



LOS ALAMOS

INCORPORATED COUNTY OF
LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY 2023 – ADOPTED

FY 2024 – PROJECTED

Los Alamos County 2022 County Council



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Los Alamos County, New Mexico Biennial Budget

Adopted for fiscal year ending June 30, 2023

Adopted for fiscal year ending June 30, 2022

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Los Alamos County
New Mexico**

For the Fiscal Year Beginning
July 01, 2021

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Los Alamos County for its annual budget for the fiscal year beginning July 1, 2021.

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

The award is valid for a period of one year only. We believe that the FY2023 Budget continues to conform to program requirements.

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INTRODUCTION

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

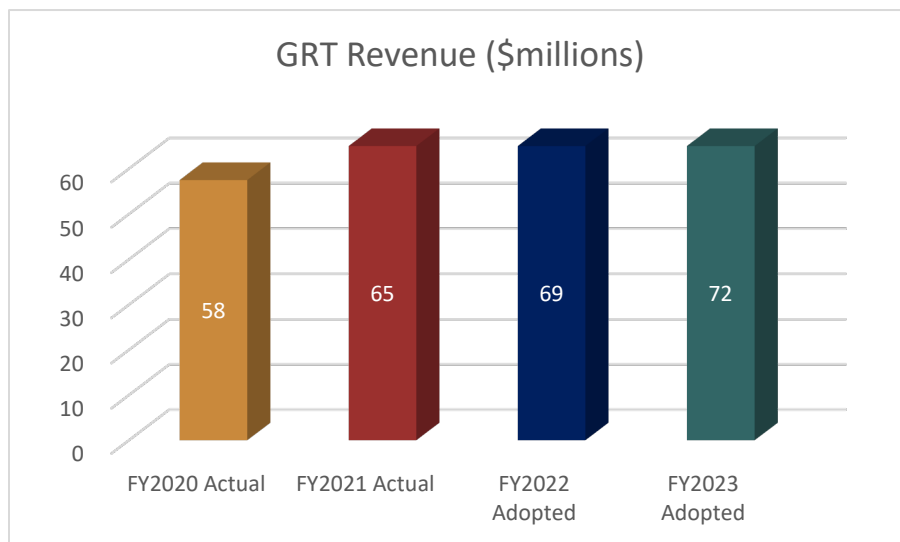
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County Councilors and Citizens of Los Alamos –

I am pleased to present to you the Adopted Fiscal Year (FY) 2023 Budget. This is the first year of the FY2023-2024 biennial budget cycle.

Like other communities around the nation, Los Alamos County has had to quickly adapt to rapidly changing situations as the pandemic situation evolved. The County has continued to adapt to hybrid work formats and continued its efforts in working together with community counterparts to maximize resources on testing and reduction of spread of the virus. Through it all, employees remained upbeat and highly responsive, continuing to adapt as needed or suggest ideas that might keep services operational with little or no disruption. This success is a testimony to the County's commitment to provide excellent customer service – a benefit that citizens have come to know and expect in Los Alamos.

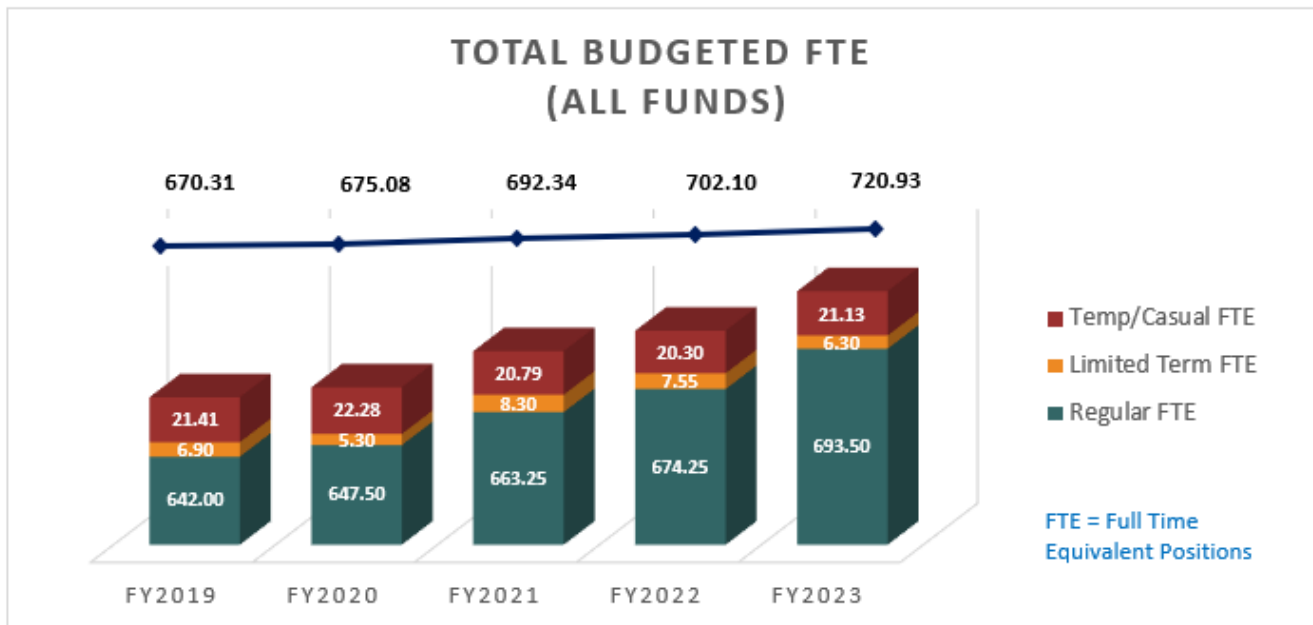
A driving force in developing our budget each year is the estimation of County revenues. Gross Receipts Tax (GRT) account for 73.58% and Property Taxes account for 9.74% of the total General Fund budgeted revenues. The remaining General Fund revenues are comprised of user fees, interdepartmental charges, investment income, and grants. GRT is primarily from the community's largest employer, Los Alamos National Laboratory (LANL). Below is a chart of total GRT Revenue across all funds.



The County began preparing the budget in December 2021. Our guidance for budget development was to begin with the FY22 Adopted budget, less one-time items, then allow for an average 5% adjustment in salaries (2% merit, 3% cost of labor) for non-collective bargaining employees, a 4% increase in medical premiums, and a non-labor expenditure target of an overall projected 3% increase from the prior year. Current projected revenues are in line with the County financial policy guidance to maintain a 20% reserve. The County also adopted 6.15 million in budget options which includes recurring and non-recurring expenditures. The budget options added a total of 17.25 full time equivalent (FTE) employees.

Total adopted 2023 FTE employees is 720.93 in all funds which includes 693.50 regular, 6.30 limited term and 21.13 temp/casual positions.

	Regular FTEs	Limited Term FTEs	Temp/Casual FTEs	Total FTEs
FTE components				
FY 2022 Adopted Budget	674.25	7.55	20.30	702.10
FTEs added during FY 2022	2.00	(0.25)	0.83	2.58
Total FTEs FY 2022	676.25	7.30	21.13	704.68
FY 2023 FTE Budget Additions				-
County Manager's Office	3.00	(1.00)		2.00
Administrative Services Department	3.00			3.00
Economic Development	1.00			1.00
Community Services Department	2.25			2.25
Los Alamos Police Department	4.00			4.00
Public Works Department	4.00			4.00
FTE components				
FY 2023 Adopted Budget	693.50	6.30	21.13	720.93



FY2022 Highlights and Accomplishments

FY 2022 continued to be a challenging year for our community. Like so many other local governments, the County shifted gears with the onset of the COVID-19 pandemic to change the way we deliver services, updating online work processing and contact-less ways of interacting, and modifying work schedules for some employees to work remotely when possible. By adapting and responding quickly, the County was able to keep projects moving along.

- First, it's exciting to see new housing projects under construction. Along DP Road, the affordable housing project Canyon Walk Apartments has begun occupancy. And just across the street, the Bluffs, senior affordable apartments are well underway. In White Rock, Mirador Subdivision is wrapping up the first phase of single-family homes and will move forward with its mixed-use project in 2022 on the same property. These projects will bring more options and housing availability to Los Alamos County in the near future.
- The Hill apartments at the former LASO site is also under construction.
- The County and School Board also moved ahead in December 2020 with a Memorandum of Agreement to work together to consider a new housing project on School-owned property near the Middle School. The County has funding through a State grant to fund the infrastructure design, and the County has hired a consultant to begin the feasibility study as agreed to by the County and LAPS.
- The Downtown Master Plans for Los Alamos and White Rock were approved and the related work on two sections of the County's code (Chapter 16 and 18) is ongoing.
- Capital projects moved to construction for four quality of life initiatives. The Leisure Lagoon addition to the Aquatic Center began and is nearing completion; a Splash Pad for White Rock was completed; and planning for Phase II of the Golf Course improvements is underway.
- A variety of infrastructure projects occurred, design for DP Road infrastructure is underway and public outreach for use of the WAC building has occurred.
- The County successfully distributed \$1.7 million of CARES Act funds to the community under a stringent federal timeframe. In accordance with Council's direction and desire to help the community we did not revert any of the funds allotted to Los Alamos County. No monies were utilized to enhance County revenues, but instead every dollar was awarded to local entities, including small businesses, individual residents, and the Los Alamos Public Schools.
- The County continues its commitment to operational excellence. The Government Finance Officers Association awarded Los Alamos County with the Certificate of Achievement for Excellence in Financial Reporting (30 consecutive years) for the Annual Comprehensive Financial Report (ACFR), the Distinguished Budget Presentation Award (29 consecutive years) and the Outstanding Achievement in Popular Annual Financial Reporting (5 consecutive years) for the County's PAFR which we began publishing in FY2016. This garnered the County GFOA's Triple Crown Honor. At the 2021 New Mexico Association of Counties (NMC) Annual Conference, Los Alamos County received the NMC and State Auditor's Audit & Accountability Award for Continued Excellence (6th year).

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

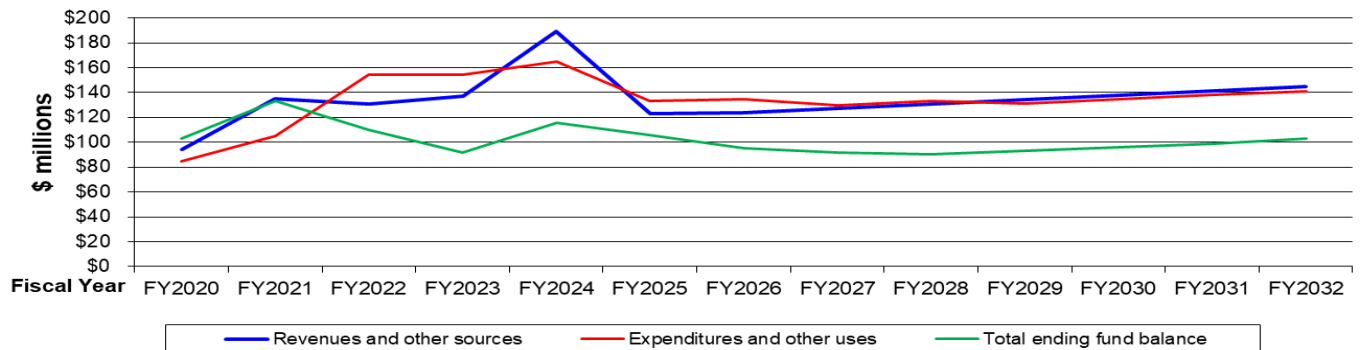
- FY2023 and forward, the long-range financial outlook includes a \$400,000 per year transfer from the General Fund to the Economic Development Fund for the housing loan

programs.

- FY2023 and forward includes planned operational costs within Community Services and Public Works in the General Fund for capital projects under construction and for planned future projects.
- FY2023 and 24 include a 5% increase to salaries, a 4% increase in medical premiums and a 3% increase in non-salary/benefit expenditures.
- FY2025 and later include a 3% inflation factor for revenue and expenditures.

Governmental Activities Summary (in \$ millions)-

Governmental Activities Summary (in \$ millions)													
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total beginning fund balance	94	103	133	109	92	116	106	95	92	90	93	96	99
Revenues and other sources	94	135	131	137	189	123	124	127	131	134	138	141	145
Expenditures and other uses	(85)	(105)	(154)	(154)	(165)	(133)	(135)	(130)	(133)	(131)	(135)	(138)	(141)
Total ending fund balance	103	133	110	92	116	106	95	92	90	93	96	99	103



FY2023 Budget at a Glance & Major Change in Fund Revenues and Expenditures

The overall County Adopted FY2023 expenditures are \$280.4 million as compared to FY2022 adopted expenditures of \$245.1 million. Overall, County revenues are \$261.8 million as compared to FY2022 adopted revenues of \$237.2 million.

General Fund

In FY2023, General Fund revenues are projected to be \$4.8 million, or 5.8%, higher than in the FY2022 Adopted Budget for a total of \$89 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$73.9 million, expenditures are \$5.8 million, or 8.5%, higher than the FY2022 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 FY2023, Special Revenue Funds projected to be \$5 million which is flat compared to FY2022 Adopted Budget.

The State Grants Fund proposed expenditures of \$1,043,161 which is \$36,661 higher than the FY2022 adopted budget. There is also a related \$43,500 increase in the projected revenues for FY2023.

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 FY2023 are budgeted at \$143,022 above the 2022 Adopted budget. The transfer from the General Fund was proposed at \$650,000 which is the same as the 2022 Adopted budget to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$151,428 and budgeted expenditures of \$4.4 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. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue. The \$400,000 budgeted in FY2022 for the Housing Rehabilitation and Down Payment Assistance programs continue to be funded by a transfer from the General Fund. The \$1.2 million grants are funded by a transfer from the General Fund.

Capital Improvement Projects (CIP) Fund

For FY2023 expenditures in the CIP Fund total \$33.6 million which is \$16.6 million higher than FY2022 due to the specific projects scheduled for FY2023 vs. FY2022 per the detailed CIP project schedules.

The CIP proposed budget focuses on long range projects that may require financing through the issuance of GRT Revenue or other General Obligation bonds in the near future in order to complete and beginning in FY2024 and forward.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2023 are proposed at \$84.5 million which is \$5 million (6.4%) above the FY2022 adopted budget. Expenditures are \$87.7 million which is \$4.1 million (3.6%) higher than the prior year.

The FY2023 adopted 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 2% increase in sewer rates. In FY2023 there is a planned 5% increase across the board in wholesale

potable water, water distribution, and non-potable water rates, planned 8% increase in gas distribution rates, and planned 5% increase in electric distribution rates.

Other Enterprise Funds

FY2023 revenues totaling \$53.4 million in these business-type activities funds are projected to be \$9.9 million, or 23%, higher than FY2022. Total expenses of \$53.1 million for the FY2023 proposed budget are \$8.2 million or 18.6% higher than FY2022.

The Environmental Services Fund expenses are \$5.3 million in the proposed FY2023 budget which is \$2 million below the FY2022 adopted budget. The proposed FY2023 revenues of \$5 million are \$63,000 higher than in FY2022.

The Transit Fund expenditures are \$6.2 million or \$1.25 million above the FY2022 budget due primarily to the timing of bus replacement and related grants. Transfers-in to the Transit Fund from the General Fund continue to include \$250,000 to cover the weekend routes approved but not yet implemented due to coronavirus related impacts. The proposed revenues of \$4.8 million are \$877,000 above the adopted FY2022 budget due primarily to the timing of capital grant funding.

The Fire Fund proposed expenditures are \$29 million and proposed revenues are \$32.2 million for FY2023. The \$609,277 (2.1%) increase in expenditures is due primarily to the planned amounts within the DOE Cooperative Agreement and is fully offset by associated increases in related revenue from both the General Fund and DOE. The 2.2% percentage increase in revenues or \$709,497 is due primarily to the projected increase in Fire Protection Excise Tax.

The Airport Fund proposed revenue is \$11.3 million and expenditures are \$12.6 million. This is approximately \$8.2 million increase in revenue and a \$8.5 million increase in proposed budgeted expenditures. This is due to the timing of proposed grant funded projects for FY2023 which include new state grant opportunities.

Internal Service Funds

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

Total FY2023 proposed expenditures in the Fleet Fund are \$5.6 million or 11.8% higher than in FY2022. Proposed revenues are \$1.2 million higher than the FY2022 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 FY2022 revenues and expenditures are \$12.4 million and \$11.7 million, respectively. The revenues decreased by \$1.4 million or 10% from the 2022 Adopted budget while expenditures decreased \$1.8 million or 13.2%. The decrease in revenues is from a decrease in intradepartmental charges which correlate to decreases in premiums and claims.

Conclusion

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

Based upon collaborative efforts and employee involvement from each and every department, I am pleased to present the proposed FY2023 budget that continues to support County Council's strategic priorities. Los Alamos County strives to provide excellent service to our citizens. Our success would not be possible without the dedication, commitment to excellent customer service, and professionalism of County employees. They truly are the backbone that makes this an organization of excellence. Thank you, Los Alamos County employees, for your loyalty and service!

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

Respectfully submitted,



Steven Lynne
County Manager

READER'S GUIDE

Presented here is the adopted budget for FY2023 - the first year of the FY2023/2024 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 (FY2023) is adopted and second year (FY2024) is projected. Expenditure budgets and performance measures are incorporated into the Department Summaries Section and are shown in conjunction with program purpose statements. This is a continuation of the County's steps in developing a meaningful performance management system. Also included are the Long-Range Financial Projection, a comprehensive Capital Improvement Program section, a Strategic Goals and Objectives section and information about the County Council's Strategic Planning Sessions.

Budget Sections

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

Introduction

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

Strategic Planning

In January 2022, the Los Alamos County Council, County staff, and community members reviewed and updated the 2021 identified seven strategic priorities and four cross-cutting goals; these were subsequently adopted on February 8, 2022. 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)
FY2020	FY2021	FY2022	FY2022	FY2023	FY2024
Actual	Actual	Adopted	Projected	Adopted	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, 2020.
- (2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2021.
- (3) The next column presents the FY2022 Adopted Budget.
- (4) The next column presents the FY2022 Projected Results.

READER'S GUIDE

- (5) This column presents the first year of the Biennial Budget - FY2023 Adopted Budget.
- (6) This column presents the second year of the Biennial Budget - FY2024 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)
FY2020	FY2021	FY2022	FY2023	FY2024
Actual	Actual	Adopted	Adopted	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, 2020.
- (2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2021.
- (3) The next column presents the FY2022 Adopted Budget.
- (4) The next presents the first year of the Biennial Budget - FY2023 Adopted Budget.
- (5) The next presents the second year of the Biennial Budget – FY2024 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

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

Budgets

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

Encumbrances

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

GENERAL BUDGET INFORMATION

Budget Revisions

Approval requirements for budget revisions are as follows:

Type of Budget Revision	Approving Authority
Budget overruns in an object code (non-labor) within a division that is covered by available budget in another object code (non-labor) within the same division.	No budget adjustment necessary
Transfers from one division to another division within the same department and fund for non-labor object codes.	Department Director or Utilities Manager
Changes within a division or between divisions within the same department or fund which involve salaries or benefits or interdepartmental charges.	County Manager
Transfers from one department to another department within the same fund.	<p style="text-align: center;">County Manager and Council for all funds and departments, except the Utilities Department.</p> <p style="text-align: center;">Utilities Manager, Utilities Board and Council for Utilities Department sub-funds.</p>
Budget increases or decreases to a department or to a fund for budgeted revenue, expenditures and transfers-in or transfers-out.	County Manager, Utilities Manager and Utilities Board (when involving Utilities sub-funds), Council and State of New Mexico Department of Finance and Administration (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). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

GENERAL BUDGET INFORMATION

Proprietary Funds

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

Non-Budgetary Funds

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

Measurement Focus and Bases of Accounting and Budgeting

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

Measurement Focus

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

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

Bases of Accounting and Budgeting

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

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

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

GENERAL BUDGET INFORMATION

Fiscal Year 2023 Budget and Performance Measure Planning Calendar

	Starting Date	Completion Date
Preliminary Budget Guidance to departments	Tuesday, December 7, 2021	Thursday, December 9, 2021
Finance prepares and distributes FY2021 midyear revenue and expenditure reports	Monday, January 10, 2022	Monday, January 10, 2022
Departments receive preliminary position control reports from Finance staff	Wednesday, January 12, 2022	Tuesday, February 8, 2022
Council Strategic Planning Session	Tuesday, January 11, 2022	Tuesday, January 11, 2022
Finance and Departments meet to review position control and initial FY2022 proposed budget and budget options	Friday, January 21, 2022	Tuesday, February 15, 2022
County Manager's Office, Finance and Departments meet to review FY2022 proposed budget and budget options	Thursday, February 10, 2022	Friday, March 11, 2022
County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide.	Tuesday, March 15, 2022	Friday, March 18, 2022
Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Friday, March 11, 2022	Wednesday, March 23, 2022
Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Thursday, March 24, 2022	Thursday, March 24, 2022
Budget Book published. Available on County website, libraries and at Customer Care Center in Municipal Building	Thursday, March 31, 2022	Thursday, March 31, 2022
Proposed Budget submitted to County Council	Thursday, March 24, 2022	Thursday, March 31, 2022
Budget hearing	Monday, April 18, 2022	Monday, April 18, 2022
Budget hearing	Tuesday, April 19, 2022	Tuesday, April 19, 2022
Budget hearing	Monday, April 25, 2022	Monday, April 25, 2022
Budget hearing	Tuesday, April 26, 2022	Tuesday, April 26, 2022
Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Wednesday, June 1, 2022	Sunday, July 31, 2022
Notification of New Mexico DFA (Department of Finance and Administration acceptance of adopted budget	Monday, August 31, 2022	Monday, August 31, 2022
Final Adopted Budget as approved by DFA is accepted by Council during Council Meeting. Adopted budget available to public.	Tuesday, September 6, 2022	Tuesday, September 6, 2022
Final Budget document complete. Adopted budget available to public. Sent to GFOA (Government Finance Officers Association).	Friday, September 30, 2022	Friday, September 30, 2022

HIGHLIGHTED ITEMS INVOLVE COUNCIL ACTION

CHARTER DEADLINE FOR PUBLISHING BUDGET

GENERAL BUDGET INFORMATION

Participate in the FY2023 LOS ALAMOS COUNTY BUDGET HEARINGS

MON AND TUES., APRIL 18-19 | MON AND TUES., APRIL 25-26*

ALL MEETINGS BEGIN AT 6:00 P.M.

* Scheduled budget hearings may be cancelled if the budget is adopted at an earlier hearing. Additionally, hearing format/location is planned for a hybrid format, to be conducted both in-person and via Zoom. See Note Below.

AGENDA:

- Introduction and Overview
- Long Range Financial Projection
- Department Budget Summaries
- Consideration of Budget Options
- Parking Lot – Outstanding/ Unresolved Items
- Possible Adoption of the FY2023 Budget

NOTE: These meetings will be held in person and open to the public at the Council Chambers in the Municipal Building at 1000 Central Ave., Los Alamos, NM 87544. However, for convenience, a Zoom meeting link and/or telephone call-in numbers will be published along with the agenda for public viewing and participation.

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

WHERE TO READ THE BUDGET: Copies of the proposed budget and a summary in the form of a Citizen's Guide will be available for inspection by the public in the County Municipal Building lobby and at both Public Libraries after March 31st, or electronically on the County's website under the Administrative Services Department site:

MAKING YOUR VOICE HEARD: YOUR INPUT IS ENCOURAGED!

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

[HTTPS://LACNM.COM/BUDGET](https://lacnm.com/budget)

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



FTE Changes

FY2023 Proposed: 703.68
FY2022 Adopted: 702.10
Net Increase: 1.58

FY2023 BIENNIAL PROPOSED BUDGET - COMBINED BUDGET STATEMENT

		GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	JOINT UTILITIES FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
FY23 PROPOSED	Total Beginning Fund Balance/ Working Capital FY2023	55,891,787	9,131,968	313,540	44,019,347	21,088,447	6,480,162	14,545,064	151,470,315
	Revenues & Other Sources	88,954,335	5,026,189	6,000	11,644,933	84,500,537	53,412,889	18,226,483	261,771,366
	Transfers from Other Funds	3,658,878	2,291,700	4,552,409	19,688,882	2,000,000	2,267,555	0	34,459,424
	Expenditures	70,295,531	10,046,813	4,552,409	32,250,000	86,581,568	53,147,715	17,341,944	274,215,980
	Transfers to Other Funds	27,225,376	2,000,000	0	1,575,170	999,878	2,659,000	0	34,459,424
FY24 PROJECTED	Total Fund Balance/ Working Capital / Ending FY2023	50,984,093	4,403,044	319,540	41,527,992	20,007,538	6,353,891	15,429,603	139,025,701
	Revenues & Other Sources	90,319,000	4,985,989	6,000	70,104,000	86,002,453	42,886,283	19,076,789	313,380,514
	Transfers from Other Funds	3,724,442	2,291,700	5,250,159	12,386,214	0	1,640,900	0	25,293,415
	Expenditures	73,054,599	6,850,591	5,250,159	53,532,000	92,390,505	42,146,512	17,972,650	291,197,016
	Transfers to Other Funds	17,595,759	2,250,000	0	1,723,214	1,022,442	2,702,000	0	25,293,415
	Total Fund Balance / Working Capital / Ending FY2024	54,377,177	2,580,142	325,540	68,762,992	12,597,044	6,032,562	16,533,742	161,209,199

Los Alamos County

Citizens

County Council



Randall Ryti
Chair
Term Ends: 12/31/22



Denise Derkacs
Vice-Chair
Term Ends: 12/31/24



Melanee Hand
Councilor
Term Ends: 12/31/22



David Izraelevitz
Councilor
Term Ends: 12/31/22



Keith Lepsch
Councilor
Term Ends: 12/31/24



David Reagor
Councilor
Term Ends: 12/31/24



Sara Scott
Councilor
Term Ends: 12/31/22

County Assessor



Ken Milder
Term Ends: 12/31/22

County Clerk



Naomi Maestas
Term Ends: 12/31/24

County Sheriff



Joseph Granville
Term Ends: 12/31/22

Municipal Judge



Elizabeth Allen
Term Ends: 12/31/22

Probate Judge



Michael Redondo
Term Ends: 12/31/22

Appointed Positions

Anne Laurent
Deputy County Manager



Linda Matteson
Deputy County Manager



Steven Lynne
County Manager



Alvin Lephart
County Attorney



Philo Shelton
Dept. Public Utilities Manager



Public Utilities

Helen Perraglio
Acting 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



GENERAL COUNTY INFORMATION – COUNTY SERVICES

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

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

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

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

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

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

Los Alamos Fact

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

GENERAL COUNTY INFORMATION – COMMUNITY PROFILE

Geography

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

Ancient History

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

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

Recent History

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

Today

Los Alamos is a relatively small county with a population of 19,419 (Department of Workforce Solutions Economic Research and Analysis report). Los Alamos County has enjoyed the lowest unemployment rate and the highest income per capita in New Mexico for a number of years. **In Nov 2019, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 9% which is one of the lowest in the state. According to U.S. Department of Commerce, Bureau of Economic Analysis, the per capita income for Los Alamos County was \$70,600 in 2019 compared to \$43,326 for the state and \$60,293 for the national average. The 2010 census (U. S. Bureau of the Census) indicates that 79% of Los Alamos households have incomes of \$50,000 or more per year compared to 45.4% of the households in all of New Mexico. Further, 30.4% of the County's population is 55 years of age or older compared to 13.8% ten years ago. The Los Alamos National Laboratory, one of the state's largest employers and an internationally recognized research center, directly employs nearly 12,378 men and women to conduct research in many fields including lasers, nuclear energy, superconductivity, and medicine. Another 782 are employed by Lab subcontractors.**

GENERAL COUNTY INFORMATION – COMMUNITY PROFILE



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

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where discoveries are made

2022

STRATEGIC LEADERSHIP PLAN

L  S ALAM  S

2022

STRATEGIC LEADERSHIP PLAN

L  S ALAM  S

Vision

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





In January 2022, the Los Alamos County Council, County staff, and community members reviewed and updated the 2021 identified seven strategic priorities and four cross-cutting goals; these were subsequently adopted on February 8, 2022. 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.

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

The status of the priorities will be reviewed and reported on regularly; a high-level summary of progress made toward the 2021 strategic priorities is provided in the State of the County Annual Report, January 4, 2022.

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



Priority Areas

Enhancing communication.

Enhancing communication to better inform and engage the public on County matters and to better interface with regional, state, and national entities.

Increasing the amount and types of housing options.

Increasing the variety of housing options for all segments of the community, from affordable to missing middle to market rate, and pursuing new energy-efficient options and opportunities for utilizing vacant spaces in the Los Alamos townsite and the White Rock town center.

Protecting our environment and improving our open spaces, recreational, and cultural amenities.

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

Enhancing support and opportunities for the local business environment.

Appropriately supporting existing businesses, growing new small businesses, supporting technology start-ups and spin-offs, and identifying redevelopment opportunities as a part of these efforts.

Supporting social services availability.

Behavioral, mental, and physical health and social services are important for resiliency and quality of life; County support can help address needs for appropriate types and levels of services.

Improving access to high quality broadband.

Reliable high-speed broadband service throughout the community is essential; determining appropriate investments will advance County efforts in ensuring this service.

Investing in infrastructure.

Balancing maintenance of existing infrastructure with new investments in utilities, roads, trails, expanded transit options, facilities, and amenities; and promoting sustainable and resilient practices throughout the community, such as carbon-neutral electric generation.

Establishing these priorities is intended to help maintain focus on issues important to the community and to support and enable other ongoing initiatives. These initiatives have benefitted from significant public involvement, time, and expertise; and it is essential we continue to work on the following:

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

Implementing the 2016 Comprehensive Plan and the 2021 master plans for Los Alamos and White Rock, including an emphasis on maintaining neighborhoods and effectively managing commercial growth through the update of the Development Code, Chapter 16, of the Los Alamos County Code of Ordinances.

Utilizing the recommendations of the Community Development Advisory Board in the update of the Nuisance Code, Chapter 18, of the Los Alamos County Code of Ordinances.

Implementing the 2018 Tourism Strategic Plan and the recommendations of the Tourism Implementation Task Force.

Addressing issues noted in the 2018 State of Health in Los Alamos and the recommendations of the Los Alamos County Health Council.

Pursuing key goals described in the 2019 Los Alamos County Economic Vitality Plan.


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


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



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


STRATEGIC PLANNING


Management Action Plans


Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Enhancing Communication</p> 	<p>Seek opportunities to better articulate to the public Council's identification of policies and goals</p>	<p>The County continues to promote the Council's goals and priorities through a variety of communication methods, including E-newsletters, Facebook, Instagram, NextDoor and discussions during Council regular sessions and budget hearings. The Management Action Plan sets objectives for each goal and progress is tracked throughout the year.</p>	<p>CMO</p>	<p>Ongoing</p>
	<p>Update the 2015 Communication Plan with Council input specific to citizen trust and metrics</p>	<p>Staff presented the updated Communication Plan to Council in March 2022, with a focus on expanding communication efforts to improve trust with the public. The plan will be evaluated and updated yearly as needed.</p>	<p>CMO</p>	<p>Complete</p>
	<p>Update and launch new website</p>	<p>Contract negotiations between the selected vendor and the County have been extremely difficult. As a result, a tentative kick off date for the website design is anticipated to occur at the beginning of the fiscal year. Migration to the new website would follow in the fall, subsequent training of web users would occur during the winter with a new website launch by Spring of 2023.</p>	<p>CMO</p>	<p>2023</p>
<p>Expand use of social media to strengthen outreach and enhance communication, especially with the younger generation</p>	<p>The number of followers on the main County Facebook page increased by 3% with 5,920 followers in January 2022, as compared to 5,737 in March 2021. Use of NextDoor social media increased by 14% with 3,591 followers in January 2022, as compared to 3,139 members last March 2021. Presently, the County's Instagram site has 1,549 followers. CPR staff will begin drafting a more robust Social Media policy to replace the County's Facebook policy. The new policy will incorporate additional social media platforms to expand one-to-one and one-to-many engagements with the public. CPR plans to have a draft policy finalized by March/April timeframe of 2022.</p>	<p>CMO</p>	<p>Ongoing</p>	
<p>Communication, transparency and feedback</p>	<p>CPR schedules daily posts on Facebook, Instagram and NextDoor to engage citizens. County Project Information and Involvement Plans (PIIP) are posted online under the Public Relations web page and department project pages. In the 2022 Communication Plan, the CPR staff will work with the various County Departments' communication staff to jointly coordinate communications to proactively inform and disclose information through various communication channels and look for opportunities to solicit feedback.</p>	<p>CMO</p>	<p>Ongoing</p>	


Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Increasing the Amount and Types of Housing Options</p> 	Continue to implement Home Renewal and Home Buyer programs	Eight applications were approved for the Home Renewal Program and 3 loans were approved for the Home Buyer Program in 2021.	CDD	Ongoing
	New Housing Development: Be responsive to potential partnerships that will produce new housing units in the County	The Hill apartment complex on former DOE site south of Trinity began construction on 149 market rate rental units expected to be completed by the end of 2022. A Canyon Rd. parcel owned by the Visiting Nurses was sold to a private developer to construct approximately 100 rental units. The developer is expected to submit for rezoning and site plan in 2022. Ponderosa Estates announced in 2020 that they will add 49 homes to its subdivision. The schedule for development is still to be determined.	CDD	Ongoing
	Enhance commercial property maintenance code enforcement standard	The update to Chapter 18 is underway with recommendations going to Council in 2022. During 2021, CDD issued a total of 563 courtesy letters, 51 of which proceeded to a Notice of Violation, none of which resulted in a court citation.	CDD	2022
	New Housing Development: Produce new housing units for seniors, workforce, and families as part of the A-19 Development	The mixed-use portion of the Mirador development, just west of the White Rock Visitor Center that will include 60 units of multi-family rental units, went through site plan approval, and is expected to begin construction in late 2022.	CDD	2023
	Market County-owned parcels for workforce and senior housing	Canyon Walk Apartments by Bethel (DP Rd near Fire Training Tower) tenants have started moving in. Construction of "The Bluffs" on DOE Parcel A-8 on DP Rd began (64 senior affordable rental units) and is scheduled to be completed by early 2023.	CDD	2023
Explore the possible use of School land east of the Middle School for housing	The County and LAPS signed an MOA in 2021 to define the housing project and explore potential next steps. An RFP for a financial feasibility study was issued and the contract for services was awarded with an estimated completion date in late summer of 2022.	CMO	2022	
Pursue land trust options for affordable housing	This item is being explored as part of the North Mesa project.	CDD	HOLD	



Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Increasing the Amount and Types of Housing Options</p> 	<p>Support the work of the Land Use Committee</p>	<p>The Land Use Committee, comprised of councilors and staff, meets monthly. In Fall 2020, they directed the issuance of an RFP for two County-owned parcels on Trinity Dr. to be sold to interested developers. Pet Pangaea, LLC has a purchase agreement with the County to purchase 3661 and 3689 Trinity Dr. for a pet store with four apartments to be built on top of the store.</p>	<p>CMO Council</p>	<p>Ongoing</p>
<p>Protecting Our Environment and Improving Our Open Spaces, Recreational, and Cultural Amenities</p> 	<p>Implement design and construction of projects funded thru CIP, MFM & legislative capital outlay appropriations.</p>	<p>Construction of the Leisure Lagoon at the Aquatic Center is near completion; design of improvements and historic registration of the WAC building is underway; and the scope, development process and site locations of Community Gyms at North Mesa and White Rock, and New Tennis Courts, are being explored. Roof replacements at the Aquatic Center and Airport are complete and design of a new canopy at the Fuller Lodge Art Center entrance and renovations at the Little Theater are currently underway. A contract for log and window restoration at Fuller Lodge is near completion and work is expected to start in Spring 2022. Options for site improvements at the Golf Course are being considered with a public input process through the summer of 2022.</p>	<p>PW</p>	<p>2022</p>
	<p>Review fee policies for land/open space usage</p>	<p>Determine current space maintenance capabilities, issues, and the sustainability of current approach to maintenance and utilization of County resources every five years. Final review and adoption of a new fee policies for County Land and Facilities was completed in August 2021. Process has begun on the development of a CSD Integrated Master Plan to completed October 2022.</p>	<p>CSD</p>	<p>Complete</p>




Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Protecting, maintaining and improving our open spaces, recreational and cultural amenities</p> 	<p>Support the development of Pajarito Mountain through public-private partnership and investment</p>	<p>The County pursued a bike flow trail option through Los Alamos Canyon this year with DOE/LANL and the request was denied. However, LANL/DOE is amenable to pursuing single “day use” events under a special permit or provision. Project rebranded as Pueblo Canyon Trail Conceptual Master Plan. Council allocated up to \$50,000 for this project. Consultant was under contract in November 21, expected Conceptual Plan in late Spring of 2022. Los Alamos County continues to support the request for a potable water line to be installed along Camp May Rd. to Pajarito Mountain for fire suppression and snow making capability. Mountain Capital Partners (MCP) have facilitated with the USFS the required Environment Assessment for the project, which is the first step in this process. The Environmental Assessment was completed. DPU is still working with MCP on the ultimate scope of the project and where the division of operation and maintenance of this new water system should occur for the waterlines, storage tanks and pump houses.</p>	<p>CSD DPU</p>	<p>2022</p>
	<p>Expand the Canyon Rim Trail</p>	<p>Construction of the Canyon Rim Trail was substantially complete and open to the public in November 2021 installation of park benches and a ribbon cutting followed in May 2022. Legal documents have been drafted for acquisition of easements on the Phase 3 portion of the Canyon Rim Trail between Knecht and 15th St. with final design and bidding to follow once easements are acquired.</p>	<p>PW</p>	<p>2023</p>
	<p>Enhance Open Space opportunities to appeal to a variety of users</p>	<p>Open Space crews have been conducting inspections of the family friendly hike and bike trails, to ensure that they are in optimal use status. In addition, four new kiosks will replace former kiosks at trailheads with improved maps.</p>	<p>CSD</p>	<p>Ongoing</p>


Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Enhancing Support and Opportunities for the Local and Small Business Environment</p> 	Support the health and success of technology incubators	Several Management Action Plan items address housing and economic development support to achieve this goal. They encompass housing, quality of life, identifying space options, and continuing to engage to determine key needs/options for addressing.	CDD	Ongoing
	Perform economic development prospecting to include targeted marketing events	Staff continues to connect with local and regional partners as allowed during the pandemic.	CDD	Ongoing
	Encourage further development of the Trinity Site	The County continues to discuss project opportunities with potential developers. The County maintains the option to become the developer as part of the Trinity Site agreement with Kroger; CDD Staff has recently re-engaged with Kroger representatives to find opportunities to develop these pad sites.	CMO CDD	Ongoing
	Enhance the development of compact, high-quality mixed-use pedestrian districts in downtown Los Alamos and White Rock	The Marriott site plans for the lot on 20th St. are approved by P&Z, however, the project is not continuing due to increased construction costs. A request from the developer to extend the completion date was rejected by Council. The Downtown Master Plans for Los Alamos and White Rock were approved by Council in 2021 which will help guide further development decisions. Work on the update to Chapter 16 should be completed at the end of 2022. In addition, Council approved moving forward with the designation of a Metropolitan Redevelopment Area in the White Rock town center.	CMO CDD	2022
	Advertise directly to site selectors and new business/employee prospects	The Economic Development Administrator continues to work with prospective developers and property owners. Key themes are addressing vacant properties, parcel assembly, housing and mixed-use development opportunities.	CDD	Ongoing
Support workforce development and LANL suppliers	The County funding of the Regional Development Corporation (RDC)/Regional Economic Development Initiative (REDI) supports workforce development efforts and supplier growth. REDI now receives funding from Triad LLC, which allows the County to decrease its supplemental funding.	CMO	Ongoing	


Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Enhancing Support and Opportunities for the Local and Small Business Environment</p> 	Significantly improve the quantity and quality of retail business	Los Alamos Public Schools' Credit Union completed its new building and park at 1010 Central. A new Economic Development Program Manager) was approved and will be recruited in 2022. This position will provide linkages to financial resources for small businesses including ARPA and LEDA funding.	CMO	Ongoing
	Encourage the retention of existing businesses and assist in their opportunities for growth	Council approved staff to proceed with the Metropolitan Redevelopment Act to assist in redeveloping White Rock. The RFP for this process is drafted and will be issued for the project to proceed in 2022.	CDD	Ongoing
	Support spin-off business opportunities from LANL	Staff is supporting UbiQD in expanding their existing laboratory space.	CDD	Ongoing
	Market two County-owned parcels on Trinity Drive to potential developers	In November, the County released an RFP for two parcels on the south side of Trinity Drive, near the LA Medical Center, to solicit interest for new development. Pet Pangaea successfully proposed, entered into a purchase agreement and is in the process of completing its site plan design.	CDD	Ongoing
	Simplify permit requirements and improve the overall development and building code processes to become easier to work with for all participants	Since 2016, CDD has implemented 58 new processes and policies to streamline its processes. In 2021, 785 residential building permits were issued, and 97 commercial permits were issued. CDD renewed its accreditation with the International Code Council, after going through an audit and independent review of processes and procedures.	CDD	Ongoing
Work with contractors and public through interactive, informal presentations and open house formats to better explain building codes/processes	Due to COVID, these meetings were paused in 2021. These meetings were reinstated in 2022 after being halted due to the COVID pandemic.	CDD	3rd Qtr 2022	

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Enhancing Support and Opportunities for the Local and Small Business Environment</p> 	Implement Tourism Plan	The Tourism Implementation Task Force continues to meet on the first Wednesday of each month. The wayfinding (signage) project is moving forward in the next year.	CMO	2022
	Continue to promote the brand to market the County	Re-starting in-person meetings of the Discoveries Action Team will be addressed post-pandemic. As much as possible, events continue to be held outdoors or in a hybrid format, and outreach continues with branded initiatives to keep interest high in Los Alamos as a tourism destination in the future. Branding training sessions are available online for employees or contractors working with the brand.	CMO	Ongoing
	Create entry point for visitors to Los Alamos	Signage for the Los Alamos Main Gate Park (describing the park's history and another for the false facade) was completed and installed. Brochures for visitors are available 24/7 as the result of new display and brochure holders. Other plans to improve the park, such as repaving and landscaping, await funding.	CMO	2022
	Enhance the Historic District Walking Tour	Signage and walking tour materials are being updated for a consistent look/theme, and to update the tour and to include new assets. The new tour includes 17 stops as well as 4 new off-site locations. All signs will include historic photos and updated information. Installation will be complete by May 2022.	CMO	2022
	Manage commercial growth well following an updated, concise Development Code that is consistent with the Comprehensive Plan	The Downtown Master Plans for the townsite and White Rock were approved by County Council in 2021. Module 1 of 3 of the development code was completed in 2021. The complete draft of the new development code is expected to be presented to council by the end of 2022.	CDD	2022
Expand ScienceFest, the County's signature event	2021 Science Fest was a hybrid event in July 2021. Approximately 4,000 attendees participated in-person, with another 1,200 tuning in for the Facebook livestreams. While overall attendance increased from 2020's virtual event, it was still down from the 2019 in-person attendance numbers.	CMO CSD PW	Ongoing	

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Enhancing Support and Opportunities for the Local and Small Business Environment</p> 	<p>Continue to promote Historic District and gaining tour (public) access long term to the Manhattan Project National Historical Park Sites</p>	<p>Fuller Lodge – The County partnered with the Historical Society for a second NPS grant (\$10,000) to 1) complete an historic hotel room upstairs, and 2) re-purpose the main display in the lobby to serve as orientation to the lodge. The historic hotel room, and the main lobby display were completed in 2021. Tours of the MPNHP LANL Sites were suspended due to the COVID 19 pandemic. An RFP to hire a consultant to evaluate the WAC Building was completed. Planning and public outreach began in Fall 2021 to determine a path forward for use of the WAC building as part of the history of Los Alamos. Conceptual designs will be presented to the County Council in 2022.</p> <p>FY21 funds were approved by Council for roadway and utility infrastructure improvements on DP Road from the Bluffs site east to the road terminus at the TA-21 gate. The final design is expected to be completed early 2022, with construction beginning in 2022. Interest in developing TractA-16, also located along DP Rd, is being considered as part of the overall design development. Existing septic systems will get sewer stub outs to allow for phased-in connections to the to wastewater system over time.</p>	<p>CDD PW</p>	<p>Ongoing</p>
<p>Supporting social services availability</p> 	<p>Invest in infrastructure for “Middle DP Rd” with appropriate planning and public outreach</p> <p>Support Social Services Programs that benefit education system</p>	<p>CSD is working on a strategic plan for Social Services with a subcommittee of Council, with a goal of supporting families in Los Alamos with therapeutic resources that will benefit youth. Defining the scope of work is in progress, Social Services established a matrix with a Council subcommittee for local providers to furnish programs and services for evaluation of gaps or duplication. Document is continuing to be developed and will be used in conjunction with measures from various surveys to determine effectiveness of programs and offerings.</p>	<p>PW DPU CDD</p> <p>CSD</p>	<p>2023</p> <p>Ongoing</p>
	<p>Review preteen/early-teen needs</p>	<p>PW Staff met with middle school aged students mid-March 2021 to discuss needs and wants in a new Tween Center. The center was considered during the CB Fox or Reel Deal theater purchase discussion. The RFP to hire a consultant who will be tasked with looking at locations is pending identification of potential sites.</p>	<p>PW</p>	<p>2023</p>

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Supporting social services availability</p> 	<p>Behavioral/Mental health access</p>	<p>The strategic plan mentioned above will support this objective once completed. Social Services established a matrix with a Council subcommittee for local providers to furnish programs and services for evaluation of gaps or duplication. This evaluation tool is continuing to be developed and will be used in conjunction with measures from various surveys to determine effectiveness of programs and offerings.</p> <p>CSD instituted a Mobile Rec Van during the COVID-19 pandemic, taking fun classes on science, history and art into the neighborhoods each week. These activities were designed to get kids ages 5 - 14 out and active to maintain a healthy mind and body with Retro Sports, Library Activities and Dance Fitness. The Community Services Integrated Master Plan project proposed completion October 2022 will help refine offerings to youth and teens while weaving emotional and physical health into the offerings.</p>	CSD	Ongoing
	<p>Support healthy, safe options for County youth</p>	<p>Work with broadband consultant to update and validate technical approach used in 2012 design and report done by Crestino. This update will include estimated cost updates to do a county-wide fiber-optic Community Broadband Network (CBN) – Last Mile. Contract awarded March 15, 2022.</p>	CSD	Ongoing
<p>Improving access to high quality broadband</p>  	<p>Community Broadband Network "last mile"</p>	<p>Using the updated design and report, present options to Council for possible implementation steps and identifying possible funding sources.</p>	CMO	2022 - 2023
	<p>Pursue "middle mile" second fiber line for high speed broadband network</p>	<p>Continue meeting with others in the region having a common interest in having a 2nd fiber-optic based internet feed. Develop a plan for concept, cost, and funding options of "middle mile".</p>	CMO	Ongoing
		<p>Using info gathered from meetings with other, present options to Council for possible implementation steps and identifying possible funding sources - particularly unallocated APRA and BIL funds for broadband projects.</p>	CMO	Ongoing

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p style="text-align: center;">Investing in infrastructure</p> 	<p>Develop options that promote multi-modal transportation</p>	<p>The NM 502 Reconstruction and Roundabout Project was completed in 2021; it provided bike lanes and improved pedestrian facilities and crossings. On Trinity Drive from Oppenheimer to Diamond Dr., ADA and pedestrian improvements were completed and a road diet was implemented by NMDOT. The County was awarded transportation safety funds to study, design and construct improvements to Trinity from Oppenheimer to Knecht St. Council approved the design contract on January 4, 2022. Design of the Urban Multiuse Trail is underway. Design is expected to be completed by mid-2022. Construction is anticipated to commence in the Spring of 2023.</p>	PW	2023
	<p>Improve information/technology for tracking bus schedules, services and systems</p>	<p>MyStop upgrade and radio infrastructure work complete. WIFI on buses still very expensive and not being pursued. Grant application to FTA through NM DOT annual formula funding application was submitted in September 2020 and staff are awaiting grant award notification May, 2022. Staff plans to revise the ACT Ride Guide and create an updated schedule booklet to include route maps Spring 2022.</p>	PW	Ongoing
	<p>Continue development of a bicycle and pedestrian route through the townsite</p> <p>Coordinate on utility infrastructure needs</p>	<p>This project overlaps with Canyon Rim Phase 3 extension, the Canyon Rim Trail Underpass at NM502 and Camino Entrada, and the Urban Trail as mentioned in other MAP updates. Staff has applied for and received two grants to complete the high-priority Urban Trail Corridor through downtown.</p> <p>The Council and DPU have been pursuing options to participate in the Carbon Free Power Project this year, as participants in the Utah Associated Municipal Power Systems (UAMPS), which voted in November 2020 to advance to the next phase and approve the associated Budget and Plan of Finance. Prior to submitting the COLA in May 2023, and prior to starting construction in December 2025, the county will have the flexibility to adjust the subscription level or exit the project. The CFPF will be the first Small Modular Reactor (SMR) project in the United States; and the first SMR project to be licensed by the U.S. Nuclear Regulatory Commission. It will also enable and complement the development of wind and solar energy. The class III cost estimate is scheduled for fall 2022 which is the next off ramp should the project costs go over the target of \$58/MWHR in 2020 dollars.</p>	DPU	2023




Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Investing in infrastructure</p>	<p>Explore use of environmentally sustainable alternatives for all aspects of County operations</p>	<p>The Los Alamos Resiliency, Environmental and Sustainability (LARES) committee was created in late January 2021 and began meeting in March. The final report was completed in February 2022 and included recommendations on how the County can achieve net zero greenhouse gas emissions and advance other sustainable practices in the face of climate change. They met with various county staff members including CDD, PW, Procurement and Utilities to learn more about current operations, and what may be possible in the future. Currently there are 4 Hybrid and 2 Electric vehicles in the fleet. Transit along with Fleet are in the process of adding 2 Electric buses. PW and Utilities are working to update charging stations at Municipal Building and WR Visitor Center and working on the infrastructure to accommodate the EV buses when they arrive. New vehicle charging stations available to the public will be funded by the Volkswagen Settlement grant. The goal is to replace 2-5% of the Fleet with available Electric vehicle options.</p> 	<p>PW DPU</p>	<p>Ongoing</p>

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Investing in infrastructure</p>	<p>Maintain a high level of investment in public infrastructure to attract new residents and serve a resident population of 25,000 people</p>	<p>The NM 502 Reconstruction and Roundabout Project was completed in 2021. SR4/Truck Route intersection improvement project is being managed by the LANL field office with an agreement with NMDOT to perform project management of its construction which is anticipated to go to bid in 2022. NMDOT has hired a design team to study improvements to SR4 between White Rock and NM 502. This study is underway with public involvement activities forthcoming. Construction funding is programmed for FY24. The Community Services Integrated Master Plan to identify and prioritize projects, programs and services that the community supports for implementation in the next 7-10 years is in-progress and should have initial draft in summer of 2022. The ADA Audit and Transition Plan is to audit facilities for compliance with ADA Act. This project looks at recreational venues for accessibility concerns or issues and developments a priority for accomplish them.</p>	<p>PW CSD</p>	<p>Ongoing</p>
	<p>DP Rd. utility and roadway improvement project (FS2 to LANL gate at west end).</p>	<p>Council approved \$4.5M for FY2021 for this infrastructure improvement and economic development project - creating opportunity for additional and improved land development along DP Rd. Design is progressing with final design is expected to be completed early 2022 and construction beginning in 2022.</p>	<p>PW</p>	<p>2023</p>



Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Investing in infrastructure</p>	<p>Track usage in County facilities to quantify savings from retrofits and upgrades</p>	<p>Staff continues to analyze all waste and recycling programs in efforts to maintain a balanced budget and plans to bring forward a rate evaluation in for FY23. Priority work continues for food-waste education and diversion efforts, wildlife protection by expanding use of bear-resistant carts and dumpsters to all residents and businesses, and updating the County's facility condition assessments to identify potential energy reduction and healthy environment improvement opportunities. The food waste feasibility study is wrapping-up, and options for a composting program will be presented to Council Spring 2022. Grant funding was utilized to purchase 300 semi-automated bear resistant carts. Council allocated \$2.4M to purchase fully automated bear resistant carts and lockable dumpsters for all households and businesses. The solicitation for the bear dumpsters is complete. County was awarded to purchase water bottle refill stations and backyard composting kits for residents.</p>	<p>PW</p>	<p>Ongoing</p>
	<p>Continue communication and outreach efforts to increase awareness of the County's sustainability program</p>	<p>COVID safe events were programmed in 2021, based upon allowances for gatherings in the State Public Health Order. Staff hosted the annual Clean Up Los Alamos Day event, Recycle Art Fair and Fashion Show, informational booths at Farmer's Market, and participated in Bear Festival. The Environmental Sustainability Board members and the Zero Waste Team continue to work with staff on a variety of zero waste articles and short videos to engage the community. The articles and videos have been focused on recycling, waste minimization, food waste prevention/composting and are published in the local media outlets. The Zero Waste team has contributed to the deployment of the backyard composting program.</p>	<p>PW</p>	<p>Ongoing</p>



Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline	
Investing in infrastructure	Airport Master Plan Implementation	Fuel Farm design is complete. Initiating environmental work in anticipation of federal and state funding for the fuel farm construction (anticipated in 2022/23). Applied for runway safety project federal funding. Funding anticipated to occur five years out and requires additional design work and commitment for the County to fund the old hangar replacement in new location.	PW	2021 - 2026	
	Update the transit master plan	Update of the transit master plan will occur during calendar year 2022 and will include multiple opportunities for public comment and involvement. The goal of the process is to identify future service modifications (including evaluating micro-transit and other route revisions/enhancements) to best serve the community in the post-pandemic years. Grant applications for Federal Transit Administration formula funds, submitted through the New Mexico Department of Transportation, will occur on the typical schedule. The ACT Ride Guide will be revised to include route maps and an updated schedule booklet printed and available to the public in the Spring of 2022.	PW	2022	
	Intersection improvements at 35th/36th Streets and Trinity	Intersection improvements at 35th/36th Streets and Trinity are anticipated as part of the Hill Apartment development at the former LASO site.		PW	2022
	Intersection Improvements at 20th & Trinity Dr.	New intersection signal will be installed by the County at 20th and Trinity Dr. following completion of the Marriott Conference Center to improve safety for pedestrians crossing Trinity Dr.		PW	Ongoing
Intersection improvements at Sherwood and NM4	New intersection signal will be installed at Sherwood and NM4 as part of the Mirador Phase 2. Installation timing is dependent on the phase 2 project schedule.		PW	Ongoing	

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Investing in infrastructure</p>	<p>Improvements to Sherwood Blvd., Canyon Road, 33rd/34th Street, Arkansas, Cumbres del Norte Subdivision and the Finch St. Extension</p>	<p>Road and utility improvements are funded as part of the County's CIP program and through state NMDOT grants. On September 28, 2021, Council awarded the construction bid for Sherwood Blvd. Canyon Road reconstruction, 33rd/34th and Arkansas, and the Cumbres Del Norte road improvement projects are in design development. For the Finch St. Extension, staff completed boundary surveys for LAMC in May 2021 for the required land acquisitions and mapping, and land acquisition discussions with LAMC and the land appraisal are in process. The design will be finalized once progress has been made on the land transfer.</p>	<p>PW</p>	<p>2022 - 2023</p>
	<p>Develop and implement an Environmentally Preferable Purchasing Policy</p>	<p>The 2017 County Council Management Action Plan the LAC Green Team was asked to develop and implement an environmentally preferable purchasing policy and it was approved by the Green Team, March 27, 2018. Further updates to the County's purchasing policy was included in the recommendations from LARES.</p>	<p>PW ASD</p>	<p>2021 - 2023</p>



On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p>Continue responding to COVID-19 pandemic crisis</p>	<p>Coordinate County outreach with intergovernmental partners, the DOH, LANL, Schools, and other organizations</p>	<p>Continue coordinating COVID-related outreach to the community through a variety of methods, including press releases, website updates, social media posts, newsletters, community information meetings and signage on-site regarding COVID testing as well as vaccination clinics; the Council Subcommittee for COVID outreach will meet as needed to review community comments and input, and offer feedback. Continued PSAs about COVID-Safe-Practices will be part of all outreach efforts throughout 2022 or until the crisis has moved into non-emergency stage.</p>	<p>PIO EM</p>	<p>Ongoing</p>
	<p>Implement the Point Of Distribution (POD) plan for the vaccine</p>	<p>The Emergency Management Office will implement the POD in coordination with DOH, and support efforts to safely and effectively use County resources (staff, facilities, transportation) to enable residents to obtain the vaccine. 17,855 vaccines have been administered in Los Alamos County in 2021. CSD, Social Services partnered with ES for site selection for testing and vaccine distribution. Social Services was responsible for logistics with the Senior Center programs and continues to assist with the booster shot program.</p>	<p>EM CSD</p>	<p>Complete</p>
	<p>Support regional partners working through the pandemic crisis with County assistance when available</p>	<p>Although serving the community is a top priority, the EM office will continue participating in regional weekly calls and conferences to provide progress updates, report information concerning the County, and relay any concerns or feedback. When practical, EM will assist other communities with volunteer support, and share information that may assist others with their own testing and/or clinic operations. Through the County Manager's office and inter-governmental relationships across Northern NM, provide intake of requests and assist in coordinating responses.</p>	<p>EM CMO</p>	<p>Ongoing</p>

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
Continue responding to COVID-19 pandemic crisis	<p>Plan, program, account for and report on State and Local Government Fiscal Recovery Funds under the American Rescue Plan Act (ARPA)</p>	<p>Administer the County's ARPA fund allotment of \$3.67M to respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality and make necessary investments in water, sewer and broadband infrastructure. Additional programs to assist small businesses and social service programs are planned using an additional distribution of ARPA funds in early 2022.</p>	<p>CMO ASD CDD CSD DPU</p>	<p>2021-2024</p>
	<p>Support Schools, local businesses and individuals through local funding, if allowable, or, through on-going federal or state grants and loans administered at the local government level.</p>	<p>Items related to this objective are detailed in corresponding sections of the MAPs related to support of Schools or Businesses. Monitor events and updates at the State and Federal level in a timely manner and suggest actions to address new or emerging COVID-related events or changes that may occur. Continue to provide Council and the community with weekly updates through Council meetings, County Manager reports, Council columns featured in local media, and through the State representatives and/or the Congressional delegation.</p>	<p>CMO EM</p>	<p>2021-2022</p>
<p>Planning for appropriate levels of county services</p>	<p>Replace existing Finance/Utility/HR software system</p>	<p>County staff coordinated on a project to pursue a citizen self service module. Customer Care has funding for a solution that would allow citizens to enter work orders (such as a streetlight that is out, or a pothole needing to be fixed). Tyler 311 software was selected given it integrates with Munis and EnerGov software's. A kickoff meeting was held with Tyler and the software will be customized to meet each department requirements. The go-live date is planned for Summer 2022.</p>	<p>CMO ASD DPU</p>	<p>2022</p>

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p>Planning for appropriate levels of county services</p>	<p>Continue implementation of County- wide training and development program to align it with the County's efforts to be a higher performing organization</p>	<p>Plans are underway to begin the next Leadership Academy as soon as possible when COVID safe practices permit having in-person classes. Updates to the County's training tracking program and additional notices of available trainings are being made by HR and Risk staff.</p>	<p>CMO</p>	<p>4th Qtr 2022</p>
	<p>Enhance County services by modeling after best practices for other communities, national codes or other processes</p>	<p>The Council continues to have discussions about best practices for communication. A survey of about code enforcement as part of the Municipal Code chapter 18 update efforts was presented to Council. Each year LAPD has a virtual inspection of 25% of its standards. Three inspections have occurred in 2021, with 100% compliance in all inspections. The formal on-site inspection in November 2021 was virtual due to the pandemic, and LAPD achieved their CALEA re-accreditation.</p>	<p>CMO</p>	<p>Ongoing</p>
	<p>Implement ideas for improvements from the 2020 Employee Survey</p>	<p>The County Manager is leading an effort to identify strategies and tactics for addressing items from the 2020 Employee Survey. This effort will be on-going throughout 2022.</p>	<p>CMO</p>	<p>2022</p>
<p>Implementation of the 2018 Tourism Strategic Plan</p>	<p>Pursue actions identified in plan</p>	<p>Tourism Implementation Task Force meets monthly to provide advice on the plan's implementation activities.</p>	<p>CMO</p>	<p>Ongoing</p>

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p>Implementation of the 2016 Comprehensive Plan, including an emphasis on neighborhoods and effectively managing commercial growth</p>	<p>Allocate CIP funds for design and construction of downtown streetscape improvements, including sidewalks, landscaping pocket parks and signage</p>	<p>Deacon Street plans are linked closely to the Downtown Master Plan process. With the Master Plan complete, Public Works, DPU and Economic Development staff are finalizing a scope of work for roadway and utility infrastructure improvements in preparation for contracting professional design services for the project. The Economic Development Administrator is working to schedule meetings with a variety of business community stakeholders to help formulate the design scope.</p>	CDD PW	HOLD
	<p>Continue implementation of the Comprehensive Plan, with an emphasis on neighborhoods</p>	<p>The sign code update has been on hold while CDD staff address the downtown masterplan and Chapter 16 and 18 updates. As noted elsewhere in the MAP, projects for Trinity Drive and Deacon are programmed or in development. The Transportation Board continues to have an interest in this topic and is actively involved with the downtown masterplan process and concerns that have been brought to the Board's attention in the past with respect to parking and narrow streets in neighborhoods. Snow control and street parking are related concerns.</p>	CDD	HOLD
<p>Utilizing the recommendations of the Community Development Advisory Board</p>	<p>Enhance private property maintenance code enforcement standard</p>	<p>The update to chapter 18 is underway and will be presented for Council review in 2022.</p>	CDD	2022

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Addressing issues noted in the 2018 State of Health in Los Alamos</p>	<p>Ensure the needs of all citizens regardless of age or income level</p>	<p>The Gap Analysis provided a strategic path forward this year; it is guiding future actions to address this goal, as stated in other MAP sections regarding Social Services and new or continued services. Social Services established a matrix with a Council subcommittee for local providers to provide programs and services for evaluation of gaps or duplication. This evaluation tool continues to be developed and will be used in conjunction with measures from various survey to determine effectiveness of programs and offerings.</p>	<p>CSD</p>	<p>Ongoing</p>
<p>Partnering with Los Alamos Public Schools and the University of New Mexico-Los Alamos, as appropriate, to support the high quality educational opportunities in the community</p>	<p>Continue to identify capital project funding opportunities that support Council's adopted policy in support of Los Alamos Public Schools</p>	<p>The County Council/LAPS Board continue to discuss potential capital project funding opportunities. The North Mesa housing project is being pursued, and the North Mesa and White Rock shared gymnasiums, and an 8-court tennis facility are being considered through conceptual design work. Council approved \$7M for expanding the gymnasiums at Chamisa and Pinon schools. In addition, the County continues to maintain a \$1 million placeholder in budgets for possible funding if LAPS staff request assistance.</p> <p>The County received a state grant in 2020 to design a new shared-use gymnasium facility at the Middle School. The County has also received an additional state grant to add a second shared-use gym(s) in White Rock.</p>	<p>CMO</p>	<p>Ongoing</p>

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p>Partnering with Los Alamos Public Schools and the University of New Mexico-Los Alamos, as appropriate, to support the high quality educational opportunities in the community</p>	<p>Implement public safety educational programming</p> <p>Support literacy in the community</p>	<p>Safety Town continues to be an active program. COVID restrictions limited offerings in 2021, however classes were full and very well attended and received when offered.</p> <p>Library programs in 2021 were offered on a limited basis due to COVID restrictions. The libraries provide reading programs for ages 0-18, including 1000 Books Before Kindergarten, 100 Books Before College, summer and winter reading programs, and HomePages, the homeschool book clubs for youth and teens. Cover to Cover, the library reading program for all 3rd-6th graders in our community, continues in partnership with LAPS, including public library staff school visits. Staff collaborates with JJAB to promote Dolly Parton’s Imagination Library (an initiative to place books with pre-K children) and other early literacy initiatives. The library provides library instruction and enrichment activities through classroom visits to the library. For in-person homework help for elementary-age students, the public library has Homework Lab, staffed by teen volunteers.</p>	<p>PD</p> <p>CSD</p>	<p>Ongoing</p> <p>Ongoing</p>
<p>Strengthening coordination and cooperation between County government, LANL, and regional and national partners</p>	<p>Support the work of Regional Economic Development Initiative (REDI), North Central Regional Transit District (NCRTD)</p>	<p>County continues to partner and participate in the work of the Regional Economic Development Initiative (REDI) and North Central Regional Transit District (NCRTD). The new positions, Intergovernmental Affairs Manager and Broadband Managers were created and hired in 2021.</p>	<p>CMO</p>	<p>Ongoing</p>

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p>Strengthening coordination and cooperation between County government, LANL, and regional and national partners</p>	<p>Explore new regional partnership opportunities</p>	<p>Options for the Stronger Economies Together (SET) program were placed on hold last year, but, after hiring a new Intergovernmental Affairs Manager, options could be explored with partners this year.</p>	<p>CMO</p>	<p>Ongoing</p>
<p>Collaborating with Los Alamos National Laboratory as the area's #1 employer</p>	<p>Build strong partnership with TRIAD</p>	<p>County and Triad staff continue meeting monthly to discuss projects/action that require mutual support and collaboration. Triad gave an update on plans to Council in November. COVID has reduced conversations, but major projects such as land transfers and Los Alamos Canyon use are still inching forward as well as plans to support new transportation options for expanded LANL workforce.</p>	<p>CMO CSD CDD PW</p>	<p>Ongoing</p>

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COMBINED BUDGET STATEMENT

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
Fiscal Year (FY) 2023 Adopted				
Total beginning fund balance / working capital	\$ 55,891,787	9,131,968	313,540	44,019,347
Revenues and other sources	88,954,335	5,026,189	6,000	11,644,933
Transfers from other funds	3,658,878	2,291,700	4,552,409	20,564,969
Expenditures	73,933,331	10,046,813	4,552,409	33,651,087
Transfers to other funds	28,101,463	2,000,000	-	1,575,170
Total fund balance / working capital ending FY2023	<u>\$ 46,470,206</u>	<u>4,403,044</u>	<u>319,540</u>	<u>41,002,992</u>
Fiscal Year (FY) 2024 Projected				
Total beginning fund balance / working capital	\$ 46,470,206	4,403,044	319,540	41,002,992
Revenues and other sources	90,229,000	4,985,989	6,000	70,104,000
Transfers from other funds	3,724,442	2,291,700	5,250,159	12,386,214
Expenditures	75,464,599	6,850,591	5,250,159	56,157,000
Transfers to other funds	17,595,759	2,250,000	-	1,723,214
Total fund balance / working capital ending FY2024	<u>\$ 47,363,290</u>	<u>2,580,142</u>	<u>325,540</u>	<u>65,612,992</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
FY2023 Proposed Budget FTEs	392.57	4.34	0.00	0.00
FY2022 Adopted Budget FTEs	<u>375.49</u>	<u>3.59</u>	<u>0.00</u>	<u>0.00</u>
Net increase / (decrease)	<u>17.08</u>	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>

JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ADOPTED BUDGET	FY2022 ADOPTED BUDGET
21,088,447	6,480,162	14,545,064	151,470,315	108,698,537
84,500,537	53,412,889	18,226,483	261,771,366	237,255,894
2,000,000	2,267,555	-	35,335,511	29,472,868
87,694,740	53,147,715	17,341,944	280,368,039	245,119,586
999,878	2,659,000	-	35,335,511	29,472,868
<u>18,894,366</u>	<u>6,353,891</u>	<u>15,429,603</u>	<u>132,873,642</u>	<u>100,834,845</u>
18,894,366	6,353,891	15,429,603	132,873,642	
86,002,453	42,886,283	19,076,789	313,290,514	
-	1,640,900	-	25,293,415	
92,390,505	42,146,512	17,972,650	296,232,016	
1,022,442	2,702,000	-	25,293,415	
<u>11,483,872</u>	<u>6,032,562</u>	<u>16,533,742</u>	<u>149,932,140</u>	
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL FTEs	
101.65	207.37	15.00	720.93	
<u>100.65</u>	<u>207.37</u>	<u>15.00</u>	<u>702.10</u>	
<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18.83</u>	

COUNTY-WIDE COMBINED BUDGET - REVENUE AND EXPENDITURE STATEMENT

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Total beginning fund balance	127,121,664	137,170,937	108,698,537	151,470,315	42,771,778	39.3%	132,873,642	-12.28%
working capital								
Revenues								
Taxes	63,155,277	69,965,298	77,438,268	81,617,253	4,178,985	5.4%	82,879,000	1.55%
Intergovernmental	26,601,192	34,444,207	40,445,046	48,083,049	7,638,003	18.9%	29,514,162	-38.62%
User Charges	64,619,603	71,756,423	73,607,406	81,592,006	7,984,600	10.8%	83,225,849	2.00%
Interdepartmental	26,830,983	29,770,736	31,223,322	34,484,584	3,261,262	10.4%	35,618,768	3.29%
Investment Income	3,651,113	17,487,006	5,006,824	4,496,989	(509,835)	-10.2%	4,410,229	-1.93%
Debt Proceeds	-	-	3,050,000	6,078,220	3,028,220	99.3%	72,100,000	1086.20%
Other	4,802,697	5,550,689	6,485,028	5,419,265	(1,065,763)	-16.4%	5,542,506	2.27%
Total Revenues	189,660,865	228,974,359	237,255,894	261,771,366	24,515,472	10.3%	313,290,514	19.68%
Transfers from other funds	16,502,538	30,793,538	28,872,868	35,335,511	6,462,643	22.4%	25,293,415	-28.42%
Total sources of funds	<u>\$ 333,285,067</u>	<u>396,938,834</u>	<u>374,827,299</u>	<u>448,577,192</u>	<u>73,749,893</u>	<u>19.7%</u>	<u>471,457,571</u>	<u>5.10%</u>
Expenditures								
County Council	362,077	419,665	436,988	424,449	(12,539)	-2.9%	439,054	3.44%
County Assessor	668,100	604,664	691,921	723,063	31,142	4.5%	756,936	4.68%
County Clerk	660,990	685,002	821,237	820,757	(480)	-0.1%	858,657	4.62%
County Sheriff	13,731	8,361	15,696	16,136	440	2.8%	16,620	3.00%
Municipal Court	571,429	561,638	626,466	626,252	(214)	0.0%	655,164	4.62%
Probate Court	5,310	5,004	5,932	5,953	21	0.4%	6,011	0.97%
County Manager	14,985,956	13,912,823	18,624,071	17,180,944	(1,443,127)	-7.7%	17,656,640	2.77%
County Attorney	822,440	910,092	1,127,431	1,146,521	19,090	1.7%	1,198,935	4.57%
Administrative Services	8,638,149	8,577,500	11,691,346	10,988,924	(702,422)	-6.0%	11,369,098	3.46%
Community Development	4,377,667	5,083,454	11,274,815	16,394,756	5,119,941	45.4%	23,759,758	44.92%
Community Services	13,358,912	18,766,719	16,750,713	33,677,829	16,927,116	101.1%	39,039,491	15.92%
Fire	31,834,977	34,642,406	36,552,149	37,414,878	862,729	2.4%	37,735,067	0.86%
Police	9,501,468	9,598,437	10,492,971	11,939,861	1,446,890	13.8%	12,026,065	0.72%
Public Works	30,548,190	28,958,073	47,691,175	56,760,567	9,069,392	19.0%	53,073,856	-6.50%
Utilities	56,576,777	66,006,997	83,545,266	87,694,740	4,149,474	5.0%	92,390,505	5.33%
Non-Departmental	4,656,000	6,338,979	4,771,409	4,552,409	(219,000)	-4.6%	5,250,159	15.33%
Total Expenditures	177,562,173	195,079,814	245,119,586	280,368,039	35,248,453	14.4%	296,232,016	5.66%
Transfers to other funds	17,272,671	30,793,538	28,872,868	35,335,511	6,462,643	22.4%	25,293,415	-28.42%
Nonbudgeted Items	(1,259,286)	2,345,372	-	-	-		-	
Ending fund balance	<u>\$ 137,170,937</u>	<u>173,410,854</u>	<u>100,834,845</u>	<u>132,873,642</u>	<u>32,038,797</u>	<u>31.8%</u>	<u>149,932,140</u>	<u>12.84%</u>
Total uses of funds	333,285,067	396,938,834	374,827,299	448,577,192	73,749,893	19.7%	471,457,571	5.10%

COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

		FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	% Variance 23 vs 22
Category:						
Salaries	\$	45,871,641	50,464,599	53,126,762	55,481,623	4%
Benefits		18,556,320	21,815,283	22,113,031	23,906,598	8%
Operations		97,645,920	143,250,807	112,348,984	139,327,119	24%
Capital Outlay		5,817,003	13,455,290	36,038,856	53,538,683	49%
Debt/Fiscal Charges		9,691,289	10,520,761	21,491,953	8,114,017	(62%)
Expenditures		177,582,173	239,506,740	245,119,586	280,368,039	14%



SUMMARY OF SIGNIFICANT CHANGES

This narrative describes the significant changes between the FY2023 Adopted and FY2022 adopted budgets. Following this narrative are tables and graphs that provide additional information, including revenue and expenditure comparisons.

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

COMMON CHANGES

Salaries, Benefits, Staffing, and Other Changes

The County began preparing the FY2023 Proposed budget in December 2021. Our guidance for budget development was the utilization of the projected FY23 budget illustrated during the prior year's process, which planned for a 3% increase in salaries for non-collective bargaining employees and a 5% increase in medical premiums. Guidance for non-labor expenditures was similarly for a projected 3% increase from the prior year.

The adopted budget added 17.25 full time equivalent (FTE) employees. Total FTE employees is 720.93 which is comprised of 693.50 regular, 6.30 limited term and 21.13 temp/casual positions.

	Regular FTEs	Limited Term FTEs	Temp/Casual FTEs	Total FTEs
FTE components				
FY 2022 Adopted Budget	674.25	7.55	20.30	702.10
FTEs added during FY 2022	2.00	(0.25)	0.83	2.58
Total FTEs FY 2022	676.25	7.30	21.13	704.68
FY 2023 FTE Budget Additions				-
County Manager's Office	3.00	(1.00)		2.00
Administrative Services Department	3.00			3.00
Economic Development	1.00			1.00
Community Services Department	2.25			2.25
Los Alamos Police Department	4.00			4.00
Public Works Department	4.00			4.00
FTE components				
FY 2023 Adopted Budget	693.50	6.30	21.13	720.93

SUMMARY OF SIGNIFICANT CHANGES

OTHER SIGNIFICANT CHANGES

The overall County adopted FY2023 expenditures are \$280.3 million as compared to FY2022 adopted expenditures of \$245.1 million. Overall County revenues are \$261.8 million as compared to FY2021 adopted revenues of \$237.2 million.

General Fund

In FY2023, General Fund revenues are projected to be \$4.8 million, or 5.8%, higher than in the FY2022 Adopted Budget for a total of \$89 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$73.9 million, expenditures are \$5.8 million, or 8.5%, higher than the FY2022 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 FY2023, Special Revenue Funds projected to be \$5 million which is flat compared to FY2022 Adopted Budget.

The State Grants Fund adopted expenditures of \$1,043,161 which is \$36,661 higher than the FY2022 adopted budget. There is also a related \$43,500 increase in the projected revenues for FY2023.

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 FY2023 are budgeted at \$143,022 above the 2022 Adopted budget. The transfer from the General Fund was proposed at \$650,000 which is the same as the 2022 Adopted budget to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$151,428 and budgeted expenditures of \$4.4 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. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue. The \$400,000 budgeted in FY2022 for the Housing Rehabilitation and Down Payment Assistance programs continue to be funded by a transfer from the General Fund. The \$1.2 million grants are funded by a transfer from the General Fund.

SUMMARY OF SIGNIFICANT CHANGES

Capital Improvement Projects (CIP) Funds

For FY203 expenditures in the CIP Fund total \$33.6 million which is \$16.6 million higher than FY2022 due to the specific projects scheduled for FY2023 vs. FY2022 per the detailed CIP project schedules.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2023 are Adopted at \$84.5 million which is \$5 million (6.4%) above the FY2022 adopted budget. Expenditures are \$87.7 million which is \$4.1 million (3.6%) higher than the prior year.

The FY2023 Adopted 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 2% increase in sewer rates. In FY2023 there is a planned 5% increase across the board in wholesale potable water, water distribution, and non-potable water rates, planned 8% increase in gas distribution rates, and planned 5% increase in electric distribution rates.

Other Enterprise Funds

FY2023 revenues totaling \$53.4 million in these business-type activities funds are projected to be \$9.9 million, or 23%, higher than FY2022. Total expenses of \$53.1 million for the FY2023 Adopted budget are \$8.2 million or 18.6% higher than FY2022.

The Environmental Services Fund expenses are \$5.3 million in the Adopted FY2023 budget which is \$2 million below the FY2022 adopted budget. The Adopted FY2023 revenues of \$5 million are \$63,000 higher than in FY2022.

The Transit Fund expenditures are \$6.2 million or \$1.25 million above the FY2022 budget due primarily to the timing of bus replacement and related grants. Transfers-in to the Transit Fund from the General Fund continue to include \$250,000 to cover the weekend routes approved but not yet implemented due to coronavirus related impacts. The Adopted revenues of \$4.8 million are \$877,000 above the adopted FY2022 budget due primarily to the timing of capital grant funding.

The Fire Fund Adopted expenditures are \$29 million and Adopted revenues are \$32.2 million for FY2023. The \$609,277 (2.1%) increase in expenditures is due primarily to the planned amounts within the DOE Cooperative Agreement and is fully offset by associated increases in related revenue from both the General Fund and DOE. The 2.2% percentage increase in revenues or \$709,497 is due primarily to the projected increase in Fire Protection Excise Tax.

The Airport Fund Adopted revenue is \$11.3 million and expenditures are \$12.6 million. This is approximately \$8.2 million increase in revenue and a \$8.5 million increase in Adopted budgeted expenditures. This is due to the timing of Adopted grant funded projects for FY2023 which include new state grant opportunities.

SUMMARY OF SIGNIFICANT CHANGES

Internal Service Funds

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

Total FY2023 Adopted expenditures in the Fleet Fund are \$5.6 million or 11.8% higher than in FY2022. Adopted revenues are \$1.2 million higher than the FY2022 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 Adopted FY2022 revenues and expenditures are \$12.4 million and \$11.7 million, respectively. The revenues decreased by \$1.4 million or 10% from the 2022 Adopted budget while expenditures decreased \$1.8 million or 13.2%. The decrease in revenues is from a decrease in intradepartmental charges which correlate to decreases in premiums and claims.

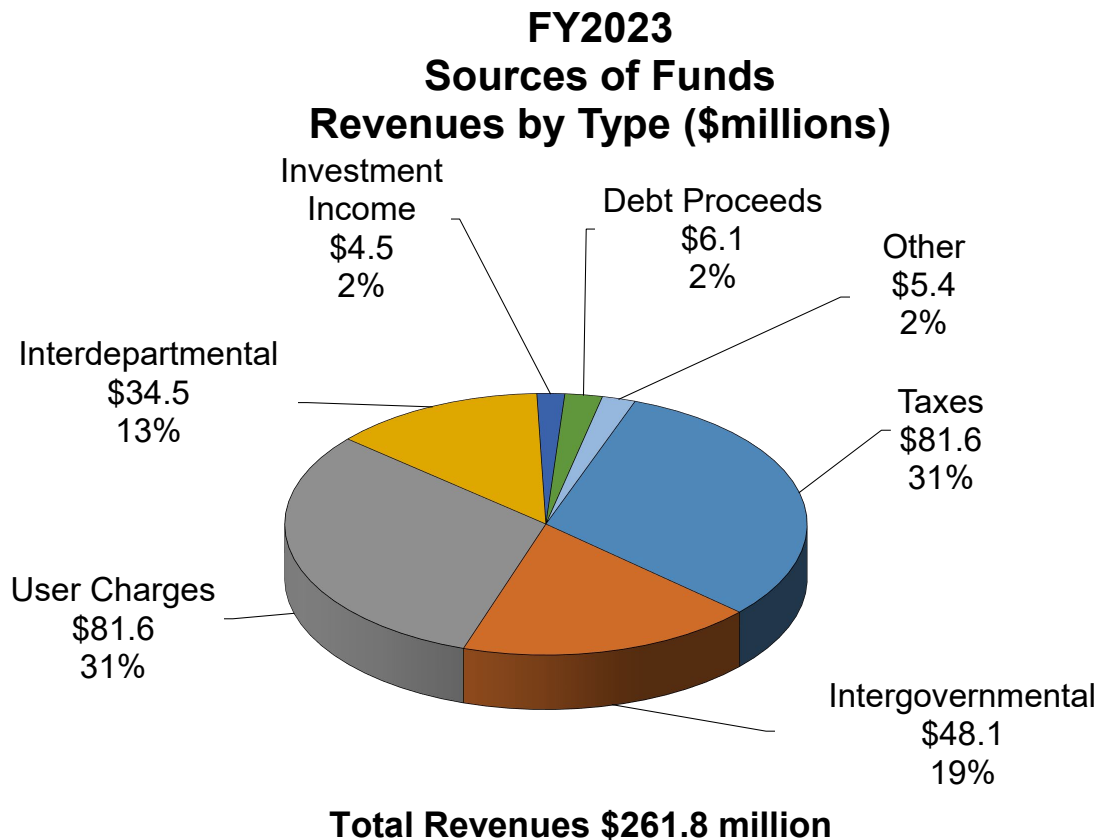
SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual	Total
Total County FY2022 Adopted		674.25	7.55	20.30	702.10
General Fund FY2022 Adopted		357.84	1.00	16.65	375.49
Clerk's	Deputy Clerk	-	-	0.83	0.83
CMO - Human Resources	Human Resource Tech	-	(1.00)		(1.00)
ASD - IM	Tech Support Specialist	1.00			1.00
ASD - IM	Senior Office Specialist	1.00			1.00
ASD - Procurement	Contract Manager	1.00			1.00
CDD - Economic Development	Business Assistance Coordinator	1.00			1.00
CMO - Human Resources	Human Resource Tech	1.00			1.00
CMO - CPR	Social Media Coordinator	1.00			1.00
CMO - LARES	Sustainability Coordinator	1.00			1.00
CSD - Admin	Sr Rec Cust Srvc Associate	1.00			1.00
CSD - Library	Senior Librarian	1.00			1.00
CSD - Library	Library Associate	0.25			0.25
Police - Operations	Officier	4.00			4.00
PW - Facilities	Capital Project Manager	1.00			1.00
PW - Traffic & Streets	Equipment Operator	1.00			1.00
PW - Custodial	Custodian	2.00			2.00
General Fund FY2023 Adopted		375.09	-	17.48	392.57
Other Funds FY2022 Adopted		316.41	6.55	3.65	326.61
CSD - LAC Council	Senior Office Specilist		0.75		0.75
Utilities	GWS - Trainee	1.00	-	-	1.00
Utilities	Engineering Associate	1.00	(1.00)		-
Other Funds FY2023 Adopted		318.41	6.30	3.65	328.36
Total Changes - General Fund		17.25	(1.00)	0.83	17.08
Total Changes - Other Funds		2.00	(0.25)	-	1.75
Total Changes - Countywide		19.25	(1.25)	0.83	18.83
Total County FY2023 Adopted		693.50	6.30	21.13	720.93

REVENUE AND EXPENDITURE COMPARISONS

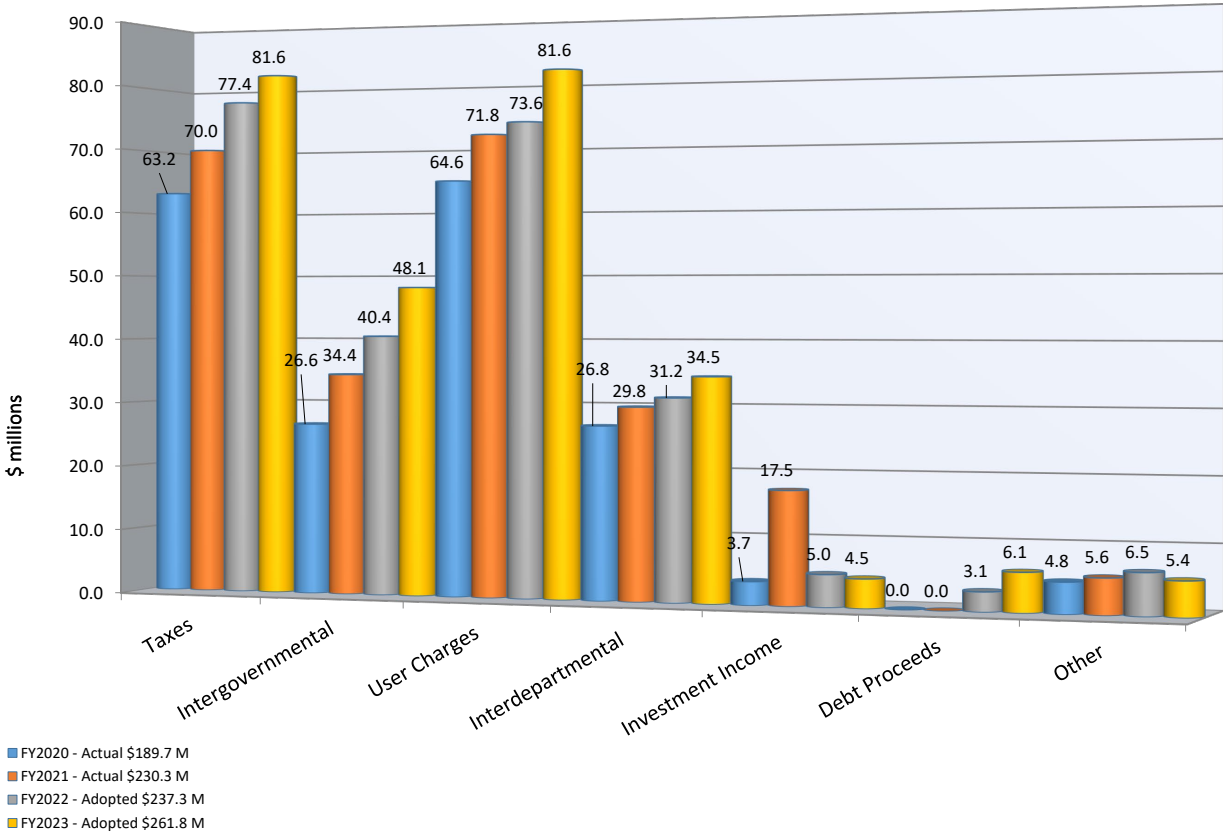
This section will provide comparisons of revenues and expenditures between fiscal years, categories and fund types. Following this introductory narrative will be graphs for the County in total, followed by more detailed information.

Total revenues in FY2023 adopted budget is \$261.8 million compared to \$237.3 million in the FY2022 adopted budget. This \$24.5 million increase is primarily due to increased GRT revenues and federal and state grants. The increase includes an increase of \$4.9 million in the General Fund; a \$4.9 million increase in the Capital Projects Fund from grants and land sale; an increase of \$5 million in the Joint Utility System Fund due to an increase in rates, an increase of \$9.9 million in the Other Enterprise Funds primarily due to increase in grants.



REVENUE AND EXPENDITURE COMPARISONS

4-Year Comparison of Revenues by Category



NOTE:

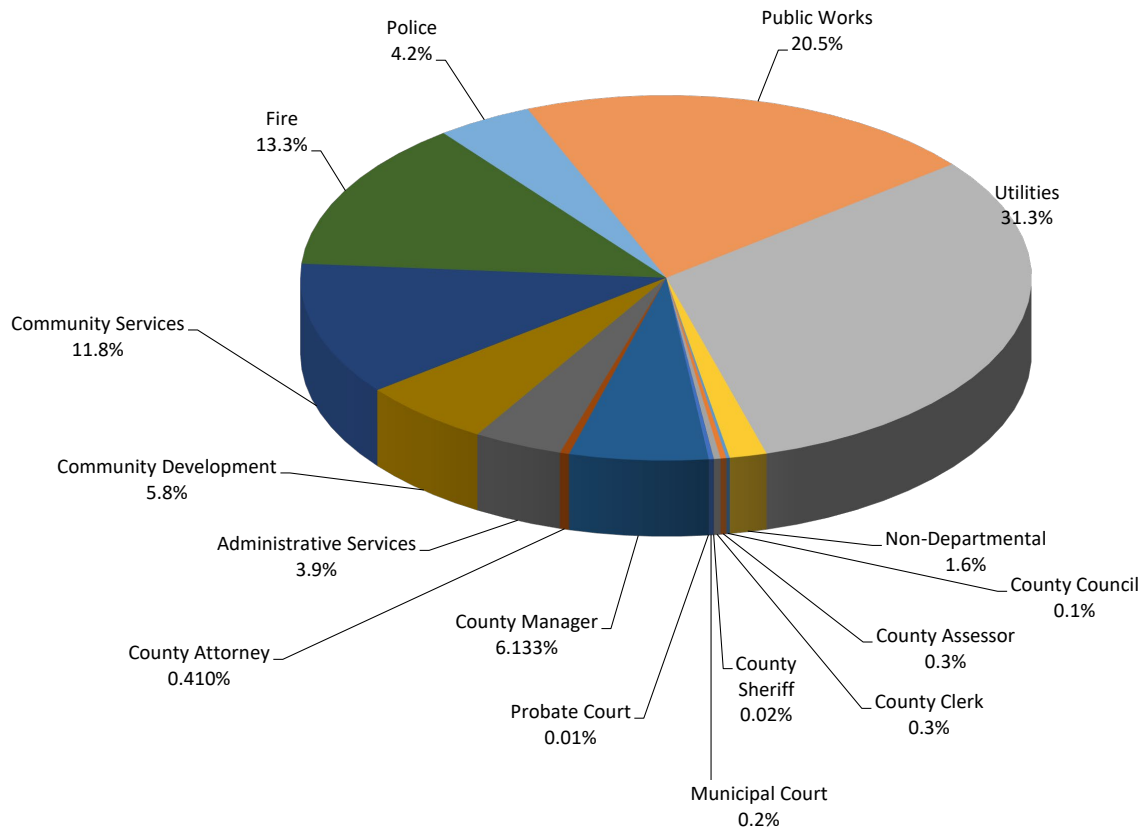
In addition to locally imposed taxes, the 'Taxes' category includes the portion of gross receipts tax imposed by the State and returned to the County for General Fund operations (also called State shared). The portion of the State shared gross receipts is as follows:

FY2019	\$20.8 million	Actual
FY2020	\$20.7 million	Actual
FY2021	\$23.1 million	Actual
FY2022	\$25.8 million	Adopted
FY2023	\$26.9 million	Adopted

REVENUE AND EXPENDITURE COMPARISONS

Total expenditures in the FY2023 adopted budget are \$280.5 million compared to \$245.1 million in the FY2022 adopted budget. This \$35.4 million increase includes an increase of \$5.8 million in the General Fund, an increase of \$1.6 million in the Special Revenue Funds; an increase of \$16.7 million in the Capital Projects Funds; an increase of \$4.1 million in the Joint Utility System Fund; an increase of \$8.2 million in the Other Enterprise Funds and a decrease of \$1.2 million in Internal Services Funds.

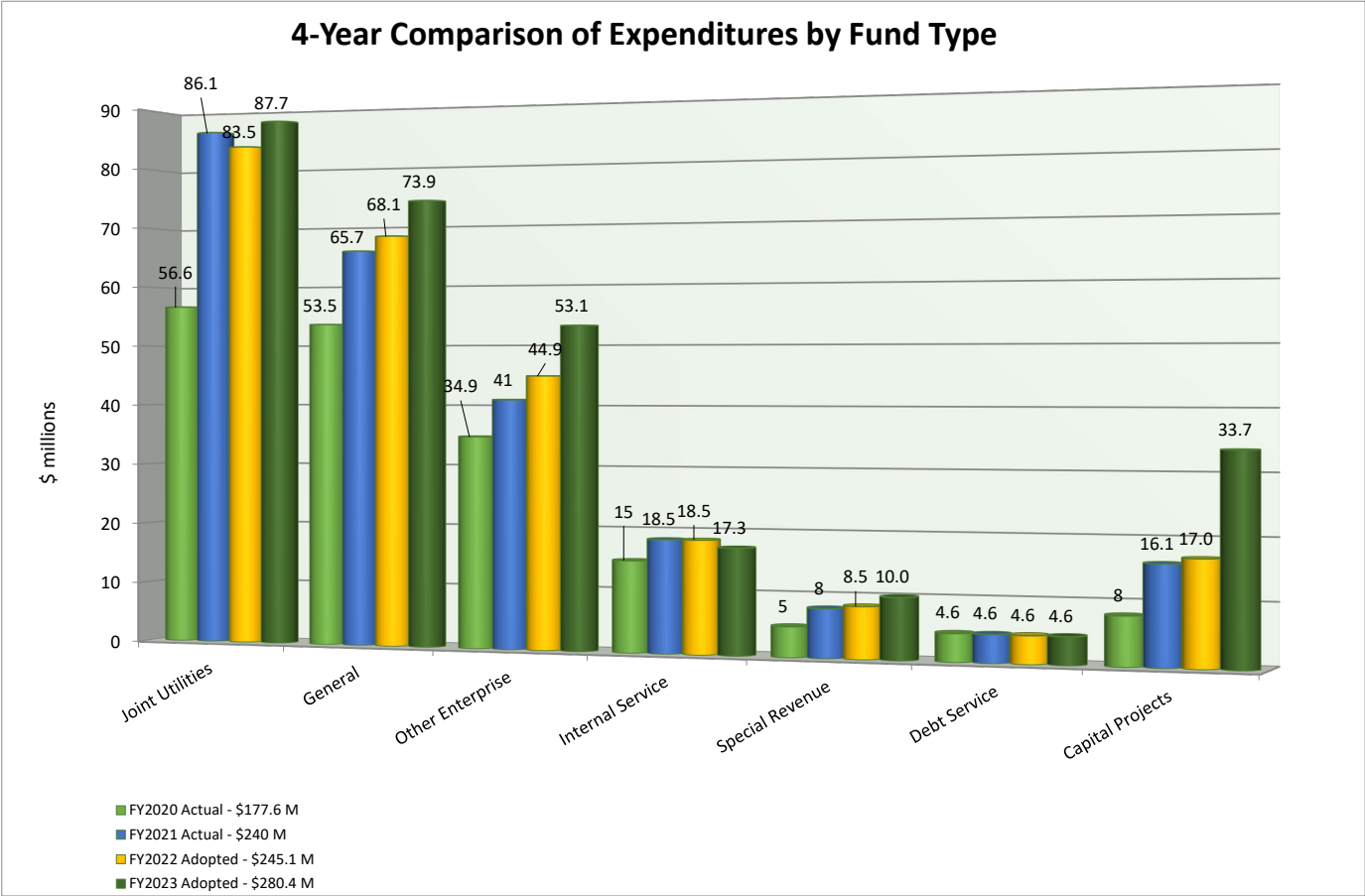
FY2023 Uses of Funds Expenditures by Department



Total Expenditures \$280.5 million

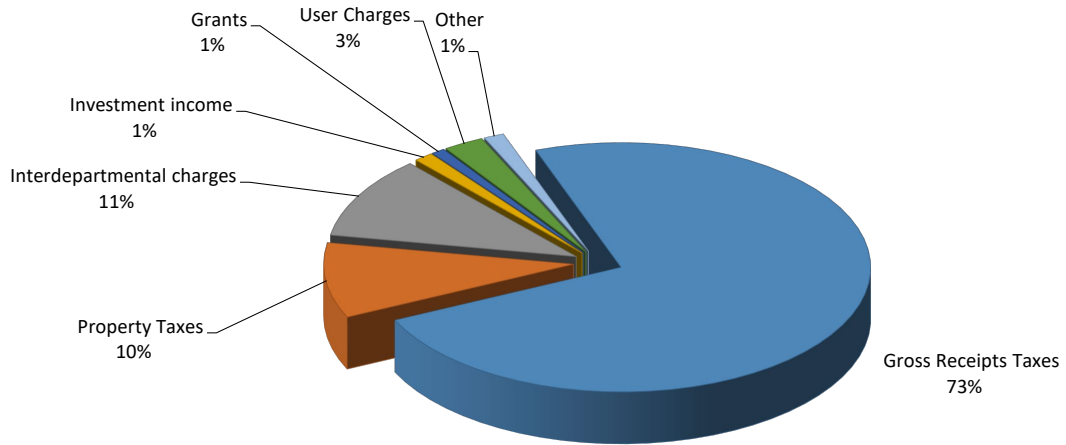
	\$ In millions		\$ In millions
County Council	\$ 0.4	Community Development	16.4
Municipal Court	0.6	Administrative Services	11.0
County Manager	17.2	Community Services	33.0
County Assessor	0.7	Fire	37.4
County Attorney	1.2	Police	11.9
County Clerk	0.8	Public Works	57.5
Probate	0.01	Utilities	87.7
County Sheriff	0.02	Non-Departmental	4.6
Total		\$ 280.5	

REVENUE AND EXPENDITURE COMPARISONS

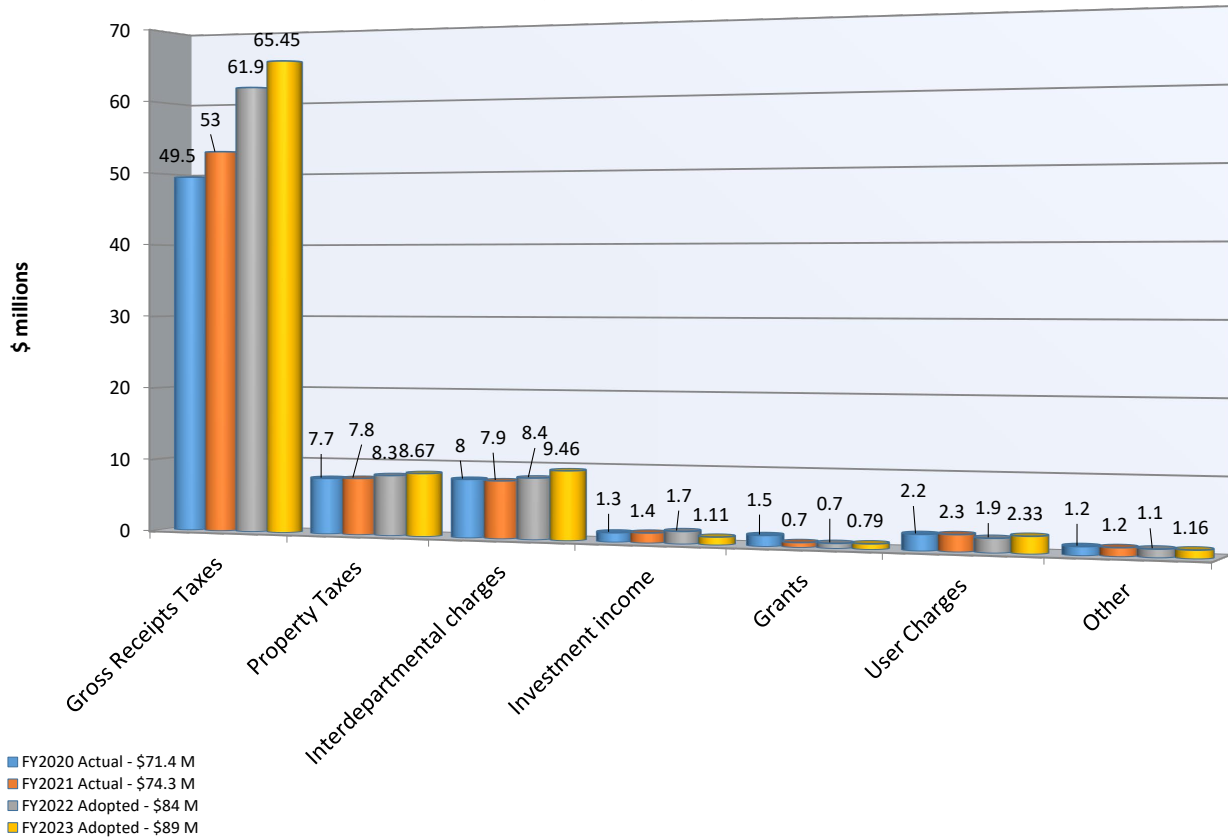


REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

General Fund Revenues Comparison by Category FY2023

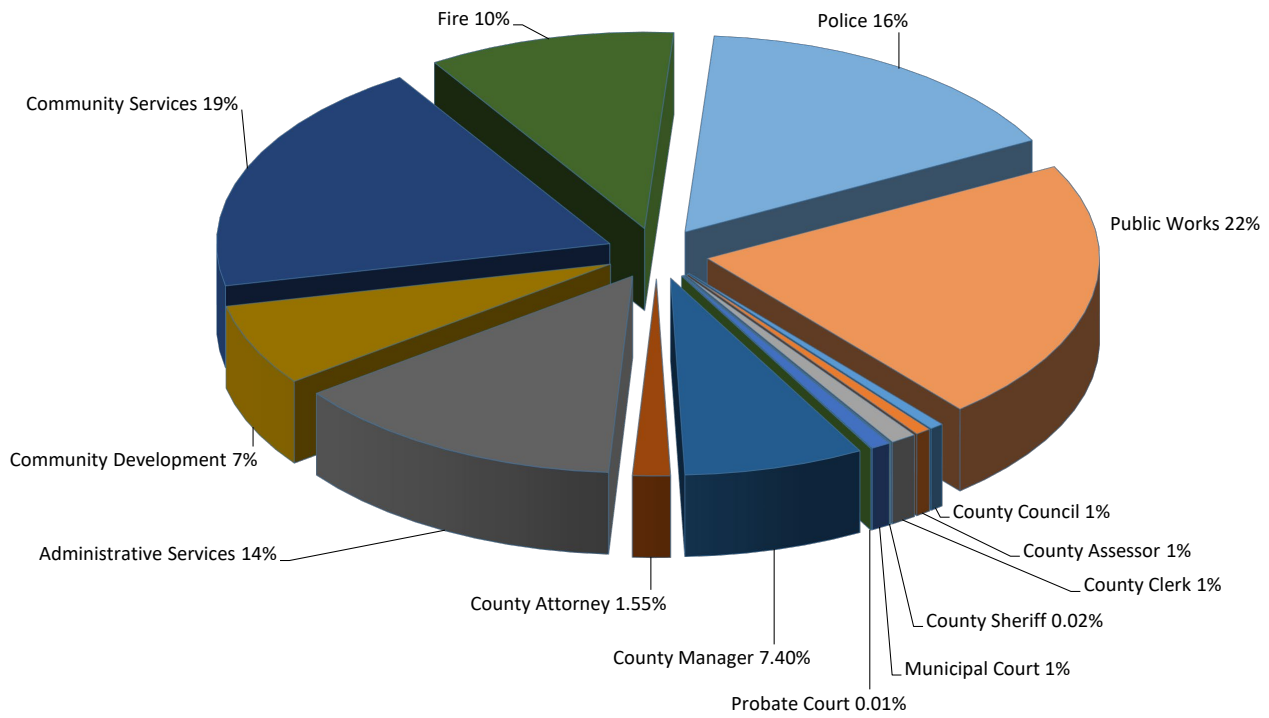


General Fund 4-Year Comparison of Revenues by Category

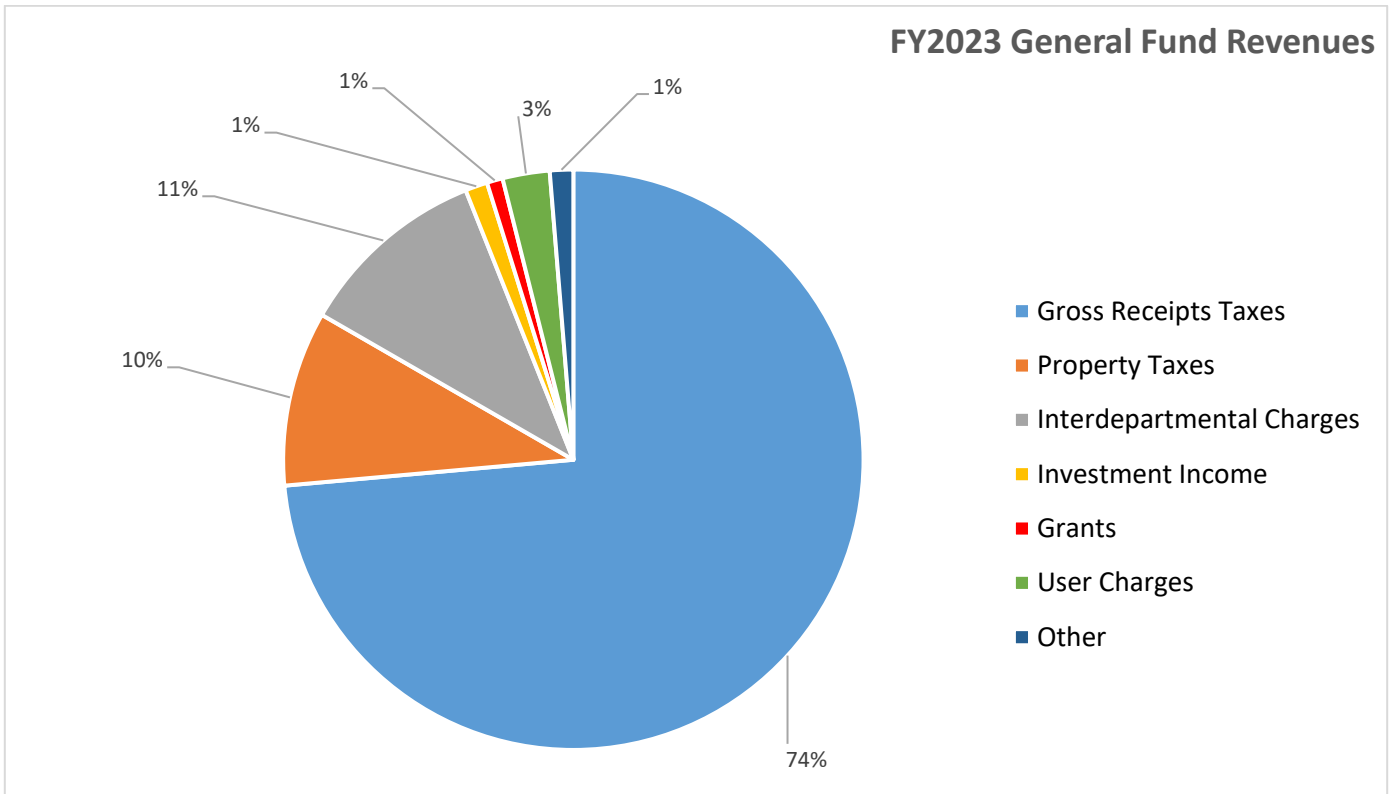


REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

General Fund Expenditures by Department FY2023



REVENUE AND EXPENDITURE COMPARISONS



FY2023

Revenues in the General Fund are projected to be \$4.9 million higher in FY2023 than the FY2022 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - \$3.6 million increase, primarily related to planned spending at LANL and anticipated development projects in town.
- Property taxes - \$0.4 million increase which is valuation growth projected.
- Interdepartmental charges - \$1.1 million increase. This revenue is the collection of general fund interdepartmental charges on enterprise funds. Enterprise funds are subject to administrative interdepartmental charges paid to the General Fund.
- Investment income - \$0.6 million decrease, based upon projected unfavorable investment market.
- Grant and other revenues – increase of \$0.4 million based upon trend projections post Covid-19 and timing of grant awards.

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

REVENUE AND EXPENDITURE COMPARISONS

Gross Receipts Taxes

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

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

For FY2023, the General Fund’s combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately \$65.45 million or 73.6% percent of the General Fund’s total projected revenues. Some increments of the total GRT are revenues for other funds as described in the table below.

Summary of Gross Receipts Tax Rates Enacted at July 1, 2022 (pre-HB479)

<u>Source / Type</u>	<u>GRT Rate</u>	<u>% of Total</u>	<u>Purpose</u>
Municipal	1.2500%	17.40%	Municipal General Fund Operations
County	0.1250%	1.74%	County General – Operations
County	0.1250%	1.74%	Indigent Health Care Fund
Municipal	0.0625%	0.87%	Refuse Fund – Environment
Municipal Infrastructure	0.1250%	1.74%	Infrastructure debt service
County 3rd 1/8th	0.1250%	1.74%	Infrastructure debt service
County Correctional	0.1250%	1.74%	Jail / Courts
County Fire Protection	0.1250%	1.74%	Fire Station #3 and Fire Operations
Municipal / State	<u>1.2250%</u>	<u>17.04%</u>	Portion of State Imposed Shared – GRT
County Portion	<u>3.2875%</u>	<u>45.75%</u>	
NCRTD Portion Regional Transit	<u>0.1250%</u>	<u>1.74%</u>	North Central Regional Transit District (NCRTD)
State Portion	<u>3.7750%</u>	<u>52.51%</u>	State Imposed - Retained by the State. Includes the new 1/8 increment effective 7/1/2010.
Total	7.1875%	100.00%	

REVENUE AND EXPENDITURE COMPARISONS

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

Type Rate	HB479 (New Structure)							Grandfathered												
	601		602		401		402		403		404		415		380		430		435	
	Unrestricted GRT Municipal	Unrestricted Municipal w Referendum	New Municipal HB479	Unrestricted GRT Countywide	Unrestricted GRT Countywide w Referendum	Unrestricted GRT County Area	Unrestricted GRT County w Referendum	New County HB479	Regional Transit GRT	Total County	Health Care	Local Hospital	Emerg. Comm	Grandfathered Set to Sunset*						
Prior	2.0500%	0.4500%	2.5000%	1.0000%	0.2500%	0.1200%	0.3800%	1.7500%	0.1250%	1.8750%	0.0625%	0.5000%	0.2500%	0.8125%						
Previously Enacted:																				
650 Municipal	-1.2500%		-1.2500%																	
630 Municipal	-0.0625%		-0.0625%																	
645 Municipal Infrastructure	-0.1250%		-0.1250%																	
ENACTED MUNICIPAL	-1.4375%	0.0000%	-1.4375%																	
410 County				-0.1250%						-0.1250%										
410 County				-0.1250%						-0.1250%										
410 County 3rd 1/8th				-0.1250%						-0.1250%										
480 County Correctional				-0.1250%						-0.1250%										
440 County Fire Protection							-0.1250%			-0.1250%										
415 NCRTD Regional Transit								-0.1250%		-0.1250%										
ENACTED COUNTY				-0.5000%	0.0000%	0.0000%	-0.1250%	-0.1250%	-0.7500%		0.0000%	0.0000%	0.0000%	0.8125%						
REMAINING AUTHORITY	0.6125%	0.4500%	1.0625%	0.5000%	0.2500%	0.1200%	0.2550%	0.0000%	1.1250%	0.0625%	0.5000%	0.2500%	0.8125%							
TOTAL LOCAL REMAINING									2.1875%				3.0000%							
Approximate Annual Revenue	13,029,100	9,572,400	\$ 22,601,500	10,636,000	5,318,000	2,552,640	5,424,360	-	\$ 23,931,000	1,329,500	10,636,000	5,318,000	\$ 17,283,500							
													\$ 63,816,000							

If all remaining taxing authority for local options were implemented, the projected increase in GRT revenues would be approximately \$63.8 million. Gross receipts taxing authority can only be implemented on either January 1 or on July 1. In addition, some of these increments have sunset provisions and some require referendum. Council could implement the remaining authority in one year, over several years, or not at all.

Property Taxes

Property taxes are the second major source of tax revenue to the County's General Fund. In FY2023, property tax revenues are projected to be approximately \$8.67 million, or 9.74% 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 FY2023 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2020 levies have been used to project fiscal year 2022 property tax revenues.

Total property tax rates for calendar year 2021 were 24.077 mills for residential and 28.712 mills for non-residential properties. This rate includes levies for State Debt Service, Los Alamos Schools Operational, Capital Improvements and Debt Service levies, and University of New Mexico

REVENUE AND EXPENDITURE COMPARISONS

Operational and Debt Service levies. Of the total residential levy, the County received 8.896 mils, or approximately 36.9% 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.

<i>Property Taxes Imposed for 2021 Tax Year</i>			
	Max Allowed by Statute	Residential and Non Residential Imposed **	Unimposed Property Taxes**
County	11.850	8.850	3.000
Municipal	7.650	3.998	3.652
	19.500	12.848	6.652

***Must be imposed at the same rate for both residential and non residential and cannot exceed the maximum allowed by statute*

<i>Property Taxes levied for 2021 Tax Year</i>		
	Residential	Non Residential
County	5.319	8.850
Municipal	3.577	3.998
	8.896	12.848

Note - the Levied Rates are the rates certified by the state after the state has applied the yield-control formula to the imposed rates above. The levied rate is the actual rate that the property owners pay.

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 FY2023 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 \$786,000 in FY2023. This amount was inflated at a rate of 1% for 2024. 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 \$200,000 is included in the CIP Fund for FY2022, 1,500,000 for FY2023 and \$2,800,000 for FY2024. 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 that actually generates GRT.

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

Actual		Projected										
2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
58	65	69	72	73	75	78	80	82	85	87	90	93
5.5%	12.1%	6.2%	4.4%	1.4%	2.7%	4.0%	2.6%	2.5%	3.7%	2.4%	3.5%	3.3%

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

5. There are no specific property tax rate adjustments projected. **NOTE** – the state’s yield control formula will impact the calculated levied rate, so Council and the public should expect to see some

LONG RANGE FINANCIAL PROJECTION

minor rate changes from the state calculation when the rates are certified from the state in September and presented to the Council for adoption.

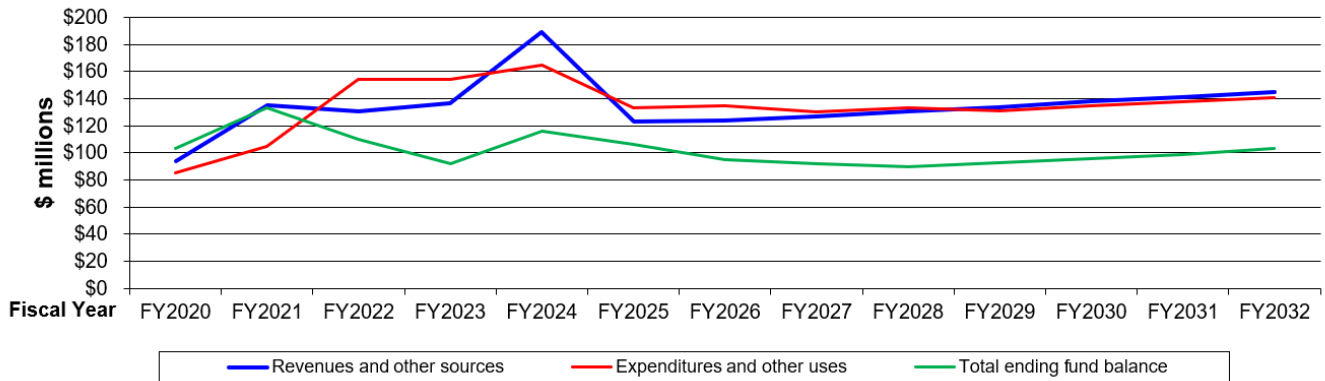
6. If not specifically addressed, revenues are projected to follow either historical trends or historical averages.

Operating Expenditure Assumptions:

1. In FY2025 and beyond, General Fund Expenditures are estimated to inflate annually at an average of 3%.
2. Expenditures in other special revenue funds inflate at varying rate of 1% to 3% annually.
3. The 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 for the Los Alamos Public Schools and University of New Mexico – Los Alamos. Both transfers are projected to continue until 2032.
4. FY2023 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 and graph illustrate the projected outcomes.

Governmental Activities Summary (in \$ millions)													
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total beginning fund balance	94	103	133	109	92	116	106	95	92	90	93	96	99
Revenues and other sources	94	135	131	137	189	123	124	127	131	134	138	141	145
Expenditures and other uses	(85)	(105)	(154)	(154)	(165)	(133)	(135)	(130)	(133)	(131)	(135)	(138)	(141)
Total ending fund balance	103	133	110	92	116	106	95	92	90	93	96	99	103



LONG RANGE FINANCIAL PROJECTION

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

Financial Risks and Mitigation Strategies

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

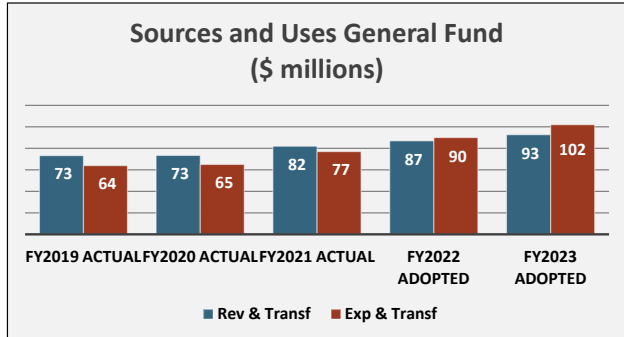
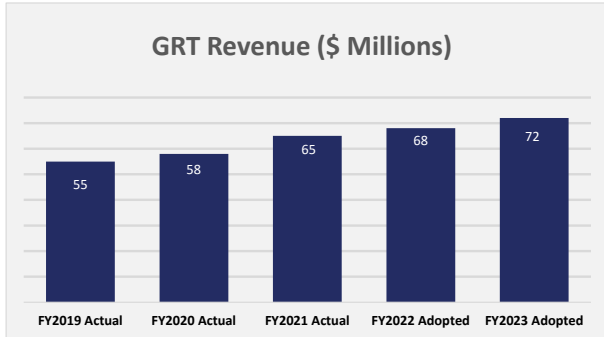
The Council's regional strategy to pursue a State legislative change was successful and has alleviated the risk associated with the tax status of the LANL contractor. Under the new law, any federal or state lab contractor will be subject to GRT, regardless of non-profit status. Another element used by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

SUMMARY

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

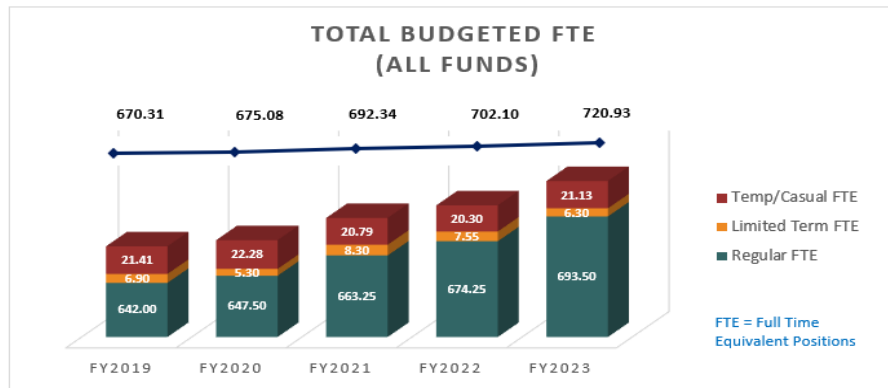
Los Alamos County Manager's Dashboard

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



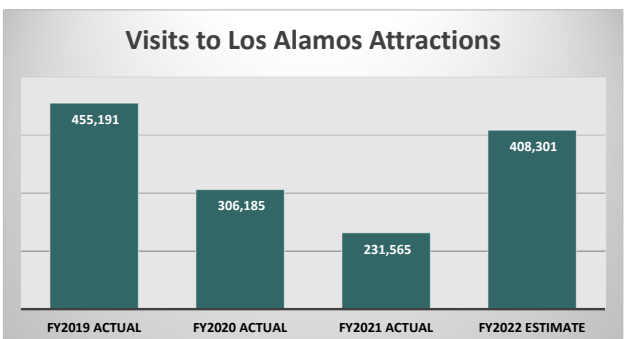
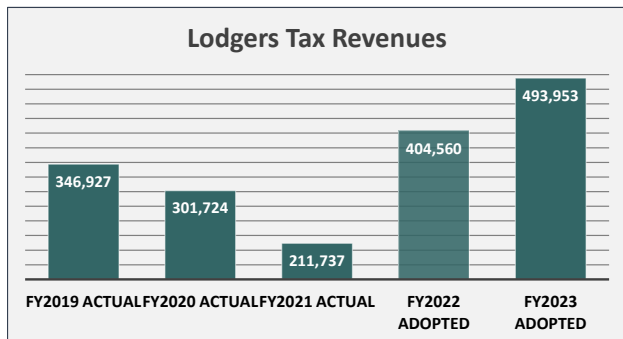
Gross receipts taxes are tied to activity at the largest single employer in the community, Los Alamos National Laboratory. The County continues to work with LANL to project GRT receipts. For FY2022, the estimation of GRT continues to be a driving force in developing our budget.

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



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

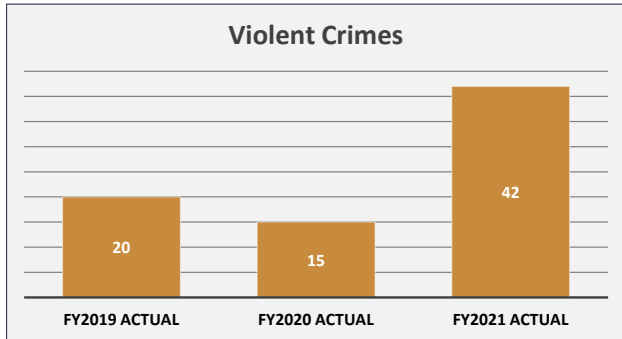
Economic Development



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

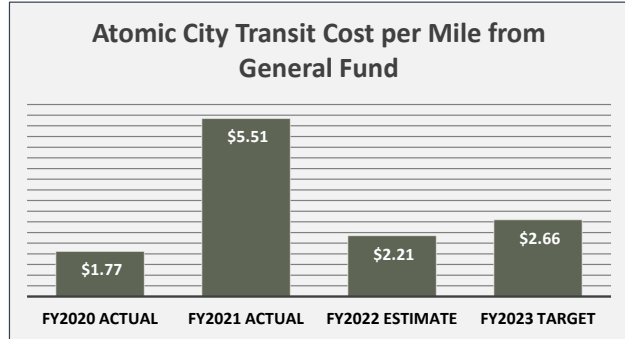
Visitors to Los Alamos for FY2020 and into FY2021 is lower due to COVID-19 restrictions.

Public Safety



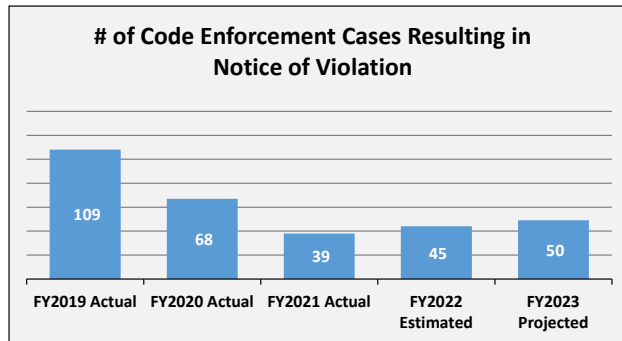
Los Alamos continues to maintain our status as one of the safest communities in the nation. As such, violent crime remained unchanged from 25 in FY2017 to 25 in FY2018, and the Detective Section of the LAPD sustained an outstanding clearance rate of 90% of assigned cases in FY2018.

Transportation

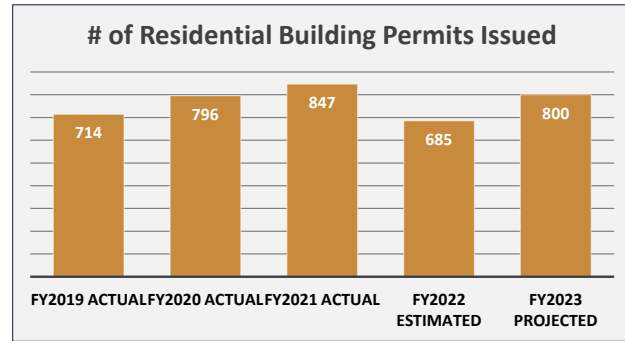


The County's General Fund makes annual transfers to support the Atomic City Transit operations. With federal grant funding and support from the North Central Regional Transit District funding, the overall cost to citizens is expected to decline and remain unchanged. The higher contribution in FY2021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

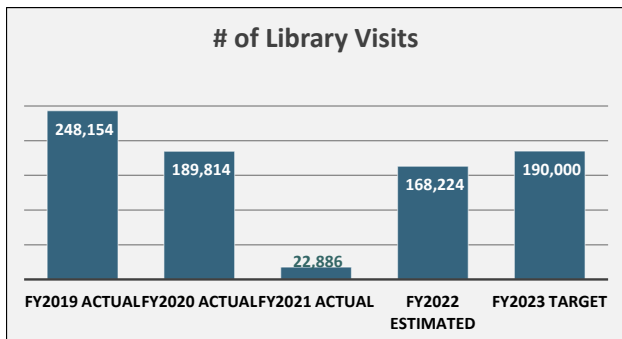
Neighborhood and Community Enrichment



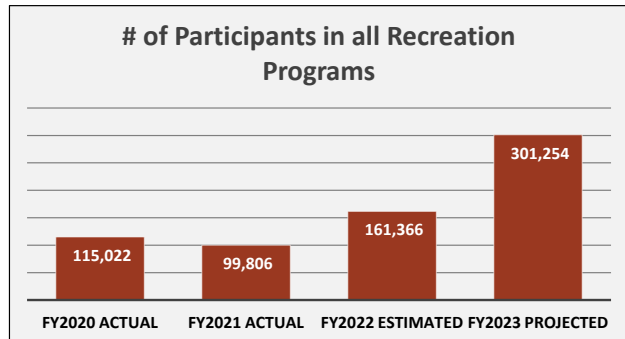
In response to Council's Strategic goals, the Community Development Department (CDD) changed the code enforcement process to begin with a courtesy letter prior to issuance of a notice of violation. In FY2019, CDD issued 922 courtesy letters and only 109 notices of violation. For FY2021, CDD issued 390 courtesy letters with approximately 20 resulting in a notice of violation.



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



The library is a community treasure and enjoys a high volume of visits. The decrease in FY2020 and FY2021 was based on library closures due to COVID-19 restrictions. The libraries are now open with very limited hours and number of people allowed.



The ice rink, aquatic center, golf course, and other recreation programs and activities offered by CSD staff continue to be a social focal point for citizens and visitors alike. Participation in these programs is expected to increase as LANL has had an increase in overall staff count the past two years. The decline in FY2020 and FY2021 was based on COVID-19 related closures.

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

FUND / DEPARTMENT STRUCTURE

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

Fund Type	Fund	Department	Fund Statement	Department Summary
GOVERNMENTAL				
General	General			Page #
		County Council	71	134
		Municipal Court	71	135
		County Manager	71	140
		County Assessor	71	152
		County Attorney	71	158
		County Clerk	71	159
		Probate Court	71	165
		County Sheriff	71	168
		Administrative Services	71	169
		Community Development	71	184
		Community Services	71	199
		Fire	71	220
		Police	71	226
		Public Works	71	232
GOVERNMENTAL				
Special Revenue				
	State Shared Revenues	Public Works	76	232
	Lodgers Tax	Community Development	77	184
	State Grants	Fire, Police, Community Services	78	220, 226, 199,
	Health Care Assistance	Community Services	79	199
	Economic Development	Community Development	80	184
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	81	135, 199, 159, 152
	Emergency Declarations	Non Departmental	82	289
GOVERNMENTAL				
Debt Service	Debt Service	Non Departmental	83	289
GOVERNMENTAL				
Capital Projects				
	Capital Improvement Projects	Public Works, Community Development, Administrative Services	85/86	232, 184, 169
	Capital Projects Permanent	Non Departmental	87	N/A
PROPRIETARY				
Internal Service				
	Fleet	Public Works	89	232
	Risk Management	County Manager	90	140
PROPRIETARY				
Enterprise				
	Environmental Services	Public Works	93	232
	Transit	Public Works	94	232
	Fire	Fire	95	220
	Airport	Public Works	96	232
	Joint Utilities System	Utilities	97	265
	DPU Schedule of Funds	Utilities	102	265

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

GENERAL FUND BUDGET SUMMARY

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023	Notes
Beginning Fund Balance										
Nonspendable	\$ 1,569,759	1,739,237	1,586,799	1,801,502	1,801,799	215,000	13.5%	1,739,299	-3.5%	
Restricted for Cash Requirements	4,816,047	6,416,879	5,897,224	7,941,250	6,154,811	257,587	4.4%	6,161,000	0.1%	
Other Restricted/Assigned	2,478,354	4,001,966	3,061,958	10,562,430	12,130,000	9,068,042	296.2%	10,120,000	-16.6%	
Unassigned	25,370,752	30,409,029	27,093,113	27,421,575	35,805,177	8,712,064	32.2%	28,449,907	-20.5%	
Total beginning fund balance	34,234,912	42,567,111	37,639,094	47,726,757	55,891,787	18,252,693	48.5%	46,470,206	-16.9%	
Revenues										
Gross Receipts Taxes	49,509,874	55,585,118	61,864,000	62,664,000	65,449,000	3,585,000	5.8%	66,517,000	1.6%	
Property Taxes	7,757,444	8,025,363	8,291,268	8,291,000	8,667,253	375,985	4.5%	8,750,000	1.0%	
Interdepartmental Charges	8,023,975	8,004,969	8,379,256	8,379,000	9,456,082	1,076,826	12.9%	9,550,000	1.0%	
Investment Income	1,278,364	3,759,778	1,729,000	-	1,105,000	(624,000)	-36.1%	1,092,000	-1.2%	
Grants	1,472,618	1,302,426	719,000	820,000	786,000	67,000	9.3%	790,000	0.5%	
User Charges	2,160,637	2,579,090	1,948,142	2,310,000	2,333,000	384,858	19.8%	2,360,000	1.2%	
Other	1,252,329	1,113,240	1,146,152	11,800,000	1,158,000	11,848	1.0%	1,170,000	1.0%	
Total Revenues	71,455,241	80,369,984	84,076,818	94,264,000	88,954,335	4,877,517	5.8%	90,229,000	1.4%	
Transfers from other funds	2,054,958	2,190,000	3,372,266	2,470,000	3,658,878	286,612	8.5%	3,724,442	1.8%	
Total sources of funds	\$ 107,745,111	125,127,095	125,088,178	144,460,757	148,505,000	23,416,822	18.7%	140,423,648	-5.4%	
Expenditures										
County Council	\$ 362,077	419,665	436,988	430,000	424,449	(12,539)	-2.9%	439,054	3.4%	
County Assessor	474,885	436,040	454,534	450,000	479,644	25,110	5.5%	503,212	4.9%	
County Clerk	641,966	672,865	794,537	780,000	794,057	(480)	-0.1%	831,156	4.7%	
County Sheriff	13,731	8,361	15,696	10,000	16,136	440	2.8%	16,620	3.0%	
Municipal Court	543,063	533,238	595,860	610,000	593,766	(2,094)	-0.4%	621,054	4.6%	
Probate Court	5,310	5,004	5,932	5,000	5,953	21	0.4%	6,011	1.0%	
County Manager	3,843,525	3,565,812	5,141,656	5,030,000	5,474,010	332,354	6.5%	5,549,881	1.4%	
County Attorney	822,440	910,092	1,127,431	1,830,000	1,146,521	19,090	1.7%	1,198,935	4.6%	
Administrative Services	7,673,733	7,944,807	9,978,346	9,900,000	10,254,924	276,578	2.8%	10,613,098	3.5%	
Community Development	2,467,301	2,309,139	4,521,505	2,510,000	4,967,053	445,548	9.9%	5,350,986	7.7%	
Community Services	10,457,991	10,529,268	13,249,891	12,450,000	14,386,324	1,136,433	8.6%	14,537,696	1.1%	
Fire	5,983,438	6,603,913	7,252,747	6,790,000	7,516,199	263,452	3.6%	7,741,685	3.0%	
Police	9,449,551	9,564,256	10,451,971	10,890,000	11,894,861	1,442,890	13.8%	11,981,065	0.7%	
Public Works	10,781,372	11,443,738	14,107,598	13,150,000	15,979,434	1,871,836	13.3%	16,074,146	0.6%	
Total Expenditures	53,520,383	54,946,198	68,134,692	64,835,000	73,933,331	5,798,639	8.5%	75,464,599	2.1%	
Transfers to other funds	11,657,617	22,454,140	22,678,602	23,733,970	28,101,463	5,422,861	23.9%	17,595,759	-37.4%	[2]
Ending fund balance										
Nonspendable	1,739,237	1,801,502	1,739,299	1,801,799	1,739,299	-	0.0%	1,739,299	0.0%	
Restricted for Cash Requirements	6,416,879	7,941,250	5,678,000	6,154,811	6,161,000	483,000	8.5%	6,289,000	2.1%	
Other Restricted/Assigned	4,001,966	10,562,430	3,097,788	12,130,000	10,120,000	7,022,212	226.7%	5,120,000	-49.4%	
Unassigned	30,409,029	27,421,575	23,759,797	35,805,177	28,449,907	4,690,110	19.7%	34,214,991	20.3%	
Ending fund balance	42,567,111	47,726,757	34,274,884	55,891,787	46,470,206	12,195,322	35.6%	47,363,290	1.9%	
Total uses of funds	\$ 107,745,111	125,127,095	125,088,178	144,460,757	148,505,000	23,416,822	18.7%	140,423,648	-5.4%	
Operating Surplus / (Shortfall)	\$ 8,332,199	5,159,646	(3,364,210)	8,165,030	(9,421,581)	(6,057,371)	180.1%	893,084		[1]
Unassigned as a % of Revenue	42.56%	34.12%	28.26%	37.98%	31.98%	96.16%		37.92%		
Unassigned Target (20% of Rev)	14,291,048	16,073,997	16,815,364	18,852,800	17,790,867	(1,061,933)		18,045,800		
\$ over (under) target	16,117,981	11,347,578	6,944,433	16,952,377	10,659,040	(6,293,337)		16,169,191		

GENERAL FUND BUDGET SUMMARY NOTES

[1] The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses). In FY2023, as proposed, sources would exceed uses resulting in a surplus.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Revised Budget	FY2022 Projected Actual	FY2023 Adopted	FY2024 Projected
Economic Development Fund - Housing (Schools) \$		400,000	400,000	1,600,000	1,600,000	1,600,000	1,600,000
Other Special Revenue Fund - Bench Warrant Fund	26,000	27,000	27,500	27,500	27,500	30,000	30,000
Road Fund	-	-	-	-	-	-	-
Clerk Recording Equipment Fund	-	-	-	58,884	58,884	-	-
Debt Service Fund - GRT Revenue Bonds 529	4,550,759	4,552,159	4,556,409	4,556,409	4,556,409	4,552,409	5,250,159
Capital Improvement Projects Fund:							
Road Replacement - routine CIP transfers	4,301,908		6,047,680			210,000	4,067,000
Major Network Replacements (Other IM)	295,000		713,000			690,000	756,000
Parks Small Projects	57,000		285,000			734,000	500,000
Other CIP Projects	0	14,999,700	4,300,000	12,305,042	12,305,042	7,356,087	3,090,000
GRT Settlement xfer to CIP						9,999,712	
Budget Options	-		200,000	-	-	-	-
Schools / County Project Partnerships	1,000,000		1,000,000	-	-	-	-
Transit Fund - ongoing operations	800,000	1,200,000	1,050,000	1,050,000	1,050,000	1,050,000	1,200,000
Airport Fund- operations	200,000	165,331	784,063	200,000	200,000	410,000	410,000
Airport Fund - capital project matching funds	0	0	-	584,063	584,063	807,555	30,900
Environmental Services	0	50,000	2,400,000	2,400,000	2,400,000	-	-
Fleet				37,122	37,122	-	-
DWI Fund	9,950	9,950	14,950	14,950	14,950	11,700	11,700
Health Care Assistance Fund - operations	317,000	650,000	650,000	650,000	650,000	650,000	650,000
Emergency Declarations Fund	100,000	400,000	-	-	-	-	-
Reservoir Road Grant - Water Distribution			250,000	250,000	250,000	-	-
Other Potential for GRT Settlement						-	-
Total Transfers to Other Funds	11,657,617	22,454,140	22,678,602	23,733,970	23,733,970	28,101,463	17,595,759

COMBINED BUDGET STATEMENT

	<u>STATE SHARED REVENUES</u>	<u>LODGERS TAX</u>	<u>STATE GRANTS</u>	<u>HEALTH CARE ASSISTANCE</u>
Fiscal Year (FY) 2023 Adopted				
Total beginning fund balance / working capital	\$ -	279,799	1,430,689	1,560,972
Revenues and other sources	510,000	342,000	1,060,461	2,690,000
Transfers from other funds	-	-	11,700	650,000
Expenditures	510,000	493,953	1,043,161	3,257,144
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2023	<u>\$ -</u>	<u>127,846</u>	<u>1,459,689</u>	<u>1,643,828</u>
Fiscal Year (FY) 2024 Projected				
Total beginning fund balance / working capital	-	127,846	1,459,689	1,643,828
Revenues and other sources	510,000	343,000	1,031,461	2,760,000
Transfers from other funds	-	-	11,700	650,000
Expenditures	510,000	308,772	252,850	3,357,248
Transfers to other funds	-	-	2,250,000	-
Total fund balance / working capital ending FY2024	<u>\$ -</u>	<u>162,074</u>	<u>-</u>	<u>1,696,580</u>
Total FY2023 sources of funding	\$ 510,000	342,000	1,072,161	3,340,000
Total FY2023 uses of funding	510,000	493,953	1,043,161	3,257,144
Net increase / (decrease) in fund balance / working capital	<u>\$ -</u>	<u>(151,953)</u>	<u>29,000</u>	<u>82,856</u>
	<u>STATE SHARED REVENUES</u>	<u>LODGERS TAX</u>	<u>STATE GRANTS</u>	<u>HEALTH CARE ASSISTANCE</u>
FY2023 Adopted Budget FTEs	0.00	0.00	1.20	1.19
FY2022 Adopted Budget FTEs	<u>0.00</u>	<u>0.00</u>	<u>0.45</u>	<u>1.19</u>
Net increase / (decrease)	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	<u>0.00</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	FY2022 ADOPTED BUDGET
5,252,445	608,063	-	9,131,968	7,415,059
151,428	272,300	-	5,026,189	5,011,094
1,600,000	30,000	-	2,291,700	1,092,450
4,433,750	308,805	-	10,046,813	8,469,825
2,000,000	-	-	2,000,000	2,000,000
<u>570,123</u>	<u>601,558</u>	<u>-</u>	<u>4,403,044</u>	<u>3,048,778</u>
570,123	601,558	-	4,403,044	
57,428	284,100	-	4,985,989	
1,600,000	30,000	-	2,291,700	
2,100,000	321,721	-	6,850,591	
-	-	-	2,250,000	
<u>127,551</u>	<u>593,937</u>	<u>-</u>	<u>2,580,142</u>	
1,751,428	302,300	-	7,317,889	
6,433,750	308,805	-	12,046,813	
<u>(4,682,322)</u>	<u>(6,505)</u>	<u>-</u>	<u>(4,728,924)</u>	
ECONOMIC DEVELOPMENT	OTHER SPECIAL REVENUE	EMERGENCY DECLARATIONS	SPECIAL REVENUE FUNDS COMBINED	
0.00	1.95	0.00	4.34	
<u>0.00</u>	<u>1.95</u>	<u>0.00</u>	<u>3.59</u>	
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	

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STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	\$ Variance FY2024 vs FY2023
Beginning Fund Balance									
Restricted for Major Street Maintenance	168,408	658,440	82,472	222,295	-	(82,472)	-100.0%	-	
Revenues									
Major Street Maintenance									
Motor Vehicle Tax	220,024	219,901	250,000	200,000	210,000	(40,000)	-16.0%	210,000	0.00%
Gasoline Tax	270,008	219,232	330,000	220,000	300,000	(30,000)	-9.1%	300,000	0.00%
Total Revenues	<u>490,032</u>	<u>439,133</u>	<u>580,000</u>	<u>420,000</u>	<u>510,000</u>	<u>(70,000)</u>	<u>-12.1%</u>	<u>510,000</u>	
Transfers from other funds	-	-	-	-	-				
Total sources of funds	<u>658,440</u>	<u>1,097,573</u>	<u>773,688</u>	<u>642,295</u>	<u>510,000</u>	<u>(152,472)</u>	<u>-19.7%</u>	<u>510,000</u>	<u>0.00%</u>
Expenditures	-	875,278	580,000	642,295	510,000	(70,000)	-12.1%	510,000	0.00%
Transfers to other funds	-	-	-	-	-	-	0.0%		
Ending Fund Balance									
Restricted for Major Street Maintenance	658,440	222,295	82,472	-	-	(82,472)	-100.0%	-	
Total uses of funds	<u>658,440</u>	<u>1,097,573</u>	<u>662,472</u>	<u>642,295</u>	<u>510,000</u>	<u>(152,472)</u>	<u>-23.0%</u>	<u>510,000</u>	<u>0.00%</u>

For detailed department information, please see page 231 (Public Works). FY2023 proposed expenditures in this fund are for the Rose Street Reconstruction project. FY2023 adopted expenditures are for the Cumbres del Norte Road Improvements project. See page 302 (CIP).

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

LODGERS TAX FUND BUDGET SUMMARY

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	\$ Variance FY2024 vs FY2023
Beginning Fund Balance									
Restricted for Lodgers Tax	510,867	521,960	226,389	387,359	279,799	53,410	23.6%	127,846	-54.31%
Revenues									
Lodgers Tax - Promotion	291,282	183,549	314,000	322,000	336,000	22,000	7.0%	340,000	1.19%
Investment Income	10,442	27,588	7,000	-	6,000	(1,000)	-14.3%	3,000	-50.00%
Total Revenues	<u>301,724</u>	<u>211,137</u>	<u>321,000</u>	<u>322,000</u>	<u>342,000</u>	<u>21,000</u>	<u>6.5%</u>	<u>343,000</u>	
Total sources of funds	<u>812,591</u>	<u>733,097</u>	<u>547,389</u>	<u>709,359</u>	<u>621,799</u>	<u>74,410</u>	<u>13.6%</u>	<u>470,846</u>	<u>-24.28%</u>
Expenditures									
Professional/Contractual	286,899	336,014	396,500	421,500	481,702	85,202	21.5%	296,153	-38.52%
Materials & Supplies	-	7,187	-	-	10,000	10,000		10,300	
Interfund charges - Administration	3,732	2,537	8,060	8,060	2,251	(5,809)	-72.1%	2,319	3.02%
Total Expenditures	<u>290,631</u>	<u>345,738</u>	<u>404,560</u>	<u>429,560</u>	<u>493,953</u>	<u>89,393</u>	<u>22.1%</u>	<u>308,772</u>	
Ending fund balance									
Restricted for Lodgers Tax	521,960	387,359	142,829	279,799	127,846	(14,983)	-10.5%	162,074	26.77%
Total uses of funds	<u>812,591</u>	<u>733,097</u>	<u>547,389</u>	<u>709,359</u>	<u>621,799.00</u>	<u>74,410</u>	<u>13.6%</u>	<u>470,846</u>	<u>-24.28%</u>

For detailed department information, please see page 183 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning Fund Balance									
Restricted - Community Health Council	-	5,846	-	15,308	-	-	-	-	-
Restricted - Law Enforcement Protection	11,799	284	282	5,903	-	(282)	-100.0%	-	-
Restricted - Local DWI	42,641	37,289	34,692	49,059	-	(34,692)	-100.0%	-	-
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	-	-
Restricted - Fire Marshal	84,408	740,903	22,000	943,686	1,430,689	1,408,689	6403.1%	1,459,689	2.03%
Restricted - Fire EMS	-	94	94	-	-	(94)	-100.0%	-	-
Total Beginning Fund Balance	<u>138,848</u>	<u>784,416</u>	<u>57,068</u>	<u>1,013,956</u>	<u>1,430,689</u>	<u>1,373,621</u>	<u>2407.0%</u>	<u>1,459,689</u>	<u>2.03%</u>
Revenues									
State Grant - Community Health Council	5,846	9,462	5,846	118,922	9,461	3,615	61.8%	9,461	0.00%
State Grant - Law Enforcement Protection	40,400	39,800	41,000	39,800	45,000	4,000	9.8%	45,000	0.00%
State Grant - Local DWI	63,010	70,050	95,500	115,955	117,000	21,500	22.5%	117,000	0.00%
State Grant - Forfeitures and Seizures	-	-	-	-	-	-	-	-	-
State Grant - Fire Marshal	872,208	815,906	870,000	843,003	850,000	(20,000)	-2.3%	850,000	0.00%
State Grant - Fire EMS	9,894	10,154	-	-	10,000	10,000	-	10,000	0.00%
Investment Income	10,403	57,231	1,000	-	29,000	28,000	2800.0%	-	-100.00%
Total Revenues	<u>1,001,761</u>	<u>1,002,603</u>	<u>1,013,346</u>	<u>1,117,680</u>	<u>1,060,461</u>	<u>43,500</u>	<u>4.3%</u>	<u>1,031,461</u>	<u>-2.73%</u>
Transfers from other funds	9,950	9,950	14,950	14,950	11,700	(3,250)	-21.7%	11,700	0.00%
Total sources of funds	<u>1,150,559</u>	<u>1,796,969</u>	<u>1,085,364</u>	<u>2,146,586</u>	<u>2,502,850</u>	<u>1,413,871</u>	<u>130.3%</u>	<u>2,502,850</u>	<u>0.00%</u>
Expenditures									
Community Health Council	-	-	-	134,230	9,461	9,461	-	9,461	0.00%
Law Enforcement Protection	51,915	34,181	41,000	45,703	45,000	4,000	9.8%	45,000	0.00%
Local DWI	78,312	68,230	95,500	179,964	128,700	33,200	34.8%	128,700	0.00%
Forfeitures and Seizures	-	-	-	-	-	-	-	-	-
Fire Marshal	226,116	670,354	870,000	356,000	850,000	(20,000)	-2.3%	59,689	-92.98%
Fire EMS	9,800	10,248	-	-	10,000	10,000	-	10,000	0.00%
Total Expenditures	<u>366,143</u>	<u>783,013</u>	<u>1,006,500</u>	<u>715,897</u>	<u>1,043,161</u>	<u>36,661</u>	<u>3.6%</u>	<u>252,850</u>	<u>-75.76%</u>
Transfers to other funds								2,250,000	
Ending fund balance									
Restricted - Community Health Council	5,846	15,308	-	-	-	(5,846)	-	-	-
Restricted - Law Enforcement Protection	284	5,903	41,000	-	-	(41,000)	-100.0%	-	-
Restricted - Local DWI	37,289	49,059	49,642	-	-	(49,642)	-100.0%	-	-
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	-	-
Restricted - Fire Marshal	740,903	943,686	23,000	1,430,689	1,459,689	1,436,689	6246.5%	-	-100.00%
Restricted - Fire EMS	94	-	94	-	-	(94)	-100.0%	-	-
Total Ending fund balance	<u>784,416</u>	<u>1,013,956</u>	<u>113,736</u>	<u>1,430,689</u>	<u>1,459,689</u>	<u>1,340,107</u>	<u>1178.3%</u>	<u>-</u>	<u>-100.00%</u>
Total uses of funds	<u>1,150,559</u>	<u>1,796,969</u>	<u>1,120,236</u>	<u>2,146,586</u>	<u>2,502,850</u>	<u>1,376,768</u>	<u>122.9%</u>	<u>2,502,850</u>	<u>0.00%</u>
FTE Summary									
Regular (full & part-time)	0.45	0.45	0.45	0.45	1.20	1	166.7%	1.20	

For detailed department information, please see pages 198 (Community Services), 219 (Fire) and 225 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning Fund Balance									
Restricted for Health Care Assistance	674,063	474,316	807,031	731,960	1,545,522	738,491	91.5%	1,628,378	5.36%
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	15,450	-	0.0%	15,450	0.00%
Total Beginning Fund Balance	<u>689,513</u>	<u>489,766</u>	<u>822,481</u>	<u>747,410</u>	<u>1,560,972</u>	<u>738,491</u>	<u>89.8%</u>	<u>1,643,828</u>	
Revenues									
Gross Receipts Taxes	2,042,658	2,292,854	2,553,000	2,553,000	2,659,000	106,000	4.2%	2,702,000	1.62%
Rental Income	70,359	70,036	53,000	15,000	-	(53,000)	-100.0%	-	
Investment Income	7,859	22,063	25,000	-	31,000	6,000	24.0%	58,000	87.10%
Other Income	-	-	-	420,156	-	-		-	
Total Revenues	<u>2,120,876</u>	<u>2,384,953</u>	<u>2,631,000</u>	<u>2,988,156</u>	<u>2,690,000</u>	<u>59,000</u>	<u>2.2%</u>	<u>2,760,000</u>	<u>2.60%</u>
Transfers from other funds	<u>317,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>	<u>0.0%</u>	<u>650,000</u>	<u>0.00%</u>
Total sources of funds	<u><u>3,127,389</u></u>	<u><u>3,524,719</u></u>	<u><u>4,103,481</u></u>	<u><u>4,385,566</u></u>	<u><u>4,900,972</u></u>	<u><u>797,491</u></u>	<u><u>19.4%</u></u>	<u><u>5,053,828</u></u>	<u><u>3.12%</u></u>
Expenditures									
Salaries and Benefits	93,264	97,376	115,503	115,503	119,506	4,003	3.5%	125,481	5.00%
Professional/Contractual Services	2,528,014	2,663,200	2,979,600	2,690,072	3,119,280	139,680	4.7%	3,212,858	3.00%
Materials and Supplies	15,769	15,769	17,662	17,662	17,662	-	0.0%	18,192	3.00%
Intra/Interfund Charges	576	964	1,357	1,357	696	(661)	-48.7%	717	3.02%
Total Expenditures	<u>2,637,623</u>	<u>2,777,309</u>	<u>3,114,122</u>	<u>2,824,594</u>	<u>3,257,144</u>	<u>143,022</u>	<u>4.6%</u>	<u>3,357,248</u>	<u>3.07%</u>
Ending fund balance									
Restricted for Health Care Assistance	474,316	731,960	973,909	1,545,522	1,628,378	654,469	67.2%	1,681,130	3.24%
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	15,450	-	0.0%	15,450	0.00%
Total Ending fund balance	<u>489,766</u>	<u>747,410</u>	<u>989,359</u>	<u>1,560,972</u>	<u>1,643,828</u>	<u>654,469</u>		<u>1,696,580</u>	<u>3.21%</u>
Total uses of funds	<u><u>3,127,389</u></u>	<u><u>3,524,719</u></u>	<u><u>4,103,481</u></u>	<u><u>4,385,566</u></u>	<u><u>4,900,972</u></u>	<u><u>797,491</u></u>	<u><u>19.4%</u></u>	<u><u>5,053,828</u></u>	<u><u>3.12%</u></u>
FTE Summary									
Regular (full & part-time)	1.19	1.19	1.19	1.19	1.19	-	0.0%	1.19	

For detailed department information, please see page 198 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning Fund Balance									
Assigned for Econ Development	5,048,541	5,978,046	5,119,983	6,394,516	5,252,445	132,462	2.6%	570,123	-89.15%
Nonspendable	597,403	-	-	-	-	-	0.0%	-	
Total beginning fund balance	<u>5,645,944</u>	<u>5,978,046</u>	<u>5,119,983</u>	<u>6,394,516</u>	<u>5,252,445</u>	<u>132,462</u>		<u>570,123</u>	
Revenues									
Investment Income	80,196	319,927	154,000	-	105,000	(49,000)	-31.8%	11,000	-89.52%
Loan Repayment	35,645	121,490	46,429	46,429	46,428	(1)	0.0%	46,428	0.00%
Other	27,078	-	-	-	-	-	0.0%	-	
Total revenues	<u>142,919</u>	<u>441,417</u>	<u>200,429</u>	<u>46,429</u>	<u>151,428</u>	<u>(49,001)</u>	-24.4%	<u>57,428</u>	
Transfers from other funds	1,500,000	1,400,000	400,000	1,600,000	1,600,000	1,200,000	100.0%	1,600,000	0.00%
Total sources of funds	<u>7,288,863</u>	<u>7,819,463</u>	<u>5,720,412</u>	<u>8,040,945</u>	<u>7,003,873</u>	<u>1,283,461</u>		<u>2,227,551</u>	-68.20%
Expenditures									
Economic Development Programs	4,363	9,113	-	-	50,000	50,000	0.0%	100,000	100.00%
Infrastructure and Housing	599,902	-	2,348,750	-	2,383,750	35,000	1.5%	-	-100.00%
Downtown Redevelopment	46,541	-	-	-	-	-		-	
Local Econ Dev Loans/Grants	-	-	100,000	-	400,000	-	0.0%	400,000	0.00%
Grants to Schools	452,579	1,000,000	-	2,200,000	1,200,000	-		1,200,000	0.00%
Housing Rehabilitation Program	99,532	279,232	200,000	283,000	200,000	-	0.0%	200,000	0.00%
Downpayment Assistance Program	107,900	136,600	200,000	305,500	200,000	-	0.0%	200,000	0.00%
Total Expenditures	<u>1,310,817</u>	<u>1,424,945</u>	<u>2,848,750</u>	<u>2,788,500</u>	<u>4,433,750</u>	<u>1,585,000</u>	55.6%	<u>2,100,000</u>	-52.64%
Transfers to other funds			2,000,000	-	2,000,000	-		-	
Ending fund balance									
Assigned for Econ Development	5,380,643	5,797,113	871,662	5,252,445	570,123	(301,539)		127,551	-77.63%
Nonspendable	597,403	597,403	-	-	-	300,000		-	
Ending fund balance	<u>5,978,046</u>	<u>6,394,516</u>	<u>871,662</u>	<u>5,252,445</u>	<u>570,123</u>	<u>(301,539)</u>	-34.6%	<u>127,551</u>	-77.63%
Total uses of funds	7,288,863	7,819,461	5,720,412	8,040,945	7,003,873	1,283,461	22.4%	2,227,551	

For detailed department information, please see page 183 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning Fund Balance									
Restricted for Property Tax Valuation	579,307	599,131	580,446	676,399	480,149	(100,297)	-17.3%	471,206	-1.86%
Restricted for Clerk's Recording Equipment	94,796	106,241	110,541	136,017	87,317	(23,224)	-21.0%	89,340	2.32%
Restricted for Bench Warrant Collections	-	-	284	-	194	(90)	-31.7%	1,012	421.65%
Restricted for Aquatic Center Operations	35,224	35,689	34,760	37,548	37,548	2,788	8.0%	38,289	1.97%
Restricted for Library Operations	15,894	3,632	2,541	4,055	2,855	314	12.4%	1,711	-40.07%
Total Beginning Fund Balance	<u>725,221</u>	<u>744,693</u>	<u>728,572</u>	<u>854,019</u>	<u>608,063</u>	<u>(120,509)</u>	<u>-16.5%</u>	<u>601,558</u>	<u>-1.07%</u>
Revenues									
Property Tax Administrative Fees	201,738	209,272	209,900	215,000	225,000	15,100	7.2%	235,000	4.44%
Clerk's Recording Fees	28,592	34,942	28,000	28,000	27,000	(1,000)	-3.6%	27,800	2.96%
Bench Warrant Fees	2,366	1,400	3,300	3,300	3,300	-	0.0%	3,300	0.00%
Aquatic Center Gifts / Donations	-	-	1,000	3,000	3,000	2,000	200.0%	3,000	0.00%
Library Gifts / Donations	-	200	2,000	2,000	2,000	0	0.0%	3,000	50.00%
Investment Income	13,924	45,945	21,119	-	12,000	(9,119)	-43.2%	12,000	0.00%
Total Revenues	<u>246,620</u>	<u>291,759</u>	<u>265,319</u>	<u>251,300</u>	<u>272,300</u>	<u>6,981</u>	<u>2.6%</u>	<u>284,100</u>	<u>4.33%</u>
Transfers from other funds	26,000	27,000	27,500	254,971	30,000	2,500	9.1%	30,000	0.00%
Total sources of funds	<u>997,841</u>	<u>1,063,452</u>	<u>1,021,391</u>	<u>1,360,290</u>	<u>910,363</u>	<u>(111,028)</u>	<u>-10.9%</u>	<u>915,658</u>	<u>0.58%</u>
Expenditures									
Property Tax Valuation	193,215	168,624	237,387	242,663	243,419	6,032	2.5%	253,724	4.23%
Clerk's Recording Equipment	19,024	12,137	26,700	304,171	26,700	-	0.0%	27,501	3.00%
Bench Warrant Collections	28,366	28,400	30,606	30,606	32,486	1,880	6.1%	34,110	5.00%
Aquatic Center Gift	243	272	3,000	3,000	3,000	0	0.0%	3,090	3.00%
Library Gift	-	-	3,200	3,200	3,200	0	0.0%	3,296	3.00%
Total Expenditures	<u>240,848</u>	<u>209,433</u>	<u>300,893</u>	<u>583,640</u>	<u>308,805</u>	<u>7,912</u>	<u>2.6%</u>	<u>321,721</u>	<u>4.18%</u>
Transfers to Other Funds	12,300	-	-	168,587	-				
Ending fund balance									
Restricted for Property Tax Valuation	599,131	676,399	569,959	480,149	471,206	(98,753)	-17.3%	461,482	-2.06%
Restricted for Clerk's Recording Equipment	106,241	136,017	114,841	87,317	89,340	(25,501)	-22.2%	91,639	2.57%
Restricted for Bench Warrant Collections	-	-	478	194	1,012	534	111.7%	202	-80.04%
Restricted for Aquatic Center Operations	35,689	37,548	33,803	37,548	38,289	4,486	13.3%	39,199	2.38%
Restricted for Library Operations	3,632	4,055	1,417	2,855	1,711	294	20.7%	1,415	-17.30%
Total Ending fund balance	<u>744,693</u>	<u>854,019</u>	<u>720,498</u>	<u>608,063</u>	<u>601,558</u>	<u>(118,940)</u>	<u>-10.9%</u>	<u>593,937</u>	<u>-1.27%</u>
Total uses of funds	<u>997,841</u>	<u>1,063,452</u>	<u>1,021,391</u>	<u>1,360,290</u>	<u>910,363</u>	<u>(111,028)</u>	<u>-10.9%</u>	<u>915,658</u>	<u>0.58%</u>
FTE Summary									
Regular (full & part-time)	1.95	1.95	1.95	1.95	1.95	-	0.0%	1.95	

For detailed department information, please see page 134 (Municipal Court), 151 (Assessor), 158 (Clerk), and 198 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2023 vs FY2022
Beginning Fund Balance									
Assigned for ARPA Fund	-	-	-	1,881,101	-	-	-	-	-
Assigned for Covid-19 Emergency Response	-	-	215,000	359,139	-	(215,000)	100.0%	-	-
Assigned for Other Declarations	-	-	-	317,775	-	-	-	-	-
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	-	(69,993)	-100.0%	-	-
Assigned for September 2013 Flood Damage	(580,296)	93,101	93,101	93,101	-	(93,101)	100.0%	-	-
Total Beginning Fund Balance	(510,303)	163,094	378,094	2,721,109	-	(163,094)		-	
Revenues									
CARES ACT-Intergovernmental - Federal Indirect	-	1,721,249	-	-	-	-	0.0%	-	-
ARPA Fund	-	1,881,101	-	1,881,101	-	-	-	-	-
Snow & Wind Event - Federal Indirect	-	3,332,876	-	-	-	-	0.0%	-	-
Covid-19 Emergency Response - Federal Indirect	-	24,710	-	-	-	-	-	-	-
LC-Intergovernmental - Federal Indirect	-	-	-	-	-	-	0.0%	-	-
FD-Intergovernmental - Federal Indirect	678,638	-	-	-	-	-	0.0%	-	-
Total Revenues	678,638	6,959,936	-	1,881,101	-	-	0.0%	-	-
Transfers from other funds	100,000	400,000	-	-	-	-	0.0%	-	-
Total sources of funds	268,335	7,523,030	378,094	4,602,210	-	(163,094)	-43.1%	-	-
Expenditures									
CARES ACT-Intergovernmental - Federal Indirect	-	1,721,249	-	-	-	-	-	-	-
ARPA Fund	-	-	-	2,633,542	-	-	-	-	-
Covid-19 Emergency Response	100,000	65,571	215,000	359,139	-	(215,000)	100.0%	-	-
Other Declarations	-	-	-	317,775	-	-	-	-	-
Las Conchas Fire Recovery	-	-	-	69,993	-	-	0.0%	-	-
September 2013 Flood Damage	5,241	-	-	93,101	-	-	0.0%	-	-
Total ending expenditures	105,241	1,786,820	215,000	3,473,550	-	(215,000)	100.0%	-	-
Transfers to other funds	-	3,015,101	-	1,128,660	-	-	-	-	-
Ending fund balance									
Assigned for ARPA Fund	-	1,881,101	-	-	-	-	-	-	-
Assigned for Covid-19 Emergency Response	-	359,139	-	-	-	-	-	-	-
Assigned for Other Declarations	-	317,775	-	-	-	-	-	-	-
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	-	-	(69,993)	-100.0%	-	-
Assigned for September 2013 Flood Damage	93,101	93,101	93,101	-	-	(93,101)	100.0%	-	-
Total Ending Fund Balance	163,094	2,721,109	163,094	-	-	(163,094)	-100.0%	-	-
Total uses of funds	268,335	7,523,030	378,094	4,602,210	-	(378,094)	-100.0%	-	-

For detailed department information, please see page 287 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2023 vs FY2022
Beginning Fund Balance									
Restricted for Debt Service	311,770	312,649	321,649	313,540	313,540	(8,109)	-2.5%	319,540	1.91%
Revenues									
Investment Income	879	891	10,000	-	6,000	(4,000)	-40.0%	6,000	0.00%
Transfers from other funds	4,550,759	4,552,159	4,556,409	4,556,409	4,552,409	(4,000)	-0.1%	5,250,159	15.33%
Total sources of funds	<u>4,863,408</u>	<u>4,865,699</u>	<u>4,888,058</u>	<u>4,869,949</u>	<u>4,871,949</u>	<u>(16,109)</u>	-0.3%	<u>5,256,159</u>	7.89%
Expenditures	4,550,759	4,552,159	4,556,409	4,556,409	4,552,409	(4,000)	-0.1%	5,250,159	15.33%
Ending fund balance									
Restricted for Debt Service	-	-	-	-	-	-			
Restricted for Debt Service	312,649	313,540	331,649	313,540	319,540	(12,109)	-3.7%		-100.00%
Total uses of funds	<u>4,863,408</u>	<u>4,865,699</u>	<u>4,888,058</u>	<u>4,869,949</u>	<u>4,871,949</u>	<u>(16,109)</u>	-0.3%	<u>5,250,159</u>	7.76%

For detailed information, please see page 287 (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>2022 ADOPTED BUDGET</u>
Fiscal Year (FY) 2023 Adopted				
Total beginning fund balance / working capital	\$ 6,310,102	37,709,245	44,019,347	32,733,503
Revenues and other sources	9,381,933	2,263,000	<u>11,644,933</u>	6,787,320
Transfers from other funds	20,564,969	-	20,564,969	13,967,680
Expenditures	33,651,087	-	<u>33,651,087</u>	16,981,000
Transfers to other funds	-	1,575,170	1,575,170	<u>1,422,000</u>
Total fund balance / working capital ending FY2023	<u>\$ 2,605,917</u>	<u>38,397,075</u>	<u>41,002,992</u>	<u>35,085,503</u>
Fiscal Year (FY) 2024 Projected				
Total beginning fund balance / working capital	2,605,917	38,397,075	41,002,992	
Revenues and other sources	67,800,000	2,304,000	<u>70,104,000</u>	
Transfers from other funds	12,386,214	-	12,386,214	
Expenditures	56,157,000	-	<u>56,157,000</u>	
Transfers to other funds	-	1,723,214	1,723,214	
Total fund balance / working capital ending FY2024	<u>\$ 26,635,131</u>	<u>38,977,861</u>	<u>65,612,992</u>	
Total FY2023 sources of funding	\$ 29,946,902	2,263,000	32,209,902	
Total FY2023 uses of funding	<u>33,651,087</u>	<u>1,575,170</u>	<u>35,226,257</u>	
Net increase / (decrease) in fund balance / working capital	<u>\$ (3,704,185)</u>	<u>687,830</u>	<u>(3,016,355)</u>	

CAPITAL IMPROVEMENT PROJECTS FUND BUDGET SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	Carryover from FY2022 to FY2023	FY2023 Adopted
Beginning Fund Balance	20,187,853	21,916,229	19,816,594	1,992,706	32,399,358		6,310,102
Revenues							
Intergovernmental - Federal Grants	109,144	19,980	1,050,448	3,640,320	3,640,320		3,282,600
Intergovernmental - State Grants	560,921	48,548	508,370	795,000	2,877,833		4,599,333
Debt Proceeds - GRT Rev Bonds	-	-	-	-	-		-
GO Bonds - Broadband	-	-	-	-	-		-
Land Sale Proceeds	170,260	394,964	2,163,146	200,000	200,000		1,500,000
Total Revenues	840,325	463,492	3,721,964	4,635,320	6,718,153	-	9,381,933
Transfers from Other Funds							
General Fund	3,969,080	5,653,908	14,999,700	12,545,680	12,305,042		18,989,799
Emergency Declarations Fund	-	-	3,015,101	-	-		-
State Shared Revenue - FMF	-	-	-	-	-		-
Capital Project Permanent Fund	1,277,444	1,289,963	1,334,569	1,422,000	1,439,845		1,575,170
Total Transfers from Other Funds	5,246,524	6,943,871	19,349,370	13,967,680	13,744,887	-	20,564,969
Total sources of funds	26,274,702	29,323,592	42,887,928	20,595,706	52,862,398	-	36,257,004
Expenditures							
CSD Infrastructure - IMP & ADA							500,000
Social Service Facilities							500,000
Parks Small Capital	73,184	110,895	202,948	285,000	1,002,878	-	690,000
Information Technology Projects	164,901	675,600	352,776	713,000	3,262,000	-	734,000
WR Visitor Center Site Improvements				50,000	-	50,000	700,000
Betty Ehart Senior Center Kitchen					140,000	-	-
Municipal Building Residential	14,824		27,584		96,645	-	-
Art in Public Places	49,832	73,848	49,385		647,335	-	-
Schools Projects (unallocated)				1,200,000	-	-	-
Project Dev, Standards & Guide		-	-	-	-	166,409	-
WAC Building Design & Construction					350,000	-	-
Fire Station Replacement (4 & 6)						-	-
Road Projects							
Street CIP						84,731	4,200,000
Transportation Planning						200,000	-
Pavement Condition Index Survey	-	-	199,615		25,385	-	-
20th Street Extension						146,905	-
20th Street Signal Light						398,000	-
Arkansas 33/34 Street				2,500,000	2,487,500	-	-
Barranca Mesa		26,047	573,330		165,000	-	-
Canyon Rim Trail East					56,743	-	-
Canyon Rim Trail West	26,917	4,359	7,688		1,149,993	-	230,000
Canyon Rim Trail Underpass	127,744	24,587	1,214,594		2,200,000	-	-
Canyon Road Project				2,410,000	2,522,394	-	-
Cumbres del Norte Road Project				1,323,000	1,316,385	-	-
Diamond Drive		4,021,419	362		-	-	-
NM 502 Knecht to Tewa					13,633	-	-
North Mesa Casa De Oro			292,256		500,000	-	-
Sherwood Blvd Reconstruction			69,121		2,418,379	-	-
Trinity Dr. Pedestrian Improvements			72,847		174,005	-	-
Trinity Dr. Safety & ADA Improvements				200,000	839,000	-	3,410,000
Urban Trail Project - Design			23,591		211,159	-	-
Urban Trail Project Phase I - Construction				675,000	-	675,000	-
Urban Trail Project Phase II				3,375,000	-	3,375,000	-
Transit Center - Design						-	500,000
Waste Water Treatment Plant Road						-	376,087
NM4 Crossing and multi-use trail improvement project						-	250,000
Recreation Projects							
Golf Course Improvements	2,712	935,511	1,521,544		1,390,537	1,348,207	-
Pajarito Mountain Bike Trails	3,434				50,000	446,566	-
Leisure Lagoon	31,367	381,462	2,145,413		5,576,758	-	-
Pinon Park Splash Pad	-	60,890	759,347		7,564	-	-
Ice Rink Improvements	-	850,448	965,336		22,216	-	-
Community Rec Space Design LA					350,000	-	-
Community Rec Space Construction White Rock				600,000	-	600,000	-
Community Rec Space Design WR					-	-	-
Community Rec Space Construction North Mesa					-	-	-
Tween Center Design					-	400,000	-
Tween Center Construction						-	4,500,000
Tennis Court with Lights - Tournament Tennis Court				150,000	150,000	-	2,500,000
Economic Development Projects							
A-13 (former LASO site)	60,052	85,199	35,845		1,018,904	-	-
A-16 Infrastructure						171,738	-
A-8b Infrastructure (The Bluffs)	-	215,076	279,474		567,218	-	-
A-9 Infrastructure (Canyon Walk)		183,642	602,238		5,183	-	-
Broadband						-	-
Deacon Street				2,000,000	-	2,189,000	-
Housing Infrastructure						-	4,000,000
Los Alamos Downtown Revitalization & Parking						-	500,000
White Rock Metropolitan Redevelopment Area (MRA)						-	1,000,000
DP Road Infrastructure			86,075		200,000	4,191,426	1,000,000
Finch Street - Road Extension				1,500,000	-	1,492,500	-
North Mesa Housing Infrastructure					140,000	1,560,000	-
Cost Increase for all categories							1,561,000
Total Expenditures	4,134,213	8,006,998	9,488,570	16,981,000	29,056,814	17,495,482	33,651,087
Transfers to Other Funds	224,260	1,500,000	1,000,000	-	-	-	-
Ending fund balance	21,916,229	19,816,594	32,399,358	3,614,706	6,310,102	(17,495,482)	2,605,917
Total uses of funds	26,274,702	29,323,592	42,887,928	20,595,706	35,366,916	-	36,257,004

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

FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected
2,605,917	26,635,131	16,886,831	6,211,731	3,492,431	576,431	3,015,231	5,245,331	7,899,231
-	2,136,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
40,000,000	-	-	-	-	-	-	-	-
25,000,000	-	-	-	-	-	-	-	-
2,800,000	300,000	300,000	300,000	-	-	-	-	-
67,800,000	2,436,000	300,000	300,000	-	-	-	-	-
8,413,000	8,666,700	8,926,350	9,193,700	9,469,000	9,753,800	10,045,100	10,346,900	10,657,100
2,250,000	-	-	-	-	-	-	-	-
1,723,214	1,733,000	1,822,000	1,831,000	1,859,000	1,887,000	1,914,000	1,941,000	1,969,000
12,386,214	10,399,700	10,748,350	11,024,700	11,328,000	11,640,800	11,959,100	12,287,900	12,626,100
82,792,131	39,470,831	27,935,181	17,536,431	14,820,431	12,217,231	14,974,331	17,533,231	20,525,331
2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
4,500,000	-	-	-	-	-	-	-	-
500,000	515,000	530,450	546,000	562,000	579,000	596,000	614,000	632,000
756,000	779,000	802,000	826,000	851,000	877,000	903,000	930,000	958,000
3,650,000	-	-	-	-	-	-	-	-
7,500,000	-	7,500,000	-	-	-	-	-	-
4,577,000	4,715,000	4,857,000	5,003,000	5,153,000	5,308,000	5,467,000	5,631,000	5,800,000
-	-	-	-	-	-	300,000	-	-
2,500,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,000,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	-	-	-	-
3,000,000	-	-	-	-	-	-	-	-
5,000,000	3,000,000	-	-	-	-	-	-	-
4,000,000	3,000,000	-	-	-	-	-	-	-
1,000,000	-	-	-	-	-	-	-	-
3,000,000	-	-	-	-	-	-	-	-
2,674,000	1,075,000	1,034,000	669,000	678,000	438,000	463,000	459,000	470,000
56,157,000	22,584,000	21,723,450	14,044,000	14,244,000	9,202,000	9,729,000	9,634,000	9,860,000
26,635,131	16,886,831	6,211,731	3,492,431	576,431	3,015,231	5,245,331	7,899,231	10,665,331
82,792,131	39,470,831	27,935,181	17,536,431	14,820,431	12,217,231	14,974,331	17,533,231	20,525,331

CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning Fund Balance									
Restricted for Income Stabilization	3,426,331	2,967,295	3,136,529	2,967,295	894,269	(2,242,260)	-71.5%	937,837	4.87%
Nonspendable for Capital Improvements	26,739,111	27,129,502	27,604,268	36,181,795	36,814,976	9,210,708	33.4%	37,459,238	1.75%
Total Beginning Fund Balance	<u>30,165,442</u>	<u>30,096,797</u>	<u>30,740,797</u>	<u>39,149,090</u>	<u>37,709,245</u>	<u>6,968,448</u>		<u>38,397,075</u>	<u>1.82%</u>
Revenues									
Investment Income	1,221,318	10,386,862	2,152,000	-	2,263,000	111,000	5.2%	2,304,000	1.81%
Total sources of funds	<u>31,386,760</u>	<u>40,483,659</u>	<u>32,892,797</u>	<u>39,149,090</u>	<u>39,972,245</u>	<u>7,079,448</u>	21.5%	<u>40,701,075</u>	1.82%
Transfers to Other Funds	1,289,963	1,334,569	1,422,000	1,439,845	1,575,170	153,170	10.8%	1,723,214	9.40%
Ending fund balance									
Restricted for Income Stabilization	2,967,295	2,967,295	3,383,454	894,269	937,837	(2,445,617)	-72.3%	863,086	-7.97%
Restricted for Capital Improvements	27,129,502	36,181,795	28,087,343	36,814,976	37,459,238	9,371,895	33.4%	38,114,775	1.75%
Total Ending Fund Balance	<u>30,096,797</u>	<u>39,149,090</u>	<u>31,470,797</u>	<u>37,709,245</u>	<u>38,397,075</u>	<u>6,926,278</u>	22.0%	<u>38,977,861</u>	
Total uses of funds	<u>31,386,760</u>	<u>40,483,659</u>	<u>32,892,797</u>	<u>39,149,090</u>	<u>39,972,245</u>	<u>7,079,448</u>	21.5%	<u>40,701,075</u>	1.82%

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

INTERNAL SERVICE FUNDS COMBINING FUND STATEMENT

	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	FY2022 ADOPTED BUDGET
Fiscal Year (FY) 2023 Adopted				
Total beginning fund balance / working capital	\$ 4,735,993	9,809,071.00	14,545,064	12,299,431
Revenues and other sources	5,855,895	12,370,588.00	18,226,483	18,402,551
Transfers from other funds	-	-	-	-
Expenditures	5,635,010	11,706,934.00	17,341,944	18,524,394
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2023	\$ 4,956,878	10,472,725	15,429,603	12,177,588
Fiscal Year (FY) 2024 Projected				
Total beginning fund balance / working capital	4,956,878	10,472,725	15,429,603	
Revenues and other sources	6,071,955	13,004,834	19,076,789	
Transfers from other funds	-	-	-	
Expenditures	5,865,891	12,106,759	17,972,650	
Transfers to other funds	-	-	-	
Total fund balance / working capital ending FY2024	\$ 5,162,942	11,370,800	16,533,742	
Total FY2023 sources of funding	\$ 5,855,895	12,370,588	18,226,483	
Total FY2023 uses of funding	5,635,010	11,706,934	17,341,944	
Net increase / (decrease) in fund balance / working capital	\$ 220,885	663,654	884,539	
	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	
FY2023 Adopted Budget FTEs	12.00	3.00	15.00	
FY2022 Adopted Budget FTEs	12.00	3.00	15.00	
Net increase / (decrease)	0	0	0	

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

FLEET FUND

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	5,465,255	5,775,674	4,517,606	5,368,247	4,735,993	218,387	4.8%	4,956,878	4.66%
Revenues									
Internal charges - County	2,898,924	2,809,285	2,878,808	2,878,808	3,537,314	658,506	22.9%	3,666,902	3.66%
Internal charges - Environmental Serv	380,268	642,874	613,080	613,080	874,361	261,281	42.6%	911,693	4.27%
Internal charges - Utilities	799,908	730,865	685,099	685,099	952,220	267,121	39.0%	994,360	4.43%
Equipment proceeds	306,441	240,441	237,686	500,000	250,000	12,314	5.2%	250,000	0.00%
Miscellaneous Revenue	84,667	536,197	100,000	100,000	100,000	-	0.0%	100,000	0.00%
Interest Income	109,473	357,564	136,000	-	142,000	6,000	4.4%	149,000	4.93%
	<u>4,579,681</u>	<u>5,317,226</u>	<u>4,650,673</u>	<u>4,776,987</u>	<u>5,855,895</u>	<u>1,205,222</u>	<u>25.9%</u>	<u>6,071,955</u>	<u>3.69%</u>
Transfers from other Funds	750,680	-	-	37,122	-	-	0.0%	-	
Expenses by Program									
Equipment maintenance	2,670,314	2,839,009	3,434,773	3,537,043	3,818,894	384,121	11.2%	3,955,966	3.59%
Equipment replacement	1,420,926	2,546,875	1,607,206	1,909,320	1,816,116	208,910	13.0%	1,909,925	5.17%
	<u>4,091,240</u>	<u>5,385,884</u>	<u>5,041,979</u>	<u>5,446,363</u>	<u>5,635,010</u>	<u>593,031</u>	<u>11.8%</u>	<u>5,865,891</u>	<u>4.10%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	(928,702)	(338,769)	-	-	-	-	0.0%		
Ending working capital	<u>5,775,674</u>	<u>5,368,247</u>	<u>4,126,300</u>	<u>4,735,993</u>	<u>4,956,878</u>	<u>830,578</u>	<u>20.1%</u>	<u>5,162,942</u>	<u>4.16%</u>
FTE Summary									
Regular (full & part time)	11.00	11.00	12.00	12.00	12.00	-	0.0%	12.00	0.00%
Expenses by Object									
Salaries and benefits	886,239	948,929	1,088,459	1,088,459	1,125,210	36,751	3.4%	1,181,471	5.00%
Operations	1,792,922	1,875,496	2,346,314	2,370,919	2,693,684	347,370	14.8%	2,774,495	3.00%
Capital	1,412,079	2,561,459	1,607,206	1,986,985	1,816,116	208,910	13.0%	1,909,925	5.17%
	<u>4,091,240</u>	<u>5,385,884</u>	<u>5,041,979</u>	<u>5,446,363</u>	<u>5,635,010</u>	<u>593,031</u>	<u>11.8%</u>	<u>5,865,891</u>	<u>4.10%</u>

For detailed department information, please see page 231 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	7,621,997	7,427,230	7,781,825	8,805,011	9,809,071	2,027,246	26.1%	10,472,725	6.77%
Revenues									
Contributions - County	8,830,343	9,201,598	11,340,332	11,340,332	10,156,121	(1,184,211)	-10.4%	10,663,927	5.00%
Contributions - Employees	1,672,030	1,732,682	2,178,082	2,178,082	2,018,287	(159,795)	-7.3%	2,119,201	5.00%
Miscellaneous	423	66	-	-	-	-	0.0%	-	-
Interest Income	190,775	580,930	233,464	-	196,180	(37,284)	-16.0%	221,706	13.01%
	<u>10,693,571</u>	<u>11,515,276</u>	<u>13,751,878</u>	<u>13,518,414</u>	<u>12,370,588</u>	<u>(1,381,290)</u>	<u>-10.0%</u>	<u>13,004,834</u>	<u>5.13%</u>
Expenses by Program									
Group health insurance	8,370,076	8,503,439	10,859,100	10,075,928	9,000,707	(1,858,393)	-17.1%	9,271,625	3.01%
Unemployment compensation	51,353	7,470	70,000	70,000	70,000	0	0.0%	72,100	3.00%
Workers' compensation	778,306	682,479	721,000	721,000	600,000	(121,000)	-16.8%	618,000	3.00%
Other risk management	1,767,696	1,153,623	1,832,315	1,647,426	2,036,227	203,912	11.1%	2,145,034	5.34%
	<u>10,967,431</u>	<u>10,347,011</u>	<u>13,482,415</u>	<u>12,514,354</u>	<u>11,706,934</u>	<u>(1,775,481)</u>	<u>-13.2%</u>	<u>12,106,759</u>	<u>3.42%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	79,093	209,516	-	-	-	-	0.0%	-	-
Ending working capital	<u>7,427,230</u>	<u>8,805,011</u>	<u>8,051,288</u>	<u>9,809,071</u>	<u>10,472,725</u>	<u>2,421,437</u>	<u>30.1%</u>	<u>11,370,800</u>	<u>8.58%</u>
FTE Summary									
Regular (full & part time)	2.00	2.00	3.00	3.00	3.00	-	0.0%	3.00	
Expenses by Object									
Salaries and benefits	259,198	333,997	372,961	372,961	385,983	13,022	3.5%	405,283	
Operations	10,708,233	10,013,014	13,109,454	12,141,393	11,320,951	(1,788,503)	-13.6%	11,701,476	
	<u>10,967,431</u>	<u>10,347,011</u>	<u>13,482,415</u>	<u>12,514,354</u>	<u>11,706,934</u>	<u>(1,775,481)</u>	<u>-13.2%</u>	<u>12,106,759</u>	

For detailed department information, please see page 139 (County Manager)

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

ENTERPRISE FUNDS

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

Other Enterprise Funds

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

Transit Fund – provides for a community wide public transit system.

Fire Fund – accounts for the fire protection services.

Airport Fund – accounts for the operation and maintenance of the Los Alamos airport.

Joint Utility System Fund

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

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

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

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

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

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

	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	<u>FY2022 ADOPTED BUDGET</u>
Fiscal Year (FY) 2023 Adopted						
Total beginning fund balance / working capital	\$ 1,489,238	1,979,848	2,711,129	299,947	6,480,162	5,364,510
Revenues and other sources	4,989,600	4,795,065	32,277,679	11,350,545	53,412,889	43,557,627
Transfers from other funds	-	1,050,000	-	1,217,555	2,267,555	4,234,063
Expenditures	5,201,929	6,252,281	29,038,679	12,654,826	53,147,715	44,908,000
Transfers to other funds	-	-	2,659,000	-	2,659,000	2,553,000
Total fund balance / working capital ending FY2023	\$ <u>1,276,909</u>	<u>1,572,632</u>	<u>3,291,129</u>	<u>213,221</u>	<u>6,353,891</u>	<u>5,695,200</u>
Fiscal Year (FY) 2024 Projected						
Total beginning fund balance / working capital	1,276,909	1,572,632	3,291,129	213,221	6,353,891	
Revenues and other sources	5,014,100	4,394,791	33,205,692	271,700	42,886,283	
Transfers from other funds	-	1,200,000	-	440,900	1,640,900	
Expenditures	5,389,808	6,142,026	29,923,693	690,985	42,146,512	
Transfers to other funds	-	-	2,702,000	-	2,702,000	
Total fund balance / working capital ending FY2024	\$ <u>901,201</u>	<u>1,025,397</u>	<u>3,871,128</u>	<u>234,836</u>	<u>6,032,562</u>	
Total FY2023 sources of funding	\$ 4,989,600	5,845,065	32,277,679	12,568,100	55,680,444	
Total FY2023 uses of funding	<u>5,201,929</u>	<u>6,252,281</u>	<u>31,697,679</u>	<u>12,654,826</u>	<u>55,806,715</u>	
Net increase / (decrease) in fund balance / working capital	\$ <u>(212,329)</u>	<u>(407,216)</u>	<u>580,000</u>	<u>(86,726)</u>	<u>(126,271)</u>	
	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	
FY2023 Adopted Budget FTEs	18.24	38.13	150.00	1.00	207.37	
FY2022 Adopted Budget FTEs	<u>18.24</u>	<u>38.13</u>	<u>150.00</u>	<u>1.00</u>	<u>207.37</u>	
Net increase / (decrease)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

ENVIRONMENTAL SERVICES FUND

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	173,808	1,206,315	963,276	1,498,692	1,489,238	525,962	54.6%	1,276,909	-14.3%
Revenues									
Gross receipts tax - special purpose	1,021,329	1,146,427	1,283,000	1,283,000	1,337,000	54,000	4.2%	1,358,000	1.6%
State Grants - Other	-	12,300	-	124,036	-	-	-	-	-
Residential service	2,210,106	2,243,908	2,244,000	2,244,000	2,244,000	-	0.0%	2,244,000	0.0%
Commercial service	657,349	664,804	681,500	636,216	689,600	8,100	1.2%	697,100	1.1%
Transfer station service	494,841	437,869	500,000	500,000	500,000	-	0.0%	500,000	0.0%
Interfund charges for services	65,542	64,354	74,000	74,000	74,000	-	0.0%	74,000	0.0%
Miscellaneous revenue	179,229	154,263	115,000	325,078	115,000	-	0.0%	115,000	0.0%
Interest Income	29,679	82,027	29,000	-	30,000	1,000	3.4%	26,000	-13.3%
	<u>4,658,075</u>	<u>4,805,952</u>	<u>4,926,500</u>	<u>5,186,330</u>	<u>4,989,600</u>	<u>63,100</u>	<u>1.3%</u>	<u>5,014,100</u>	<u>0.5%</u>
Transfers from other funds									
General Fund	-	50,000	2,400,000	2,400,000	-	(2,400,000)	-100.0%	-	
Expenses by Program									
Salaries and benefits	1,371,824	1,367,939	1,509,997	1,509,997	1,591,003	81,006	5.4%	1,670,553	5.0%
Operations	2,423,850	2,662,765	5,411,213	5,634,090	3,074,723	(2,336,490)	-43.2%	3,166,965	3.0%
Capital Outlay	56,907	175,000	32,800	124,712	209,218	176,418	-100.0%	215,495	3.0%
Debt Service	330,630	329,726	326,985	326,985	326,985	-	0.0%	336,795	3.0%
	<u>4,183,211</u>	<u>4,535,430</u>	<u>7,280,995</u>	<u>7,595,784</u>	<u>5,201,929</u>	<u>(2,079,066)</u>	<u>-28.6%</u>	<u>5,389,808</u>	<u>3.6%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	557,643.00	(28,145.00)	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Ending working capital	<u>1,206,315</u>	<u>1,498,692</u>	<u>1,008,781</u>	<u>1,489,238</u>	<u>1,276,909</u>	<u>268,128</u>	<u>0</u>	<u>901,201</u>	<u>-29.42%</u>
FTE Summary									
Regular (full & part time)	18.24	18.24	18.24	18.24	18.24	-	0.0%	18.24	

For detailed department information, please see page 231 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Revised	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	2,202,407	2,358,115	1,678,424	2,946,677	2,946,677	1,979,848	301,424	18.0%	1,572,632	-20.57%
Revenues										
FTA - DOT 5310/5311 Operating/Admin	2,679,365	2,828,287	2,174,487	2,174,487	1,793,960	1,793,960	(380,527)	-17.5%	1,793,960	0.00%
FTA - DOT 5311 Capital (5339)	-	-	-	2,996,964	2,996,964	1,155,964	1,155,964		707,793	-38.77%
FTA - DOT 5309	-	-	-	-	-	-	-		-	
Other Grants	-	-	-	-	-	-	-		-	
NCRTD-Regional Grant to LAC	1,226,858	418,940	1,502,650	1,502,650	1,502,650	1,609,967	107,317	7.1%	1,658,266	3.00%
National Park Service	87,838	-	190,620	190,620	90,057	195,577	4,957	2.6%	204,111	4.36%
Other revenue	-	-	-	-	-	-	-		-	
Interest Income	31,306	114,574	50,000	50,000	-	39,597	(10,403)	-20.8%	30,661	-22.57%
	<u>4,025,367</u>	<u>3,361,801</u>	<u>3,917,757</u>	<u>6,914,721</u>	<u>6,383,631</u>	<u>4,795,065</u>	<u>877,308</u>	<u>22.4%</u>	<u>4,394,791</u>	<u>-8.35%</u>
Transfers from other funds										
General Fund	800,000	1,200,000	1,050,000	1,050,000	1,050,000	1,050,000	-	0.0%	1,200,000	14.29%
Expenses by Program										
Salaries and benefits	2,420,199	2,363,405	3,109,667	3,109,667	3,109,667	3,142,046	32,379	1.0%	3,299,148	5.00%
Operations	1,456,223	1,535,605	1,855,689	1,919,461	1,919,461	1,954,271	98,582	5.3%	2,135,085	9.25%
Capital Outlay	765,148	61,977	33,000	3,371,332	3,371,332	1,155,964	1,122,964	3402.9%	707,793	-38.77%
Debt Service	-	-	-	-	-	-	-		-	
	<u>4,641,570</u>	<u>3,960,987</u>	<u>4,998,356</u>	<u>8,400,460</u>	<u>8,400,460</u>	<u>6,252,281</u>	<u>1,253,925</u>	<u>25.1%</u>	<u>6,142,026</u>	<u>-1.76%</u>
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(28,089)	(12,252)	-	-	-	-	-		-	
Transfers to Other Funds										
	4,55	4,55	4,55	4,55	4,55	4,55	-		4,55	
Ending working capital	<u>2,358,115</u>	<u>2,946,677</u>	<u>1,647,825</u>	<u>2,510,938</u>	<u>1,979,848</u>	<u>1,572,632</u>	<u>(75,193)</u>	<u>-4.6%</u>	<u>1,025,397</u>	<u>-34.80%</u>
FTE Summary										
Regular (full & part time)	33.58	33.58	33.58	33.58	33.58	33.58	-	0.0%	33.58	0.00%
Limited Term	4.55	4.55	4.55	4.55	4.55	4.55	-	0.0%	4.55	0.00%
Total FTE	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>-</u>	<u>0.0%</u>	<u>38.13</u>	<u>0.00%</u>

For detailed department information, please see page 231 (Public Works)

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

FIRE FUND

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	\$ 1,741,140	1,802,076	2,397,243	2,292,916	2,711,129	313,886	13.1%	3,291,129	21.39%
Revenues									
LANL Fire Cooperative Agmt	19,247,030	20,288,950	20,642,435	20,864,435	21,107,642	465,207	2.3%	21,740,871	3.00%
Ambulance revenues	598,860	616,051	620,000	620,000	620,000	-	0.0%	620,000	0.00%
Interdepartmental revenues	5,832,023	6,584,109	7,252,747	7,330,747	7,416,199	163,452	2.3%	7,638,685	3.00%
Deployment revenues	36,698	532,066	500,000	500,000	474,838	(25,162)	100.0%	504,136	6.17%
Misc. revenue	806	-	-	-	-	-	0.0%	-	-
Fire Protection Excise Tax	2,042,658	2,292,854	2,553,000	2,553,000	2,659,000	106,000	4.2%	2,702,000	1.62%
	<u>27,758,075</u>	<u>30,314,030</u>	<u>31,568,182</u>	<u>31,868,182</u>	<u>32,277,679</u>	<u>709,497</u>	<u>2.2%</u>	<u>33,205,692</u>	<u>2.88%</u>
Expenses by Program									
LANL Fire Cooperative Agreement	25,433,165	26,880,712	27,895,182	28,316,120	28,523,841	628,659	2.3%	29,379,557	3.00%
Mutual Aid Deployments	182,460	477,179	494,220	540,849	474,838	(19,382)	100.0%	504,136	6.17%
Other Non-Cooperative Agreement	-	-	40,000	40,000	40,000	-	100.0%	40,000	0.00%
	<u>25,615,625</u>	<u>27,357,891</u>	<u>28,429,402</u>	<u>28,896,969</u>	<u>29,038,679</u>	<u>609,277</u>	<u>2.1%</u>	<u>29,923,693</u>	<u>3.05%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	(38,856)	(275,299)	-	-	-	-	0.0%	-	-
Transfers to Other Funds	2,042,658	2,190,000	2,553,000	2,553,000	2,659,000	106,000	0.0%	2,702,000	1.62%
Ending working capital	<u>1,802,076</u>	<u>2,292,916</u>	<u>2,983,023</u>	<u>2,711,129</u>	<u>3,291,129</u>	<u>308,106</u>	<u>10.3%</u>	<u>3,871,128</u>	<u>17.62%</u>
FTE Summary									
Regular (full & part time)	150	150	150	150	150	-	0.0%	150	-

Expenses by Object									
Salaries and benefits	18,642,054	19,141,862	20,855,135	20,855,135	21,502,027	646,892	3.1%	22,151,961	3.02%
Operations	6,973,571	8,216,029	7,574,267	8,041,834	7,536,652	(37,615)	-0.5%	7,771,732	3.12%
	<u>25,615,625</u>	<u>27,357,891</u>	<u>28,429,402</u>	<u>28,896,969</u>	<u>29,038,679</u>	<u>609,277</u>	<u>2.1%</u>	<u>29,923,693</u>	<u>3.05%</u>

For detailed department information, please see page 219 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	874,980	680,643	717,228	732,094	299,947	(417,281)	-58.2%	213,221	-28.91%
Revenues									
Intergovernmental Revenues	-	-	900,000	2,107,700	-	(900,000)	-100.0%	92,700	
State Grants	118,107	71,947	2,143,188	2,143,188	11,270,545	9,127,357	425.9%	95,000	-99.16%
Operational Revenues	130,427	71,711	80,000	80,000	80,000	-	0.0%	80,000	0.00%
Interest Income	14,526	40,033	22,000	-	-	(22,000)	-100.0%	4,000	
	<u>263,060</u>	<u>183,691</u>	<u>3,145,188</u>	<u>4,330,888</u>	<u>11,350,545</u>	<u>8,205,357</u>	<u>260.9%</u>	<u>271,700</u>	<u>-97.61%</u>
Transfers from other funds									
General Fund	200,000	165,331	784,063	784,063	1,217,555	433,492	55.3%	440,900	-63.79%
Expenses by Program									
Salaries and benefits	98,237	20,655	122,619	122,619	107,699	(14,920)	-12.2%	113,084	5.00%
Operations	362,817	274,687	1,552,833	2,900,684	454,536	(1,098,297)	-70.7%	452,662	-0.41%
Capital Outlay	28,120	-	2,522,250	2,522,250	12,091,000	9,568,750	379.4%	123,600	-98.98%
Fiscal Charges	545	809	1,545	1,545	1,591	46	3.0%	1,639	3.02%
	<u>489,719</u>	<u>296,151</u>	<u>4,199,247</u>	<u>5,547,098</u>	<u>12,654,826</u>	<u>8,455,579</u>	<u>201.4%</u>	<u>690,985</u>	<u>-94.54%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	(167,678)	(1,420)	-	-	-	-	0.0%		
Ending working capital	<u>680,643</u>	<u>732,094</u>	<u>447,232</u>	<u>299,947</u>	<u>213,221</u>	<u>(234,011)</u>	<u>-52.3%</u>	<u>234,836</u>	<u>10.14%</u>
FTE Summary									
Regular (full & part time)	1.0	1.0	1.0	1.0	1.0	-	0.0%	1.0	

For detailed department information, please see page 231 (Public Works)

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

JOINT UTILITIES FUND

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	16,428,164	18,760,454	13,754,925	22,810,942	21,088,447	7,333,522	53.3%	18,894,366	-10.40%
Revenues									
Wholesale sales	28,193,887	32,728,027	35,955,303	36,119,287	39,334,481	3,379,178	9.4%	39,835,432	1.27%
Retail sales	29,150,258	31,345,952	30,904,867	36,904,867	35,300,788	4,395,921	14.2%	36,313,198	2.87%
Non Potable sales	255,989	291,331	194,708	234,837	234,837	40,129	20.6%	310,019	32.01%
I/Governmental Loans	-	-	-	30,928,000	6,078,220	6,078,220		7,100,000	16.81%
State grants	-	-	9,275,000	11,830,194	1,250,000	(8,025,000)	-86.5%	1,400,000	12.00%
Other revenues	1,064,431	964,042	2,455,796	2,835,770	1,582,430	(873,366)	0.0%	363,373	-77.04%
Repayment of Intra Subfund Loan	187,569	187,568	187,569	187,569	187,569	-	0.0%	187,569	0.00%
Interest income	651,971	1,748,824	437,241	549,920	532,212	94,971	21.7%	492,862	-7.39%
Total Revenues	<u>59,504,105</u>	<u>67,265,744</u>	<u>79,410,484</u>	<u>119,590,444</u>	<u>84,500,537</u>	<u>5,090,053</u>	<u>6.4%</u>	<u>86,002,453</u>	<u>1.78%</u>
Transfers from other funds	829,634	799,728	2,250,000	1,378,660	2,000,000	(250,000)	-11.1%	-	-100.00%
Expenses by Program									
Electric	40,218,863	46,458,268	48,908,112	48,908,113	53,262,661	4,354,549	8.9%	59,435,687	11.59%
Gas	4,644,557	6,410,485	5,171,462	9,841,034	7,892,217	2,720,755	52.6%	6,835,274	-13.39%
Water	7,161,702	8,184,760	19,369,584	22,570,334	18,666,995	(702,589)	-3.6%	18,482,682	-0.99%
Wastewater	4,551,655	4,953,484	10,096,107	40,552,852	7,872,867	(2,223,240)	-22.0%	7,636,862	-3.00%
Total Expenses by Program	<u>56,576,777</u>	<u>66,006,997</u>	<u>83,545,265</u>	<u>121,872,333</u>	<u>87,694,740</u>	<u>4,149,475</u>	<u>5.0%</u>	<u>92,390,505</u>	<u>5.35%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities Restricted for Reserves Sch of Funds	(595,038)	2,791,741	-	-	-	-		-	
Transfers to Other Funds	829,634	799,728	819,266	819,266	999,878	180,612	22.0%	1,022,442	2.26%
Ending working capital	<u>18,760,454</u>	<u>22,810,942</u>	<u>11,050,878</u>	<u>21,088,447</u>	<u>18,894,366</u>	<u>7,843,488</u>	<u>71.0%</u>	<u>11,483,872</u>	<u>-39.22%</u>
FTE Summary									
Regular (full & part time)	94.00	94.00	95.00	95.00	96.00	1.0	1.1%	96.00	0.00%
Limited Term	-	2.00	2.00	2.00	-	(2.0)	0.0%	-	
Casual, Student & Temp	4.60	3.65	3.65	3.65	5.65	2	54.8%	5.65	0.00%
Total FTE's	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	<u>100.65</u>	<u>101.65</u>	<u>1.0</u>	<u>1.0%</u>	<u>101.65</u>	<u>0.00%</u>

For detailed department information, please see page 264 (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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	1,348,482	1,358,408	(1,031,218)	2,565,889	2,044,737	3,075,955	-298.3%	1,535,130	-24.92%
Revenues									
Wholesale sales	27,184,280	31,625,986	34,406,553	34,570,537	37,706,981	3,300,428	9.59%	38,125,432	1.11%
Retail sales	13,549,435	13,761,293	13,836,731	13,836,731	15,210,079	1,373,348	9.93%	16,380,599	7.70%
Other revenues	654,874	582,563	376,710	376,730	292,085	(84,625)	-22.46%	288,968	-1.07%
Interest income	315,373	589,212	197,942	197,942	197,942	-	0.00%	196,045	-0.96%
Total Revenues	<u>41,703,962</u>	<u>46,559,054</u>	<u>48,817,936</u>	<u>48,981,940</u>	<u>53,407,087</u>	<u>4,589,151</u>	<u>9.40%</u>	<u>54,991,044</u>	<u>2.97%</u>
Transfers from other funds	-	200,000	-	-	-	-	-	-	-
Expenses by Program									
Salaries and benefits	6,527,851	6,811,908	7,153,074	7,153,074	7,522,668	369,594	5.17%	7,782,147	3.45%
Operations	32,447,048	38,352,711	40,292,128	40,292,129	44,542,616	4,250,488	10.55%	48,900,956	9.78%
Capital	11,277	59,250	329,000	329,000	176,000	(153,000)	-46.50%	76,000	-56.82%
Debt Service	1,232,687	1,234,399	1,133,910	1,133,910	1,021,377	(112,533)	-9.92%	2,676,584	162.06%
Total Expenses by Program	<u>40,218,863</u>	<u>46,458,268</u>	<u>48,908,112</u>	<u>48,908,113</u>	<u>53,262,661</u>	<u>4,354,549</u>	<u>8.90%</u>	<u>59,435,687</u>	<u>11.59%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	(899,553)	1,488,919	-	-	-	-	-	-	-
Transfers to Other Funds	575,620	582,224	594,979	594,979	654,033	59,054	9.93%	704,366	7.70%
Ending working capital	<u>1,358,408</u>	<u>2,565,889</u>	<u>(1,716,373)</u>	<u>2,044,737</u>	<u>1,535,130</u>	<u>3,251,503</u>	<u>-189.44%</u>	<u>(3,613,879)</u>	<u>-335.41%</u>
FTE Summary									
Regular (full & part time)	51.00	52.00	55.00	55.00	55.00	-	0.0%	55.00	0.00%
Limited Term	-	1.00	1.00	1.00	-	(1.00)	-100.0%	-	-
Casual, Student & Temp	1.30	1.65	1.65	1.65	1.65	-	0.0%	1.65	0.00%
Total FTE's	<u>52.30</u>	<u>54.65</u>	<u>57.65</u>	<u>57.65</u>	<u>56.65</u>	<u>(1.00)</u>	<u>-1.7%</u>	<u>56.65</u>	<u>0.00%</u>

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

GAS UTILITY SUBFUND SUMMARY

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	Variance FY2023 vs	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	4,112,555	4,008,203	3,746,907	3,195,146	4,008,940	262,033	7.0%	3,248,630	-18.97%
Revenues									
Wholesale sales									
Retail sales	4,602,122	5,642,281	4,802,721	10,802,721	7,405,680	2,602,959	54.2%	6,811,057	-8.03%
Other revenues	69,784	59,307	20,605	20,605	20,914	309	1.5%	21,227	1.50%
Interest income	78,603	222,211	55,789	55,789	51,158	(4,631)	-8.3%	41,484	-18.91%
Total Revenues	<u>4,750,509</u>	<u>5,923,799</u>	<u>4,879,115</u>	<u>10,879,115</u>	<u>7,477,752</u>	<u>2,598,637</u>	53.3%	<u>6,873,768</u>	-8.08%
Transfers from other funds									
Expenses by Program									
Salaries and benefits	644,402	731,735	601,979	601,979	644,032	42,053	7.0%	662,130	2.81%
Operations	3,993,675	5,658,817	4,569,483	8,354,055	7,132,809	2,563,326	56.1%	6,173,144	-13.45%
Capital	6,480	19,933	-	885,000	115,376	115,376	100.0%	-	-100.00%
Debt Service	-	-	-	-	-	-	0.0%	-	-
Total Expenses by Program	<u>4,644,557</u>	<u>6,410,485</u>	<u>5,171,462</u>	<u>9,841,034</u>	<u>7,892,217</u>	<u>2,720,755</u>	52.6%	<u>6,835,274</u>	-13.39%
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	43,710	(108,867)	-	-	-	-			
Transfers to Other Funds	254,014	217,504	224,287	224,287	345,845	121,558	54.2%	318,076	-8.03%
Ending working capital	<u>4,008,203</u>	<u>3,195,146</u>	<u>3,230,273</u>	<u>4,008,940</u>	<u>3,248,630</u>	<u>18,357</u>	0.6%	<u>2,969,048</u>	-8.61%
FTE Summary									
Regular (full & part time)	24.63	22.45	20.45	20.45	21.45	1	4.9%	21.45	0.00%
Limited Term	-	1.00	1.00	1.00	-	(1)		-	
Casual, Student & Temp	2.16	1.00	1.00	1.00	3.00	2	200.0%	3.00	0.00%
Total FTE's	<u>26.79</u>	<u>24.45</u>	<u>22.45</u>	<u>22.45</u>	<u>24.45</u>	<u>2</u>	8.9%	<u>24.45</u>	0.00%

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	8,218,082	8,964,366	6,375,676	9,743,926	8,669,335	2,293,659	36.0%	7,742,938	-10.69%
Revenues									
Wholesale sales	1,009,607	1,102,041	1,548,750	1,548,750	1,627,500	78,750	5.1%	1,710,000	5.07%
Retail sales	5,144,752	5,905,560	5,874,855	5,874,855	6,168,597	293,742	5.0%	6,477,028	5.00%
Non Potable sales	255,989	291,331	194,708	194,708	234,837	40,129	20.6%	310,019	32.01%
I/Governmental Loans	-	-	0	928,000	4,878,220	4,878,220	N/A	7,100,000	45.54%
State grants	-	-	6,225,000	8,780,194	1,250,000	(4,975,000)	-79.9%	1,400,000	12.00%
Other revenues	343,815	312,587	2,058,481	2,438,435	1,269,431	(789,050)	-38.3%	53,178	-95.81%
Repayment of Intra Subfund Loan	187,569	187,568	187,569	187,569	187,569	-	0.0%	187,569	0.00%
Interest income	167,468	561,353	11,764	124,443	124,444	112,680	957.8%	89,884	-27.77%
Total Revenues	<u>7,109,200</u>	<u>8,360,440</u>	<u>16,101,127</u>	<u>20,117,083</u>	<u>15,740,598</u>	<u>(360,529)</u>	<u>-2.2%</u>	<u>17,327,678</u>	<u>10.08%</u>
Transfers from other funds	829,634	599,728	2,250,000	1,378,660	2,000,000	(250,000)	100.0%	-	-100.00%
Expenses by Program									
Salaries and benefits	1,583,743	1,583,366	1,820,399	1,820,399	1,905,966	85,567	4.7%	1,961,988	2.94%
Operations	5,332,961	6,344,986	16,974,543	15,559,214	15,452,445	(1,522,098)	-9.0%	15,832,882	2.46%
Capital	10,214	21,166	254,000	4,870,079	653,796	399,796	157.4%	-	-100.00%
Debt Service	234,784	235,242	320,642	320,642	654,788	334,146	104.2%	687,812	5.04%
Total Expenses by Program	<u>7,161,702</u>	<u>8,184,760</u>	<u>19,369,584</u>	<u>22,570,334</u>	<u>18,666,995</u>	<u>(702,589)</u>	<u>-3.6%</u>	<u>18,482,682</u>	<u>-0.99%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	(30,848)	4,152	-	-	-	-			
Transfers to Other Funds	-	-	-	-	-	-		-	
Ending working capital	<u>8,964,366</u>	<u>9,743,926</u>	<u>5,357,219</u>	<u>8,669,335</u>	<u>7,742,938</u>	<u>2,385,719</u>	<u>44.5%</u>	<u>6,587,934</u>	<u>-14.92%</u>
FTE Summary									
Regular (full & part time)	9.25	10.25	10.25	10.25	10.25	-	0.0%	10.25	0.00%
Casual, Student & Temp	0.24	0.50	0.50	0.50	0.50	-	0.0%	0.50	0.00%
Total FTE's	9.49	10.75	10.75	10.75	10.75	-	0.0%	10.75	0.00%

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	\$ Variance FY2023 vs FY2022	% Variance FY2023 vs FY2022	FY2024 Projected	% Variance FY2024 vs FY2023
Beginning working capital	2,749,045	4,429,477	4,663,560	7,305,981	6,365,435	1,701,875	36.5%	6,367,668	0.04%
Revenues									
Wholesale sales	-	-	-	-	-	-		-	
Retail sales	5,853,949	6,036,818	6,390,560	6,390,560	6,516,432	125,872	2.0%	6,644,514	1.97%
I/Governmental Loans	-	-	-	30,000,000	1,200,000	1,200,000		-	-100.00%
State grants	-	-	3,050,000	3,050,000	-	(3,050,000)	-100.0%	-	
Other revenues	(4,042)	9,585	-	-	-	-	0.0%	-	
Interest income	90,527	376,048	171,746	171,746	158,668	(13,078)	-7.6%	165,449	4.27%
Total Revenues	<u>5,940,434</u>	<u>6,422,451</u>	<u>9,612,306</u>	<u>39,612,306</u>	<u>7,875,100</u>	<u>(1,737,206)</u>	<u>-18.1%</u>	<u>6,809,963</u>	<u>-13.53%</u>
Transfers from other funds	-	-	-	-	-	-		-	
Expenses by Program									
Salaries and benefits	1,345,118	1,429,895	1,557,189	1,557,189	1,697,336	140,147	9.0%	1,745,441	2.83%
Operations	2,505,047	2,796,291	7,033,724	23,931,676	5,208,217	(1,825,507)	-26.0%	3,782,612	-27.37%
Capital	5,081	30,935	7,600	13,566,393	269,000	261,400	3439.5%	-	-100.00%
Debt Service	696,409	696,363	1,497,594	1,497,594	698,314	(799,280)	-53.4%	2,108,809	201.99%
Total Expenses by Program	<u>4,551,655</u>	<u>4,953,484</u>	<u>10,096,107</u>	<u>40,552,852</u>	<u>7,872,867</u>	<u>(2,223,240)</u>	<u>-22.0%</u>	<u>7,636,862</u>	<u>-3.00%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	291,653	1,407,537	-	-	-	-		-	
Transfers to Other Funds									
Ending working capital	<u><u>4,429,477</u></u>	<u><u>7,305,981</u></u>	<u><u>4,179,759</u></u>	<u><u>6,365,435</u></u>	<u><u>6,367,668</u></u>	<u><u>2,187,909</u></u>	<u>52.3%</u>	<u><u>5,540,769</u></u>	<u>-12.99%</u>
FTE Summary									
Regular (full & part time)	9.12	9.30	9.30	9.30	9.30	-	0.0%	9.30	0.00%
Casual, Student & Temp	0.90	0.50	0.50	0.50	0.50	-	0.0%	0.50	0.00%
Total FTE's	<u>10.02</u>	<u>9.80</u>	<u>9.80</u>	<u>9.80</u>	<u>9.80</u>	<u>-</u>	<u>0.0%</u>	<u>9.80</u>	<u>0.00%</u>

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

Department of Public Utilities

Cash Projection by Priority of Budgeted Expenditures Schedule

Schedule of Funds

Capital Plan with Funding Sources Schedule

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per FY21 ACFR	\$ 1,087,068	\$ 731,365	\$ 1,492,789	\$ 9,433,091	\$ (1,652,714)	\$ 2,923,778	\$ 14,015,377
Beginning Cash - Restricted Including Reserves per FY21 ACFR	\$ 13,280,814	\$ 1,349,044	\$ 2,032,932	\$ 2,083,888	\$ -	\$ 4,363,479	\$ 23,110,157
Total Cash Per FY21 ACFR	\$ 14,367,882	\$ 2,080,408	\$ 3,525,721	\$ 11,516,979	\$ (1,652,714)	\$ 7,287,257	\$ 37,125,533
Beginning Cash - Unrestricted per FY22 Projected	\$ (374,273)	\$ (2,047,595)	\$ 1,377,622	\$ 6,198,596	\$ (4,273,711)	\$ 1,983,231	\$ 2,863,870
Beginning Cash - Restricted Including Reserves per FY22 Projected	\$ 13,520,965	\$ 1,338,576	\$ 2,032,932	\$ 2,097,635	\$ -	\$ 4,363,479	\$ 23,353,587
Total Cash Per FY22 Projected	\$ 13,146,692	\$ (709,019)	\$ 3,410,554	\$ 8,296,231	\$ (4,273,711)	\$ 6,346,710	\$ 26,217,457

Total Budgeted Revenue (including transfers-in/grants/loans)	38,441,973	15,536,122	7,477,752	10,669,290	6,199,967	7,875,100	86,200,204
Intrafund Charges/Commodities	8,074,789	(8,074,789)	(4,310,400)	3,363,500	(3,363,500)	-	(4,310,400)

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(45,752,842)	(4,474,117)	(2,667,125)	(4,314,597)	(2,626,449)	(4,662,553)	(64,497,683)
2. Bond & Other Debt Service Expense	(601,674)	(982,377)	-	(654,788)	-	(698,314)	(2,937,154)
3b. Capital Plan for FY2023 - Replacement Expense	(145,000)	(650,000)	(375,000)	(1,950,000)	-	(2,243,000)	(5,363,000)
4a. Franchise Fee (paid to the General Fund) Expense	-	(304,202)	(148,114)	-	-	-	(452,315)
4b. In Lieu Taxes (paid to the General Fund) Expense	(17,245)	(260,204)	(276,202)	-	-	-	(553,651)
5a. Capital Additions and Improvements for FY2023 - Capital Expense	-	-	-	(8,467,365)	-	-	(8,467,365)

Cash Projection for Other Utilities Reserves per Schedule of Funds

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	18,595	1,946,103	-	382,973	2,347,671
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	A	-	(18,595)	(1,946,103)	-	(382,973)	(2,347,671)
w. Net Add/Reduction - Util Operating Reserve	-	-	204,076	240,555	-	315,019	759,651
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	39,000	-	-	-	-	-	39,000
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	3,980	450,000	-	5,572	459,552
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	(39,000)	(208,056)	(690,555)	-	(320,591)	(1,258,203)

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(46,516,762)	(14,745,689)	(7,776,841)	(15,386,750)	(5,989,949)	(7,603,866)	(98,019,857)
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Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 0	\$ 790,433	\$ (299,089)	\$ (1,353,960)	\$ 210,018	\$ 271,234	\$ (381,364)
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6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	(654,033)	(345,845)	-	-	-	(999,879)
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6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 0	\$ 136,400	\$ (644,934)	\$ (1,353,960)	\$ 210,018	\$ 271,234	\$ (1,381,242)
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Cash Projection by Priority of Budgeted Expenditures Schedule
 FY2023 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Ending Cash - Unrestricted FY22 Proposed	\$ (374,641)	\$ (1,898,568)	\$ 506,036	\$ 2,153,412	\$ (4,063,693)	\$ 1,550,900	\$ 8,781,523
Projected Ending Cash - Restricted FY22 Proposed	\$ 13,521,333	\$ 1,325,949	\$ 2,259,584	\$ 4,788,859	\$ -	\$ 5,067,044	\$ 26,962,768
Total Projected Ending Cash FY22 Proposed	\$ 13,146,692	\$ (572,620)	\$ 2,765,620	\$ 6,942,271	\$ (4,063,693)	\$ 6,617,944	\$ 35,744,291
Funded Reserve Balances	\$ 13,521,333	\$ 1,325,949	\$ 2,259,584	\$ 4,788,859	\$ -	\$ 5,067,044	\$ 26,366,197
Reserve Targets	\$ 19,296,825	\$ 13,803,319	\$ 2,259,584	\$ 4,788,859	\$ 2,320,143	\$ 5,067,044	\$ 47,535,773
Total Reserves Over<Under> Target	\$ (5,775,492)	\$ (12,477,370)	\$ -	\$ 0	\$ (2,320,143)	\$ 0	\$ (21,169,576)

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

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

Schedule of Funds
FY2023 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 FY2021 ACFR	-	-	1,341,644	1,916,743	-	2,016,257	5,274,644
Net Change in Reserve FY2022 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2022	-	-	1,341,644	1,916,743	-	2,016,257	-
Budgeted Additions to the Reserve FY2023	-	-	204,076	240,555	-	315,019	759,651
Budgeted Reductions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Balance FY2023	-	-	1,545,720	2,157,298	-	2,331,276	6,034,295
TARGET FY2023	6,450,432	2,519,261	1,545,720	2,157,298	1,313,225	2,331,276	16,317,213
Debt Service Reserve (as required by loan docs)							
Beginning Balance FY2021 ACFR	1,704,511	1,349,044	-	167,145	-	717,755	3,938,455
Net Change in Reserve FY2022 to be booked June 30	365,892	(10,468)	-	13,747	-	-	-
Projected Balance FY2022	2,070,403	1,338,576	-	180,892	-	717,755	4,207,626
Budgeted Additions to the Reserve FY2023	601,674	982,377	-	709,354	-	-	2,293,406
Budgeted Reductions to the Reserve FY2023	(993,447)	(995,004)	-	(554,788)	-	-	(2,643,240)
Budgeted Balance FY2023	1,678,630	1,325,949	-	235,458	-	717,755	3,588,621
TARGET FY2023	1,678,670	1,325,949	-	235,458	-	717,755	3,957,831
Retirement/Reclamation Reserve (per agreements)							
Beginning Balance FY2021 ACFR	11,576,303	-	-	-	-	-	11,576,303
Net Change in Reserve FY2022 to be booked June 30	227,400	-	-	-	-	-	-
Projected Balance FY2022	11,803,703	-	-	-	-	-	11,803,703
Budgeted Additions to the Reserve FY2023	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Balance FY2023	11,842,703	-	-	-	-	-	11,842,703
TARGET FY2023	9,919,257	-	-	-	-	-	9,919,257
Capital Expenditures Reserve							
Beginning Balance FY2021 ACFR	-	-	425,947	-	-	1,257,990	1,683,937
Net Change in Reserve FY2022 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2022	-	-	425,947	-	-	1,257,990	1,683,937
Budgeted Additions to the Reserve FY2023	-	-	18,595	1,946,103	-	382,973	2,347,671
Budgeted Reductions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Balance FY2023	-	-	444,542	1,946,103	-	1,640,963	4,031,608
TARGET FY2023 (annual deprec + 2.5%)	1,248,466	1,202,161	444,542	1,946,103	556,919	1,640,963	7,039,154
Rate Stabilization Reserve (where pass-through rate for commodities not in place)							
Beginning Balance FY2021 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2022 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2022	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Balance FY2023	-	-	-	-	-	-	-
TARGET FY2023	-	8,217,306	-	-	-	-	8,217,306

Schedule of Funds
FY2023 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)							
Beginning Balance FY2021 ACFR	-	-	265,341	-	-	371,477	636,818
Net Change in Reserve FY2022 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2022	-	-	265,341	-	-	371,477	-
Budgeted Additions to the Reserve FY2023	-	-	3,980	450,000	-	5,572	459,552
Budgeted Reductions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Balance FY2023	-	-	269,321	450,000	-	377,049	1,096,370
TARGET FY2023	-	538,642	269,321	450,000	450,000	377,049	2,085,012
Bond Proceeds Restricted (no outstanding bond proceeds at this time)							
Beginning Balance FY2021 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2022 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2022	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2023	-	-	-	-	-	-	-
Budgeted Balance FY2023	-	-	-	-	-	-	-
TARGET FY2023	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH							
Beginning Balance FY2021 ACFR	13,280,814	1,349,044	2,032,932	2,083,888	-	4,363,479	23,110,157
Net Change in Reserve FY2022 to be booked June 30	593,292	(10,468)	-	13,747	-	-	-
Projected Balance FY2022	13,874,106	1,338,576	2,032,932	2,097,635	-	4,363,479	-
Budgeted Additions to the Reserve FY2023	640,674	982,377	226,652	3,346,013	-	703,565	5,899,281
Budgeted Reductions to the Reserve FY2023	(993,447)	(995,004)	-	(554,788)	-	-	(2,643,240)
Budgeted Balance FY2023	13,521,333	1,325,949	2,259,584	4,788,859	-	5,067,044	26,366,197
TARGET FY2023	19,296,825	13,803,319	2,259,584	4,788,859	2,320,143	5,067,044	47,535,773
Total Reserves Over<Under> Target	(5,775,492)	(12,477,370)	-	0	(2,320,143)	0	(21,169,576)

Capital Plan with Funding Sources Schedule
FY2023 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	145,000	650,000	375,000	1,950,000	-	1,043,000	4,163,000
Capital Projects Funded through Debt	-	-	-	6,088,705	-	1,200,000	7,288,705
Capital Projects Funded through Grants	-	-	-	2,378,660	-	-	2,378,660
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-
Total Capital Projects	145,000	650,000	375,000	10,417,365	-	2,243,000	13,830,365

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 to FY2032

ELECTRIC PRODUCTION

Beginning Cash - Unrestricted per FY21 ACRF \$ 1,087,068
Beginning Cash - Restricted Including Reserves per FY21 ACRF \$ 13,280,814
Total Cash \$ 14,367,882

Beginning Cash - Unrestricted per Current FY Projected \$ (374,273) \$ (374,641) \$ (413,479) \$ 66,654 \$ (603,446) \$ (1,294,349) \$ (1,955,569) \$ (2,279,124) \$ (2,460,647) \$ (811,998) \$ (861,161)
Beginning Cash - Restricted Including Reserves per Current FY Projected \$ 13,520,965 \$ 13,521,333 \$ 13,560,171 \$ 13,598,159 \$ 13,636,355 \$ 13,674,831 \$ 13,713,726 \$ 13,752,273 \$ 13,790,503 \$ 12,154,703 \$ 12,193,703
Total Cash Current FY Projected \$ 13,146,692 \$ 13,146,692 \$ 13,146,692 \$ 13,664,813 \$ 13,032,909 \$ 12,380,482 \$ 11,758,157 \$ 11,473,149 \$ 11,329,856 \$ 11,342,705

Total Budgeted Revenue (including transfers-in/grants/loans) 38,441,973 38,890,855 39,918,543 33,121,763 33,433,783 38,313,524 45,960,472 44,195,192 44,584,793 44,722,597
Intrafund Charges/Commodities 8,074,789 6,665,043 7,123,203 6,704,196 6,743,439 6,988,607 6,972,336 6,988,234 6,751,294 6,751,294

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense (45,752,842) (44,443,396) (45,377,264) (39,625,155) (40,257,225) (45,357,292) (52,653,336) (50,771,479) (51,323,238) (51,484,054)
2. Bond & Other Debt Service Expense (601,674) (599,256) (587,117) (577,462) (571,180) (569,918) (564,481) (555,240) - -
3b. Capital Plan for FY2023 - Replacement Expense (145,000) (500,000) (550,000) (250,000) - - - - -
4a. Franchise Fee (paid to the General Fund) Expense - - - - - - - - - -
4b. In Lieu Taxes (paid to the General Fund) Expense (17,245) (13,245) (9,245) (5,245) (1,245) 2,755 - - - -
5a. Capital Additions and Improvements for FY2023 - Capital Expense - - - - - - - - - -

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 - UHJ Operating Reserve - - - - - - - - - -
x. Net Add/Reduction - UHJ Retirement/Reclamation Reserve 227,400 39,000 39,000 39,000 39,000 39,000 39,000 39,000 39,000 39,000
y. Net Add/Reduction - UHJ Rate Stabilization Reserve - - - - - - - - - -
z. Net Add/Reduction - UHJ Contingency Reserve - - - - - - - - - -
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves (227,400) (39,000) (39,000) (39,000) (39,000) (39,000) (39,000) (39,000) (39,000) (39,000)

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - Items 3a. and w through x.) (46,516,762) (45,555,897) (46,523,625) (40,457,862) (40,829,649) (45,924,455) (53,217,817) (51,326,719) (51,323,238) (51,484,054)

Net Cash Budgeted Sources and Uses (Operating Profit) \$ 0 \$ 0 \$ 518,121 \$ (631,904) \$ (652,427) \$ (622,325) \$ (285,009) \$ (143,293) \$ 12,849 \$ (10,163)

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

6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below. \$ 0 \$ 0 \$ 518,121 \$ (631,904) \$ (652,427) \$ (622,325) \$ (285,009) \$ (143,293) \$ 12,849 \$ (10,163)

Projected Ending Cash - Unrestricted \$ (374,641) \$ (413,479) \$ 66,654 \$ (603,446) \$ (1,294,349) \$ (1,955,569) \$ (2,279,124) \$ (2,460,647) \$ (811,998) \$ (861,161)
Projected Ending Cash - Restricted \$ 13,521,333 \$ 13,560,171 \$ 13,598,159 \$ 13,636,355 \$ 13,674,831 \$ 13,713,726 \$ 13,752,273 \$ 13,790,503 \$ 12,154,703 \$ 12,193,703
Total Projected Ending Cash \$ 13,146,692 \$ 13,146,692 \$ 13,664,813 \$ 13,032,909 \$ 12,380,482 \$ 11,758,157 \$ 11,473,149 \$ 11,329,856 \$ 11,342,705 \$ 11,332,542

Funded Reserve Balances \$ 13,521,333 \$ 13,560,171 \$ 13,598,159 \$ 13,636,355 \$ 13,674,831 \$ 13,713,726 \$ 13,752,273 \$ 13,790,503 \$ 12,154,703 \$ 12,193,703
Reserve Targets \$ 19,292,629 \$ 19,152,101 \$ 18,472,702 \$ 18,117,720 \$ 17,764,829 \$ 18,108,639 \$ 18,210,970 \$ 18,539,634 \$ 17,305,133 \$ 17,762,091
Total Reserves Over/Under Target \$ (5,771,296) \$ (5,591,930) \$ (4,874,543) \$ (4,481,366) \$ (4,089,998) \$ (4,394,913) \$ (4,458,697) \$ (4,749,131) \$ (5,150,430) \$ (5,568,388)

A - Transferred according in the G/L moving cash from unrestricted to restricted for established Reserves

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

Schedule of Funds
FY2022 to FY2032
ELECTRIC PRODUCTION

Operations Reserve (180 days of bud operations and maint)

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	5,742,940	6,450,432	5,882,811	6,142,704	6,070,009	6,021,781	6,638,511	6,676,094	6,649,861	6,715,864	-

Debt Service Reserve (as required by loan docs)

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

Beginning Balance	1,704,511	2,070,403	1,678,630	1,678,468	1,677,456	1,676,652	1,676,128	1,676,023	1,675,570	1,674,800	1,674,800
Budgeted Additions to the Reserve	1,306,921	601,674	599,256	587,117	577,462	571,180	569,918	564,481	555,240	-	-
Budgeted Reductions to the Reserve	(941,029)	(993,447)	(599,418)	(588,129)	(578,266)	(571,704)	(570,023)	(564,934)	(556,010)	(1,674,800)	-
Budgeted Balance	2,070,403	1,678,630	1,678,468	1,677,456	1,676,652	1,676,128	1,676,023	1,675,570	1,674,800	1,674,800	(0)
TARGET	1,706,949	1,678,670	1,678,468	1,677,456	1,676,652	1,676,128	1,676,023	1,675,570	1,674,800	1,674,800	-

Retirement/Reclamation Reserve (per agreements)

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

Beginning Balance	11,576,303	11,803,703	11,842,703	11,881,703	11,920,703	11,959,703	11,998,703	11,998,703	12,037,703	12,076,703	12,115,703	12,154,703
Budgeted Additions to the Reserve	227,400	39,000	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	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	11,803,703	11,842,703	11,881,703	11,920,703	11,959,703	11,998,703	12,037,703	12,076,703	12,115,703	12,154,703	12,193,703	12,232,703
TARGET	10,757,566	9,919,257	10,343,349	9,401,546	9,118,462	8,814,322	8,541,507	8,606,708	8,962,375	9,336,671	9,336,671	9,336,671

Capital Expenditures Reserve (annual deprec + 2.5%)

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	1,243,341	1,244,270	1,247,473	1,250,996	1,252,598	1,252,598	1,252,598	1,252,598	1,252,598	1,252,598	1,252,598	1,252,598

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

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
 FY2022 to FY2032
 ELECTRIC PRODUCTION

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
Bond Proceeds Restricted										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	13,280,814	13,874,106	13,521,333	13,560,171	13,598,159	13,636,355	13,674,831	13,713,726	13,752,273	13,790,503
Budgeted Additions to the Reserve	1,534,321	640,674	638,256	626,117	616,462	610,180	608,918	603,481	594,240	39,000
Budgeted Reductions to the Reserve	(941,029)	(93,447)	(599,418)	(588,129)	(578,266)	(571,704)	(570,023)	(564,934)	(556,010)	(1,674,800)
Budgeted Balance	13,874,106	13,521,333	13,560,171	13,598,159	13,636,355	13,674,831	13,713,726	13,752,273	13,790,503	12,154,703
TARGET	19,450,796	19,292,629	19,152,101	18,472,702	18,117,720	17,764,829	18,108,639	18,210,970	18,539,634	17,305,133
Total Reserves Over<Unders> Target	(5,576,690)	(5,771,296)	(5,591,930)	(4,874,543)	(4,481,366)	(4,089,998)	(4,394,913)	(4,458,697)	(4,749,131)	(5,150,430)

**Capital Plan with Funding Sources Schedule
FY2023 to FY2032**
See 10-Year Capital Plan for Detailed Listing of Projects
ELECTRIC PRODUCTION

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Projects Funded through Reserve or Unrestricted Cash	145,000	500,000	550,000	250,000	-	-	-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	145,000	500,000	550,000	250,000	-	-	-	-	-	-

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 to FY2032

ELECTRIC DISTRIBUTION

Beginning Cash - Unrestricted per FY21 ACRF
Beginning Cash - Restricted Including Reserves per FY21 ACRF
Total Cash

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Cash - Unrestricted per FY21 ACRF	\$ 731,365									
Beginning Cash - Restricted Including Reserves per FY21 ACRF	\$ 1,349,044									
Total Cash	\$ 2,080,408									
Beginning Cash - Unrestricted per Current FY Projected	\$ (2,047,595)	\$ (1,898,568)	\$ (234,778)	\$ -	\$ (163,876)	\$ (341,920)	\$ (531,443)	\$ (731,190)	\$ (943,461)	\$ (1,163,022)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 1,338,576	\$ 1,325,949	\$ 1,492,706	\$ 3,386,523	\$ 6,954,162	\$ 9,580,891	\$ 9,685,474	\$ 9,867,113	\$ 11,501,083	\$ 15,681,620
Total Cash Current FY Projected	\$ (709,019)	\$ (572,620)	\$ 1,257,927	\$ 3,386,523	\$ 6,790,286	\$ 9,238,971	\$ 9,154,031	\$ 9,135,924	\$ 10,557,622	\$ 14,518,598

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

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(4,474,117)	(4,279,390)	(4,343,581)	(4,408,735)	(4,474,866)	(4,541,989)	(4,610,118)	(4,679,270)	(4,749,459)	(4,820,701)
2. Bond & Other Debt Service Expense	(982,377)	(2,637,584)	(2,668,623)	(2,831,118)	(2,814,777)	(2,808,179)	(2,788,592)	(2,779,121)	(2,286,743)	(2,285,760)
3b. Capital Plan for FY2023 - Replacement Expense	(650,000)	(6,375,000)	(10,875,000)	(4,575,000)	(4,350,000)	(4,800,000)	(5,250,000)	(4,500,000)	(8,550,000)	(2,200,000)
4a. Franchise Fee (paid to the General Fund) Expense	(304,202)	(327,612)	(350,061)	(364,169)	(382,523)	(397,939)	(409,956)	(426,560)	(430,784)	(425,240)
4b. In Lieu Taxes (paid to the General Fund) Expense	(260,204)	(260,204)	(115,000)	(114,999)	(114,999)	(114,999)	(115,000)	(115,000)	(114,999)	(114,999)
5a. Capital Additions and Improvements for FY2023 - Capital Expense	-	-	-	-	-	-	-	-	-	-

Cash Projection for Other Utilities Reserves per Schedule of Funds

3a. Replacement Reserve (Capital/Expenditures Reserve) Net Addition/Reduction	-	-	-	1,725,769	117,224	111,469	123,000	134,531	115,313	219,094
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	(1,725,769)	(117,224)	(111,469)	(123,000)	(134,531)	(115,313)	(219,094)
w. Net Add/Reduction - UHJ Operating Reserve	-	-	1,891,231	552,720	42,243	41,269	40,074	42,878	37,206	32,849
x. Net Add/Reduction - UHJ Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - UHJ Rate Stabilization Reserve	-	-	-	1,275,608	2,468,614	(47,604)	20,197	1,457,349	4,069,051	1,439,097
z. Net Add/Reduction - UHJ Contingency Reserve	-	-	(1,891,231)	(1,828,328)	(2,510,856)	6,335	(60,271)	(1,500,227)	(4,106,257)	(2,087,823)

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

Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 790,433	\$ 2,534,912	\$ 2,881,227	\$ 4,186,725	\$ 3,271,108	\$ 770,627	\$ 863,298	\$ 2,338,802	\$ 4,887,160	\$ 4,978,206
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6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)

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

	\$ 136,400	\$ 1,830,547	\$ 2,128,596	\$ 3,403,763	\$ 2,448,685	\$ (84,940)	\$ (18,107)	\$ 1,421,698	\$ 3,960,976	\$ 4,063,942
Projected Ending Cash - Unrestricted	\$ (1,898,568)	\$ (234,778)	\$ -	\$ (163,876)	\$ (341,920)	\$ (531,443)	\$ (731,190)	\$ (943,461)	\$ (1,163,022)	\$ 594,085
Projected Ending Cash - Restricted	\$ 1,325,949	\$ 1,492,706	\$ 3,386,523	\$ 6,954,162	\$ 9,580,891	\$ 9,685,474	\$ 9,867,113	\$ 11,501,083	\$ 15,681,620	\$ 17,988,455
Total Projected Ending Cash	\$ (572,620)	\$ 1,257,927	\$ 3,386,523	\$ 6,790,286	\$ 9,238,971	\$ 9,154,031	\$ 9,135,924	\$ 10,557,622	\$ 14,518,598	\$ 18,582,540
Funded Reserve Balances	\$ 1,325,949	\$ 1,492,706	\$ 3,386,523	\$ 6,954,162	\$ 9,580,891	\$ 9,685,474	\$ 9,867,113	\$ 11,501,083	\$ 15,681,620	\$ 17,988,455
Reserve Targets	\$ 13,803,319	\$ 13,900,700	\$ 13,996,778	\$ 13,442,511	\$ 13,743,271	\$ 14,921,834	\$ 16,887,672	\$ 16,922,343	\$ 16,757,047	\$ 17,959,633
Total Reserves Over<Under> Target	\$ (12,477,370)	\$ (12,407,994)	\$ (10,610,255)	\$ (6,488,349)	\$ (4,162,381)	\$ (5,236,360)	\$ (7,020,558)	\$ (5,421,261)	\$ (1,075,426)	\$ 28,823

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

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

Schedule of Funds
FY2022 to FY2032

ELECTRIC DISTRIBUTION

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

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	-	-	-	-	1,891,231	2,443,951	2,486,194	2,527,463	2,567,537	2,610,415	2,647,621
Budgeted Additions to the Reserve	-	-	-	1,891,231	552,720	42,243	41,269	40,074	42,878	37,206	32,849
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	1,891,231	2,443,951	2,486,194	2,527,463	2,567,537	2,610,415	2,647,621	2,680,470
TARGET	3,346,672	2,519,261	2,433,603	2,404,321	2,443,951	2,486,194	2,527,463	2,567,537	2,610,415	2,647,621	2,680,470

Debt Service Reserve (as required by loan docs)

Beginning Balance	1,349,044	1,338,576	1,338,576	1,492,706	1,495,292	1,508,834	1,507,472	1,506,922	1,505,290	1,504,501	1,463,469
Budgeted Additions to the Reserve	1,133,909	982,377	2,637,584	2,668,623	2,831,118	2,814,777	2,808,479	2,788,592	2,779,121	2,286,743	2,285,760
Budgeted Reductions to the Reserve	(1,144,377)	(995,004)	(2,483,454)	(2,666,037)	(2,817,576)	(2,816,139)	(2,808,729)	(2,790,224)	(2,779,910)	(3,327,775)	(2,285,842)
Budgeted Balance	1,338,576	1,325,949	1,492,706	1,495,292	1,508,834	1,507,472	1,506,922	1,505,290	1,504,501	1,463,469	1,463,387
TARGET	1,338,576	1,325,949	1,463,883	1,466,469	1,480,011	1,478,649	1,478,099	1,476,467	1,475,677	1,434,646	1,434,564

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	-	-	-	-	-	1,725,769	1,843,003	1,954,472	2,077,472	2,212,003	2,327,316
Budgeted Additions to the Reserve	-	-	-	-	1,725,769	117,234	111,469	123,000	134,531	115,313	219,094
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	1,725,769	1,843,003	1,954,472	2,077,472	2,212,003	2,327,316	2,546,410
TARGET (annual deprec + 2.5%)	1,267,081	1,202,161	1,283,738	1,447,097	1,725,769	1,843,003	1,954,472	2,077,472	2,212,003	2,327,316	2,546,410

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

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	1,275,608	2,468,614	3,744,222	3,696,617	3,716,815	5,174,164	9,243,214
Budgeted Reductions to the Reserve	-	-	-	-	-	-	(47,604)	20,197	1,457,349	4,069,051	1,439,097
Budgeted Balance	-	-	-	-	1,275,608	3,744,222	3,696,617	3,716,815	5,174,164	9,243,214	10,682,311
TARGET	7,098,305	8,217,306	8,172,755	8,123,968	7,229,534	7,363,730	8,381,529	10,177,221	10,026,438	9,740,687	10,682,311

Schedule of Funds
FY2022 to FY2032

ELECTRIC DISTRIBUTION

Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	615,878
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	615,878
TARGET	530,682	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	1,349,044	1,338,576	1,338,576	1,492,706	3,386,523	6,954,162	9,580,891	9,685,474	9,867,113	11,501,083	15,681,620
Budgeted Additions to the Reserve	1,133,909	982,377	2,637,584	4,559,854	6,385,215	5,442,868	2,960,917	2,971,863	4,413,879	6,508,312	4,592,677
Budgeted Reductions to the Reserve	(1,144,377)	(995,004)	(2,483,454)	(2,666,037)	(2,817,576)	(2,816,139)	(2,856,333)	(2,790,224)	(2,779,910)	(2,327,775)	(2,285,842)
Budgeted Balance	1,338,576	1,325,949	1,492,706	3,386,523	6,954,162	9,580,891	9,685,474	9,867,113	11,501,083	15,681,620	17,988,455
TARGET	13,581,317	13,803,319	13,900,700	13,996,778	13,442,511	13,743,271	14,921,834	16,887,672	16,922,343	16,757,047	17,959,633

Total Reserves Over<Unders> Target

	(12,242,741)	(12,477,370)	(12,407,994)	(10,610,255)	(6,488,349)	(4,162,381)	(5,236,360)	(7,020,558)	(5,421,261)	(1,075,426)	28,823
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**Capital Plan with Funding Sources Schedule
FY2023 to FY2032**

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Projects Funded through Reserve or Unrestricted Cash	\$ 650,000	\$ -	\$ 375,000	\$ -	\$ 1,800,000	\$ 4,800,000	\$ 5,250,000	\$ 4,500,000	\$ 2,550,000	\$ 2,200,000
Capital Projects Funded through Debt	-	6,375,000	10,500,000	4,575,000	2,550,000	-	-	-	6,000,000	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	\$ 650,000	\$ 6,375,000	\$ 10,875,000	\$ 4,575,000	\$ 4,350,000	\$ 4,800,000	\$ 5,250,000	\$ 4,500,000	\$ 8,550,000	\$ 2,200,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 to FY2032

GA5 DISTRIBUTION
Beginning Cash - Unrestricted per FY21 ACRF
Beginning Cash - Restricted Including Reserves per FY21 ACRF
Total Cash

Beginning Cash - Unrestricted per Current FY Projected
Beginning Cash - Restricted Including Reserves per Current FY Projected
Total Cash Current FY Projected

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

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (including Normal Maintenance) Expense
2. Bond & Other Debt Service Expense

3b. Capital Plan for FY2023 - 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 FY2023 - Capital Expense

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
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.)

Net Cash Budgeted Sources and Uses (Operating Profit)

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

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

Projected Ending Cash - Unrestricted
Projected Ending Cash - Restricted
Total Projected Ending Cash
Funded Reserve Balances
Reserve Targets
Total Reserves Over/Under Target

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

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Cash - Unrestricted per FY21 ACRF	\$ 1,492,789									
Beginning Cash - Restricted Including Reserves per FY21 ACRF	\$ 2,032,932									
Total Cash	\$ 3,525,721									
Beginning Cash - Unrestricted per Current FY Projected	\$ 1,377,622	\$ 506,036	\$ 194,287	\$ 78,432	\$ 78,432	\$ -	\$ -	\$ -	\$ 0	\$ -
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 2,032,932	\$ 2,259,584	\$ 2,291,750	\$ 2,293,064	\$ 2,320,064	\$ 2,293,283	\$ 2,293,283	\$ 2,302,871	\$ 2,328,570	\$ 2,382,910
Total Cash Current FY Projected	\$ 3,410,554	\$ 2,765,620	\$ 2,486,037	\$ 2,398,496	\$ 2,398,496	\$ 2,293,283	\$ 2,302,871	\$ 2,328,570	\$ 2,382,910	\$ 2,484,359
Total Budgeted Revenue (including transfers-in/grants/loans)	7,477,752	6,873,768	7,084,786	6,772,110	6,857,950	7,017,700	7,169,435	7,302,439	7,467,500	7,649,316
Intrafund Charges/Commodities	(4,310,400)	(3,556,800)	(3,600,000)	(3,203,200)	(3,203,200)	(3,296,800)	(3,369,600)	(3,458,000)	(3,567,200)	(3,692,000)
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies										
1. Current Operations Budget (including Normal Maintenance) Expense	(2,667,125)	(2,716,051)	(2,756,792)	(2,798,144)	(2,840,116)	(2,882,718)	(2,925,958)	(2,969,848)	(3,014,395)	(3,059,611)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2023 - Replacement Expense	(375,000)	(150,000)	(75,000)	(150,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
4a. Franchise Fee (paid to the General Fund) Expense	(148,114)	(136,221)	(140,519)	(134,285)	(136,027)	(139,213)	(142,233)	(144,870)	(148,149)	(151,763)
4b. In Lieu Taxes (paid to the General Fund) Expense	(276,202)	(276,202)	(271,904)	(278,138)	(276,396)	(273,211)	(270,190)	(267,554)	(264,274)	(260,660)
5a. Capital Additions and Improvements for FY2023 - Capital Expense	-	-	-	-	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	9,609	3,844	1,922	3,844	1,922	1,922	1,922	1,922	1,922
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	(9,609)	(3,844)	(1,922)	(3,844)	(1,922)	(1,922)	(1,922)	(1,922)	(1,922)
w. Net Add/Reduction - Util Operating Reserve	-	18,517	20,371	20,676	20,986	21,301	21,620	21,945	22,274	22,608
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	4,040	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	-	(22,557)	(24,471)	(24,471)	(28,703)	(15,242)	(5,744)	(52,418)	(46,975)	(50,630)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - Items 3a. and w through x.)	(7,776,841)	(6,835,274)	(6,844,215)	(6,563,767)	(6,530,739)	(6,666,941)	(6,782,982)	(6,915,271)	(7,069,019)	(7,239,035)
Net Cash Budgeted Sources and Uses (Operating Profit)	(299,089)	38,493	240,571	208,343	327,211	350,760	386,454	387,168	398,481	410,282
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	(345,845)	(318,076)	(328,112)	(313,556)	(317,623)	(325,061)	(332,114)	(338,271)	(345,929)	(354,366)
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	(644,934)	(279,583)	(87,541)	(105,213)	9,588	25,698	54,340	48,897	52,552	55,915
Projected Ending Cash - Unrestricted	\$ 506,036	\$ 194,287	\$ 78,432	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 22,948
Projected Ending Cash - Restricted	\$ 2,259,584	\$ 2,291,750	\$ 2,320,064	\$ 2,293,283	\$ 2,302,871	\$ 2,328,570	\$ 2,382,910	\$ 2,431,807	\$ 2,484,359	\$ 2,517,327
Total Projected Ending Cash	\$ 2,765,620	\$ 2,486,037	\$ 2,398,496	\$ 2,293,283	\$ 2,302,871	\$ 2,328,570	\$ 2,382,910	\$ 2,431,807	\$ 2,484,359	\$ 2,540,275
Funded Reserve Balances	\$ 2,259,584	\$ 2,291,750	\$ 2,320,064	\$ 2,293,283	\$ 2,302,871	\$ 2,328,570	\$ 2,382,910	\$ 2,431,807	\$ 2,484,359	\$ 2,517,327
Reserve Targets	\$ 2,259,584	\$ 2,291,750	\$ 2,320,064	\$ 2,346,824	\$ 2,375,878	\$ 2,403,389	\$ 2,431,283	\$ 2,459,567	\$ 2,488,246	\$ 2,517,327
Total Reserves Over/Under Target	\$ -	\$ 0	\$ (0)	\$ (53,541)	\$ (73,007)	\$ (74,819)	\$ (48,373)	\$ (27,760)	\$ (3,887)	\$ -

Schedule of Funds
FY2022 to FY2032

GAS DISTRIBUTION

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

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	1,341,644	1,341,644	1,545,720	1,564,237	1,584,608	1,605,283	1,626,270	1,647,570	1,669,191	1,691,135	1,713,409
Budgeted Additions to the Reserve	-	204,076	18,517	20,371	20,676	20,986	21,301	21,620	21,945	22,274	22,608
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,341,644	1,545,720	1,564,237	1,584,608	1,605,283	1,626,270	1,647,570	1,669,191	1,691,135	1,713,409	1,736,017
TARGET	1,341,644	1,545,720	1,564,237	1,584,608	1,605,283	1,626,270	1,647,570	1,669,191	1,691,135	1,713,409	1,736,017

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	425,947	425,947	444,542	454,152	457,996	459,917	463,761	465,683	467,605	469,527	471,449
Budgeted Additions to the Reserve	-	18,595	9,609	3,844	1,922	3,844	1,922	1,922	1,922	1,922	1,922
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	425,947	444,542	454,152	457,996	459,917	463,761	465,683	467,605	469,527	471,449	473,371
TARGET (annual deprec + 2.5%)	425,947	444,542	454,152	457,996	459,917	463,761	465,683	467,605	469,527	471,449	473,371

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
FY2022 to FY2032

GAS DISTRIBUTION

FY2022 FY2023 FY2024 FY2025 FY2026 FY2027 FY2028 FY2029 FY2030 FY2031 FY2032

Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)

Beginning Balance	265,341	265,341	269,321	273,361	277,461	228,082	212,841	215,316	246,114	271,145	299,501
Budgeted Additions to the Reserve		3,980	4,040	4,100			2,476	30,798	25,030	28,357	8,438
Budgeted Reductions to the Reserve					(49,379)	(15,242)					
Budgeted Balance	265,341	269,321	273,361	277,461	228,082	212,841	215,316	246,114	271,145	299,501	307,939
TARGET	265,341	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	2,032,992	2,032,992	2,259,584	2,291,750	2,320,064	2,293,283	2,302,871	2,328,570	2,382,910	2,431,807	2,484,359
Budgeted Additions to the Reserve	-	226,652	32,166	28,314	22,598	24,830	25,698	54,340	48,897	52,552	32,967
Budgeted Reductions to the Reserve	-	-	-	-	(49,379)	(15,242)	-	-	-	-	-
Budgeted Balance	2,032,992	2,259,584	2,291,750	2,320,064	2,293,283	2,302,871	2,328,570	2,382,910	2,431,807	2,484,359	2,517,327
TARGET	2,032,992	2,259,584	2,291,750	2,320,064	2,346,824	2,375,878	2,403,389	2,431,283	2,459,567	2,488,246	2,517,327
Total Reserves Over<Unders> Target	1	-	0	(0)	(53,541)	(73,007)	(74,819)	(48,373)	(27,760)	(3,887)	-

**Capital Plan with Funding Sources Schedule
FY2023 to FY2032**

See 10-Year Capital Plan for Detailed Listing of Projects

GAS DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Projects Funded through Reserve or Unrestricted Cash	375,000	150,000	75,000	150,000	75,000	75,000	75,000	75,000	75,000	75,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	375,000	150,000	75,000	150,000	75,000	75,000	75,000	75,000	75,000	75,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 to FY2032

WATER PRODUCTION
Beginning Cash - Unrestricted per FY21 ACR
Beginning Cash - Restricted Including Reserves per FY21 ACR
Total Cash

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Cash - Unrestricted per FY21 ACR	\$ 9,433,091									
Beginning Cash - Restricted Including Reserves per FY21 ACR	\$ 2,083,888									
Total Cash	\$ 11,516,979									

Beginning Cash - Unrestricted per Current FY Projected
Beginning Cash - Restricted Including Reserves per Current FY Projected
Total Cash Current FY Projected

Beginning Cash - Unrestricted per Current FY Projected	\$ 6,198,596	\$ 2,153,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,775	\$ 234,989	\$ 603,079	\$ 840,363
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 2,097,635	\$ 4,788,859	\$ 4,751,745	\$ 4,945,718	\$ 4,999,493	\$ 5,508,046	\$ 5,815,535	\$ 6,044,525	\$ 5,815,535	\$ 6,044,525	\$ 6,203,243	\$ 6,394,037
Total Cash Current FY Projected	\$ 8,296,231	\$ 6,942,271	\$ 4,751,745	\$ 4,945,718	\$ 4,999,493	\$ 5,508,046	\$ 6,050,310	\$ 6,279,513	\$ 6,279,513	\$ 6,806,322	\$ 7,234,400	

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

Total Budgeted Revenue (including transfers-in/grants/loans)	10,669,290	10,033,060	6,022,048	5,313,400	4,954,702	8,499,444	6,376,618	7,652,801	10,234,299	6,490,290
Intrafund Charges/Commodities	3,363,500	3,534,000	3,712,250	3,898,250	4,092,000	4,216,000	4,340,000	4,471,750	4,603,500	4,743,000

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

- 1. Current Operations Budget (Including Normal Maintenance) Expense
- 2. Bond & Other Debt Service Expense
- 3b. Capital Plan for FY2023 - 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 FY2023 - Capital Expense

1. Current Operations Budget (Including Normal Maintenance) Expense	(4,314,597)	(4,269,773)	(4,333,820)	(4,398,827)	(4,464,809)	(4,531,781)	(4,599,758)	(4,668,755)	(4,738,786)	(4,809,868)
2. Bond & Other Debt Service Expense	(654,788)	(687,812)	(1,006,506)	(1,084,048)	(1,253,339)	(1,441,399)	(1,787,656)	(1,928,988)	(2,170,935)	(2,695,563)
3b. Capital Plan for FY2023 - Replacement Expense	(1,950,000)	(3,100,000)	(480,000)	(675,000)	(288,000)	(200,000)	(300,000)	-	-	(134,000)
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2023 - Capital Expense	(8,467,365)	(7,700,000)	(3,720,000)	(3,000,000)	(2,532,000)	(6,000,000)	(3,800,000)	(5,000,000)	(7,500,000)	(3,670,000)

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
- x. Net Add/Reduction - Util Retirement/Reclamation Reserve
- y. Net Add/Reduction - Util Rate Stabilization Reserve
- z. Net Add/Reduction - Util Contingency Reserve
- w-2 Move unrestricted cash to restricted cash to fund Other Utilities Reserves

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	1,946,103	-	543,695	39,053	162,744	72,263	158,875	105,063	128,125	192,188
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(1,946,103)	-	(543,695)	(39,053)	(162,744)	(72,263)	(158,875)	(105,063)	(128,125)	(192,188)
w. Net Add/Reduction - Util Operating Reserve	240,555	(22,412)	32,023	27,504	37,991	33,486	33,988	34,498	35,016	35,541
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	450,000	(17,454)	(408,303)	(24,243)	298,710	186,068	7,272	7,381	7,491	7,604
w-2 Move unrestricted cash to restricted cash to fund Other Utilities Reserves	(690,555)	39,866	376,280	(3,261)	(336,701)	(219,554)	(41,260)	(41,879)	(42,507)	(43,145)

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

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - Items 3a. and w through x)	(15,386,750)	(15,757,585)	(9,540,325)	(9,157,875)	(8,538,149)	(12,173,180)	(10,487,414)	(11,597,742)	(14,409,721)	(11,309,431)
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Net Cash Budgeted Sources and Uses (Operating Profit)

Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (1,353,960)	\$ (2,190,526)	\$ 193,973	\$ 53,775	\$ 508,553	\$ 542,264	\$ 229,204	\$ 526,809	\$ 428,078	\$ (76,141)
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6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)

6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
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6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.

6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (1,353,960)	\$ (2,190,526)	\$ 193,973	\$ 53,775	\$ 508,553	\$ 542,264	\$ 229,204	\$ 526,809	\$ 428,078	\$ (76,141)
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Projected Ending Cash - Unrestricted
Projected Ending Cash - Restricted
Total Projected Ending Cash

Projected Ending Cash - Unrestricted	\$ 2,153,412	\$ -	\$ -	\$ -	\$ -	\$ 234,775	\$ 234,989	\$ 603,079	\$ 840,363	\$ 485,171
Projected Ending Cash - Restricted	\$ 4,788,859	\$ 4,751,745	\$ 4,945,718	\$ 4,999,493	\$ 5,508,046	\$ 5,815,535	\$ 6,044,525	\$ 6,203,243	\$ 6,394,037	\$ 6,673,088
Total Projected Ending Cash	\$ 6,942,271	\$ 4,751,745	\$ 4,945,718	\$ 4,999,493	\$ 5,508,046	\$ 6,050,310	\$ 6,279,513	\$ 6,806,322	\$ 7,234,400	\$ 7,158,259

Funded Reserve Balances
Reserve Targets
Total Reserves Over/Under Target

Funded Reserve Balances	\$ 4,788,859	\$ 4,751,745	\$ 4,945,718	\$ 4,999,493	\$ 5,508,046	\$ 5,815,535	\$ 6,044,525	\$ 6,203,243	\$ 6,394,037	\$ 6,673,088
Reserve Targets	\$ 4,788,859	\$ 5,042,894	\$ 5,385,076	\$ 5,538,621	\$ 5,686,950	\$ 5,815,534	\$ 6,044,524	\$ 6,203,243	\$ 6,394,038	\$ 6,673,089
Total Reserves Over/Under Target	\$ 0	\$ (291,149)	\$ (439,358)	\$ (539,128)	\$ (178,904)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)

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

Schedule of Funds
FY2022 to FY2032

WATER PRODUCTION

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

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	1,916,743	1,916,743	2,157,298	2,134,887	2,166,910	2,194,414	2,232,405	2,265,891	2,299,879	2,334,377	2,369,393
Budgeted Additions to the Reserve	-	240,555	(22,412)	32,023	27,504	37,991	33,486	33,988	34,498	35,016	35,541
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,916,743	2,157,298	2,134,887	2,166,910	2,194,414	2,232,405	2,265,891	2,299,879	2,334,377	2,369,393	2,404,934
TARGET	1,957,065	2,157,298	2,134,887	2,166,910	2,199,413	2,232,405	2,265,891	2,299,879	2,334,377	2,369,393	2,404,934

Debt Service Reserve (as required by loan docs)

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

Beginning Balance	167,145	180,892	180,892	238,210	264,768	276,229	285,337	301,009	329,864	341,641	361,803
Budgeted Additions to the Reserve	334,388	709,354	745,130	1,033,064	1,095,509	1,262,447	1,457,071	1,816,511	1,940,765	2,191,097	2,739,282
Budgeted Reductions to the Reserve	(320,641)	(654,788)	(687,812)	(1,006,506)	(1,084,048)	(1,253,339)	(1,441,399)	(1,787,656)	(1,928,988)	(2,170,935)	(2,695,563)
Budgeted Balance	180,892	235,458	238,210	264,768	276,229	285,337	301,009	329,864	341,641	361,803	405,522
TARGET	207,612	235,458	238,210	264,767	271,229	285,337	301,009	329,863	341,641	361,803	405,522

Retirement/Reclamation Reserve (per agreements)

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Capital Expenditures Reserve

Beginning Balance
Budgeted Additions to the Reserve
Budgeted Reductions to the Reserve
Budgeted Balance

Beginning Balance	-	-	1,946,103	1,946,103	2,489,798	2,528,851	2,691,595	2,763,857	2,922,732	3,027,795	3,155,920
Budgeted Additions to the Reserve	-	1,946,103	-	543,695	39,053	162,744	72,263	158,875	105,063	128,125	192,188
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	1,946,103	1,946,103	2,489,798	2,528,851	2,691,595	2,763,857	2,922,732	3,027,795	3,155,920	3,348,107
TARGET (annual deprec + 2.5%)	1,863,514	1,946,103	2,213,048	2,489,798	2,597,423	2,691,595	2,763,857	2,922,732	3,027,795	3,155,920	3,348,107

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

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
FY2022 to FY2032

WATER PRODUCTION

Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	-	-	450,000	432,546	24,243	(0)	298,710	484,778	492,049	499,430	506,922
Budgeted Additions to the Reserve	-	450,000	(17,454)	(408,303)	(24,243)	298,710	186,068	7,272	7,381	7,491	7,604
Budgeted Reductions to the Reserve	-	-	432,546	24,243	(0)	484,778	492,049	499,430	506,922	514,525	
Budgeted Balance	-	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525
TARGET	796,023	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	2,083,888	2,097,635	4,734,293	4,751,745	4,945,718	4,999,493	5,508,046	5,815,535	6,044,525	6,203,243	6,394,037
Budgeted Additions to the Reserve	334,388	3,346,013	745,130	1,608,782	1,162,066	1,761,892	1,748,888	2,016,646	2,087,706	2,361,729	2,974,614
Budgeted Reductions to the Reserve	(320,641)	(654,788)	(727,678)	(1,414,809)	(1,108,291)	(1,253,339)	(1,441,399)	(1,787,656)	(1,928,988)	(2,170,935)	(2,695,563)
Budgeted Balance	2,097,635	4,788,859	4,751,745	4,945,718	4,999,493	5,508,046	5,815,535	6,044,525	6,203,243	6,394,037	6,673,089
TARGET	4,824,214	4,788,859	5,042,894	5,385,076	5,538,621	5,686,950	5,815,534	6,044,524	6,203,243	6,394,038	6,673,089
Total Reserves Over<Unders> Target	(2,726,579)	0	(291,149)	(439,358)	(539,128)	(178,904)	0	0	(0)	(0)	(0)

**Capital Plan with Funding Sources Schedule
FY2023 to FY2032**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER PRODUCTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Projects Funded through Reserve or Unrestricted Cash	1,950,000	3,100,000	480,000	675,000	288,000	200,000	300,000	-	-	134,000
Capital Projects Funded through Debt	6,088,705	2,800,000	3,000,000	2,100,000	1,812,000	5,400,000	3,120,000	5,000,000	7,500,000	3,268,000
Capital Projects Funded through Grants	2,378,660	4,900,000	720,000	900,000	720,000	600,000	680,000			402,000
Capital Projects Funded through Other Sources										
Total Capital Projects	10,417,365	10,800,000	4,200,000	3,675,000	2,820,000	6,200,000	4,100,000	5,000,000	7,500,000	3,804,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 to FY2032

WATER DISTRIBUTION

Beginning Cash - Unrestricted per FY21 ACRF

Beginning Cash - Restricted Including Reserves per FY21 ACRF

Total Cash

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Cash - Unrestricted per FY21 ACRF	\$ (1,652,714)									
Beginning Cash - Restricted Including Reserves per FY21 ACRF	\$ -									
Total Cash	\$ (1,652,714)									

Beginning Cash - Unrestricted per Current FY Projected
Beginning Cash - Restricted Including Reserves per Current FY Projected
Total Cash Current FY Projected

Beginning Cash - Unrestricted per Current FY Projected	\$ (4,273,711)	\$ (4,063,693)	\$ (3,813,922)	\$ (3,458,948)	\$ (3,065,936)	\$ (2,476,247)	\$ (1,827,864)	\$ (1,114,671)	\$ (338,111)	\$ -
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Current FY Projected	\$ (4,273,711)	\$ (4,063,693)	\$ (3,813,922)	\$ (3,458,948)	\$ (3,065,936)	\$ (2,476,247)	\$ (1,827,864)	\$ (1,114,671)	\$ (338,111)	\$ 508,322

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

Total Budgeted Revenue (Including transfers-in/grants/loans)	6,199,967	6,508,868	7,683,197	8,373,726	8,431,264	7,756,702	11,488,896	8,228,049	8,474,368	8,735,694
Intrafund Charges/Commodities	(3,363,500)	(3,534,000)	(3,712,250)	(3,898,250)	(4,092,000)	(4,216,000)	(4,340,000)	(4,471,750)	(4,603,500)	(4,743,000)

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense

1. Current Operations Budget (Including Normal Maintenance) Expense	(2,626,449)	(2,725,097)	(2,765,973)	(2,807,463)	(2,849,575)	(2,892,319)	(2,935,703)	(2,979,739)	(3,024,435)	(3,069,802)
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2. Bond & Other Debt Service Expense

2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
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3b. Capital Plan for FY2023 - Replacement Expense

3b. Capital Plan for FY2023 - Replacement Expense	-	-	(850,000)	(1,275,000)	(900,000)	-	(3,500,000)	-	-	-
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4a. Franchise Fee (paid to the General Fund) Expense
4b. In Lieu Taxes (paid to the General Fund) 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 FY2023 - Capital Expense

5a. Capital Additions and Improvements for FY2023 - Capital Expense	-	-	-	-	-	-	-	-	-	-
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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
- z. Net Add/Reduction - Util. Contingency Reserve
- w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves

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	-	-	-	-	-	-	-	-	-	491,798
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	-	-	-	-	-	-	-	-	-	(491,798)

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

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - Items 3a. and w through x.)	(5,989,949)	(6,259,097)	(7,328,223)	(7,980,713)	(7,841,575)	(7,108,319)	(10,775,703)	(7,451,489)	(7,627,935)	(7,812,802)
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Net Cash Budgeted Sources and Uses (Operating Profit)

Net Cash Budgeted Sources and Uses (Operating Profit)	210,018	249,771	354,973	393,013	589,689	648,384	713,193	776,560	846,433	922,892
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6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)

6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
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6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.

210,018	249,771	354,973	393,013	589,689	648,384	713,193	776,560	846,433	922,892	
(4,063,693)	(3,813,922)	(3,458,948)	(3,065,936)	(2,476,247)	(1,827,864)	(1,114,671)	(338,111)	-	-	
Projected Ending Cash - Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Projected Ending Cash	\$ (4,063,693)	\$ (3,813,922)	\$ (3,458,948)	\$ (3,065,936)	\$ (2,476,247)	\$ (1,827,864)	\$ (1,114,671)	\$ (338,111)	\$ 508,322	\$ 1,431,214
Funded Reserve Balances	-	-	-	-	-	-	-	-	508,322	1,431,214
Reserve Targets	2,320,143	2,376,217	2,425,288	2,490,420	2,548,318	2,581,895	2,700,547	2,729,945	2,759,785	2,790,072
Total Reserves Over/Under Target	(2,320,143)	(2,376,217)	(2,425,288)	(2,490,420)	(2,548,318)	(2,581,895)	(2,700,547)	(2,729,945)	(2,251,463)	(1,358,858)

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

Schedule of Funds
FY2022 to FY2032

WATER DISTRIBUTION

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

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	491,798	491,798
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	491,798	491,798

TARGET

	1,238,906	1,313,225	1,362,549	1,382,987	1,403,732	1,424,788	1,446,159	1,467,852	1,489,869	1,512,218	1,534,901
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Debt Service Reserve (as required by loan docs)

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	16,524
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	16,524

TARGET

	-	-	-	-	4,761	11,483	16,524	16,524	16,524	16,524	16,524
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Retirement/Reclamation Reserve (per agreements)

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-

TARGET

	-	-	-	-	-	-	-	-	-	-	-
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Capital Expenditures Reserve

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-

TARGET (annual deprec + 2.5%)

	556,919	556,919	556,919	578,700	611,372	634,434	634,434	724,122	724,122	724,122	724,122
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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

	-	-	-	-	-	-	-	-	-	-	-
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Schedule of Funds
FY2022 to FY2032

WATER DISTRIBUTION

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	514,525
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	508,322
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	508,322
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	922,892
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	1,795,825	2,320,143	2,376,217	2,425,288	2,490,420	2,548,318	2,581,895	2,700,547	2,729,945	2,759,785	2,790,072
Total Reserves Over<Under> Target	(1,795,825)	(2,320,143)	(2,376,217)	(2,425,288)	(2,490,420)	(2,548,318)	(2,581,895)	(2,700,547)	(2,729,945)	(2,251,463)	(1,358,858)

**Capital Plan with Funding Sources Schedule
FY2023 to FY2032**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Projects Funded through Reserve or Unrestricted Cash	-	-	-	75,000	-	-	-	-	-	-
Capital Projects Funded through Debt	-	-	850,000	1,200,000	900,000	-	3,500,000	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	-	-	850,000	1,275,000	900,000	-	3,500,000	-	-	-

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2023 to FY2032

WASTEWATER (COLLECTION & TREATMENT)

Beginning Cash - Unrestricted per FY21 ACFR \$ 2,923,778
Beginning Cash - Restricted Including Reserves per FY21 ACFR \$ 4,363,479
Total Cash \$ 7,287,257

Beginning Cash - Unrestricted per Current FY Projected \$ 1,983,231
Beginning Cash - Restricted Including Reserves per Current FY Projected \$ 4,363,479
Total Cash Current FY Projected \$ 6,346,710

Total Budgeted Revenue (including transfers-in/grants/loans) \$ 7,875,100
Intrafund Charges/Commodities -

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense (4,662,553)

2. Bond & Other Debt Service Expense (698,314)

3b. Capital Plan for FY2023 - Replacement Expense (2,243,000)

4a. Franchise Fee (paid to the General Fund) Expense -
4b. In Lieu Taxes (paid to the General Fund) Expense -

5a. Capital Additions and Improvements for FY2023 - Capital Expense -

Cash Projection for Other Utilities Reserves per Schedule of Funds

- 3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction \$ 57,477
- 3a. Move unrestricted cash to restricted cash to fund Replacement Reserve (57,477)
- w. Net Add/Reduction - Utili Operating Reserve (37,250)
- x. Net Add/Reduction - Utili Retirement/Reclamation Reserve -
- y. Net Add/Reduction - Utili Rate Stabilization Reserve -
- z. Net Add/Reduction - Utili Contingency Reserve 5,656
- w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves 31,594

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - Items 3a. and w through x.) (7,603,866)

Net Cash Budgeted Sources and Uses (Operating Profit) \$ 271,234

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

6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below. (826,899)

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Projected Ending Cash - Unrestricted	\$ 1,550,900	\$ 698,119	\$ 477,616	\$ 295,794	\$ -	\$ 482,510	\$ -	\$ 95,918	\$ 99,793	\$ -
Projected Ending Cash - Restricted	\$ 5,067,044	\$ 5,092,927	\$ 5,157,165	\$ 5,208,296	\$ 5,001,305	\$ 5,337,156	\$ 5,280,111	\$ 5,367,022	\$ 5,564,943	\$ 5,894,839
Total Projected Ending Cash	\$ 6,617,944	\$ 5,791,045	\$ 5,634,781	\$ 5,504,090	\$ 5,001,305	\$ 5,819,666	\$ 5,280,111	\$ 5,367,022	\$ 5,660,861	\$ 5,994,632
Funded Reserve Balances	\$ 5,067,044	\$ 5,092,927	\$ 5,157,165	\$ 5,208,296	\$ 5,001,305	\$ 5,337,156	\$ 5,280,111	\$ 5,367,022	\$ 5,564,943	\$ 5,894,839
Reserve Targets	\$ 5,067,044	\$ 5,092,926	\$ 5,157,165	\$ 5,208,296	\$ 5,263,319	\$ 5,337,156	\$ 5,386,894	\$ 5,480,604	\$ 5,564,943	\$ 5,894,839
Total Reserves Over/Under Target	\$ 0	\$ 0	\$ 0	\$ 0	\$ (262,014)	\$ 0	\$ (106,783)	\$ (113,582)	\$ 0	\$ 0

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

Schedule of Funds
FY2022 to FY2032

WASTEWATER (COLLECTION & TREATMENT)

Operations Reserve (80 days of bud operations and maint, excluding commodities)

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	2,016,257	2,016,257	2,331,276	2,294,027	2,328,437	2,363,363	2,398,814	2,434,796	2,471,318	2,471,318	2,508,388
Budgeted Additions to the Reserve	-	315,019	(37,250)	34,410	34,927	35,450	35,982	36,522	37,070	37,626	38,190
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	2,016,257	2,331,276	2,294,027	2,328,437	2,363,363	2,398,814	2,434,796	2,471,318	2,508,388	2,546,014	2,584,204
TARGET	2,016,257	2,331,276	2,294,027	2,328,437	2,363,363	2,398,814	2,434,796	2,471,318	2,508,388	2,546,014	2,584,204

Debt Service Reserve (as required by loan docs)

Beginning Balance	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
TARGET	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755

Retirement/Reclamation Reserve (per agreements)

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Capital Expenditures Reserve

Beginning Balance	1,257,990	1,257,990	1,640,963	1,698,440	1,722,527	1,732,906	1,746,564	1,778,416	1,778,416	1,899,088	2,019,760
Budgeted Additions to the Reserve	-	382,973	57,477	24,088	10,378	13,658	31,852	120,672	120,672	120,672	(143,329)
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,257,990	1,640,963	1,698,440	1,722,527	1,732,906	1,746,564	1,778,416	1,899,088	2,019,760	1,876,431	2,161,766
TARGET (annual deprec + 2.5%)	1,257,990	1,640,963	1,698,440	1,722,527	1,732,906	1,746,564	1,778,416	1,899,088	2,019,760	1,876,431	2,161,766

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
FY2022 to FY2032

WASTEWATER (COLLECTION & TREATMENT)

Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Beginning Balance	371,477	371,477	377,049	382,705	388,445	394,272	406,189	406,189	191,950	121,119	424,743
Budgeted Additions to the Reserve	-	5,572	5,656	5,741	5,827	(256,100)	268,017	(214,239)	(70,832)	303,625	6,371
Budgeted Reductions to the Reserve	-	-	-	-	-	138,172	406,189	191,950	121,119	424,743	431,114
Budgeted Balance	371,477	377,049	382,705	388,445	394,272	400,186	406,189	412,282	418,466	424,743	431,114
TARGET	371,477	377,049	382,705	388,445	394,272	400,186	406,189	412,282	418,466	424,743	431,114

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

Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

TOTAL RESERVES/RESTRICTED CASH

Beginning Balance	4,363,479	4,363,479	5,067,044	5,092,927	5,157,165	5,208,296	5,001,305	5,337,156	5,280,111	5,367,022	5,564,943
Budgeted Additions to the Reserve	-	703,565	63,133	64,238	51,131	49,109	335,851	157,194	157,742	197,922	329,896
Budgeted Reductions to the Reserve	-	-	(37,250)	-	-	(256,100)	-	(214,239)	(70,832)	-	-
Budgeted Balance	4,363,479	5,067,044	5,092,927	5,157,165	5,208,296	5,001,305	5,337,156	5,280,111	5,367,022	5,564,943	5,894,839
TARGET	4,363,479	5,067,044	5,092,926	5,157,165	5,208,296	5,263,319	5,337,156	5,386,894	5,480,604	5,564,943	5,894,839

Total Reserves Over<Unders> Target 1 0 0 0 0 0 (262,014) 0 (106,783) (113,582) 0 0

Capital Plan with Funding Sources Schedule
FY2023 to FY2032
 See 10-Year Capital Plan for Detailed Listing of Projects

WASTEWATER (COLLECTION & TREATMENT)	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Projects Funded through Reserve or Unrestricted Cash	1,043,000	940,000	405,000	533,000	1,243,000	278,000	1,969,000	1,578,000	1,635,000	1,700,000
Capital Projects Funded through Debt	1,200,000	-	-	-	-	-	-	-	9,500,000	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	2,243,000	940,000	405,000	533,000	1,243,000	278,000	1,969,000	1,578,000	11,135,000	1,700,000

DEPARTMENT / FUND STRUCTURE

Department	Fund	Department Summary	Fund Statement
		Page #	
<i>Navigating Los Alamos County</i>		<i>133</i>	
<i>Performance Measures</i>			
County Council	General	134	71
Municipal Court	General	136	71
Municipal Court	Other Special Revenue	136	81
County Manager	General	140	71
County Manager	Risk Management	140	90
County Manager	Lodgers Tax	140	77
County Assessor	General	152	71
County Assessor	Other Special Revenue	152	81
County Attorney	General	158	71
County Clerk	General	159	71
County Clerk	Other Special Revenue	159	81
Probate Court	General	166	71
County Sheriff	General	168	71
Administrative Services	General	169	71
Administrative Services	Capital Projects	169	85
Community Development	General	184	71
Community Services	General	199	71
Community Services	State Grants	199	78
Community Services	Health Care Assistance	199	77
Community Services	Other Special Revenue	199	81
Fire	General	220	71
Fire	State Grants	220	78
Fire	Fire - Enterprise	220	95
Police	General	226	71
Police	State Grants	226	76
Public Works	General	232	71
Public Works	Capital Improvement Projects	232	85
Public Works	Environmental Services	232	93
Public Works	Transit	232	94
Public Works	Airport	232	96
Public Works	Fleet	232	89
Utilities	Joint Utilities System	265	97
Non Departmental	Emergency Declarations, Debt Service	289	81, 82

Navigating the Los Alamos County Performance Measures & Targets:

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

In the FY2021 Proposed Budget, the County presents to an easy-to-read format for its performance measures. Program measures have separated into quality measures and output/result/efficiency-type measures.

The *Performance Measures Narrative and Analysis* section explains variances in measures.

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

(1)	(2)	(3)	(4)	(5)
FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Proposed Budget	FY2024 Projected Budget

1. **FY2020 Actual** – Actual performance for the entire fiscal year ended June 30, 2020.
2. **FY2021 Actual** – Actual performance for the entire fiscal year ended June 30, 2021.
3. **FY2022 Adopted** – Original, approved budget for the entire fiscal year ending June 30, 2022.
4. **FY2023 Proposed** – Estimated performance for the entire fiscal year ending June 30, 2023.
5. **FY2024 Projected** – Projection of the performance for FY2024 based on budgeted staffing, funding and operating requirements.

COUNTY COUNCIL

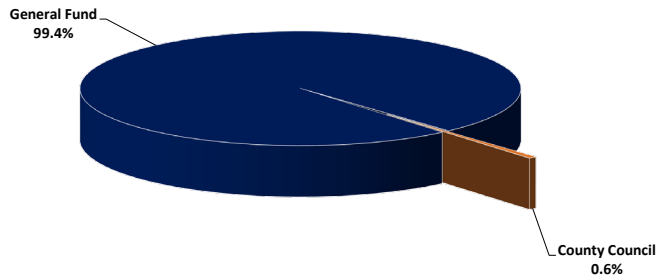
Description

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

Goals

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

Expenditures as % of General Fund Budget



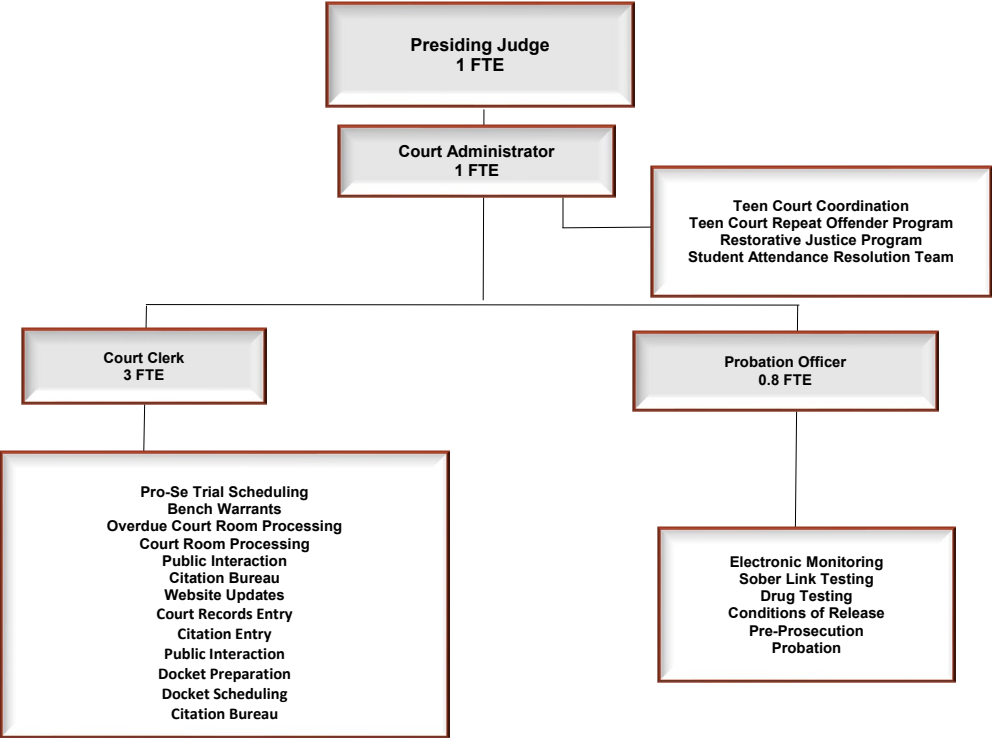
Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	80,516	80,208	79,902	79,902	0%	83,897	5%
Benefits	14,936	14,096	13,386	13,675	2%	14,359	5%
Professional / contractual services	228,227	308,082	323,130	305,992	-5%	315,172	3%
Materials / supplies	12,457	14,952	18,000	23,000	28%	23,690	3%
Interfund charges	1,968	2,326	2,570	1,880	-27%	1,936	3%
Capital Outlay	23,973	0	0	0	N/A	0	N/A
	<u>362,077</u>	<u>419,665</u>	<u>436,988</u>	<u>424,449</u>	-3%	<u>439,054</u>	3%
FTE Summary:							
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	0%	<u>7.00</u>	0%



Councilors cutting the ribbon at the newly completed splash pad in White Rock Pinon Park

MUNICIPAL COURT



MUNICIPAL COURT

Description

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

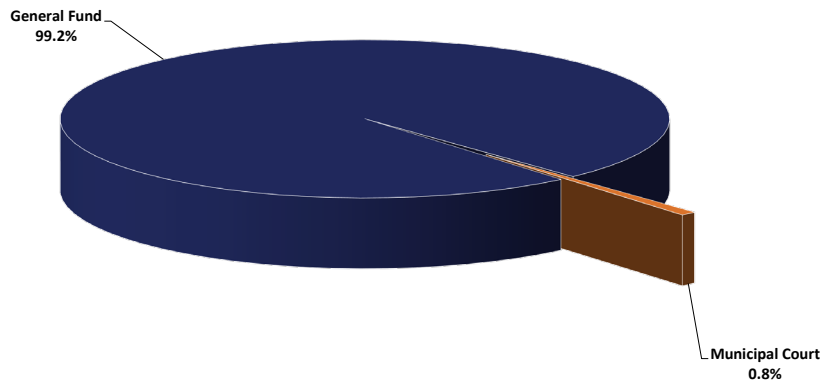
The Los Alamos Municipal Court offers programs available to serve defendants from Municipal, Magistrate, District and Teen Courts. The current programs are:

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

Department Mission

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

Expenditures as % of General Fund Budget



MUNICIPAL COURT

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:							
General Fund	543,063	533,238	595,860	593,766	0%	621,054	5%
Bench Warrant Sub-Fund	28,366	28,400	30,606	32,486	6%	34,110	5%
	<u>571,429</u>	<u>561,638</u>	<u>626,466</u>	<u>626,252</u>	0%	<u>655,164</u>	5%
Expenditures by Type:							
Salaries	336,724	343,339	356,966	367,802	3%	386,192	5%
Benefits	134,217	141,438	149,616	138,422	-7%	145,343	5%
Professional / contractual services	76,969	47,534	88,668	91,217	3%	93,954	3%
Materials / supplies	14,087	17,827	18,727	19,073	2%	19,645	3%
Interfund charges	8,208	9,831	11,489	8,238	-28%	8,485	3%
Debt / Fiscal Charges	1,224	1,668	1,000	1,500	50%	1,545	3%
	<u>571,429</u>	<u>561,638</u>	<u>626,466</u>	<u>626,252</u>	0%	<u>655,164</u>	5%
FTE Summary:							
Regular (full & part time)	5.30	5.30	5.80	5.80	0%	5.80	0%
Limited Term	0.00	0.00	0.00	0.00	N/A	0.00	N/A
	<u>5.30</u>	<u>5.30</u>	<u>5.80</u>	<u>5.80</u>	0%	<u>5.80</u>	0%

Budget Overview

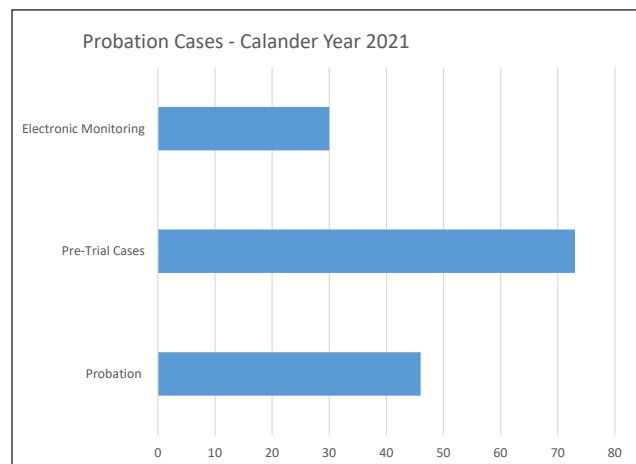
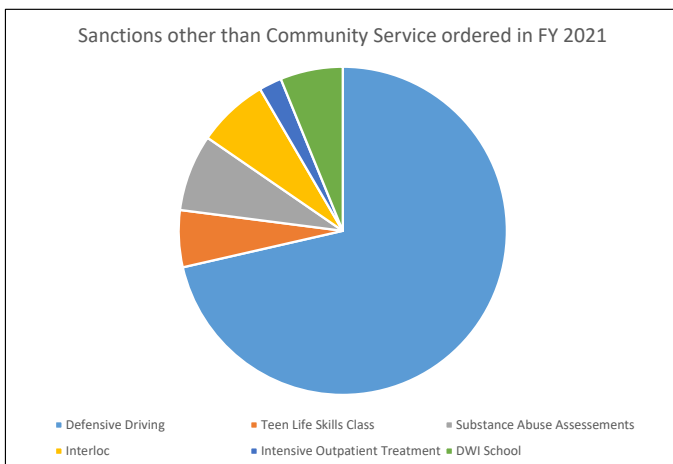
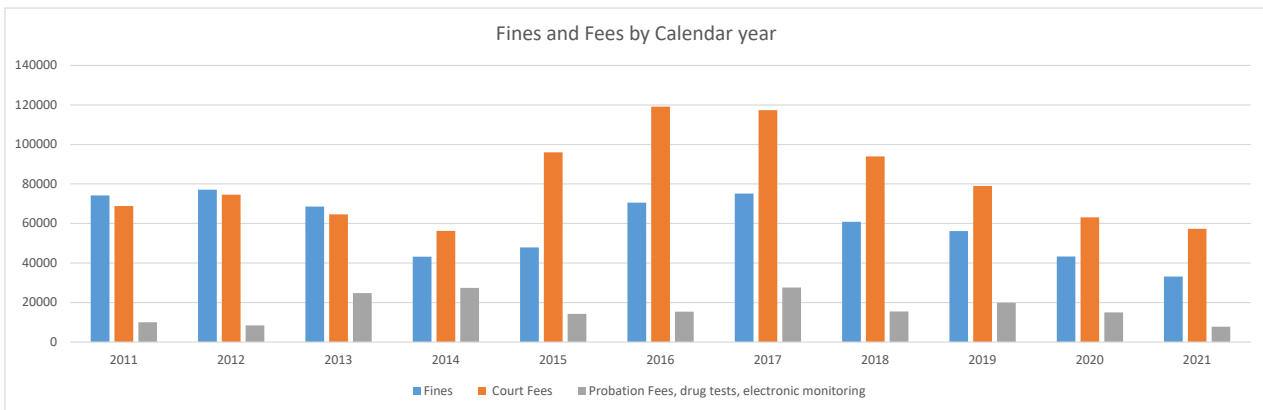
The Municipal Court goals and budget for FY2023 will continue to offer the community optimal customer service with fair, efficient and impartial resolution of all matters brought before the Municipal Court. In addition, the Court will continue to support the community with Teen Court, Probation and Pretrial programs which assist the Municipal, Magistrate and District Courts and reduces jail expenses by offering Electronic Monitoring, Alcohol Monitoring, and Drug Testing. Staff will update procedures and policies in compliance with the latest Supreme Court rules and regulations.

MUNICIPAL COURT

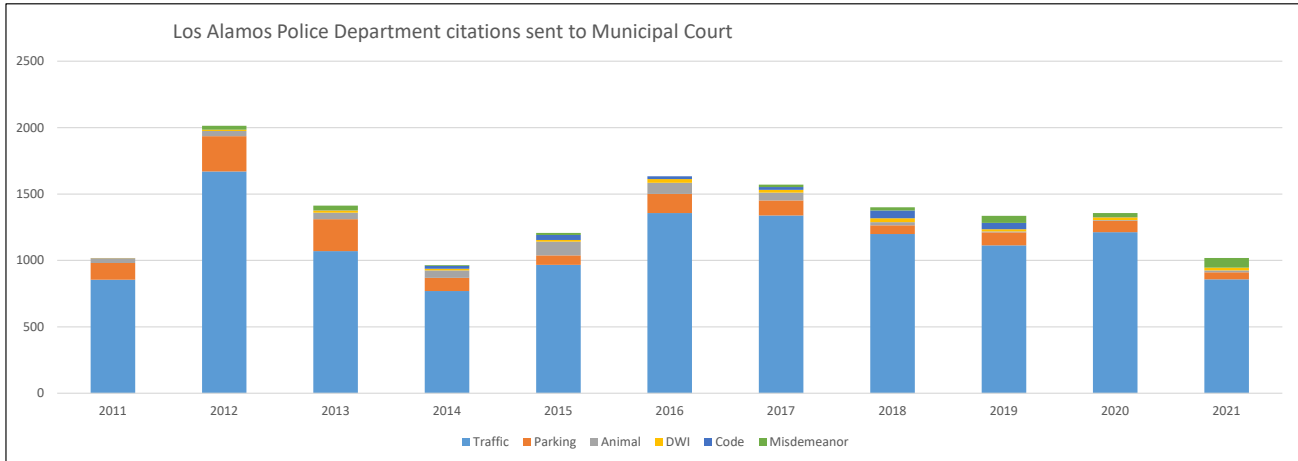
Significant Accomplishments for FY2021

- The Los Alamos Municipal Court was able to transfer all court and operations online quickly during the pandemic. Defendants still maintained their due process rights and court continued through zoom. Previous years preparations in transferring documentation online, the IT department providing online access through VPN and the police department asking defendants for emails and phone numbers during traffic stops enabled the court to continue operations without any delays.
- The New Mexico Supreme Court created an emergency response team that required courts to present a re-opening plan before any in-person court hearings could occur. The Los Alamos Municipal Court was approved to have in-person court and successfully passed the site visit from the Administrative Office of Courts personnel. The plan consisted of safety procedures, signage, temperature checks, questions before entry and contact tracing.
- Teen Court served 88 youth in our community by offering defensive driving classes, community service opportunities, Boys and Girls Circle, Grow Your Mind and drug and alcohol substance abuse evaluations. Youth that successfully completed the program had their charges dismissed. Teen Court went online - to accommodate online requirements. Misdemeanor cases were referred to Restorative Justice, a juvenile program that focuses on rehabilitation.
- Probation was able to pivot and provide services through online and zoom for defendants. For FY2021, 2,806 hours of community service and 255 Defensive Driving courses were completed. Community service and Defensive Driving can be as a sanction in a sentence, for a reduced charge, or for a deferral. The community directly benefits from community service as this must be served with a non-profit, educational institution or for events in the community. Defensive driving classes have shown to improve driving.
- All staff participated in Confronting Implicit Bias: Best Practices for Criminal Justice Professionals with Dr. Jay Singh through the Global Institute of Forensic Research. We learned: The most common implicit biases encountered by criminal justice professionals, Validated methods of identifying implicit biases in themselves, Evidence-based debiasing strategies to use in day-to-day practice to improve their decision-making and quality of service..
- Eighteen weddings were officiated at Ashley Pond or the Rose Garden. Individuals came from all over the state to get married as very few judges were performing weddings during the pandemic.

Municipal Court Program - Fees Collected



MUNICIPAL COURT



Teen Court - hybrid online/in-person



Online court setup

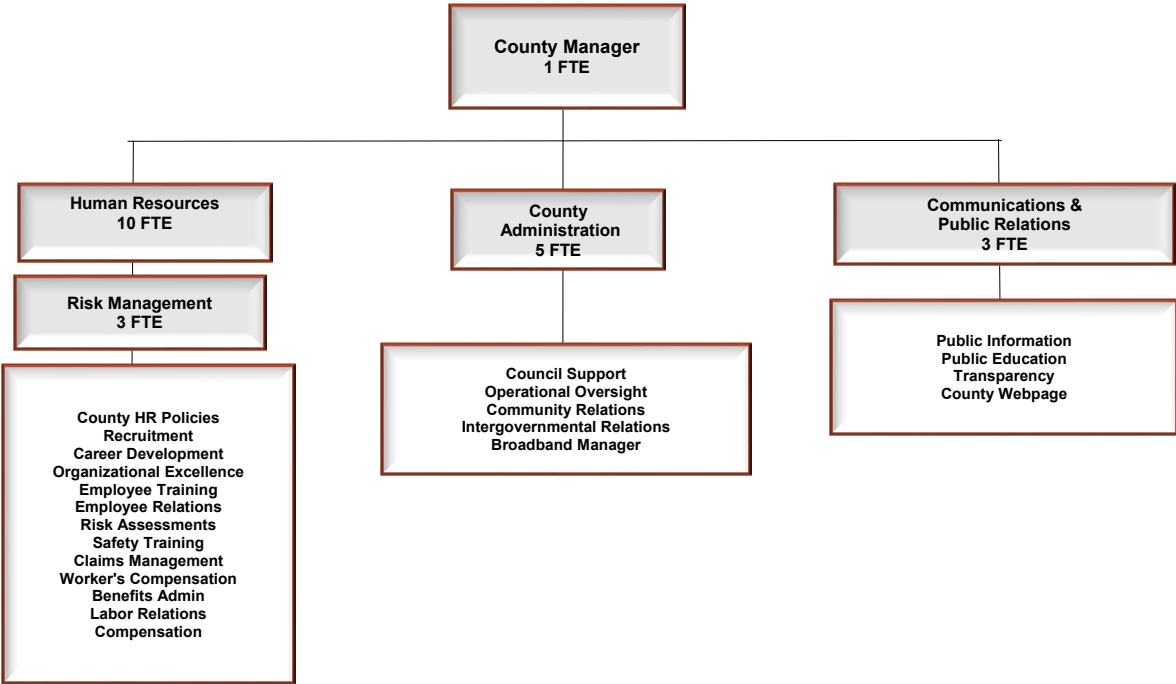


Re-entry pictures of COVID procedures and signage



Los Alamos County Logo updated at the Courthouse

COUNTY MANAGER'S OFFICE



COUNTY MANAGER

Description

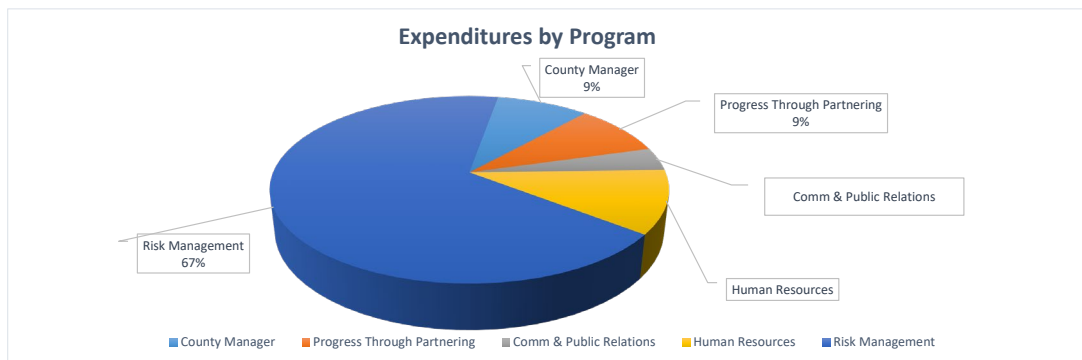
The County Manager's Office provides the overall administrative leadership necessary for the implementation of County Council policies, Council's Strategic Leadership Plan, administration of the organization and delivery of services to the citizens. The Office promotes interaction with other jurisdictions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

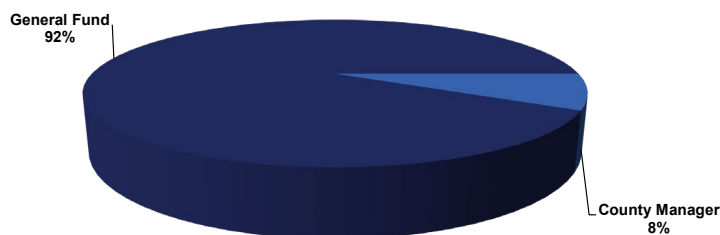
The Communication and Public Relations Division informs, educates and involves citizens and employees about County projects, policies, and goals while enhancing the image of County government.

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 as % of General Fund Budget



COUNTY MANAGER

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
County Manager	1,688,023	1,245,258	1,527,157	1,543,139	1%	1,609,568	4%
Progress Through Partnering	426,581	542,350	1,500,000	1,500,000	0%	1,545,000	3%
Comm & Public Relations	412,069	426,021	498,606	611,759	23%	654,845	7%
Human Resources	1,316,852	1,352,183	1,615,892	1,819,112	13%	1,740,469	-4%
Risk Management	10,967,431	10,347,011	13,482,415	11,706,934	-13%	12,106,759	3%
	<u>14,810,956</u>	<u>13,912,823</u>	<u>18,624,070</u>	<u>17,180,944</u>	-8%	<u>17,656,641</u>	3%
Expenditures by Fund:							
General	3,843,525	3,565,812	5,141,655	5,474,010	6%	5,549,882	1%
Risk Management	10,967,431	10,347,011	13,482,415	11,706,934	-13%	12,106,759	3%
	<u>14,810,956</u>	<u>13,912,823</u>	<u>18,624,070</u>	<u>17,180,944</u>	-8%	<u>17,656,641</u>	3%
FTE Summary:							
Regular (full & part time)	20.00	21.00	22.00	25.00	14%	25.00	0%
Limited Term	0.00	1.00	1.00	0.00	-100%	0.00	N/A
	<u>20.00</u>	<u>22.00</u>	<u>23.00</u>	<u>25.00</u>	9%	<u>25.00</u>	0%
FTEs By Program:							
County Manager	5.00	5.00	6.00	7.00	17%	7.00	0%
Comm & Public Relations	3.00	3.00	3.00	4.00	33%	4.00	0%
Human Resources	10.00	11.00	11.00	11.00	0%	11.00	0%
Risk Management	2.00	3.00	3.00	3.00	0%	3.00	0%
	<u>20.00</u>	<u>22.00</u>	<u>23.00</u>	<u>25.00</u>	9%	<u>25.00</u>	0%

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
County Management	1,688,023	1,245,258	1,527,157	1,543,139	1%	1,609,568	4%
Progress Through Partnering	426,581	542,350	1,500,000	1,500,000	0%	1,545,000	3%
	<u>2,114,604</u>	<u>1,787,608</u>	<u>3,027,157</u>	<u>3,043,139</u>	1%	<u>3,154,569</u>	4%
Expenditures by Type:							
Salaries	765,095	779,738	1,124,425	1,056,680	-6%	1,104,970	5%
Benefits	285,626	292,796	347,163	371,582	7%	387,877	4%
Professional / contractual services	442,600	678,574	1,534,000	1,597,925	4%	1,644,260	3%
Materials / supplies	6,452	23,094	6,500	6,500	0%	6,695	3%
Interfund charges	10,848	13,406	15,069	10,452	-31%	10,766	3%
Capital Outlay	603,984	0	0	0	N/A	0	N/A
	<u>2,114,604</u>	<u>1,787,608</u>	<u>3,027,157</u>	<u>3,043,139</u>	1%	<u>3,154,568</u>	4%
FTE Summary:							
Regular (full & part time)	5.00	5.00	6.00	<u>7.00</u>	17%	<u>7.00</u>	0%

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

An ongoing Council goal includes maintaining relations on a regional basis to include LA Public Schools, area Pueblos and other regional government partners which is now led by a new Intergovernmental Affairs Manager. Monthly meetings are held with the schools. This effort also includes partnership with three National Parks in the area. The regional partnerships are also supported through the PTP program.

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

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

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

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

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

Resulting from the FY2022 budget adoption, broadband was added as a new program in support of Council's priority of Improving access to high quality broadband and led by the new Broadband Manager.

COUNTY MANAGER'S OFFICE

Significant Accomplishments - FY2021

- County Manager and staff continued to react and determine changes to County operations as New Mexico Public Health orders due to COVID-19 pandemic were extended and modified throughout the year.
- Los Alamos County submitted an application for the National Park Service American WWII Heritage City designation. The application included letters of support from our congressional delegation and partners including Manhattan Project National Historical Park, Los Alamos Historical Society, and Los Alamos National Laboratory.
- CMO staff ordered, created, and distributed employee appreciation gift bags which included local restaurant gift cards and LAC branded face masks.
- Recruitment and hiring of new County Manager included interviews and public input sessions.
- CARES Act program development and distribution of approx. \$1.7M to 52 local businesses, 78 individuals and Los Alamos Public Schools.
- The Manhattan Project National Historical Park (MPNHP) 5th Anniversary was celebrated on November 11, 2020. The County and its partners planned and hosted activities for the week of the anniversary. The highlight of the week was a webinar that highlighted the effort to get the Park established and how MPNHP is experienced in the three communities of Los Alamos, Oak Ridge, TN and Hanford, WA. Also, created the Manhattan Project National Historical Park 5th Anniversary webpage as a reference for the celebration.
- Created and installed a plaque to honor Russ Gordon at the Ashley Pond Park stage.
- Developed orientation materials for newly elected officials and hosted training



CMO staff ordered, created, and distributed employee appreciation gift bags which included local restaurant gift cards and LAC branded face masks.

Created and installed a plaque to honor Russ Gordon at the Ashley Pond Park stage

COVID-19 Pandemic Response - Internal/External Communications Regarding the Emergency, Vaccines & Clinics, State Mandates & Guidance, etc., including video PSAs, advertising, signs, social media, posters, banners, a-frames, outdoor signs for parks, etc

COVID-19 Pandemic Response

COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS

Mission

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

Communications and Public Relations Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	245,231	245,957	256,256	325,618	27%	339,307	4%
Benefits	82,537	84,422	87,950	148,665	69%	154,309	4%
Professional / contractual services	69,808	86,766	138,700	123,476	-11%	146,809	19%
Materials / supplies	14,493	8,875	15,700	14,000	-11%	14,420	3%
	<u>412,069</u>	<u>426,021</u>	<u>498,606</u>	<u>611,759</u>	23%	<u>654,845</u>	7%
FTE Summary:							
Regular (full & part time)	3.00	3.00	3.00	4.00	33%	4.00	0%

Budget Overview

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

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 - FY2021

- Installed new Fuller Lodge Digital Lobby Display and created three new orientation videos for Fuller Lodge, the Historic Walking Tour, and Bradbury Science Museum that play when the building is open
- COVID-19 Pandemic Response - Internal/External Communications Regarding the Emergency, Vaccines & Clinics, State Mandates & Guidance, etc., including video PSAs, advertising, signs, social media, posters, banners, a-frames, outdoor signs for parks, etc.
- Created and added brand elements to the Municipal Building, including Mission/Vision Banners for the Municipal Building 2nd Floor (and PCS Conference Room), frosted art on Municipal Building glass, and canvas prints of Los Alamos scenery on the 1st and 2nd floor stairwell hallways.
- Visitor Guide Kiosk Project: Creation and Installation of four outdoor, 24/7 information kiosks and maps: WR Visitor Center, LA Visitor Center, Main Gate Park, Bandelier Shuttle Stop, and 29 Kiosk/Literature Racks County-wide for Distribution of Visitor Materials, including the five visitor guide brochures, Trail Network Map, Visitor Guide Map, Homestead Tour and San Ildefonso Pottery Info (in select locations)
- Consulted for design and order of new Trailhead kiosks and designed new Trailhead kiosk map displays
- Started the website update/replacement project
- Created and Installed Fuller Lodge Interpretive Signs
- Completed the 2020 Los Alamos Citizen Survey
- Created online Branding Training for staff, available on an as needed basis
- Designed and Installed the CommuniTree, now hanging in the Municipal Building Lobby - available for Departments to reserve monthly to promote important causes and initiatives: Heart Smart, Fire Prevention, Back to School & Bus Safety, Fair & Rodeo Month, etc.
- Provided Graphic Design and Photography services, consultation and support across all County Departments and for several County contractors

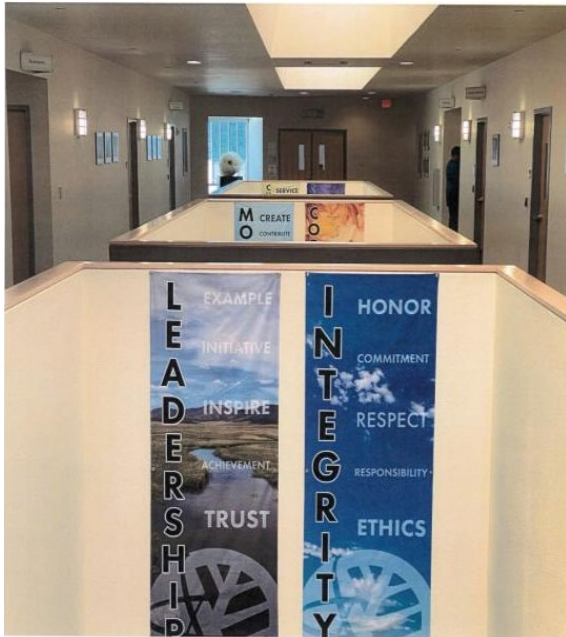


Designed and Installed the CommuniTree, now hanging in the Municipal Building Lobby



Installed new Fuller Lodge Digital Lobby Display and created three new orientation videos for Fuller Lodge, the Historic Walking Tour, and Bradbury Science Museum that play when the building is open

COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS



Created and added brand elements to the Municipal Building, including Mission/Vision Banners for the Municipal Building 2nd Floor (and PCS Conference Room)

Visitor Guide Kiosk Project: Creation and Installation of four outdoor, 24/7 information kiosks and maps: WR Visitor Center, LA Visitor Center, Main Gate Park, Bandelier Shuttle Stop, and 29 Kiosk/Literature Racks County-wide for Distribution of Visitor Materials, including the five visitor guide brochures, Trail Network Map, Visitor Guide Map, Homestead Tour and San Ildefonso Pottery Info (in select locations)

Completion of the Trailhead Kiosk Project

Created and Installed Fuller Lodge Interpretive Signs

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Human Resources	1,316,852	1,352,183	1,615,892	1,819,112	13%	1,740,469	-4%
Risk Management	10,967,431	10,347,011	13,482,415	11,706,934	-13%	12,106,759	3%
	<u>12,284,283</u>	<u>11,699,194</u>	<u>15,098,307</u>	<u>13,526,046</u>	-10%	<u>13,847,228</u>	2%
Expenditures by Fund:							
General	1,316,852	1,352,183	1,615,892	1,819,112	13%	1,740,469	-4%
Risk Management	10,967,431	10,347,011	13,482,416	11,706,934	-13%	12,106,759	3%
	<u>12,284,283</u>	<u>11,699,194</u>	<u>15,098,308</u>	<u>13,526,046</u>	-10%	<u>13,847,228</u>	2%
Expenditures by Type:							
Salaries	964,579	1,084,492	1,147,022	1,174,758	2%	1,230,709	5%
Benefits	379,959	454,912	511,393	528,291	3%	552,867	5%
Professional / contractual services	10,803,903	10,111,198	13,368,880	11,730,169	-12%	11,967,142	2%
Materials / supplies	32,960	30,713	51,829	70,160	35%	72,265	3%
Interfund charges	15,372	17,879	19,184	16,668	-13%	18,065	8%
Capital Outlay	87,510			6,000		6,180	3%
	<u>12,284,283</u>	<u>11,699,193</u>	<u>15,098,308</u>	<u>13,526,046</u>	-10%	<u>13,847,228</u>	2%
FTE Summary:							
Regular (full & part time)	12.00	13.00	13.00	14.00	8%	14.00	0%
Limited Term	0.00	1.00	1.00	0.00	-100%	0.00	N/A
	<u>12.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	0%	<u>14.00</u>	0%
FTEs By Program:							
Human Resources	10.00	11.00	11.00	11.00	0%	11.00	0%
Risk Management	2.00	3.00	3.00	3.00	0%	3.00	0%
	<u>12.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	0%	<u>14.00</u>	0%

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 - FY2021

- Implemented and continued COVID policy administration which included successfully maintaining all County employees' pay rates throughout the pandemic.
- In response to the Covid-19 pandemic, HR revised the new employee onboarding process. A blended learning approach is used to reduce face-to-face training while still delivering much-needed information to our new team members. To date, just over 100 newly hired employees have completed this training.
- Completed Countywide Employee Satisfaction Survey
- Filled HR Manager vacancy following retirement of prior HR Manager
- Successfully negotiated Collective Bargaining Agreement (4-year term) with the International Brotherhood of Electrical Workers (IBEW) Local 611
- Successfully negotiated Collective Bargaining Agreement (5-year term) with the United Association of Plumbers and Pipefitters Local 412

Performance Measures

	FY2020 Actual	FY2021 Actual
% Increase in applications received from previous FY		10%
Total completed applications received	1167	1279
Employees Hired	83	165

Performance Measures Narrative and Analysis

The COVID-19 pandemic which encompassed FY21 was tumultuous time for organizations across the country, as employees across the nation examined and reevaluated their jobs and career choices. Los Alamos County was able to leverage this situation and benefit from it. Overall, 112 more applications were received in FY21 vs. FY20, and the number of employees hired nearly doubled in FY21 vs. FY20. It is important to note that 67 of the employees hired in FY21 were election workers, however, it is encouraging and reflects positively on our organization that the County overall still hired more employees in FY21 (98 employees) than in FY20 (83 employees) excluding the 67 hired election workers.

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 - FY2021

Through education and communication, decreased the number of Workers' Compensation claims. An EM uptick to 1.05 occurred for our FY20 renewal, which resulted in an FY20 premium increase to \$405,000 and \$415,000 for FY21. For FY22 the insurer dropped the use of an EM and "estimated" our premium at \$398,000. For FY23 the insurer proposed a renewal increase to \$417,000, despite a drop in the EM to .81. A competitive bid of \$418,000 from New Mexico Counties plus an 18 point comparison which is largely favorable to NMC, has led to a decision to transfer coverage to NMC starting FY23

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Lost Workdays Per Claim	8	4	3	4

Performance Measures Narrative and Analysis

In FY18 there were 39 Workers' Compensation claims, with a reduction of lost workdays to 295, resulting in a reduction of lost workdays per claim to 8, a 38% decrease. Since then, including FY21 data, the number of lost workdays per claim has remained relatively consistent, including in FY21 where lost days per claim equaled 4.

The Safety Coordinator has accelerated the entire safety training program, accomplishing dramatic increases in compliance across the wide range of safety training. She has also identified additional budgetary needs for safety training, targeting 100% compliance.

External Benchmarking

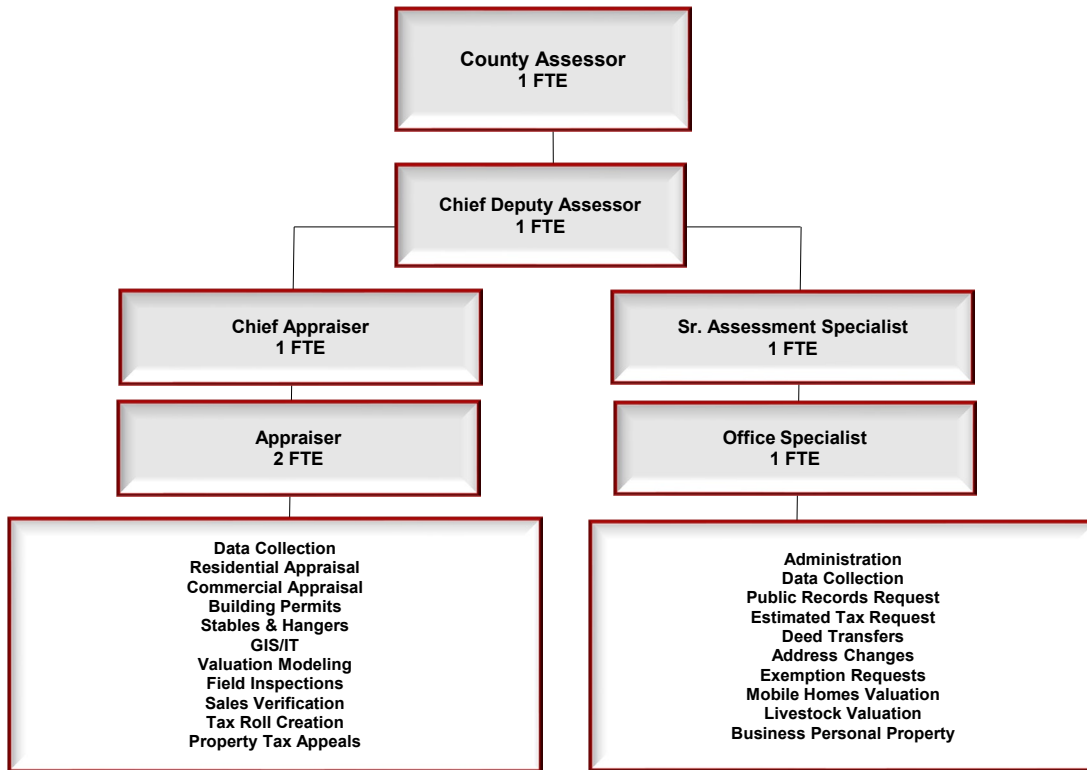
We here cite the New Mexico Workers' Compensation Administration (WCA) 2019 Annual Report, pp.18-37. This report provides 2012-18 statewide data on indemnity claims per 100 fulltime employees (FTE), as well as 2012-17 state and national data on indemnity claim medical costs and on wage indemnification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

1. 2012-20 State Indemnity Claims Per 100 FTE: .57/FTE
2. 2012-20 LAC Indemnity Claims per 100 FTE: .61/FTE
3. 2012-20 LAC mean wage indemnification cost/claim is 32% LOWER than the State mean, and 20% LOWER than the national mean.
4. 2015-20 LAC mean indemnity claim medical cost is 17% LOWER than the State mean
5. Our policy of securing high quality medical treatment and medical case management yields dramatic reductions in lost workdays, and in both direct and indirect indemnity claim costs.

FY2023 Budget Options - County Manager

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
1	2	CMO	HR	\$ 150,000	Independent Job Market Study	Per LAC Personnel Rules 201 & 202, this is necessary to ensure that the County develops and maintains a market competitive compensation plan. Contract services	One Time	General
2	18	CMO	HR	\$ 110,000	1 FTE - Human Resources Technician	Converting a prior limited term position to regular FTE. Benefit administration demands have increased and will require more ongoing resources. This position will also enable back up and succession planning in the division.	Recurring	General
2	19	CMO	CPR	\$ 100,000	1 FTE - Social Media Coordinator	Position to assist with the Communication Plan enhanced social media engagement.	Recurring	General

COUNTY ASSESSOR



COUNTY ASSESSOR

Description

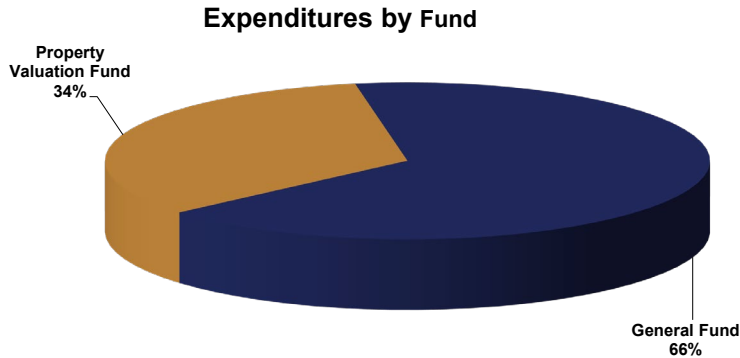
The County Assessor's Office is responsible for the implementation of the New Mexico Property Tax Code regarding the determination of value and classification of all real property and certain personal property located within the County. The Office maintains property records, reviews the various property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

Mission

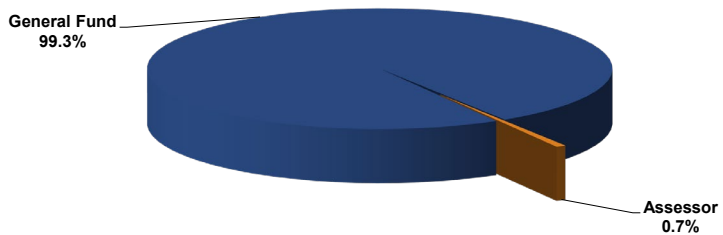
The mission of the Assessor's Office is to provide excellent public service to taxpayers and multiple taxing entities by providing complete, accurate and timely assessments of all property subject to taxation in accordance with the Property Tax Code, orders, regulations, tenants of the International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

Goals

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



Expenditures as % of General Fund Budget



COUNTY ASSESSOR

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:							
General Fund	474,885	436,040	454,534	479,644	6%	503,212	5%
Property Tax Valuation Fund	193,215	168,624	237,387	243,419	3%	253,724	4%
	<u>668,100</u>	<u>604,664</u>	<u>691,921</u>	<u>723,063</u>	5%	<u>756,936</u>	5%
FTE Summary:							
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	0%	<u>7.00</u>	0%

General Fund Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	316,453	284,456	293,102	308,753	5%	324,190	5%
Benefits	140,500	133,888	141,525	150,144	6%	157,651	5%
Professional / contractual services	6,937	10,172	11,686	12,037	3%	12,398	3%
Materials / supplies	2,247	993	1,030	1,061	3%	1,093	3%
Interfund charges	8,748	6,530	7,191	7,650	6%	7,880	3%
	<u>474,885</u>	<u>436,040</u>	<u>454,534</u>	<u>479,644</u>	6%	<u>503,212</u>	5%

Property Tax Valuation Fund Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023 vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	81,617	93,745	109,387	111,193	2%	116,752	5%
Benefits	32,235	34,508	37,673	38,945	3%	40,892	5%
Professional / contractual services	48,397	12,548	52,404	53,976	3%	55,595	3%
Materials / supplies	20,886	21,293	30,732	31,654	3%	32,604	3%
Interfund charges	7,080	6,530	7,191	7,651	6%	7,881	3%
Capital Outlay	3,000	0	0	0	N/A	0	N/A
	<u>193,215</u>	<u>168,624</u>	<u>237,387</u>	<u>243,419</u>	3%	<u>253,724</u>	4%

Budget Overview

The FY2023 Adopted Budget will ensure the functions and the responsibilities of the County Assessor are met in accordance with the Property Tax Code NMSA 7-35 through 7-38. This budget will provide the resources necessary to complete the objectives stated in the Property Valuation and Maintenance Plan. Field inspections will be conducted and new construction shall be inspected and valued accordingly. Deed transfers and survey plats will be recorded and used to assure accurate ownership and assessments. Employees will receive their continuing education requirements to maintain their NM Certified Appraiser Certificates. All sales will be verified and a sales ratio study will be performed to assure assessments are within statistical standards. Properties will be valued in a uniform manner, providing fair and equitable assessments. Public outreach will be maintained to increase public awareness of the assessment process and tax savings opportunities.

COUNTY ASSESSOR

Budget Overview (continued)

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

Revenue for the PTVF comes from the 1% administrative fee assessed on all property tax revenue collected by the County on behalf of all taxing entities. In Los Alamos County, those entities include Los Alamos Public Schools, UNM-LA, the State of New Mexico, and the County (municipality) of Los Alamos. This fund has been used to enhance our GIS capabilities which are used to conduct field inspections in a more efficient manner. In FY2022, the PTVF contributed \$168,587 to assist the Los Alamos County Clerk with training and transitional costs associated with their conversion to Eagle Recorder, a recording software primarily used by the Clerk's Office for recording activities. This integration will partially aide the Assessor's office in its reappraisal activities and allow for a seamless transition of essential records the Assessor utilizes to maintain accurate ownership files and to comply with New Mexico State Statutes.

Every year the County Assessor's Office is audited by the New Mexico Property Tax Division. Los Alamos County has consistently been commended for its operations, efficiency, and compliance with the NM Property Tax Code. In FY2021 no corrective action was required as all areas were found to be in compliance with no discrepancies.



Assessor's Outreach Efforts in Coordination with NM Department of Veteran's Service

COUNTY ASSESSOR

Program Purpose

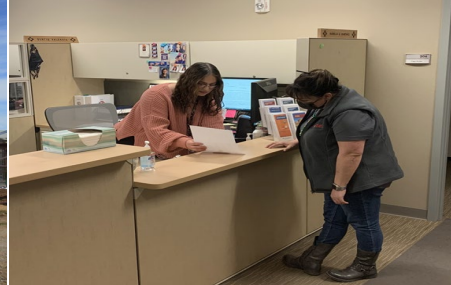
The County Assessor is responsible for determining values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and specifically 7-36-16 (A), and the regulations, orders, rulings and instructions of the Taxation and Revenue Department.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



COMMUNITY OUTREACH



FIELD INSPECTIONS



CUSTOMER SERVICE



DATA ANALYSIS

Significant Accomplishments - FY2021

- Met international standards for sales ratios.
- Physically inspected 1,262 parcels as part of our 5 year inspection plan, which accounted for \$40,500 of omitted value.
- Appraised 868 building permit improvements totaling \$8,004,920 of new value.
- Recorded 1,312 ownership changes resulting from property transfers, including mobile homes, stables, and hanger transfers.
- The Los Alamos County Assessor's Office is evaluated annually by the New Mexico State Property Tax Division. The purpose of the evaluation is to assess the function of the Assessor's Office and to identify deficiencies. The Los Alamos County Assessor's office has been recognized for their excellence in their overall operation and carrying out of their statutory requirements of the NM property tax code.
- Los Alamos County Assessor's Staff is actively involved in the statewide effort to provide educational opportunities and solutions for assessment uniformity through their involvement in the NM Tyler User Group and the NM Chapter of the International Association of Assessing Officers. Staff is also actively involved in the County Planning and Zoning's Interdepartmental Review Committee and other county sponsored public relation activities.
- The Los Alamos County Assessor's Office now offers Electronic Notices of Value (E-Notices). Offering this totally optional service provides an ecofriendly, convenient, and easy to use way to receive notices of valuation and have easy access to those notices at any time, day or night. As an added benefit, E-Notices maintains a repository of all notices, which allows for future access by all property owners. Notices of Valuation, which are mailed out by April 1st of each year are continually updated to provide transparency, a more comprehensive breakdown of all valuations and exemptions and classifications. They also provide instructions for property owners to apply for tax saving benefits, or to protest valuations, classifications, or denials of exemption.
- The Los Alamos County Assessor's Office participated in several community events including the Fair and Rodeo, Farmer's Market and Los Alamos County's Customer Appreciation Day. Through these efforts the Assessor's Office was able to provide a considerable amount of helpful information and apply over 58 property owners for valuation exemptions.

COUNTY ASSESSOR

Performance Measures

Priority	Strategic Focus Area	Goal	IAAO Performance Measures	IAAO Performance Standards	FY2020 Assessor Actual	FY2021 Assessor Actual	FY20-FY21 Average
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Mean	90% - 110%	97.45%	97.29%	97.37%
			Median	90% - 110%	97.50%	97.78%	97.64%
			Weighted Mean	90% - 110%	97.73%	97.76%	97.75%
			Standard Deviation	< 15%	8.63%	8.01%	8.32%
			Coefficient of Dispersion	< 15%	6.85%	6.22%	6.54%
			Coefficient of Variance	< 15%	8.86%	8.23%	8.55%
			Price Related Differential	98% - 103%	99.72%	99.50%	99.61%

Performance Measures Narrative and Analysis

The NM Property Tax Division annually evaluates the Los Alamos County Assessor's Office to ensure that the office is adequately funded and running a property assessment program that provides fair and equitable assessments, pursuant to 7-35-3 NMSA 1978. The Los Alamos County Assessor's office performs exceptionally well and adheres to the NM Property Tax Code, its regulations, orders and instructions from the Taxation and Revenue Department. The International Association of Assessing Officers (IAAO) has implemented a set of statistical performance measures categorized into the following two groups to ensure fair and equitable assessments.

Level of Assessment

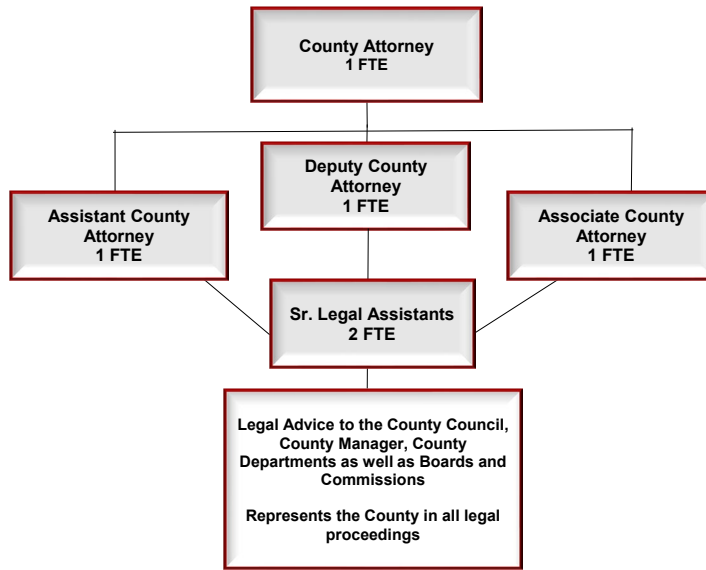
These statistical measures consist of the Mean, Median and Weighted Mean. These numbers reflect how high or low the assessor's values are relative to the market sales price. Example: A home that sold for \$100,000 that the Assessor had valued at \$98,000, would indicate a sales ratio of 98%.

Assessment Uniformity

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

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

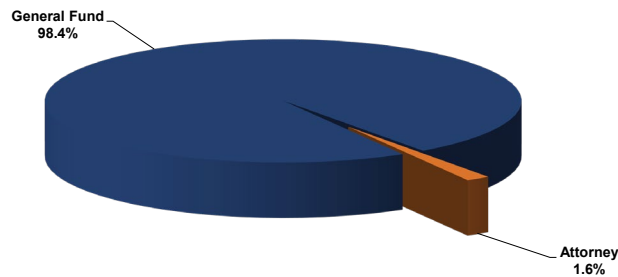
COUNTY ATTORNEY



Mission

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

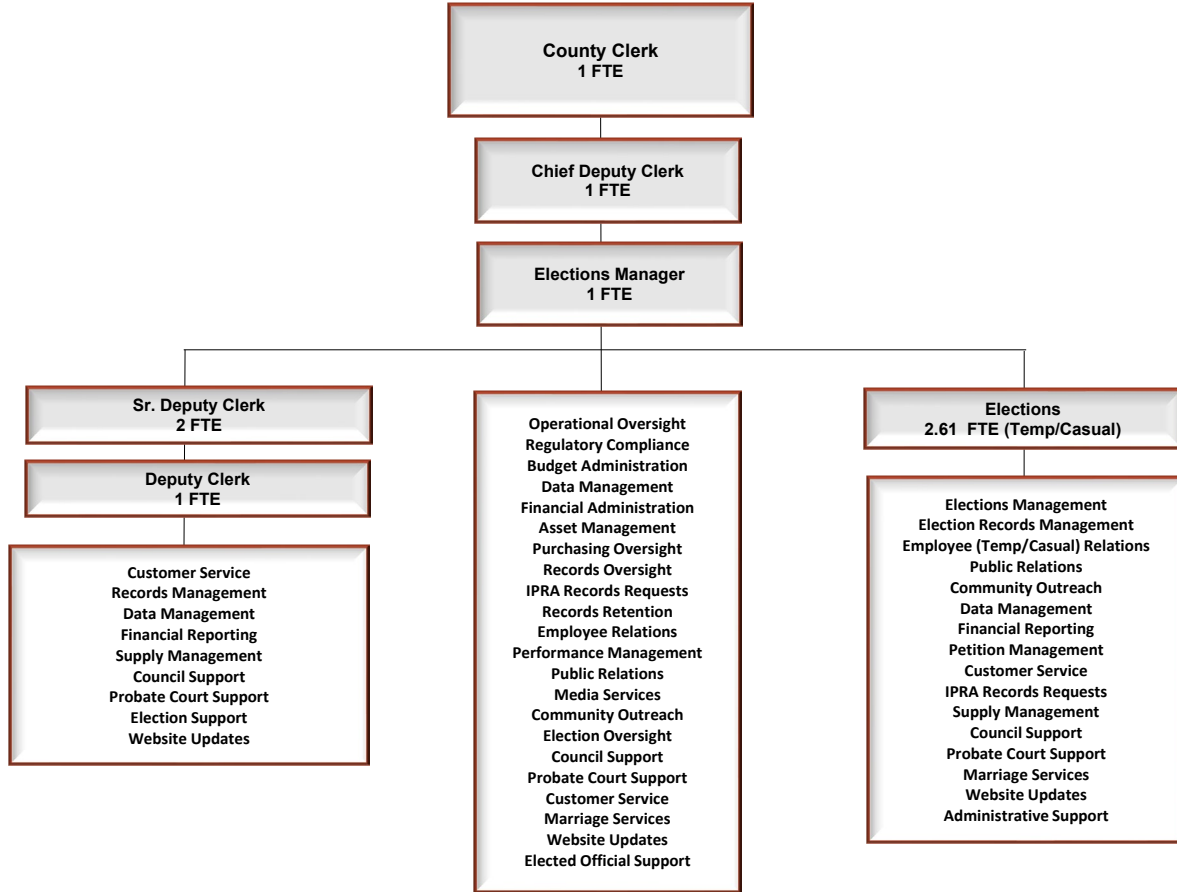
Expenditures as % of General Fund Budget



Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	501,351	526,453	692,679	597,576	-14%	697,975	17%
Benefits	174,518	182,886	190,481	303,362	59%	248,010	-18%
Professional / contractual services	129,712	184,038	220,419	223,659	1%	230,369	3%
Materials / supplies	11,434	10,126	16,236	16,236	0%	16,723	3%
Interfund charges	5,424	6,589	7,616	5,688	-25%	5,859	3%
	<u>822,439</u>	<u>910,092</u>	<u>1,127,431</u>	<u>1,146,521</u>	2%	<u>1,198,935</u>	5%
FTE Summary:							
Regular (full & part time)	5.00	5.00	6.00	<u>6.00</u>	0%	<u>6.00</u>	N/A

COUNTY CLERK



COUNTY CLERK

Description

The County Clerk is responsible for the recording, indexing, archiving and retrieval of permanent records. Currently, the Clerk's Office maintains a records database with nearly 130,000 electronic public record documents, with retrieval assistance provided to the public daily. The County Clerk also manages an online records website containing record index information, which can be searched and viewed 24/7. Public records, such as deeds, mortgages, liens, and other documents written and acknowledged (notarized), are recorded daily. A portion of the recording fees collected are utilized to purchase and maintain hardware and software that support the recording and archiving processes. In 2013, the County Clerk initiated a free service, known as FraudSleuth, in which emails are sent to subscribers, notifying them if anything is recorded under their name. To date, there are 832 registered subscribers; an increase of 12% since March 2021.

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

The County Clerk serves as the Clerk of the County Council, attending meetings, preparing and preserving a record of the proceedings. The Clerk's Office posts public hearing notices on the county website, and files government documents, such as code ordinances, ordinances, resolutions and liquor licenses. Once a code ordinance, ordinance or resolution is adopted, you can view the final, attested version on the Clerk's Online Records Website.

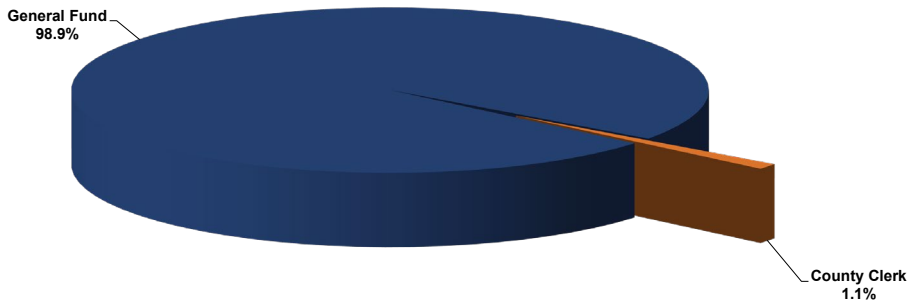
The County Clerk works closely with the Secretary of State to conduct all federal, state, county, and local elections, in compliance with federal, state and local charter, with major tasks consisting of the overall administration of absentee voting, voting machines and systems, election workers, publications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

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

Mission

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

Expenditures as % of General Fund Budget



COUNTY CLERK

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:							
General Fund	641,966	672,865	794,537	794,057	0%	831,156	N/A
Recording Equip. Fund	19,024	12,137	26,700	26,700	0%	27,501	N/A
	<u>660,990</u>	<u>685,001</u>	<u>821,237</u>	<u>820,757</u>	0%	<u>858,657</u>	N/A
Expenditures by Type:							
Salaries *	404,645	452,920	508,045	488,502	-4%	512,927	5%
Benefits	135,105	139,224	174,498	175,349	0%	184,116	N/A
Professional / contractual services	80,961	53,840	79,900	87,760	10%	90,393	3%
Materials / supplies	28,827	28,803	30,240	33,440	11%	34,443	3%
Interfund charges	4,524	9,285	13,754	12,320	-10%	12,690	3%
Capital outlay	6,258	0	14,000	22,386	60%	23,058	3%
Fiscal charges	670	929	800	1,000	25%	1,030	3%
	<u>660,990</u>	<u>685,001</u>	<u>821,237</u>	<u>820,757</u>	0%	<u>858,657</u>	N/A
FTE Summary:							
Regular (full & part time)	5.00	5.00	6.00	6.00	0%	6.00	N/A
Casual, Student, & Temp.	2.27	2.27	1.78	2.61	47%	2.61	0%
	<u>7.27</u>	<u>7.27</u>	<u>7.78</u>	<u>8.61</u>	11%	<u>8.61</u>	0%

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

Budget Overview

In FY2023, 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, and preparation/administration of the November 2022 General Election. Salaries show a decrease overall, attributed to staffing changes in FY2022 and a decrease in temp/causal wages for election poll workers associated with only (1) election scheduled in FY2023. There is an increase in Benefits, attributed to changes in staffing and benefit selections in FY2022. Professional / Contractual Services show an increase attributed to the new Records Management System agreement, approved by Council in FY2022. There is an increase in Materials / Supplies attributed to planned purchases related the new Records Management System. Interfund Charges show a decrease in the rates provided by the Finance Dept. Associated costs with the implementation of the new Records Management System have resulted in an increase in Capital Outlay. Fiscal Charges show a slight increase, in effort to keep figure closer to actuals. As part of the Records Management System implementation project, in FY2023 the Clerk's Office plans to add a vast amount of microfiche and digital data to the new electronic records database, making it easier for customers to access and review records. The FY2023 budget continues to include outreach programs, educating the public in all of the major focus areas of the office, in addition to voter registration and election information. As part of continued succession planning, the County Clerk also plans to invest in staff development and strategic planning within the Clerk's Office. Recording revenue collected for the General Fund has increased by \$17,224 or 25%, from FY2020 to FY2021. In FY2021, \$21,889 was reimbursed from the New Mexico Secretary of State and \$9,153 in grant funding was awarded to the Clerk's Office by Center for Tech and Civic Life, both for costs associated with the November 2020 General Election.

COUNTY CLERK

Program Purpose

The Clerk's Office is responsible for the daily recording and filing of public documents, such as deeds, mortgages, liens, and other acknowledged (notarized) documents. The Clerk's Office maintains a permanent records database and provides retrieval assistance to the public daily, via in-person, mail, email, phone, and through an online records website, which is accessible 24/7. The Clerk's Office issues, files, retrieves and provide copies of marriage licenses. The Clerk's Office processes, files and maintains the voter registration database, in addition, works closely with the NM Secretary of State to conduct and administer all state and local elections, with major tasks consisting of overall administration of absentee, early and election day voting, machines and systems, election workers, publications and canvass. The Clerk's Office provides support to the County Council, attending meetings, preparing and recording minutes. The Clerk's Office maintains all official documents for the County Council, such as ordinances, code ordinances and resolutions, and liquor licenses, posting public hearing info on the County website. The County Clerk also serves as the Clerk to the Probate Court, recording, indexing, and maintaining records of informal probate cases, and providing administrative support, as needed. The Clerk & staff perform general administrative support services, such as serving as notary public, providing attestations, and administering oaths.



Voting with COVID Safe Practices in place - October 2020



First ever Drive-Thru Ballot Drop in Los Alamos - October 2020

Significant Accomplishments - FY2021

During FY2021, in-person community outreach efforts were greatly impacted due to ongoing COVID-19 pandemic, with the office participating in five (5) events, down from twenty-one (21) events in FY2020. As a result, outreach efforts were conducted through increased print and radio advertising, as well as the use of Facebook, Twitter and Instagram. The Clerk's Office gave presentations to local organizations, participated in a virtual candidate forum, and conducted a voter registration agent training.

In preparation for the November 2020 General Election, the office worked closely with the NM Secretary of State and other stakeholders, attending numerous meetings and training sessions, preparing to conduct the election during the ongoing COVID-19 pandemic. In addition, the Clerk's Office worked to implement Senate Bill 4 (SB4), election legislation passed in July 2020 related to conducting the 2020 General Election. As done during the 2020 Primary Election, numerous precautions and safety measures were put in place to ensure voters felt safe and welcomed. Vote-From-Home initiatives were continued, and as part of increased COVID Safe Practices (CSP) initiatives, the Clerk's Office partnered with the Los Alamos County Fire Dept., the Public Works Dept., and several other County Depts. to launch the first ever Drive-Thru Ballot Drop at the Municipal Building Parking lot, with nearly 2,100 ballots received using this method for the 2020 General Election.

The final count of ballots cast in the November 3, 2020 General Election totaled 12,401, representing a turnout of 81% among the 15,223 eligible Los Alamos County registered voters - giving Los Alamos the highest voter turnout percentage in the state. Of the total 12,401 votes; 6,088 were cast during early voting; 5,146 were cast by mail; 1,162 were cast on election day; with an addition of 5 qualified provisional ballots.

In FY2021, the Clerk's Office initiated the RFP process for a Records Management System, aimed to increase efficiency, by implementing a fully integrated land and official records solution that will offer constituents secure, online access to county land and official records, boosting transparency and saving resources by allowing citizens to search, access, and purchase public records using a self-service module.

The Los Alamos County Board of Registration met in March 2021, to review the list of eligible voters to "purge" based upon confirmation mailings sent out to inactive and National Voter Registration Act (NVRA) flagged voters in August 2018, as a result 333 voters were purged.

The Clerk's Office participated in in the New Mexico PED Summer Enrichment Internship Program, with a high school student working in the office during the summer of 2020.

In FY2021, Recording transactions increased by 20% from FY2020, with 47% of all FY2021 recording transactions being submitted as eRecordings. FY2021 saw an increase of 68% in eRecordings from FY2020, which is likely attributed to the COVID-19 pandemic.



Board of Registration reviews Voter Records - March 2021



NM PED Summer Enrichment Program intern - June 2021

COUNTY CLERK

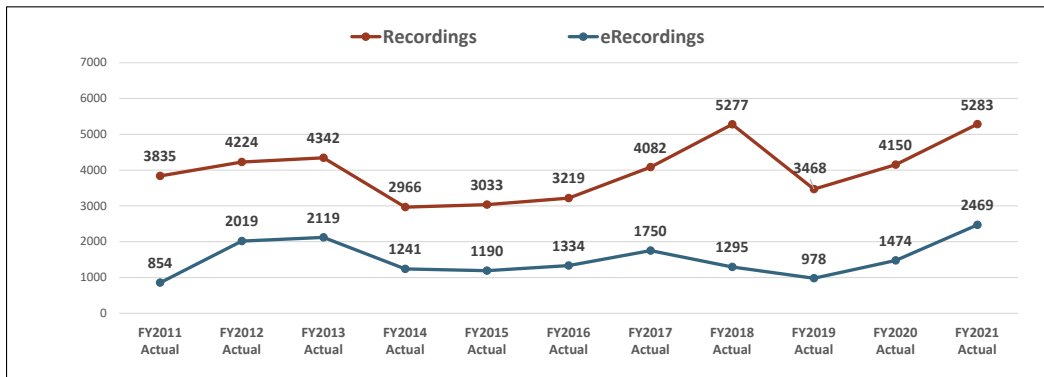
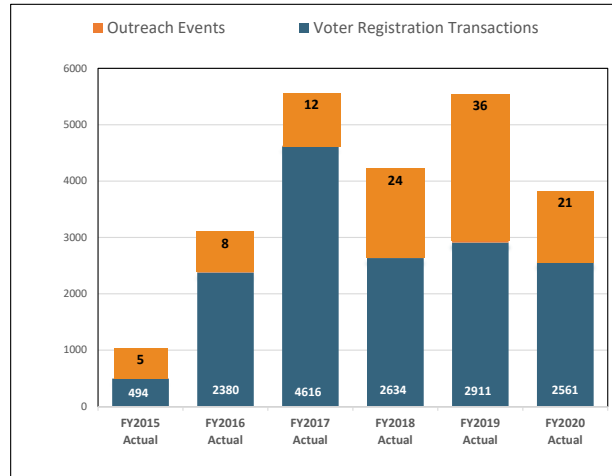
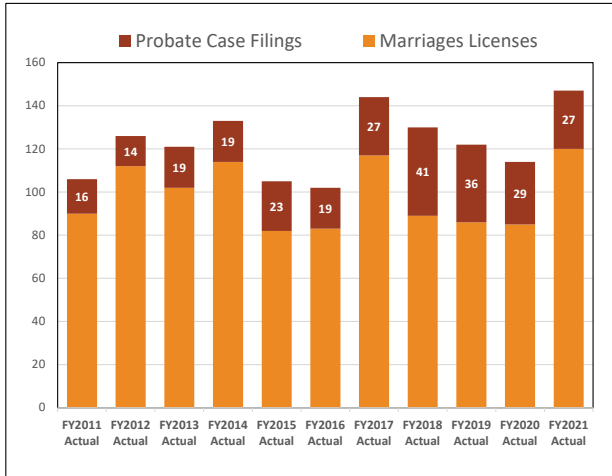
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Output Estimate	FY2023 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Recordings	4,150	5,283	4,414	5,000
			eRecordings	1,474	2,469	1,756	2,500
			Marriages Licenses	85	120	112	120
			Probate Case Filings	29	27	34	30
			Council Meetings	42	40	47	40
			Elections Held	2	1	2	1
			Voter Registration Transactions	2,561	4,158	5,958	4,500
			Voters Processed	10,345	12,346	9,751	12,500
			Outreach Events	21*	5*	10*	20

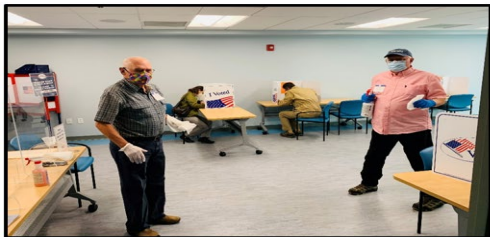
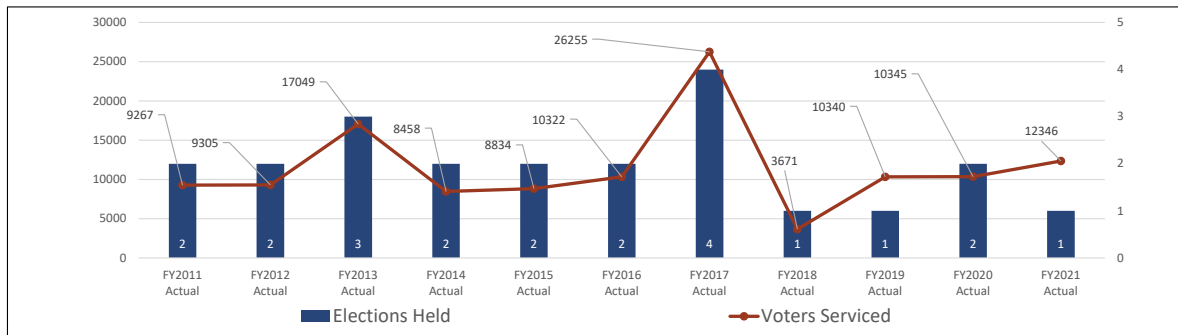
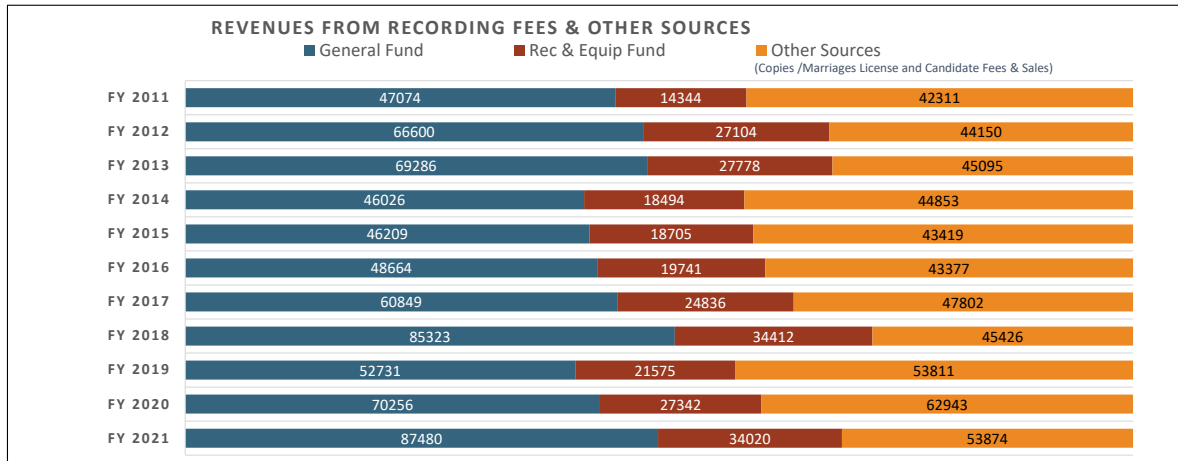
** Number of Outreach Events impacted due to the COVID-19 pandemic

Performance Measures Narrative and Analysis

The electronic database contains 129,973 documents. A total of 8,491 marriage licenses have been issued since 1949. In addition, 1,038 Probate cases have been filed since 1950. Since 1959, there have been 126 elections held. Currently, there are 15,200 registered voters in Los Alamos County (Clerk's Office initiated tracking of voter registration transactions in January 2015). In January 2016, the NM Secretary of State implemented online voter registration, which accounts for the spike in transactions in FY2016.



COUNTY CLERK



Election Workers sanitizing Vote Center (November 2020)



Absentee Board processing ballots (November 2020)



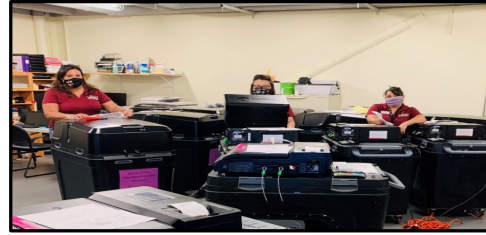
2020 General Election Audit (November 2020)



Newly Elected Official Swearing In Ceremony (December 2020)



Election Worker Training conducted via ZOOM (September 2020)



Voting Machine Certification in Clerk Warehouse - (September 2020)

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.

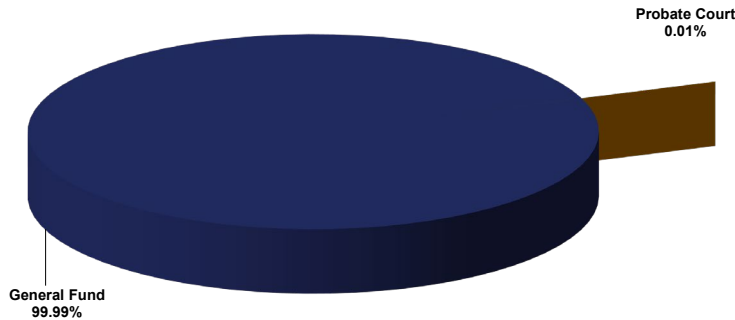
The Probate Judge examines all applications for probate of estate, appointment of a personal representative, examines all wills and documents filed in the case, signs orders for appointment of personal representatives and signs certificates closing estates. The Court supplies sample forms and copies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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	4,062	4,824	4,031	4,031	0%	4,031	N/A
Benefits	735	133	814	852	5%	878	3%
Professional / contractual services	360	0	900	900	0%	927	N/A
Materials / supplies	117	47	134	134	0%	138	N/A
Interfund charges	36	0	53	36	-32%	37	3%
	<u>5,310</u>	<u>5,004</u>	<u>5,932</u>	<u>5,953</u>	0%	<u>6,011</u>	N/A
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	<u>1.00</u>	0%	<u>1.00</u>	N/A

Budget Overview

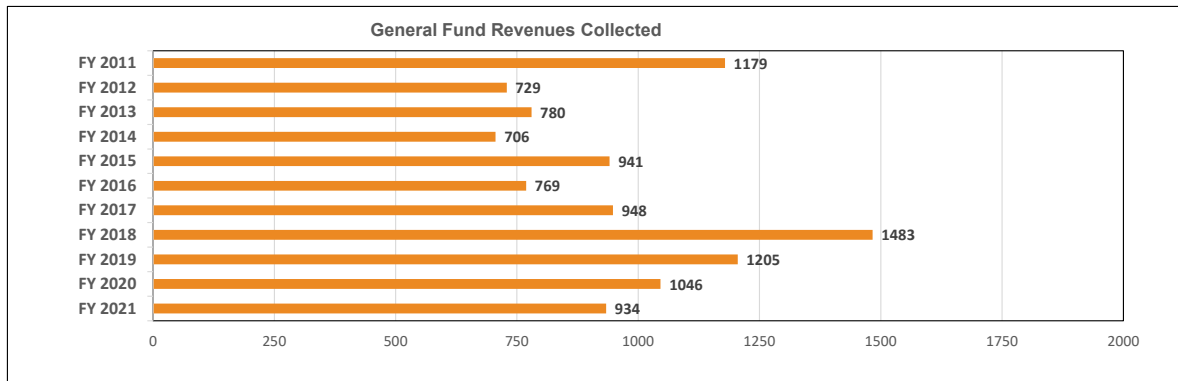
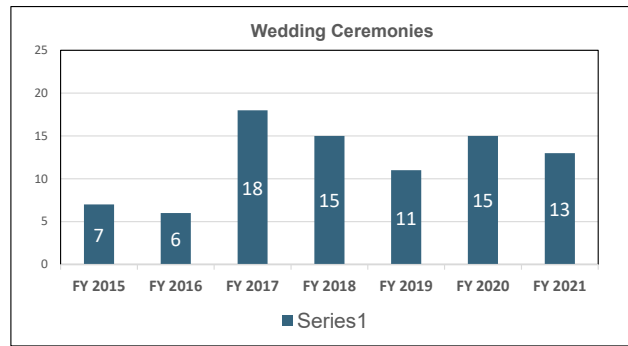
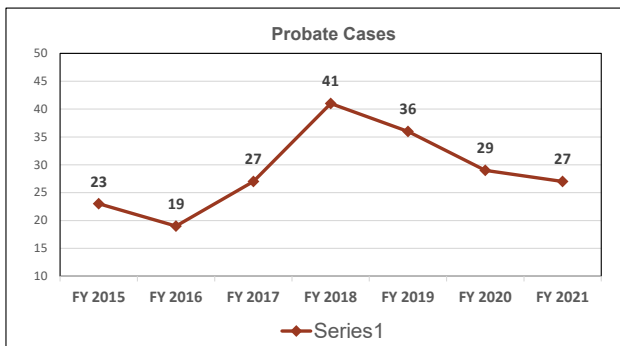
In FY2023, the Probate Court will continue the services offered to the public for the probate of estates and performance of wedding ceremonies. The Probate Court will continue ongoing record retention and retrieval efforts, allowing the Probate Court, through the County Clerk, to more efficiently respond to records requests and perform long-term archival services.

PROBATE COURT

Significant Accomplishments - FY2021

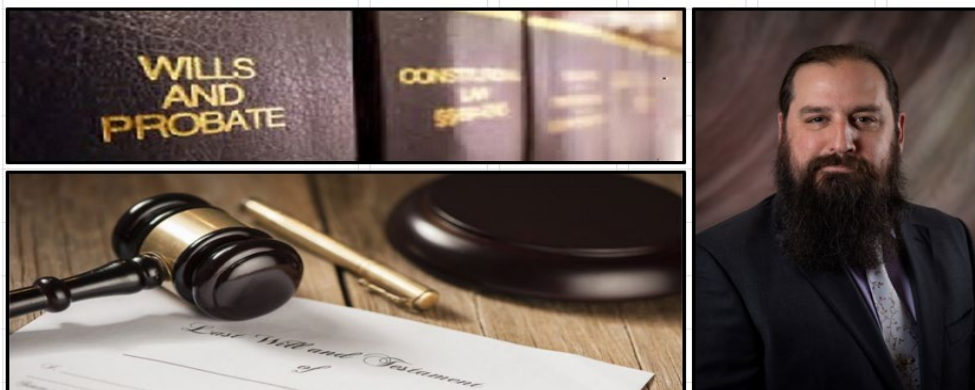
- Throughout FY2021, responded to several requests for additional explanation on the probate process, appointment scheduling, record searches, and provided documents to family members. Responded to Demands for Notice from financial institutions, life Insurance companies, and law firms.
- In-person outreach efforts continued to be impacted due to the COVID-19 pandemic. However, outreach efforts, thru marketing materials, continued during FY2021.
- Due to the COVID-19 pandemic, and in following the guidance of the New Mexico Courts, numerous precautions and safety measures were put in place to ensure the safety and well-being of those seeking assistance from the Court.
- Judge Redondo and Senior Deputy Clerk Victoria Martinez attended the Annual Judicial Education Center (JEC) Professional Development Conference for New Mexico Probate Court Judges and staff in February 2021. Due to the COVID-19 pandemic, the conference was held virtually.
- In FY2021, New Mexico Probate Judges began the process of joining a court-related central data platform called DataXchange, where courts statewide share information between the different court systems and other associated law enforcement agencies within NM. The platform is set to be made available in late FY2022 or early FY2023.

Performance Measures



Performance Measures Narrative and Analysis

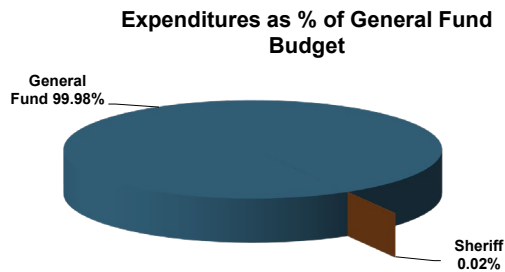
Since 1950, there have been 1,038 Probate cases filed. As of March 1, 2022, there have been 25 probate case filings, with \$843 in revenues collected, and 10 weddings performed in FY2022.



COUNTY SHERIFF

Description

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



Budget Summary


	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	6,942	6,915	6,889	6,889	0%	7,096	N/A
Benefits	712	716	712	712	0%	733	N/A
Professional / contractual services	1,592		4,820	4,620	-4%	4,759	3%
Materials / supplies	4,413	627	3,160	3,800	20%	3,914	3%
Interfund charges	72	103	115	115	0%	118	N/A
	<u>13,731</u>	<u>8,361</u>	<u>15,696</u>	<u>16,136</u>	3%	<u>16,620</u>	3%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	1.00	0%	1.00	N/A
Temp	0.00	0.00	0.00	0.00	N/A	0.00	N/A
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0%	<u>1.00</u>	N/A

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

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

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

GOING BEYOND THE MINIMUM
.. keeping your family safe



Sheriff Joe Granville

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

Our web site will help keep kids SAFE by providing:

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

Visit: www.losalamosnm.us/gov/Pages/Sheriff.aspx

SEARCH

for offenders in your area

REGISTER

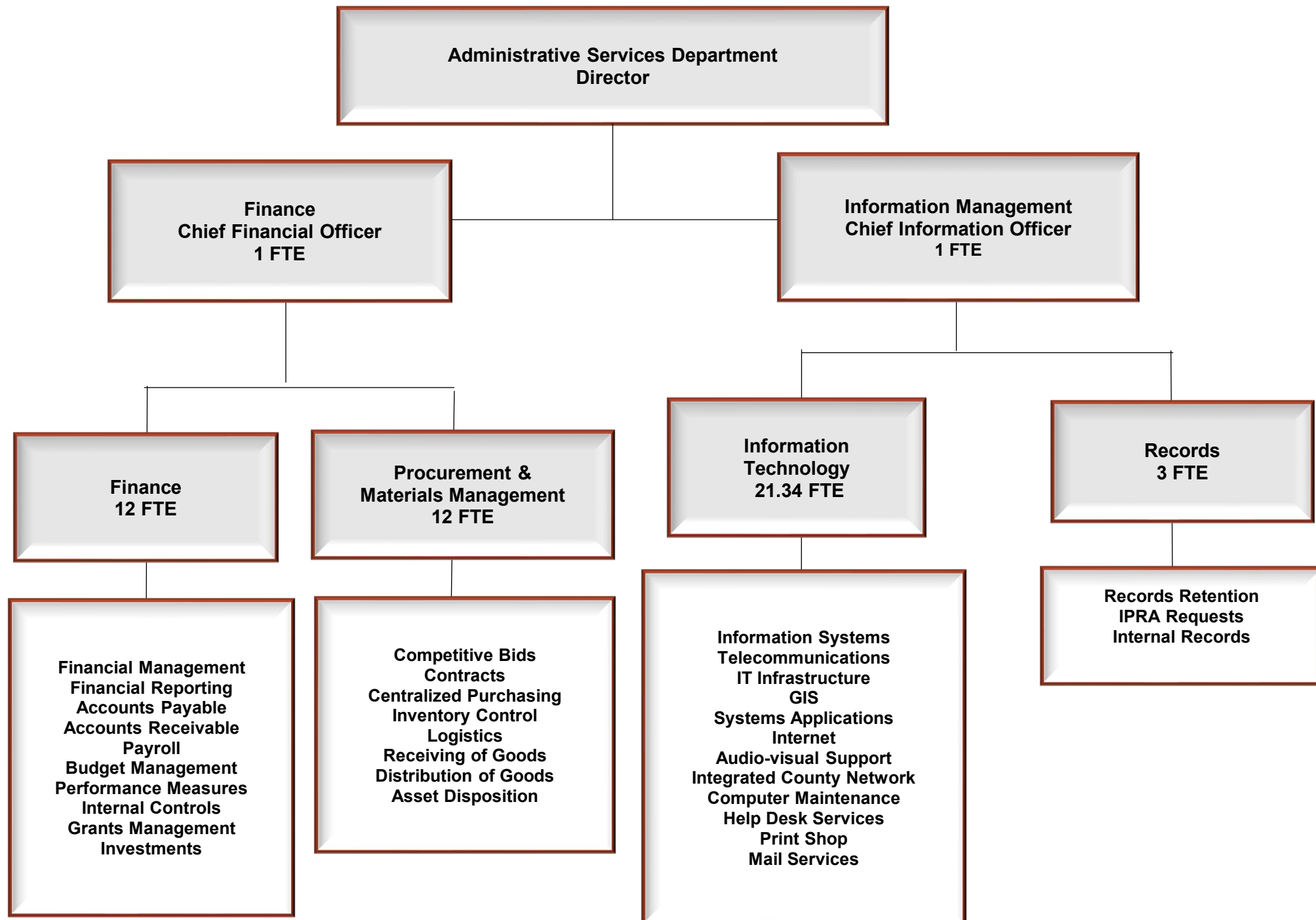
for automatic email alerts

FIND

safety tips for children & parents

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

ADMINISTRATIVE SERVICES DEPARTMENT



ADMINISTRATIVE SERVICES DEPARTMENT

Department Mission

Together, we provide quality services to our customers.

Description

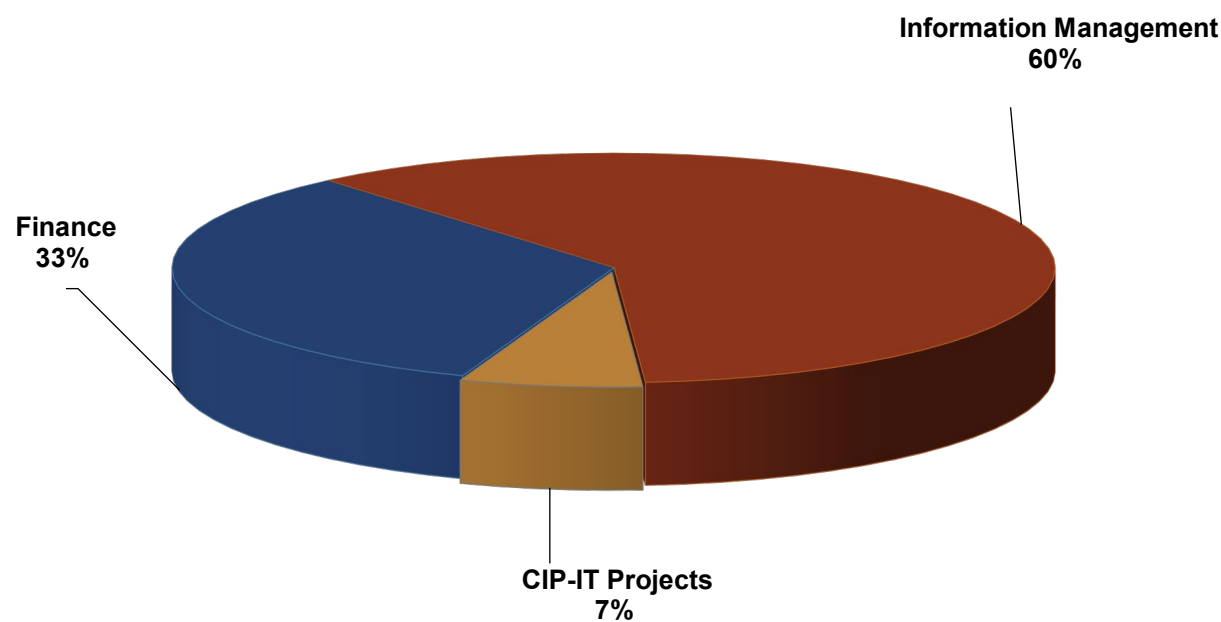
The Administrative Services Department is responsible for overseeing and coordinating functions that provide internal services. All divisions provide support for efficient and effective operations. Administrative Services is comprised of the Finance and Information Management divisions.

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

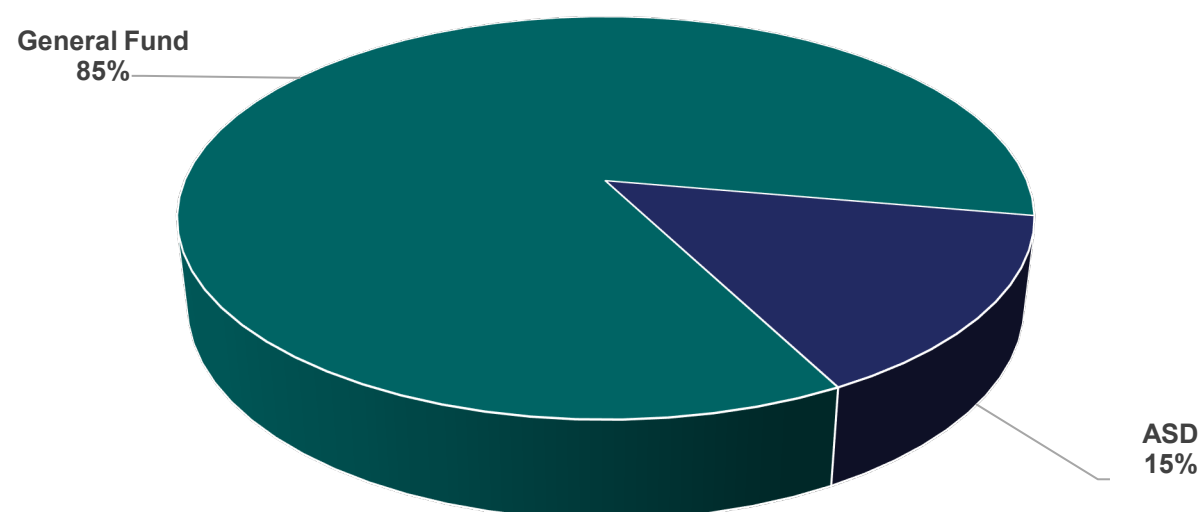
The Information Management Division provides support and governance of County Technology and Records within two areas: Information Technology (IT) and Records Information Management (RIM). IT supports the information systems, audio-visual support, and IT telecommunications infrastructure used to provide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

Department Summary

Expenditures by Program



Expenditures as a % of General Fund Budget



ADMINISTRATIVE SERVICES DEPARTMENT

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Finance	2,684,885	2,947,085	3,336,578	3,652,054	9%	3,756,179	3%
Information Management	4,988,848	4,990,035	6,641,768	6,602,870	-1%	6,856,920	4%
CIP-LAPS	0	0	1,200,000	0	-100%	0	N/A
CIP-IT Projects	977,261	352,776	713,000	734,000	3%	756,000	3%
	<u>8,650,994</u>	<u>8,289,896</u>	<u>11,891,346</u>	<u>10,988,924</u>	-8%	<u>11,369,099</u>	3%
Expenditures by Fund:							
General	7,673,733	7,937,120	9,978,346	10,254,924	3%	10,613,099	3%
Capital Improvement Projects	977,261	352,776	1,913,000	734,000	-62%	756,000	3%
	<u>8,650,994</u>	<u>8,289,896</u>	<u>11,891,346</u>	<u>10,988,924</u>	-8%	<u>11,369,099</u>	3%
FTE Summary:							
Regular (full & part time)	45.50	48.00	50.00	53.00	6%	53.00	0%
Casual, Student & Temp.	0.88	0.34	0.34	0.34	0%	0.34	0%
	<u>46.38</u>	<u>48.34</u>	<u>50.34</u>	<u>53.34</u>	6%	<u>53.34</u>	0%
FTEs By Program:							
Finance	23.50	25.00	26.00	27.00	4%	27.00	0%
Information Management	22.88	23.34	24.34	26.34	8%	26.34	0%
	<u>46.38</u>	<u>48.34</u>	<u>50.34</u>	<u>53.34</u>	6%	<u>53.34</u>	0%

ASD - FINANCE

Finance

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

Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Accounting and Budget	1,585,298	1,745,489	2,024,657	2,297,429	13%	2,336,679	2%
Procurement and Materials Mgt.	1,086,742	1,201,596	1,311,921	1,354,625	3%	1,419,500	5%
	<u>2,672,040</u>	<u>2,947,085</u>	<u>3,336,578</u>	<u>3,652,054</u>	9%	<u>3,756,179</u>	3%
Expenditures by Type:							
Salaries	1,783,777	1,965,947	2,219,981	2,355,024	6%	2,468,231	5%
Benefits	634,811	693,925	814,775	869,726	7%	910,928	5%
Professional / contractual services	123,382	148,208	156,300	219,020	40%	224,288	2%
Materials / supplies	59,005	52,073	68,150	130,302	91%	72,411	-44%
Interfund charges	69,792	69,345	71,372	73,982	4%	76,201	3%
Capital outlay		16,465	0	2,000	N/A	2,060	3%
Fiscal charges	1,273	1,124	6,000	2,000	-67%	2,060	3%
	<u>2,672,040</u>	<u>2,947,085</u>	<u>3,336,578</u>	<u>3,652,054</u>	9%	<u>3,756,179</u>	3%
FTE Summary:							
Regular (full & part time)	23.50	25.00	26.00	<u>26.00</u>	0%	<u>26.00</u>	0%
FTEs By Program:							
Accounting and Budget	12.50	13.00	14.00	14.00	0%	14.00	0%
Procurement and Materials Mgt.	11.00	12.00	12.00	13.00	8%	13.00	0%
	<u>23.50</u>	<u>25.00</u>	<u>26.00</u>	<u>27.00</u>	4%	<u>27.00</u>	0%

Budget Overview

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

ASD - FINANCE (Accounting, Budget and Payroll Function)

Program Purpose

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

Significant Accomplishments - FY2021

- Successfully distributed \$1.7million of CARES Act funds to the community under a stringent federal timeframe.
- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2020 Annual Comprehensive Financial Report (CAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2020 CAFR marks the 30th consecutive year the County has received this award.
- Received the Award for Outstanding Achievement in Popular Annual Reporting for the FY2020 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2020 PAFR marks the 5th year the County has received this award.
- Received the Award for Distinguished Budget Presentation for the FY2021 Budget Book from the Government Finance Officers Association of the United States and Canada. The award for the FY2021 Budget marks the 29th 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 FY2020 ACFR which highlights recognition of continued audit achievement and financial management excellence. This is the 6th year the County has received this award.
- Significant remote-work accomplishments included managing and adopting the FY22 budget remotely, the completion of its annual FY21 audit 99% remotely, continued implementation of ACH (electronic payments) to employees and vendors to comply with Covid-Safe-Practices, all while maintaining the same service levels of operations. This took great efforts and showcased the efficiencies of the implementation of the ERP system that allowed for electronic documents and workflows for all County divisions in most of our financial processes.
- The FY21 Moody's bond rating comparison chart below shows that Los Alamos County, Bernalillo County and Santa Fe County all have a low risk, investment grade rating. Bond ratings are vital to altering investors to the quality and stability of the bond in question. These ratings greatly influence interest rates, investment appetite, and bond pricing. Higher rated bonds, known as investment grade bonds, are viewed as safer and more stable investments. Such offerings are tied to publicly-traded corporations and government entities that boast positive outlooks. Investment grade bonds contain "AAA" to "BBB-" ratings from Standard and Poor's, and "Aaa" to "Baa3" ratings from Moody's. Investment grade bonds usually see bond yields increase as ratings decrease. U.S. Treasury bonds are the most common AAA rated bond securities. The bond rating chart below summarizes this data.

ASD - FINANCE (Accounting, Budget and Payroll Function)

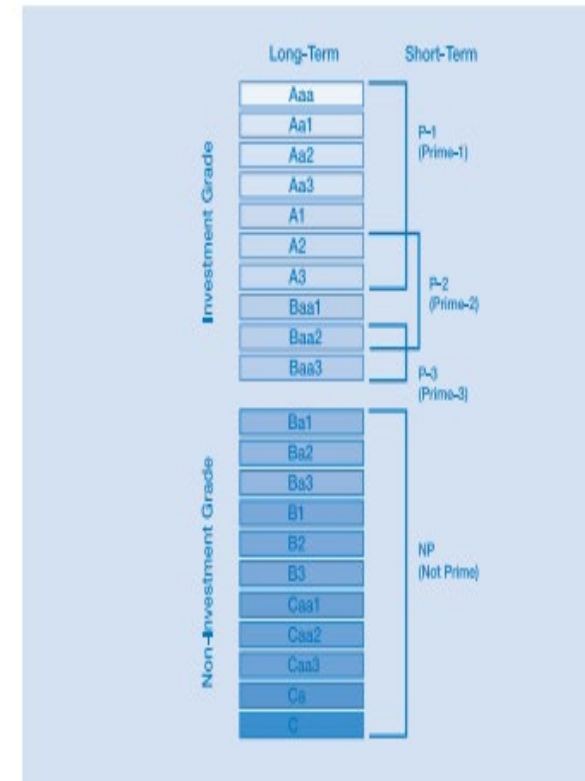
Performance Measures

FY 21 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	Aa1	Judged to have high intrinsic, or standalone, financial strength and subject to very low credit risk
Los Alamos County	Aa3	Judged to have high intrinsic, or standalone, financial strength and subject to very low credit risk, absent any extraordinary support from an affiliate or government. *(LAC highly dependent on relationship with Triad, LLC)

Rating Scale and Definitions

Moody's Rating Scale

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



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

Priority	Strategic Focus Area	Goal	Performance Measure	Rating Agency	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Output Estimate	FY2022 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	County's Bond Rating on New Mexico Gross Receipts Tax Improvement Revenue Bonds Series 2008/Refunding Series 2013.	Moody's	Aa3	Aa3	Aa3	Aa3	Aa3
				Standard & Poor's	AA+	AA+	AA+	AA+	AA+

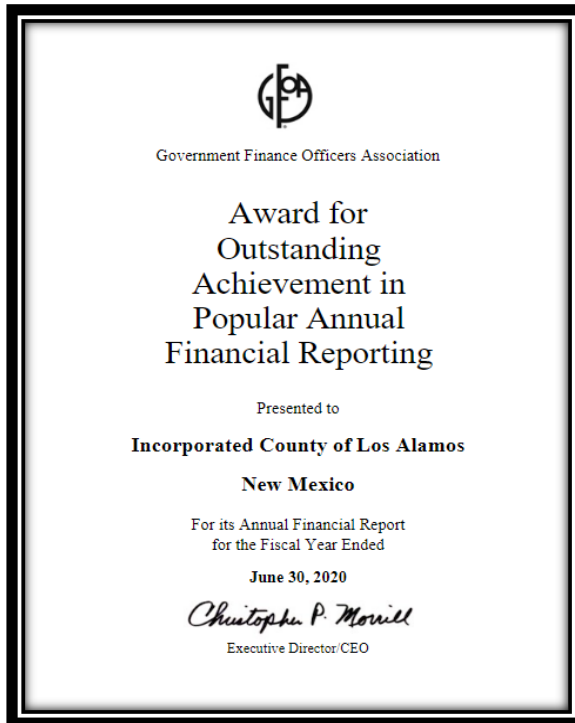
Performance Measures - Accounts Payable (AP)

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of invoices paid in AP per year.	14,154	8,657	11,000	8,086	8,329
			Average number of days to invoice received, validated and processed to check mailed.	2	2	2	2	2
			Number of printed checks processed.	8,085	4,611	6,500	2,400	2,472
			Number of electronic payments (ACH) processed (Since FY20*)	*	*	167	1,405	1,447
			Number of Wire Payments Processed				729	751
			Number of P-Card transactions processed.	10,380	13,631	11,239	11,568	11,915

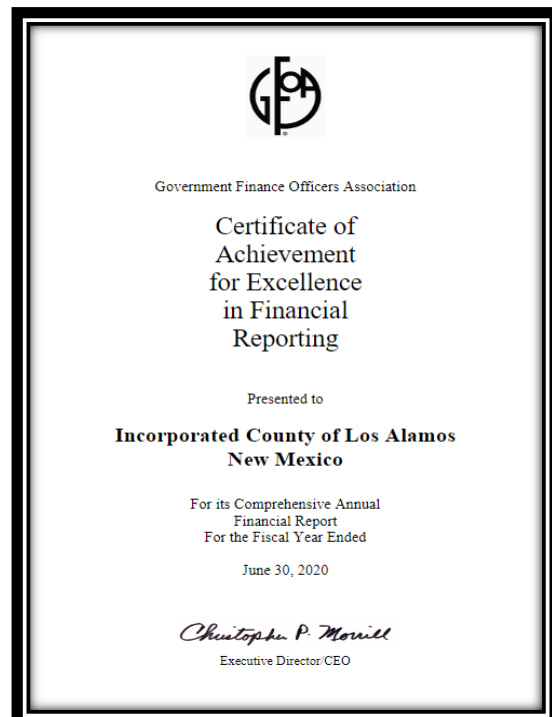
ASD - FINANCE (Accounting, Budget and Payroll Function)

Performance Measures Narrative and Analysis

The volume of AP invoices and checks continues to show a steady decrease following the expansion of the County-wide Purchasing Card (P-Card) program. The Purchase Card program has shifted a larger volume of small dollar purchases to P-Cards, away from the more cumbersome invoice/check issuance process. In FY2020 the number of P-Card transactions surpassed the number of invoices paid by check due to the emphasis placed on the P-Card program. Additional efficiencies in AP processes, such as vendor invoice/check consolidation and employee reimbursements processed through payroll, have reduced the number of checks processed. The AP and Procurement teams also began implementation of ACH payments in an effort to maintain payment efficiencies and Covid-Safe-Practices to allow for streamlined vendor relations/remote working. Although the County has Net 30 invoice payment terms, AP staff continues to process invoices for payment on average within 2 days of receipt by Finance.

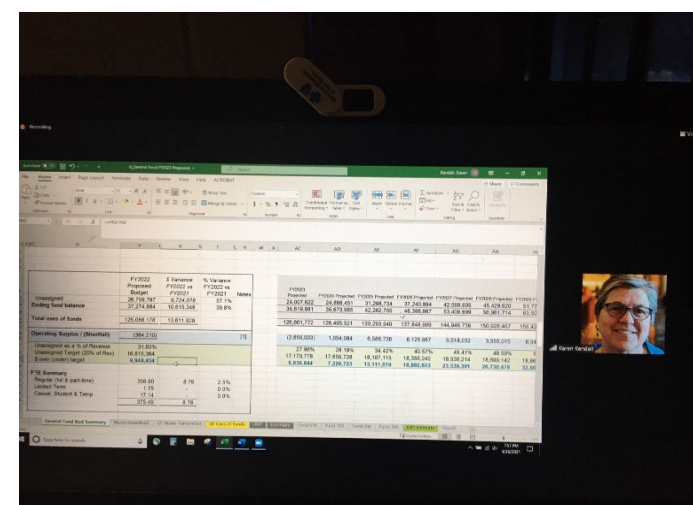
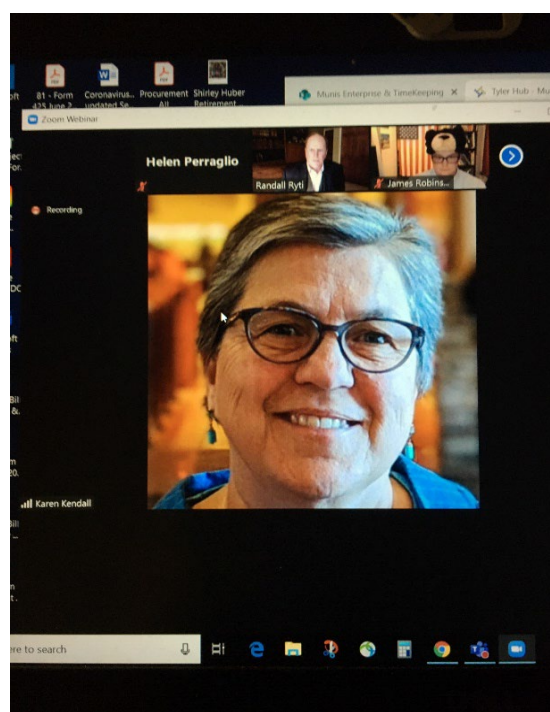
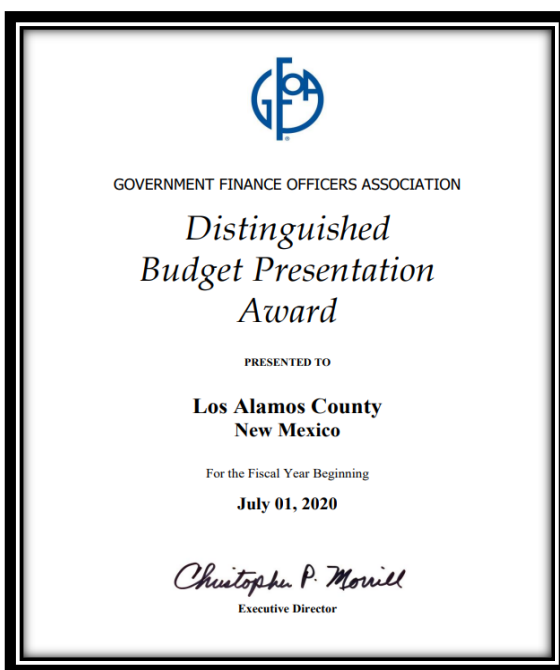


**PAFR Award - Yvette Atencio
Senior Budget Analyst,
Karen Kendall - Budget &
Performance Manager
(retired)**



**Helen Perraglio, Acting
ASD Director/CFO (virtual
attendance)**

**NMC and OSA Audit Accountability Award (Nicholle
Cordova, AP & PCard Administrator, Reese Chavarria-
Quam, Accounting Operations Manager, Brian Colon,
State Auditor)**



**Special thanks to Karen Kendall, Budget &
Performance Manager on the 100% virtually
developed and adopted FY22 Budget. Karen retired
in June of 2021 and deserves special recognition for
her years of service and dedication to the County's
budget.**

ASD - FINANCE (Procurement and Materials Management Function)

Program Purpose

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

Significant Accomplishments - FY2019

- Performed internal re-organization offering opportunities for internal growth into lead and management roles.
- Instituted a procurement dashboard to assist in tracking all solicitation requests from user departments to provide real-time analytics and assist in planning future needs, from solicitation to agreement.
- Continued reduction of slow-moving inventory items and policies on obsolete items to be excluded from re-stocking.
- Provided significant support to County departments for purchasing and stocking of critical PPE, and Covid related items to assist in combatting the spread of Covid-19 in the County.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Metric	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2022 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Cycle time for RFP evaluation. (In days.)	61	65	75	83

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). In general, we are seeing an upward trend of cycle time days due to increased volume of active solicitations, and negotiation timelines to complete an executed agreement. With the use of the procurement dashboard, we can now visualize the backlog in demand versus resources to complete, and are looking for ways to improve this cycle time to keep up with the volume

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Information Technology	4,744,684	4,664,688	6,304,527	6,247,273	-1%	6,484,595	4%
Records Management	244,164	325,347	337,241	355,597	5%	372,324	5%
	<u>4,988,848</u>	<u>4,990,035</u>	<u>6,641,768</u>	<u>6,602,870</u>	-1%	<u>6,856,920</u>	4%
Expenditures by Type:							
Salaries	1,908,289	1,908,235	2,263,516	2,310,224	2%	2,472,362	7%
Benefits	639,864	643,636	755,198	986,547	31%	980,067	-1%
Professional / contractual svcs	2,079,714	2,117,846	3,313,584	3,053,871	-8%	3,144,696	3%
Materials / supplies	165,751	256,086	239,887	198,700	-17%	204,661	3%
Interfund charges	49,036	58,236	69,583	53,528	-23%	55,134	3%
Capital outlay	146,194	5,997	0	0	N/A	0	N/A
	<u>4,988,848</u>	<u>4,990,035</u>	<u>6,641,768</u>	<u>6,602,870</u>	-1%	<u>6,856,920</u>	4%
FTE Summary:							
Regular (full & part time)	22.00	23.00	24.00	26.00	-8%	26.00	0%
Casual, Student & Temp	0.88	0.34	0.34	0.34	0%	0.34	0%
	<u>22.88</u>	<u>23.34</u>	<u>24.34</u>	<u>26.34</u>	-8%	<u>26.34</u>	0%
FTEs By Program:							
Information Technology	20.88	20.34	21.34	23.34	-9%	23.34	0%
Records Management	2.00	3.00	3.00	3.00	0%	3.00	0%
	<u>22.88</u>	<u>23.34</u>	<u>24.34</u>	<u>26.34</u>	-8%	<u>26.34</u>	0%

Budget Overview

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

ASD - INFORMATION MANAGEMENT

Program Purpose

Information Management provides support and governance of County Information Technology (IT) and Records and Information Management (RIM). This includes support of the information systems, telecommunication infrastructure and records 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 - FY2021

Applications:

- Implemented DocuSign for electronic signatures, provided training and assisted departments with developing efficient DocuSign workflows.
- Migrated County Intranet to SharePoint Online which provided the ability for departments to store and access internal documentation from anywhere with a valid internet connection.
- Implemented Citizen Self Service portal for Utilities customers to enable online access of account information and bill payment.
- Migrated County user data to cloud OneDrive storage and assisted with OneDrive training.
- Migrated Cemetery data and GIS data to a cloud CIMS (Cemetery Information Management System) solution for Utilities department.
- Developed and implemented a new process for transferring VINE (Victim Identification and Notification Everyday) data in a secure way to meet NM State reporting for Police department.
- Developed ArcGIS Online/Portal viewers and updated plat index for GIS users of the county.
- Completed the project to gather GPS coordinates of all survey markers (accurate to 6") that were installed by various entities (County, LANL, certain surveyors) and are referenced in plats to use as references for IT/GIS and PW purposes.
- Configured a fiber mapping software for documenting the fiber layout within the County
- Performed server migrations, various application upgrades and end user device updates to stay on supported versions and server platforms. Departments served include Assessors, Courts, Finance, Fire, HR, Payroll, Police Dispatch and Recreation.

Infrastructure:

- NM502 Round-About Fiber Re-route, Aquatics Center Fiber Re-route, connected Golf Course Maintenance Building to fiber
- VoIP Phone System Upgrade - Countywide
- Surveillance System Expansion: Ashley Pond, Skate Park
- A/V: Granicus Appliance HD Upgrade, Hybrid Meeting Solution for Council Chambers
- Video Arrangement Installation for LAPD/NMCourts

RIM:

RIM received 847 IPRA requests in FY2021 and released for inspection 47,230 records under the Inspection of Public Records Act.

Received 211 Internal Requests and checked out 147 records in support of county operations.

Accepted and inventoried 194 new boxes, CDs, DVD, Tapes and Drawings adding approximately 388,000 additional pages of data to our physical inventory.

Distributed 310 expired CDD permits/house plans prior to 2010 to homeowners within the County.

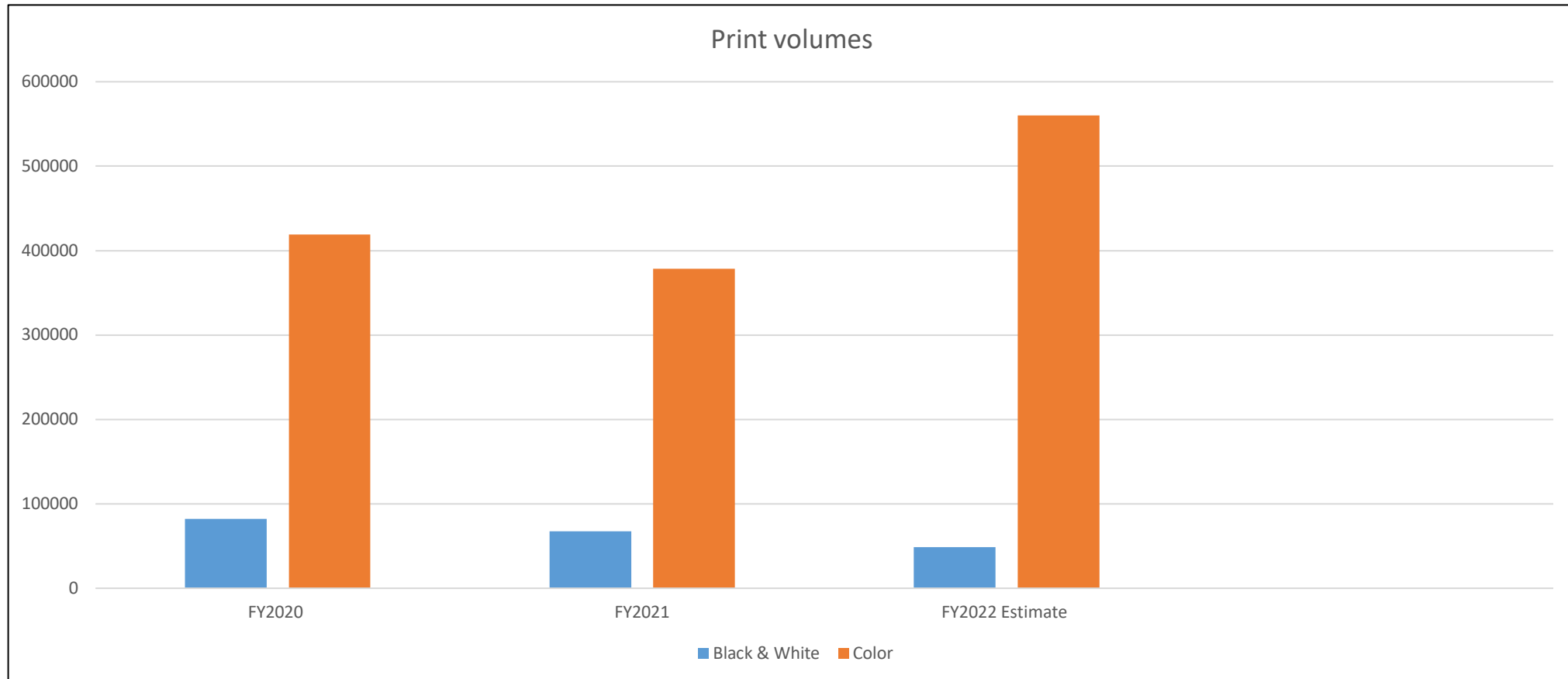
Due to COVID restrictions, final disposition of records was placed on hold.

ASD - INFORMATION MANAGEMENT

Scope of Services

- IM currently supports 54 distinct software applications the vast majority of which are underpinned by complex database environments.
- IM manages 75 total databases associated with the application environments: 72 are Microsoft SQL 1 remains on the Oracle platform.

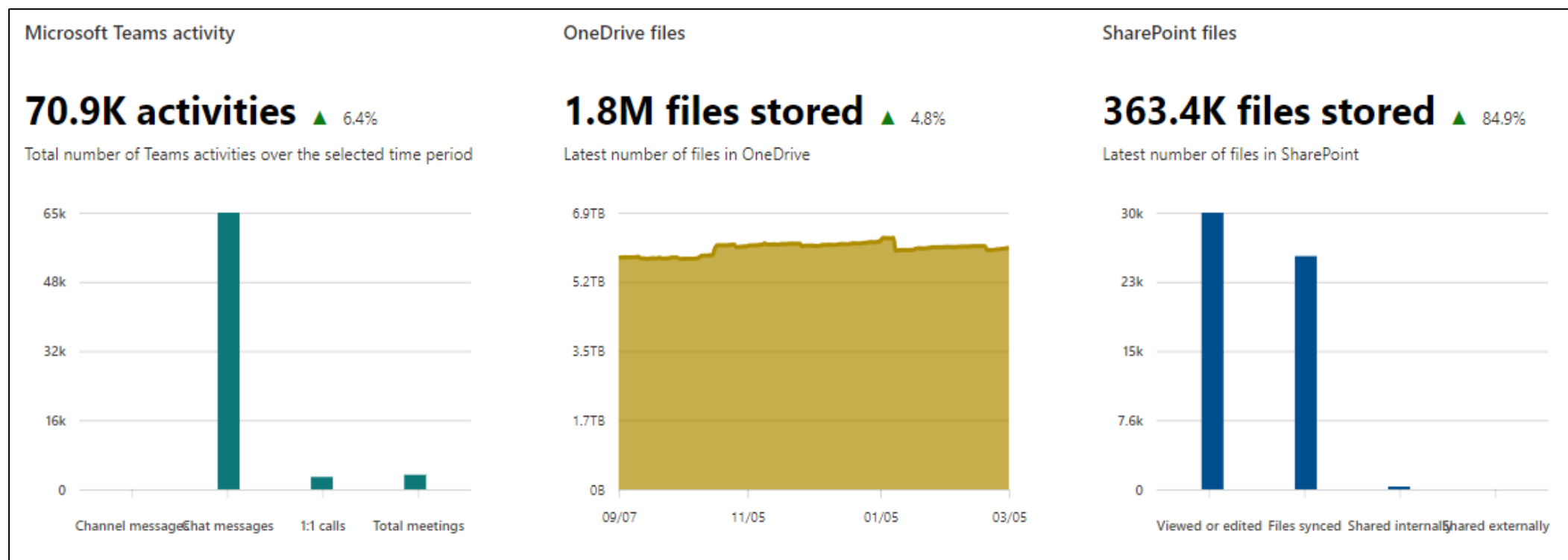
County computing quick stats



Security Stats:

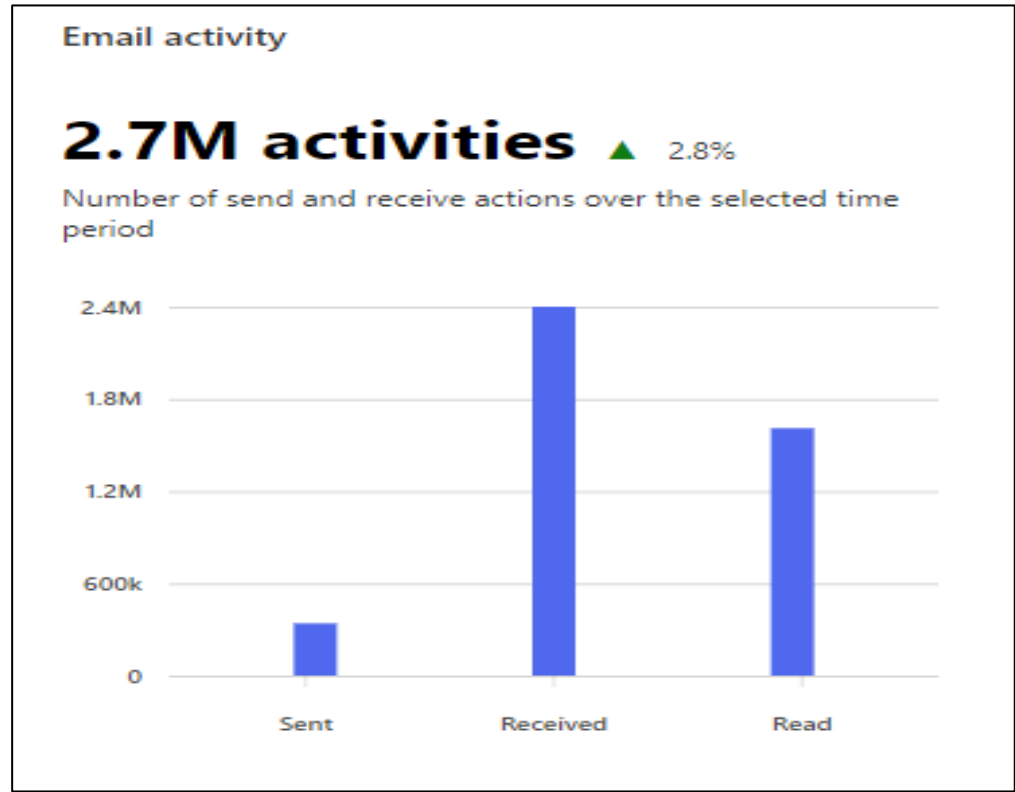
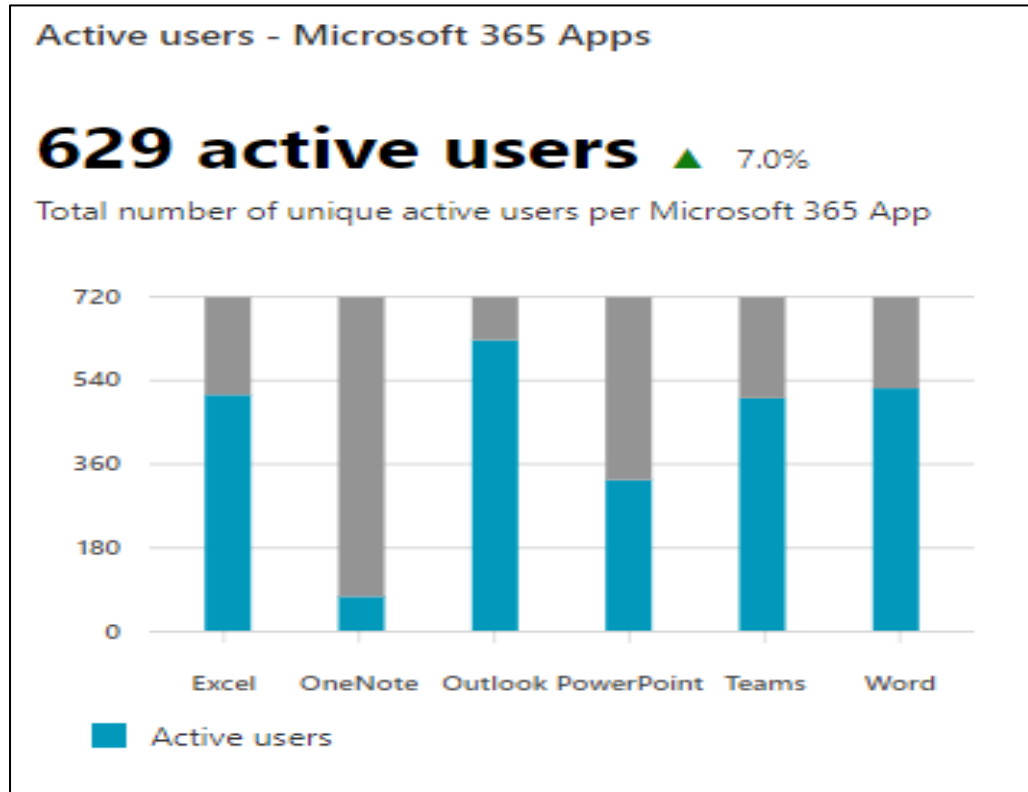
Cybersecurity Solution Name:	Files Scanned	File Detections	Quarantined
1) Cisco Secure Endpoint	292 million Files Scanned	2316 File Detections	1035 Files Quarantined
2) Cisco Umbrella	Blocks between 500 and 2500 phishing, malware, and ransomware attacks a day.		

• Our storage and computing activity continues to climb. SharePoint files increased 325% from the previous year as our migration to cloud-based storage gathers momentum



- Network uptime for the last year is 97.6% (Note: Planned outages will affect these stats).

ASD - INFORMATION MANAGEMENT



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

Future Trends

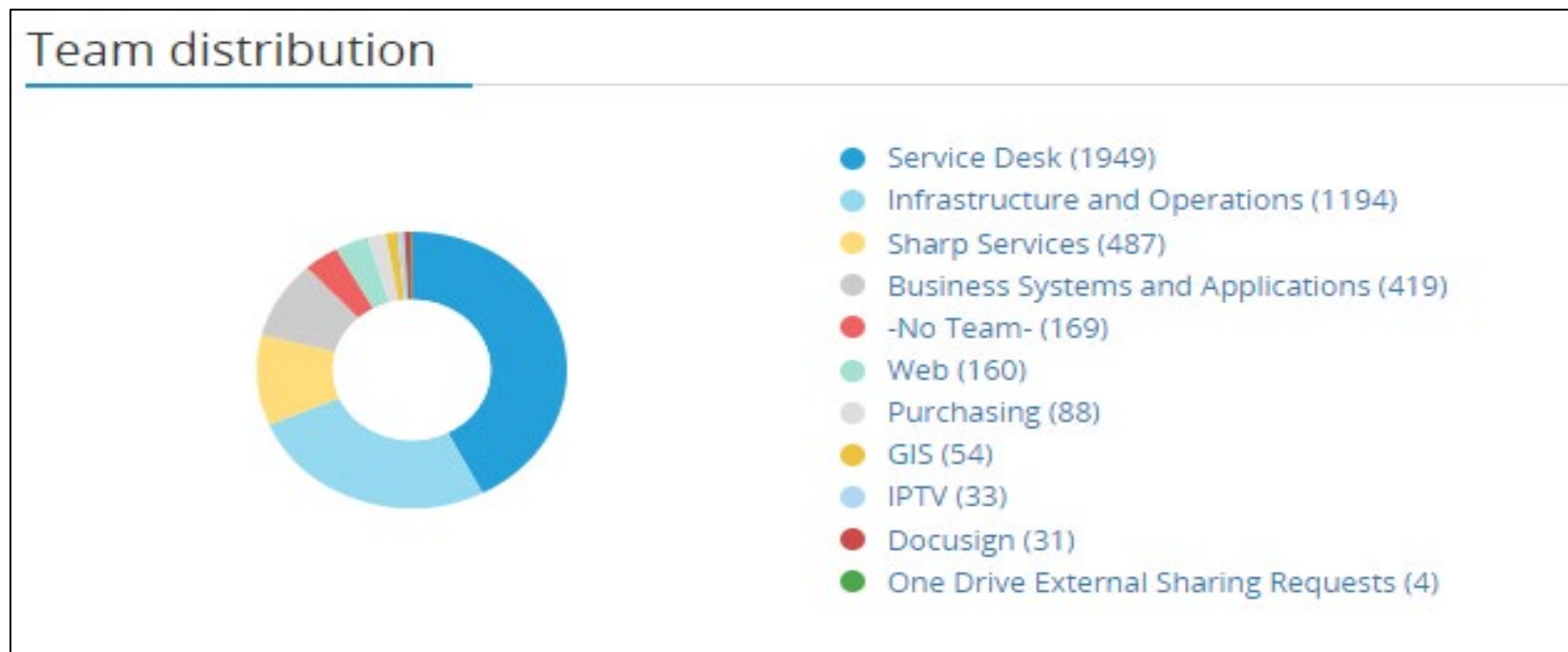
- Continued migration towards Cloud-based operations despite need for redundant fiber paths. Current application trends with respect to site location:
 - On-Premise: 30 (56%)
 - Hosted: 17 (31%) – County is trending toward hosted models, where requirements, costing and performance is appropriate.
 - Hybrid: 7 (13%) – Hybrid refers to an application that is split between hosted & on-premise support mechanisms.

Performance Measures

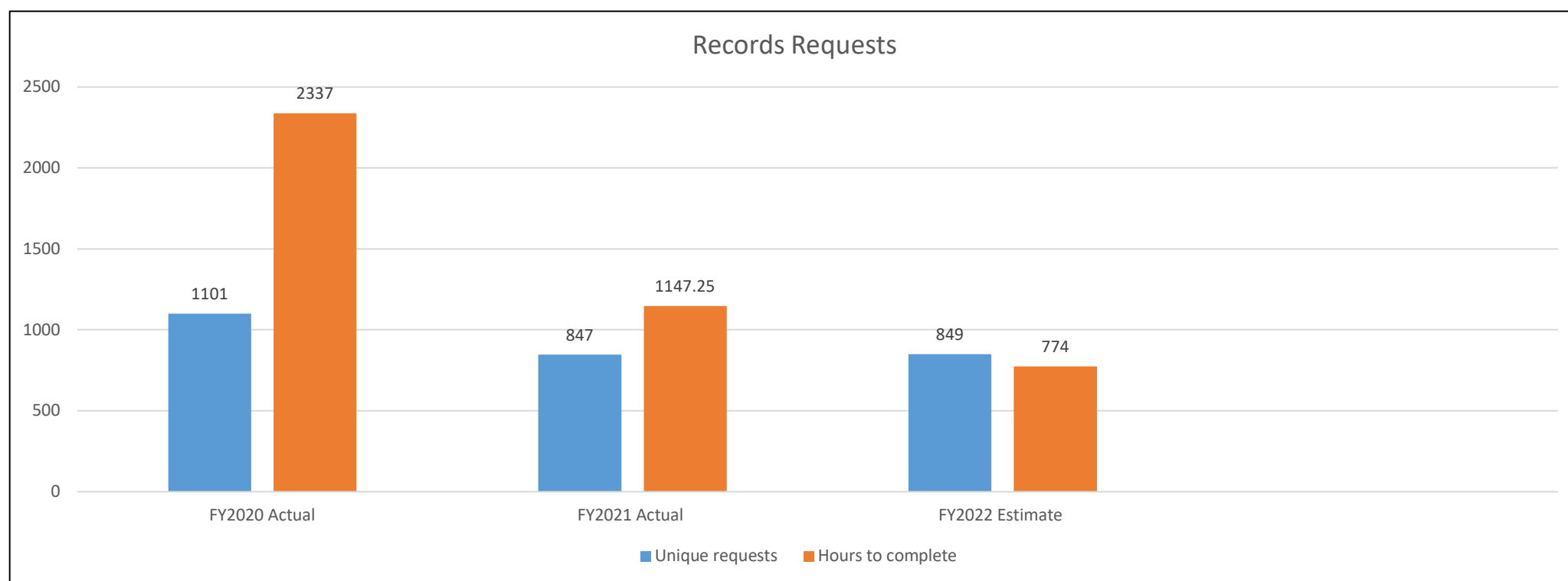
Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Service Desk Calls (Help Desk)	4,710	1,949
			Number of Inspection of Public Records Act (IPRA) Requests	1,101	847
			Hours to Fulfill IPRA Requests	2,337	1,147

ASD - INFORMATION MANAGEMENT

Breakdown of IM Service Desk Calls for FY2021



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

Security is center stage as hacker threats and ransomware market has 'normalized' into an everyday fact of business life. IM continues to enhance protections, add resources and increase training to confront these threats.

- Added more technical tools in defense of County operations

- Supplement the County security resource with peer assistance.

- Add training to the security resource as well as other technical staff

- Worked/working with HR and Operational departments to disseminate threat information, raise user awareness and educate all on computing best practices.

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

The environment of Information Technology requires not only adequate resources to service layered and continually evolving hardware/software systems and communications but also demands IM investment in ensuring the right skill sets as possessed by its personnel and to attract and maintain these valuable skill sets within the County. This year, we are depending more than ever on outside consulting and technical assistance to safeguard county assets and operations - a trend that will continue into FY22.

ASD SPECIAL RECOGNITION

Ms. Shirley Huber was honored as we celebrated her life in December 2021, and will cherish her contributions to the County in honor of her coworkers and work family. Shirley's legacy will be remembered and honored for her 55 amazing years of dedication and service to the County.

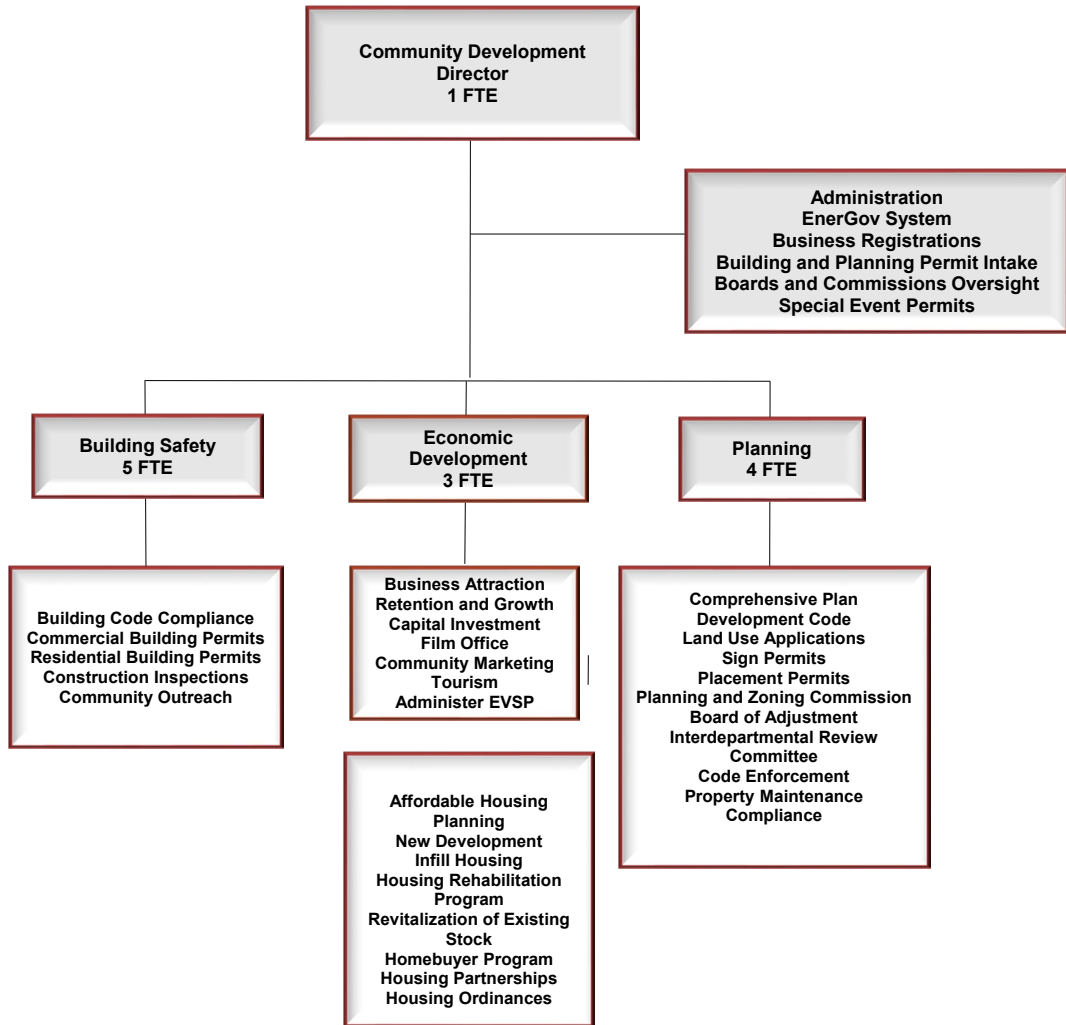


**Shirley Huber - County Service 1965-2020
In Loving Memory**

FY2023 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
1	1	ASD	IM	\$ 110,000	1 FTE - Technical Support Specialist	Needed to meet demands for increased A/V support as well as increased number of devices	Recurring	General
2	12	ASD	Procurement	\$ 60,000	Solicitation Management Software	Software to automate bid and contract management. Estimated initial setup costs	One Time	General
2	13	ASD	Procurement	\$ 30,000	Solicitation Management Software Annual Maintenance	Annual Maintenance of Above	Recurring	General
2	14	ASD	Procurement	\$ 150,000	1 FTE - Contract Manager	Position to address procurement volume increase, manage contracts, RFPs, and Legal/Dept/Procurement coordination.	Recurring	General
3	28	ASD	IM	\$ 100,000	1 FTE - Senior Office Specialist	Position will provide clerical, mail and IPRA support to the department.	Recurring	General

COMMUNITY DEVELOPMENT DEPARTMENT



COMMUNITY DEVELOPMENT DEPARTMENT

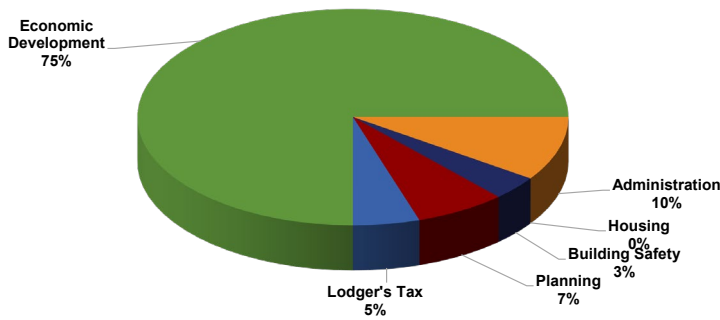
Department Description

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.

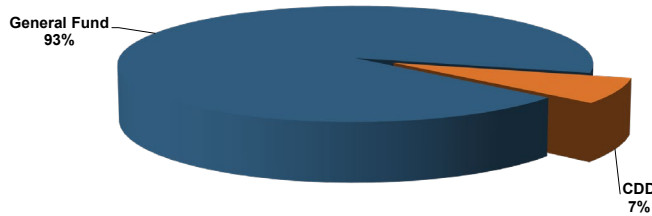
The Department's main goal is to provide consistent, timely, fair and solution-oriented land use planning, building permitting and inspection processes and housing policy and program development with the highest level of customer service in mind. Although many of the primary functions of the Community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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Administration	688,158	711,542	629,796	950,647	51%	995,905	5%
Housing	256,346	135,854	277,368	0	-100%	0	N/A
Building	458,896	537,194	714,443	355,556	-50%	372,302	5%
Planning	377,923	556,205	469,735	674,324	44%	706,358	5%
Lodger's Tax	290,631	493,038	404,560	493,953	22%	308,772	-37%
Economic Development	1,821,795	4,991,169	5,228,913	7,420,276	42%	5,376,421	-28%
Economic Development Capital Projects	483,917	4,700,000	3,500,000	6,500,000	86%	23,000,000	254%
	<u>4,377,666</u>	<u>12,125,002</u>	<u>11,224,815</u>	<u>16,394,756</u>	46%	<u>30,759,758</u>	88%
Expenditures by Type:							
Salaries	1,246,304	1,427,269	1,465,295	1,641,890	12%	1,719,441	5%
Benefits	467,235	548,823	580,502	653,247	13%	683,625	5%
Professional / contractual services	2,114,904	5,360,417	5,554,711	7,504,380	35%	5,258,596	-30%
Materials / supplies	17,062	31,785	33,985	38,285	13%	39,433	3%
Interfund charges-Other	38,148	37,424	53,322	43,954	-18%	45,273	3%
Fiscal charges	10,097	106,000	12,000	13,000	8%	13,390	3%
Capital Outlay	483,917	4,700,000	3,500,000	6,500,000	86%	23,000,000	254%
	<u>4,377,667</u>	<u>12,211,718</u>	<u>11,199,815</u>	<u>16,394,756</u>	46%	<u>30,759,758</u>	88%
Expenditures by Fund:							
General	2,292,301	4,360,930	4,446,505	4,967,053	12%	5,350,986	8%
Lodgers Tax	290,631	493,038	404,560	493,953	22%	308,772	-37%
Economic Development Fund	1,310,818	2,657,750	2,848,750	4,433,750	56%	2,100,000	-53%
Capital Improvement Projects	483,917	4,700,000	3,500,000	6,500,000	86%	23,000,000	254%
	<u>4,377,667</u>	<u>12,211,718</u>	<u>11,199,815</u>	<u>16,394,756</u>	46%	<u>30,759,758</u>	88%
FTE Summary:							
Regular (full & part time)	16.00	18.00	18.00	<u>19.00</u>	6%	<u>19.00</u>	0%
FTEs By Division:							
Administration	4.00	4.00	4.00	6.00	50%	6.00	0%
Housing	1.00	1.00	1.00	0.00	-100%	0.00	N/A
Building Safety	7.00	7.00	7.00	5.00	-29%	5.00	0%
Planning	4.00	4.00	4.00	4.00	0%	4.00	0%
Economic Development	2.00	2.00	2.00	4.00	0%	4.00	0%
	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>	<u>19.00</u>	6%	<u>19.00</u>	0%

CDD - ADMINISTRATION DIVISION

Administration Division Mission

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

Administration Division Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	451,559	469,755	406,568	588,035	45%	617,437	5%
Benefits	193,245	181,242	148,892	248,915	67%	261,361	5%
Professional / contractual services	9,375	20,164	27,564	77,564	181%	79,891	3%
Materials / supplies	6,938	7,248	11,660	7,660	-34%	7,889	3%
Interfund charges	16,944	17,886	23,112	15,473	-33%	15,937	3%
Fiscal charges	10,097	15,247	12,000	13,000	8%	13,390	3%
	<u>688,158</u>	<u>711,542</u>	<u>629,796</u>	<u>950,647</u>	51%	<u>995,905</u>	5%
FTE Summary:							
Regular (full & part time)	4.00	4.00	4.00	6.00*	-33%	6.00*	0%

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

Budget Overview

The FY2023 budget provides funding to enable the Community Development Administration to oversee and execute the priorities developed by the County Council related to Housing, Planning, Building and Code Enforcement.

Program Purpose

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

Significant Accomplishments for FY2021

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

CDD - HOUSING DIVISION

Mission

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

Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	* FY2023 Adopted Budget	% Variance FY2023vs FY2022	* FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	72,242	41,045	82,335	*	N/A	*	N/A
Benefits	26,436	20,892	40,738	*	N/A	*	N/A
Professional / contractual services	156,434	73,838	148,545	*	N/A	*	N/A
Materials / supplies	1,233	79	5,750	*	N/A	*	N/A
	<u>256,345</u>	<u>135,854</u>	<u>277,368</u>	<u>0</u>	-100%	<u>0</u>	N/A
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	<u>0.00</u>	-100%	<u>0.00</u>	N/A

* Housing and Economic Development are now combined beginning in FY23

Budget Overview

The FY2023 budget provides funding to enable the Housing Division to execute the priorities developed by the County Council, to promote the creation of a variety of housing options for all segments of the Los Alamos Community, including infill opportunities as appropriate; and to support development of affordable workforce housing.

Program Purpose

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

CDD - HOUSING DIVISION

Significant Accomplishments - FY2021

- North Mesa Housing Development Initiative: Recorded a Memorandum of Agreement (MOA) between the LA Public schools and Los Alamos County directing staff to form a working/stakeholder group to further study the development of approximately 29 acres of land. With committee members selected, the first meeting took place in March.
- Canyon Walk Affordable Rental Apartments: Completed 50% construction on 70 units of affordable housing through the Low-Income Housing Tax Credit (LIHTC) Program
- The Bluffs Affordable Rental Apartments: Commenced construction on 64 units of LIHTC age-restricted (55+) housing currently under development.
- Homebuyer Assistance Program: Oversaw administration of contract with Los Alamos Housing Partnership for the down-payment assistance program. A total of three (3) loans closed.
- Housing Rehabilitation Program: Oversaw administration of Los Alamos Housing Partnership contract resulting in the completion of five (5) home rehabilitation projects. The program goal is to assist up to twelve (12) households each year, however, completion delays due to worker shortages and COVID-19 occurred.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Projected	
Quality of Life	Housing	Support Development of Affordable Workforce Housing.	Homebuyer Assistance Program	Homes Purchased with County Down payment Loan	2	3	3	5
				First Time Homebuyers	2	3	3	5
				Average County Down payment Loan	\$20,440	\$22,867	\$25,000	\$25,000
				Average Household Contribution	\$3,500	\$5,296	\$6,000	\$6,000
				Households whose Monthly Housing Costs were Reduced with Home Purchase	4	3	3	5
	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Home Renewal Program	Homes Repaired or Improved	5	5	9	9	
			*Homes Received Energy Efficient Updates	5	2	4	4	
			*Homes Received General or Emergency Repair	2	3	5	5	
			Permit and Plan Review Fees Waived	\$4,675	\$177	\$1,379	\$14,000	
			Average County Project Loan	\$9,250	\$31,171	\$30,000	\$30,000	
*Funds Leveraged from External Sources to date for both programs: \$76,138								

- Few homebuyer applicants early FY2021 due to limited homes for sale available to income-qualifying HAP participants.
- Monthly mortgage payments for all 3 homebuyers were lower than their rent payments prior to home purchase.
- Energy efficient updates include items such as new boilers, furnaces, windows and/or insulation to meet Energy Code standards
- General repairs include improvements to bring home up to Codes and/or for accessibility and safety. Emergency repair includes broken furnaces and boilers, unsafe electrical wiring, and leaking roofs
- Funds from other government and non-profit organizations used towards project costs
- **Amounts in these measures have been miscalculated in previous years. Moving forward we will be implementing a more accurate to report this data.**

Housing Performance Measures Narrative and Analysis - FY2022

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

Market Rental and Ownership Units: Two vacant infill development sites commenced construction: The Hill Apartments for one hundred forty-nine (149) dwelling units on Trinity Drive and the Homes at North Community (formerly Black Hole) for forty-four (44) townhomes. A site plan was approved by the Planning & Zoning Commission for Mirador Mixed-Use containing fifty-seven (57) rental apartments.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	324,704	383,550	485,318	222,231	-54%	233,343	5%
Benefits	98,931	128,788	187,185	81,723	-56%	85,809	5%
Professional / contractual services	12,705	6,041	11,915	17,915	50%	18,452	3%
Materials / supplies	5,084	1,815	7,875	7,457	-5%	7,681	3%
Interfund charges	17,472	17,000	22,150	26,230	18%	27,017	3%
	<u>458,896</u>	<u>537,194</u>	<u>714,443</u>	<u>355,556</u>	-50%	<u>372,302</u>	5%
FTE Summary:							
Regular (full & part time)	7.00	7.00	7.00	5.00*	-29%	5.00*	0%

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

Budget Overview

The FY2022 budget provides funding to enable the Building Division to execute the priorities developed by the County Council, to simplify permit requirements and improve the overall development and building code processes to become easier to work with for all participants.

CDD - BUILDING SAFETY DIVISION

Program Purpose

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

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

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

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

Significant Accomplishments - FY2021

The Community Development Department continues to achieve its goal in regards to plan review times. Despite the impacts of COVID-19 we were able to keep residential plan reviews to 3 business days or less and commercial plan reviews to 5 business days or less. During the shutdown the Building inspectors were still performing building inspections in person or via skype everyday. We were able to allow contractors to continue working and projects continued to move forward. During FY2021 we reviewed and issued permits for two large development projects; the Hills Development and The Bluffs Development.

Performance Measures Narrative and Analysis

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



Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Projected
Quality Governance	Economic Vitality	Providing a Faster Turn around Time On Plan Review	Number of Commercial Permits Issued	138	65	80	77
	Commercial/Residential	Simplify the Permit Requirements and Improve Overall Process.	# of Residential Permits Issued	796	847	685	800
			# of Inspections	2357	2807	1950	2300
			# of Inspections Per Inspector	1179	1403	975	1150
			Commercial Valuation	\$64,258,890	\$66,816,828	4414703	\$22,000,000
			Residential Valuation	\$23,228,959	\$23,901,773	18000000	\$23,000,000
			# of Certificates of Occupancy Commercial	12	0	5	10
Quality of Life	Property Maintenance	Compliance Without Notice of Violation	# of Certificates of Occupancy Residential	33	29	10	12
			# of Code Courtesy Letters	1026	502	564	600
			# of Notice Of Violations	68	39	45	50
			% of Total Cases Inspector Generated	95%	80%	82%	80%
			% of Total Cases Complaint Generated	5%	20%	18%	20%
			# of Court Cases	4	4	0	0

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	261,686	240,728	297,247	430,930	45%	452,477	5%
Benefits	108,329	92,374	137,292	159,280	16%	167,244	5%
Professional / contractual services	6,184	220,071	31,496	79,196	151%	81,572	3%
Materials / supplies	1,724	3,032	3,700	4,918	33%	5,066	3%
	377,923	556,205	469,735	674,324	44%	706,358	5%
FTE Summary:							
Regular (full & part time)	4.00	4.00	4.00	4.00	0%	4.00	0%

Budget Overview

The FY2023 budget provides funding to enable the Planning Division to oversee and execute the priorities developed by the County Council.

CDD - PLANNING DIVISION

Program Purpose

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

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

Significant Accomplishments - FY2021

Developing the Planning Division Team: .The Planning Division added two (2) new team members (of a total of four FTE's) and made efforts to coalesce as a team, learning existing processes and procedures, as well as making various improvements such as designating a single point of contact for complex projects to assist in transitioning from early project development through the entire planning and building permit processes. In addition, each member of the Planning Division acts as a case manager, managing cases through the planning process; coordinating with the applicant, IDRC, writing staff reports, and presenting the case to the BOA and/or Planning & Zoning Commission. This has allowed the division to manage an increase in development applications, ensure quality customer service, and build team member skills and experience.

Communication and Process Improvements: Staff has created a new template for staff reports in order to streamline the report, improve flow, and better organize the key criteria for review. On-line training on the roles and responsibilities of Planning and Zoning Commissioners was arranged by staff and made available to all County Planning and Zoning Commissioners.

Special Projects: Staff worked with a consultant firm to assist in the preparation of the Los Alamos Downtown Master Plan and teh White Rock Town Center Master Plan, and staff worked with the same consultant firm on an update to the County's Chapter 16 Development Code. Staff prepared an ordinance for text amendments to the Development Code regarding cannabis cultivation and manufacturing uses within the County. Staff prepared an ordinance for text amendments to the Development Code regarding cannabis retail uses and Home Occupations regarding cannabis uses within the County.

Priority	Strategic Focus Area	Goal	Categories	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Projection	
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Total Planning Cases Reviewed	14	32	28	30
				Total Housing Units Approved via site plan/subdivision review	262	112	80	200
				Number of pre-application meetings	22	10	10	12
				Number of IDRC reviews coordinated	18	12	10	10
				Planning & Zoning Commission Hearings	13	13	15	16
				BOA Hearings	5	5	3	4
				Planning Presentations to County Council	2	8	12	6
				Planning & Zoning Commission Trainings	2	1	2	4
				Case load per FTE	7	10	9	10
			Special Projects	* Studies, Code Updates, Comp Plan Updates, etc.	5	1	4	2
General Permit Related	** Total Permits Reviewed	540	414	350	400			

N/A: New measure criteria for FY22

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

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

CDD - PLANNING DIVISION

Performance Measures Narrative and Analysis

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

Land Use Applications

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

Special Projects

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

General Permit Review Related

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

CDD - ECONOMIC DEVELOPMENT

Mission

The mission of the Economic Development Division is to promote the County of Los Alamos as a welcoming business friendly community that supports high-quality business growth and new capital investment that will further advance our ability to attract and expand current businesses and facilitate the development of a mix of housing choices, thereby achieving a healthy local economic balance and enhancing the quality of life and for all residents and businesses. Note: In FY2021, Council moved the Economic Development programs and employees from the County Manager's Office to the Community Development Department.

Economic Development - General & CIP Funds

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	* FY2023 Adopted Budget	% Variance FY2023vs FY2022	* FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	136,112	79,670	193,827	400,694	107%	416,184	4%
Benefits	40,294	18,901	66,395	163,329	146%	169,211	4%
Professional / contractual services	332,488	584,000	619,941	2,404,253	288%	2,672,228	11%
Materials / supplies	2,083	5,000	5,000	18,250	265%	18,798	3%
Econ Dev Housing & Improvements	483,917	1,500,000	1,545,000	6,500,000	321%	23,000,000	254%
	<u>994,894</u>	<u>2,333,419</u>	<u>2,430,163</u>	<u>9,486,526</u>	290%	<u>26,276,421</u>	177%
FTE Summary:							
Regular (full & part time)	2.00	2.00	2.00	<u>3.00</u>	50%	<u>3.00</u>	0%

* Housing and Economic Development combined beginning in FY23

Economic Development Fund Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Economic Development Programs	4,363	9,113	0	50,000	N/A	100,000	100%
Infrastructure and Housing	0	0	2,348,750	2,383,750	1%	0	N/A
Downtown Redevelopment	46,541	0	0	0	N/A	0	N/A
Local Econ Dev Loans/Grants	0	0	100,000	400,000	300%	400,000	0%
Grants to LAPS	452,579	1,000,000	0	1,200,000	N/A	1,200,000	0%
Housing Rehabilitation	99,532	279,232	200,000	200,000	0%	200,000	0%
Down Payment Assistance	107,900	136,600	200,000	200,000	0%	200,000	0%
	<u>710,915</u>	<u>1,424,945</u>	<u>2,848,750</u>	<u>4,433,750</u>	56%	<u>2,100,000</u>	-53%

Lodgers Tax Fund Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Professional / contractual services	286,899	490,500	396,500	491,702	24%	306,453	-38%
Interfund charges	3,732	2,538	8,060	2,251	-72%	2,319	3%
	<u>290,631</u>	<u>493,038</u>	<u>404,560</u>	<u>493,953</u>	22%	<u>308,772</u>	-37%

Budget Overview

The 2023 Economic Development budget will enable the County to work on current ED priorities and also allow for an expansion of local business recruitment and retention efforts.

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; and
3. Support economic diversification of Los Alamos County in the following markets: tourism, new retail, and increased housing units;
4. Support and retail LANL as the area's best wealth producing employer.



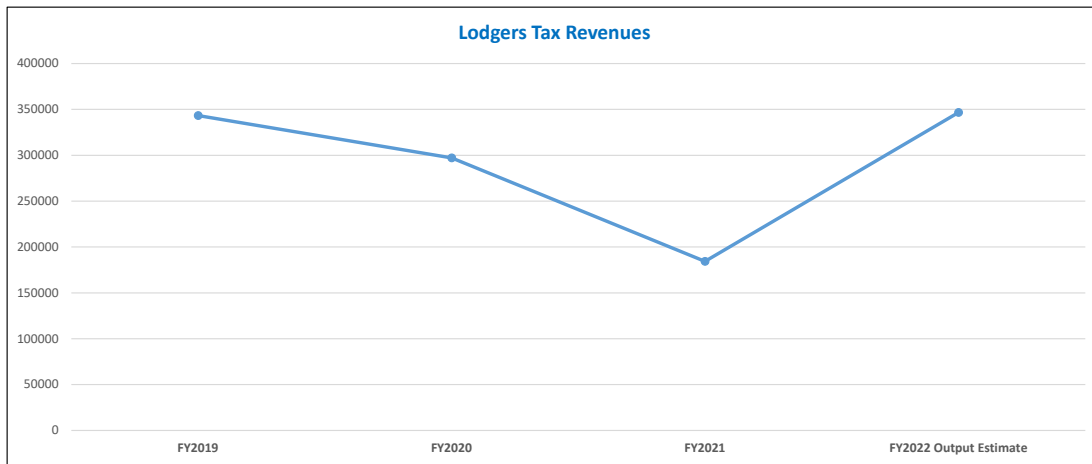
Significant Accomplishments - FY2021

- Restored relations and project coordination efforts with LANL regarding housing, talent recruitment and retention, transit, hospitality and joint regional advocacy programs.
- With the support of Council and collaboration with the Finance Department, developed and implemented a comprehensive set of economic development and business assistance programs utilizing ARPA funding and existing State and Local programming.
- Assisted and advised County Council of potential land acquisition and dispositions activities supporting housing and downtown development activities in downtown Los Alamos and White Rock.
- Provided outreach activities and managed relationships with property owners, commercial realtors and the development community in support of attracting housing and downtown development activities in downtown Los Alamos and White Rock.
- Initiated consultant services to evaluate and develop short-term rental policies and codes.
- In partnership with the Los Alamos Public Schools, initiated consultant services to determine the economic feasibility of the proposed North Mesa Housing Development.
- Continued to support and expand the County's Home Renewal and Homebuyer Assistance Programs, with the assistance of the Los Alamos Housing Partnership.
- Negotiated and entered into a 7-year services agreement with the Regional Development Corporation and assisted the organization in the planned update of the Regional Economic Development Strategic Plan.
- Negotiated and entered into a new 7-year services agreement with the Los Alamos Commerce & Development Corporation for visitor center management, customer service training and visitor publication distribution.
- Attracted and supported film industry activities here in Los Alamos County, including Christopher Nolan's "Oppenheimer" movie, and various other films featuring local landscapes and locations.

CDD - ECONOMIC DEVELOPMENT DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base	General Fund Gross Receipts Tax	\$54,944,809	\$49,837,384	\$ 55,574,109	\$ 60,000,000
			LA County Population	19,101	19,419	20,131	20,800
		Market and Brand Los Alamos as a Scenic Destination Featuring Recreation, Science, History.	Lodgers Tax Revenues	\$336,790	\$285,367	\$188,305	\$347,931
			Visitors to all LA Area Attractions	455,191	306,185	231,565	408,301



Performance Measures Narrative and Analysis

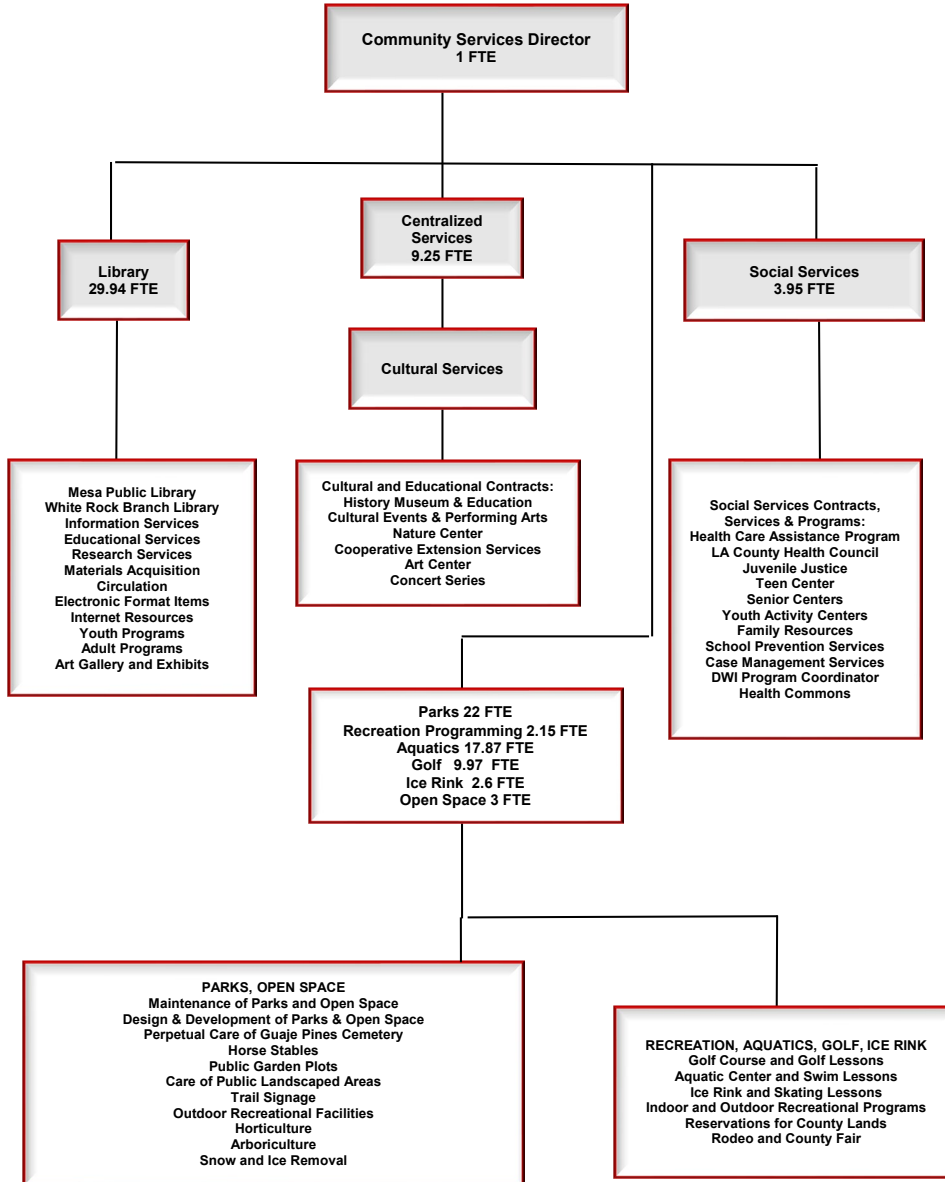
Visitation numbers are collected monthly by the County's visitor center operations and management services contractor (Los Alamos Commerce and Development Corporation dba Discover Los Alamos) from the following attractions: Bandelier National Monument, the Bradbury Science Museum, the Los Alamos History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

With the easing of health restrictions in June 2021, visitation in the first six months of FY2022 (July-December) exceeded all of FY2021 by more than 3% and is trending towards pre-pandemic levels through the high tourist season (mid-May through mid-October).

FY2023 Budget Options - Community Development

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
2	15	CDD	ED	\$ 150,000	1 FTE - Business Assistance Coordinator	Position to provide greater level of business assistance and focus on business retention and recruitment.	Recurring	General
2	16	CDD	ED	\$ 75,000	On-Call Development Design Services	Design services in support of economic development projects and initiatives.	Recurring	General
2	17	CDD	ED	\$ 50,000	Cowork and Maker Space	Contractual support for Cowork and Maker Spaces	Recurring	General

COMMUNITY SERVICES DEPARTMENT



COMMUNITY SERVICES DEPARTMENT

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

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

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

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

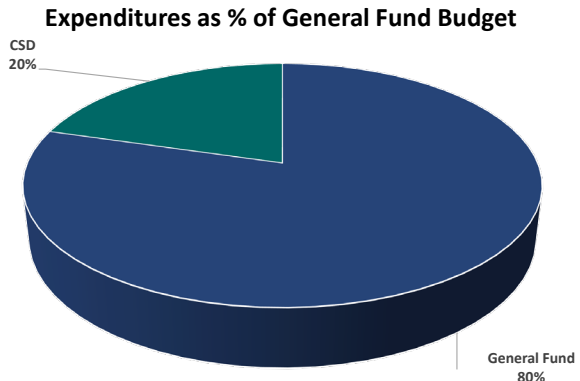
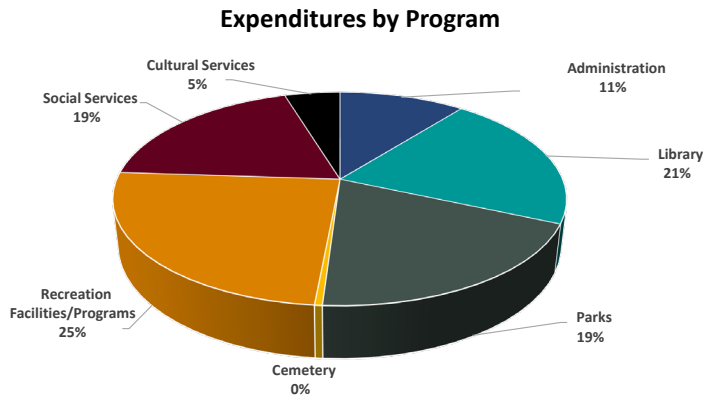
The **Social Services Division** provides programs in parent education; family development; after school activities and prevention programs for children and teens; school-based intervention activities; DWI grant planning including treatment and prevention; and home-based care for frail and older adults.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

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

Department Mission

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

Department Summary



COMMUNITY SERVICES DEPARTMENT

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Centralized Services	708,166	685,385	1,370,295	1,611,029	18%	1,417,808	-12%
Library	2,211,462	2,314,574	2,687,032	2,999,049	12%	3,051,430	2%
Parks	4,427,642	7,634,487	3,530,193	17,284,512	390%	14,204,037	-18%
Cemetery	37,800	27,149	59,200	59,200	0%	60,976	3%
Open Space	161,272	190,040	310,395	516,173	66%	453,706	-12%
Aquatic Center	1,075,155	1,090,641	1,579,505	1,680,002	6%	1,754,028	4%
Golf	1,042,045	1,081,568	1,059,252	1,174,752	11%	1,222,861	4%
Rink	137,279	119,599	119,735	210,226	76%	219,450	4%
Recreation Programming	477,071	342,480	382,362	345,190	-10%	358,438	4%
Social Services	4,809,188	4,883,590	5,678,193	6,478,705	14%	6,159,194	-5%
Cultural Services	500,143	600,152	604,533	618,992	2%	637,562	3%
	<u>15,587,223</u>	<u>18,969,665</u>	<u>17,380,695</u>	<u>32,977,830</u>	90%	<u>29,539,490</u>	-10%
Expenditures by Fund:							
General	10,457,991	10,609,514	13,629,517	14,386,324	6%	14,537,695	1%
Health Care Assistance	2,637,623	2,637,623	2,637,623	3,257,144	23%	3,357,248	3%
State Grants-DWI Fund	78,312	78,312	78,312	128,700	64%	128,700	0%
Community Health Council	0	0	0	9,461	N/A	9,461	0%
Capital Improvement Fund	2,413,054	5,643,973	1,035,000	15,190,000	1368%	11,500,000	-24%
Aquatic Center Gift Sub-Fund	243	243	243	3,000	1135%	3,090	3%
Library Gift Sub-Fund	0	0	0	3,200	N/A	3,296	3%
	<u>15,587,223</u>	<u>18,969,665</u>	<u>17,380,695</u>	<u>32,977,829</u>	90%	<u>29,539,490</u>	-10%
FTE Summary:							
Regular (full & part time)	78.20	82.45	86.45	86.45	0%	86.45	0%
Limited Term	0.00	0.00	0.00	0.75	N/A	0.75	0%
Casual, Student & Temp.	14.53	14.53	14.53	14.53	0%	14.53	0%
	<u>92.73</u>	<u>96.98</u>	<u>100.98</u>	<u>101.73</u>	1%	<u>101.73</u>	0%
FTEs By Program:							
Library	28.94	29.94	29.94	32.44	8%	32.44	0%
Parks	22.28	25.28	25.28	25.00	-1%	25.00	0%
Recreation	31.81	31.81	32.31	32.59	1%	32.59	0%
Social Services	2.95	3.20	3.20	3.95	23%	3.95	0%
Administration	6.75	6.75	10.25	11.25	10%	11.25	0%
	<u>92.73</u>	<u>96.98</u>	<u>100.98</u>	<u>105.23</u>	4%	<u>105.23</u>	0%

Budget Overview

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

COMMUNITY SERVICES DEPARTMENT - CENTRALIZED SERVICES

Centralized Services Division Description

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

Centralized Services Division Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	476,915	473,605	786,588	835,036	6%	874,604	5%
Benefits	175,397	170,511	296,444	339,753	15%	355,055	5%
Professional / contractual services	31,202	16,941	257,157	158,294	-38%	159,364	1%
Materials / supplies	18,640	12,911	20,750	21,550	4%	22,197	3%
Interfund charges	6,012	11,417	9,356	6,396	-32%	6,588	3%
Capital Outlay	0	0	0	250,000	N/A	0	-100%
	<u>708,166</u>	<u>685,385</u>	<u>1,370,295</u>	<u>1,611,029</u>	18%	<u>1,417,808</u>	-12%
FTE Summary:							
Regular (full & part time)	6.75	6.75	10.25	<u>11.25</u>	10%	<u>11.25</u>	0%

Budget Overview

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



COMMUNITY SERVICES DEPARTMENT - LIBRARY

Library Division Mission

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

Library Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Proposed Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:							
General	2,211,462	2,314,574	2,683,832	2,995,849	12%	3,048,134	2%
Library Gift Fund	0	0	3,200	3,200	0%	3,296	3%
	<u>2,211,462</u>	<u>2,314,574</u>	<u>2,687,032</u>	<u>2,999,049</u>	12%	<u>3,051,430</u>	2%
Expenditures by Type:							
Salaries	1,274,353	1,331,411	1,571,117	1,765,835	12%	1,795,294	2%
Benefits	419,501	465,714	587,123	695,857	19%	703,000	1%
Professional / contractual services	117,884	124,413	150,739	153,605	2%	157,872	3%
Materials / supplies	318,617	356,834	326,370	352,876	8%	363,462	3%
Interfund charges	32,004	36,202	38,683	30,876	-20%	31,802	3%
Capital Outlay	49,104	0	13,000	0	-100%	0	N/A
	<u>2,211,462</u>	<u>2,314,574</u>	<u>2,687,032</u>	<u>2,999,049</u>	12%	<u>3,051,430</u>	2%
FTE Summary:							
Regular (full & part time)	25.00	26.00	26.00	28.50	10%	28.50	0%
Casual & Temp.	3.94	3.94	3.94	3.94	0%	3.94	0%
	<u>28.94</u>	<u>29.94</u>	<u>29.94</u>	<u>32.44</u>	8%	<u>32.44</u>	0%

Budget Overview

The budget reflects the continued need to provide high quality programs, services, technology, and collections to the community. Budgetary challenges include increasing demands for digital resources and the rising cost of digital and print materials. Key initiatives for the upcoming year include: continuing to develop and increase community engagement capacity; upgrading library technology to provide mainstream and emerging technologies to community members that promote access, equity and address the digital divide; identifying community needs and developing library strategic plan.

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.



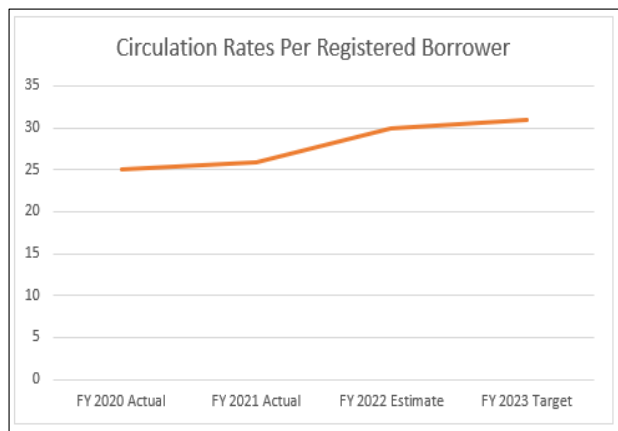
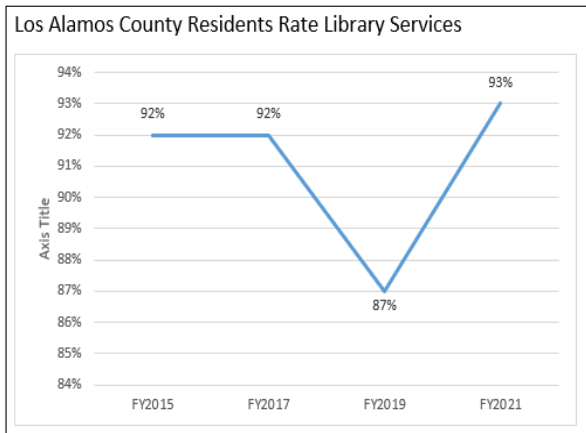
Significant Accomplishments - FY2021

- Executed new ILS contract with SirsiDynix. The contract includes additional software capabilities, training and support which positively impacts user experience.
 - * Implemented new kids catalog
 - * Added new readers advisory features to the library catalog read-alikes, ratings and reviews, and related content
 - * Implemented use of analytics software for better reporting capabilities
 - Replaced outdated self-check computers and RFID gates.
 - Added ebooks in languages other than English and increased the number of online magazine titles available to library users.
 - Instituted an Accessibility Advisory Group as a cross-team initiative and completed an accessibility survey of both the WR and MPL libraries.
 - Three library staff attended community engagement training through the Harwood Institute for Public Innovation and led a series of community conversations in Los Alamos.
 - Cover to Cover program doubled participation numbers to 108 active readers for grades 3-6.
 - Continued to adapt library services and operations during COVID-19:
 - * Increased access to digital content
 - * Increased staff training and professional development
 - * Adapted adult and children's SRP programs for online environment
 - * Continued to provide library curbside service
 - * Developed and delivered a wide range of virtual and outdoor programming for children and adults
 - * Provided reader's advisory and other educational supports to parents, students and teachers
 - * Adult Services staff worked through a Hoopla and OverDrive mini "boot camp" curriculum to improve service for the libraries' digital platforms
 - * The library system delivered 221 synchronous programs (in-person and virtual combined) with a total attendance of 2,560.
- The library delivered 55 asynchronous programs with total views of 1,817.
- * Electronic resource use increased 14.9% over FY2020
 - * Revised the library's Collection Development Plan and submitted it to the New Mexico State Library.

CSD - LIBRARY PROGRAM

Performance Measures

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



Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Library Visits	189,814	22,886	168,224	190,000
			Circulation Rate per Registered Borrower	25	25.9	30	31

Performance Measures Narrative and Analysis

Both libraries were completely closed to the public from March 16, 2020, through September 8, 2020, when computer use by reservation began. Patrons were unable to check out any physical items from March 16, 2020, until June 15, 2020, when curbside service began. Due to COVID restrictions the library system was completely closed to the public for 12 weeks in FY2021. Occupancy and open hours were greatly restricted throughout FY 2021.



COMMUNITY SERVICES DEPARTMENT - PARKS AND OPEN SPACE

Parks Program Mission

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

Open Space & Trails Mission

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

Program Budgets

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Parks	2,014,588	2,039,899	2,495,193	2,594,512	4%	2,704,037	4%
Open Space	161,272	190,040	310,395	516,173	66%	453,706	-12%
Small Capital Maint Proj-CIP	110,895	202,948	285,000	690,000	142%	500,000	-28%
Capital Improvement Projects - CIP	2,228,311	5,391,640	750,000	14,000,000	1767%	11,000,000	-21%
Art in Public Places - CIP	73,848	49,385	0	0	N/A	0	N/A
Cemetery	37,800	27,149	59,200	59,200	0%	60,976	3%
	<u>4,626,714</u>	<u>7,901,061</u>	<u>3,899,788</u>	<u>17,859,885</u>	358%	<u>14,718,719</u>	-18%
Expenditures by Fund:							
General	2,213,660	2,257,088	2,864,788	3,169,885	11%	3,218,719	2%
Capital Improvement Fund	2,413,054	5,643,973	1,035,000	14,690,000	1319%	11,500,000	-22%
	<u>4,626,714</u>	<u>7,901,061</u>	<u>3,899,788</u>	<u>17,859,885</u>	358%	<u>14,718,719</u>	-18%
Expenditures by Type:							
Salaries	888,642	991,242	1,240,798	1,234,363	-1%	1,296,081	5%
Benefits	394,678	389,002	526,507	557,749	6%	585,636	5%
Professional / contractual services	143,402	61,149	142,500	306,229	115%	234,812	-23%
Materials / supplies	118,904	174,065	214,607	237,400	11%	243,022	2%
Interfund charges	664,236	637,473	730,276	832,044	14%	857,005	3%
Capital outlay	2,413,054	5,643,973	1,043,000	14,690,000	1308%	11,500,000	-22%
Fiscal charges	3,799	4,156	2,100	2,100	0%	2,163	3%
	<u>4,626,714</u>	<u>7,901,061</u>	<u>3,899,788</u>	<u>17,859,885</u>	358%	<u>14,718,719</u>	-18%
FTE Summary:							
Regular (full & part time)	20.00	23.00	23.00	23.00	0%	23.00	0%
Casual, Student,& Temp.	2.28	2.28	2.28	2.00	-12%	2.00	0%
	<u>22.28</u>	<u>25.28</u>	<u>25.28</u>	<u>25.00</u>	-1%	<u>25.00</u>	0%

Parks Budget Overview

The Parks maintenance budget accomplishes a level of service that will continue to provide a high quality parks system focused on safety, usability and continual improvement. Budget funds support new playgrounds, upgrade arena lighting and tennis courts, and ensure the community and all the user groups have the ability to use facilities with recreational areas we have to offer. With COVID 19 Parks ensure that all green spaces, outdoor sports areas, playgrounds stayed open and available to the public.

Open Space Budget Overview

The Open Space budget accomplishes a level of service that provides a high-quality trail system focused on safety, usability, and continuous improvement. The Open Space Division continues to increase efficiencies and the amount of work that can be accomplished after the late FY2020 addition of a trail builder FTE and the large equipment purchases made in FY2021 and FY2022. Erosion control along trailheads became a priority after the monsoon rains, our E50 excavator was an important tool to improve our trailheads. Dead, hazard, and invasive tree removal is an important management tool that reduces the risk of fire and allows native vegetation to grow without competition. Other priorities include mesa and canyon area restorations and, as always, safety. Over the last year Open Space has experienced a high number of wild/feral cattle entering Open Space, a contractor was hired and went to work which resulted in over 50 head of cattle be caught and removed. We will continue to coordinate with YMCA Youth Conservation Corps. and other volunteers to improve overall safety and the quality of the trails system.

CSD - PARKS AND OPEN SPACE

Program Purpose

For both the Parks Division and the Open Space Division, the purpose is to provide maintenance, design, and development of trails, open space and outdoor recreational facilities, including the perpetual care of Guaje Pines Cemetery, horse stables, public gardens, public landscaped areas, and more, so the public may have a safe and enjoyable outdoor recreational experience.



Significant Accomplishments - FY2021

Parks Maintenance Division

- New trailhead kiosks and trailhead maps were installed along major trailheads.
- 15 more trail signs were installed and trail rating difficult stickers were added to trail signs.
- The Parks Division stayed working through the COVID-19 Pandemic and made sure the public had access to all the amenities Parks Division offers.



Parks installed plaque at Teen center Lumi-speres 1, 2 and 3 Asymmetric bench.



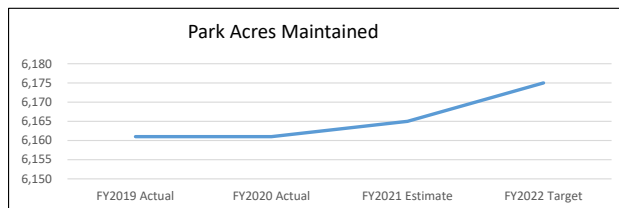
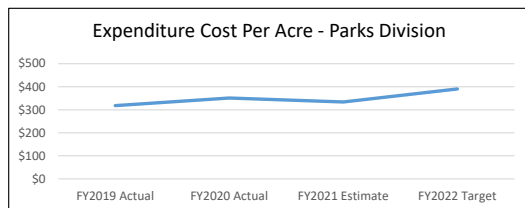
Parks crew create rock scaping landscaping around Multiverse area at Ashley Pond.

Open Space Division

- Over the last year Open Space's contractor Busted Spur Cattle Company has removed 55 head of wild/feral cattle in Los Alamos County. Los Alamos County has been collaborating with LANL, San Ildefonso Pueblo and the USFS to resolve this issue.
- In coordination with LANL, NISA and NPS Open space installed 5 imperative signs along Kwage Mesa trail explaining the history of the land and Manhattan project.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Acres Maintained	6165	6175	6175
			Total Expenditures per Acre	\$351	\$339	\$314



CSD - PARKS AND OPEN SPACE

Performance Measures Narrative and Analysis

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



*Parks crew started demolition of Pine Street tot lot and had AK sales install new play structure.

* Parks contracted Rover Park new play structure and completed by Playcraft systems.

*Parks crew resurfaced North Mesa tennis court into a multi-use courts for tennis and pickle ball.

*Parks contracted North Mesa Brewer Area Lighting project. New led lighting system of rodeo arena by BIXBY Electric.

*Parks staff install new uprights poles for Ashley pond Stage .

*Parks crew completed North Mesa Picnic grounds asphalt milling's project . Using recycled milling to cover the roads inside the picnic area.

COMMUNITY SERVICES DEPARTMENT - RECREATION FACILITIES & PROGRAMS

Recreation Program Description

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

Recreation Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Sub-Program:							
Aquatic Center	1,075,155	1,090,641	1,579,505	1,680,002	6%	1,754,028	4%
Golf	1,042,045	1,081,568	1,059,252	1,174,752	11%	1,222,861	4%
Rink	137,279	119,599	119,735	210,226	76%	219,450	4%
Recreation Programming	477,071	342,480	382,362	345,190	-10%	358,438	4%
	<u>2,731,550</u>	<u>3,119,504</u>	<u>3,140,854</u>	<u>3,410,170</u>	9%	<u>3,554,777</u>	4%
Expenditures by Fund:							
General	2,731,307	3,116,504	3,152,854	3,407,170	8%	3,551,687	4%
Aquatic Center Gift Fund	243	272	3,000	3,000	0%	3,090	3%
	<u>2,731,550</u>	<u>3,119,504</u>	<u>3,155,854</u>	<u>3,410,170</u>	8%	<u>3,554,777</u>	4%
Expenditures by Type:							
Salaries	1,369,598	1,467,709	1,408,834	1,533,856	9%	1,610,549	5%
Benefits	462,359	533,752	555,780	581,310	5%	610,376	5%
Professional / contractual services	213,780	254,404	249,443	344,367	38%	354,698	3%
Materials / supplies	228,192	274,861	315,777	301,465	-5%	310,509	3%
Interfund charges	442,245	556,270	594,960	629,111	6%	647,984	3%
Capital Outlay	0	15,000	15,000	0	-100%	0	N/A
Fiscal Charges	15,377	17,600	19,060	20,060	5%	20,662	3%
	<u>2,731,551</u>	<u>3,101,904</u>	<u>3,158,854</u>	<u>3,410,170</u>	8%	<u>3,554,777</u>	4%
FTE Summary:							
Regular (full & part time)	23.50	23.50	24.00	24.00	0%	24.00	0%
Casual, Student, & Temp.	8.31	8.31	8.31	8.59	3%	8.59	0%
	<u>31.81</u>	<u>31.81</u>	<u>32.31</u>	<u>32.59</u>	1%	<u>32.59</u>	0%

Budget Overview

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

CSD - RECREATION FACILITIES & PROGRAMS

Program Purpose

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

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



Significant Accomplishments - FY2021

- Average rounds with a golf cart in 2021 were up 91 percent over the 2017-2019 average.
- The Golf Course now has an automatic range ball dispenser and a handicap-compliant golf cart and has upgraded the fiber optic system to help the course superintendent monitor how the course is performing and what areas may need more or less water, etc.
- Los Alamos Head Golf Professional Michael Phillips received the Top 50 Kids Coach Award from U.S. Kids Golf for the third time. He was initially honored with the award in 2018. The award recognizes coaches who excel in player development, fostering positive environments, and utilizing available resources in advancing students. He has achieved a Master Youth Golf Coach designation from that organization.
- Ice Rink Staff was able to keep the Ice Rink open for regular operating hours during the COVID pandemic and still successfully host groups, tournaments and events for the community for both this past Summer and Winter with little to no interruptions due to the pandemic.
- The rink was able to host the New Mexico Ice Wolves and was successful in its bid to add the Los Alamos Ice Rink to the 2022-2023 Regular Season game schedule.
- Despite limited summer staff and restrictions due to the pandemic, Recreation staff was still able to host most of the long-established summer events in person, with a few options offered virtually.



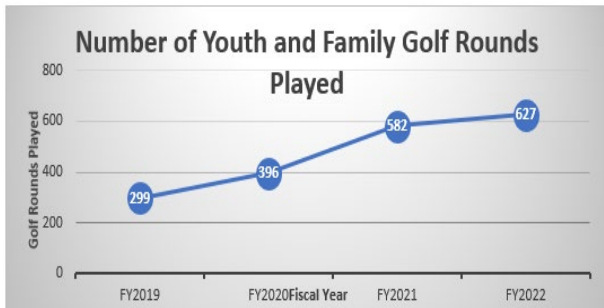
Groundbreaking of the Leisure Lagoon began in February 2021, an exciting new adventure coming soon to Los Alamos.

CSD - RECREATION FACILITIES & PROGRAMS

CSD - RECREATION FACILITIES & PROGRAMS

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Est.	FY2022 Est.	FY2023 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Youth and Family Golf Rounds Played	299	396	582	600	627
			Number of patrons for aquatic purposes*		54,739	27,493	72,000	203,000
			Percent of ice time scheduled for youth hockey	45%	50%	80%	50%	50%
			Percent of ice time scheduled for general public use	55%	50%	20%	50%	50%
			Number of large special events/tournaments that are held by CSD in Los Alamos*			0	37	45



Freedom Elliott • Los Alamos, The Good, The Bad and The Ugly!
 The GREAT!
 I just want to thank Los Alamos for the unwavering support we at Elk Ridge received from the community. Y'all offered your homes to strangers, donated water and water containers and the American Legion and PVW went out of their way to affiliate this... **Los Alamos County, you were in a tough spot, hands legally tied, but you not only donated supplies, you opened the Aquatic Center's doors and contribution to other showers to our residents!** Los Alamos you helped share the HELL out of our story and it ended up with an amazing and diligent write up (and follow up) from the LA Reporter, reports from the LA daily post, and a live segment on KRQE 13. I was born and raised in Los Alamos. I moved back here to raise my children because I love this town so much. When push comes to shove our town is dependable, supportive, and always shows up when needed. Thank you. From the bottom of our hearts we at Elk Ridge thank you. We also want to thank our one maintenance worker (for the entire 170+ lots) Anna, as well as the volunteers from the community and our out sourced maintenance man for spending endless hours trying to fix the issue with the non-existent support of upper management. We are grateful.



Activities are beginning to return as Pandemic restrictions are lifted. Recreational swimming, Fitness and Therapeutic Classes along with private swimming lessons are back in the water again. A lot of happy faces have been returned to the pool.

Lifeguard training social distancing style continues through the pandemic.

Performance Measures Narrative and Analysis

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

COMMUNITY SERVICES DEPARTMENT - SOCIAL SERVICES

Social Services Division Description

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

Social Services Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:							
General	2,093,253	2,038,052	2,468,571	2,583,400	5%	2,663,785	3%
State Grants-DWI Fund	78,312	68,230	95,500	128,700	35%	128,700	0%
Health Care Assistance	2,637,623	2,777,308	3,114,122	3,257,144	5%	3,357,248	3%
County Health Council	0	0	0	9,461	N/A	9,461	0%
	<u>4,809,188</u>	<u>4,883,590</u>	<u>5,678,193</u>	<u>5,978,705</u>	5%	<u>6,159,194</u>	3%
Expenditures by Type:							
Salaries	194,856	210,092	218,364	230,281	5%	241,795	5%
Benefits	76,761	71,420	78,939	76,669	-3%	80,503	5%
Professional / contractual services	4,434,816	4,518,652	5,269,397	5,550,879	5%	5,712,678	3%
Materials / supplies	31,068	23,192	30,112	39,573	31%	40,477	2%
Interfund charges	71,688	60,235	81,381	81,303	0%	83,742	3%
	<u>4,809,189</u>	<u>4,883,591</u>	<u>5,678,193</u>	<u>5,978,705</u>	5%	<u>6,159,195</u>	3%
FTE Summary:							
Regular (full & part time)	2.95	3.20	3.20	3.20	0%	3.20	0%
Limited Term	0.00	0.00	0.00	0.75	N/A	0.75	0%
	<u>2.95</u>	<u>3.20</u>	<u>3.20</u>	<u>3.95</u>		<u>3.95</u>	

Budget Description

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

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

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

Budget Overview

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

COMMUNITY SERVICES DEPARTMENT - SOCIAL SERVICES

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

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

In-kind amounts (which are not entirely located in this department/division) include County costs for building maintenance, utilities, use of premises, some limited custodial, etc. Estimates are based on actual FY2020 expenses incurred in support of the programs.

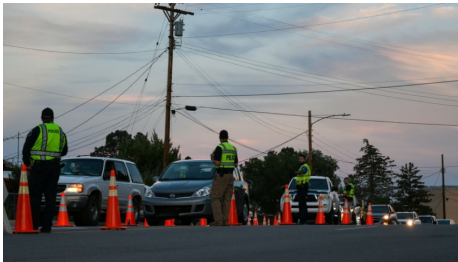
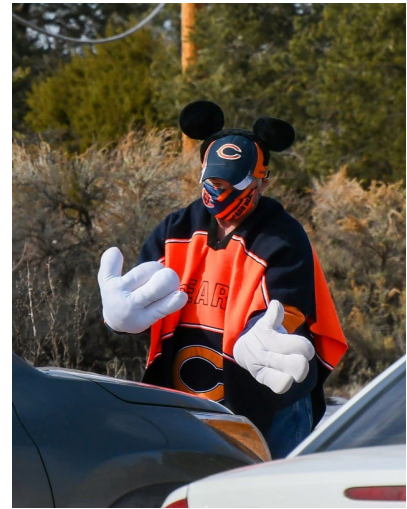
Social Services Programs	FY21 ACTUAL	FY22 Adopted Budget	FY23 Estimated Direct Costs	FY23 Estimated In-Kind Costs	FY23 Estimated Total Costs
Senior Center Services	\$325,312.03	\$481,881.00	\$496,367.00	\$686,000.00	\$1,182,367.00
Teen Center Operations	\$313,222.22	\$363,041.00	\$363,041.00	\$241,000.00	\$604,041.00
Youth Activity Centers	\$254,730.89	\$273,492.00	\$295,408.00	\$154,000.00	\$449,408.00
Family & Parent Ed. (Promo/Peven)	\$132,859.96	\$102,566.42	\$103,000.00	N/A	\$103,000.00
Family & Parent Ed. (Interv/Treat)	\$36,883.54	\$128,125.50	\$130,000.00	N/A	\$130,000.00
Health Commons	\$194,662.77	\$210,952.98	\$214,000.63	\$64,000.63	\$278,001.26
LAPS Prevention Spec.	\$118,410.93	\$129,000.00	\$129,000.00	N/A	\$129,000.00
Juvenile Justice	\$378,797.74	\$311,556.50	\$320,073.10	N/A	\$320,073.10
Early Intervention	\$49,043.00	\$49,900.00	\$49,900.00	N/A	\$49,900.00
LA Cares	\$11,952.00	\$11,952.00	N/A	\$11,952.00	\$3,888.00
Home-Based Senior Services	\$49,389.97	\$55,441.00	\$55,441.00	N/A	\$55,441.00
TOTAL	\$1,865,265.05	\$2,117,908.40	\$2,156,230.73	\$1,156,952.63	\$3,305,119.36

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

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 - FY2021

- The Social Services Department hosted a Summer intern program in 2021, the duration was 6 weeks and employed 18 students. Nine departments including the following Divisions participated in the summer internship program: Community Services, Human Resources, County Administration, Procurement, Materials Management, Information Management, Records Management, Economic Development, Library, Recreation, Dispatch, Engineering and Project Management, Utilities Administration and Finance and Engineering
- Social Services Division staff celebrated the grand opening of their new office location in October 2021.
- Staff facilitated the availability of home based COVID vaccines in collaboration with Nambe Drugs and LAFD. To date, 93 vaccines have been administered via this effort. Social Services continues to assist with requests from homebound residents for both COVID and Flu vaccines.
- Staff also assisted with Senior Center drive thru COVID vaccine clinics throughout 2021.
- The Social Services Department resumed in-person outreach presence at the 2021 summer Farmer's Market.
- The DWI Planning Council assisted with the Los Alamos County Mobile Rec Van events and attended ribbon cuttings at the Splash Pad and the Rover Park reopening providing giveaways and promotional items.
- DWI checkpoints were organized in collaboration with LAPD.
- Family Strengths Network (FSN) collaborated with Los Alamos JJAB, the Los Alamos Teen Center, and several community members to establish the Trans and Non-Binary Parent Support Group which has been meeting regularly since August to strengthen support for a commonly marginalized population of families.
- In December, FSN hosted a calm, inclusive, sensory friendly holiday event for children with special needs and developmental disabilities.
- LARSO staff and volunteers assisted with vaccinating 712 Los Alamos County residents with the COVID-19 Booster in November 2021 in collaboration with Nambe Drugs and LAFD. Flu shots were also available at these events.
- LARSO worked to secure recognition of Nambe Drugs staff and owners with a plaque at the American Pharmacists Association's COVID-19 Heroes Garden on the National Mall in Washington, DC.
- LARSO collaborated with Public Library staff to deliver books to homebound seniors twice a month and to share outdoor space with the library's family programs.
- LARSO connected with physicians at LAMC to raise awareness about issues seniors may have upon their return to home after a hospital stay.
- The Los Alamos Teen Center collaborated with PAC8, Fuller Lodge, and the Youth Activity Center to create an Acting for Film/ Short Film Production program for students 12-18 years old.
- The Teen Center also created a Chill Out Zone for the LAHS Homecoming Dance where students could take a break from the dance floor and hang out or play games.
- JJAB facilitated an In Nature with One Circle Program in collaboration with PEEC – 7th, 8th and 9th graders of all gender identities were invited to participate in this group which focused on themes related to resilience.
- El Arte de Ser Padres (The Art of Parenting) was created in collaboration with the Los Alamos First Born Program and Los Alamos Family Council to provide a one day workshop event for Spanish speaking parents.

CSD - SOCIAL SERVICES

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	FY20 Actual	FY21 Actual	FY22 Estimated	FY2023 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	# of interactions for family resource services (treatment/intervention)	NA	60	2,000	2,000
			# of interactions for family resource services (promotion/prevention)	5,696	1035	8,000	8,000
			# of Youth/Family Interactions with JJAB Services	4,733	4042	5,000	5,000
			# of Unduplicated Youth Served by JJAB	231	1395	600	600
			# of Youth Visits to the Youth Activity Centers	13,055	1,009	15,000	15,000
			# of Teen Visits to the Teen Center	24,270	5,230	25,000	25,000
			# of Meals Provided to Seniors	30,991	46,200	45,000	45,000
			# of Vehicle Trips Provided to Seniors.	5,495	1,273	6,500	6,500
			Number of Visits at Health Commons*	3,805	1580	4,000	4,000
			HCAP Number of Claims Processed (Inmates)	594	595	600	600
			HCAP Value of Claims (Inmates)	\$28,101	\$2,5776	\$12,000	\$12,000
			HCAP Number of Claims Processed (Residents)	115	230	200	200
			HCAP Value of Claims (Residents)	\$8,793	\$23,728	\$17,600	\$17,600

Performance Measures Narrative and Analysis

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

COMMUNITY SERVICES DEPARTMENT - CULTURAL SERVICES

Cultural Services Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Professional / contractual services	500,143	600,152	604,533	618,992	2%	637,562	3%

Budget Overview

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

Our cultural contractors are:

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

Programs supported by the County are listed below including direct costs and in-kind costs.

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

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 - FY2021

- The Community Services Department worked closely with Sancre Productions to provide a Summer Concert Series in the midst of the ever-evolving COVID-19 Pandemic. Six of the first concerts were pre-recorded and released virtually on Los Alamos Summer Concert Series' YouTube and further shared via Facebook. Videos averaged 45 minutes. The estimated total viewership for the six virtual 2021 Summer Concert Series was over 800 views within the first 24 hours of initial broadcasts. The remaining nine shows were held in person with a total estimated 8,500 attendees.
- The Pajarito Environmental Education Center was once again able to host its Summer Family Evenings in person throughout the summer. The events featured baby goats, and the Albuquerque International Rattlesnake Museum.
- The Community Services Department provides staff oversight for the Art in Public Places Board, together Board and Staff over saw the completion of the Pinon Splash Pad Maze. It was installed at the end of the summer season after the Splash Pad closed. An Art Dedication Ceremony is scheduled for later in 2022.
- The NMSU Cooperative Extension provided a series of two Kitchen Creations schools, with a total of eight classes offered via Zoom. All survey participants reported they were satisfied with the classes, and 99% reported they understood the strategies to plan and prepare healthy meals. The estimated cost savings of a diabetes management program is \$100 per month per participant. This one year of Kitchen Creations programming had a potential cost savings of \$282,000 across the state.
- The Los Alamos Arts Council hosted the Holiday Arts and Crafts Fair in collaboration with the Los Alamos Public Schools, Girl Scouts of the USA, Kiwanis Club, and the Flute Choir as well as over 50 local and regional arts vendors and in support of the Knights of Columbus Arts and Crafts Fair

CSD - CULTURAL SERVICES PROGRAM

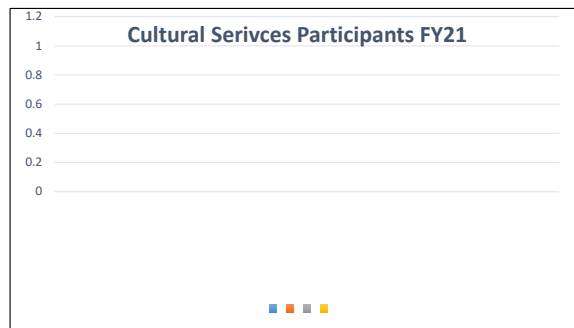
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	
Quality Governance	Operational Excellence	Maintain Quality Essential Services	History Museum Campus Visitors	13,120	5,985	15,000	20,000	
			% From Outside Of Los Alamos		20%	90%	90%	
			Fuller Lodge Art Center Interactions	15,673	15,515	17,000	20,000	
			% Visiting Gallery/Shop		61%	48%	50%	58%
			% Taking Classes		1%	2%	3%	5%
			% In Other Programs/Events		37%	3%	12%	25%
			Number of Participants Served Through Community Cultural Programs	7,033	1,673	5,000	10,000	
			% Participating in Online Programming		21%	42%	5%	5%
			Number of Participants Served Through Nature Center Programs	37,637	29,066	25,000	40,000	
			% Participating in Online Programming			39%	14%	15%
			NMSU Cooperative Extension Program: Number of One-on-One Contacts Made		4,969	1,028	500	1,500
			# of People Trained in Community Development Programs			87	60	100
			# of Participants in Programs/Events			5,461	2,000	3,000
			Number of Attendees at Summer Concert Series (Hybrid - 6 virtual & 9 in-person concerts)		27,989	10,187	35,000	40,000
County Cost Per Attendee*		\$1.94	\$6.85	\$2.03	\$1.81			

* In the summer 2021 series, six virtual shows fell in FY2021, the rest fall within FY2021.

Performance Measures Narrative and Analysis

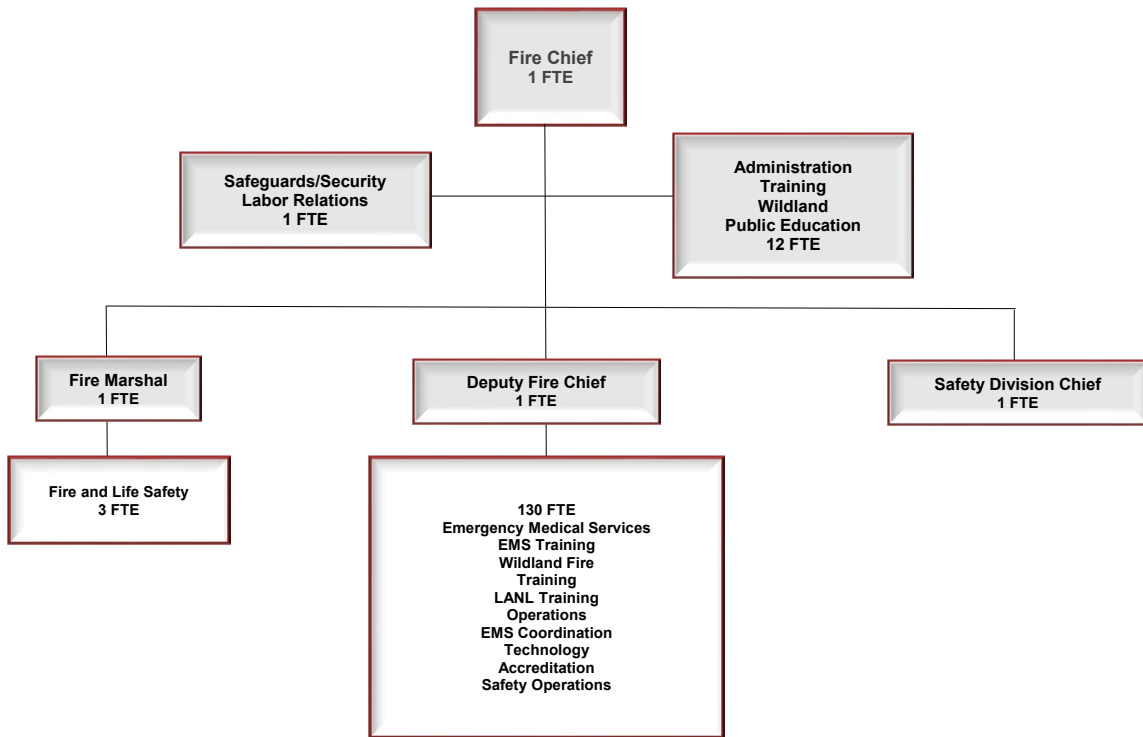
CSD changed quarterly reporting templates for cultural contractors in FY21 with the intention of gathering performance metrics that are more solid and meaningful than they may have been in the past. As such, the above table is as complete as possible for this first year, and is expected to become a better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



FY2023 Budget Options - Community Service Department

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
1	3	CSD	Library	\$ 76,000	Salary coverage for upcoming retirement	Double Fill of Library Manager position for six months.	One Time	General
1	4	CSD	PROS	\$ 76,800	Feral Cattle Removal	Contract to continue removing feral cattle from LAC canyons, roadways, cultural sites and town site.	One Time	General
1	5	CSD	Admin	\$ 90,000	1 FTE for Aquatic Center Front Desk	Expansion with the Leisure Lagoon and Coverage for other PROS Divisions. Midpoint - Salary \$43,675, Benefits \$33,706 = \$77,381	Recurring	General
1	6	CSD	PROS	\$ 50,000	Add permaculture barriers for weed prevention	Update landscape beds under PROS control to minimize pest control in accordance with Integrated Pest Management Plan. Contract services	Recurring	General
2	20	CSD	Library	\$ 130,000	1 FTE - Senior Librarian for Technology Management	Position to manage emerging library technologies, plan and implement system improvements and upgrades that will enhance the end-user's library experience.	Recurring	General
2	21	CSD	Admin	\$ 70,000	On-call services - Landscape Architects	Provide a 5 year agreement for task order services for Landscape Architects	Recurring	General
2	22	CSD	Library	\$ 15,000	.25FTE - Library Associate	Youth Services Temp Library Associate (April - September) Summer reading program preparation, staffing, and support for beginning of school year	Recurring	General
2	23	CSD	PROS	\$ 50,000	Contract services for trail maintenance	Provide additional resources to improve trail maintenance of County trails	Recurring	General
3	31	CSD	Admin	\$ 250,000	Mobile LED screen	Large Mobile LED (23x13 ft) screen and A/V equipment for movies, other public performances, events, and information	One Time	General
3	32	CSD	Admin	\$ 40,000	Activity Guide Printing	Retain a service that can professionally print the quarterly activity guides as a magazine.	Recurring	General

FIRE DEPARTMENT



FIRE DEPARTMENT

Description

Los Alamos Fire Department (LAFD) is the third largest career fire department in the state of New Mexico. The department provides a multi-disciplined, multi-dimensional mission of fire, rescue, emergency medical, public education and life safety services to the citizens and visitors of Los Alamos County. Included in the services LAFD provides are the protection of the Los Alamos National Laboratory (LANL), a large nuclear research and development complex per the current cooperative agreement with the Department of Energy (DOE)/National Nuclear Security Administration (NNSA), which began in October 2013 and ends in September 2023; protection of the communities of Los Alamos and White Rock; and assistance in the provision of emergency response for an extensive urban wildland interface. LAFD is the only fire department in New Mexico that has obtained international accreditation through the Commission of Fire Accreditation International. Less than 280 fire departments in the United States have successfully achieved international accreditation status. All of LAFD's emergency responders and several administrative support staff members must achieve and maintain DOE "Q" clearance. LAFD firefighters, driver/engineers, and captains are represented by Local 3279 of the International Association of Firefighters.

Mission

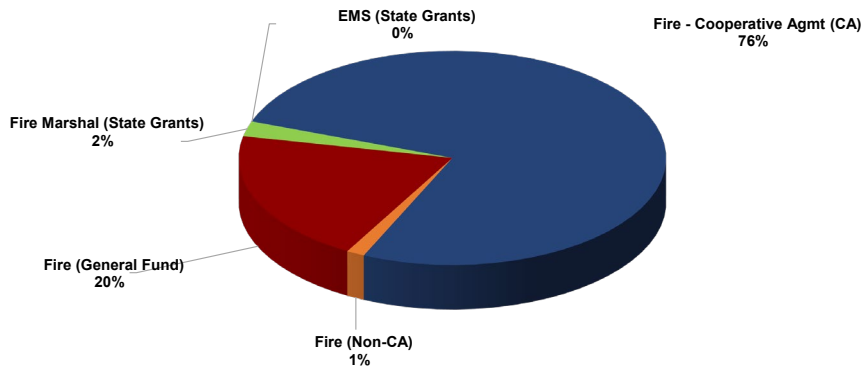
Los Alamos Fire Department is honored to be entrusted with the safety and welfare of our community. We are dedicated and proud to provide exceptional services for the preservation of life, the environment, and property.

Vision

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



Expenditures by Fund



FIRE DEPARTMENT

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:							
Fire - Cooperative Agmt (CA)	25,433,166	26,880,712	27,895,182	28,523,840	2%	29,379,556	3%
Fire (Non-CA)	182,459	477,215	534,220	514,838	-4%	544,136	6%
Fire (General Fund)	5,983,438	6,603,911	7,252,747	7,516,199	4%	7,741,685	3%
Fire Marshal (State Grants)	226,114	670,354	870,000	850,000	-2%	59,689	-93%
EMS (State Grants)	9,800	10,248	-	10,000	N/A	10,000	0%
	<u>31,834,977</u>	<u>34,642,440</u>	<u>36,552,149</u>	<u>37,414,878</u>	2%	<u>37,735,066</u>	1%
Expenditures by Program:							
LANL Fire Cooperative Agreement	25,433,166	26,880,712	27,895,182	28,523,840	2%	29,379,556	3%
Mutual Aid Deployments	149,487	500,000	494,220	-	-100%	-	N/A
Other Non-Cooperative Agreement	32,972	40,000	40,000	514,838	1187%	544,136	6%
Other General Fund & State Grants	6,219,352	7,634,857	8,122,747	8,376,199	3%	7,811,374	-7%
	<u>31,834,977</u>	<u>35,055,569</u>	<u>36,552,149</u>	<u>37,414,878</u>	2%	<u>37,735,066</u>	1%
Expenditures by Type:							
Salaries	13,017,786	13,622,405	14,384,848	14,798,319	3%	15,245,869	3%
Benefits	5,659,336	6,603,134	6,470,287	6,703,708	4%	6,906,092	3%
Professional / contractual services	994,279	1,942,620	2,086,906	1,538,312	-26%	1,386,650	-10%
Materials / supplies	926,580	1,551,578	1,160,359	1,013,696	-13%	1,044,106	3%
Interfund charges	11,020,886	12,194,312	12,449,749	12,750,843	2%	13,142,349	3%
Capital Outlay	216,110	0	0	610,000	N/A	10,000	-98%
	<u>31,834,977</u>	<u>35,914,049</u>	<u>36,552,149</u>	<u>37,414,878</u>	2%	<u>37,735,066</u>	1%
FTE Summary:							
Regular (full & part time)	150.00	150.00	150.00	150.00	0%	150.00	0%
FTEs By Division:							
Emergency Medical	3.00	3.00	3.00	3.00	0%	3.00	0%
Fire Life Safety	2.00	2.00	2.00	2.00	0%	2.00	0%
Operations	132.00	132.00	132.00	132.00	0%	132.00	0%
Training	3.00	3.00	3.00	3.00	0%	3.00	0%
Administration	10.00	10.00	10.00	10.00	0%	10.00	0%
	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	0%	<u>150.00</u>	0%

Budget Overview

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

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

LOS ALAMOS FIRE DEPARTMENT

Program Purpose

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

Significant Accomplishments - FY2021

- The department conducted several community vaccine clinics to provide COVID-19 vaccines for members of the public.
- The department graduated LAFD Academy 29 with 10 Recruits
- The department's wildland division assisted both in-state and nationally by deploying to ten (10) separate fires. The department has filled requests for wildland engines, Fireline paramedics, fire investigators, and planning section chief during the past year.
- The LAFD Wildland Division received New Mexico Association of Counties grant to update the Los Alamos County Community Wildfire Protection Plan (CWPP)
- The department worked closely with the IM division and Consolidated Dispatch Center to enhance our capability to analyze data using GIS coordinates.



Vaccine Clinics



Los Alamos Fire Department at Vehicle Crash



Los Alamos Fire Department Home Vaccines

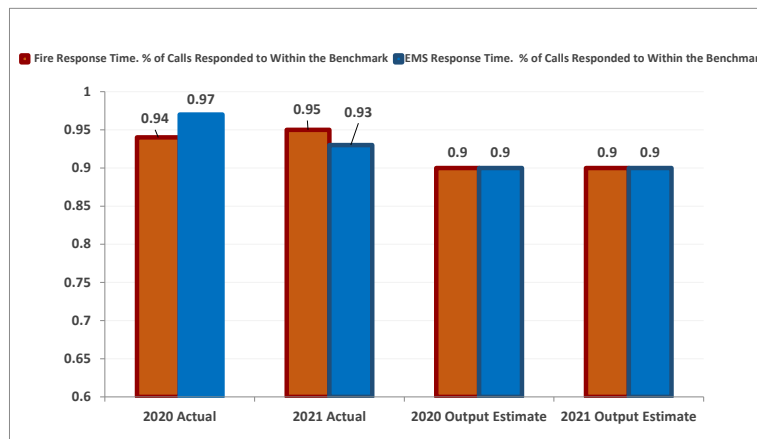
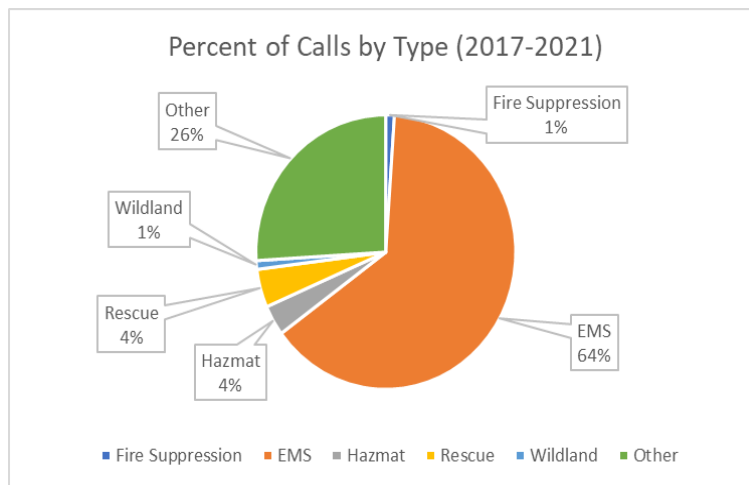


Fund Run Mountain Elementary

LOS ALAMOS FIRE DEPARTMENT

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	209	135	105	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	95%	95%	95%	90%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	93%	98%	93%	90%	90%



	2018		2019		2020		2021	
	Incidents	Units	Incidents	Units	Incidents	Units	Incidents	Units
Fire Suppression	23	107	15	79	22	118	28	131
EMS	1422	3068	1569	3367	1250	2694	1458	3009
HazMat	108	344	36	117	45	167	40	138
Rescue	117	313	79	223	59	160	90	214
Wildland	27	135	20	128	26	98	15	76
Other	682	2153	698	2279	603	1912	768	2446
Total	2,379	6,120	2,417	6,193	2,005	5,149	2,399	6,014

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

LOS ALAMOS FIRE DEPARTMENT

Performance Measures Narrative and Analysis

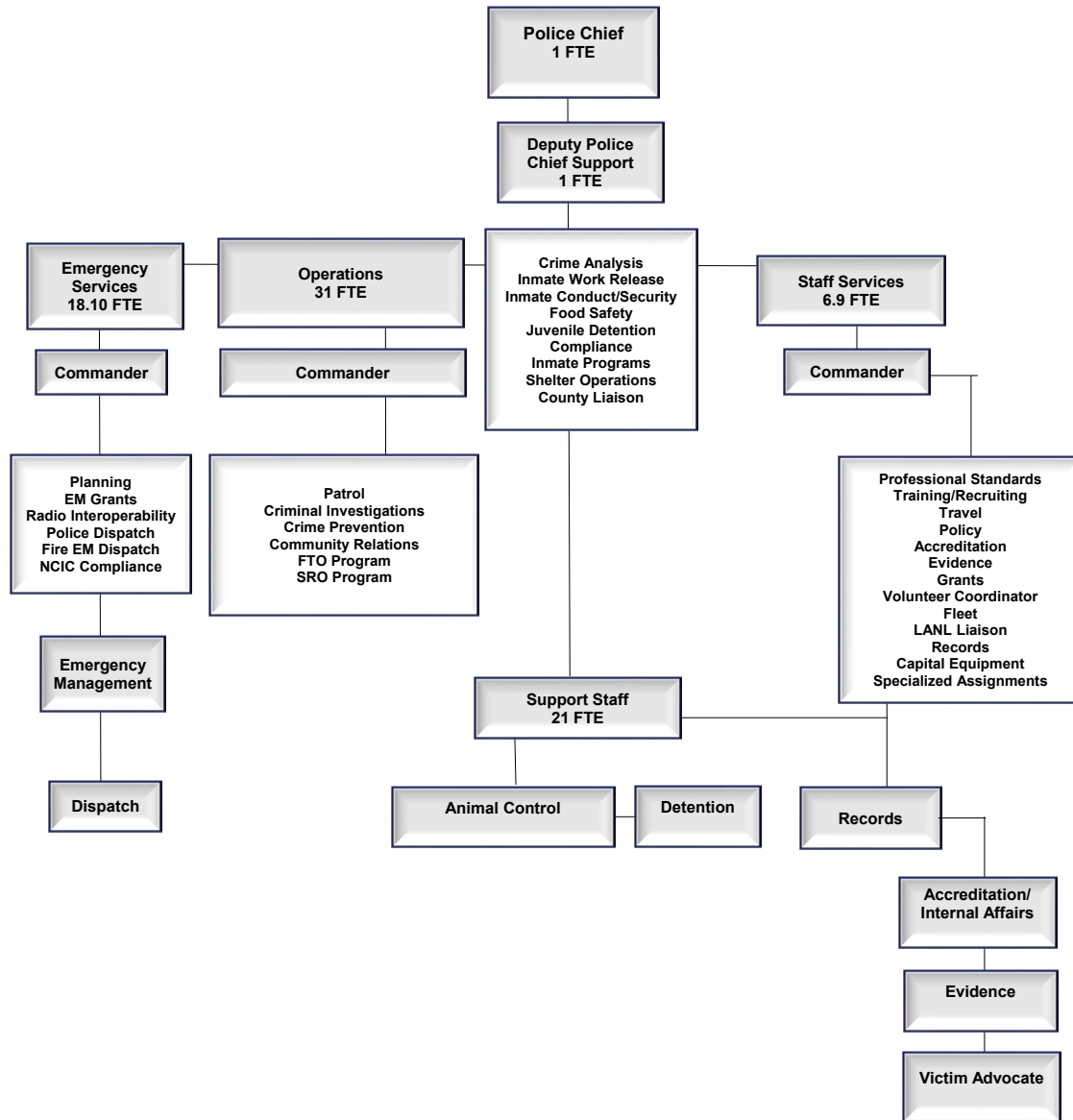
Response times report the time interval from when the LAFD emergency responders are notified by dispatch and when they arrive on the scene. The department has established additional performance objectives that align with the CFAI Accreditation Standards of Cover model by alarm type in order to measure 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.

2021 All Calls in Los Alamos County Calls by time of day - Emergency and Non Emergency

Hour of the Day	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Totals
0	5	5	2	5	8	5	9	39
1	7	5	7	9	5	3	4	40
2	6	6	7	4	2	4	8	37
3	6	6	4	6	6	4	4	36
4	3	6	4	4	4	6	4	31
5	6	5	3	6	7	8	5	40
6	4	8	6	11	11	12	10	62
7	10	10	14	21	19	13	10	97
8	15	17	19	18	31	15	25	140
9	16	24	18	35	32	15	23	163
10	15	19	30	28	24	21	17	154
11	14	22	14	26	25	23	25	149
12	7	24	22	32	19	23	17	144
13	19	17	22	21	32	15	14	140
14	25	26	22	29	30	21	19	172
15	20	18	27	30	16	32	20	163
16	9	17	18	23	21	15	23	126
17	11	30	20	13	16	16	12	118
18	12	20	20	15	14	16	16	113
19	16	22	21	12	15	10	11	107
20	9	17	13	11	14	19	22	105
21	13	15	9	12	17	15	16	97
22	13	7	12	7	8	9	10	66
23	9	9	7	8	7	6	14	60
Totals	270	355	341	386	383	326	338	2399



POLICE DEPARTMENT



POLICE DEPARTMENT

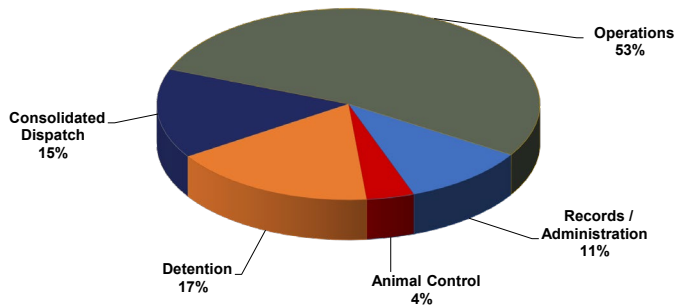
Description

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).

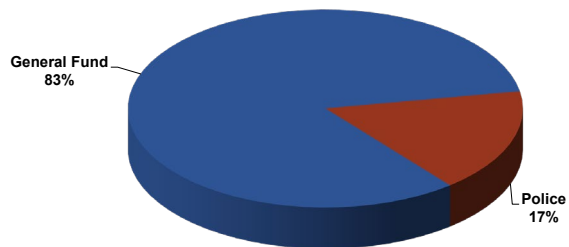
Mission

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Animal Control	279,207	323,251	442,919	468,418	6%	489,919	5%
Detention	1,720,222	1,756,010	1,937,648	2,007,126	4%	2,105,094	5%
Consolidated Dispatch	1,488,371	2,038,195	1,786,489	1,754,862	-2%	1,839,277	5%
Operations	4,488,664	4,592,923	4,765,280	6,147,936	29%	5,955,465	-3%
Emergency Management	447,676	358,286	389,878	336,980	-14%	352,221	5%
Records / Administration	1,076,198	765,840	1,120,757	1,224,540	9%	1,284,089	5%
	<u>9,501,468</u>	<u>10,397,918</u>	<u>10,428,992</u>	<u>11,939,861</u>	14%	<u>12,026,065</u>	1%
Expenditures by Fund:							
General	9,449,551	10,358,118	10,387,992	11,894,861	15%	11,981,065	1%
State Grants	51,917	39,800	41,000	45,000	10%	45,000	0%
	<u>9,501,468</u>	<u>10,397,918</u>	<u>10,428,992</u>	<u>11,939,861</u>	14%	<u>12,026,065</u>	1%
Expenditures by Type:							
Salaries	5,183,704	5,653,216	5,951,062	6,437,126	8%	6,751,368	5%
Benefits	2,325,151	2,870,586	2,923,197	3,200,187	9%	3,349,591	5%
Professional / contractual services	403,265	512,128	528,611	822,537	56%	680,145	-17%
Materials / supplies	441,530	402,594	358,867	395,649	10%	407,518	3%
Interfund charges-Other	557,690	511,024	626,255	769,362	23%	792,443	3%
Capital outlay	589,472	448,370	41,000	315,000	668%	45,000	-86%
Fiscal charges	656	0	0	0	N/A	0	N/A
	<u>9,501,468</u>	<u>10,397,918</u>	<u>10,428,992</u>	<u>11,939,861</u>	14%	<u>12,026,065</u>	1%
FTE Summary:							
Regular (full & part time)	77.00	78.00	78.00	83.00	6%	83.00	0%
Limited Term	0.75	0.75	0.75	0.00	-100%	0.00	N/A
	<u>77.75</u>	<u>78.75</u>	<u>78.75</u>	<u>83.00</u>	5%	<u>83.00</u>	0%
FTEs By Division:							
Animal Control	4.00	5.00	5.00	5.00	0%	5.00	0%
Detention	16.00	16.00	16.00	16.00	0%	16.00	0%
Consolidated Dispatch	16.35	16.35	16.35	16.35	0%	16.35	0%
Emergency Management	2.00	2.00	2.00	2.00	0%	2.00	0%
Records / Administration	9.40	8.40	8.40	8.65	3%	8.65	0%
Operations	30.00	31.00	31.00	35.00	13%	35.00	0%
	<u>77.75</u>	<u>78.75</u>	<u>78.75</u>	<u>83.00</u>	5%	<u>83.00</u>	0%

Budget Overview

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

LOS ALAMOS POLICE DEPARTMENT

Program Purpose

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

Vision Statement
To be free from crime and the fear of crime.

Core Beliefs
Professionalism, Accountability, Respect, Integrity, Teamwork, Communication

Significant Accomplishments - FY2021

- A CALEA Accreditation review resulted in an anticipated re-accreditation in March of 2022 as the Department maintained 100% compliance.
- The Department transitioned to the National Incident Based Reporting System (NIBRS) with 42 Crimes Against Persons, 141 Crimes Against Property, and 14 Crimes Against Society reported.
- Emergency Management implemented the County's response to the COVID-19 Pandemic with broad success.

Performance Measures

Offense Category	Incidents ¹	Los Alamos	National Per 100,000 ²	LA Per 100,000 ³
Total	7,560,867	187	4259.643	963.05
Crimes Against Persons	1,924,378	42	1084.157	216.3
Assault Offenses	1,764,562	39	994.119	200.85
Homicide Offenses	10,904	0	6.143	0
Human Trafficking	1,365	0	0.769	0
Kidnapping/Abduction	27,982	0	15.765	0
Sex Offenses	119,565	3	67.361	15.45
Crimes Against Property	5,371,269	131	3026.067	674.65
Arson	21,829	0	12.298	0
Bribery	622	0	0.350	0
Burglary/Breaking & Entering	522,400	5	294.310	25.75
Counterfeiting/Forgery	102,486	5	57.739	25.75
Destruction/Damage/Vandalism of	1,016,618	28	572.743	144.2
Embezzlement	19,819	2	11.166	10.3
Extortion/Blackmail	9,141	1	5.150	5.15
Fraud Offenses	643,405	24	362.482	123.6
Larceny/Theft Offenses	2,453,071	58	1382.012	298.7
Motor Vehicle Theft	406,911	7	229.246	36.05
Robbery	102,659	0	57.836	0
Stolen Property Offenses	72,308	1	40.737	5.15
Crimes Against Society	1,273,179	14	717.284	72.1
Animal Cruelty	11,566	0	6.516	0
Drug/Narcotic Offenses	1,039,388	14	585.571	72.1
Gambling Offenses	1,444	0	0.814	0
Pornography/Obscene Material	25,268	0	14.235	0
Prostitution Offenses	7,364	0	4.149	0
Weapon Law Violations	188,149	0	105.999	0

¹ The column figures do not add to the total number of incidents (7,560,867) because some incidents were counted two or more times when there were two or more offense types within the incident.

² National average is obtained by dividing the totals by 9,980 agencies that submitted data.

³ Los Alamos Per 100,000 Based on Population of 19,400

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 42 Crimes Against Persons, 131 Crimes Against Property, and 14 Crimes Against Society. NIBRS presents data about 23 offense categories comprised of 52 offenses versus the standard 9 presented by UCR.

LOS ALAMOS POLICE DEPARTMENT



Police Department employees supporting the July 4th Celebration



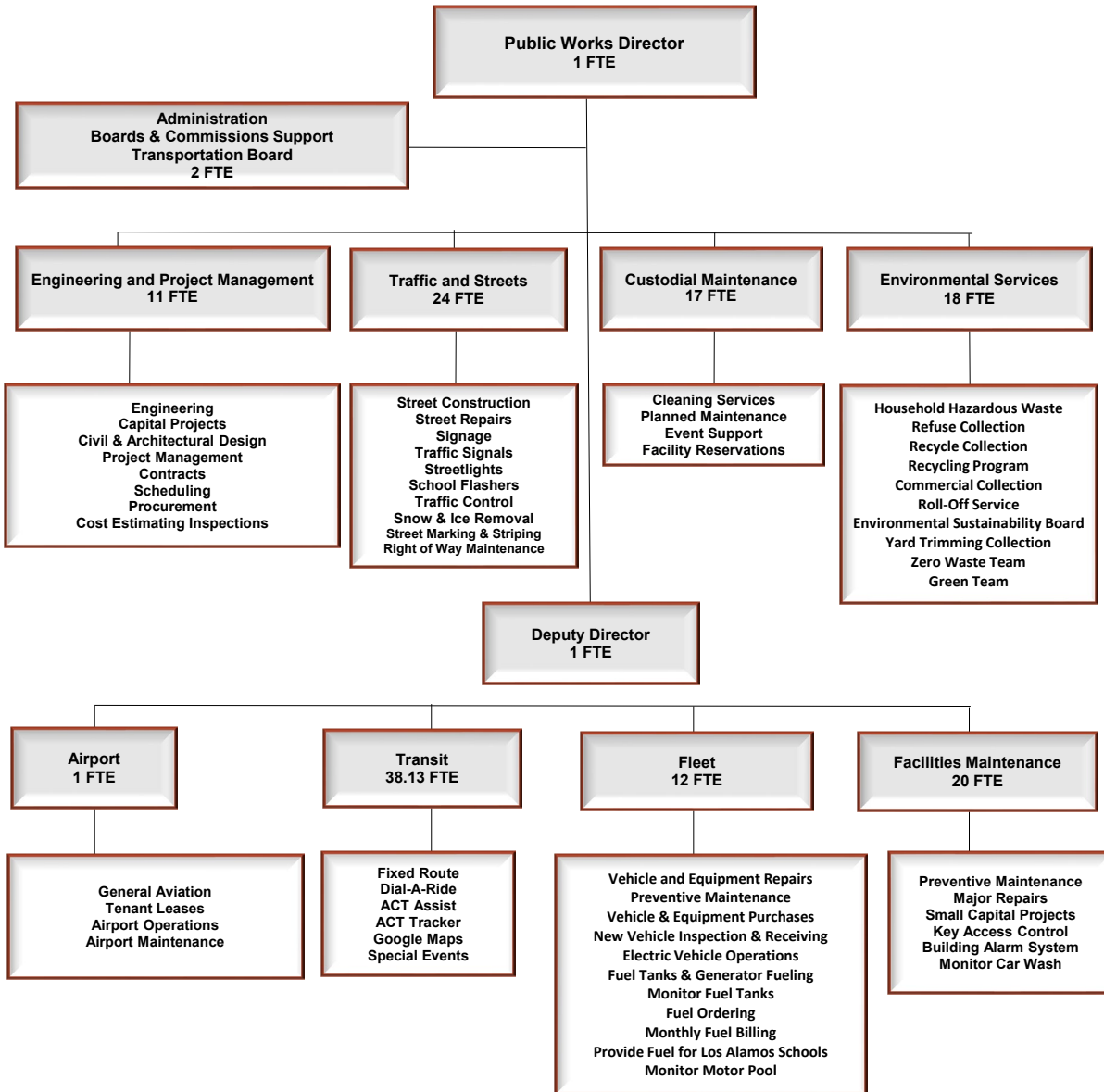
Our Team in Dispatch



FY2023 Budget Options - Police

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
1	7	Police	Ops	\$ 220,000	2 Sworn FTE's	Accreditation report indicated a need for 4 additional positions to improve response times and officer safety.	Recurring	General
2	24	Police	Ops	\$ 270,000	Rescue Vehicle	Vehicle will provide for officers' safety	One Time	General
2	25	Police	Ops	\$ 160,000	Vehicle Storage Facility	Storage for Bomb Truck and Rescue Vehicle	One Time	General
4	39	Police	Ops	\$ 58,500	Electric Police Cruiser	Tesla Model 3 Long Range - to initiate electrification of police fleet	One Time	General

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT

Department Description

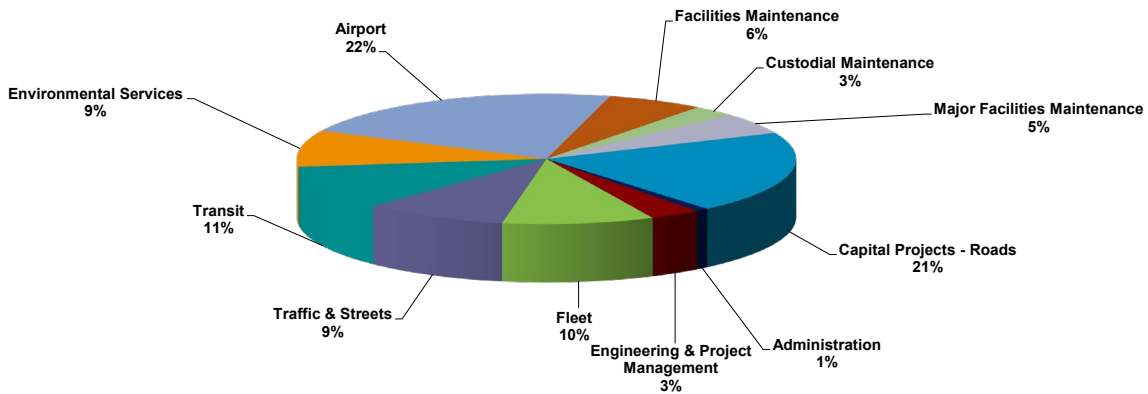
The Public Works Department, with its various divisions works as one entity to serve the community needs and effectively maintain a high quality of life for Los Alamos County residents and businesses. The Public Works Department continually develops innovative ways to deliver services in a cost-effective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

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

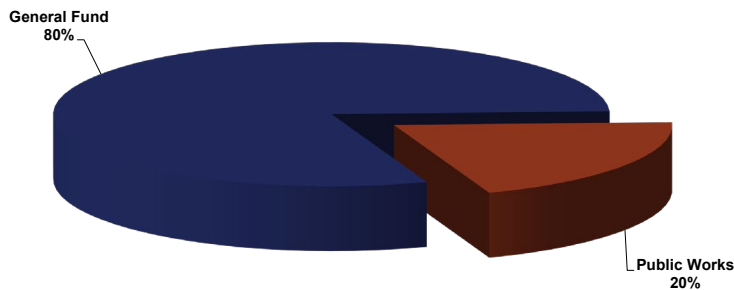
The functional responsibilities of the Public Works Department encompass the County's Transportation System, waste collection and recycling and county facilities. Activities include planning, designing, and construction of the County's infrastructure; managing the County's environmental program; operation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

Department Summary

Expenditures by Program



Expenditures as % of General Fund Budget



PUBLIC WORKS DEPARTMENT

Department Description

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

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Administration	380,598	461,867	475,525	482,140	1%	505,763	5%
Airport	489,719	1,375,164	4,199,247	12,654,826	201%	690,985	-95%
Fleet	4,091,240	5,506,921	5,041,979	5,635,010	12%	5,865,891	4%
Transit	4,641,570	6,088,163	4,998,356	6,252,281	25%	6,142,026	-2%
Traffic & Streets	4,387,005	4,994,567	4,906,441	5,363,681	9%	5,567,886	4%
Environmental Services	4,183,211	4,927,881	7,280,995	5,201,929	-29%	5,389,808	4%
Facilities Maintenance	2,824,959	3,167,754	3,185,562	3,601,498	13%	3,576,368	-1%
Custodial Maintenance	1,146,400	1,425,522	1,502,686	1,586,939	6%	1,653,678	4%
Engineering & Project Management	1,459,183	1,807,703	1,780,384	1,896,089	6%	1,951,824	3%
Major Facilities Maint Proj	583,227	2,100,000	2,257,000	3,049,087	35%	2,818,627	-8%
Capital Projects	6,361,078	8,172,000	11,063,000	11,737,087	6%	18,786,000	60%
	<u>30,548,190</u>	<u>40,027,542</u>	<u>46,691,175</u>	<u>57,460,567</u>	23%	<u>52,948,856</u>	-8%
Expenditures by Fund:							
General	10,781,372	13,957,413	14,107,598	15,979,434	13%	16,074,146	1%
Fleet	4,091,240	5,506,921	5,041,979	5,635,010	12%	5,865,891	4%
Transit	4,641,570	6,088,163	4,998,356	6,252,281	25%	6,142,026	-2%
Environmental Services	4,183,211	4,927,881	7,280,995	5,201,929	-29%	5,389,808	4%
Airport	489,719	1,375,164	4,199,247	12,654,826	201%	690,985	-95%
State Shared Revenues	0	580,000	580,000	510,000	-12%	510,000	0%
Capital Improvement Projects	6,361,078	7,592,000	10,483,000	11,227,087	7%	18,276,000	63%
	<u>30,548,190</u>	<u>40,027,542</u>	<u>46,691,175</u>	<u>57,460,567</u>	23%	<u>52,948,856</u>	-8%
FTE Summary:							
Regular (full & part time)	132.00	140.00	140.00	140.00	0%	140.00	0%
Limited Term	4.55	4.55	4.55	4.55	0%	4.55	0%
	<u>136.55</u>	<u>144.55</u>	<u>144.55</u>	<u>144.55</u>	0%	<u>144.55</u>	0%
FTEs By Division:							
Administration	3.18	3.18	3.18	3.18	0%	3.18	0%
Engineering & Project Management	11.00	11.00	11.00	11.00	0%	11.00	0%
Fleet	11.00	12.00	12.00	12.00	0%	12.00	0%
Traffic & Streets	24.00	24.00	24.00	25.00	4%	25.00	0%
Transit	38.13	38.13	38.13	38.13	0%	38.13	0%
Environmental Services	18.24	18.24	18.24	18.24	0%	18.24	0%
Airport	1.00	1.00	1.00	1.00	0%	1.00	0%
Facilities Maintenance	14.00	20.00	20.00	21.00	5%	21.00	0%
Custodial Maintenance	17.00	17.00	17.00	19.00	12%	19.00	0%
	<u>137.55</u>	<u>144.55</u>	<u>144.55</u>	<u>148.55</u>	3%	<u>148.55</u>	0%

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

PUBLIC WORKS DEPARTMENT - ADMINISTRATION

Administration Division Mission

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

Administration Division Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	257,817	320,264	327,509	329,226	1%	345,687	5%
Benefits	93,865	119,026	125,032	128,743	3%	135,180	5%
Professional / contractual services	16,501	10,863	11,327	11,666	3%	12,016	3%
Materials / supplies	4,267	4,230	4,357	4,440	2%	4,573	3%
Interfund charges	8,148	7,484	7,300	8,065	10%	8,307	3%
	<u>380,598</u>	<u>461,867</u>	<u>475,525</u>	<u>482,140</u>	1%	<u>505,763</u>	5%
FTE Summary:							
Regular (full & part time)	3.18	3.18	3.18	<u>3.18</u>	0%	<u>3.18</u>	0%

PUBLIC WORKS DEPARTMENT - ENGINEERING & PROJECT MANAGEMENT

Engineering and Project Management Mission

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

Engineering and Project Management Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	1,003,449	1,211,932	1,225,123	1,261,387	3%	1,324,456	5%
Benefits	376,491	470,710	464,026	486,265	5%	510,528	5%
Professional / contractual services	13,555	16,902	17,409	32,409	86%	33,381	3%
Materials / supplies	11,239	17,956	18,270	24,770	36%	25,513	3%
Interfund charges	50,268	46,203	55,556	56,258	1%	57,946	3%
Capital outlay	4,181	44,000	0	35,000	N/A	0	-100%
	<u>1,459,183</u>	<u>1,807,703</u>	<u>1,780,384</u>	<u>1,896,089</u>	6%	<u>1,951,824</u>	3%
FTE Summary:							
Regular (full & part time) Gen Fund	11.00	11.00	11.00	11.00	0%	11.00	0%

Budget Overview

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

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

Program Purpose

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

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

Significant Accomplishments - FY2021

Plans & Documents:

- Bike to Work Week Proclamation
- Pavement Condition Survey Completed

Transportation Projects:

- North Mesa Road and Utility Improvements (Casa de Oro) – Construction
- Canyon Road and Utility Improvements Project - Preliminary Design
- Canyon Rim Trail Underpass – Construction
 - FY 2018/20/21, \$2,340,000 – Federal Grant
- Cumbres del Norte (Camino Redondo, Camino Medio, Cumbres Patio) – Preliminary Design
- Sherwood Blvd Roadway & Drainage Improvements – Design & Bidding Documents
- 33rd/34th Street and Arkansas Avenue - Preliminary Design
- Urban Multiuse Trail – Design Ongoing
 - Phase I – FY 2021/22, \$700,000 – Federal Grant
 - Phase II – FY 2021/22, \$3,605,000 – Federal Grant
- Canyon Rim Trail Phase III – Preliminary Design and Easement Appraisals
- Wayfinding Signage Project
- Trinity Drive Safety and ADA Improvements, Oppenheimer to Knecht – Design RFP
 - FY 2021/22/23, \$4,250,000 – Federal/State Grant
- DP Road Phase I Roadway and Utility Infrastructure Improvements – Construction
- DP Road Phase II Roadway and Utility Infrastructure Improvements – Design Ongoing
- Deacon Street Improvements – Pre-design Scoping
- NMDOT Local Government Road Fund Applications
- NM 502 Reconstruction Project Coordination

Housing & Economic Development:

- Mirador Mixed-Use Development - Engineering Review
- 1247 Trinity Dr (Starbucks) - Engineering Review
- Downtown Master Plan & Development Code Update - Engineering Review
- CB Fox & Reel Deal Properties Due Diligence Studies
- Pet Pangaea - Pre-Design Support
- Tract A-19 Mirador Subdivision - Ongoing Construction Inspections
- Trinity/35th Street Realignment & The Hill Apartments - Engineering Review
- Finch Street Extension - Design Ongoing/Engineering Review
- Tract A-9 (Canyon Walk Apartments/DP Road Phase I) - Construction Inspections
- Tract A-8 (The Bluffs) - Engineering Review
- 1501 Trinity Dr (Natural Grocers) - Final Inspection
- 1010 Central Ave (Los Alamos Schools Credit Union) - Final Inspection

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

Facility Projects:

- Airport and Aquatic Center Roof Renovations Completed
- Betty Ehart Senior Center Kitchen Equipment Replacement (State Grant) – Design Ongoing
- EcoStation Ventilation System Upgrade Completed
- Facility Condition Assessment – RFP Completed
- Facility On Call Construction – RFP Completed
- Fire Station 3 Air Vac Unit Installation Completed
- Fire Station 3 Alternate Dispatch Center and Boiler Replacement Construction Contract Awarded
- Fire Station 6 High-speed Overhead Door Installation Completed
- Fuller Lodge Art Center Canopy Replacement – Design Ongoing
- Golf Course Clubhouse Patio Enclosure Completed
- Golf Course Irrigation Project Warranty Phase Completed
- Golf Course Site Improvements – Design Ongoing
- Hazardous Material Testing & Abatement Contracts Awarded
- Ice Rink Locker and Restroom Improvements Project Completed
- Leisure Lagoon at the Aquatic Center – RFP Advertised; Construction Contract Awarded; Works Begins
- Municipal Building Computer Room Air Conditioning Upgrade – Design Completed
- Splash Pad at Piñon Park Completed
- Utilities/Customer Service Remodel Completed
- WAC Building – RFP Advertised, Design Contract Awarded

Survey & Mapping:

- CIP Project Support:
 - Airport Fuel Farm
 - Leisure Lagoon
 - North Mesa Road & Utility Improvements (Casa de Oro)
 - 33rd/34th Street & Arkansas Ave. Roadway & Utility Improvements
 - Urban Trail & Easement Survey
 - Canyon Road and Utility Improvements Project
 - Household Hazardous Waste Building
- Economic Development Support:
 - 3689 and 3661 Trinity Lot Consolidation (Pet Pangaea)
 - Finch Street Extension/LAMC Survey
 - Trinity/35th Realignment Land Transfer to NMDOT
- Operations & Miscellaneous Project Support:
 - Cemetery Survey
 - DPU White Rock Waste Water Treatment Plant
 - DPU Compost Yard Topographic Survey
 - DPU Quemazon Station Topographic Survey
 - DPU Utility Vault PRV Stations
 - DPU Reservoir & Water Tank Elevations



May is National Bike Month, a celebration of biking as transportation and recreation!

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

Performance Measures

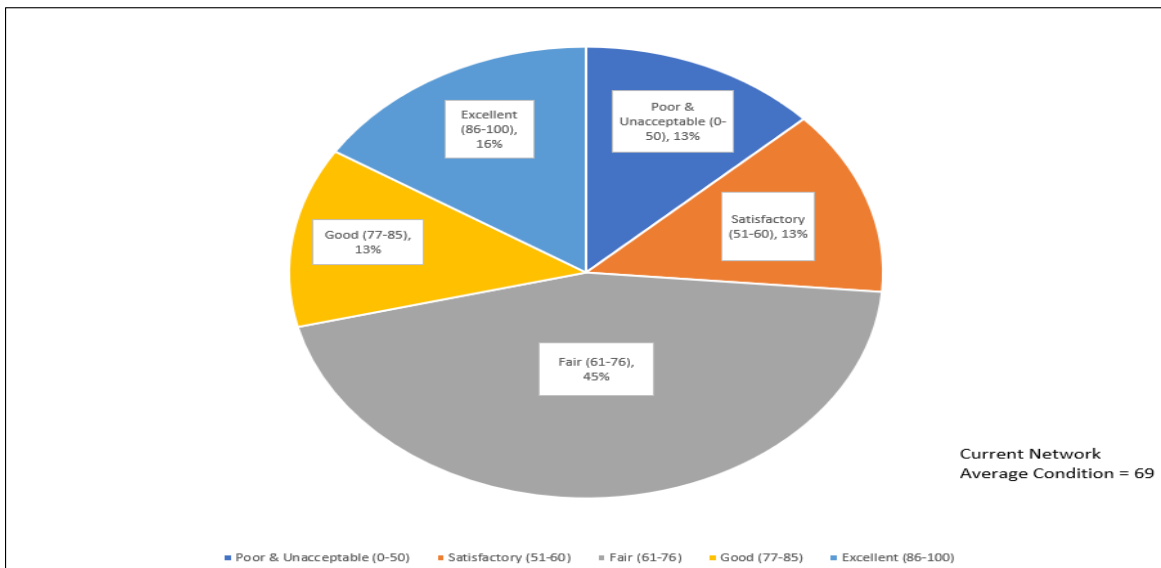
Performance Measures Narrative and Analysis

The County maintains approximately 111 centerline miles or 273 lane miles (12 ft. wide lane equivalent) of paved roadways. About every five years, the County performs a pavement condition survey, a field observation of pavement surfaces using specialized data collection equipment measuring physical and structural distresses. Through this survey, a Pavement Condition Index (PCI) or score of pavement condition is assigned to road segments on a scale of 1 (worst) to 100 (best). With use of pavement management software, staff has the ability to trend pavement indices between field survey intervals on a year by year basis while also considering system improvements including annual maintenance and reconstruction projects.

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

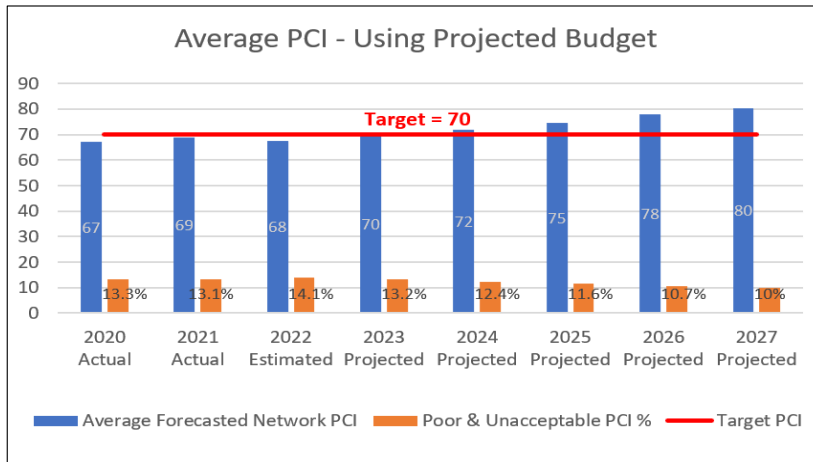
Priority	Strategic Focus Area	Goal	Performance Measure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure.	County Roadway Network Average PCI (Performance Target PCI = 70)	65	66	66	67	69	68	70
			Average PCI Increase or Decrease of Performance Target PCI	-5	-4	-4	-3	-1	-2	0

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 2021 with an average PCI of 69 for the road network as a whole.



The average PCI for 2021 increased from 2020 representing improvement of the County's overall road network condition. This is still short of the County's performance target PCI of 70. However, "Poor & Unacceptable Roads" (PCI of 50 or less) decreased from 14% to 13% as compared to 2020 as a result of investments made to reconstructing roads in this category. Interestingly, but not surprisingly, "Fair" roads remained unchanged from 2020 representing a steady state condition, an indicator that more investment will be needed with pavement preservation and maintenance activities (i.e. micro/slurry seals and overlays). Measured performance over time shows the projected average PCI gradually increasing over several years assuming road budget revenues are sustained and increase 3% through 2027 for road reconstruction with additional investment for pavement maintenance and preservation. The trend shown in the bar graph below suggests that with sustained investment, the County's performance target of 70 can be met then exceeded while at the same time, the amount of "Poor & Unacceptable" roads continuing to decline assuming road construction cost escalation does not substantially increase.

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT



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.



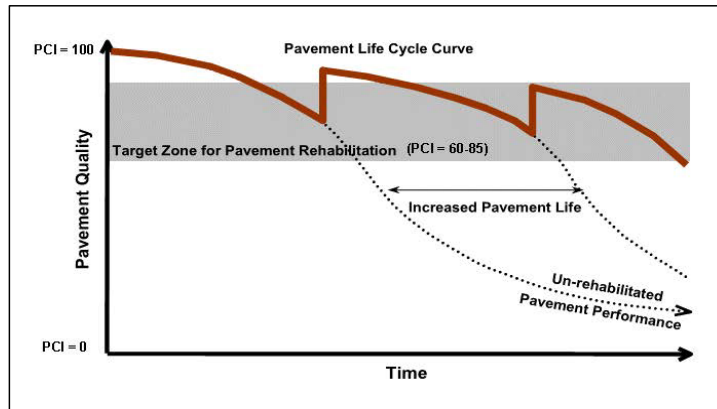
Canyon Rim Trail Underpass Project



North Mesa Road & Utility Improvements - Casa de Oro

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

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT



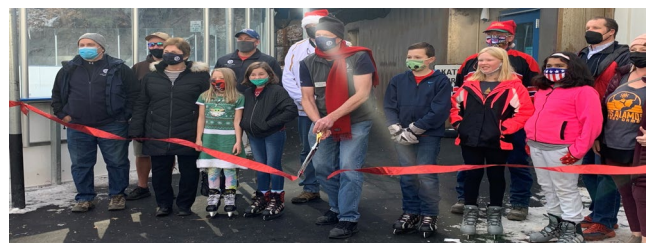
Construction of the Lesiure Lagoon and Aquatic Center remodel



Pinon Park Splash Pad in White Rock



Contractor competes paving on DP Road



Ice Rink Ribbon Cutting Ceremony

PUBLIC WORKS DEPARTMENT - TRAFFIC AND STREETS

Traffic and Streets Division Mission

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

Traffic and Streets Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	1,379,871	1,548,830	1,520,413	1,628,864	7%	1,707,900	5%
Benefits	601,786	711,552	669,871	768,838	15%	805,538	5%
Professional / contractual services	769,294	1,330,482	1,343,837	1,401,158	4%	1,442,683	3%
Materials / supplies	380,485	433,420	444,577	457,913	3%	471,650	3%
Interfund charges	1,143,071	970,283	927,743	1,092,179	18%	1,124,944	3%
Capital outlay	112,498	0	0	14,729	N/A	15,171	3%
	<u>4,387,005</u>	<u>4,994,567</u>	<u>4,906,441</u>	<u>5,363,681</u>	9%	<u>5,567,886</u>	4%
Expenditures by Program:							
Traffic & Streets	3,779,811	3,958,567	3,843,561	4,268,915	11%	4,440,277	4%
Pavement Preservation	607,194	956,000	982,880	1,012,366	3%	1,042,737	3%
Signal Street Lights	0	80,000	80,000	82,400	3%	84,872	3%
	<u>4,387,005</u>	<u>4,994,567</u>	<u>4,906,441</u>	<u>5,363,681</u>	9%	<u>5,567,886</u>	4%
FTE Summary:							
Regular (full & part time)	24.00	24.00	24.00	<u>25.00</u>	4%	<u>25.00</u>	0%

Budget Overview

This budget will be used to fulfill the Traffic and Streets Division Mission of providing planned and responsive monitoring and repair to minimize the life-cycle cost of our County transportation system and to ensure safe and reliable infrastructure. This will be achieved by monitoring, repairing and replacing the traffic signals, streetlights, pavement markings, street signs, pavement preservation, concrete preservation, ROW maintenance and snow removal, within the constraints of the budget presented.

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

Pavement preservation funds will be primarily focused on crack sealing and surface treatment of roadways in coordination with the County Engineer and the Pavement Condition Index (PCI) report to maximize the longevity of the assets the County has in place.

Employee development will focus on training pertinent to the job tasks of the individual employee with the goal of providing continued excellent customer service.

PUBLIC WORKS - TRAFFIC AND STREETS

Program Purpose

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



Snow Removal Efforts

Relocate school zone flasher

Significant Accomplishments - FY2021

This year Traffic and Streets division managed several pavement preservation projects in Los Alamos on Central Avenue and Canyon Road, parking lots at the Justice Center and Mesa Public Library and Meadow Lane to Rover Boulevard in White Rock. The projects consisted of crack sealing, polymer patching and applicable roadway striping. Applying a pavement preservation treatment while the pavement is still in relatively good condition it will extend the life of the asphalt. County crews also performed several in-house projects including, asphalt, concrete and drainage repairs in Loma Linda, North Road near Yucca Street, 44th Street and Urban, Camino Uva, North Mesa, culvert repair at Overlook Park, Seminole, Navajo, Los Pueblos and other various locations across the county.



Crews remove rocks at North Mesa roundabout



Crews provide traffic control services for light parade



Crews repair asphalt

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



Crews hang banners



Sign replacement project



Crews repair street light Central Ave.

PUBLIC WORKS - TRAFFIC AND STREETS

Performance Measures

Consistently, Traffic and Streets maintains:

- 15,154 linear feet (28.7 miles) of white and yellow striping, and 908 feet of crosswalks, bicycle lane symbols, and stop bars were placed in FY 2021.
- 400 signs fabricated and installed county wide.
- County's twelve traffic signals to ensure continuous safe operation.
- 1,800 lane miles of street sweeping.
- Manage the maintenance operations of Pavement Preservation Program for 20 miles of treatment per year.

Priority	Strategic Focus Area	Goal	Performance Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Lane Miles in the Streets Preservation Project	20	20.4	20.4	21
			Cost per Lane Mile	\$35.84	\$35.84	\$35.43	\$35.43

Narrative and Analysis

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

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

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

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

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

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

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

Diamond Dr. @ FS4 - looking West ([link to YouTube page](#))



Los Alamos County MyDrive

Central Ave @ 15th - looking South ([link to YouTube page](#))



Signs fabricated and installed New rotating beacon at the Airport



Erosion control on a drainage channel



Maintenance includes removal of vegetation from drainage ways



Pavement Preservation Project

PUBLIC WORKS DEPARTMENT - FACILITIES MAINTENANCE DIVISION

Facilities Maintenance Division Mission

The mission of the Facilities Maintenance Division is to safeguard the significant investment in all facilities and assure County owned and operated buildings, as well as those owned by the County but leased to partner agencies, are fully operational and able to support the work of the occupying departments, divisions, and organizations.

Facilities Maintenance Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	831,206	951,505	955,976	1,089,240	14%	1,138,315	5%
Benefits	366,661	424,427	434,297	479,763	10%	501,253	4%
Professional / contractual services	431,018	440,021	440,799	476,816	8%	488,952	3%
Materials / supplies	221,561	285,392	284,392	448,076	58%	307,018	-31%
Interfund charges	974,513	1,065,909	1,069,583	1,107,072	4%	1,140,284	3%
Fiscal charges	0	500	515	530	3%	546	3%
	<u>2,824,959</u>	<u>3,167,754</u>	<u>3,185,562</u>	<u>3,601,498</u>	13%	<u>3,576,368</u>	-1%
FTE Summary:							
Regular (full & part time)	14.00	20.00	20.00	<u>21.00</u>	5%	<u>21.00</u>	0%

Budget Overview

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

PUBLIC WORKS - FACILITIES MAINTENANCE DIVISION

Program Purpose

The Facilities Division performs both preventive and routine facilities maintenance, performs major repairs as needed, and delivers small construction projects with its on-house licensed contractor staff, supports major facilities construction projects, and contracts with third parties for specialized maintenance and/or small construction project related work.



Crews installed water bottle filling stations



Crews painted the class room at Fire Station 2

Significant Accomplishments - FY2021

- Implimented Prevetive Maintenance schedule into Munis for all county facilities
- Replaced several overhead doors throughout County facilities
- Installed new HVAC units at Airport
- Replaced Boiler PCS1
- Contiue water bottle filling station installations
- Replaced shattered window at White Rock Library
- Maintained and repaired HVAC system for MUNI Server Room (pending replacement)
- Installed netting at Ice Rink to protect the new building
- Installed HVAC unit into nature center classroom
- Maintained boiler at Fire Station #3 (pending replacement)
- Painting within multiple county facilities, including PCS buildings, Fire stations and Police department
- Repaired snow melt system within stairs at Golf Course
- Replaced fluoescnet lights with LED in the Fire Stations 2 and 3 equipment bays
- Managing numerous third-party contractors performing specialized work



Nature Center HCAC Unit Installed



White Rock Library Window Replacment



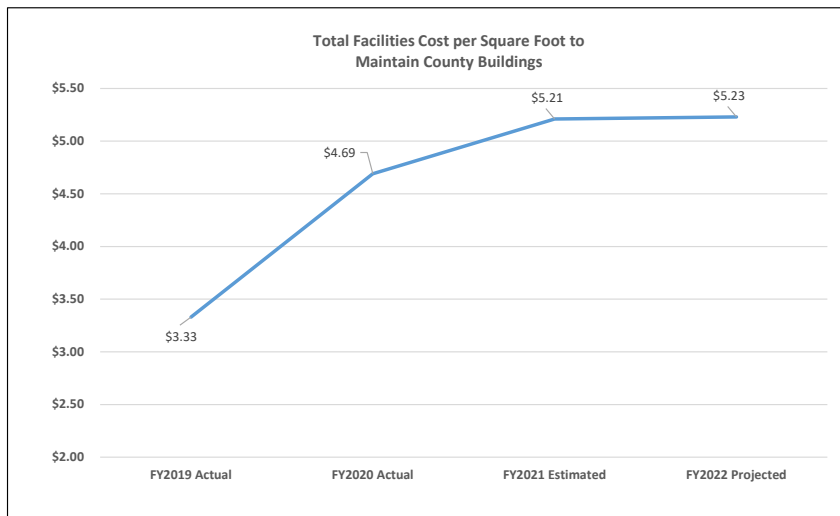
Golf Course Stairs and Snow Melt System Repair

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Facilities Costs per Square Foot	\$5.17	\$5.23	\$5.35

Performance measures narrative and Analysis

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



MAJOR FACILITIES MAINTENANCE PROJECTS

Facility	Project Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Projected	Adopted	Projected	Projected	Projected	Projected
	<i>New General Fund Dollars</i>	2,257,000	3,049,087	2,818,627	2,903,186	2,990,282	3,079,990
	<i>Carryover from prior years</i>	2,698,836	1,199,700	639,700	296,509	71,050	30,585
	TOTAL	4,955,836	4,248,787	3,458,328	3,199,695	3,061,332	3,110,575
		FY22 + PY Carryover					
Aquatic Center	Olympic Pool Resurfacing			300,000			
BESC Senior Center	Kitchen Equipment Replacement	150,000	100,000				
BESC Senior Center	Remodel and HVAC Replacement	200,000			1,950,000		
Community Building	Roof Replacement					530,000	
Facility Condition Assessment	Update 10-Year Facility Maintenance Plan	250,000	50,000				
Fire Station 2	Mechanical/Plumbing Upgrades; Backflow Preventer		300,000				
Fire Station 3	Bay Roof Replacement		600,000				
Fire Station 3	Boiler Replacement	715,000					
Fire Station 3	Concrete Pad/Snow Melt Replacement		250,000				
Fire Station 3	Shower Remodel		600,000				
Fire Station 6	Timber Retaining Wall Replacement					150,000	
Fuller Lodge	Art Center Canopy Replacement	200,000					
Fuller Lodge	Window Rehabilitation, Seal Exterior Logs	150,000					
Golf Course Clubhouse	Building Automation System	45,000					
Golf Course Maintenance Building	Building Rehabilitation/Upgrades					350,000	
Ice Rink	Zam Bldg. Header Pipe & Pump Replacement					400,000	
LA Little Theatre	Mechanical/Electrical/Plumbing & Restroom Upgrades	80,000		1,200,000			
Mesa Public Library	Siding Replacement	220,000					
Municipal Building	Server Room CRAC Units	525,000					
Overlook Park - Parks Maint. Bldg.	Building Rehabilitation/Upgrades					350,000	
Red Cross/Stone Cabin	Roof Replacement					75,000	
White Rock Complex	Roof Replacement			445,000			
Various	Other MFM projects from prior years	848,566	552,756	339,000	275,000	245,000	
Misc. Maintenance	Small Projects, Upgrades & Repairs (MEP/Paint/Flooring/Security)	350,000	650,000	350,000	350,000	350,000	350,000
Arts in Public Places	1% of Budget	22,570	30,491	28,186	29,032	29,903	30,800
MFM Staff	Salary & Benefits		475,840	499,632	524,614	550,844	578,386
	TOTALS BY YEAR	3,756,136	3,609,087	3,161,818	3,128,645	3,030,747	959,186
	Estimated Carryover	1,199,700	639,700	296,509	71,050	30,585	2,151,389
	TOTAL	4,955,836	4,248,787	3,458,328	3,199,695	3,061,332	3,110,575

PENDING FACILITY CONDITION ASSESSMENT

Note: \$475,840 of MFM funding is for labor/benefits relating to work on projects listed on this schedule to be performed by in-house Facilities Construction Crew & Buyer. Projects and amounts shown for FY 2024 and beyond subject to change, pending results of a Facilities Condition Assessment in late 2022.

PUBLIC WORKS DEPARTMENT - CUSTODIAL MAINTENANCE DIVISION

Custodial Maintenance Division Mission

The mission of the Custodial Maintenance Division is to promote innovative approaches, conscientious stewardship, and outstanding customer service while delivering clean and safe results to the County.

In addition to maintaining County buildings the Custodial Maintenance Division is also responsible for County facility reservations and special event set-up which include such facilities as Fuller Lodge, Municipal Building, Betty Ehart Senior Center and the White Rock Complex.

The Custodial Maintenance Division's employees work throughout the County. The division maintains approximately 599,324 square feet of County property on a daily basis and provides support for approximately 3,000 events each year for both County functions and public functions within County facilities.

Custodial Maintenance Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	632,885	784,232	835,629	867,356	4%	906,951	5%
Benefits	318,703	368,679	371,507	414,167	11%	432,148	4%
Professional / contractual services	41,324	86,000	86,330	93,050	8%	95,842	3%
Materials / supplies	111,050	150,800	155,500	160,165	3%	164,970	3%
Interfund charges	37,704	35,811	53,720	52,201	-3%	53,767	3%
Capital Outlay	4,734	0	0				N/A
	<u>1,146,400</u>	<u>1,425,522</u>	<u>1,502,686</u>	<u>1,586,939</u>	6%	<u>1,653,678</u>	4%
FTE Summary:							
Regular (full & part time)	17.00	17.00	17.00	<u>19.00</u>	12%	<u>19.00</u>	0%

Budget Overview

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

PUBLIC WORKS - CUSTODIAL MAINTENANCE DIVISION

Program Purpose

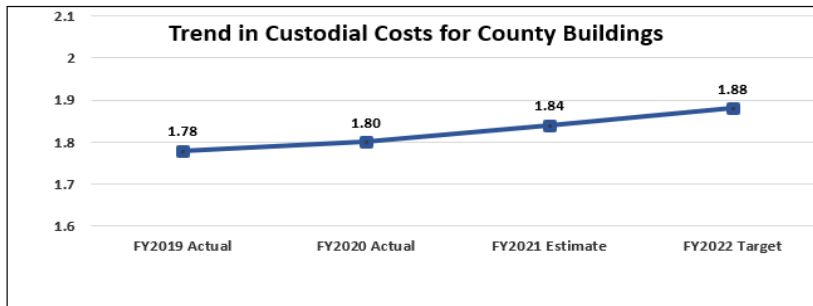
The purpose of the Custodial Maintenance Division is to promote innovative approaches, conscientious stewardship, and outstanding customer service while delivering clean and safe results to the County. In addition to maintaining over one half million square feet of County property on a daily basis, Custodial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

Significant Accomplishments - FY2021

- Provided additional support for disinfection of County facilities while maintaining normal cleaning duties
- Trained staff to provide rapid response disinfection using electrostatic sprayers
- Provided rapid response disinfection during normal business hours, evenings, weekends and holidays.
- The Custodial Division received an overall customer satisfaction rating of 84% in the latest County customer service survey.
- Assisted the Arts Council with decorating Fuller Lodge for the holidays.
- Continued to provide quality cleaning and disinfection services while using only half of our staff during the Covid shutdown.
- While the number of events declined sharply due to Covid the Division continued to provide excellent customer support for both County and public events with a 97% success rating (correct setup and on time building access for events).
- Refinished the wood flooring in the Community Room at the Golf Course Club House and the Pajarito Room at Fuller Lodge.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Custodial Costs per Square Foot.	\$ 1.80	\$ 1.65	\$ 1.77	\$ 1.70
			Total Events Supported/Correct Setup and On Time Building Access for Events.	2,398/ 99.81%	134/ 97.00%	1728/ 99.81%	2,000/ 99.81%



Performance Measures Narrative and Analysis

The cost per square foot for custodial services is expected to decrease for FY2023 due to an adjustment in salaries and benefits reflecting a newer staff. Event support, Fuller Lodge building attendant, snow removal and facility reservation admin costs are not included in the cost per square foot calculation in order to provide a more accurate square foot cost for cleaning County facilities.



Special Events at Fuller Lodge

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	622,415	744,362	748,215	789,260	5%	828,723	5%
Benefits	263,824	317,309	340,244	335,950	-1%	352,748	5%
Professional / contractual services	116,226	202,686	167,185	172,200	3%	177,366	3%
Materials / supplies	1,115,052	1,506,029	1,495,755	1,545,400	3%	1,591,762	3%
Interfund charges	561,644	637,030	683,374	976,084	43%	1,005,367	3%
Capital outlay	1,412,079	2,099,505	1,607,206	1,816,116	13%	1,909,925	5%
	<u>4,091,240</u>	<u>5,506,921</u>	<u>5,041,979</u>	<u>5,635,010</u>	12%	<u>5,865,891</u>	4%
FTE Summary:							
Regular (full & part time)	11.00	12.00	12.00	<u>12.00</u>	0%	<u>12.00</u>	0%

Budget Overview

Fleet manages all maintenance activities for the County's 344 vehicles along with 218 other types such as trailers, mowers, and snow blowers. Fleet manages the automotive and heavy equipment maintenance, overhaul, and servicing activities. Fleet employees prepare new vehicles for service, adding vehicle accessories, and overall costs ensuring the effective and efficient use of resources. Fleet monitors fuel usage, ordering of fuel and coordinates with each department for access to fuel and resolves problems with fuel dispensing system. Fleet also provides wrecker services to automotive vehicles and small equipment that is disabled in the field. Fleet has a service and fuel truck that are used to perform work in the field along with the ability to deliver fuel to equipment and generators that are stationary at County buildings. Fleet maintains a motor pool of 8 vehicles that are shared across County Departments that otherwise will not need a vehicle permanently assigned to that department. Fleet has also implemented a "Bike at Work" initiatives where we take bikes that were taken to the Eco Station, refurbish them, and place them at the Municipal Building for employees to use. This gives employees the ability to run short errands where a car is not needed thus helping with the County's green and alternative fuel initiative.

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

PUBLIC WORKS - FLEET

Program Purpose

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

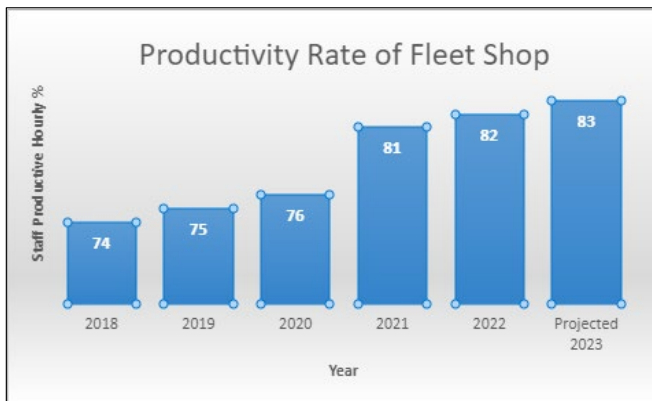


New vehicles arrive at the Fleet Shop for various County departments

Significant Accomplishments - FY2021

- Working with Transit on specifications and ordering of electric buses
- Working on upgrade to Motor Pool key box
- Technician training in advanced exhaust systems, A/C systems and diagnostics
- Working on replacement of fuel dispensers at PCS fuel site
- Acquired two electric vehicles for motor pool and Utilities
- Mechanics attended refuse truck training
- Technician training in defensive driving, CPR, BBP, forklift, and other County trainings

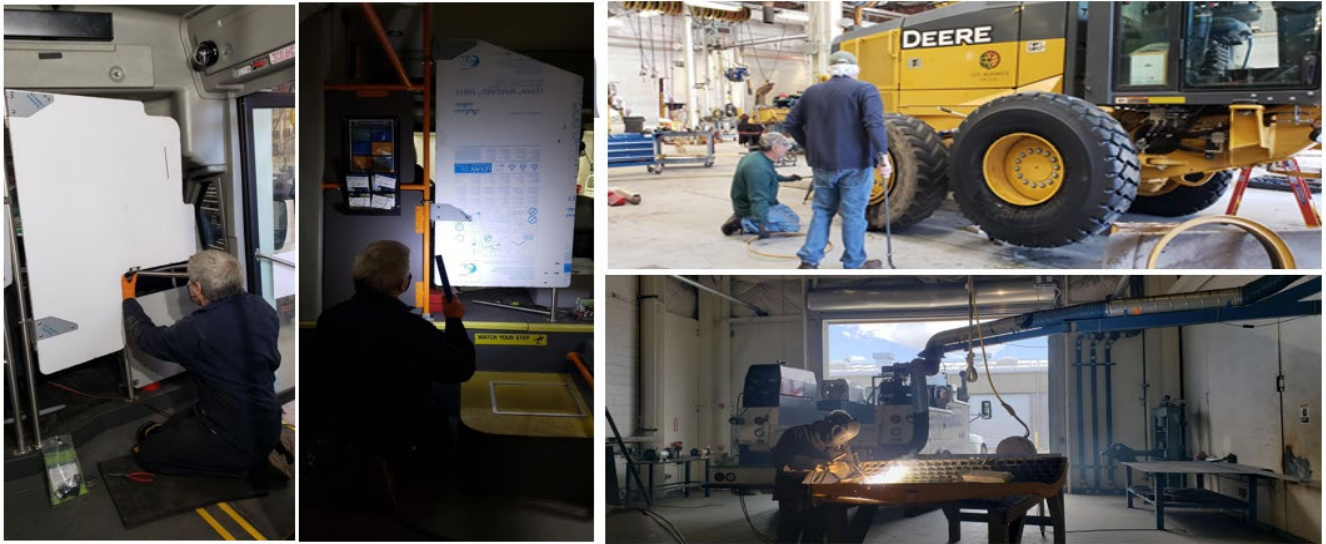
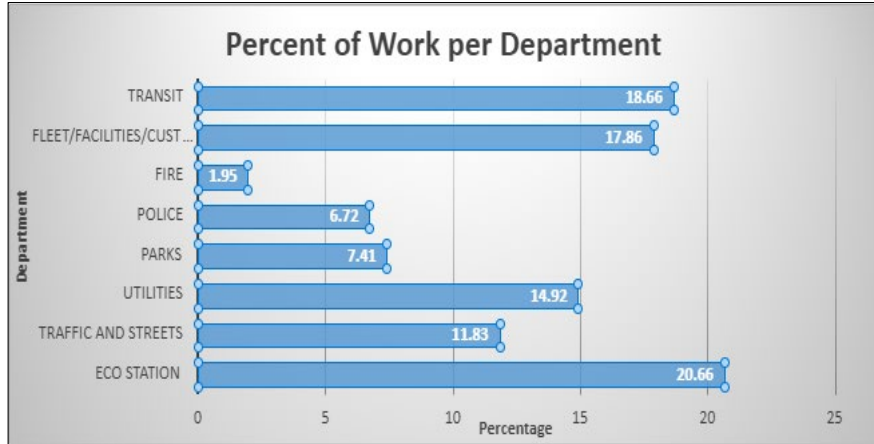
Performance Measures



PUBLIC WORKS - FLEET

Performance Measures Narrative and Analysis

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



Fleet mechanics work on various types of County vehicles and equipment

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	1,663,253	2,203,524	2,173,671	2,180,379	0%	2,289,398	5%
Benefits	756,947	880,792	935,996	961,667	3%	1,009,750	5%
Professional / contractual services	127,481	151,011	136,452	178,367	31%	195,378	10%
Materials / supplies	68,683	39,472	56,357	39,675	-30%	47,217	19%
Interfund charges	1,260,058	1,396,338	1,662,880	1,736,229	4%	1,892,490	9%
Capital outlay	765,148	1,417,026	0	1,155,964	N/A	707,793	-39%
	<u>4,641,570</u>	<u>6,088,163</u>	<u>4,965,356</u>	<u>6,252,281</u>	26%	<u>6,142,026</u>	-2%
FTE Summary:							
Regular (full & part time)	33.58	33.58	33.58	33.58	0%	33.58	0%
Limited term	4.55	4.55	4.55	4.55	0%	4.55	0%
	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	0%	<u>38.13</u>	0%

Budget Overview

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

Service Area:

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

Route Design:

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

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

Schedule Includes:

- Hourly service on six neighborhood routes (Main Hill to/from White Rock, Truck Route to/from White Rock, Canyon/Central, North Community, Barranca Mesa and North Mesa) between 6:00 a.m. and 7:00 p.m.
- Twice an hour service on one neighborhood route (North Mesa) during peak periods
- Service every 30 minutes on three routes (Downtown Circulator, North Community and Canyon/Central) between 6:00 a.m. and 7:00 p.m.
- Service every 15 minutes on the Downtown Circulator during peak periods
- ADA Complementary Paratransit Service for individuals with disabilities during the same days and hours of the fixed route service
- Dial-a-Ride service for the general public between 6:30 p.m. and 9:00 p.m. Monday through Friday
- Seasonal service between White Rock and Bandelier National Monument 7 days per week from approximately 9:00 a.m. to 5:10 p.m., with frequency is every 30 minutes on weekdays and 20 minutes on weekends, and increased service provided on holidays during the shuttle season
- Afternoon Express service operates only on school days, is open to the general public, and includes added stops along each of the routes, with the exception of bus stops located on Trinity Drive

Fare Structure:

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

PUBLIC WORKS - TRANSIT DIVISION

Program Purpose

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



Significant Accomplishments - FY2021

- Returned to full service for paratransit, dial-a-ride and fixed route after 2020 reduction in service
- Publish of RFP 22-11 Update Comprehensive Transit Study and Update 5-year Service Plan
- Under negotiations with Proterra Company to purchase two (2) electric powered 35 foot buses along with two (2) slow charging systems
- Awarded Federal Assistance "CARES" Act grant in the amount of \$3,026,656 for FFY 21 to assist with expenses related to COVID-19 reduction in Service from July 2020 through June 2021. An additional amount of \$203,280 Federal Assistance "CARES" Act assistance was provided for matching funds on capital purchases
- Received two (2) Eldorado Ez-Rider II 35 foot buses and placed into revenue service
- Hosted tour for Lehigh University students from around the world focusing on sustainability and alternative fuels
- NM DOT performed a comprehensive review of Atomic City Transit Operations and received a review of zero findings and 1 recommendation.
- Performed education outreach to young students at 2021 Los Alamos County Safety Town



Safety Town



LeHigh University Students

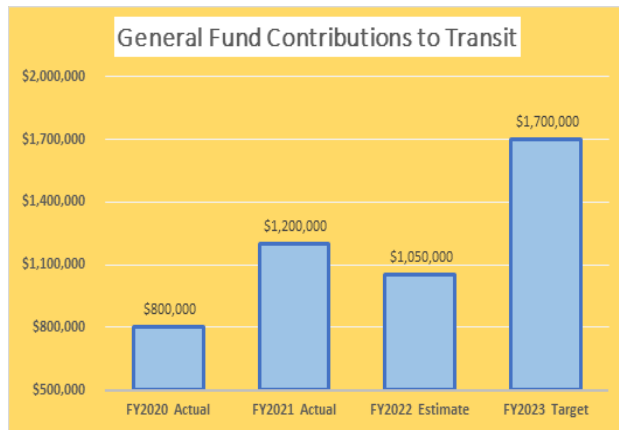
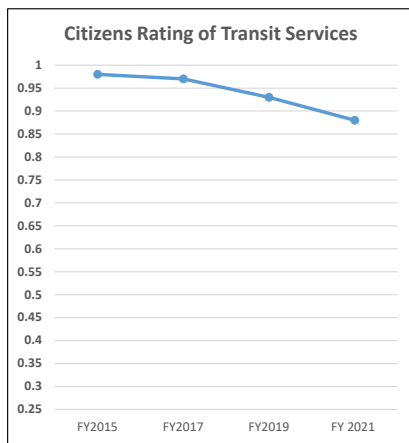


Assisted Training for Senior Service Employees on New Vehicle

PUBLIC WORKS - TRANSIT DIVISION

Performance Measures

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



Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips	321,140	42,739	170,000	200,000
			Number of Miles of Service Provided	452,962	217,652	475,000	640,000
			LAC General Fund Contribution	\$ 800,000	\$ 1,200,000	\$ 1,050,000	\$ 1,700,000
			Cost per Mile from General Fund	\$ 1.77	\$ 5.51	\$ 2.21	\$ 2.66

PUBLIC WORKS - TRANSIT DIVISION

Performance Measures Narrative and Analysis

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



Employees clean and disinfect buses and bus shelters and perform bust stop maintenance including installation of driver barriers



Atomic City Tansit participated in NM DOT Operations Review and Winter Driving Training

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	943,363	1,015,133	1,054,684	1,084,675	3%	1,138,909	5%
Benefits	428,461	457,824	455,313	506,328	11%	531,644	5%
Professional / contractual services	1,279,352	1,533,573	1,595,769	1,469,894	-8%	1,513,991	3%
Materials / supplies	176,094	281,202	281,302	255,700	-9%	263,371	3%
Interfund charges	968,404	1,138,164	1,134,142	1,349,129	19%	1,389,603	3%
Capital outlay	56,907	175,000	32,800	209,218	538%	215,495	3%
Fiscal charges	330,630	326,985	326,985	326,985	0%	336,795	3%
	<u>4,183,211</u>	<u>4,927,881</u>	<u>4,880,995</u>	<u>5,201,929</u>	7%	<u>5,389,808</u>	4%
FTE Summary:							
Regular (full & part time)	18.24	18.24	18.24	<u>18.24</u>	0%	<u>18.24</u>	0%

Budget Overview

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

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

PUBLIC WORKS - ENVIRONMENTAL SERVICES

Program Purpose

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



Zero Waste team member and Council Liaison participate in Clean Up Los



Y Corp volunteers stabilize landfill slopes



PEEC Bear Festival

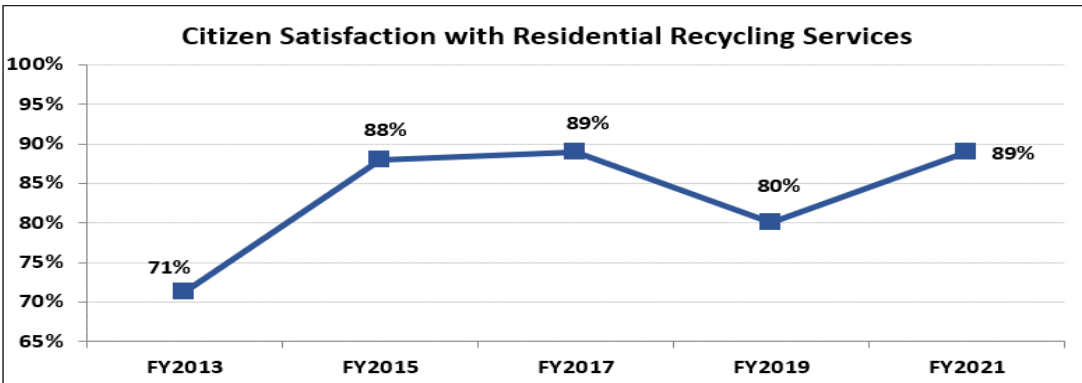
Significant Accomplishments - FY2021

- Maintained quality, essential solid waste and recycling services to the community during the COVID-19 pandemic. Served an additional 4,500 residential customers at the Transfer Station and Overlook Convenience Center during the months of March through December 2020.
- Solicited Request for Proposals to conduct a food waste composting feasibility study for Los Alamos County.
- Continued implementation of Yard Trimming curbside collection program. Participation increased from 63% to 69% or from 4,315 households to 4,726 households respectively.
- Distributed 300 backyard composting kits to the community of Los Alamos in effort to reduce food waste sent to the landfill. This project was in partnership with PEEC and was partially funded by a New Mexico Clean and Beautiful grant from Keep New Mexico True.
- Operated, monitored, and maintained the Gas Collection and Control System to mitigate landfill gas migration on the closed Los Alamos County landfill; where the landfill gas levels have declined significantly and are within acceptable NMED limits and NMED authorized Los Alamos County to reduce methane monitoring frequency from weekly to quarterly reporting
- In partnership with Engineering Division, the Transfer Station ventilation system was upgraded to improve air quality and visibility in the transfer station as well as provide adequate means of dust control
- In celebration of America Recycle's Day, Los Alamos County Environmental Services partnered with Los Alamos Public Schools to virtually host the annual Recycle Art Fair and Fashion Show, and poster contest.
- The Zero Waste Team continued to educate the community on food waste prevention, recycling right and backyard composting
- Hosted 17th Annual Quaran-Clean Up Los Alamos Day. This year 25 groups and 250 citizens participated in the event.
- Promoted Recycle Coach smart phone application and website platform to help educate residents on how to recycle right as well as to provide a customized calendar and real time notifications about collection services. In the first year approximately 974 residents have subscribed to use the app. The goal is to have participation by a minimum of 50% of households or 3,600 users.

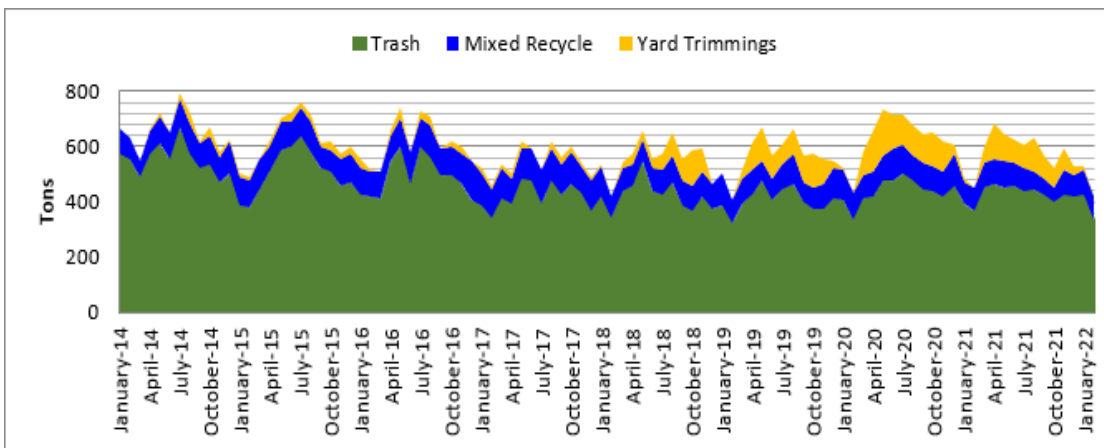
PUBLIC WORKS - ENVIRONMENTAL SERVICES

Performance Measures

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



Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per household (in tons).	0.71	0.71	0.69	0.73	0.71	0.69
			Percent of Waste Recycled per EPA Guidelines. (This includes mixed recycle and yard trimmings)	27.4%	28.0%	30.0%	29.2%	31.0%	33.0%
			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).	46.0%	46.0%	53.0%	48.0%	48.0%	50.0%



PUBLIC WORKS - ENVIRONMENTAL SERVICES

Performance Measures Narrative and Analysis

Although the volume of recycle material has increased the weight of material has decreased. Reduction in recycling percentages is likely due to lighter materials such as lighter plastics. The amount of residential solid waste material generated was steadily decreasing until the COVID pandemic at which time people were spending more time at home therefore creating more trash. Environmental Services promotes diversion and waste reduction by providing education and outreach to residents and businesses. In 2021 residents diverted 20.3% or 1901.73 tons of recycle and yard trimmings from the landfill.

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 845 tons per year on average. Diversion of mixed recycling and yard trimmings by Los Alamos County residents reduced greenhouse gas emissions by 4,934.79 tons in 2021. The amount of residential solid waste increased by 5% over 2019 from 5,275.73 tons to 5,565.41 tons. The increase in tonnages can be attributed to the COVID-19 pandemic, as many residents were still working from home for much of the year and cleanup projects and home improvement projects increased.



Compost Diversion Project of the Year Award



Composting Demonstration at Science Fest



Joshua Levings, Office Manager



Backyard Composting Kit



Los Alamos Resiliency, Energy and Sustainability Task Force approving recommendations to achieve Net Zero Greenhouse Gas Emissions

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	79,971	95,592	80,736	85,622	6%	89,903	5%
Benefits	18,266	22,773	41,883	22,077	-47%	23,181	5%
Professional / contractual services	228,698	992,300	1,287,966	254,150	-80%	246,265	-3%
Materials / supplies	6,871	37,442	37,899	47,841	26%	49,276	3%
Interfund charges	127,248	165,557	226,968	152,545	-33%	157,121	3%
Capital outlay	28,120	60,000	2,522,250	12,091,000	379%	123,600	-99%
Fiscal charges	545	1,500	1,545	1,591	3%	1,639	3%
	489,719	1,375,164	4,199,247	12,654,826	201%	690,985	-95%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	1.00	0%	1.00	0%

Budget Overview

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

The budget also includes funding to purchase hangars located to help mitigate obstructions in safety zones established by the FAA. Eleven of the thirteen hangars are privately owned, and the Airport Master Plan calls for the eventual removal of these hangars.

Capital projects include removing the aging underground aviation fuel tank and building an above-ground aviation fuel farm on the north side of the airfield and reconditioning runway and taxiway pavements. These projects are eligible for FAA and NMDOT grant funding and will cover 90% of the cost. This budget also includes funding to build county-owned aircraft hangars that will generate additional enterprise revenues, lower General Fund subsidies and promote financial self-sufficiency.

PUBLIC WORKS - AIRPORT

Program Purpose

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



Airport terminal building upgrade and repairs



Storm Water Pollution Prevention Plan work at Los Alamos Airport



Clovis AFB disabled aircraft on runway

Significant Accomplishments - FY2021

Fuel Farm Design. The airport does not have jet fuel and the current storage capacity of aviation fuel for piston-powered aircraft is insufficient. To resolve these issues, staff and engineers designed an airport fuel farm with two 12,000-gallon above ground tanks that will provide self-serve jet and aviation fuel. The fuel farm will vastly improve airport revenue, thereby reducing General Fund subsidies, and ensure compliance with EPA and Fire Code regulations. The design is 100% complete. NMDOT is reviewing the plan with possible funding and construction this year.

Pavement Maintenance. Cracks and potholes can significantly reduce the service life of pavements and regular maintenance and repair are required by the FAA to ensure the safety of the traveling public. The FAA has provided a \$1,207,000 grant to seal, repair and restore runway markings for runway, taxiway and ramp pavement surfaces at the Los Alamos Airport.

Los Alamos County has acquired ownership of three more western hangars as part of realizing the Airport Safety and Development Plan as envisioned in the adopted Airport Master Plan.

Los Alamos Airport completed the grant funded curbing along the north side of the airport to enhance the Storm Water Pollution Prevention Plan (SWPPP).

Completed the repairs and upgrading to the terminal building including new HVAC, roofing, and flooring.

Performance Measures

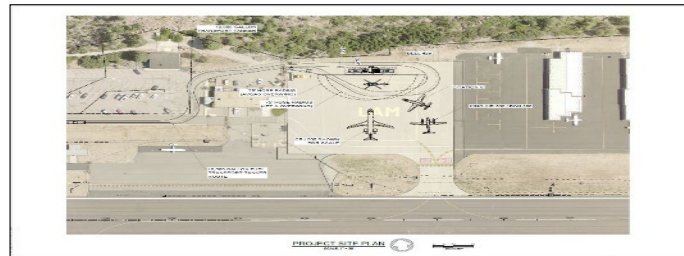
Priority	Strategic Focus	Goal	Performance	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	Area		Metric	Actual	Actual	Actual	Estimated	Projected	Actual	Projecte
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Based Aircraft	58	60	64	63	64	56	56
			Percentage of O&M Expenses Recovered Through Enterprise Revenues	27.4%	36.7%	44.8%	*100%	**32%	**32%	**32%
			Percentage of CIP and Other Project Expensed Recovered Through Grants	61.1%	69.0%	87.9%	85.0%	90.0%	90.0%	90.0%

*Manager vacancy and Covid19 Relief

** Loss of rental car concession

Performance Measures Narrative and Analysis

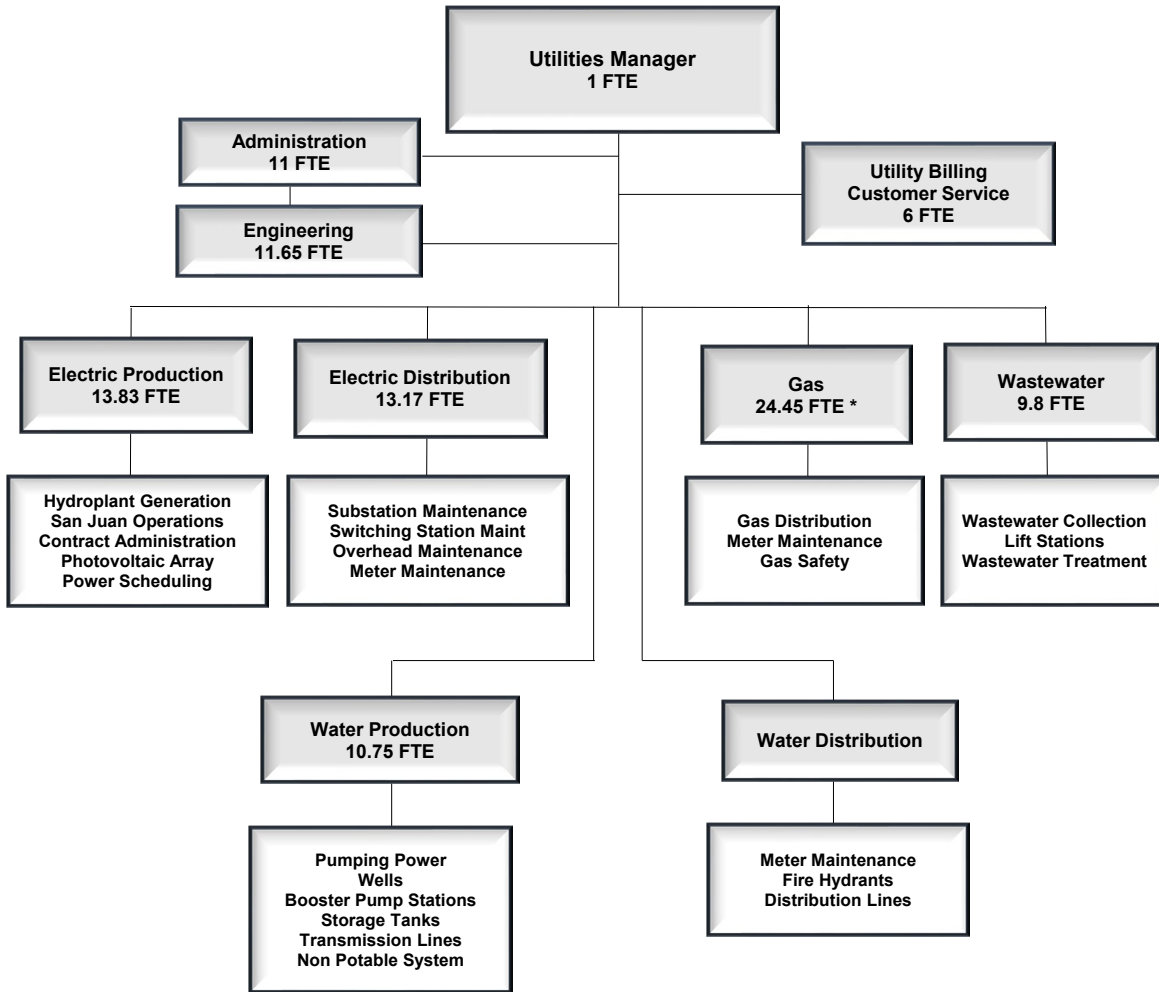
The number of aircraft based at the airport jumped to 60 in FY19 and 64 in FY20 due to the purchase and completion of new county-owned hangars. These hangars produce \$39,600 in new enterprise revenues, lowering General Fund subsidies. In addition, the airport staff continues to aggressively pursue and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



FY2023 Budget Options - Public Works

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
1	8	PW	Facilities	\$ 150,000	Asset Management Software	Asset Management Software to help facilitate better maintenance of County Infrastructure - estimated initial set up costs	One Time	General
1	9	PW	Facilities	\$ 60,000	Asset Management Software Annual Cost	Estimated annual fees for hosted solution for asset management system	Recurring	General
1	10	PW	Facilities	\$ 170,000	1 FTE - Capital Projects Manager	Position to manage routine maintenance and major facility replacement projects	Recurring	General
1	11	PW	Traffic & Streets	\$ 100,000	1 FTE - Equipment Operator	Position needed for ROW maintenance associated with glyphosate ban.	Recurring	General
2	27	PW	Custodial	\$ 130,000	2 FTEs - Custodians and Equipment	Position to help address past and future increases in space and focus on floor maintenance. Past efforts to contract out for services have been unsuccessful.	Recurring	General
3	33	PW	Engineering & Project Management	\$ 35,000	Equipment	New Chevy Bolt electric vehicle for third Project Manager in Engineering	One Time	General

UTILITIES DEPARTMENT



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

UTILITIES DEPARTMENT

Department Mission, Vision and Values

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

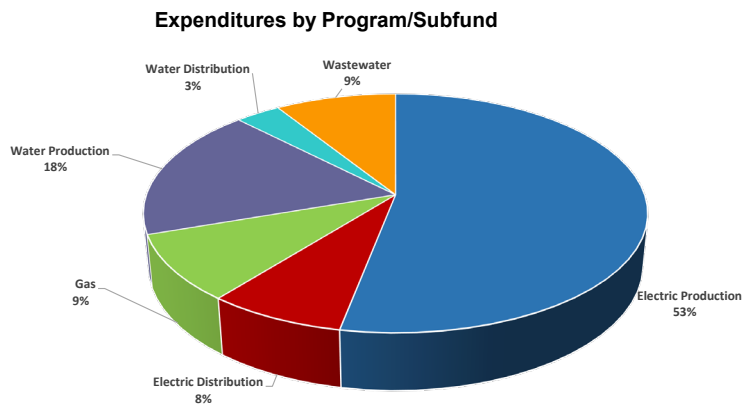
Vision: Be a high-performing utility matched to our community, contributing to its future with diversified and innovative utility solutions.

Values: The Utilities Department values our:

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

Department Description

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



UTILITIES DEPARTMENT

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Electric Production	33,416,117	38,228,532	41,985,130	46,516,762	11%	45,555,897	-2%
Electric Distribution	6,802,746	6,572,161	6,722,983	6,745,899	0%	13,879,790	106%
Gas	4,644,557	4,554,939	5,706,462	7,892,217	38%	6,835,274	-13%
Water Production	4,539,687	14,326,066	16,139,772	15,709,730	-3%	15,757,585	0%
Water Distribution	2,622,015	2,808,608	3,707,812	2,957,265	-20%	2,725,097	-8%
Wastewater	4,551,655	19,511,811	10,096,107	7,872,866	-22%	7,636,862	-3%
	<u>56,576,777</u>	<u>86,002,117</u>	<u>84,358,266</u>	<u>87,694,740</u>	4%	<u>92,390,506</u>	5%
Expenditures by Type:							
Salaries	7,405,972	7,650,724	8,007,923	8,501,954	6%	8,735,212	3%
Benefits	2,695,142	2,936,685	3,124,696	3,268,048	5%	3,416,494	5%
Professional & Contractual services	36,731,680	47,304,824	42,618,571	51,462,225	21%	48,911,280	-5%
Materials / supplies	1,531,165	2,103,866	2,082,455	1,937,275	-7%	1,908,247	-1%
Interfund charges	3,508,748	3,825,239	3,543,847	4,750,814	34%	4,756,301	0%
Capital outlay	33,052	17,175,714	21,087,600	14,837,270	-30%	18,629,510	26%
Fiscal charges	4,671,018	5,005,065	3,893,174	2,937,154	-25%	6,033,462	105%
	<u>56,576,777</u>	<u>86,002,117</u>	<u>84,358,266</u>	<u>87,694,740</u>	4%	<u>92,390,506</u>	5%
FTE Summary:							
Regular (full & part time)	94.00	94.00	95.00	96.00	1%	96.00	0%
Limited Term	0.00	2.00	2.00	0.00	N/A	0.00	N/A
Casual, Student, & Temp.	4.60	3.65	3.65	5.65	55%	5.65	0%
	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	<u>101.65</u>	1%	<u>101.65</u>	0%
FTEs By Division:							
Electric Production	12.80	12.83	13.83	13.83	0%	13.83	0%
Electric Distribution	39.50	41.82	43.82	42.82	-2%	42.82	0%
Gas	26.79	24.45	22.45	24.45	9%	24.45	0%
Water	9.49	10.75	10.75	10.75	0%	10.75	0%
Wastewater	10.02	9.80	9.80	9.80	0%	9.80	0%
	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	<u>101.65</u>	1%	<u>101.65</u>	0%

Budget Summary

The FY2023 expenditure budget overall as presented is (\$598,287), or -0.68%, lower than the FY2022 revised budgets, however, there are increases in labor costs, interdepartmental charges, and contractual services. Projected FY2024 budgets are \$5.8 million, or 7%, higher than FY2023 proposed budgets. This is largely in part to increases in debt service for bonds and increased capital costs proposed in Electric Distribution and capital increases in Water Production.





An increase in direct labor costs of 6% is included in the FY2023 budget. Per County Budget Office guidance, salary adjustments for the coming year are estimated at a 5% increase. A 3% increase is projected in the FY2024 salary and benefit costs. An increase of 5% is budgeted in benefits for increased medical insurance costs for FY2023.

The FY2023 interdepartmental charges budget is \$853,400, or 28.5%, higher than the FY2022 approved budget, due to increased costs in other County budgets in FY2023. This amount is included in the interfund charges along with cost of power, cost of water, and the DPU Administration allocation.

Customer Survey Results: Residential Customer Satisfaction			2013	2015	2017	2022
Electric	Overall Quality		N/A	3.5	3.4	85.5%
	Reliability		3.3	3.4	3.4	71.6%
	Value		3.1	3	2.9	71.8%
Gas	Overall Quality		3.6	3.6	3.5	95.3%
	Reliability		N/A	3.6	3.5	98.3%
	Value		N/A	3	3	72.3%
Water	Overall Quality		3.6	3.6	3.4	90.8%
	Reliability		N/A	3.6	3.5	96.4%
	Value		N/A	3	2.9	71.8%
Wastewater	Overall Quality		3.5	3.5	3.4	89.4%
	Reliability		N/A	3.6	3.5	94.2%
	Value		N/A	2.9	2.9	64.6%

Based on the results from past customer surveys, consistent levels of customer satisfaction within all services. Results for the value questions that are below 3.0 are being addressed through improvement efforts to communicate the value of the services we provide in bill inserts and community outreach. The survey uses a 1-4 point scale, those without ratings (N/A) were not asked of customers during that year's survey. This survey is performed every 2 years normally, however, improved methods were researched and a new survey was completed in FY2022. The survey now uses a percentage scale with 100% being the best.

Safety Employees of Fiscal Year 2021

qtr4	qtr3	qtr2	qtr1
JUSTIN LUJAN Senior Pipe Fitter Gas, Water & Sewer Division	DAVID RODRIGUEZ Senior Pipe Fitter Gas, Water & Sewer Division	JULIE WILLIAMS-HILL Public Relations Manager Administration	TIMOTEO MARTINEZ Electric Linemen Electric Distribution Division
			
<p>Responsible for the installation of anodes in steel distribution systems throughout the county, Justin Lujan has improved the system to a point where more than 90% of it meets minimum standards and leaks per mile are well below the national average. More importantly, Justin's efforts have reduced the threat of dangerous leaks, keeping us all safer and saving the department money.</p>	<p>In David Rodriguez's second recognition as Safety Employee of the Quarter, he prevented a potentially serious accident from occurring near a construction site. He noticed a shift in heavy steel plates that had been placed over a hole in the road with an exposed gas main and water line within it. The shift was caused by the curvature of the road, heavy traffic from construction equipment and erosion. David barricaded and secured the area before notifying the contractor. Had he not taken quick action, a moving vehicle potentially could have driven into an open hole causing injuries to the driver, damaging the car, and damaging the gas and water lines in the hole.</p>	<p>Before becoming the Public Information Officer in the County Manager's Office, Julie Williams-Hill was recognized by her coworkers in DPU for taking the initiative to liaise on behalf of the department with County Emergency Manager Beverley Simpson. Early in the COVID-19 pandemic, Julie assisted with testing and later helped with vaccine clinics. She kept DPU informed with helpful information about testing and vaccines and also coordinated vaccinations for DPU's essential employees before vaccinations were available to all adult populations.</p>	<p>Timoteo Martinez has dedicated much of his time to taking charge of the glove and sleeve testing program in the Electric Distribution Division. Insulating gloves and sleeves are critical PPE for linemen doing work on or near exposed energized parts and OSHA has strict requirements for testing them. Timo ensures that DPU's testing occurs on a quarterly basis regardless of how busy the division may be. His safe work habits are a great asset to DPU!</p>

UTILITIES DEPARTMENT - ELECTRIC

Division Description

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

Electric Production Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:							
Revenues	33,653,837	38,228,532	41,985,130	45,945,754	9%	44,951,341	-2%
Expenditures	33,416,117	38,228,532	41,985,130	46,516,762	11%	45,555,897	-2%
Net Revenues (Exp.)	237,720	0	0	(571,008)	N/A	(604,556)	6%
Expenditures by Sub-Program:							
El Vado Generation	399,938	383,726	539,174	554,697	3%	562,908	1%
Abiquiu Generation	254,476	366,251	418,709	381,408	-9%	379,267	-1%
Contract Administration	60,734	79,030	79,701	137,527	73%	33,204	-76%
Load Control	1,658,124	1,640,880	1,652,415	1,707,936	3%	1,755,972	3%
Transmission - PNM	2,209,588	2,450,000	2,420,904	3,081,091	27%	3,235,146	5%
Transmission - Other	2,405,183	3,045,619	3,451,657	3,932,599	14%	3,932,306	0%
Purchased Power	10,957,265	12,290,735	18,002,245	29,703,062	65%	29,768,540	0%
Photovoltaic Array	-	5,000	5,000	65,000	1200%	15,000	-77%
Debt Service	2,501,744	2,769,652	941,029	601,674	-36%	599,256	0%
Property Taxes	343,434	417,083	410,037	417,245	2%	413,245	-1%
Insurance	93,167	100,000	100,000	104,000	4%	106,100	2%
San Juan Operations	9,347,412	10,412,070	8,090,447	796,000	-90%	608,000	-24%
Laramie River Operations	2,026,060	2,220,011	2,300,528	2,370,161	3%	2,314,480	-2%
SMR Project	4,572	0	0	1,285,495	N/A	30,154	-98%
Non-Pool Expenses	70,894	31,373	1,288,559	0	N/A	0	N/A
Interdepartmental Charges	489,216	486,294	545,212	702,551	29%	723,628	3%
Eng/Admin O/H	594,310	730,808	574,513	531,315	-8%	578,691	9%
Capital Expenditures	-	800,000	1,165,000	145,000	-88%	500,000	245%
	33,416,117	38,228,532	41,985,130	46,516,762	11%	45,555,897	-2%
Expenditures by Type:							
Salaries	1,197,554	1,149,471	1,365,838	1,440,607	5%	1,483,827	3%
Benefits	405,283	440,439	529,350	531,387	0%	547,328	3%
Professional / contractual services	28,118,584	31,667,618	36,686,938	42,461,477	16%	41,025,417	-3%
Materials / supplies	92,755	84,250	157,250	92,750	-41%	87,750	-5%
Interfund charges	1,083,526	1,217,102	1,119,725	1,233,866	10%	1,302,319	6%
Capital outlay	11,277	900,000	1,185,000	155,000	-87%	510,000	229%
Fiscal charges	2,507,138	2,769,652	941,029	601,674	-36%	599,256	0%
	33,416,117	38,228,532	41,985,130	46,516,762	11%	45,555,897	-2%
FTE Summary:							
Regular (full & part time)	12.80	12.83	13.83	13.83	0%	13.83	0%

Budget Overview

The O&M budget for Electric Production increased over FY2022, due primarily to increases in purchased power costs and costs associated with LANL system upgrades. LANL's load forecast is lower by 37,448 MWh this year compared to last year. The San Juan operations budget is significantly reduced due to the scheduled retirement of the plant in 2022. Upon closure of the plant, LAC will be responsible for funding 2.45% of projected decommissioning costs. These costs are not included in the FY2023 budget but are currently included in restricted cash balances. The offramp for the Carbon Free Power Project is re-budgeted in FY2023. Plant wide LED lighting to be installed at both Hydro plants are also re-budgeted. Increases to station service expenditures for El Vado is planned in FY2023 and FY2024 while the plant is down for the dam restoration project.

The forecasted cost for purchased power is \$64.50 for FY2023, up from \$64.00 budgeted for FY2022. \$55.84 is budgeted for FY2024.

UTILITIES - ELECTRIC PRODUCTION

Program Purpose

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

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



Planned Cost Saving Measures for FY2023/FY2024

- Due to planned retirement of San Juan Generating Station. Cost are being planned at a lower level, in particular Capital Costs.
- The UNIPER 15 MW Wind and Solar deal will be delivered below market pricing
- The excess renewable energy from the UNIPER 15 MW deal will ensure a cost savings as part of the UNIPER 25MW purchase deal.

Significant Accomplishments - FY2021

- Wind and solar project agreements were executed with Uniper for 15 MW of capacity beginning Jan. 1, 2022.
- Council approved DPU's continued participation in the Carbon Free Power Project for a value up to \$1.26 million.
- 22% of energy supplied to Los Alamos County was generated from renewable energy.
- Through rooftop solar systems installed by DPU's customers, distributed generation contributed 1452 kW to DPU's electric distribution grid.
- DPU purchased a Chevy Bolt electric vehicle for management and administrative needs. EVs are better for the environment than traditional vehicles because they have zero tailpipe emissions and are not directly powered by fossil fuels.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Target	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	% of Power Derived from Renewable Energy (Carbon Free Energy, Calendar Year)	18%	22%	24%	22%	26%	39%	38%
			Total Cost per MWH	\$53.87	\$51.15	\$49.39	\$56.92	\$67.05	\$55.77	\$53.91

Performance Measures Narrative and Analysis

The national average for carbon-free power is approximately 40%, of which half is nuclear power. In FY21, 22% of DPU's energy was generated from renewable energy. DPU's renewable energy generation comes from two county-owned hydroelectric plants, federal hydroelectric entitlement, and the solar array on the capped landfill.

A Power Purchase Agreement with Uniper Global to provide an additional 15 MWS of New Mexico wind and solar to Los Alamos started in FY2022. DPU's goal is to have 100% carbon-free power by 2035.

DPU strives to efficiently supply power to customers to meet power demands. We compare our Total Power Supply Expense per MWh Sold (which includes generation and purchased power associated with the sale of each megawatt hour) to the American Public Power Association as an industry standard of \$60 per MWh. DPU continues to meet its target is to be below the APPA mean of total power supply costs. DPU also continually outperforms APPA's third quartile. DPU's CY21 total power supply expense per MWh sold was \$56.92.

UTILITIES DEPARTMENT - ELECTRIC

Electric Distribution Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:							
Revenues	13,684,236	14,739,900	14,247,399	15,536,122	9%	16,704,745	8%
Less Interfund Commodity	(6,153,928)	(5,876,301)	(7,414,593)	(8,074,789)	9%	(6,665,043)	-17%
Adjusted Revenues	7,530,308	8,863,599	6,832,806	7,461,332	9%	10,039,703	35%
Expenditures	6,802,746	6,572,161	6,722,983	6,745,899	0%	13,879,790	106%
Net Revenues (Exp.)	<u>727,562</u>	<u>2,291,438</u>	<u>109,823</u>	<u>715,433</u>	551%	<u>(3,840,088)</u>	-637%
Expenditures by Sub-Program:							
Supervsn, Misc. Dir. Admin.	831,999	808,775	761,575	858,402	13%	863,287	1%
Substation Maintenance	44,435	65,852	67,874	36,690	-46%	37,070	1%
Switching Station Maint.	11,773	73,262	102,553	83,292	-19%	73,215	-12%
Overhead Maintenance	436,163	538,559	566,638	586,028	3%	593,274	1%
Underground Maintenance	553,255	513,711	490,601	691,517	41%	700,082	1%
Meter Maintenance	101,631	110,229	91,283	106,650	17%	108,390	2%
Interdepartmental Charges	724,308	740,452	916,694	1,134,786	24%	1,062,740	-6%
Eng/Admin O/H	566,537	1,144,966	848,600	976,752	15%	841,332	-14%
In Lieu Taxes	558,068	572,912	543,256	564,406	4%	587,816	4%
Debt Service	1,232,687	1,253,443	1,133,909	982,377	-13%	2,637,584	168%
Capital Expenditures	1,741,890	750,000	1,200,000	725,000	-40%	6,375,000	779%
	<u>6,802,746</u>	<u>6,572,161</u>	<u>6,722,983</u>	<u>6,745,899</u>	0%	<u>13,879,790</u>	106%
Expenditures by Type:							
Salaries	3,613,230	3,753,415	3,817,308	4,043,204	6%	4,147,896	3%
Benefits	1,311,784	1,405,014	1,440,556	1,507,470	5%	1,603,096	6%
Professional / contractual services	2,539,958	3,001,949	2,046,014	1,975,058	-3%	1,679,115	-15%
Materials / supplies	596,328	649,216	484,405	519,825	7%	524,297	1%
Interfund charges	(2,491,241)	(3,960,734)	(3,508,209)	(2,890,767)	-18%	(2,941,708)	2%
Capital outlay	0	469,858	1,309,000	608,733	-53%	6,229,510	923%
Fiscal charges	1,232,687	1,253,443	1,133,909	982,377	-13%	2,637,584	168%
	<u>6,802,746</u>	<u>6,572,161</u>	<u>6,722,983</u>	<u>6,745,899</u>	0%	<u>13,879,790</u>	106%
FTE Summary:							
Regular (full & part time)	38.20	40.17	42.17	41.17	-2%	41.17	0%
Casual, Student, & Temp.	1.30	1.65	1.65	1.65	0%	1.65	0%
	<u>39.50</u>	<u>41.82</u>	<u>43.82</u>	<u>42.82</u>	-2%	<u>42.82</u>	0%
							N/A

Budget Overview

Overall operating expenses in electric distribution are higher by \$1.3 million, due primarily to higher projected power costs. A 5% flat increase to the current electric distribution rate structure is reflected in the 10-year forecast and in revenues for FY2023 and FY2024. The ten-year O&M budget forecast includes inflationary increases of 1.5% per year after FY2023, except for In Lieu taxes, budgeted according to anticipated asset values and tax rates. Debt Service budgeted in FY2023 reflects current amortization schedules, and starting in FY2024, debt service includes payments for \$24 million in bonds estimated at 3.264% interest over 20 years. Budget for contractual services for monthly safety training and tree trimming services continues in FY2023 and FY2024. Projected capital budgets for FY2024 reflect plans to increase improvements in URD and Overhead Systems. □

UTILITIES - ELECTRIC DISTRIBUTION

Program Purpose

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



Electric linemen work to repair power lines damaged by trees that fell in a morning windstorm.

Planned Cost Saving Measures for FY2023/FY2024

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

Significant Accomplishments - FY2021

- The Electric Department installed over 100 commercial electric meters. Approx. 400 meters remain to be installed. Supplies are delayed and installations will be stalled to prevent a complete depletion of meters that are needed for maintenance of the system.
- Through rooftop solar systems installed by DPU's customers, distributed generation contributed 3163 kW to DPU's electric distribution grid. □
- El Mirador Subdivision Phase 2 installations, NM 502 electric system completion, Canyon Walk Apartments completion, The Bluffs Apartment Complex transformer installation, The Hills Apartment complex design and procurement complete- construction ongoing. DP Road Phase II design ongoing.
- Connie, Cheryl Project task order assigned.
- 15 Apartment Buildings converted to Master metering
- White Rock Sewer Plant Primary line installation
- 15 Power Pole replacements.

UTILITIES - ELECTRIC DISTRIBUTION

Performance Measures

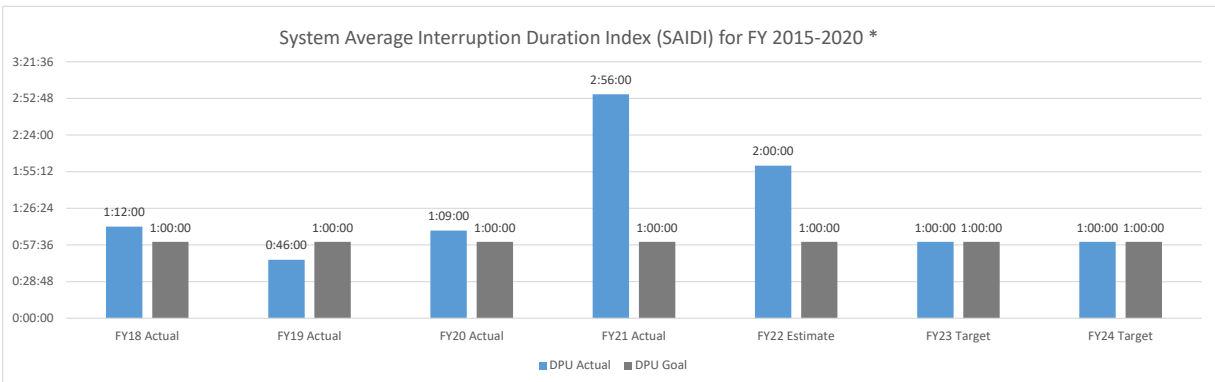
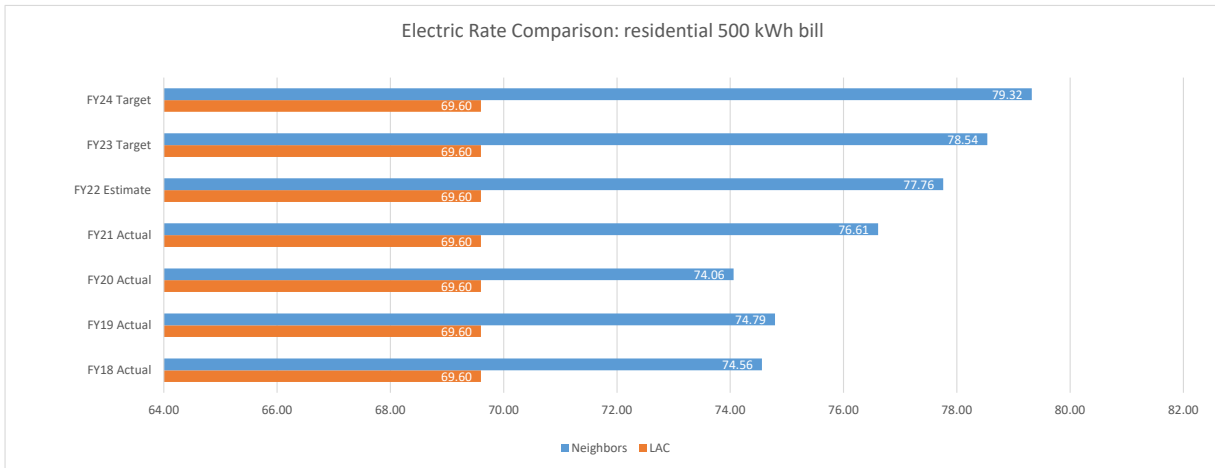
Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	System Average Interruption Duration Index (SAIDI) in minutes	1:12:00	0:46:00	1:09:00	2:56:00	2:00:00	1:00:00	1:00:00
			Average LAC customer 500 KWH bill as compared to neighboring communities.	93.3%	93.1%	94.0%	90.9%	89.5%	90.0%	90.0%

* 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

LAC's SAIDI was above the DPU goal of 60 minutes in FY2020 and FY2021. SAIDI is a 12-month rolling average, in recent months SAIDI is trending upwards which has prompted a more aggressive capital plan for the next 10-year. Los Alamos customers had power availability of 99.9% even with the recent power outages.

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

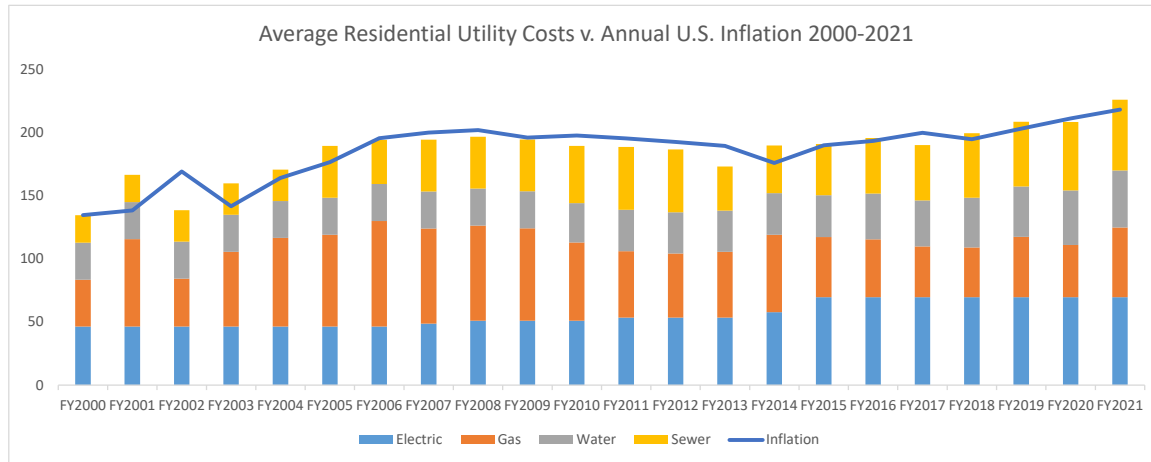


* National SAIDI for 2020 was 456 minutes, according to the U.S. Energy Information Administration's annual Reliability Report. 2021 numbers have not been published yet.

UTILITIES - CUSTOMER CARE CENTER

Program Purpose

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



The Customer Care Center's Billing and Service Specialists processed 107,869 utility bills in FY21. Before a bill is sent out, it is validated against norms for the customer and location. DPU bills customers for electric, gas, water, and sewer service, as well refuse on behalf of the Environmental Services division. Among many duties, the specialists are available from 8:00 a.m. through 5:00 p.m., Monday through Friday, to answer questions regarding utility bills.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2019 Target	FY2021 Actual	FY2022 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Customer Survey Results: Average Overall Customer Satisfaction (out of 4)	3.40	N/A	N/A	82.9%

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 past customer surveys, customer satisfaction with the Customer Service Department remains consistent. Past surveys use a 1-4 point scale. This survey is performed every 2 years normally, however, improved methods were researched and a new survey was completed in FY2022. The survey now uses a percentage scale with 100% being the best.

Energy Assistance Program (EAP)	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY22 To Date
Contributions/Donations	\$9,162	\$7,664	\$5,800	\$18,110	\$23,761	\$10,366
Assistance Given	\$9,784	\$9,857	\$7,152	\$14,622	\$17,724	\$10,953

UTILITIES DEPARTMENT - GAS DISTRIBUTION

Division Description

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

Gas Distribution Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:							
Revenues	4,750,509	4,429,430	4,879,115	7,477,752	53%	6,873,768	-8%
Expenditures	4,644,557	4,554,939	5,706,462	7,892,217	38%	6,835,274	-13%
Net Revenues (Exp.)	<u>105,952</u>	<u>(125,509)</u>	<u>(827,347)</u>	<u>(414,465)</u>	-50%	<u>38,493</u>	-109%
Expenditures by Sub-Program:							
Supervsn, Misc. Dir. Admin.	567,239	385,776	395,997	447,491	13%	456,560	2%
Gas Distribution	257,388	379,520	661,627	683,276	3%	626,061	-8%
Gas Meters	104,481	126,189	121,955	133,565	10%	135,809	2%
Interdepartmental Charges	390,252	388,068	359,642	441,605	23%	454,853	3%
Eng/Admin O/H	565,157	1,077,124	951,922	961,188	1%	1,042,768	8%
In Lieu Taxes	193,704	188,212	192,144	424,316	121%	412,423	-3%
Cost of Gas	1,841,663	1,660,050	2,138,175	4,310,400	102%	3,556,800	-17%
Capital Expenditures	724,673	350,000	885,000	490,376	-45%	150,000	-69%
	<u>4,644,557</u>	<u>4,554,939</u>	<u>5,706,462</u>	<u>7,892,217</u>	38%	<u>6,835,274</u>	-13%
Expenditures by Type:							
Salaries	456,421	403,983	430,841	450,343	5%	462,629	3%
Benefits	187,981	155,734	171,138	193,689	13%	199,501	3%
Professional / contractual services	2,881,962	1,981,730	2,712,219	5,148,716	90%	4,345,223	-16%
Materials / supplies	155,642	197,100	194,400	206,300	6%	180,300	-13%
Interfund charges	956,071	1,466,392	1,312,864	1,402,793	7%	1,497,621	7%
Capital outlay	6,480	350,000	885,000	490,376	-45%	150,000	-69%
	<u>4,644,557</u>	<u>4,554,939</u>	<u>5,706,462</u>	<u>7,892,217</u>	38%	<u>6,835,274</u>	-13%
FTE Summary:							
Regular (full & part time)	22.63	22.45	20.45	21.45	5%	21.45	0%
Limited Term	2.00	1.00	1.00	0.00		0.00	
Casual, Student, & Temp.	2.16	1.00	1.00	3.00	200%	3.00	0%
	<u>26.79</u>	<u>24.45</u>	<u>22.45</u>	<u>24.45</u>	9%	<u>24.45</u>	0%

Note: FTE includes Gas, Water Distribution & Wastewater Collection

Budget Overview

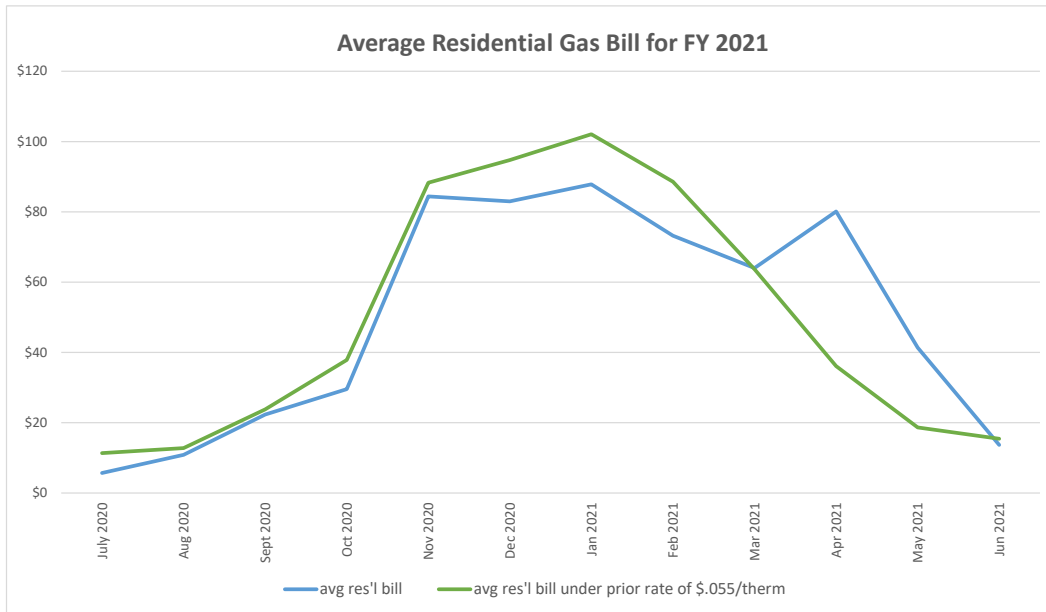
The NMMEEA deal guarantees a \$0.295 discount, which is included in the budget for FY2023. Natural gas market prices remain uncertain, and gas purchases are budgeted at \$5.39/MMBTU in FY2023 including transportation. Excluding the cost of gas, O&M budgets for gas increased \$433,879 over FY2022.

Budgets presented in FY2022 predicted that increases to fixed costs for gas and service charges would be needed in FY2025. However, plans to spend down cash reserves in gas has accelerated much faster than anticipated due to increases in costs experienced in FY2021 and FY2022. An estimated 8% increase to these rates is included in the budget for FY2023 and FY2024. Currently the fixed cost of gas is \$0.23 per therm and \$9.50 for the monthly service charge, the proposed revisions to rates are \$0.248 per therm and \$10.26 in FY2023, and \$0.268 per therm and \$11.08 in FY2024.

UTILITIES - NATURAL GAS DISTRIBUTION

Program Purpose

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



Since 2013, the Department of Public Utilities has billed customers for natural gas based on a "pass-through" cost. In addition to a monthly service fee, the gas consumption charge comprises a fixed cost recovery fee per therm and a variable cost of gas fee (pass-through) per therm. In FY2021, the average residential customer paid \$595.97 for natural gas. Under the previous rate of \$0.55 per therm, this customer would have paid \$593.95 throughout the year. Both rates include a monthly \$9.50 service fee. Cost savings have been realized for our customers in previous years, however, due to market fluctuations higher costs of gas were passed through to customers.

Planned Cost Saving Measures for FY2023 and FY2024

- Continuing a practice begin in FY15, gas leak surveys will be completed by in-house staff rather than by an outside contractor. This initiative eliminates purchasing/contracting expenses and contractor overhead. DPU acquired robust field detectors via grant funding, allowing for savings of about \$10,000 annually.
- Gas crews will continue to reconfigure the design of gas pressure regulating valve (PRV) stations. Reconfiguration eliminates dual redundancy and is possible because all gas zones are now looped with at least two independent feeds. This practice is expected to save about \$5,000 per year.

Significant Accomplishments - FY2021

- DPU had only 1.54 gas leaks/100 miles of pipeline, the lowest number since DPU began tracking this metric in 2013. The national standard is 9.35 leaks/100 miles.
- Leaks and overflows for all pipeline systems have trended downward annually since 2013 when DPU began tracking reliability.
- DPU replaced 88% of gas meters with AMI meters in the 12-month period.

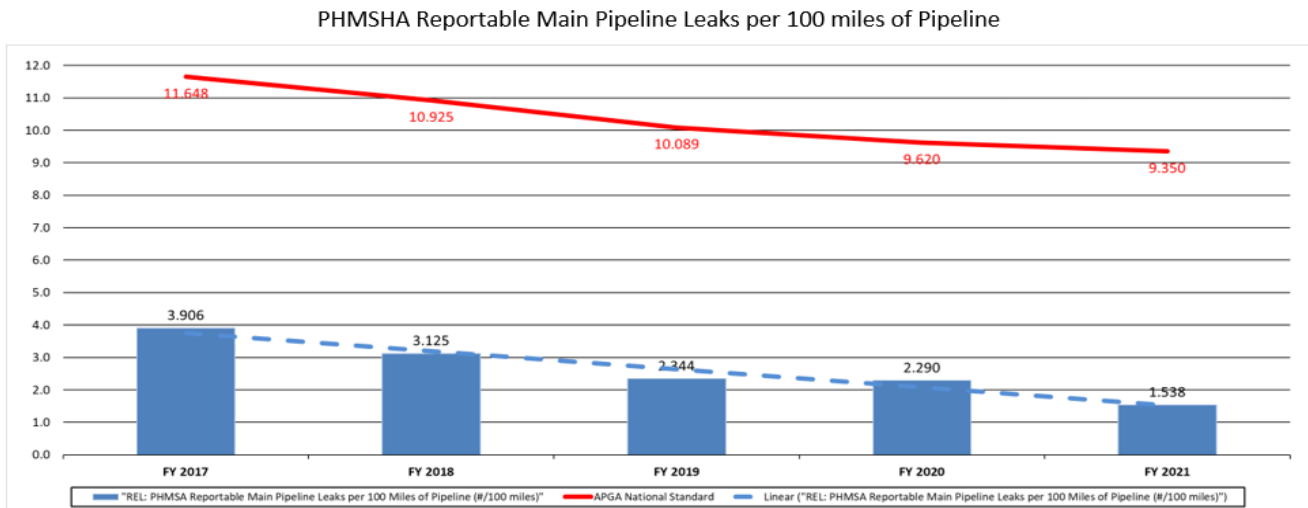
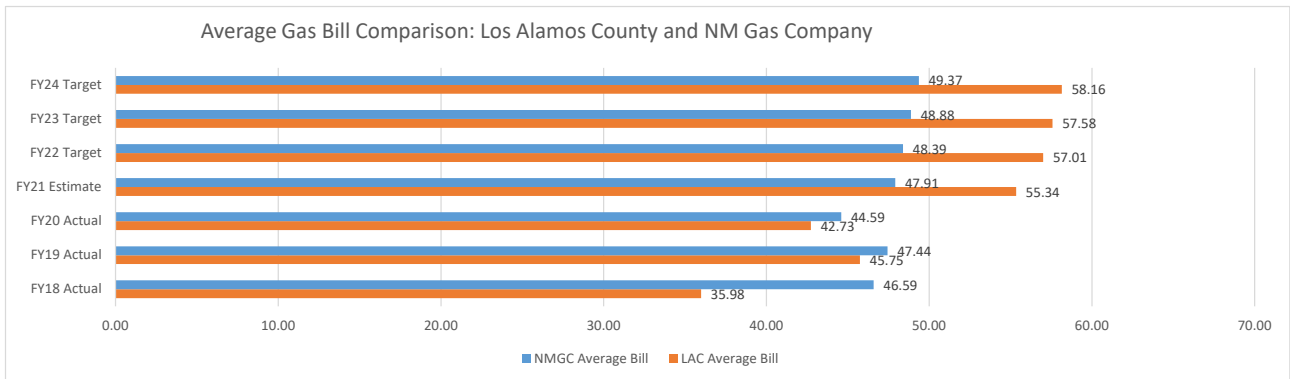
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of LAC price to New Mexico Gas Company rate to its customers	77%	96%	96%	95%	84%	90%	90%
			PHMSA Reportable Main Pipeline Leaks per 100 Miles of Pipeline (#/100 miles)	3.13	2.34	2.29	1.54	1.00	1.00	1.00

Performance Measures Narrative and Analysis

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

PHMSA stands for the Pipeline and Hazardous Materials Safety Administration, a United States Department of Transportation agency responsible for developing and enforcing regulations for safe reliable and environmentally sound operations of gas pipelines. National Standards for reportable leaks per 100 miles of main pipeline is the latest FY American Public Gas Association (APGA) value. DPU was well under the APGA FY21 benchmark value of 9.350 leaks/100 miles.



UTILITIES DEPARTMENT - WATER PRODUCTION

Division Description

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

Water Production Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:							
Revenues	4,805,377	11,943,385	13,396,116	13,082,790	-2%	14,352,810	10%
Expenditures	4,539,687	14,326,066	16,139,772	15,709,730	-3%	15,757,585	0%
Net Revenues (Exp.)	<u>265,690</u>	<u>(2,382,681)</u>	<u>(2,743,656)</u>	<u>(2,626,940)</u>	-4%	<u>(1,404,776)</u>	-47%
Expenditures by Sub-Program:							
Supervision and Oper.	847,627	846,426	822,679	831,349	1%	848,783	2%
Pumping Power	444,952	700,000	550,000	600,000	9%	600,000	0%
Wells	139,500	164,531	217,339	225,545	4%	228,755	1%
Booster Pump Stations	85,917	166,531	180,646	312,165	73%	315,208	1%
Treatment	26,313	45,411	32,618	35,487	9%	36,217	2%
Storage Tanks	88,898	41,266	39,018	48,190	24%	48,774	1%
Transmission Lines	181,569	274,228	310,868	387,853	25%	391,541	1%
Non Potable System	204,134	349,797	530,195	553,833	4%	535,347	-3%
Interdepartmental Charges	348,180	316,328	295,121	398,560	35%	410,516	3%
Eng/Admin O/H	857,470	990,966	895,646	881,115	-2%	813,632	-8%
State Water Tax	36,330	40,000	40,000	40,500	1%	41,000	1%
Capital Expenditures	1,168,437	10,106,926	11,905,000	10,740,345	-10%	10,800,000	1%
Debt Service	110,360	283,656	320,642	654,788	104%	687,812	5%
	<u>4,539,687</u>	<u>14,326,066</u>	<u>16,139,772</u>	<u>15,709,730</u>	-3%	<u>15,757,585</u>	0%
Expenditures by Type:							
Salaries	655,551	792,338	824,543	820,426	0%	847,138	3%
Benefits	259,287	318,185	346,320	331,321	-4%	341,262	
Professional / contractual services	1,518,640	10,044,793	463,000	881,975	90%	858,525	-3%
Materials / supplies	169,446	326,800	386,400	298,100	-23%	295,600	-1%
Interfund charges	1,698,245	2,110,294	1,893,867	1,982,775	5%	1,927,248	-3%
Capital outlay	3,734	450,000	11,905,000	10,740,345	-10%	10,800,000	1%
Fiscal charges	234,784	283,656	320,642	654,788	104%	687,812	5%
	<u>4,539,687</u>	<u>14,326,066</u>	<u>16,139,772</u>	<u>15,709,730</u>	-3%	<u>15,757,585</u>	0%
FTE Summary:							
Regular (full & part time)	9.25	10.25	10.25	10.25	0%	10.25	0%
Casual, Student, & Temp.	0.24	0.50	0.50	0.50	0%	0.50	0%
	<u>9.49</u>	<u>10.75</u>	<u>10.75</u>	<u>10.75</u>	0%	<u>10.75</u>	0%

Budget Overview

The capital plan for Water Production, as has been the practice for several years, includes non-potable projects that are funded through grants/loans from the Water Trust Board (WTB). These projects will only occur if the WTB funding is realized. The capital plan also includes \$6.09M in projects funded with low interest Drinking Water State Revolving Loan funds and projects with the Economic Development and Public Works Departments of the County. Also included in the FY2023 CIP, is the repainting of Barranca Mesa Tank #2, which will be funded with ARPA funds appropriated by Council in January 2022.

The capital budget for water production continues to take advantage of the low interest rate financing available, and water sales appear to have stabilized more in line with the revised sales projections we adopted in FY2018's budget cycle. However, rate increases are still needed to improve cash balances and meet target reserves for the utility. A projected 5% is forecasted for FY2023 and FY2024 for Water Production potable and non-potable rates. Additional projected rate increases are included in the 10-year forecast.

UTILITIES - WATER PRODUCTION

Program Purpose

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



Non-potable system photo - Overlook booster station

Planned Cost Saving Measures for FY2023 and FY2024

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

Significant Accomplishments - FY2021

- DPU entered into a new 10-year water sales and water rights agreement with Los Alamos National Laboratory.
- The department had zero violations for drinking water standards.
- DPU produced and distributed more non-potable water throughout the year for irrigation on county turf than in any of the previous four years. More than 116 million gallons of non-potable water were used.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Drinking Water Compliance - Number of Days in Full Compliance as a Percent of All Days - Potable (%) *	100%	100%	100%	100%	100%	100%	100%
			Gallons per Capita Daily - Potable **	150.06	139.50	134.54	142.90	108.90	108.90	108.90

* Standard is set by the American Water Works Association. FY21 benchmark is 100%.

** National Standard Data Source = AWWA Benchmarking Manual. AWWA FY21 benchmark median value = 114.20 gpcd.

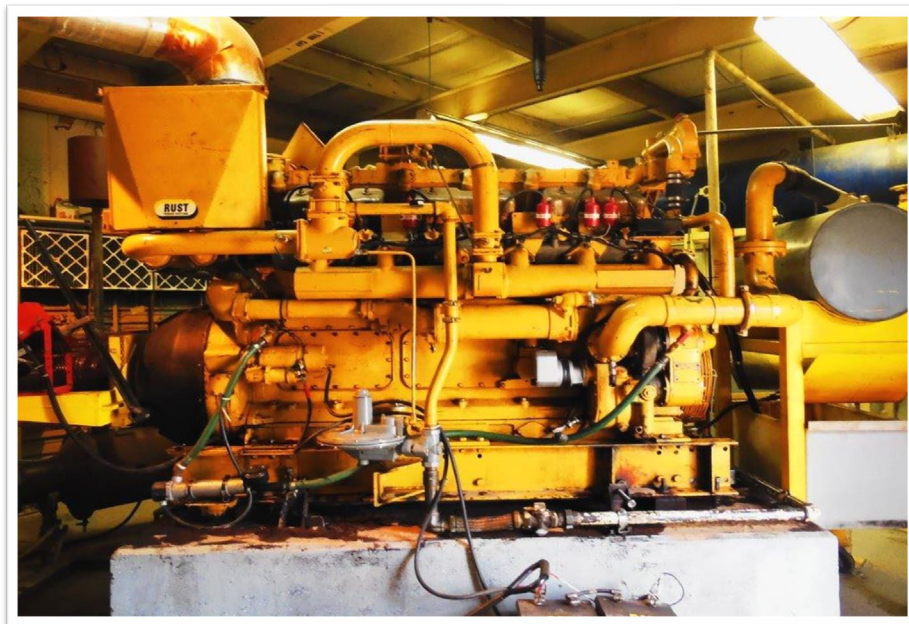
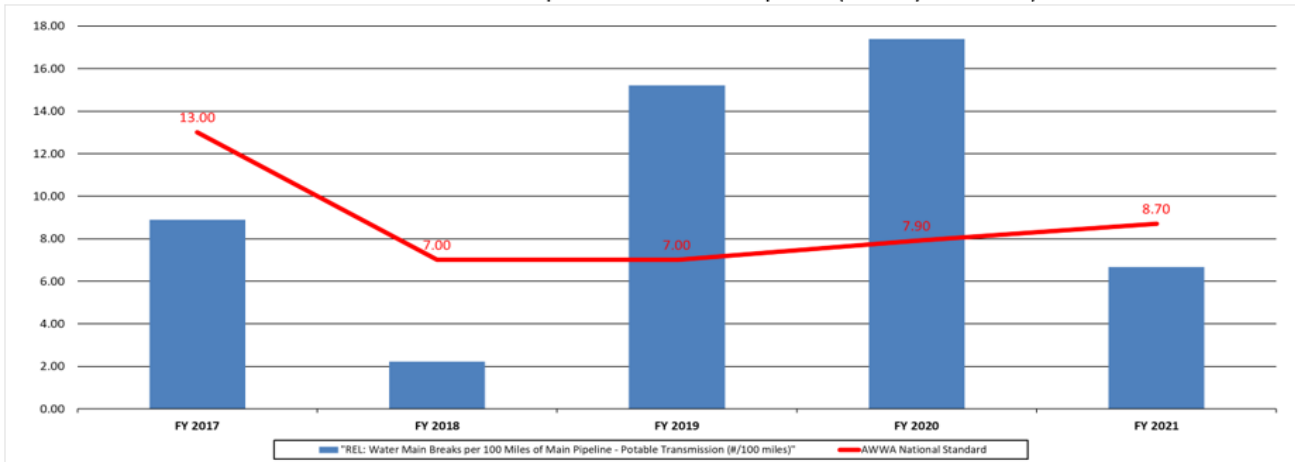
Performance Measures Narrative and Analysis

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

Water use for FY2018 and FY2019 so far are close to the revised downward projection. With lower production, O&M expense per thousand gallons of water produced could be higher, however WP O&M expenditure budgets stated relatively flat from FY2021 to FY2022, preventing a jump in the per kgal cost. Water use for FY21 is anticipated to also remain lower than many previous years but close to the revised projections.

Gallons per capita daily (GPCD) generally is defined as the average amount of water each person in a particular area uses on a daily basis. Water use in Los Alamos County remains above the AWWA benchmarks. It is DPU Strategic Plan conservation goal for GPCD is under review pending a conservation plan, which is expected to be completed in the Spring of 2021.

Water Transmission Main Breaks per 10 Miles Main Pipeline (Breaks/100 Miles)



Pajarito Well 4 Engine Replacement

UTILITIES DEPARTMENT - WATER DISTRIBUTION

Water Distribution Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:							
Revenues	5,798,918	5,679,349	5,905,761	6,199,967	5%	6,508,868	5%
Less Interfund Commodity	(3,471,324)	(3,076,750)	(3,200,750)	(3,363,500)	5%	(3,534,000)	5%
Adjusted Revenues	2,327,594	2,602,599	2,705,011	2,836,467	5%	2,974,868	5%
Expenditures	2,622,015	2,808,608	3,707,812	2,957,265	-20%	2,725,097	-8%
Net Revenues (Exp.)	<u>(294,421)</u>	<u>(206,009)</u>	<u>(1,002,801)</u>	<u>(120,798)</u>	-88%	<u>249,771</u>	-307%
Expenditures by Sub-Program:							
Supervsn, Misc. Dir. Admin.	339,719	315,291	339,485	394,568	16%	402,304	2%
Water Distribution	386,202	508,353	508,985	559,740	10%	565,263	1%
Water Meters	235,866	482,054	457,266	469,611	3%	475,721	1%
Interdepartmental Charges	333,420	297,863	281,102	348,634	24%	359,094	3%
Eng/Admin O/H	518,994	1,055,047	890,974	853,896	-4%	922,715	8%
Capital Expenditures	807,814	150,000	1,230,000	330,816	-73%	-	N/A
	<u>2,622,015</u>	<u>2,808,608</u>	<u>3,707,812</u>	<u>2,957,265</u>	-20%	<u>2,725,097</u>	-8%
Expenditures by Type:							
Salaries	506,890	530,215	477,570	545,652	14%	558,761	2%
Benefits	162,015	189,216	171,966	208,567	21%	214,827	3%
Professional / contractual services	934,716	159,467	222,300	275,500	24%	275,500	0%
Materials / supplies	159,331	426,800	433,900	394,200	-9%	394,200	0%
Interfund charges	852,583	1,352,910	1,172,076	1,202,530	3%	1,281,809	7%
Capital outlay	6,480	150,000	1,230,000	330,816	-73%	0	N/A
	<u>2,622,015</u>	<u>2,808,608</u>	<u>3,707,812</u>	<u>2,957,265</u>	-20%	<u>2,725,097</u>	-8%

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

Budget Overview

Water sales appear to have stabilized more in line with the revised sales projections we adopted in FY2018's budget cycle. However, rate increases are still needed to improve cash balances and meet target reserves for the utility. A projected 5% is forecasted for FY2023 and FY2024 for Water Distribution rates.

Funding is budgeted in contractual services for GIS upgrades, on call assistance with main line maintenance, valve locates, repairs and replacements, and meter changeouts.

UTILITIES - WATER DISTRIBUTION

Program Purpose

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



GWS crews work on the NM State Road 4 water main replacement.

Planned Cost Saving Measures for FY2023 and FY2024

- Begun in FY18, Water Distribution crews will put their efforts toward maintenance on pressure regulating valves (PRV) stations in lieu of outright replacement. Cost savings are expected to reach \$37,500 annually.

Significant Accomplishments - FY2021

- DPU replaced 95% of water meters with AMI meters in the 12-month period.

Performance Measures

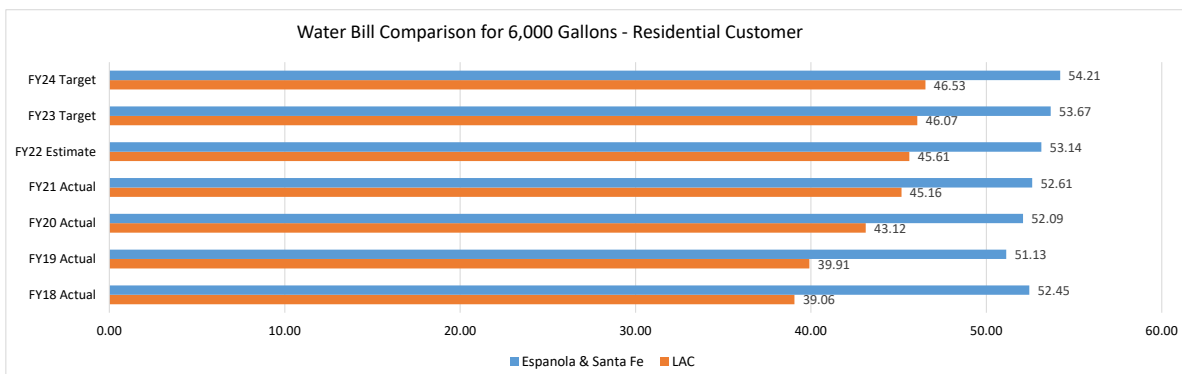
Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 6,000 gallon bill as compared to neighboring communities.	74%	78%	83%	86%	88%	90%	90%
			Water Main Breaks - Distribution per 100 Miles of Main Pipeline (#/100 miles) *	21.31	27.05	12.30	16.39	7.90	7.90	7.90

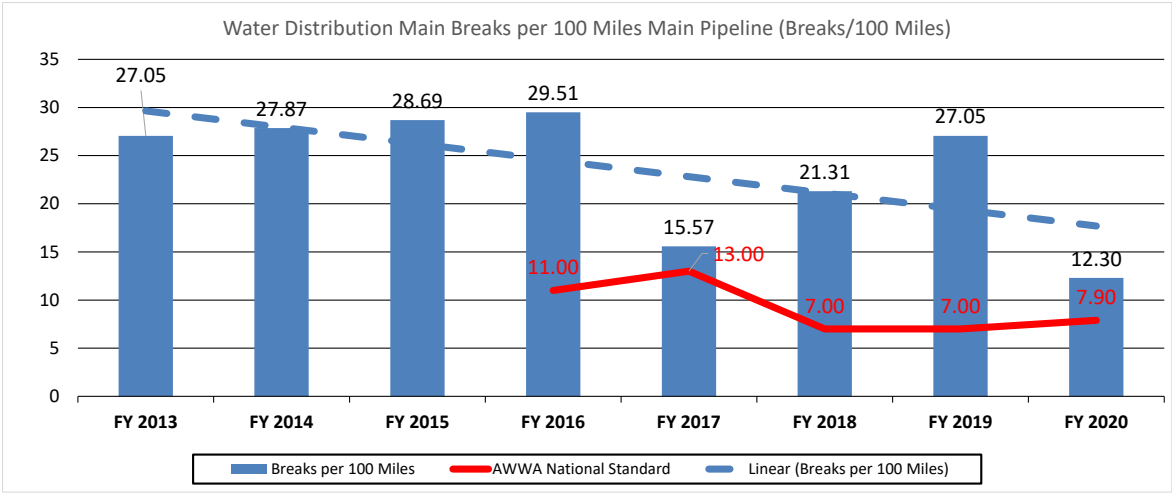
* American Water Works Association (AWWA) FY21 benchmark median value = 7.9 breaks / 100 miles.

Performance Measures Narrative and Analysis

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

DPU water rates continue to remain lower than surrounding areas. Based on a 6,000 gallon billed consumption, DPU rates were 83% lower than the Espanola and Santa Fe areas, and even with rate increases for FY2022, we are still projected to be lower.





UTILITIES DEPARTMENT - WASTEWATER

Division Description

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

Wastewater Program Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:							
Revenues	5,947,517	6,378,087	9,612,306	7,875,100	-18%	6,809,963	-14%
Expenditures	4,551,655	19,511,811	10,096,107	7,872,866	-22%	7,636,862	-3%
Net Revenues (Exp.)	<u>1,395,862</u>	<u>(13,133,724)</u>	<u>(483,801)</u>	<u>2,234</u>	-100%	<u>(826,899)</u>	-37114%
Expenditures by Sub-Program:							
Supervsn, Misc. Dir. Admin.	375,636	378,359	386,304	409,984	6%	418,997	2%
Wastewater Collection	226,653	305,857	293,310	405,326	38%	411,417	2%
Lift Stations	250,360	306,379	384,622	421,932	10%	426,329	1%
Wastewater Treatment	1,275,503	1,559,955	1,662,753	1,853,694	11%	1,890,298	2%
Interdepartmental Charges	545,364	514,622	518,376	732,849	41%	754,833	3%
Eng/Admin O/H	678,662	897,469	787,148	838,768	7%	686,179	-18%
Debt Service	696,409	698,314	1,497,594	698,314	-53%	2,108,809	202%
Capital Expenditures	503,068	14,850,856	4,566,000	2,512,000	-45%	940,000	-63%
	<u>4,551,655</u>	<u>19,511,811</u>	<u>10,096,107</u>	<u>7,872,866</u>	-22%	<u>7,636,862</u>	-3%
Expenditures by Type:							
Salaries	976,326	1,021,302	1,091,823	1,201,722	10%	1,234,961	3%
Benefits	368,792	428,097	465,366	495,614	6%	510,480	3%
Professional / contractual services	737,820	449,267	488,100	719,500	47%	727,500	1%
Materials / supplies	357,663	419,700	426,100	426,100	0%	426,100	0%
Interfund charges	1,409,564	1,639,275	1,553,524	1,819,617	17%	1,689,012	-7%
Capital outlay	5,081	14,855,856	4,573,600	2,512,000	-45%	940,000	-63%
Fiscal charges	696,409	698,314	1,497,594	698,314	-53%	2,108,809	202%
	<u>4,551,655</u>	<u>19,511,811</u>	<u>10,096,107</u>	<u>7,872,866</u>	-22%	<u>7,636,862</u>	-3%
FTE Summary:							
Regular (full & part time)	9.12	9.30	9.30	9.30	0%	9.30	0%
Casual, Student, & Temp.	0.90	0.50	0.50	0.50	0%	0.50	0%
	<u>10.02</u>	<u>9.80</u>	<u>9.80</u>	<u>9.80</u>	0%	<u>9.80</u>	0%

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

Budget Overview

The O&M budget in the wastewater division decreased over FY2022 budgets. This decrease is largely in part to the delay in debt service for the White Rock Wastewater Treatment Facility. Loan repayments are not due until one year after the project is completed, pushing these debt service amounts out to FY24. Council approved Wastewater rate increases on February 22, 2022, which will go into effect October 1, 2022. These rate increases have been incorporated into budgeted revenues for FY2023 and FY2024.

UTILITIES - WASTEWATER COLLECTION AND TREATMENT

Program Purpose

The purpose of the Wastewater Program is to provide sanitary sewer collection and treatment services to Los Alamos utility customers so they can have their wastewater safely and efficiently handled, and that downstream communities can have an environmentally safe river and effluent customers can receive safe irrigation water.

Planned Cost Saving Measures for FY2023 and FY2024

- Maintenance on sewer lift stations is being increased to prolong the life of lift stations and extend the time between lift station replacement capital projects. Savings are expected to reach \$87,500 annually.

Significant Accomplishments - FY2021

- DPU refinanced its existing loan for the Los Alamos Wastewater Treatment Plant for a much lower interest rate of 1%, locking in savings that will benefit ratepayers in the long run.
- Sewer Overflow Events per 100 Miles of Main Pipeline, for the first time since comparison to a national standard began, were better than the national standard.
- The Los Alamos Wastewater Treatment Plant treated 279 million gallons of sewage and the White Rock plant treated 112 million gallons of sewage in FY2021.

Performance Measures

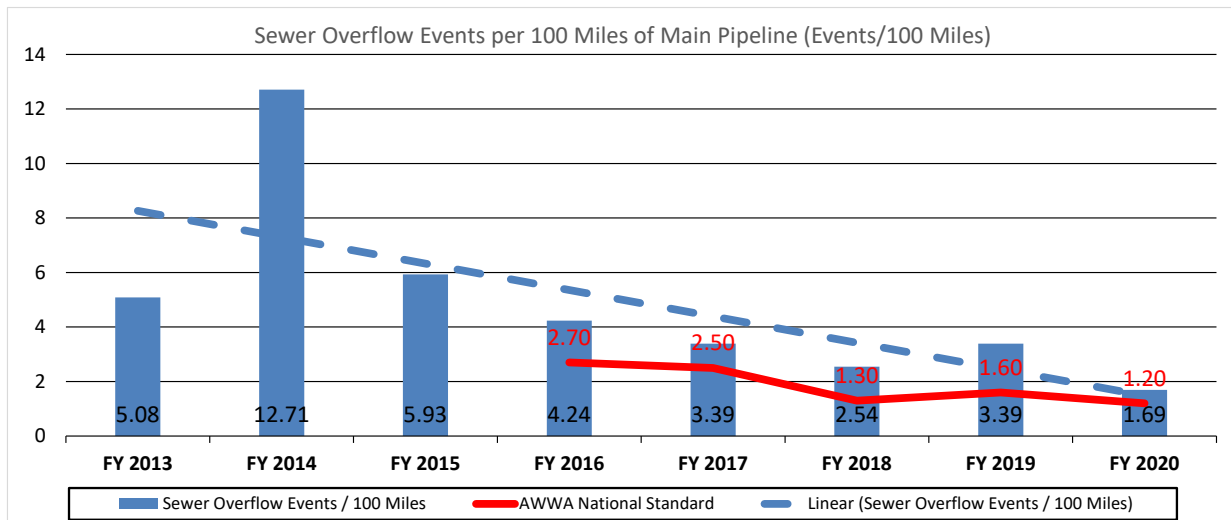
Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 1,000 gallon bill	\$47.16	\$50.61	\$53.29	\$55.54	\$56.79	\$58.21	\$59.37
			Sewer Overflow Events per 100 Miles of Main Pipeline - Conveyance (#/100 miles)	2.54	3.39	1.69	1.80	1.20	1.20	1.20
			WWTP Compliance - Number of Events in Compliance as a Percent of All Events (WR + LA) (%)	99.60%	91.92%	99.48%	99.53%	100.00%	100.00%	100.00%

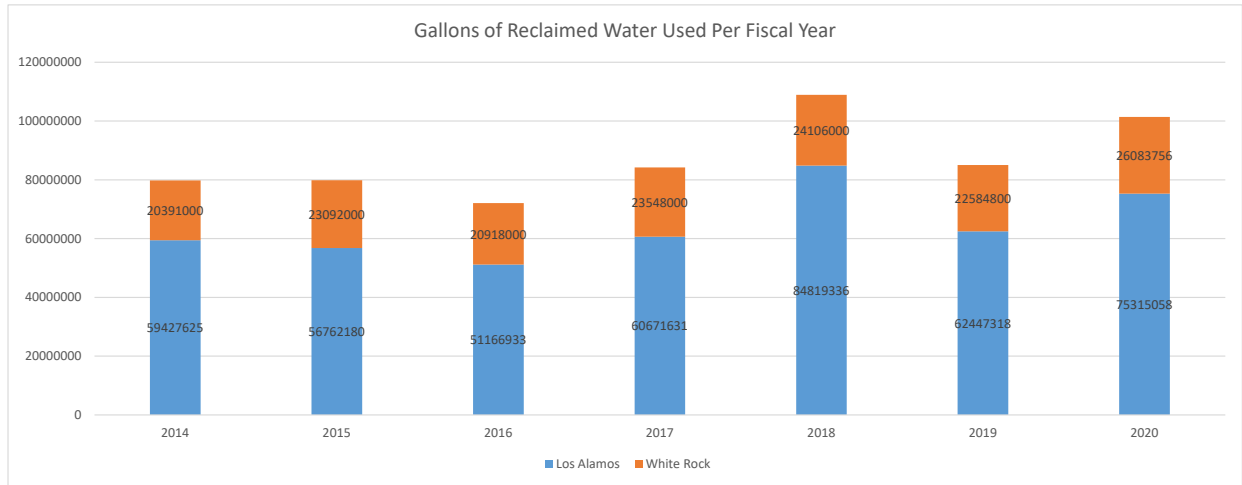
Performance Measures Narrative and Analysis

DPU sewer rates will be increasing in FY2023 and FY2024 by 2%. These increases were approved in FY2022 and are needed to maintain and improve infrastructure.

Sewer overflows are calculated by taking the number of sewer overflow events and dividing it by the total system main pipeline in miles from our GIS database. The benchmark for this measurement is set by the American Water Works Association (AWWA). In FY2021 the benchmark was 1.2 overflow events per 100 miles of main line.

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





FY2023 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
DPU		DPU	Electric Distribution	\$ 75,000	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
DPU		DPU	Gas Distribution	\$ 115,376	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
DPU		DPU	Water Distribution	\$ 330,816	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
DPU		DPU	Water Production	\$ 322,980	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
DPU		DPU	Wastewater	\$ 269,000	Arkansas Area Backyard Sewer Mains & Services R&R	The sewer mains along Arkansas Street are located in resident's backyards. The sewers are vitrified clay pipe that were installed in the 1950's. Due to the location the lines, they are regularly blocked and damaged by roots and are extremely difficult to access to maintain and repair. The lines will be assessed, and repairs and replacement of the problem areas will be performed.	One Time	Profit Transfer

NON DEPARTMENTAL - OTHER FUNDS

The funds in this section do not specifically fall under any one department and are therefore, included in this section.

Other Funds Descriptions

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

The Emergency Declarations Fund accounts for expenditures incurred by the County as a result of the Las Conchas wildfire in June/July 2011 and flood damage in September 2013.

Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. Debt Service is financed by a portion of the gross receipts tax imposed and collected by the State and distributed to the County. Please see future debt service schedule in the Other Information section under Debt Summary.

Other Funds Budget

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	% Variance FY2023vs FY2022	FY2024 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Other non-specific program	4,656,000	5,052,159	4,771,409	4,552,409	-5%	5,250,159	15%
	<u>4,656,000</u>	<u>5,052,159</u>	<u>4,771,409</u>	<u>4,552,409</u>	-5%	<u>5,250,159</u>	15%
Expenditures by Program:							
Emergency Declarations Fund	105,241	500,000	215,000	0	N/A	0	N/A
Debt Service	4,550,759	4,552,159	4,556,409	4,552,409	0%	5,250,159	15%
	<u>4,656,000</u>	<u>5,052,159</u>	<u>4,771,409</u>	<u>4,552,409</u>	-5%	<u>5,250,159</u>	15%

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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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 in 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 as a result of 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 - FY2023 ADOPTED BUDGET

GOVERNMENTAL FUNDS	CIP Fund	State Shared Revenue Fund
	Fund Stmt pg 84	Fund Stmt pg 74
<u>Ongoing Infrastructure Capital & Maintenance</u>		
Road Reconstruction Projects (see page 293)	\$ 8,090,000	\$ 510,000
Parks Small Capital (see page 294)	690,000	
Information Technology Capital (see page 295)	734,000	
Other Construction Projects	3,137,087	
<u>Recreation Projects</u>		
Various Recreation Projects	14,500,000	
<u>Economic Development Projects</u>		
Housing Infrastructure	4,000,000	
Los Alamos Downtown Revitalization & Parking	500,000	
White Rock Metropolitan Redevelopment Area (MRA)	1,000,000	
DP Road Infrastructure	1,000,000	
TOTAL	\$ 33,651,087	\$ 510,000
ENTERPRISE FUNDS		
	Airport Fund	Joint Utilities System Fund
	Fund Stmt pg 95	Fund Stmt pg 96
<u>Airport</u> (see page 261)		
Fuel Farm	\$ 1,900,000	
Hangar Acquisition	120,000	
Taxiway Foxtrot Safety Project	9,951,100	
TOTAL	\$ 11,971,100	
<u>Department of Public Utilities</u> (see page 264)		
Electric Production		\$ 145,000
Electric Distribution		650,000
Gas Distribution		375,000
Water Distribution		-
Water Production		10,417,365
Wastewater		2,243,000
TOTAL		\$ 13,830,365

Note: Where detailed project planning schedules are included on the following pages, it is for informational purposes only. Budget control is at the total level as shown above.

TRANSPORTATION CIP - FY 2022-2027			
Street Priorities Based on Average Pavement Condition Index (PCI)			
Description	Avg. PCI	Budget Amount	
FY2023			
STATE & FEDERAL GRANTS			
Trinity Drive Safety & ADA Improvements (NO MATCH-CONSTRUCTION)	Oppenheimer to 15th Street	NA	\$ 3,410,000
NM 4/La Vista Drive Pedestrian Crossing (STUDY/DESIGN)	Grant Application Pending	NA	\$ 250,000
COUNTY CIP			
Canyon Rim Trail Phase 3	Knecht to 20th Street	NA	\$ 230,000
Rose Street - Central to Peach (Joint Utility Project) ²	Central to Peach Street	37	\$ 1,800,000
Loma Linda Road Improvements			
\$1,890,000 CIP Fund	La Tierra Road	40	\$ 2,400,000
\$510,000 State Shared Revenues Fund	La Mirada Circle		
FY 2023 Projected Budget			\$ 8,090,000
FY2024			
Various Roads - Projected ¹			
Bonnie View Dr/Canyon Glen	Thin-Moderate Overlays	55-75	\$ 4,577,000
Longview Dr-Village Pl (to Rover)/Quartz-Pine-Rim-6th (Joint Utility Project) ²	Deep Patch & Thick Overlays	0-55	
Central Ave - 9th to Roundabout (Joint Utility Project) ²	Full Reconstruction		
Bathtub Row-Peach-Nectar (Joint Utility Project) ²	Full Reconstruction		
FY 2024 Projected Budget⁴			\$ 4,577,000
FY2025			
STATE & FEDERAL GRANTS			
NM 4/La Vista Drive Pedestrian Crossing (CONSTRUCTION)	Grant Application Pending	NA	\$ 2,500,000
COUNTY CIP			
Various Roads - Projected ¹			
La Paloma-La Vista/Hermosura-Sereno-Solana/Ponderosa Estates	Thin-Moderate Overlays	55-75	\$ 4,715,000
Loma del Escolar/Broadview-Kristi/41st (Sycamore to North of Urban)	Deep Patch & Thick Overlays	0-55	
Fairway Dr. - Trinity to West Rd./West Rd - Diamond to LANL Gate (Joint Utility Project) ²	Full Reconstruction		
Aspen School Area Phase 2 - Walnut & 33rd to 32nd (Joint Utility Project) ²	Full Reconstruction		
FY 2025 Projected Budget⁴			\$ 7,215,000
FY2026			
Various Roads - Projected ¹			
Cheryl Ave-Cheryl Ct/Airport Rd	Thin-Moderate Overlays	55-75	\$ 4,857,000
La Cueva-Cascabel/Camp May/Quemazon	Deep Patch & Thick Overlays	0-55	
Los Pueblos Phase 1 (Navajo-Los Pueblos loop & side streets - Joint Utility Project) ²	Full Reconstruction		
Denver Steels Phase 2 - 36th/Ridgeway/Questa/Pueblo (Joint Utility Project) ²	Full Reconstruction		
FY 2026 Projected Budget⁴			\$ 4,857,000
FY2027			
Various Roads - Projected ¹			
Airport Road	Thin-Moderate Overlays	55-75	\$ 5,003,000
Central Ave. - 15th to Bathtub Row	Deep Patch & Thick Overlays	0-55	
Aspen School Area Phase 3 - 32nd, Walnut & Villa (Joint Utility Project)	Full Reconstruction		
Denver Steels Phase 3 - 35th/Ridgeway/Questa/Pueblo/34th (Joint Utility Project) ²	Full Reconstruction		
FY 2027 Projected Budget⁴			\$ 5,003,000

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

PARKS SMALL CAPITAL PROJECTS - CIP FUND

	FY 2022 Adopted	FY2023 Adopted	FY2024 Projected	FY2025 Projected
<i>New Funding</i>	-	690,000	500,000	515,000
<i>Carryover from prior years</i>	-	162,194	72,194	422,194
TOTAL	655,194	852,194	572,194	937,194
BMX TRACK IMPROVEMENTS (carried over from FY20)	50,000	-	100,000	
BREWER ARENA LIGHTS (carried over from FY20)	-			
OPEN SPACE TRAIL BUILDING EQUIPMENT (carried over from FY20)				
SAFETY NETTING AT OVERLOOK PARK	75,000			
OPEN SPACE TRAILS IMPROVEMENT PLAN IN COORDINATION WITH TRIAD	-			
TENNIS COURT RESURFACING AT BARRANCA	45,000			
IRRIGATION RENOVATION AT OVERLOOK	-			
ROVER PARK AND PINE STREET TOT LOTS	-			
TREE REPLACEMENT AT COMMUNITY PARK	-			
OPEN SPACE DUMP TRAILER	8,000			
REPURPOSE BASKETBALL COURTS FOR PICKLE BALL	25,000			
NEW LIGHT FIXTURES AT URBAN PARK TENNIS COURTS	120,000			
CANYON AND MESA TOP RESTORATION RECURRING	50,000	50,000	50,000	50,000
PINON PARK TENNIS COURT RESURFACING	50,000			
Sports Fields Improvements	-	-	-	-
Sport Court Improvements	20,000	20,000	-	
Playground Improvements	20,000	20,000	-	
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		
Grand Canyon Tot Lot		90,000		
Rover Park Tennis Courts		60,000		
New Scoreboards at North Mesa Ball Fields		25,000		
Ice Rink Improvements - Sound and Bleachers	30,000			
TOTALS BY YEAR	\$ 493,000	\$ 780,000	\$ 150,000	\$ 50,000

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

INFORMATION TECHNOLOGY PROJECTS - CIP FUND

	FY 2022 Adopted	FY2023 Adopted	FY2024 Projected	FY2025 Projected
<i>New Funding</i>	713,000	734,000	756,000	779,000
<i>Carryover from prior years</i>	2,618,468	1,750,000	-	-
TOTAL	3,331,468	2,484,000	756,000	779,000
Project Description\Categories:				
Hardware				
Network Switches & Routers	100,000	50,000		
Network Backup Hardware			165,000	
Other Hardware or Carryover		182,480	37,430	
Backup & Security				
Backup & Recovery Solution (IPRA)	65,000	12,500	12,500	12,500
Mobile Device Management	34,000	35,020	136,070	37,150
AntiSpam/Malware/Phishing System				
Other		50,000	50,000	
Server				
Enterprise Server Replacement - (VNX-UCS)	312,468	125,000	190,000	75,000
Replacement of the VDI and the virtual server	400,000			
SQL Server Cluster Upgrade	65,000			
Other Upgrades	50,000	200,000		
Enterprise				
Enterprise GIS upgrade	70,000		165,000	50,000
CAD Mobile Records Jail Management System (CMRJ) Replacement	-	1,750,000		
Recreation Software	200,000			
Utilities/PW 311 / Customer Relations Management	250,000			
Fiber Link Pueblo Canyon	35,000			
Other projects from previous years		79,000		604,350
TOTALS BY YEAR	1,581,468	2,484,000	756,000	779,000
Estimated Carryover	1,750,000	-	-	-

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.

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where discoveries are made

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FINANCIAL POLICIES

I. PURPOSE

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

II. GENERAL POLICY STATEMENT

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

III. OPERATING POSITION

A. General Fund Unassigned Fund Balance

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

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

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

Within 90 calendar days of the acceptance of 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

FINANCIAL POLICIES

development and diversify the economy, and to decrease the County's dependence upon DOE/LANL.

By County Council direction, the balance in the Economic Development Fund, including interest earnings, should be used for providing initial capital for economic development projects, economic development loans, housing rehabilitation loans, land development, or similar activities which are designed to achieve Council's economic development strategic goals.

E. Debt Service Fund Balance Assigned for Debt Service

The County's Gross Receipts Tax (GRT) taxpayer base is significantly concentrated in a single taxpaying entity. This represents an additional unique risk for the County whenever GRT revenue bonds are outstanding. To help mitigate this additional risk, the County may, at the direction of the County Council, accumulate a fund balance Assigned for Debt Service over and above any legally required debt service reserve amount. Additionally, this balance may accumulate residual interest over and above those funds that are restricted by debt agreements.

F. Fund Balances Assigned for Continuing Appropriations

The fund balances Assigned for Continuing Appropriations segregates a portion of fund balance which reflects part of the unexpended appropriations at June 30th that are re-appropriated and carried forward to the subsequent fiscal year. County Council approval is required through the established formal budget revision process.

G. Fund Balance Assigned for Capital Projects

The fund balance Assigned for Capital Projects segregates a portion of the fund balance in the Capital Improvement Projects Fund to reflect Council's intent that these funds be spent for approved capital projects.

H. Fund Balance Assigned for Emergency Response and Recovery

The fund balance Assigned for Emergency Response and Recovery is reflected in the Emergency Declarations Fund to reflect Council's intent that these funds be spent for recovery efforts in response to federally declared emergencies.

I. Fund Balance or Working Capital of Other Funds

Financial planning for other County operating funds should provide a positive fund balance, the appropriate level of which would be dictated by legal requirements and characteristics of

FINANCIAL POLICIES

the individual fund and the specific purpose(s) of the fund. These would include, as appropriate:

1. Legal or regulatory requirements affecting revenues and expenditures, e.g., Charter requirements to maintain the real value of the Capital Projects Permanent Fund.
2. Cash flow requirements to support operating expenses.
3. Relative rate stability from year to year for enterprise and internal service funds.
4. Susceptibility to emergency or unanticipated expenditures.
5. Long-term maintenance and replacement plans for infrastructure and equipment.
6. Ability to support debt service requirements.

The financial planning for other County operating funds should avoid large rate increases from one year to the next.

If the “unassigned fund balance” or “working capital balance” becomes excessive within any fund, action shall be taken in the subsequent budget cycles to reduce the balance. Reductions may be accomplished by the deferral of rate increases, rebates to customers, or utilization of funds for one-time expenditures that do not unduly increase ongoing operating expenses.

IV. INTERFUND ACTIVITIES

A. General Fund Transfers to Other Funds

Annual transfers of General Fund revenues to other funds should be construed as payments intended only for the support of specific programs. If revenues generated within those funds exceed the budgeted estimates, the amount of the budgeted transfer from the General Fund will be reduced accordingly.

B. Interfund Loans

Interfund loans are made under the following conditions:

- 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.

FINANCIAL POLICIES

D. Pooling of Cash and Investments

Funds which participate in the pooled cash and investments portfolio are allocated investment earnings on a pro-rata basis, for eligible funds. Funds with positive cash balances are credited their pro-rata share of investment earnings, while funds with negative balances are charged interest expense.

E. Recording of Interfund Transactions

Whenever interfund transactions occur the County shall record the complete transaction within the financial records. The financial records include the budget, the 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

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costs.

4. Services for the public or others that can be accomplished effectively by outside agencies for less cost will be performed by an outside agency instead of the County.
5. The County's compensation program will be competitive to attract and retain motivated and high-performing staff members.
6. The County will coordinate the operating and capital budgets so that future capital needs will be integrated with projected operating requirements.
7. The County will seek regional cooperation and funding for any program that has regional benefits.
8. The County will only participate in intergovernmental programs that are consistent with the long-term vision and goals of the County.

While observing these practices, the County will strive to prepare a "balanced budget" that adheres to the following definition:

An individual fund's adopted budget is considered balanced if the current year estimated revenues, plus transfers in from other funds, plus appropriations of fund balance is at least as much as the current year estimated expenditures, plus transfers out to other funds. This condition must be true for the single annual budget and in total for the projected following three years.

The entire County budget is considered balanced when each individual fund budget is balanced. When looking to see if a fund has a balanced budget, the use of (or appropriation of) fund balance is considered a satisfactory source for balancing the budget if the fund balance is already restricted, committed, or assigned for such use. For example, using the assigned fund balance in the Capital Improvement Projects Fund as a source for capital projects, even with no other current revenues or operating transfers in, is a legitimate use and would balance the budget. On the other hand, using the unassigned fund balance in the General Fund as a source for regular ongoing operations for multiple years would not be a preferred use and if it was necessary, the budget would not be considered balanced.

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.

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4. To the fullest extent possible and when appropriate, establish user fees and charges at levels which recover the full costs of providing the services.
5. Review fees and charges annually, and develop a system for periodically changing rates to keep pace with changes in the costs of providing services.
6. Charge fees for all services that benefit limited interests within the community with the exception of human services needs for persons with limited ability to pay.
7. Whenever possible and practical, use multi-year forecasting techniques and tools in order to detect in advance significant changes in revenue.
8. Use one-time revenues for one-time expenditures whenever appropriate.
9. Provide management with regular reports comparing actual revenue to budget estimates.

C. Expenditures

The County shall observe the following practices to manage its expenditures effectively:

1. Ensure that the expenditure growth rate will not exceed the revenue growth rate.
2. Where possible, use performance measures and productivity indicators and integrate them into the annual budget.
3. Analyze all costs of a service and make cost projections for at least three years before increasing a level of service or adding new services.
4. Take advantage of changing technology, improved systems, and management techniques whenever available in order to reduce long-term costs and improve productivity.
5. Eliminate any program or service which is no longer necessary.
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

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only after the County Manager has approved the transfer.

D. Grants

The Council shall review and approve non-recurring grants during the fiscal year. The annual budget will recognize non-recurring grant revenues and expenditures only after Council acceptance of such grants.

Prior to accepting any grant, the County shall analyze the cost-effectiveness of the grant. The analysis should include the consistency of the grant with the County vision and long-term goals, the full costs associated with administering the grant including indirect support for grant management, accounting and auditing, the feasibility of continuing the program with County resources after the conclusion of grant funding, and that the program offered by the grant will benefit a significant number of County citizens.

VI. INVESTMENTS

County funds will be invested in accordance with State law, the Charter, the County Code and the adopted Investment Policy.

The County will apply the prudent investor rule to all its investments. This standard states that investments are made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of the capital as well as the probable income to be derived.

All idle cash shall be continuously invested at the highest available rate, but only in instruments allowed under the investment policy. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability and investment earnings.

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

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the Long Range Financial Projection (LRFP). The process of updating the CIP will include evaluating new proposed major CIP projects (over 1% of the General Fund's operating budget) and prioritizing them with already approved projects, as well as adding a new year to the plan. It will not include a comprehensive re-evaluation of all projects already included in the CIP. Those, generally, should proceed as previously programmed.

CIP projects will not be funded unless they are included in the approved CIP budget. Addition of new projects to the CIP will be contingent upon identifying the funding sources for all phases of the project and committing, through Council approval, all such sources.

The annual budget, the LRFP, and the 10-year CIP should include sufficient funding for adequate maintenance and the orderly replacement and/or upgrade of all capital plant and equipment. All County assets should be maintained at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Prior to approval of any capital project, the future maintenance and operational costs of the project must be fully analyzed and those costs must then be included in the approved LRFP for full disclosure of the long-term maintenance and operating impact of the project. The annual budget should include funding for capital programs as identified in the CIP.

The County will actively pursue external long-term financing in accordance with its Debt Management Policy. The County will also pursue external grant funding for CIP project financing whenever it is available and practical to do so.

C. Capital Plant Maintenance

The County shall establish and maintain an inventory showing the condition of its capital plant and shall develop long-term replacement schedules for use in setting priorities and capital financing plan development.

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;

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- B. Reviewing and updating assumptions used for forecasting purposes;
- C. Adding any changes which reflect more current information and significantly change the projection; and
- D. Determining the financial effect of any significant changes in County policy.

Only the annually adopted budget appropriates funds for expenditure. However, the annual budget should be developed to fit within the context of the LRFP. The LRFP should be approved annually concurrently with the annual budget. This approval shall not be construed as agreement with every aspect and assumption within the plan, but shall be considered as a formal acknowledgment of the projected potential long-term impact of adoption of the annual budget.

X. ACCOUNTING & FINANCIAL REPORTING

The County shall follow a high standard in all financial reports by:

- A. Preparing appropriate financial reports in accordance with Generally Accepted Accounting Principles (GAAP);
- B. Making all possible and ethical efforts to obtain unmodified independent auditors' opinions on every annual report;
- C. Adopting a spirit of "full disclosure" in preparing annual reports;
- D. Refraining from the use of "creative accounting" to defer costs or hide long-term problems;
- 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

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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 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

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cemetery is fully developed and all lots are sold, the interest earnings from this reserve will be used to guarantee the maintenance of the cemetery property.

Committed Fund Balance

A “committed fund balance” is a portion of the fund balance that is required by County code to be used for a specific purpose.

Continuing Appropriations

An account used to assign a portion of fund balance which reflects part of the unexpended appropriations at June 30th that are re-appropriated and carried forward to the subsequent fiscal year. Council and County Manager approval is required through the established formal budget 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.

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Prepaid Items

An account used to segregate a non-spendable portion of fund balance which is not available for expenditure. This accounting is established by GAAP.

Restricted Fund Balances

A “restricted fund balance” is a portion of the fund balance that has external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislations which require the resources to be used only for a specific purpose.

Unassigned Fund Balances

The amount of the fund balance that is totally available for appropriation for any legal purpose. This term is limited in usage to governmental type funds. In proprietary type funds “working capital” is a similar concept.

FTE SUMMARY - FY2020 THROUGH FY2024

Department	FY 2020 Adopted	FY 2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Projected
County Council	7.00	7.00	7.00	7.00	7.00
Municipal Court	5.80	5.80	5.80	5.80	5.80
County Manager's Office (CMO)	20.00	22.00	23.00	25.00	25.00
County Assessor's Office	7.00	7.00	7.00	7.00	7.00
County Attorney's Office	5.00	5.00	6.00	6.00	6.00
County Clerk's Office	7.27	7.27	7.78	8.61	8.61
Probate Court	1.00	1.00	1.00	1.00	1.00
County Sheriff	1.00	1.00	1.00	1.00	1.00
Administrative Services	46.38	48.34	50.34	53.34	53.34
Community Development	18.00	18.00	18.00	19.00	19.00
Community Services Department	92.73	96.98	100.98	103.98	103.98
Fire Department	150.00	150.00	150.00	150.00	150.00
Police Department	77.75	78.75	79.00	83.00	83.00
Public Works Department	137.55	144.55	144.55	148.55	148.55
Utilities Department	98.60	99.65	100.65	101.65	101.65
Total FTEs - All Funds					
	675.08	692.34	702.10	720.93	720.93

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
County Council					
Council Chair	1	1	1	1	1
Council	6	6	6	6	6
Department Total Regular FTEs	7	7	7	7	7
<hr/>					
Municipal Court					
Municipal Judge	1.00	1.00	1.00	1.00	1.00
Probation Officer	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Clerk	2.50	2.50	2.50	1.50	1.50
Sr. Court Clerk	0.00	0.00	0.00	1.00	1.00
Total Regular FTEs	5.3	5.3	5.3	5.3	5.3
Limited Term	0	0	0	0	0
Bench Warrant Fund					
Court Clerk	0.5	0.5	0.5	0.5	0.5
Total Regular FTEs	0.5	0.5	0.5	0.5	0.5
<hr/>					
Department Total Regular FTEs	5.8	5.8	5.8	5.8	5.8
Department Total Limited Term FTEs	0.00	0.00	0.00	0.00	0.00
<hr/>					
County Manager's Office (CMO)					
County Manager	1	1	1	1	1
Deputy County Manager	1	1	1	2	2
Assistant to County Manager	1	1	1	0	0
Executive Assistant	1	1	1	1	1
Broadband Manager	0	0	0	1	1
Intergovernmental Affairs Specialist	0	0	1	1	1
Sustainability Coordinator	0	0	0	1	1
Total Regular FTEs	4	4	5	7	7
CIP Fund					
Business and ERP Manager	1	1	1	0	0
Total Regular FTEs	5	5	6	7	7
<hr/>					
Communications & Public Relations					
Comm. & Public Relations Manager	1	1	1	1	1
Social Media Coordinator	0	0	0	1	1
Visual Information Specialist	2	2	2	2	2
Total Regular FTEs	3	3	3	4	4

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Human Resources					
Human Resources Manager	1	1	1	1	1
Compensation Coordinator	0	0	0	0	0
Assist Human Resources Manager	1	1	1	1	1
HRIS Manager	0	0	0	0	0
Compensation Analyst	1	1	1	1	1
Benefits & Pension Manager	1	1	1	1	1
Human Resources Technician	2	2	2	2	2
Training Manager	1	1	1	1	1
Sr Human Resources Technician	2	2	2	3	3
Office Specialist	1	1	1	1	1
Total Regular FTEs	10	10	10	11	11
Total Limited Term	0	1	1	0	0
Total FTEs	10	11	11	11	11
Human Resources-Safety/Risk Management					
Risk Manager	1	1	1	1	1
Safety Coordinator	1	1	1	1	1
Risk Management Specialist	0	1	1	1	1
Total Regular FTEs	2	3	3	3	3
Total HR FTEs	12	13	13	14	14
Department Total Regular FTEs	20	21	22	25	25
Department Total Limited Term	0	1	1	0	0
Department total All FTEs	20	22	23	25	25
<hr/>					
County Assessor's Office					
County Assessor	1	1	1	1	1
Chief Deputy Assessor	1	1	1	1	1
Chief Appraiser	0.75	0.75	0.75	0.75	0.75
Appraiser	0.75	0.75	0.75	0.75	0.75
Appraiser	0.20	0.20	0.20	0.20	0.20
Sr. Assessment Specialist	0.95	0.95	0.95	0.95	0.95
Office Specialist	0.90	0.90	0.90	0.90	0.90
Total Regular FTEs	5.55	5.55	5.55	5.55	5.55
Property Valuation Fund					
Chief Appraiser	0.25	0.25	0.25	0.25	0.25
Appraiser	0.25	0.25	0.25	0.25	0.25
Appraiser	0.80	0.80	0.80	0.80	0.80
Sr. Assessment Specialist	0.05	0.05	0.05	0.05	0.05
Office Specialist	0.10	0.10	0.10	0.10	0.10
Total Regular FTEs	1.45	1.45	1.45	1.45	1.45
Department Total Regular FTEs	7	7	7	7	7

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
County Attorney's Office					
County Attorney	1	1	1	1	1
Deputy County Attorney	1	1	1	1	1
Associate County Attorney	1	1	2	2	2
Sr. Legal Assistant	1	1	2	2	2
Legal Assistant	1	1	0	0	0
Department Total Regular FTEs	5	5	6	6	6
County Clerk's Office					
<i>Elections/Recording</i>					
County Clerk-Elected Official	1	1	1	1	1
Chief Deputy Clerk	1	1	1	1	1
Elections Manager	1	1	1	1	1
Sr. Deputy Clerk	1	1	2	2	2
Deputy Clerk	1	1	1	1	1
Total Regular FTEs	5	5	6	6	6
Temp/Casual	2.27	2.27	1.78	2.61	2.61
Department Total FTEs	7.27	7.27	7.78	8.61	8.61
Probate Court					
Probate Judge-Elected Official	1	1	1	1	1
Department Total Regular FTEs	1	1	1	1	1
County Sheriff					
Sheriff-Elected Official	1	1	1	1	1
Sr. Office Specialist	0	0	0	0	0
Total Regular FTEs	1	1	1	1	1
Temp/Casual	0	0	0	0	0
Department Total FTEs	1	1	1	1	1
Administrative Services					
<i>Finance</i>					
Chief Financial Officer	1	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1	1
Accounting Operations Manager	1	2	2	2	2
Budget & Performance Manager	1	1	1	1	1
Sr. Budget Analyst	1	1	1	1	1
Sr. Accountant	1	2	2	2	2
Payroll Coordinator	0	0	1	1	1
Payroll Specialist	1	1	1	1	1
Sr. Management Analyst	3	2	2	2	2
Management Analyst	0	0	0	0	0
Accountant	0.5	0	0	0	0
AP and P-Card Administrator	1	1	1	1	1
AP Coordinator	1	1	1	1	1
Total Regular FTEs	12.5	13	14	14	14

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
<i>Finance-Purchasing</i>					
Chief Purchasing Officer	1	1	1	1	1
Deputy Chief Purchasing Office	0	1	1	1	1
Buyer-Planner	2	2	2	2	2
Sr. Buyer-Planner	3	3	3	3	3
Management Analyst	1	1	2	2	2
Contract Manager	0	0	0	1	1
Supply Specialist	4	4	2	2	2
Sr. Supply Specialist	0	0	1	1	1
Total Regular FTEs	11	12	12	13	13
Total Finance FTEs	23.5	25	26	27	27
<i>Information Management-Information Technology</i>					
Management Analyst	0	0	0	1	1
Sr. Management Analyst	1	1	1	0	0
Chief Information Officer	1	1	1	1	1
IT Program Manager	2	2	2	2	2
App Analyst-Developer	1	3	3	3	3
Telecom Network Specialist	1	1	1	0	0
Security Analyst	0	0	1	1	1
Sr. App Analyst-Developer	5	3	3	3	3
Senior Systems Administrator	2	0	0	0	0
Systems Administrator	2	4	3	3	3
Database Administrator	1	1	1	1	1
Technical Services Manager	0	0	0	1	1
Senior Technical Support Specialist	1	0	0	0	0
Technical Support Specialists	2	3	3	4	4
Office Specialist	1	1	1	0	0
Infrastructor Coordinator	0	0	0	1	1
Broadband Manager	0	0	1	0	0
Business and ERP Manager	0	0	0	1	1
Sr. Office Specialist	0	0	0	1	1
Total Regular FTEs	20	20	21	23	23
Temp/Casual	0.88	0.34	0.34	0.34	0.34
Total IT FTEs	20.88	20.34	21.34	23.34	23.34
<i>Information Management-Records</i>					
RIM Program Manager	1	1	1	1	1
Records Specialist	1	1	1	1	1
Sr. Records Specialist	0	1	1	1	1
Total Records Regular FTEs	2	3	3	3	3
Information Management subtotals					
Total Regular FTEs	22	23	24	26	26
Temp/Casual	0.88	0.34	0.34	0.34	0.34
Total IM FTEs	22.88	23.34	24.34	26.34	26.34
Department Total Regular FTEs	45.5	48	50	53	53
Department Total Temp/Casual	0.88	0.34	0.34	0.34	0.34
Department Total Limited Term	0	0	0	0	0
Department Total All FTEs	46.38	48.34	50.34	53.34	53.34

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Community Development Department					
Administration					
Community Development Director	1	1	1	1	1
Management Analyst	1	1	1	1	1
Sr. Management Analyst	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Sr. Permit Technician	0	0	0	2	1
Permit Technician	0	0	0	0	1
Total Regular FTEs	4	4	4	6	6
Housing					
Housing & Special Project Manager	1	1	1	0	0
Sr. Office Specialist	0	0	0	0	0
Total Regular FTEs	1	1	1	0	0
Building					
Chief Building Official	1	1	1	0	0
Building Safety Manager	0	0	0	1	1
Sr. Building Inspector	2	1	2	1	1
Sr. Permit Technician	2	2	2	0	0
Plans Examiner	0	0	0	1	1
Code Compliance Officers	2	2	2	2	2
Total Regular FTEs	7	7	7	5	5
Planning					
Planning Manager	1	0	0	0	0
Principal Planner	0	1	1	1	1
Senior Planner	1	1	1	1	1
Assistant Planner	2	2	2	2	2
Total Regular FTEs	4	4	4	4	4
Economic Development					
Economic Development Administrator	1	1	1	1	1
Marketing Specialist	1	1	1	1	1
Housing & Special Project Manager	0	0	0	1	1
Business Assistance Coordinator	0	0	0	1	1
Total Regular FTEs	2	2	2	4	4
Department Total Regular FTEs	18	18	18	19	19

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Community Services Department					
CSD-Centralized Services					
Community Services Director	1	1	1	1	1
Parks, Recreation, Open Space Manager	1	1	1	1	1
Management Analyst	0	0	0	0	0
Sr. Management Analyst	2	2	2	2	2
Program Specialist	1	1	1	1	1
Office Specialist	0.75	0.75	0.75	0.75	0.75
Office Manager	1	1	1	1	1
Recreation Cust Srvc Associate	0	0	1.5	1.5	1.5
Sr. Recreation Cust Srvc Associate	0	0	1	1	1
Recreation Cust Srvc Supervisor	0	0	1	1	1
Total Regular FTEs	6.75	6.75	10.25	10.25	10.25
Library					
Library Manager	1	1	1	1	1
Program Specialist	0	1	1	1	1
Office Specialist	0	0	0	0	0
Sr. Office Specialist	1	1	1	1	1
Assistant Library Manager	1	1	1	1	1
Sr. Librarian	2	2	2	3	3
Librarian	4	4	4	4	4
Sr Library Specialist	1.75	2.75	2.75	2.75	2.75
Library Specialist	5.25	5.25	5.25	6	6
Sr Library Technician	7.5	7.5	0	0	0
Library Associate	0.5	0.5	8	7.5	7.5
Total Regular FTEs	25.00	26.00	26.00	27.25	27.25
Temp/Casual	3.94	3.94	3.94	3.94	3.94
Total FTEs	28.94	29.94	29.94	31.19	31.19
Parks					
Parks Superintendent	1	1	1	1	1
Assistant Parks Superintendent	1	1	1	1	1
Open Space Specialist	0	0	0	0	0
Parks Maintenance & Construction Spec. III	6	7	7	6	6
Parks Maintenance & Construction Spec. II	3	3	7	6	6
Parks Maintenance & Construction Spec. I	7	9	5	7	7
Office Specialist	0	0	0	0	0
Sr. Office Specialist	0	0	0	0	0
Total Regular FTEs	18	21	21	21	21
Temp/Casual	1.23	1.23	1.23	1	1
Total FTEs	19.23	22.23	22.23	22	22
Open Space					
Open Space Specialist	1	1	1	1	1
Parks Maintenance & Construction Spec III	1	0	0	0	0
Trail Builder - Machine Operator	0	1	1	1	1
Total Regular FTEs	2	2	2	2	2
Temp/Casual	1.05	1.05	1.05	1	1
Total FTEs	3.05	3.05	3.05	3	3

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Recreation					
Parks, Recreations, & Open Space Mgr	0	0	0	0	0
Sr. Recreation Leader	0	0	0	0.5	0.5
Recreation Leader	1	1	1	0.5	0.5
Recreation Programs Manager	1	1	1	0.75	0.75
Recreational Customer Service Assoc	1.5	1.5	0	0	0
Recreation Customer Service Supervisor	0	1	0	0	0
Sr. Office Specialist	1	0	0	0	0
Office Manager	0	0	0	0	0
Senior Rec Customer Service Associate	1	1	0	1	1
Customer Service Associate	0	0	0	0	0
Custodian	0	0	0	0	0
Total Regular FTEs	5.5	5.5	2	2.75	2.75
Temp/Casual	1.36	0.61	0.61	0.4	0.4
Total FTEs	6.86	6.11	2.61	3.15	3.15
Aquatic Center					
Recreation Program Manager	1	1	1	1	1
Aquatics Center Program Coordinator	1	1	1	1	1
Aquatics Maintenance Specialist	1	1	1	1	1
Senior Lifeguard	6	6	6	6	6
Lifeguard	1	1	5	5	5
Custodian	1	1	1	1	1
Total Regular FTEs	11	11	15	15	15
Temp/Casual	2.59	2.59	2.59	2.87	2.87
Total FTEs	13.59	13.59	17.59	17.87	17.87
Ice Rink					
Recreation Program Manager	0.25	0.25	0.25	0.25	0.25
Assistant Golf/Ice Rink Professional	0	0	0	0	0
Senior Recreation Leader	0.25	0.50	0.50	0.00	0.00
Recreation Leader	0.0	0.0	0.0	1.0	1.0
Senior Rec Customer Service Associate	0.25	0.25	0.25	0.25	0.25
GC Maintenance Assistant Superintendent	0.25	0.25	0.25	0.25	0.25
Total Regular FTEs	1.00	1.25	1.25	1.75	1.75
Temp/Casual	1.61	0.97	0.97	0.85	0.85
Total FTEs	2.61	2.22	2.22	2.60	2.60

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Golf Course					
Golf Course Maintenance Superintendent	1	1	1	1	1
GC Maintenance Assistant Superintendent	0.75	0.75	0.75	0.75	0.75
Golf Course Maintenance Mechanic	1	1	1	1	1
Golf Course Manager	0	0	0	0	0
Recreation Program Manager	0.75	0.75	0.75	1	1
Head Golf Professional	1	1	1	1	1
Assistant Golf/Ice Rink Professional	0	0	0	0	0
Senior Rec Customer Service Associate	0.75	0.75	0.75	0.75	0.75
Senior Recreation Leader	0.75	0.5	0.5	0	0
Total Regular FTEs	6	5.75	5.75	5.5	5.5
Temp/Casual	2.75	4.14	4.14	4.47	4.47
Total FTEs	8.75	9.89	9.89	9.97	9.97
Social Services					
Social Services Manager	0.75	0.75	0.75	0.75	0.75
Health Care Specialist	0.56	0.75	0.81	0.81	0.81
Case Coordinator	0	0	0	0	0
Total Regular FTEs	1.31	1.5	1.56	1.56	1.56
CSD - Health Care Assistance Fund					
Health Care Specialist	0.19	0.25	0.19	0.19	0.19
Case Coordinator	1	1	1	1	1
Total Regular FTEs	1.19	1.25	1.19	1.19	1.19
CSD - Community Health Council					
Office Specialist	0	0	0	0.75	0.75
Limited Term - Kellogg Grant	0	0	0	0.75	0.75
CSD - DWI Fund					
Management Analyst	0	0	0	0	0
Social Services Manager	0.25	0.25	0.25	0.25	0.25
Probation Officer	0.2	0.2	0.2	0.2	0.2
Total Regular FTEs	0.45	0.45	0.45	0.45	0.45
Department Total Regular FTEs	78.20	82.45	86.45	88.70	88.70
Department Total Limited Term	0.00	0.00	0.00	0.75	0.75
Department Total Temp/Casual	14.53	14.53	14.53	14.53	14.53
Department Total All FTEs	92.73	96.98	100.98	103.98	103.98

Fire Department

Administration

Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Fire Battalion Chief - LANL Training	1	1	1	1	1
Fire Battalion Chief - Safety	1	1	1	1	1
Fire Battalion Chief - Wildland	1	1	1	1	1
Fire Battalion Chief - EMS	1	1	1	1	1
Fire Battalion Chief - Training	1	1	1	1	1
Fire Battalion Chief - Fire Marshal	1	1	1	1	1
Fire Captain - Training	1	1	1	1	1

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Safeguards & Security/Labor Relations Mgr	1	1	1	1	1
Payroll / Admin Specialist	0	0	1	1	1
Fire and Life Safety Tech	1	1	1	1	1
Management Analyst	2	2	2	2	2
Senior Management Analyst	1	1	1	1	1
Sr. Office Specialist	4	4	3	3	3
Senior Fire and Life Safety Coordinator	1	1	1	1	1
Fire and Life Safety Coordinator	0	0	0	0	0
EMS Training Coordinator	1	1	1	0	0
EMS Trainer	0	0	0	0	0
Total Regular FTEs	20	20	20	19	19
Operations					
Fire Battalion Chief (A, B, C Shift)	4	4	4	3	3
FLS Tech. Specialist	0	0	0	0	0
Fire Captain	24	25	25	24	24
Driver Engineer	24	24	24	24	24
Firefighter II/Firefighter 1/Cadet	78	77	77	80	80
Total Regular FTEs	130	130	130	131	131
Department Total Regular FTEs	150	150	150	150	150
<hr/> Police Department <hr/>					
Animal Control					
Animal Shelter Manager	1	1	1	1	1
Sr Public Services Aide	1	1	1	1	1
Public Services Aide Supervisor	1	0	0	0	0
Public Services Aide	1	3	3	3	3
Total Regular FTEs	4	5	5	5	5
Detention					
Detention Supervisor	0	0	0	0	0
Detention Administrator	1	1	1	1	1
Detention Sergeant	3	3	3	3	3
Detention Corporal	9	10	10	10	10
Detention Shift Supervisor	0	0	0	0	0
Detention Supervisor	0	0	0	0	0
Detention Officer	3	2	2	2	2
Total Regular FTEs	16	16	16	16	16
Dispatch					
CDC Supervisor	0	0	0	0	0
CDC Manager	1	1	1	1	1
Police Chief	0.25	0.25	0.25	0.25	0.25
Sr. Office Specialist	0.1	0.1	0.1	0.1	0.1
Dispatcher Shift Supervisor	5	5	5	5	5
Dispatcher II	6	5	4	4	4
Dispatcher I	4	5	6	6	6
Total Regular FTEs	16.35	16.35	16.35	16.35	16.35

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
<i>Emergency Management</i>					
Police Commander-non uniform	1	1	1	1	1
Senior Office Specialist	0	0	0	0	0
Emergency Management Specialist	1	1	1	1	1
Office Specialist	0	0	0	0	0
Total Regular FTEs	2	2	2	2	2
<i>Operations</i>					
Police Sergeant	7	7	6	6	6
Police Corporal	19	21	24	24	24
Police Officer	4	3	1	5	5
Total Regular FTEs	30	31	31	35	35
<i>Administration/Records</i>					
Police Chief	0.75	0.75	0.75	0.75	0.75
Deputy Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Police Corporal	1	0	0	0	0
Office Manager	1	1	1	1	1
Sr. Office Specialist	0.9	0.9	0.9	0.9	0.9
Evidence and Training Tech	0	0	0	0	0
Senior Evidence and Training Tech	0	0	0	0	0
Sr. Records Specialist	2	2	2	2	2
Victimm's Advocate	0	0	1	1	1
Total Regular FTEs	8.65	7.65	8.65	8.65	8.65
Limited Term - Victim's Advocate	0.75	0.75	0	0	0
Total FTEs	9.40	8.40	8.65	8.65	8.65
Department Total Regular FTEs	77	78	79	83	83
Department Total Limited Term	0.75	0.75	0	0	0
Department Total All FTEs	77.75	78.75	79.00	83.00	83.00

Public Works Department

<i>PW Administration</i>					
Public Works Director	0.76	0.76	0.76	0.76	0.76
Deputy Public Works Director	0.42	0.42	0.42	0.42	0.42
Office Manager	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Capital Projects Manager	0	0	0	1	1
Total Regular FTEs	3.18	3.18	3.18	4.18	4.18
<i>Engineering & Project Management</i>					
County Engineer	1	1	1	1	1
Engineering Project Manager	3	2	1	1	1
Projects Manager	3	4	5	5	5
Sr. Engineer	1	1	1	1	1
Chief Surveyor	1	1	1	1	1
Engineering Associate	1	2	2	2	2
Senior Engineering Aide	1	0	0	0	0
Engineering Aide	0	0	0	0	0

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Total Regular FTEs	11	11	11	11	11

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Facilities Maintenance					
Facilities Manager	1	1	1	1	1
Facilities Superintendent	0	1	1	1	1
Buyer-Planner	0	1	0	0	0
Construction Specialist III	5	5	5	5	5
Construction Specialist II	3	2	5	4	4
Construction Specialist I	4	9	2	3	3
Sr. Office Specialist	1	1	1	1	1
Total Regular FTEs	14	20	15	15	15
Major Facilities Maintenance (MFM)					
Construction Specialist III	0	0	0	0	0
Construction Specialist II	0	0	2	2	2
Construction Specialist I	0	0	2	2	2
Buyer	0	0	1	1	1
Total Regular FTEs	0	0	5	5	5
Custodial Maintenance					
Facilities Services Manager	1	1	1	1	1
Lead Custodian	1	1	1	1	1
Custodian Superintendent	0	0	0	0	0
Custodian	14	14	14	16	16
Senior Office Specialist	1	1	1	1	1
Total Regular FTEs	17	17	17	19	19
Fleet					
Fleet Mechanic II	5	6	6	6	6
Fleet Supervisor	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Fleet Mechanic I	1	1	1	1	1
Fleet Manager	1	1	1	1	1
Fleet Shop Foreman	2	2	2	2	2
Total Regular FTEs	11	12	12	12	12
Traffic & Streets					
Traffic & Streets Manager/Engineer	1	1	1	1	1
Street Maint. Superintendent	1	1	1	1	1
Asst Street Superintendent	1	1	1	1	1
Lead Equipment Operator	2	2	2	2	2
Sr. Equipment Operator	6	6	6	6	6
Sr. Office Specialist	1	1	1	1	1
Equipment Operator	4	4	4	5	5
Traffic Operations Manager	1	1	1	1	1
Traffic Electrician I	0	0	0	0	0
Traffic Electrician II	1	2	2	2	2
Traffic Electrician III	1	1	1	1	1
Transportation Safety Specialist	1	0	0	0	0
Signs & Marking Technician I-III	4	4	4	4	4
Total Regular FTEs	24	24	24	25	25

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Transit					
Public Works Director	0	0	0	0	0
Deputy Public Works Director	0.58	0.58	0.58	0.58	0.58
Transit Manager	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Management Analyst	1	1	1	1	1
Transit Supervisor	2	2	2	2	2
Transit CS Rep/Dispatcher III	0	0	0	0	0
Transit CS Rep/Dispatcher II	1	2	2	2	2
Transit CS Rep/Dispatcher I	1	0	0	0	0
Transit Dispatcher-Operator II	0	0	0	0	0
Transit Operator Trainee	4	3	4	4	4
Transit Operator I	12	8	8	8	8
Transit Operator III	0	0	0	0	0
Transit Operator II	7	12	11	11	11
Lead Transit Operator	3	3	3	3	3
Total Regular FTEs	33.58	33.58	33.58	33.58	33.58
Total Limited Term - Transit Operators	4.55	4.55	4.55	4.55	4.55
Total FTEs	38.13	38.13	38.13	38.13	38.13
Environmental Services					
Public Works Director	0.24	0.24	0.24	0.24	0.24
Environmental Services Manager	1	1	1	1	1
Environmental Services Supt	1	1	1	1	1
Environmental Services Trainee	2	2	2	2	2
Lead Equipment Operator	2	2	2	2	2
Scale Operator	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Sr. Equipment Operator	3	3	3	3	3
Office Specialist	1	1	1	1	1
Laborer	0	0	0	0	0
Equipment Operator	6	6	6	6	6
Total Regular FTEs	18.24	18.24	18.24	18.24	18.24
Airport					
Airport Manager	1	1	1	1	1
Total Regular FTEs	1	1	1	1	1
Department Total Regular FTEs	133	140	140	144	144
Department Total Limited Term	4.55	4.55	4.55	4.55	4.55
Department Total All FTEs	137.55	144.55	144.55	148.55	148.55

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Utilities Department					
Administration					
Utilities Manager	1	1	1	1	1
Dep. Util. Mgr.-Finance	1	1	1	1	1
Public Relations Manager	1	1	1	1	1
Utilities Business Operations Manager	1	1	1	1	1
Sr. Office Specialist	1	1	2	2	2
Executive Assistant	1	1	1	1	1
Management Analyst	1	1	1	1	1
Senior Management Analyst	1	1	1	1	1
Conservation Officer	0	0	1	1	1
Total Regular FTEs	8	8	10	10	10
Billing					
Billing and Service Specialist	3	5	5	5	5
Senior Billing and Service Specialist	2	1	1	1	1
Sr. Management Analyst	0	0	0	0	0
Management Analyst	1	0	0	0	0
Total Regular FTEs	6	6	6	6	6
Engineering					
Dep. Util. Mgr.-Engineering	1	1	1	1	1
Environmental Compliance Specialist	0	0	0	0	0
Environmental Compliance & Conservation Spec	0	0	0	0	0
Water & Energy Conservation Officer	0	0	0	0	0
Water & Energy Conservation Coordinator	0	0	0	0	0
GIS System Specialist	1	1	1	1	1
SCADA System Technician	1	1	1	1	1
SCADA System Specialist	1	1	1	1	1
Sr. Engineer	1	1	0	0	0
Engineering Project Manager	3	3	4	4	4
Engineering Associate	2	2	2	2	2
Conservation Officer	0	1	0	0	0
Total Regular FTEs	10	11	10	10	10
Total Limited Term	0	1	1	0	0
Temp/Casual	1.3	1.65	1.65	1.65	1.65
Total FTEs	11.3	13.65	12.65	11.65	11.65
Meter Reading					
Meter Reader Supervisor	1	1	1	1	1
Meter Reader II	0	0	0	0	0
Meter Reader I	0	0	0	0	0
GWS/WWTP/WP Trainee	0	0	1	1	1
Total Regular FTEs	1	1	2	2	2
Electric Production					
Deputy Utility Manager-Power Supply	0.8	0.83	0.83	0.83	0.83
Power Scheduler/Energy Analyst	0	0	1	1	1
Power System Supervisor	1	1	1	1	1
Sr. Management Analyst	0	0	0	0	0
Senior Hydro-Elec Maint Tech	0	0	0	0	0
Sr. Power System Operator	4	6	7	7	7

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Power System Operator	3	1	0	0	0
Hydro Elec Engineer/Supt	1	1	1	1	1
Hydro Elec Maint. Tech Appren	2	2	2	2	2
Engineering Associate	1	1	1	1	1
Lead Hydro. Plant Maint. Tech	0	0	0	0	0
Hydro. Plant Maint. Tech	0	0	0	0	0
Total Regular FTEs	12.8	12.83	13.83	13.83	13.83
<i>Electric Distribution</i>					
Deputy Utility Manager-Power Supply	0.2	0.17	0.17	0.17	0.17
Dep. Util. Mgr.-Elec. Dist.	0	0	0	0	0
Linemen Supervisor	3	3	3	3	3
Engineering Associate	2	1	2	2	2
Senior Engineer	1	1	0	0	0
Electrical Engineering Manager	0	1	1	1	1
Journeyman Lineman	7	7	7	7	7
Total Regular FTEs	13.2	13.17	13.17	13.17	13.17
<i>Gas/Water/Sewer</i>					
Dep. Util. Mgr.-GWS Services	0.63	0.45	0.45	0.45	0.45
GWS Superintendent	1	1	1	1	1
GWS Field Supervisor	1	1	1	1	1
GWS Pipefitter	5	1	1	1	1
GWS Sr, Pipefitter	0	4	5	5	5
GWS Service Worker	0	0	0	0	0
GWS Shop Supervisor	1	1	1	1	1
GWS Apprentice II	6	4	3	3	3
GWS Apprentice I	5	4	3	3	3
Meter Reader Supervisor	0	0	0	0	0
Engineering Aide	1	1	1	2	2
GWS/WWTP/WP Trainee	2	5	4	4	4
Total Regular FTEs	22.63	22.45	20.45	21.45	21.45
Total Limited Term	2	1	1	0	0
Temp/Casual	2.16	1	1	3	3
Total FTEs	26.79	24.45	22.45	24.45	24.45
<i>Wastewater Treatment Plant</i>					
Dep. Util. Mgr.-GWS Services	0.12	0.30	0.30	0.30	0.30
WW Treatment Plant Superintendent	1	1	1	1	1
WW Treatment Plant Supervisor	1	0	0	0	0
Sr. WW Treatment Plant Operator	4	3	3	3	3
WW Treatment Plant Operator	0	0	0	0	0
WW Treatment Plant Oper. Appr II	0	2	2	2	2
WW Treatment Plant Oper. Appr I	0	0	0	0	0
GWS/WWTP/WP Trainee	3	3	3	3	3
Total Regular FTEs	9.12	9.30	9.30	9.30	9.30
Temp/Casual	0.90	0.50	0.50	0.50	0.50
Total FTEs	10.02	9.80	9.80	9.80	9.80
<i>Water Production</i>					
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1

FTE DETAILED SCHEDULE - FY2020 THROUGH FY2024

Position Title	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Water Systems Elec. Technician	2	2	2	2	2
Sr. Water Systems Operator	4	5	5	5	5
Water Systems Apprentice II	1	1	0	0	0
Water Systems Apprentice III	0	0	1	1	1
WP Trainee	0	0	0	0	0
Water Systems Apprentice I	0	0	0	0	0
Total Regular FTEs	9.25	10.25	10.25	10.25	10.25
Temp/Casual	0.24	0.5	0.5	0.5	0.5
Total FTEs	9.49	10.75	10.75	10.75	10.75
Department Total Regular FTEs	92.00	94.00	95.00	97.00	97.00
Department Total Limited Term	2.00	2.00	2.00	1.00	1.00
Department Total Temp/Casual	4.60	3.65	3.65	3.65	3.65
Department Total All FTEs	98.60	99.65	100.65	101.65	101.65
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County Totals					
County Total Regular FTEs	645.50	663.25	674.25	693.50	693.50
County Total Limited Term FTEs	7.30	8.30	7.55	6.30	6.30
County Total Temp/Casual	22.28	20.79	20.30	21.13	21.13
County Total All FTEs	675.08	692.34	702.10	720.93	720.93
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General Fund					
Total Regular FTEs	334.09	347.78	357.84	374.34	374.34
Total Limited Term FTEs	0.75	1.75	1.00	0.00	0.00
Total Temp/Casual	17.68	17.14	16.65	17.48	17.48
Total All FTEs	352.52	366.67	375.49	391.82	391.82
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All Other Funds					
Total Regular FTEs	311.41	315.47	316.41	319.16	319.16
Total Limited Term FTEs	6.55	6.55	6.55	6.30	6.30
Total Temp/Casual	4.60	3.65	3.65	3.65	3.65
Total All FTEs	322.56	325.67	326.61	329.11	329.11
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FY2023 Adopted Budget
Schedule of Appropriations for Salary Adjustments

Group	In Accordance With	Estimated Costs
Non-union employees*	Per Compensation Policy or Employment Contract	1,649,559
Association of Plumbers & Pipefitters - Local 412	Collective Bargaining Agreement (July 1, 2021 to June 30, 2026)	50,710
Firefighters' Association Local 3279**	Collective Bargaining Agreement (June 1, 2020 to June 30, 2025)	200,279
IBEW - Local 611	Collective Bargaining Agreement (Oct. 1, 2020 to Sep. 20, 2024)	22,214
Police Union AFL-CIO, Local 14	Collective Bargaining Agreement (July 1, 2019 to June 30, 2024)	134,397
TOTAL		\$ 2,057,159

Estimated costs are salary amounts only. Total costs including related benefits are approximately 35% higher.

* 5% requested. This would provide a 2% pool for individual merit adjustments plus a 3% Cost of Labor adjustment to the pay plan structure.

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

SCHEDULE OF INTERFUND TRANSFERS - FY2023 ADOPTED

Operating transfers out of:

FY2023 Adopted	Operating transfers out of:							Total
	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire Marshal	Fire	
Operating transfers into:								
General	\$ -	-	-	654,033	345,845	-	2,659,000	3,658,878
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	4,552,409	-	-	-	-	-	-	4,552,409
CIP Permanent Fund	-	-	1,575,170	-	-	-	-	1,575,170
Capital Improvement Projects	18,989,799	-	-	-	-	-	-	18,989,799
State Grants (DWI)	11,700	-	-	-	-	-	-	11,700
Water Utility	-	2,000,000	-	-	-	-	-	2,000,000
Transit Fund	1,050,000	-	-	-	-	-	-	1,050,000
Airport	1,217,555	-	-	-	-	-	-	1,217,555
\$	28,101,463	2,000,000	1,575,170	654,033	345,845	-	2,659,000	35,335,511

Operating transfers out of:

FY2024 Projected	Operating transfers out of:							Total
	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire Marshal	Fire	
Operating transfers into:								
General	\$ -	-	-	704,366	318,076	-	2,702,000	3,724,442
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	5,250,159	-	-	-	-	-	-	5,250,159
CIP Permanent Fund	-	-	1,723,214	-	-	-	-	1,723,214
Capital Improvement Projects	8,413,000	-	-	-	-	2,250,000	-	10,663,000
State Grants (DWI)	11,700	-	-	-	-	-	-	11,700
Water Utility	-	-	-	-	-	-	-	-
Transit Fund	1,200,000	-	-	-	-	-	-	1,200,000
Airport	440,900	-	-	-	-	-	-	440,900
\$	17,595,759	-	1,723,214	704,366	318,076	2,250,000	2,702,000	25,293,415

FY 2023 Equipment Replacement

General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION	Equipment Fund Budget		
				Full Cost	Police Budget	
1157	Police	2012	F250 SD Ext Cab Reg Bed	\$ 37,500.00	\$ 4,500.00	\$ 33,000
1170	Police	2013	Police Sedan Full Size	\$ 70,000.00	\$ 10,000.00	\$ 60,000
1193	Police	2014	Police Sedan Full Size	\$ 70,000.00	\$ 10,000.00	\$ 60,000
1194	Police	2014	Police Sedan Full Size	\$ 70,000.00	\$ 10,000.00	\$ 60,000
1208	Police	2014	Police Truck 4X4	\$ 70,000.00	\$ 10,000.00	\$ 60,000
3137	Golf Course	2010	Reel master 5610 Riding Mower			\$ 81,000
999	Risk	2003	Durango 4X4 4 Door			\$ 31,000
3110	Recreation	2010	Zamboni			\$ 93,000
3149	Parks	2011	Mower W/ bag option			\$ 15,000
1163	Facilities	2012	E350 Ford Econoline			\$ 26,000
1131	Engineering	2009	Chevy 1500 4X4 Crew Cab			\$ 33,000
3181	Parks	2013	Backhoe			\$ 110,000
969	Traffic and Streets	2002	International 10 YD Dump			\$ 142,000
2067/3084	Traffic and Streets	2002	Spreader 10 YD, Plow 10ft Attachment for Unit 969			\$ 101,000
Fleet Replacement Subtotal						\$905,000

* Police Grant as per Finance. Police need to fund Cameras, Radios, Laptops, Gun Locks, and any additional items that are not part of the original replacement.

Enterprise Funds

Unit#	Description	Year Of Unit	Estimated Replacement Cost		
			Full Cost	In ECO Fund Budget	In Equipment Fund budget
Environmental Services		Year	Full Cost	In ECO Fund Budget	In Equipment Fund budget
3147	Hy Lift Loader 930 H	2011	\$313,409	\$74,409.00	\$ 239,000
1016	Rolloff Truck W/ Stinger(3018/3019)	2004	\$170,000	\$0.00	\$ 170,000
3018/3019	Grapple unit part of Unit 1016	2004	\$186,500	\$78,500.00	\$ 108,000
Equipment Fund Subtotal					\$517,000
Equipment Grand Total					\$669,909

Utilities			Full Cost	In Utilities Fund Budget	In Equipment Fund budget
1166	Pick Up 4WD Ext Cab	2012			\$25,000
1251	Utility 4WD	2016			\$40,000
1173	Ford Expedition	2012	\$46,000	\$11,000	\$35,000
3146	Hydraulic Cable Puller	2010	\$162,000	\$57,000	\$105,000
2048	Utility Trailer 8FT	2001			\$3,000
3106	Backhoe	2009			\$110,000
Equipment Fund Subtotal					\$318,000
Equipment Grand Total					\$208,000

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
4112	Trolley		\$486,180	\$440,716	\$45,464
4141	Arboc		\$153,257	\$122,605	\$30,652
Equipment Fund Subtotal					\$76,116
Equipment Fund Grand Total					\$639,437

Equipment Fund Grand Total

Equipment Fund Grand Total				\$1,816,116
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FY 2024 Equipment Replacement

General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION		Equipment Fund Budget	
			Full Cost	Police Budget		
1209	Police	2014	F150 4X4 Crew Cab	\$ 70,000.00	\$ 10,000.00	\$60,000
1210	Police	2015	Ford Utility SUV	\$ 70,000.00	\$ 10,000.00	\$60,000
1226	Police	2016	F150 4X4 Crew Cab	\$ 70,000.00	\$ 10,000.00	\$60,000
1227	Police	2016	Ford Utility SUV	\$ 70,000.00	\$ 10,000.00	\$60,000
1257	Police	2017	Ford Utility SUV	\$ 70,000.00	\$ 10,000.00	\$60,000
3026	Parks	2004	Bobcat S185 Open Cab W/Auger Drive Attachment			\$50,000
3120	Golf Course	2009	Mower JDW Rotary			\$94,000
3194	Golf Course	2013	Mower Greens Master 3300 Rotary			\$45,000
3195	Golf Course	2013	Mower Greens Master 3300 Rotary			\$45,000
1175	Facilities	2013	Chevy 3500 4X4 Utility Body			\$50,000
3182	Facilities	2013	Snow Plow 8.5 for 1175			\$10,500
1040	Traffic and Streets	2007	Truck Contractor Bed			\$147,000
3059	Traffic and Streets	2007	Compressor for 1040 Pull Behind			\$20,000
1177	Facilities	2013	Chevy 3500 4X4 Utility Body			\$50,000
3192	Facilities	2013	Snow Plow 8.5 for 1177			\$10,500
1182	Traffic and Streets	2013	truck and plow			\$50,000
3190	Traffic and Streets	2013	Plow 8.5 Pro Plus			\$10,500
2041	Recreation	2000	Enclosed Trailer 5x8 (Possible upgrade to 6X12)			\$7,300
Fleet Replacement Sub Total						\$889,800

Enterprise Funds

Unit#	Description	Year Of Unit			Estimated Replacement Cost
			Full Cost	In ECO Fund Budget	In Equipment Fund budget
Environmental Services			Year		
1223	Refuse Truck Side Loader	2016			\$320,000
3135	Water Tank 800 gallon W/ pump	2010			\$6,000
Equipment Fund Subtotal					\$326,000
Equipment Grand Total					\$0

Utilities			Full Cost	In Utilities Fund Budget	In Equipment Fund budget
1094	Aerial Bucket Truck	2009			\$225,000
1144	F350 SD Dump Body	2011			\$52,000
3145	Snow Plow 7.5 ft	2011			\$10,000
1202	F350 SD Ext Cab Utility Bed	2014			\$58,000
3142	Mower Rotary Riding	2010			\$26,000
1183	1 Ton Utility Ext Cab 4WD	2013			\$45,000
1143	Truck Septic Hauler	2011			\$156,000
Equipment Fund Subtotal					\$572,000
Equipment Grand Total					\$0

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
4121	Caravan		\$168,583	\$159,912	\$8,671
4122	International		\$605,000	\$547,881	\$57,119
4123	International		\$605,000	\$548,665	\$56,335
Equipment Fund Subtotal					\$122,125
Equipment Grand Total					\$1,378,583

Equipment Fund Grand Total

Equipment Fund Grand Total					\$1,909,925
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**Schedule of Recurring Grants
Estimates for FY2023**

Dept/Div	Funding Source	Grant Description	Amount
Fire			
	NMPRC	Fire Protection Fund	\$ 850,000
	NMDOH	Emergency Medical Services Fund	10,000
Muni Court			
	MCAF	Muni Court Automation Grant	8,580
Community Services			
	NMCYFD	Juvenile Justice Advisory Board	147,567
	NMDCA	Library Go Bonds	28,620
	NMSL	Library State Grant	14,570
	NMDOH	Community Health Council	9,461
	NMDFA	Local DWI Distribution	117,000
Police			
	NMDHSEM	State Homeland Security Grant Program	215,000
	NMDOT	STEP/Buckle Up/ENDWI	11,949
	NMDFA	Law Enforcement Protection Fund	45,000
	NMCVRC	VOCA/VAWA	20,348
	NMDFA	E911	210,000
	NMDHSEM	Emergency Management Planning Grant	100,000
	USDOJ	Bulletproof Vest Program	2,650
Transit			
	NMDOT	Transit 5311	1,793,961
	USDOI	National Park Services - Bandelier Service	190,620
Public Works			
	NMDOT	School Bus Route Program	99,000
	NMDOT	County Arterial Program	26,000
	NMDOT	Cooperative Program	50,000
Airport			
	USFAA		-
	NMDOT		95,000
Total			\$ 4,045,326

Approval of this schedule of recurring routine grants authorizes the department to apply for the grant. If the actual award is different from the amount included in the budget, a budget revision will be presented to Council for consideration during the fiscal year.

DEBT SUMMARY

General Obligation Debt

The County has no General Obligation debt.

Computation of the Legal Debt Limit

The County of Los Alamos is the only Class H (city / county government) in the state of New Mexico. A review of Article IX, Section 13 of the New Mexico Constitution limits the amount of general obligation indebtedness for a county, city, town, or village to four percent (4%) of the assessed valuation. This article is silent regarding an entity which is both a city and a county. However, the New Mexico Department of Finance and Administration (DFA) indicates that the limitation for Los Alamos County should also be four percent (4%) of assessed valuation. The County relies on this guidance in calculating the legal debt limit for FY2018 (based on tax year 2017 valuation) at approximately \$30.1 million. This limit applies to general obligation debt. As the County presently has none outstanding, \$30.1 million is also the County's current general obligation debt capacity.

Gross Receipts Tax (GRT) Revenue Bonds

On October 21, 2008, the County closed on the sale of The Incorporated County of Los Alamos, New Mexico Gross Receipts Tax (GRT) Improvement Revenue Bonds, Series 2008. The original bonds were issued in the amount of \$75,000,000 with a final maturity date of June 1, 2028. On June 26, 2013, the County issued \$38,235,000 Gross Receipts Tax Refunding Revenue Bonds, Series 2013 which advance refunded a portion of the 2008 Series. The net proceeds of \$49,926,817 (including \$5,178,930 in premiums net of discount [\$115,496], \$6,700,000 additional funding from the County less \$187,113 in underwriting, insurance and issuance costs) were deposited into escrow and used to pay a portion of the interest on the 2008 Series when due beginning December 1, 2013 through June 1, 2028 and redeem the outstanding 2008 Series maturing on June 1, 2029 and after, when callable on June 1, 2018. The un-refunded Series 2008 Revenue Bonds have principal outstanding of \$0 at June 30, 2018. The final maturity date was June 1, 2018.

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

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

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

DEBT SUMMARY

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

Year ending June 30	2013 Series	
	Principal	Interest
2022	3,380,000	1,176,409
2023	3,545,000	1,007,409
2024-2026	11,725,000	1,923,226
2027-2028	8,660,000	436,536
	\$ 27,310,000	4,543,580
2013 Series Principal	27,310,000	
Unamortized balances:		
Discounts and premiums	3,389,707	
	\$ 30,699,707	

Utility System Revenue Bonds

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

Utility Revenue Bonds – 2014 A and B Series

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

Utility Revenue Bonds – 2014 A and B Series

On August 13, 2014, the County issued The Incorporated County of Los Alamos, Joint Utility System Bonds, Series 2014A (tax-exempt) and 2014B (taxable). The bonds were issued in the par amount of \$21,690,000 with a final maturity date of June 1, 2034 for the Series 2014A and June 1, 2021 for the Series 2014B. Interest on the bonds is payable semi-annually beginning December 1, 2014 at rates ranging from 3.1% to 5.10% for the series 2014A and 0.37% to 2.91% for the series 2014B.

DEBT SUMMARY

The Series 2014A and 2014B bonds were issued to refund the Joint Utility Fund Bonds, Series 2004A, 2004B, and advance refund Series 2006A, and 2006B, and provide \$16,853,827 for Joint Utility System projects. The net proceeds of \$22,652,043 (including \$1,067,958 in premiums, less \$105,915 of bond issuance costs) along with \$7,994,493 of prior debt service restricted reserves from the 2004/2006 fund proceeds, were used to retire the outstanding 2004/2006 Series Utility Revenue Bonds. Proceeds of \$1,436,504 from the 2014A series and proceeds of \$2,514,099 of the 2014B series were also used to advance refund remaining portions of the 2006A/B series bonds payable. As a result, the 2004 A and B and 2006 A and B Series Utility Revenue Bonds have been removed from the government wide statement of net position.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$747,197. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2034 using the straight-line method. The County completed the advance refunding in order to reduce its total debt service payments over the next 10 years by \$8,317,334, and to recognize an economic gain (difference between the present values of the old and new debt service payments) of \$303,540.

The scheduled annual maturity requirements of the 2014 Series A and B Utility Revenue Bonds as of June 30, 2021 are as presented below.

Year ending June 30	2014A Series		2014B Series	
	Principal	Interest	Principal	Interest
2022	465,000	264,375	0	0
2023	465,000	240,660	0	0
2024	515,000	215,925	0	0
2025-2027	1,390,000	526,665	0	0
2028-2032	2,845,000	535,473	0	0
2033-2034	1,200,000	69,885	0	0
	<u>\$ 6,700,000</u>	<u>1,852,783</u>	<u>0</u>	<u>0</u>
2014A Series Principal	\$ 6,700,000			
2014B Series Principal	0			
Unamortized balances:				
Discounts and premiums	329,890			
Total payable	<u>\$ 7,029,890</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

DEBT SUMMARY

Recovery Zone Economic Development bonds both include a federal subsidy component, receipt of which is dependent on meeting federal reporting requirements. The total federal subsidy is \$2,168,587 for the life of the bonds and is recorded as intergovernmental revenue when earned. The primary purpose of the bond issue was to enhance the County's Utility System by constructing a low flow turbine generator at the County's Abiquiu hydroelectric plant, constructing new and renovating existing electric distribution lines both in the overhead and underground systems, including but not limited to transformers, switchgear, protective devices and other appurtenances and equipment; and improving and renovating water distribution and transmission systems.

The scheduled annual maturity requirements of the 2010 Series A, B, C, and D Utility Revenue Bonds as of June 30, 2021 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	
2022	560,000	22,400	0	84,364	0	222,167	220,000	144,932	1,253,863
2023	0	0	585,000	84,364	0	222,168	230,000	132,841	1,254,373
2024	0	0	600,000	52,212	0	222,167	245,000	120,200	1,239,579
2025-2027	0	0	350,000	19,236	1,570,000	597,911	810,000	275,759	3,622,906
2028-2030	0	0	0	0	2,110,000	259,008	970,000	120,080	3,459,088
	<u>\$ 560,000</u>	<u>22,400</u>	<u>1,535,000</u>	<u>240,176</u>	<u>3,680,000</u>	<u>1,523,421</u>	<u>2,475,000</u>	<u>793,812</u>	<u>10,829,809</u>
2010A Series Principal	\$ 560,000								
2010B Series Principal			1,535,000						
2010C Series Principal					3,680,000				
2010D Series Principal							2,475,000		
Unamortized balances:									
Refunding costs		0							
Discounts and premiums		(3,244)							
Total payable	\$ <u>8,246,756</u>								

DEBT SUMMARY

Intergovernmental Notes Payable

Business-type Activities

Beginning in December 2005 through June 2019, the County entered into various agreements to borrow \$20,748,158 from several State of New Mexico Agencies, to partially fund various projects. The purpose of each loan, the source of debt service payments, and other details are described below:

CWSRF 1438143: To partially fund the construction of a new wastewater treatment facility. The loan is to be repaid solely from the net revenues from the operation of only the Wastewater subfund, which is a part of the Joint Utility System Fund. On January 30, 2018 the County Council approved a transfer of \$2,500,000 from the Gas Fund to the Wastewater Fund. These funds were subsequently used to make a one-time principal payment to CWSRF 1438143 on February 8, 2018.

WTB 63: To construct a water line to transfer treated effluent water to County parks and ball fields. The loan is to be repaid from existing Utility system revenues. The agreement included a grant in the amount of \$585,720.

PP 1898: Effective October 6, 2017, this loan was paid in full and refinanced with proceeds from new loan PP 3732.

PP 3732: To construct the Los Alamos County Eco Station and repay loan # PP-1898. The loan is to be repaid from Municipal Environmental Services Gross Receipts Tax revenues.

WTB 89: To finance the costs of Phase II of the water conservation, treatment and reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$319,648.

ARRA CWSRF 09: To finance the costs of Phase II of the effluent reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$150,000.

WTB 156: To finance the costs of Phase II of the water conservation, treatment, and reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$590,000.

WTB 157: To finance the costs of environmental studies for a proposed collector well for water from the San Juan/Chama Diversion Project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$200,000.

WTB 220: To finance the costs of the project to upgrade public safety at the Los Alamos Canyon Dam. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$900,000.

DEBT SUMMARY

WTB 221: To finance the costs of the water conservation treatment recycling or reuse project at the Los Alamos Canyon Reservoir. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$210,000.

WTB 318: To finance the total costs incurred for the Group 12 water tank rehabilitation project located on Arizona Avenue. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$843,600.

WTB 340: To finance the total costs incurred for the design and construction to replace the wastewater treatment plant pipeline from the Bayo Booster Station in Bayo Canyon to North Mesa. The agreement included a grant in the amount of \$273,000.

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

CWSRF 083: To finance the construction of a new wastewater treatment facility. The loan is to be repaid solely from the net revenues from the operation of only the Wastewater subfund, which is a part of the Joint Utility System Fund. The approved loan amount is \$17 million, however, funds are not distributed nor a debt service schedule issued until completion of the project.

Loan terms and repayment schedules as of June 30, 2021 are shown below.

	New Mexico Environment Department	New Mexico Water Trust Board and Finance Authority	New Mexico Environment Department	New Mexico Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Environment Department Construction Programs Bureau	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	Totals
	CWSRF	WPF 663	CWSRF 083	PP 3752	WPF 688	CWSRF 09	WPF 756	WPF 707	WPF 820	WPF 821	WPF 918	WPF 940	WPF 3507		
Date of agreement	Dec 2005	Apr 2007	Apr 2019	May 2007	Nov 2008	Dec 2009	Jul 2010 (a)	Jul 2010 (b)	Nov 2011	Jan 2013	Jun 2015	Mar 2015	Feb 2017		
Bedding principal	14,355,105	65,080	17,000,000	4,331,349	79,912	234,812	147,500	50,000	600,000	140,000	562,400	182,000	53,840		
Term of agreement, in years	20	20	20	15	20	20	20	20	20	20	20	20	20		
Interest rate	3%	-	2.38%	2.57%	2%	2.56%	-	-	-	-	-	-	-		
Administrative fee	-	0.25%	-	-	0.25%	0.44%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
Payable in year ending 6/30/2022:															
Principal	365,291	3,292	-	241,715	4,117	11,744	7,402	2,509	30,918	6,991	27,994	9,401	2,647	714,021	
Interest and/or admin fee	142,113	50	-	85,270	73	3,453	168	57	781	195	996	334	115	233,604	
Total	507,404	3,342	-	326,985	4,190	15,197	7,570	2,566	31,699	7,186	28,990	9,735	2,762	947,625	
Payable in year ending 6/30/2023:															
Principal	373,966	3,300	-	244,664	4,128	12,096	7,420	2,515	30,993	7,008	28,064	9,424	2,654	726,233	
Interest and/or admin fee	133,437	41	-	82,321	62	3,151	150	51	704	177	926	311	108	221,440	
Total	507,404	3,341	-	326,985	4,190	15,248	7,570	2,566	31,697	7,185	28,990	9,735	2,762	947,673	
Payable in year ending 6/30/2024:															
Principal	382,848	3,309	-	248,114	4,138	12,459	7,439	2,522	31,059	7,026	28,134	9,448	2,660	739,167	
Interest and/or admin fee	124,555	33	-	78,872	52	2,841	131	44	627	160	856	287	102	208,560	
Total	507,404	3,342	-	326,986	4,190	15,300	7,570	2,566	31,686	7,186	28,990	9,735	2,762	947,727	
Payable in five years ending 6/30/2029:															
Principal	2,055,027	9,975	-	1,310,614	16,656	68,132	37,475	12,703	156,480	35,392	141,727	47,596	13,402	3,905,179	
Interest and/or admin fee	481,991	50	-	324,311	104	9,217	376	127	1,965	534	3,220	1,081	408	823,364	
Total	2,537,018	10,025	-	1,634,925	16,760	77,349	37,851	12,830	158,445	35,926	144,947	48,677	13,809	4,728,563	
Payable in five years ending 6/30/2034:															
Principal	2,310,932	-	-	1,490,904	-	30,200	7,552	2,560	63,123	21,448	143,907	48,195	13,570	4,131,991	
Interest and/or admin fee	226,086	-	-	144,022	-	1,167	19	6	237	107	1,440	483	239	373,807	
Total	2,537,018	-	-	1,634,926	-	31,368	7,571	2,566	63,360	21,555	144,947	48,678	13,809	4,505,798	
Payable in five years ending 6/30/2039:															
Principal	495,632	-	-	-	-	-	-	-	-	0	28,917	9,711	10,979	545,239	
Interest and/or admin fee	11,771	-	-	-	-	-	-	-	-	0	72	24	69	11,937	
Total	507,404	-	-	-	-	-	-	-	-	0	28,989	9,735	11,047	557,175	
Total payable															
Principal	6,883,897	18,878	1,007,120	3,636,011	29,039	134,832	87,288	22,809	312,683	77,866	398,943	133,776	46,911	11,768,949	
Interest and/or admin fee	1,119,864	174	-	714,786	291	19,830	844	288	4,314	1,173	7,609	2,622	1,040	1,872,791	
Total	7,103,860	20,060	1,007,120	4,260,898	29,330	164,482	88,132	23,096	318,897	79,039	406,662	136,297	48,951	13,641,881	

GENERAL FUND REVENUE DETAIL

	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Projected Budget	FY2023 Adopted Budget	\$ Variance FY2023 vs FY 2022	% Variance FY2023 vs FY 2022	FY2024 Projected Budget	% Variance FY2024 vs FY 2023
REVENUES									
GROSS RECEIPTS TAXES	49,509,874	55,585,118	61,864,000	62,664,000	65,449,000	3,585,000	105.8%	66,517,000	1.6%
PROPERTY TAXES	7,757,444	8,025,363	8,291,268	8,291,000	8,667,253	375,985	104.5%	8,750,000	1.0%
INTERDEPARTMENTAL CHARGES	8,023,975	8,004,969	8,379,256	8,379,000	9,456,082	1,076,826	112.9%	9,550,000	1.0%
USER CHARGES	2,160,637	2,579,090	1,948,142	2,310,000	2,333,000	384,858	119.8%	2,360,000	1.2%
INVESTMENT INCOME (LOSS)	1,278,364	3,759,778	1,729,000	-	1,105,000	(624,000)	63.9%	1,182,000	7.0%
GRANTS	1,472,618	1,302,426	719,000	820,000	786,000	67,000	109.3%	790,000	0.5%
OTHER	1,252,329	1,113,240	1,146,152	11,800,000	1,158,000	11,848	101.0%	1,170,000	1.0%
TOTAL REVENUES	71,455,241	80,369,984	84,076,818	94,264,000	88,954,335	4,877,517	105.8%	90,319,000	1.5%
GROSS RECEIPTS TAXES									
GROSS REC TAX-MUNICIPAL-PRIOR	16,603,421	18,637,098	20,747,000	20,135,830	21,604,250	857,250	104.1%	21,928,000	1.5%
GROSS REC TAX-MUNICIPAL	4,085,310	4,585,707	5,106,000	5,157,060	5,330,750	224,750	104.4%	5,440,000	2.0%
GROSS REC TAX-MUNI INFRASTRUCT	2,042,658	2,292,853	2,553,000	2,578,530	2,659,000	106,000	104.2%	2,702,000	1.6%
GROSS REC -COUNTY 3RD PLEDGED	2,042,658	2,292,853	2,553,000	2,578,530	2,659,000	106,000	104.2%	2,702,000	1.6%
GROSS REC TAX-COUNTY	2,042,658	2,292,853	2,553,000	2,578,530	2,659,000	106,000	104.2%	2,702,000	1.6%
GROSS REC TAX-CO. CORRECTIONAL	2,042,658	2,292,853	2,553,000	2,578,530	2,659,000	106,000	104.2%	2,702,000	1.6%
ST SHARED-GROSS REC TAX	20,650,511	23,190,901	25,799,000	27,056,990	27,878,000	2,079,000	108.1%	28,341,000	1.7%
Total Gross Receipts Taxes	49,509,874	55,585,118	61,864,000	62,664,000	65,449,000	3,585,000	105.8%	66,517,000	1.6%
PROPERTY TAXES									
PROP TAXES-RESIDENTIAL	6,336,640	6,497,378	6,844,739	6,844,471	7,265,000	420,261	106.1%	7,335,000	1.0%
PROP TAXES-NONRESIDENTIAL	1,420,804	1,527,985	1,446,529	1,446,529	1,402,253	(44,276)	96.9%	1,415,000	0.9%
Total Property Taxes	7,757,444	8,025,363	8,291,268	8,291,000	8,667,253	375,985	104.5%	8,750,000	1.0%
INTERDEPARTMENTAL CHARGES									
IDC CHARGES-GENERAL COUNTY	1,541,810	1,649,586	1,737,596	1,737,596	1,960,877	223,281	112.9%	1,980,000	1.0%
IDC CHARGES-REFUSE	300,324	363,440	378,330	378,330	426,945	48,615	112.9%	431,000	0.9%
IDC CHARGES-UTILITIES	1,997,652	1,778,487	2,021,033	2,021,033	2,280,736	259,703	112.9%	2,304,000	1.0%
IDC CHARGES-FIRE	771,993	692,578	713,356	713,100	805,113	91,757	112.9%	813,000	1.0%
IDC-INDIRECT O/H-FIRE CONTRACT	3,412,196	3,520,878	3,528,941	3,528,941	3,982,410	453,469	112.9%	4,022,000	1.0%
IDC-Interdepartmental Charges	8,023,975	8,004,969	8,379,256	8,379,000	9,456,082	1,076,826	112.9%	9,550,000	1.0%
USER CHARGES									
ALCOHOLIC BEVERAGE LICENSES	4,475	3,325	5,700	5,700	5,757	57	101.0%	6,000	4.2%
BUSINESS LICENSE FEES	44,903	36,095	38,950	38,950	39,340	390	101.0%	40,000	1.7%
ANIMAL LICENSES	-	-	285	285	288	3	101.0%	-	-100.0%
BUILDING PERMITS	342,091	518,339	211,660	248,855	251,344	39,684	118.7%	254,000	1.1%
MARRIAGE LICENSES	840	1,190	950	950	960	10	101.0%	1,000	4.2%
LEMON LOT PERMITS	4,960	1,120	7,220	7,220	7,292	72	101.0%	7,000	-4.0%
OTHER NONBUS LICENSES/PERMITS	-	-	-	-	-	-	-	-	-
Licenses and Permits	397,269	560,069	264,765	301,960	304,980	40,215	115.2%	308,000	1.0%
FINES-POLICE	41,663	36,467	54,103	54,103	54,644	541	101.0%	55,000	0.7%
CORRECTION FEES-MAGISTRATE CT	3,601	7,081	18,573	18,573	18,759	186	101.0%	19,000	1.3%
CORRECTION FEES-MUNICIPAL CT	15,667	18,867	20,995	20,995	21,205	210	101.0%	21,000	-1.0%
COURT FACILITIES FEE	7,885	9,460	9,690	9,690	9,787	97	101.0%	10,000	2.2%
FIELD SOBRIETY TRAINING FEES	450	351	242	242	244	2	101.0%	-	-100.0%
MUNI CT. ELECTRONIC MONITORING	1,738	1,882	3,795	3,795	3,833	38	101.0%	4,000	4.4%
MUNI CT. DRUG TESTING FEE	25	52	1,373	1,373	1,387	14	101.0%	1,000	-27.9%
TRAFFIC SAFETY FEE-LAC	3,690	4,540	4,441	4,441	4,485	44	101.0%	5,000	11.5%
MUNI COURT-DWI PROBATION FEE	-	7,062	1,454	1,454	1,469	15	101.0%	1,000	-31.9%
PROBATION FEES	1,265	964	1,534	1,534	1,549	15	101.0%	2,000	29.1%
COMMUNITY SERVICE FEE	5,484	6,608	7,268	7,268	7,341	73	101.0%	7,000	-4.6%
ALTERNATIVE SENTENCING FEE	11,077	13,244	15,343	15,343	15,496	153	101.0%	16,000	3.2%
MISC COURT FEES OTHER	2,809	455	2,019	2,019	2,039	20	101.0%	2,000	-1.9%
DEPOSIT/BOND FORFEITURES	-	-	808	808	816	8	101.0%	1,000	22.5%
MAGISTRATE DWI PROBATION FEES	-	-	4,361	4,361	4,405	44	101.0%	4,000	-9.2%
MAGISTRATE PROBATION FEES	2,525	4,060	2,907	2,907	2,936	29	101.0%	3,000	2.2%
MAGISTRATE COMMUNITY SERV FEES	15	15	202	202	204	2	101.0%	-	-100.0%
MAGISTRATE ELECTRONIC MONITOR	1,170	209	2,423	2,423	2,447	24	101.0%	2,000	-18.3%
MAGISTRATE DRUG TESTING FEE	25	-	2,019	2,019	2,039	20	101.0%	2,000	-1.9%
Fines and Forfeits	99,089	111,317	153,550	153,550	155,086	1,536	101.0%	155,000	-0.1%
PROBATE COURT FEES	1,046	952	855	855	864	9	101.0%	1,000	15.8%
CANDIDATE FILING FEES	750	200	589	589	595	6	101.0%	1,000	68.1%
RECORDING FEES	70,751	89,740	52,820	52,820	53,348	528	101.0%	54,000	1.2%
PLANNING FEES	11,375	8,424	6,650	6,650	6,717	67	101.0%	7,000	4.2%
PLAN REVIEW FEES	142,645	244,356	31,350	31,350	31,664	314	101.0%	32,000	1.1%
DUPLICATING/PRINTING SERVICES	1,863	391	950	950	960	10	101.0%	1,000	4.2%
SALE OF DOCUMENTS/PUBLICATIONS	61,968	53,231	42,085	42,085	42,506	421	101.0%	43,000	1.2%
SALES OF FOOD	7,040	12	9,500	9,500	9,595	95	101.0%	10,000	4.2%
SALES OF MERCHANDISE	13,478	14,609	90,250	90,250	91,153	903	101.0%	92,000	0.9%

GENERAL FUND REVENUE DETAIL

	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Projected Budget	FY2023 Adopted Budget	\$ Variance FY2023 vs FY 2022	% Variance FY2023 vs FY 2022	FY2024 Projected Budget	% Variance FY2024 vs FY 2023
OTHER CHARGES FOR SERVICES	10,391	11,513	21,850	21,850	22,069	219	101.0%	22,000	-0.3%
Chgs Svcs-General	321,307	423,428	256,899	256,899	259,468	2,569	101.0%	263,000	1.4%
CIVIL SERVICE FEES	3,770	2,375	3,990	3,990	4,030	40	101.0%	4,000	-0.7%
FINGERPRINTING FEES	1,640	665	1,045	1,045	1,055	10	101.0%	1,000	-5.3%
PRISONER HOUSING REIMBURSEMENT	90,440	202,065	3,800	3,800	3,838	38	101.0%	4,000	4.2%
SPECIAL SERVICES-POLICE	8,310	3,180	15,675	15,675	15,832	157	101.0%	16,000	1.1%
Chgs Svcs-Public Safety	104,160	208,285	24,510	24,510	24,755	245	101.0%	25,000	1.0%
MISC SALES/SERVICES	687	691	808	808	816	8	101.0%	1,000	22.5%
REVENUES	687	691	808	808	816	8	101.0%	1,000	22.5%
CEMETERY EQUIPMENT RENTALS	110	-	150	150	152	2	101.0%	-	-100.0%
CEMETERY LINERS	750	-	28,000	-	-	(28,000)	0.0%	-	-
CEMETERY OPENINGS	33,336	56,819	-	60,000	60,500	60,500		61,000	0.8%
SALES-CEMETERY LOTS (40%)	18,685	22,610	22,000	22,000	22,220	220	101.0%	22,000	-1.0%
SALES-CEMETERY LOTS (60%)	28,028	33,915	33,000	35,000	35,350	2,350	107.1%	36,000	1.8%
ANIMAL SHELTER FEES	3,140	3,240	5,500	5,500	5,555	55	101.0%	6,000	8.0%
Chgs Svcs-Environment	84,049	116,584	88,650	122,650	123,777	35,127	139.6%	125,000	1.0%
DAILY FEES/PASSES	45,482	212,743	185,760	200,000	202,000	16,240	108.7%	204,000	1.0%
ANNUAL PASSES	55,743	44,959	130,320	130,320	131,623	1,303	101.0%	133,000	1.0%
THREE-MONTH PASSES	24,007	21,852	31,040	31,040	31,350	310	101.0%	32,000	2.1%
MONTHLY PASSES	-	-	16,000	16,000	16,160	160	101.0%	16,000	-1.0%
PUNCH PASSES	45,727	50,669	66,400	66,400	67,064	664	101.0%	68,000	1.4%
RECREATION FEES-CLASSES	63,965	28,547	127,440	134,583	135,929	8,489	106.7%	137,000	0.8%
SPECIAL CULT/REC FEES	25,428	33,237	16,280	16,280	16,443	163	101.0%	17,000	3.4%
Chgs Svcs-Culture/Recreation	260,352	392,007	573,240	594,623	600,569	27,329	104.8%	607,000	1.1%
BUILDING RENTALS	473,177	335,962	109,200	350,000	353,500	244,300	323.7%	360,000	1.8%
LAND RENTALS	380,414	412,998	356,920	375,000	378,750	21,830	106.1%	383,000	1.1%
RECREATION FACILITY RENTALS	40,133	17,749	119,600	130,000	131,300	11,700	109.8%	133,000	1.3%
Rentals/Concessions-Outside	893,724	766,709	585,720	855,000	863,550	277,830	147.4%	876,000	1.4%
TOTAL USER CHARGES	2,160,637	2,579,090	1,948,142	2,310,000	2,333,000	384,858	119.8%	2,360,000	1.2%
INVESTMENT INCOME									
INTEREST INCOME-INVESTMENTS	1,968,936	7,179,675	1,729,000	-	1,105,000	(624,000)	63.9%	1,182,000	7.0%
INTEREST INCOME-RES ASSETS	41,764	370,718	-	-	-	-		-	-
INTEREST INCOME-PRORATED	(1,046,893)	(3,452,864)	-	-	-	-		-	-
GAIN(LOSS)-INVEST ADJUST TO FV	314,557	(337,751)	-	-	-	-		-	-
Investment Income	1,278,364	3,759,778	1,729,000	-	1,105,000	(624,000)	63.9%	1,182,000	7.0%
GRANTS									
FEDERAL DIRECT-OTHER	-	3,290	-	-	2,650	2,650		2,650	0.0%
FEDERAL INDIRECT-OTHER	388,227	353,919	-	300,000	374,013	374,013		374,013	0.0%
FEDERAL SH REV-FOREST RESERVE	6,461	3,700	-	-	-	-		-	-
FEDERAL IN LIEU TAXES (PILT)	95,190	96,754	94,000	-	-	(94,000)	0.0%	-	-
FEDERAL IN LIEU TAX -DOE/INNSA	273,619	285,103	290,000	200,000	-	(290,000)	0.0%	-	-
Intergov't Revenue-Federal	763,497	742,766	384,000	500,000	376,663	(7,337)	98.1%	376,663	0.0%
STATE-LIBRARY OPERATIONS	14,106	14,243	-	-	14,570	14,570		14,570	0.0%
STATE-G.O. BOND DISTRIBUTION	13,472	22,497	-	-	28,620	28,620		28,620	0.0%
STATE GRANT-E911	311,922	168,131	-	-	210,000	210,000		210,000	0.0%
STATE GRANT-DWI RDBLK/BCKLEDWN	2,225	5,063	-	-	-	-		-	-
STATE GRANTS-OTHER	181,392	169,618	155,000	160,000	156,147	1,147	100.7%	160,147	2.6%
ST SHARED-SMALL COUNTY ASSIST.	180,000	173,000	180,000	160,000	-	(180,000)	0.0%	-	-
STATE SHARED REVENUES-OTHER	6,004	7,108	-	-	-	-		-	-
Intergov't Revenue-Federal	709,121	559,660	335,000	320,000	409,337	74,337	122.2%	413,337	1.0%
TOTAL GRANT REVENUE	1,472,618	1,302,426	719,000	820,000	786,000	67,000	109.3%	790,000	0.5%
OTHER REVENUE									
IN LIEU TAX-ELECTRIC UTILITY	312,907	286,558	296,762	286,558	300,000	3,238	101.1%	303,000	1.0%
IN LIEU TAX-GAS UTILITY	101,719	96,089	96,089	96,089	97,254	1,165	101.2%	98,000	0.8%
FRANCHISE TAX-CABLE TV	114,769	121,182	100,000	121,182	101,000	1,000	101.0%	102,000	1.0%
FRANCHISE TAX-TELEPHONE	50,639	26,675	40,000	26,675	40,400	400	101.0%	41,000	1.5%
FRANCHISE TAX-ELECTRIC UTILITY	267,537	273,201	266,521	273,201	269,186	2,665	101.0%	272,000	1.0%
FRANCHISE TAX-GAS UTILITY	91,985	112,791	98,580	112,791	99,566	986	101.0%	101,000	1.4%
PROPERTY TAXES-INTEREST	25,740	18,924	24,000	18,924	24,000	-	100.0%	24,000	0.0%
PROPERTY TAXES-PENALTY	18,816	15,378	18,000	15,378	18,420	420	102.3%	19,000	3.1%
OTHER TAXES-LICENSES-PENALTY	-	-	-	-	-	-		-	-
Taxes	984,112	950,798	939,952	950,798	949,826	9,874	101.1%	960,000	1.1%
LACEPP PENSION FORFEITURES	98,993	66,410	80,000	66,410	80,800	800	101.0%	82,000	1.5%

GENERAL FUND REVENUE DETAIL

	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Projected Budget	FY2023 Adopted Budget	\$ Variance FY2023 vs FY 2022	% Variance FY2023 vs FY 2022	FY2024 Projected Budget	% Variance FY2024 vs FY 2023
Insurance/Pension Forfeitures	98,993	66,410	80,000	66,410	80,800	800	101.0%	82,000	1.5%
DONATIONS	51,315	25,480	50,000	25,480	50,500	500	101.0%	51,000	1.0%
Donations	51,315	25,480	50,000	25,480	50,500	500	101.0%	51,000	1.0%
OTHER JUDGMENTS/SETTLEMENTS	632	-	700	10,699,235	619	(81)	88.4%	1,000	61.6%
DISCOUNTS TAKEN	-	-	500	-	505	5	101.0%	1,000	98.0%
CASH OVER (SHORT)	129	(14)	-	(14)	-	-	-	-	-
INTEREST-DELINQUENT ACCTS	514	537	-	537	-	-	-	-	-
JURY DUTY/WITNESS FEE REIMB	125	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES-OTHER	116,509	70,029	75,000	57,554	75,750	750	101.0%	75,000	-1.0%
Miscellaneous Revenues	117,909	70,552	76,200	10,757,312	76,874	674	100.9%	77,000	0.2%
TOTAL OTHER REVENUE	1,252,329	1,113,240	1,146,152	11,800,000	1,158,000	11,848	101.0%	1,170,000	1.0%
TOTAL REVENUE	71,455,241	80,369,984	84,076,818	94,264,000	88,954,335	4,877,517	105.8%	90,319,000	1.5%

LARGEST EMPLOYERS

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

Sources: Individual Employers, New Mexico Department of Workforce Solutions

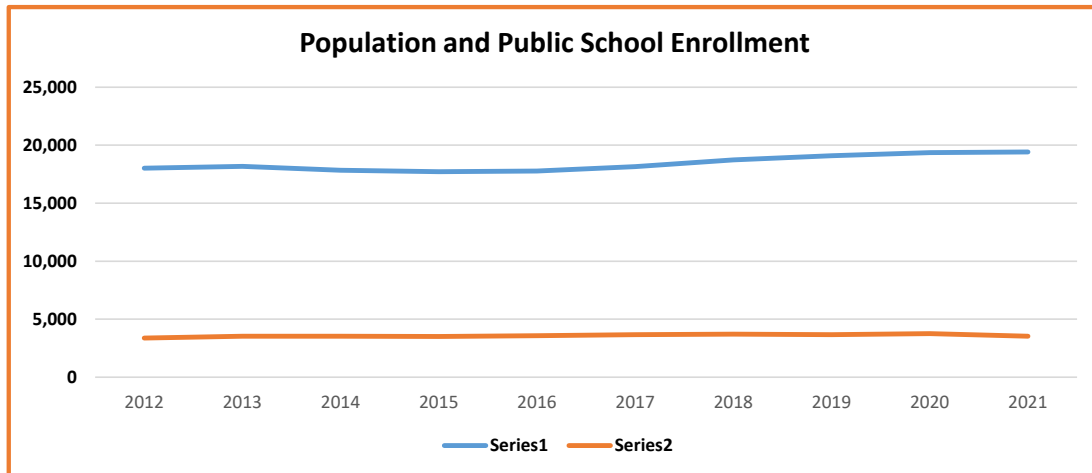
[a] For rankings, number of employees who work in the County is not limited to those who also live in the County.

OTHER DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (a)	PUBLIC SCHOOL ENROLLMENT (b) (Grades K through 12)
2012	18,012	3,375
2013	18,168	3,528
2014	17,848	3,524
2015	17,718	3,505
2016	17,785	3,578
2017	18,147	3,666
2018	18,738	3,714
2019	19,101	3,662
2020	19,369	3,757
2021	19,419	3,544

Sources:

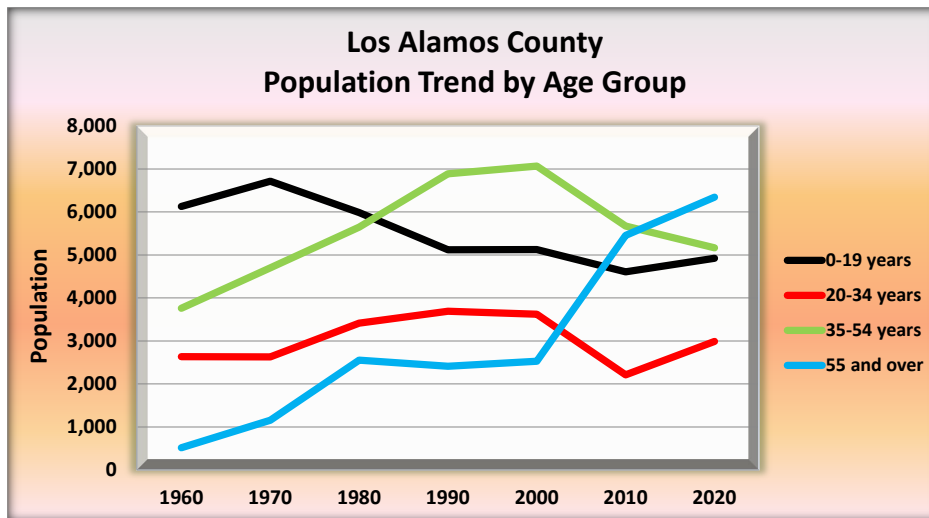
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website. School Enrollment is from the New Mexico Public Education Department website.



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

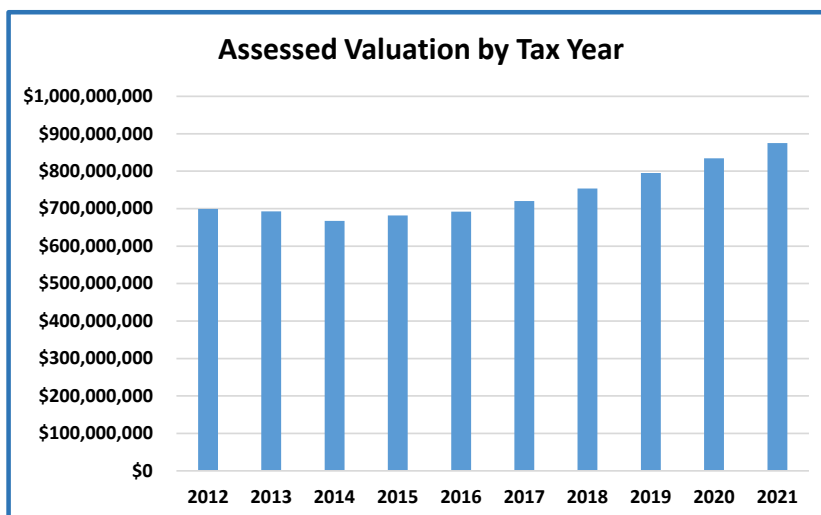
TAX YEAR 2)	ASSESSED VALUE 1)				TOTAL NET VALUATION
	REAL PROPERTY	PERSONAL PROPERTY 3)	CENTRALLY ASSESSED PROPERTY 4)	EXEMPTIONS	
2011	692,219,200	11,563,780	7,300,910	(8,732,840)	702,351,050
2012	693,444,690	9,321,500	6,051,950	(9,111,190)	699,706,950
2013	687,495,870	8,850,630	5,478,780	(9,042,360)	692,782,920
2014	661,177,270	9,403,680	5,601,990	(8,884,910)	667,298,030
2015	675,527,010	9,742,600	5,762,060	(8,944,770)	682,086,900
2016	685,091,450	9,612,180	6,165,250	(8,743,650)	692,125,230
2017	713,745,340	9,636,160	6,048,100	(8,960,460)	720,469,140
2018	747,963,370	9,892,020	4,787,970	(9,018,040)	753,625,320
2019	790,725,420	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

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>		
2012	708,818,140	63	12,563,421	515	7,427,533	2012	908,691,000
2013	701,825,280	46	12,100,048	635	9,063,744	2013	850,364,000
2014	676,200,600	55	17,889,501	637	9,860,525	2014	873,518,000
2015	682,086,900	97	3,704,847	592	8,052,497	2015	802,879,000
2016	692,125,230	92	3,754,837	570	9,923,000	2016	793,142,000
2017	720,469,140	85	4,163,933	666	14,659,752	2017	823,023,000
2018	753,625,320	95	4,034,456	697	12,515,553	2018	787,130,000
2019	795,092,930	77	4,183,243	714	12,137,128	2019	771,955,000
2020	834,279,860	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

TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2021 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
PHC-LOS Alamos Inc.	Medical Services	\$ 11,886,780	1.58%
Central Park Square LLC	Real Estate	7,556,770	1.00%
TOPVALCO, Inc.	Food & Drug	5,864,330	0.78%
Los Alamos Commerce and Development	Real Estate	4,619,880	0.61%
Canyon Village Housing Solutions LLC	Apartments	4,509,590	0.60%
Oppenheimer Place Condo Assoc Inc	Real Estate	4,284,870	0.57%
Los Alamos National Bank	Banking	4,073,970	0.54%
Smiths Food & Drug Center Inc	Food & Drug	2,305,730	0.31%
NMC Holdings LLC	Scientific Research	2,436,360	0.32%
Qwest Corp.(Century Link)	Telephone Utility	1,243,800	0.17%
Total assessed valuation of ten principal taxpayers		48,782,080	6.47%
Total assessed valuation of other taxpayers		<u>704,843,240</u>	<u>93.53%</u>
Total 2020 assessed valuation		<u><u>\$ 753,625,320</u></u>	<u><u>100.00%</u></u>

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

**Note:
See Fund Statements Section for
the Schedule of Fund Schedules**



Los Alamos County Utilities Department
 Fiscal Year 2023 2024 Budgets
 Summary Of Expenditure Budget

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected	
Electric Production	33,416,117	40,420,167	41,985,130	46,516,762	45,555,897	
Electric Distribution	13,505,505	14,222,620	14,932,555	15,399,722	21,249,198	
Less Interdivision Electric Sales	(6,153,928)	(7,583,989)	(7,414,593)	(8,074,789)	(6,665,043)	
Total Electric Fund	\$ 40,767,694	\$ 47,058,798	\$ 49,503,092	\$ 53,841,694	\$ 60,140,053	
Gas	\$ 4,898,571	\$ 6,612,444	\$ 9,210,949	\$ 8,122,686	\$ 7,153,351	
Water Production	4,539,687	5,551,425	16,139,772	15,386,750	15,757,585	
Water Distribution	6,093,137	6,520,363	6,430,562	5,989,949	6,259,097	
Less Interdivision Water Sales	(3,471,324)	(3,887,029)	(3,200,750)	(3,363,500)	(3,534,000)	
Total Water Fund	\$ 7,161,499	\$ 8,184,759	\$ 19,369,585	\$ 18,013,199	\$ 18,482,682	
Wastewater	\$ 4,551,655	\$ 4,953,484	\$ 10,096,107	\$ 7,603,866	\$ 7,636,862	
Total Expenditure Budget	\$ 57,379,419	\$ 66,809,485	88,179,733	87,581,446	93,412,948	-0.68%

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **ELECTRIC PRODUCTION**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
REVENUE					
Mwh Sales - LANL	429,776	410,404	528,331	490,882	490,439
Mwh Sales - LAC Distribution	107,226	107,285	118,015	123,551	126,723
Total Mwh Sales	537,001	517,689	646,346	614,433	617,161
Revenue per Mwh	\$ 54.80	\$ 63.56	\$ 53.74	\$ 58.01	\$ 53.94
DOE Revenues	\$ 23,276,163	\$ 25,322,540	\$ 27,323,123	\$ 27,568,622	\$ 26,626,615
Economy Sales	3,908,117	6,303,446	7,083,430	10,138,359	11,498,817
Interest on Reserves	283,540	546,803	130,000	130,000	130,000
Bond Federal Subsidy	32,089	32,089	33,984	33,984	30,867
TOTAL REVENUE	\$ 27,499,909	\$ 32,204,878	\$ 34,570,537	\$ 37,870,965	\$ 38,286,299
OPERATING EXPENSES					
El Vado Generation	\$ 399,938	\$ 576,805	\$ 539,174	\$ 554,697	\$ 562,908
Abiquiu Generation	254,476	419,164	418,709	381,408	379,267
Contract Administration	60,734	45,140	79,701	137,527	33,204
Load Control	1,658,124	1,728,677	1,652,415	1,707,936	1,755,972
Transmission - PNM	2,209,588	2,376,069	2,420,904	3,081,091	3,235,146
Transmission - Other	2,405,183	2,320,885	3,451,657	3,932,599	3,932,306
Purchased Power	10,957,265	18,130,479	18,002,245	29,703,062	29,768,540
Photovoltaic Array	-	7,371	5,000	65,000	15,000
Debt Service	2,501,744	2,507,890	941,029	601,674	599,256
Property Taxes	343,434	324,473	410,037	417,245	413,245
Insurance	93,167	108,179	100,000	104,000	106,100
San Juan Operations	9,347,412	8,901,460	8,090,447	796,000	608,000
Laramie River Operations	2,026,061	1,729,013	2,300,528	2,370,161	2,314,480
SMR Project	4,572	9,216	1,288,559	1,285,495	30,154
Non-Pool Expenses	70,894	136	-	-	-
Interdepartmental Charges	489,216	489,467	545,212	702,551	723,628
Administrative Allocation	594,310	590,750	574,513	531,315	578,691
TOTAL OPERATING EXPENSES	\$ 33,416,117	\$ 40,265,173	\$ 40,820,130	\$ 46,371,762	\$ 45,055,897
OPERATING INCOME (LOSS)	\$ (5,916,208)	\$ (8,060,295)	\$ (6,249,593)	\$ (8,500,797)	\$ (6,769,599)
CAPITAL EXPENDITURES					
Capital Expenditures	\$ -	\$ 154,994	\$ 1,165,000	\$ 145,000	\$ 500,000
Budget Revisions/Carryovers			\$ 1,311,928		
Net Change in Retirement Reserve Balances		(24,285)	(90,737)	(571,008)	(604,556)
OTHER FINANCING Forecast					
Transfer from Distribution Fund (Cost of Power)	\$ 6,153,928	\$ 7,583,989	\$ 7,414,593	\$ 8,074,789	\$ 6,665,043
NET INCOME (LOSS)	\$ 237,720	\$ (607,015)	\$ (1,221,191)	\$ 0	\$ 0
Cash & Investments					
Unrestricted Cash	\$ (1,855,843)	\$ 1,087,068	\$ (374,273)	\$ (374,641)	\$ (413,478)
Total Unrestricted Cash & Investments	\$ (1,855,843)	\$ 1,087,068	\$ (374,273)	\$ (374,641)	\$ (413,478)
Restricted					
Bond Reserve & Debt Service	\$ 1,860,529	\$ 1,704,511	\$ 1,860,529	\$ 1,678,630	\$ 1,678,468
San Juan Decommissioning	\$ 5,819,476	\$ 6,341,693	\$ 6,196,276	\$ 6,196,276	\$ 6,196,276
San Juan Mine Reclamation	\$ 4,457,617	\$ 4,210,458	\$ 4,457,617	\$ 4,600,884	\$ 4,600,884
Laramie River Decommissioning	\$ 928,543	\$ 1,024,152	\$ 1,006,543	\$ 1,045,543	\$ 1,084,543
Operations Reserve	2,227,095	-	-	-	-
Contingency Reserve					
Total Restricted	\$ 15,293,260	\$ 13,280,814	\$ 13,520,965	\$ 13,521,333	\$ 13,560,171
Total Cash & Investments	\$ 13,437,417	\$ 14,367,882	\$ 13,146,692	\$ 13,146,692	\$ 13,146,692

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **ELECTRIC DISTRIBUTION**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
REVENUE					
kWh Sales	107,225,732	107,285,261	118,014,816	123,550,698	126,722,645
Revenue per kWh	\$ 0.1264	\$ 0.1283	\$ 0.1172	\$ 0.1231	\$ 0.1293
Sales Revenue	\$ 13,549,435	\$ 13,769,477	\$ 13,836,731	\$ 15,210,078	\$ 16,380,599
Interest on Utility Reserves	31,833	42,409	67,942	67,942	66,045
Bond Federal Subsidy	64,153	64,153	84,625	0	0
Pole Rentals	44,525	0	53,601	53,601	53,601
Misc. Service Revenues	25,259	14,371	54,500	54,500	54,500
Revenue on Recoverable Work	489,400	521,170	150,000	150,000	150,000
TOTAL REVENUE	\$ 14,204,604	\$ 14,411,579	\$ 14,247,399	\$ 15,536,122	\$ 16,704,745
OPERATING EXPENSES					
Supervision, Misc Direct Admin	805,210	755,810	761,575	858,402	863,287
Substation Maintenance	44,435	8,158	67,874	36,690	37,070
Switching Station Maintenance	11,773	9,831	102,553	83,292	73,215
Overhead Maintenance	436,163	444,228	566,638	586,028	593,274
Underground Maintenance	553,255	541,284	490,601	691,517	700,082
Meter Maintenance	101,631	146,176	91,283	106,650	108,390
Interdepartmental Charges	724,308	740,450	916,694	1,134,786	1,062,740
Eng. Cust Svc. MR and Admin	566,537	622,159	848,600	976,752	841,332
In Lieu Taxes & Franchise fee	558,068	539,721	543,256	564,406	587,816
Debt Service	1,232,687	1,234,400	1,133,909	982,377	2,637,584
Cost of Power	6,153,928	7,583,989	7,414,593	8,074,789	6,665,043
TOTAL OPERATING EXPENSES	\$ 11,187,995	\$ 12,626,206	\$ 12,937,576	\$ 14,095,689	\$ 14,169,833
OPERATING INCOME (LOSS)	\$ 3,016,609	\$ 1,785,373	\$ 1,309,823	\$ 1,440,433	\$ 2,534,912
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 1,741,890	\$ 1,014,190	\$ 1,400,000	\$ 650,000	\$ 6,375,000
Budget Revisions/Carryovers			2,304,271		
OTHER FINANCING					
Bond/Grant proceeds			\$ 200,000		\$ 6,375,000
Profit Transfer to General Fund	(575,620)	(582,224)	(594,979)	(654,033)	(704,366)
Sale of Scrap/Obsolete Inventory	(7,034)	(955)			
BUDGETED NET INCOME (LOSS)	\$ 706,133	\$ 189,913	\$ (2,789,427)	\$ 136,400	\$ 1,830,547
Cash & Investments					
Total Unrestricted Cash & Investments	(1,103,002)	764,713	(2,047,595)	(1,898,568)	(234,778)
Donations Held in Trust		(33,348)			
Total Unrestricted Cash & Investments	\$ (1,103,002)	\$ 731,365	\$ (2,047,595)	\$ (1,898,568)	\$ (234,778)
Restricted					
Bond Reserve & Debt Service	1,393,594	1,349,044	1,338,576	1,325,949	1,492,706
Bond Construction Fund	-	-	-	-	-
Capital Replacement Reserve	-	-	-	-	-
Operations Reserve	1,401,517	-	-	-	-
Contingency Reserve	-	-	-	-	-
Rate Stabilization Reserve	-	-	-	-	-
Total Restricted	\$ 2,795,111	\$ 1,349,044	\$ 1,338,576	\$ 1,325,949	\$ 1,492,706
Total Cash & Investments	\$ 1,692,108	\$ 2,080,408	\$ (709,019)	\$ (572,620)	\$ 1,257,927

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **GAS DISTRIBUTION**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
REVENUE					
Therm Sales	8,625,811	8,383,838	7,650,000	8,000,000	8,000,000
Revenue per Therm	\$ 0.5335	\$ 0.6730	\$ 1.4121	\$ 0.9257	\$ 0.8514
Sales Revenue	\$ 4,602,122	\$ 5,642,282	\$ 10,802,721	\$ 7,405,680	\$ 6,811,056
Interest on Utility Reserves	78,603	222,211	55,789	51,158	41,484
Revenue on Recoverable Work	69,784	59,307	20,605	20,914	21,227
TOTAL REVENUE	\$ 4,750,509	\$ 5,923,800	\$ 10,879,115	\$ 7,477,752	\$ 6,873,768
OPERATING EXPENSES					
Supervision, Misc Direct Admin	567,237	619,829	395,998	410,173	418,611
Customer Service	21,209	7,642	30,739	37,318	37,949
Gas Distribution	236,179	267,833	630,888	683,276	626,061
Gas Meters	104,481	49,470	121,955	133,565	135,809
Gas Capital Project Inspection & Support	-	747	-	-	-
Interdepartmental Charges	390,252	375,205	359,642	441,605	454,853
Eng. Cust Svc. MR and Admin	565,157	642,390	951,922	961,188	1,042,768
In Lieu Taxes & Franchise fee	193,704	208,880	192,144	424,316	412,423
Cost of Gas	1,841,663	3,269,116	5,138,175	4,310,400	3,556,800
TOTAL OPERATING EXPENSES	\$ 3,919,884	\$ 5,441,112	\$ 7,821,462	\$ 7,401,841	\$ 6,685,274
OPERATING INCOME (LOSS)	\$ 830,625	\$ 482,689	\$ 3,057,653	\$ 75,911	\$ 188,493
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 724,673	\$ 969,373	\$ 885,000	\$ 375,000	\$ 150,000
Budget Revisions/Carryovers			\$ 1,248,333		
OTHER FINANCING					
Loan/Grant Proceeds/Other Financing			\$ (535,000)	\$ -	\$ -
Profit Transfer to General Fund	(254,014)	(201,959)	(504,487)	(345,845)	(318,076)
Transfer to WW (FY18 budget revision)					
BUDGETED NET INCOME (LOSS)	\$ (148,062)	\$ (688,644)	\$ (115,167)	\$ (644,934)	\$ (279,583)
Cash & Investments					
Capital Replacement Reserve	816,000	425,947	425,947	444,542	454,152
Operations Reserve	1,266,326	1,341,644	1,341,644	1,545,720	1,564,237
Contingency Reserve	261,420	265,341	265,341	269,321	273,361
Rate Stabilization Reserve	-	-	-	-	-
Unrestricted Cash & Investments	1,690,764	1,492,789	1,377,622	506,036	194,287
Total Cash & Investments	\$ 4,034,510	\$ 3,525,721	\$ 3,410,554	\$ 2,765,620	\$ 2,486,037

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **WATER PRODUCTION**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
REVENUE					
Potable 1000-gallon production	1,131,886	1,141,059	1,150,000	1,150,000	1,150,000
Non-potable 1000-gallon production	96,236	107,377	94,500	108,600	136,500
Revenue per 1000 gallons	\$ 3.4188	\$ 3.7629	\$ 3.8164	\$ 3.9655	\$ 4.0762
Potable Sales Revenue	\$ 4,198,750	\$ 4,697,739	\$ 4,749,500	\$ 4,991,000	\$ 5,244,000
Repayment of InterUtility Loan	187,569	169,152	187,569	187,569	187,569
Interest on Utility Reserves	137,032	481,735	11,764	124,443	104,134
Bond Federal Subsidy	26,038	26,038	27,576	27,576	21,338
Non Potable Revenue	255,989	291,331	194,708	234,837	310,019
TOTAL REVENUE	\$ 4,805,377	\$ 5,665,996	\$ 5,171,116	\$ 5,565,425	\$ 5,867,060
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 847,627	\$ 705,201	\$ 822,679	\$ 831,349	\$ 848,783
Pumping Power	444,952	513,511	550,000	600,000	600,000
Wells	139,500	236,541	217,339	225,545	228,755
Booster Pump Stations	85,917	123,481	180,646	312,165	315,208
Treatment	26,313	24,310	32,618	35,487	36,217
Storage Tanks	88,898	15,647	39,018	48,190	48,774
Transmission Lines	181,321	294,499	310,868	387,853	391,541
Capital Project Inspection & Support	248	-	-	-	-
Non Potable System	199,374	229,457	525,161	549,014	530,469
Ski Hill	4,760	429	5,035	4,819	4,878
Interdepartmental Charges	348,180	309,840	295,121	398,560	410,516
Eng. Cust Svc. MR and Admin	857,470	870,325	895,646	881,115	813,632
State Water Tax	36,330	38,172	40,000	40,500	41,000
Debt Service	110,360	235,242	320,642	654,788	687,812
TOTAL OPERATING EXPENSES	\$ 3,371,250	\$ 3,596,656	\$ 4,234,772	\$ 4,969,385	\$ 4,957,585
OPERATING INCOME (LOSS)	\$ 1,434,127	\$ 2,069,340	\$ 936,344	\$ 596,040	\$ 909,474
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 1,168,437	\$ 1,954,770	\$ 11,905,000	\$ 10,417,365	\$ 10,800,000
Budget Revisions/Carryovers			\$ 5,032,286		
OTHER FINANCING					
Grants/Loan Proceeds	-	-	\$ 8,780,194	\$ 8,467,365	\$ 7,700,000
County/External Reimbursement			4,000,000		
Sale of scrap					
Transfer from Electric/Gas	829,634	-			
Transfer to Water Distribution					
BUDGETED NET INCOME (LOSS)	\$ 1,095,324	\$ 114,570	\$ (3,220,748)	\$ (1,353,960)	\$ (2,190,526)
Cash & Investments					
Working Cash	\$ 5,522,274	\$ 9,433,091	\$ 6,198,596	\$ 2,153,412	\$ -
Total Unrestricted Cash & Investments	\$ 5,522,274	\$ 9,433,091	\$ 6,198,596	\$ 2,153,412	\$ -
Restricted					
Bond Debt Service & Reserve Fund	\$ 180,892	\$ 167,145	\$ 180,892	\$ 235,458	\$ 238,210
Operations Reserve	\$ 1,961,535	\$ 1,916,743	\$ 1,916,743	\$ 2,157,298	\$ 2,134,887
Contingency Reserve	\$ 784,259	\$ -	\$ -	\$ 450,000	\$ 432,546
Retirement/Reclamation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement Reserve	2,067,007	-		\$ 1,946,103	\$ 1,946,103
Total Restricted	\$ 4,993,693	\$ 2,083,888	\$ 2,097,635	\$ 4,788,859	\$ 4,751,745
Total Cash & Investments	\$ 10,515,967	\$ 11,516,979	\$ 8,296,231	\$ 6,942,271	\$ 4,751,745

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **WATER DISTRIBUTION**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
REVENUE					
Sales in Thousand of Gallons	834,930	834,519	775,000	775,000	775,000
Revenue per thousand gallons	\$ 6.7186	\$ 7.6712	\$ 7.5805	\$ 7.9595	\$ 8.3575
Sales Revenue	\$ 5,609,533	\$ 6,401,782	\$ 5,874,855	\$ 6,168,597	\$ 6,477,027
Interest on Utility Reserves	30,436	98,035	-	-	-
Revenue on Recoverable Work	26,194	62,324	15,453	15,685	15,920
Misc Service Revenues	129,961	19,687	15,453	15,685	15,920
TOTAL REVENUE	\$ 5,796,124	\$ 6,581,828	\$ 5,905,761	\$ 6,199,967	\$ 6,508,868
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 339,516	\$ 385,325	\$ 339,486	\$ 394,568	\$ 402,304
Hydrants	-	-	-	-	-
Water Distribution	386,202	414,672	508,985	559,740	565,263
Water Meters	235,805	436,297	457,266	469,611	475,721
Capital Project Inspections & Support	61	145	-	-	-
Interdepartmental Charges	333,420	284,998	281,102	348,634	359,094
Eng. Cust Svc. MR and Admin	518,994	532,728	890,974	853,896	922,715
Cost of Water	3,471,324	3,887,029	3,200,750	3,363,500	3,534,000
TOTAL OPERATING EXPENSES	\$ 5,285,323	\$ 5,941,195	\$ 5,678,562	\$ 5,989,949	\$ 6,259,097
OPERATING INCOME (LOSS)	\$ 510,801	\$ 640,633	\$ 227,199	\$ 210,018	\$ 249,771
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 807,814	\$ 579,168	\$ 752,000	\$ -	\$ -
Budget Revisions/Carryovers			\$ 2,096,196		
OTHER FINANCING					
Sale of Scrap and Obsolete Inventory	(2,794)	(3,696)			
Grants/Loan Proceeds/County				0	0
Transfer from Water Production					
BUDGETED NET INCOME (LOSS)	\$ (294,219)	\$ 65,161	\$ (2,620,997)	\$ 210,018	\$ 249,771
Cash & Investments					
Capital Replacement Reserve		\$ -			
Operations Reserve		-			
Contingency Reserve					
Working Cash	(2,134,986)	(1,652,714)	(4,273,711)	(4,063,693)	(3,813,922)
Total Cash & Investments	\$ (2,134,986)	\$ (1,652,714)	\$ (4,273,711)	\$ (4,063,693)	\$ (3,813,922)

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **WASTE WATER TREATMENT COLLECTION**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
REVENUE					
Thousand of Gallons Processed	450,124	392,000	430,000	430,000	430,000
Sales Revenue	\$ 5,853,949	\$ 6,036,819	\$ 6,390,560	\$ 6,516,432	\$ 6,644,515
Interest on Utility Reserves	90,527	376,048	171,746	158,668	165,449
Revenue on Recoverable Work	3,041	9,676	-	-	-
TOTAL REVENUE	\$ 5,947,517	\$ 6,422,543	\$ 6,562,306	\$ 6,675,100	\$ 6,809,963
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 375,635	\$ 344,599	\$ 386,304	\$ 409,984	\$ 418,997
Wastewater Collection	226,653	310,373	293,310	405,326	411,417
Lift Stations	250,062	336,785	384,622	421,932	426,329
Collection Capital Proj Inspection & Support	298	17	-	-	-
Wastewater Treatment	1,275,503	1,328,401	1,662,753	1,853,694	1,890,298
Interdepartmental Charges	545,364	501,760	518,376	732,849	754,833
Eng. Cust Svc. MR and Admin	678,662	778,474	787,148	838,768	686,179
Debt Service	696,409	696,363	1,497,594	698,314	2,108,809
TOTAL OPERATING EXPENSES	\$ 4,048,587	\$ 4,296,774	\$ 5,530,107	\$ 5,360,866	\$ 6,696,862
OPERATING INCOME (LOSS)	\$ 1,898,931	\$ 2,125,769	\$ 1,032,199	\$ 1,314,234	\$ 113,101
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 503,068	\$ 656,710	\$ 4,566,000	\$ 2,243,000	\$ 940,000
Budget Revisions/Carryovers			\$ 30,456,746		
OTHER FINANCING					
Grant/Loan Proceeds	\$ -	\$ -	\$ 33,050,000	\$ 1,200,000	\$ -
Transfer from Gas Dist (FY18 budget revision)					
BUDGETED NET INCOME (LOSS)	\$ 1,395,862	\$ 1,469,059	\$ (940,547)	\$ 271,234	\$ (826,899)
Cash & Investments					
Capital Replacement Reserve	\$ 1,038,678	\$ 1,257,990	\$ 1,257,990	\$ 1,640,963	\$ 1,698,440
Operations Reserve	\$ 1,979,229	\$ 2,016,257	\$ 2,016,257	\$ 2,331,276	\$ 2,294,027
Contingency Reserve	\$ 365,987	\$ 371,477	\$ 371,477	\$ 377,049	\$ 382,705
Working Cash	\$ 1,096,873	\$ 2,923,778	\$ 1,983,231	\$ 1,550,900	\$ 698,119
Loan from Gas Division					
Total Unrestricted Cash & Investments	\$ 4,480,767	\$ 6,569,502	\$ 5,628,955	\$ 5,900,189	\$ 5,073,290
Restricted Loan Reserves	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755
Total Cash & Investments	5,198,522	7,287,257	6,346,710	6,617,944	5,791,045

Los Alamos County Utilities Department
Fiscal Year 2023 2024 Budgets
Summary of Expenditure Budget -- **ADMIN**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
Meter Reading	333,108	343,894	202,906	210,589	216,847
Customer Service	643,275	681,202	608,005	671,937	692,095
Engineering	1,384,069	1,724,722	1,837,251	1,659,527	1,914,721
Electric Production	29,913	12,776	22,507	135,305	153,836
All Except EP	117,819	37,471	394,115	79,572	91,402
All Divisions	350,516	1,564,403	169,500	180,384	210,672
Electric Distribution	2,612	378.54	88,874	50,594	54,922
Gas Distribution	133,013	27,561	296,403	308,005	354,381
Water Distribution	113,422	21,405	246,766	232,671	266,760
Wastewater Collection & Treatmer	107,630	40,097	278,556	332,237	384,699
Water Production	216,500	20,631	340,531	340,760	398,049
Administration	655,441	547,791	894,747	940,829	647,723
Electric Production	43,808	22,460	82,941	76,091	76,873
All Except EP	7,169	20,774	18,000	41,535	41,836
All Divisions	441,548	504,557	643,806	673,203	529,014
Electric Distribution	-	-	-	-	-
Water Production	505	-	150,000	150,000	-
Finance	642,523	619,892	979,319	1,131,072	976,603
Electric Production	1,054	1,414	176,661	1,500	1,545
All Except EP	397	-	136,472	191,489	194,233
All Divisions	573,199	618,478	666,186	758,083	780,825
Electric Distribution	-	-	-	180,000	-
Gas Distribution	-	-	-	-	-
Water Distribution	-	-	-	-	-
Wastewater Collection & Treatmer	-	-	-	-	-
Management Audit	-	-	-	-	-
Public Information	206,234	181,924	484,357	486,863	495,109
Electric Production	-	-	-	-	-
All Except EP	154,854	180,231	483,857	486,863	495,109
All Divisions	-	1,694	500	-	-
Electric Distribution	6,420	-	-	-	-
Gas Distribution	12,936	-	-	-	-
Water Distribution	7,175	-	-	-	-
Wastewater Collection & Treatmer	841	-	-	-	-
Water Production	936	-	-	-	-
Total Administrative Division	3,864,649	4,099,426	5,006,585	5,100,817	4,943,098

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

	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 APPROVED BUDGET	FY2023 PROPOSED BUDGET	FY2024 Projected BUDGET
EP Cash & Investments - UNRESTRICTED	\$ (1,855,843)	\$ 1,087,068	\$ (374,273)	\$ (374,641)	\$ (413,478)
EP Cash & Investments - RESTRICTED	\$ 15,293,260	\$ 13,280,814	\$ 13,520,965	\$ 13,521,333	\$ 13,560,171
EP Cash & Investments - TOTAL	\$ 13,437,417	\$ 14,367,882	\$ 13,146,692	\$ 13,146,692	\$ 13,146,692
ED Cash & Investments - UNRESTRICTED	\$ (1,103,002)	\$ 731,365	\$ (2,047,595)	\$ (1,898,568)	\$ (234,778)
ED Cash & Investments - RESTRICTED	\$ 2,795,111	\$ 1,349,044	\$ 1,338,576	\$ 1,325,949	\$ 1,492,706
ED Cash & Investments - TOTAL	\$ 1,692,108	\$ 2,080,408	\$ (709,019)	\$ (572,620)	\$ 1,257,927
GAS Cash & Investments - UNRESTRICTED	\$ 4,034,510	\$ 3,525,721	\$ 3,410,554	\$ 2,765,620	\$ 2,486,037
GAS Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
GAS Cash & Investments - TOTAL	\$ 4,034,510	\$ 3,525,721	\$ 3,410,554	\$ 2,765,620	\$ 2,486,037
DW Cash & Investments - UNRESTRICTED	\$ (2,134,986)	\$ (1,652,714)	\$ (4,273,711)	\$ (4,063,693)	\$ (3,813,922)
DW Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
DW Cash & Investments - TOTAL	\$ (2,134,986)	\$ (1,652,714)	\$ (4,273,711)	\$ (4,063,693)	\$ (3,813,922)
WP Cash & Investments - UNRESTRICTED	\$ 5,522,274	\$ 9,433,091	\$ 6,198,596	\$ 2,153,412	\$ -
WP Cash & Investments - RESTRICTED	\$ 4,993,693	\$ 2,083,888	\$ 2,097,635	\$ 4,788,859	\$ 4,751,745
WP Cash & Investments - TOTAL	\$ 10,515,967	\$ 11,516,979	\$ 8,296,231	\$ 6,942,271	\$ 4,751,745
WW Cash & Investments - UNRESTRICTED	\$ 4,480,767	\$ 6,569,502	\$ 5,628,955	\$ 5,900,189	\$ 5,073,290
WW Cash & Investments - RESTRICTED	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755
WW Cash & Investments - TOTAL	\$ 5,198,522	\$ 7,287,257	\$ 6,346,710	\$ 6,617,944	\$ 5,791,045
DPU TOTAL Cash & Investments - UNRESTRICTED	8,943,719	19,694,033	8,542,526	4,482,319	3,097,148
DPU TOTAL Cash & Investments - RESTRICTED	23,799,820	17,431,501	17,674,931	20,353,895	20,522,377
DPU TOTAL Cash & Investments - TOTAL	32,743,539	37,125,533	26,217,457	24,836,214	23,619,525

Los Alamos County Department of Public Utilities
Fiscal Year 2023 2024
Budget Summary by Categories

	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Proposed	FY 2024 Projected
Expenditures by Fund:					
Electric	40,767,694	47,058,798	49,503,092	53,841,694	60,140,053
Gas	4,898,571	6,612,444	9,210,949	8,122,686	7,153,351
Water	7,161,499	8,184,759	19,369,585	18,013,199	18,482,682
Wastewater	4,551,655	4,953,484	10,096,107	7,603,866	7,636,862
	<u>57,379,419</u>	<u>66,809,485</u>	<u>88,179,733</u>	<u>87,581,446</u>	<u>93,412,948</u>

Expenditures by Type:					
Salaries	5,912,836	7,587,230	8,007,924	8,501,954	8,735,212
Benefits	2,592,827	2,764,004	3,124,697	3,268,048	3,416,494
Contractual Services	30,527,303	39,169,359	43,868,825	49,391,259	46,831,959
Other Services	1,432,185	1,429,348	1,749,745	2,031,966	2,040,321
Materials/Supplies	1,126,352	1,455,925	2,082,455	1,937,275	1,908,247
Interfund Charges	4,460,571	729,163	5,921,203	5,999,134	5,837,417
IDCs	2,877,216	2,762,042	2,999,097	3,852,497	3,861,982
Capital Outlay	-	113,468	136,600	101,000	76,000
Bank Charges	-	799,728	-	-	-
Misc. Other Charges	2,367,929	3,477,809	-	39,000	39,000
Profit Transfer	829,634	784,183	1,099,466	999,879	1,022,442
Debt Service	4,541,200	4,673,895	3,893,174	2,937,154	6,033,462
Capital	4,576,015	5,162,758	20,303,132	13,623,098	18,553,510
Admin. & Gen. Allocation	(3,864,649)	(4,099,426)	(5,006,585)	(5,100,817)	(4,943,098)
	<u>57,379,419</u>	<u>66,809,485</u>	<u>88,179,733</u>	<u>87,581,446</u>	<u>93,412,948</u>

FTE Summary:					
Regular (full & part time)	94.00	95.00	95.00	96.00	96.00
Casual, student & temp.	4.60	5.65	5.65	5.65	5.65
	<u>98.60</u>	<u>100.65</u>	<u>100.65</u>	<u>101.65</u>	<u>101.65</u>

FTE by Division:					
Electric Production	12.80	12.83	13.83	13.83	13.83
Electric Distribution	13.20	13.17	13.17	13.17	13.17
Gas/Water/Sewer	27.83	23.45	23.45	24.45	24.45
Water Production	9.25	10.75	10.75	10.75	10.75
Wastewater Treatment	9.13	9.80	9.80	9.80	9.80
Administrative & General	26.40	29.65	29.65	29.65	29.65
	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	<u>101.65</u>	<u>101.65</u>

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Electric Distribution

	1.50%									
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Expenditure Forecast										
Supervision, Misc Direct Admin	858,402	863,287	876,236	889,380	902,721	916,261	930,005	943,955	958,115	972,486
Substation Maintenance	36,690	37,070	37,626	38,190	38,763	39,345	39,935	40,534	41,142	41,759
Switching Station Maintenance	83,292	73,215	74,313	75,428	76,559	77,708	78,873	80,056	81,257	82,476
Overhead Maintenance	586,028	593,274	602,173	611,206	620,374	629,679	639,125	648,711	658,442	668,319
Underground Maintenance	691,517	700,082	710,583	721,242	732,061	743,042	754,187	765,500	776,982	788,637
Meter Maintenance	106,650	108,390	110,016	111,666	113,341	115,041	116,767	118,518	120,296	122,101
Budget Revisions/Carryovers										
Interdepartmental Charges	1,134,786	1,062,740	1,078,681	1,094,861	1,111,284	1,127,953	1,144,873	1,162,046	1,179,477	1,197,169
Administrative Division Allocation	976,752	841,332	853,952	866,761	879,763	892,959	906,354	919,949	933,748	947,754
In Lieu Taxes & Franchise fee	564,406	587,816	465,061	479,168	497,522	512,938	524,956	541,560	545,783	540,239
Debt Service	982,377	2,637,584	2,668,623	2,831,118	2,814,777	2,808,179	2,788,592	2,779,121	2,286,743	2,285,760
Cost of Power	8,074,789	6,665,043	7,123,203	6,704,196	6,743,439	6,988,607	6,972,336	6,988,234	7,042,059	7,058,117
Total Operations Expenses	14,095,689	14,169,833	14,600,468	14,423,217	14,530,604	14,851,712	14,896,002	14,988,185	14,624,044	14,704,817
Capital	650,000	6,375,000	10,875,000	4,575,000	4,350,000	4,800,000	5,250,000	4,500,000	8,550,000	2,200,000
Capital Paid with Debt/Grants/Reimb	-	6,375,000	10,500,000	4,575,000	2,550,000	-	-	-	6,000,000	-
Total Expenses	14,745,689	14,169,833	14,975,468	14,423,217	16,330,604	19,651,712	20,146,002	19,488,185	17,174,044	16,904,817
Profit Transfer	654,033	704,366	752,631	782,962	822,423	855,567	881,405	917,104	926,184	914,264
Total Cash Requirements	15,399,722	14,874,198	15,728,099	15,206,179	17,153,028	20,507,279	21,027,407	20,405,289	18,100,228	17,819,081
Revenue Forecast										
KWh Sales	123,550,698	126,722,645	128,958,151	130,247,733	131,550,210	132,865,712	134,194,369	136,891,676	135,536,313	131,168,612
Revenue per KWh	\$0.1231	\$0.1293	\$0.1357	\$0.1398	\$0.1454	\$0.1498	\$0.1527	\$0.1558	\$0.1589	\$0.1621
Rate Increase Percentage	5.0%	5.0%	5.0%	3.0%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%
Total Sales Revenue	15,210,078	16,380,599	17,503,047	18,208,419	19,126,124	19,896,906	20,497,793	21,327,995	21,539,163	21,261,958
Bond Federal Subsidy	67,942	66,045	64,099	58,759	47,731	36,358	24,555	12,493	-	-
Interest on Utility Reserves	-	-	31,448	8,663	169,757	230,974	228,851	228,398	263,941	362,965
Pole Rentals	53,601	53,601	53,601	53,601	53,601	53,601	53,601	53,601	53,601	53,601
Misc. Service Revenues	54,500	54,500	54,500	54,500	54,500	54,500	54,500	54,500	54,500	54,500
Revenue on Recoverable Work	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Cash Inflow	15,536,122	16,704,745	17,856,695	18,609,942	19,601,713	20,422,340	21,009,300	21,826,987	22,061,204	21,883,024
R&R and Cash Flows										
Net Cash Flow	136,400	1,830,547	2,128,596	3,403,763	2,448,685	(84,940)	(18,107)	1,421,698	3,960,976	4,063,942
Cumulative Net Cash Flow	136,400	1,966,946	4,095,542	7,499,305	9,947,990	9,863,050	9,844,943	11,266,641	15,227,617	19,291,559
Cash Balance	(572,620)	1,257,927	3,386,523	6,790,286	9,238,971	9,154,031	9,135,924	10,557,622	14,518,598	18,582,540
Recommended Cash Balance	13,803,319	13,900,700	13,996,778	13,442,511	13,743,271	14,921,834	16,887,672	16,922,343	16,757,047	17,959,633

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Electric Production

	1.50%		2024		2025		2026		2027		2028		2029		2030		2031		2032	
	FORECAST	2023	FORECAST	2024	FORECAST	2025	FORECAST	2026	FORECAST	2027	FORECAST	2028	FORECAST	2029	FORECAST	2030	FORECAST	2031	FORECAST	2032
Total Cash Requirements		46,516,762		45,555,897		46,523,625		40,457,862		40,829,649		45,924,455		53,217,817		51,326,719		51,323,238		51,484,054
Net Change in Retirement Reserve Balances		(571,008)		(604,556)		(518,121)		631,904		652,427		622,325		285,009		143,293		(12,849)		10,163
Revenue Forecast																				
Mwh Sales - LANL		490,882		490,439		471,039		485,207		491,914		591,149		742,708		735,550		735,550		807,174
Mwh Sales - LAC Distribution		123,551		126,723		128,958		130,248		131,550		132,866		134,194		136,892		135,536		135,536
Total Mwh Sales		614,433		617,161		599,997		615,455		623,464		724,015		876,903		872,442		871,086		942,711
Revenue per Mwh		\$58.01		\$53.94		\$55.66		\$51.74		\$51.43		\$51.38		\$50.79		\$48.73		\$48.62		\$44.93
DOE Revenues		27,568,622		26,626,615		26,275,464		25,141,304		25,318,897		30,207,792		37,563,648		35,523,907		35,601,142		35,601,142
Economy Sales		10,138,359		11,498,817		12,967,290		8,458,283		8,617,753		8,583,156		8,541,770		8,679,458		8,840,801		9,001,617
Interest on Reserves		130,000		130,000		130,000		130,000		130,000		130,000		130,000		130,000		130,001		130,001
Bond Federal Subsidy		33,984		30,867		27,669		24,080		19,561		14,900		10,063		5,120		-		-
Transfer from Distribution Fund		8,074,789		6,665,043		7,123,203		6,704,196		6,743,439		6,988,607		6,972,336		6,988,234		6,751,294		6,751,294
Total Cash Inflow		45,945,754		44,951,341		46,523,625		40,457,862		40,829,649		45,924,455		53,217,817		51,326,719		51,323,238		51,484,054
Net Cash Flow		0		0		518,121		(631,904)		(652,427)		(622,325)		(285,009)		(143,293)		12,849		(10,163)
Cumulative Net Cash Flow		0		1		518,121		(113,782)		(766,210)		(1,388,534)		(1,673,543)		(1,816,836)		(1,803,987)		(1,814,150)
Cash Balance		13,146,692		13,146,692		13,664,813		13,032,909		12,380,482		11,758,157		11,473,149		11,329,856		11,342,705		11,332,542
Recommended Cash Balance		19,292,629		19,152,101		18,472,702		18,117,720		17,764,829		18,108,639		18,210,970		18,539,634		17,305,133		17,762,091
Reserves																				
Retirement/Reclamation Reserve		9,919,257		10,343,349		9,401,546		9,118,462		8,814,322		8,541,507		8,606,708		8,962,375		9,336,671		9,726,165
Identified items on site		323,185		328,033		332,953		337,948		343,017		348,162		353,385		358,685		364,066		369,527
San Juan Decommissioning		5,651,820		5,840,220		6,028,620		6,217,020		6,405,420		6,593,820		6,782,220		7,121,331		7,477,398		7,851,267
Laramie River Decommissioning		916,980		955,980		994,980		1,033,980		1,072,980		1,111,980		1,150,980		1,189,980		1,228,980		1,267,980
San Juan Mine Reclamation		3,027,272		3,219,116		2,044,992		1,529,514		992,905		487,545		320,124		292,379		266,228		237,391

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2023 through FY2032
 Electric Fund Cash Reserve Analysis

	ELECTRIC DIST & PROD CASH RESERVES											
	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032		
Combined Cash Balance ED & EP	12,574,072	14,404,619	17,051,336	19,823,195	21,619,452	20,912,188	20,609,072	21,887,477	25,861,302	29,915,081		
Recommended Cash Balance (ED)	13,803,319	13,900,700	13,996,778	13,442,511	13,743,271	14,921,834	16,887,672	16,922,343	16,757,047	17,959,633		
Recommended Cash Balance (EP)	19,292,629	19,152,101	18,472,702	18,117,720	17,764,829	18,108,639	18,210,970	18,539,634	17,305,133	17,762,091		
Recommended Cash Balance	33,095,947	33,052,801	32,469,480	31,560,232	31,508,100	33,030,473	35,098,641	35,461,977	34,062,179	35,721,723		
TARGET RESERVE BALANCES												
Debt Service Reserve	3,004,619	3,142,351	3,143,925	3,156,663	3,154,777	3,154,122	3,152,037	3,150,477	1,434,646	1,434,564		
Retirement/Reclamation Reserve	9,919,257	10,343,349	9,401,546	9,118,462	8,814,322	8,541,507	8,606,708	8,962,375	9,336,671	9,726,165		
Identified items on site	323,185	328,033	332,953	337,948	343,017	348,162	353,385	358,685	364,066	369,527		
San Juan Decommissioning	5,651,820	5,840,220	6,028,620	6,217,020	6,405,420	6,593,820	6,782,220	7,121,331	7,477,398	7,851,267		
Laramie River Decommissioning	916,980	955,980	994,980	1,033,980	1,072,980	1,111,980	1,150,980	1,189,980	1,228,980	1,267,980		
San Juan Mine Reclamation	3,027,272	3,219,116	2,044,992	1,529,514	992,905	487,545	320,124	292,379	266,228	237,391		
Operations Reserve	8,969,693	8,316,414	8,547,025	8,513,960	8,507,975	9,165,974	9,243,631	9,260,276	9,363,485	9,463,798		
Capital Expenditures Reserve	2,446,431	2,531,210	2,698,093	2,978,367	3,095,601	3,207,070	3,330,070	3,464,601	3,579,913	3,799,007		
Contingency Reserve	538,642	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776	615,878		
Rate Stabilization Reserve	8,217,306	8,172,755	8,123,968	7,229,534	7,363,730	8,381,529	10,177,221	10,026,438	9,740,687	10,682,311		
	33,095,947	33,052,801	32,469,480	31,560,232	31,508,100	33,030,473	35,098,641	35,461,977	34,062,179	35,721,723		
RESERVE BALANCE FORECAST												
Debt Service Reserve	3,004,578	3,171,173	3,172,747	3,185,485	3,183,599	3,182,944	3,180,859	3,179,300	1,463,468	1,463,386		
Retirement/Reclamation Reserve	11,842,703	11,881,703	11,920,703	11,959,703	11,998,703	12,037,703	12,076,703	12,115,703	12,154,703	12,193,703		
Operations Reserve	-	-	1,891,231	2,443,951	2,486,194	2,527,463	2,567,537	2,610,415	2,647,621	2,680,470		
Capital Expenditures Reserve	-	-	-	1,725,769	1,843,003	1,954,472	2,077,472	2,212,003	2,327,316	2,546,410		
Rate Stabilization Reserve	-	-	-	1,275,608	3,744,222	3,696,617	3,716,815	5,174,164	9,243,214	10,682,311		
Contingency Reserve	-	-	-	-	-	-	-	-	-	615,878		
Total Cash Remaining	(2,273,209)	(648,257)	66,654	(767,321)	(1,636,269)	(2,487,012)	(3,010,314)	(3,404,108)	(1,975,021)	348,801		

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Gas Distribution

	1.50%										
	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	
Expenditure Forecast											
Supervision, Misc Direct Admin	410,173	418,611	424,890	431,264	437,732	444,298	450,963	457,727	464,593	471,562	
Customer Service	37,318	37,949	38,518	39,096	39,682	40,278	40,882	41,495	42,118	42,749	
Gas Distribution	683,276	626,061	635,452	644,984	654,658	664,478	674,446	684,562	694,831	705,253	
Gas Meters	133,565	135,809	137,846	139,914	142,013	144,143	146,305	148,499	150,727	152,988	
Capital Support & Inspection	-	-	-	-	-	-	-	-	-	-	
Interdepartmental Charges	441,605	454,853	461,676	468,601	475,630	482,764	490,006	497,356	504,816	512,389	
Administrative Division Allocation	961,188	1,042,768	1,058,410	1,074,286	1,090,400	1,106,756	1,123,357	1,140,208	1,157,311	1,174,670	
In Lieu Taxes & Franchise fee	424,316	412,423	412,423	412,423	412,423	412,423	412,423	412,423	412,423	412,423	
Budget Revisions/Carryovers	-	-	-	-	-	-	-	-	-	-	
Cost of Gas	4,310,400	3,556,800	3,600,000	3,203,200	3,203,200	3,296,800	3,369,600	3,458,000	3,567,200	3,692,000	
TOTAL Operations Expenses	7,401,841	6,685,274	6,769,215	6,413,767	6,455,739	6,591,941	6,707,982	6,840,271	6,994,019	7,164,035	
Capital	375,000	150,000	75,000	150,000	75,000	75,000	75,000	75,000	75,000	75,000	
Less Capital Paid by Other	-	-	-	-	-	-	-	-	-	-	
Total Expenses	7,776,841	6,835,274	6,844,215	6,563,767	6,530,739	6,666,941	6,782,982	6,915,271	7,069,019	7,239,035	
Profit Transfer	345,845	318,076	328,112	313,556	317,623	325,061	332,114	338,271	345,929	354,366	
TOTAL Cash Requirements	8,122,686	7,153,351	7,172,327	6,877,323	6,848,362	6,992,002	7,115,095	7,253,542	7,414,947	7,593,401	
Total Cash Requirements less COG	3,812,286	3,596,551	3,572,327	3,674,123	3,645,162	3,695,202	3,745,495	3,795,542	3,847,747	3,901,401	
Revenue Forecast											
Therm Sales	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	
Revenue per Therm	\$ 0.248	\$ 0.268	\$ 0.290	\$ 0.304	\$ 0.316	\$ 0.326	\$ 0.336	\$ 0.342	\$ 0.349	\$ 0.356	
Service Charge	\$ 10.26	\$ 11.08	\$ 11.97	\$ 12.57	\$ 13.07	\$ 13.46	\$ 13.86	\$ 14.14	\$ 14.42	\$ 14.71	
Rate Increase Percentage	8.00%	8.00%	8.00%	5.00%	4.00%	3.00%	3.00%	3.00%	2.00%	2.00%	
Cost of Gas Sales Revenue	4,310,400	3,556,800	3,600,000	3,203,200	3,203,200	3,296,800	3,369,600	3,458,000	3,567,200	3,692,000	
Sales Rev from Svc Chg	1,108,080	1,108,080	1,108,080	1,077,300	1,067,040	1,056,780	1,056,780	1,046,520	1,046,520	1,046,520	
Sales Rev from Fixed	1,987,200	2,146,176	2,317,870	2,433,764	2,531,114	2,607,048	2,685,259	2,738,964	2,793,743	2,849,618	
Total Sales Revenue	7,405,680	6,811,056	7,025,950	6,714,264	6,801,354	6,960,628	7,111,639	7,243,484	7,407,463	7,588,138	
Interest on Utility Reserves	51,158	41,484	37,291	35,977	34,399	34,543	34,929	35,744	36,477	37,265	
Revenue on Recoverable Work	20,914	21,227	21,546	21,869	22,197	22,530	22,868	23,211	23,559	23,912	
TOTAL Cash Inflow	7,477,752	6,873,768	7,084,786	6,772,110	6,857,950	7,017,700	7,169,435	7,302,439	7,467,500	7,649,316	
R&R and Cash Flows											
Net Cash Flow	(644,934)	(279,583)	(87,541)	(105,213)	9,588	25,698	54,340	48,897	52,552	55,915	
Cumulative net cash flow	(644,934)	(924,517)	(1,012,058)	(1,117,271)	(1,107,683)	(1,081,984)	(1,027,644)	(978,747)	(926,195)	(870,279)	
Cash Balance	2,765,620	2,486,037	2,398,496	2,293,283	2,302,871	2,328,570	2,382,910	2,431,807	2,484,359	2,540,275	
Recommended Cash Balance	2,259,584	2,291,750	2,320,064	2,346,824	2,375,878	2,403,389	2,431,283	2,459,567	2,488,246	2,517,327	

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2023 through FY2032
 Gas Cash Reserve Analysis

GAS UTILITY CASH RESERVES	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Cash Balance	2,765,620	2,486,037	2,398,496	2,293,283	2,302,871	2,328,570	2,382,910	2,431,807	2,484,359	2,540,275	
Recommended Cash Balance	2,259,584	2,291,750	2,320,064	2,346,824	2,375,878	2,403,389	2,431,283	2,459,567	2,488,246	2,517,327	
TARGET RESERVE BALANCES											
Operations Reserve	1,545,720	1,564,237	1,584,608	1,605,283	1,626,270	1,647,570	1,669,191	1,691,135	1,713,409	1,736,017	
Capital Expenditures Reserve	444,542	454,152	457,996	459,917	463,761	465,683	467,605	469,527	471,449	473,371	
Contingency Reserve	269,321	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388	307,939	
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-	-	
	2,259,584	2,291,750	2,320,064	2,346,824	2,375,878	2,403,389	2,431,283	2,459,567	2,488,246	2,517,327	
RESERVE BALANCE FORECAST											
Operations Reserve	1,545,720	1,564,237	1,584,608	1,605,283	1,626,270	1,647,570	1,669,191	1,691,135	1,713,409	1,736,017	
Capital Expenditures Reserve	444,542	454,152	457,996	459,917	463,761	465,683	467,605	469,527	471,449	473,371	
Contingency Reserve	269,321	273,361	277,461	281,623	285,847	290,136	294,487	298,905	303,388	307,939	
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-	-	
Total Cash Remaining	506,036	194,287	78,432	-	-	-	-	-	-	22,948	

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

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Water Production

	1.50%									
	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Expenditure Forecast										
Supervision and Operations	831,349	848,783	861,515	874,437	887,554	900,867	914,380	928,096	942,017	956,148
Pumping Power	600,000	600,000	609,000	618,135	627,407	636,818	646,370	656,066	665,907	675,896
Wells	225,545	228,755	232,186	235,669	239,204	242,792	246,434	250,131	253,883	257,691
Booster Pump Stations	312,165	315,208	319,936	324,735	329,606	334,550	339,569	344,662	349,832	355,079
Treatment	35,487	36,217	36,760	37,312	37,871	38,439	39,016	39,601	40,195	40,798
Storage Tanks	48,190	48,774	49,506	50,248	51,002	51,767	52,543	53,332	54,132	54,944
Transmission Lines	387,853	391,541	397,414	403,375	409,426	415,567	421,801	428,128	434,550	441,068
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	-
Non Potable System	549,014	530,469	538,426	546,502	554,700	563,020	571,466	580,038	588,738	597,569
Ski Hill	4,819	4,878	4,951	5,025	5,101	5,177	5,255	5,334	5,414	5,495
Interdepartmental Charges	398,560	410,516	416,674	422,924	429,268	435,707	442,242	448,876	455,609	462,443
Administrative Division Allocation	881,115	813,632	825,836	838,224	850,797	863,559	876,513	889,660	903,005	916,550
State Water Tax	40,500	41,000	41,615	42,239	42,873	43,516	44,169	44,831	45,504	46,186
Debt Service	654,788	687,812	1,006,506	1,084,048	1,253,339	1,441,399	1,787,656	1,928,988	2,170,935	2,695,563
Budget Revisions/Carryovers										
Capital	10,417,365	10,800,000	4,200,000	3,675,000	2,820,000	6,200,000	4,100,000	5,000,000	7,500,000	3,804,000
Capital Paid with Debt/Grants/Reimb	8,467,365	7,700,000	3,720,000	3,000,000	2,532,000	6,000,000	3,800,000	5,000,000	7,500,000	3,670,000
Capital Paid with Cash	1,950,000	3,100,000	480,000	675,000	288,000	200,000	300,000	-	-	134,000
Total Operations Expenses	4,969,385	4,957,585	5,340,325	5,482,875	5,718,149	5,973,180	6,387,414	6,597,742	6,909,721	7,505,431
Total Capital Expenditures	10,417,365	10,800,000	4,200,000	3,675,000	2,820,000	6,200,000	4,100,000	5,000,000	7,500,000	3,804,000
Less Capital Paid by WTB/Other	(8,467,365)	(7,700,000)	(3,720,000)	(3,000,000)	(2,532,000)	(6,000,000)	(3,800,000)	(5,000,000)	(7,500,000)	(3,670,000)
Total Cash Requirements	6,919,385	8,057,585	5,820,325	6,157,875	6,006,149	6,173,180	6,687,414	6,597,742	6,909,721	7,639,431
Revenue Forecast										
Non-potable										
Non-potable production in kgals	108,600	136,500	136,500	136,500	136,500	136,500	136,501	136,502	136,503	136,504
Revenue per Kgal	\$ 2.16	\$ 2.27	\$ 2.39	\$ 2.51	\$ 2.63	\$ 2.71	\$ 2.79	\$ 2.88	\$ 2.96	\$ 3.05
Non-potable rate per 1000 gallons	\$ 3.18	\$ 3.34	\$ 3.51	\$ 3.69	\$ 3.87	\$ 3.99	\$ 4.11	\$ 4.23	\$ 4.36	\$ 4.49
Rate Increase Percentage	5.00%	5.00%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Non-potable sales revenue	\$ 234,837	\$ 310,019	\$ 325,798	\$ 342,506	\$ 359,213	\$ 370,352	\$ 381,493	\$ 392,634	\$ 404,704	\$ 416,774

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Water Production

	1.50%											
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Potable												
Production in thousand gallons	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Revenue per thousand gallons	\$ 4.34	\$ 4.56	\$ 4.79	\$ 5.03	\$ 5.28	\$ 5.44	\$ 5.60	\$ 5.77	\$ 5.94	\$ 6.12		
Rate Increase Percentage	5.00%	5.00%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
Potable sales revenue	\$ 4,991,000	\$ 5,244,000	\$ 5,508,500	\$ 5,784,500	\$ 6,072,000	\$ 6,256,000	\$ 6,440,000	\$ 6,635,500	\$ 6,831,000	\$ 7,038,000		
Total Sales Revenue	\$ 5,225,837	\$ 5,554,019	\$ 5,834,298	\$ 6,127,006	\$ 6,431,213	\$ 6,626,352	\$ 6,821,493	\$ 7,028,134	\$ 7,235,704	\$ 7,454,774		
Repayment & Interest on Inter-Utility Loans	187,569	187,569	93,784	-	-	-	-	-	-	-		
Interest on Utility Reserves	124,443	104,134	71,276	74,186	74,992	82,621	90,755	94,193	102,095	108,516		
Bond Federal Subsidy	27,576	21,338	14,940	10,459	8,496	6,472	4,371	2,224	-	-		
Econ Dev Fund/Ski Hill Reimb Transfer from Electric/Gas												
Total Cash Inflow	5,565,425	5,867,060	6,014,298	6,211,650	6,514,702	6,715,444	6,916,618	7,124,551	7,337,799	7,563,290		
R&R and Cash Flows												
Net Cash Flow	(1,353,960)	(2,190,526)	193,973	53,775	508,553	542,264	229,204	526,809	428,078	(76,141)		
Cumulative Net Cash Flow	(1,353,960)	(3,544,486)	(3,350,513)	(3,296,738)	(2,788,185)	(2,245,922)	(2,016,718)	(1,489,909)	(1,061,831)	(1,137,972)		
Cash Balance	6,942,271	4,751,745	4,945,718	4,999,493	5,508,046	6,050,310	6,279,513	6,806,322	7,234,400	7,158,259		
Recommended Cash Balance	4,788,859	5,042,894	5,385,076	5,538,621	5,686,950	5,815,534	6,044,524	6,203,243	6,394,038	6,673,089		

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Water Distribution

	1.50%									
	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Expenditure Forecast										
Supervision, Misc Direct Admin	394,568	402,304	408,339	414,464	420,681	426,991	433,396	439,897	446,495	453,192
Hydrants	-	-	-	-	-	-	-	-	-	-
Water Distribution	559,740	565,263	573,742	582,348	591,083	599,950	608,949	618,083	627,354	636,765
Water Meters	469,611	475,721	482,857	490,100	497,451	504,913	512,487	520,174	527,977	535,896
Capital Project Inspections & Support	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	348,634	359,094	364,480	369,948	375,497	381,129	386,846	392,649	398,539	404,517
Administrative Division Allocation	853,896	922,715	936,556	950,604	964,863	979,336	994,026	1,008,937	1,024,071	1,039,432
Cost of Water	3,363,500	3,534,000	3,712,250	3,898,250	4,092,000	4,216,000	4,340,000	4,471,750	4,603,500	4,743,000
Budget Revisions/Carryovers										
Capital	-	-	850,000	1,275,000	900,000	-	-	3,500,000	-	-
Capital Paid with Other Financing	-	-	850,000	1,200,000	900,000	-	-	3,500,000	-	-
Capital Paid with Cash	-	-	-	75,000	-	-	-	-	-	-
Total Operation Expenses	5,989,949	6,259,097	6,478,223	6,705,713	6,941,575	7,108,319	7,275,703	7,451,489	7,627,935	7,812,802
Total Capital Expenditures	0	0	850,000	1,275,000	900,000	0	3,500,000	0	0	0
Total Expenditures	5,989,949	6,259,097	6,478,223	6,780,713	6,941,575	7,108,319	7,275,703	7,451,489	7,627,935	7,812,802
Revenue Forecast										
Kgal Sales	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Revenue per kgal	\$ 7.96	\$ 8.36	\$ 8.78	\$ 9.21	\$ 9.67	\$ 9.97	\$ 10.26	\$ 10.57	\$ 10.89	\$ 11.22
Rate Increase Percentage	5.00%	5.00%	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Total Sales Revenue	6,168,597	6,477,027	6,800,879	7,140,923	7,497,969	7,722,908	7,954,595	8,193,233	8,439,030	8,692,201
Interest on Utility Reserves:	-	-	-	-	-	-	-	-	-	7,625
Revenue on Recoverable Work	15,685	15,920	16,159	16,401	16,647	16,897	17,151	17,408	17,669	17,934
Misc Service Revenues	15,685	15,920	16,159	16,401	16,647	16,897	17,151	17,408	17,669	17,934
Total Cash Inflow from Operations	6,199,967	6,508,868	6,833,197	7,173,726	7,531,264	7,756,702	7,988,896	8,228,049	8,474,368	8,735,694
R&R and Cash Flows										
Net Cash Flow	210,018	249,771	354,973	393,013	589,689	648,384	713,193	776,560	846,433	922,892
Cumulative Net Cash Flow	210,018	459,789	814,763	1,207,775	1,797,464	2,445,847	3,159,040	3,935,600	4,782,033	5,704,925
Cash Balance	(4,063,693)	(3,813,922)	(3,458,948)	(3,065,936)	(2,476,247)	(1,827,864)	(1,114,671)	(338,111)	508,322	1,431,214
Recommended Cash Balance	2,320,143	2,376,217	2,425,288	2,490,420	2,548,318	2,581,895	2,700,547	2,729,945	2,759,785	2,790,072

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Water Distribution

Rates										
Commodity rate per kgal										
Residential Tier 1 - < 9,000 gals	6.32	6.64	6.97	7.32	7.69	7.92	8.16	8.40	8.65	8.91
Residential Tier 2 - 9 to 15,000 gals	6.72	7.06	7.41	7.78	8.17	8.42	8.67	8.93	9.20	9.48
Residential Tier 3 - > 15,000 gals	8.03	8.43	8.85	9.29	9.75	10.04	10.34	10.65	10.97	11.30
Multi-Family Tier 1 - < 9,000 gals	6.32	6.64	6.97	7.32	7.69	7.92	8.16	8.40	8.65	8.91
Multi-Family Tier 2 - 9 to 15,000 gals	6.55	6.98	7.33	7.70	8.09	8.33	8.58	8.84	9.11	9.38
Multi-Family Tier 3 - > 15,000 gals	6.79	7.13	7.49	7.86	8.25	8.50	8.76	9.02	9.29	9.57
Commercial All Tiers	6.32	6.64	6.97	7.32	7.69	7.92	8.16	8.40	8.65	8.91
County & Schools All Tiers	6.32	6.64	6.97	7.32	7.69	7.92	8.16	8.40	8.65	8.91
Customer Charge per Meter Size										
= or < 1.25"	11.97	12.57	13.20	13.86	14.55	14.99	15.44	15.90	16.38	16.87
1.5"	37.91	39.81	41.80	43.89	46.08	47.46	48.88	50.35	51.86	53.42
2"	56.57	59.40	62.37	65.49	68.76	70.82	72.94	75.13	77.38	79.70
2.5" to 3"	111.65	117.23	123.09	129.24	135.70	139.77	143.96	148.28	152.73	157.31
4"	190.11	199.62	209.60	220.08	231.08	238.01	245.15	252.50	260.08	267.88
6"	401.34	421.41	442.48	464.60	487.83	502.46	517.53	533.06	549.05	565.52
8"	663.12	696.28	731.09	767.64	806.02	830.20	855.11	880.76	907.18	934.40

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2023 through FY2032
 Water Fund Cash Reserve Analysis

	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
WATER DIST & PROD CASH RESERVES										
Combined Cash Balance DW & WP	2,878,578	937,823	1,486,770	1,933,557	3,031,799	4,222,446	5,164,843	6,468,211	7,742,722	8,589,474
Recommended Cash Balance (DW)	2,320,143	2,376,217	2,425,288	2,490,420	2,548,318	2,581,895	2,700,547	2,729,945	2,759,785	2,790,072
Recommended Cash Balance (WP)	4,788,859	5,042,894	5,385,076	5,538,621	5,686,950	5,815,534	6,044,524	6,203,243	6,394,038	6,673,089
Recommended Cash Balance	7,109,002	7,419,111	7,810,364	8,029,041	8,235,268	8,397,430	8,745,071	8,933,189	9,153,822	9,463,161
TARGET RESERVE BALANCES										
Debt Service Reserve	235,458	238,210	264,767	275,990	296,820	317,532	346,387	358,165	378,327	422,046
Operations Reserve	3,470,523	3,497,435	3,549,897	3,603,145	3,657,192	3,712,050	3,767,731	3,824,247	3,881,610	3,939,835
Capital Expenditures Reserve	2,503,022	2,769,967	3,068,498	3,208,795	3,326,029	3,398,292	3,646,854	3,751,917	3,880,042	4,072,229
Contingency Reserve	900,000	913,500	927,203	941,111	955,227	969,556	984,099	998,860	1,013,843	1,029,051
	7,109,002	7,419,111	7,810,364	8,029,041	8,235,268	8,397,430	8,745,071	8,933,189	9,153,822	9,463,161
RESERVE BALANCE FORECAST										
Debt Service Reserve	235,458	238,210	264,768	276,229	285,337	301,009	329,864	341,641	378,327	422,046
Operations Reserve	2,157,298	2,134,887	2,166,910	2,194,414	2,232,405	2,265,891	2,299,879	2,334,377	2,861,191	3,305,099
Capital Expenditures Reserve	1,946,103	1,946,103	2,489,798	2,528,851	2,691,595	2,763,857	2,922,732	3,027,795	3,155,920	3,348,107
Contingency Reserve	450,000	432,546	24,243	(0)	298,710	484,778	492,049	499,430	506,922	1,029,050
Total Cash Remaining	(1,910,281)	(3,813,922)	(3,458,948)	(3,065,936)	(2,476,247)	(1,593,089)	(879,682)	264,968	840,363	485,171

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Wastewater Division

1.50%

	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		

WASTEWATER COLLECTION												
Supervision, Misc Direct Admin	409,984	418,997	425,282	431,661	438,136	444,708	451,379	458,149	465,022	471,997		
Wastewater Collection Operations	405,326	411,417	417,588	423,852	430,210	436,663	443,213	449,861	456,609	463,458		
Sewer Lift Stations	421,932	426,329	432,724	439,215	445,803	452,490	459,277	466,167	473,159	480,256		
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	-		
Total WWC Operations Expenses	1,237,242	1,256,743	1,275,594	1,294,728	1,314,149	1,333,861	1,353,869	1,374,177	1,394,790	1,415,712		

WASTEWATER TREATMENT

LA WWTP Operations & Maintenance	1,463,935	1,494,401	1,516,817	1,539,569	1,562,663	1,586,103	1,609,894	1,634,043	1,658,553	1,683,432		
WR WWTP Operations & Maintenance	389,759	395,897	401,835	407,863	413,981	420,191	426,494	432,891	439,384	445,975		
Total WWTP Operations Expenses	1,853,694	1,890,298	1,918,652	1,947,432	1,976,644	2,006,293	2,036,388	2,066,934	2,097,938	2,129,407		
Interdepartmental Charges	732,849	754,833	766,155	777,648	789,313	801,152	813,170	825,367	837,748	850,314		
Administrative Division Allocation	838,768	866,179	896,472	926,919	957,523	988,285	1,019,210	1,050,398	1,081,248	1,112,862		
Operations encumbrances rolled forward												
Debt Service (WWTP)	698,314	2,108,809	2,015,024	1,921,240	1,921,239	1,917,898	1,917,898	1,917,898	1,917,898	1,917,898		
Capital	2,243,000	940,000	405,000	533,000	1,243,000	278,000	1,969,000	1,578,000	11,135,000	1,700,000		
Budget Revisions/Carryovers												

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Total Operations Expenses	5,360,866	6,696,862	6,671,898	6,647,966	6,718,867	6,787,490	6,860,534	6,934,674	7,009,925	7,086,306		
Total Capital Expenditures	2,243,000	940,000	405,000	533,000	1,243,000	278,000	1,969,000	1,578,000	11,135,000	1,700,000		
Less Capital Paid by Other	1,200,000	-	-	-	-	-	-	-	-	9,500,000		
Total Cash Requirements	6,403,866	7,636,862	7,076,898	7,180,966	7,961,867	7,065,490	8,829,534	8,512,674	8,644,925	8,786,306		

REVENUE FORECAST

kgal Processed

Res'l Single-Family Flat Rate Customers	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000		
Res'l Single Family Flat Rate	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000		
Res'l Single Family Service Charge	45.61	46.52	47.45	48.40	51.30	54.38	57.10	59.38	61.76	63.00		
Rate Increase Percentage	12.60	12.85	13.11	13.37	14.17	15.02	15.77	16.40	17.06	17.40		
Total Revenue from Res'l SF Flat Rate	4,840,744	4,937,209	5,036,170	5,136,793	5,444,485	5,771,304	6,059,869	6,301,865	6,554,671	6,686,064		

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2023-FY2032
Wastewater Division

	1.50%										
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	75
Res'l Multi-Family Flat Rate Customers	75	75	75	75	75	75	75	75	75	75	75
Res'l Multi-Family Service Charge	12.60	12.85	13.11	13.37	14.17	15.02	15.77	16.40	17.06	17.40	17.40
No. of Res'l Multi-Family Dwelling Units	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585
Res'l Multi-Family Flat Rate	38.00	38.76	39.54	40.33	42.75	45.32	47.59	49.49	51.47	52.50	52.50
Rate Increase Percentage	2.00%	2.00%	2.00%	2.00%	6.00%	6.00%	5.00%	4.00%	4.00%	2.00%	2.00%
Total Revenue from Res'l MF Flat Rate	690,054	703,853	718,019	732,363	776,307	822,974	864,194	898,696	934,655	953,357	953,357
Non-Residential Customers	291	291	291	291	291	291	291	291	291	291	292
Non-Residential Service Charge	12.60	12.85	13.11	13.37	14.17	15.02	15.77	16.40	17.06	17.40	17.40
Non-Residential Sales in Kgal	45,299	45,209	45,118	45,028	44,938	44,848	44,758	44,669	44,579	44,490	44,490
Adjusted Non-Residential Sales in Kgal	45,299	45,209	45,118	45,028	44,938	44,848	44,758	44,669	44,579	44,490	44,490
Non-Res'l Commodity Charge per Kgal	21.46	21.89	22.33	22.78	24.15	25.60	26.88	27.96	29.08	29.66	29.66
Rate Increase Percentage	2.00%	2.00%	2.00%	2.00%	6.00%	6.00%	5.00%	4.00%	4.00%	2.00%	2.00%
Total Revenue from Non-Residential	985,635	1,003,452	1,021,669	1,040,250	1,100,688	1,164,540	1,220,425	1,267,020	1,315,264	1,339,133	1,339,133
Total Sales Revenue	6,516,432	6,644,515	6,775,858	6,909,406	7,321,480	7,758,818	8,144,488	8,467,581	8,804,589	8,978,555	8,978,555
Interest on Utility Reserves	158,668	165,449	144,776	140,870	137,602	125,033	145,492	132,003	134,176	141,522	141,522
Inter-Utility Loan											
Loan Proceeds											
Revenue on Recoverable Work											
Total Cash Inflow	6,675,100	6,809,963	6,920,634	7,050,276	7,459,082	7,883,851	8,289,979	8,599,584	8,938,765	9,120,076	9,120,076
Net Cash Flow	271,234	(826,899)	(156,264)	(130,691)	(502,785)	818,361	(539,555)	86,910	293,840	333,770	333,770
Cumulative Net Cash Flow	271,234	(555,665)	(711,929)	(842,620)	(1,345,405)	(527,044)	(1,066,599)	(979,689)	(685,849)	(352,079)	(352,079)
Cash Balance	6,617,944	5,791,045	5,634,781	5,504,090	5,001,305	5,819,666	5,280,111	5,367,022	5,660,861	5,994,632	5,994,632
Recommended Cash Balance	5,067,044	5,092,927	5,157,165	5,208,296	5,263,319	5,337,156	5,386,895	5,480,604	5,564,943	5,894,839	5,894,839

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2023 through FY2032
 Wastewater Fund Cash Reserve Analysis

	WASTEWATER UTILITY CASH RESERVES									
	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Cash Balance *	6,617,944	5,791,045	5,634,781	5,504,090	5,001,305	5,819,666	5,280,111	5,367,022	5,660,861	5,994,632
Recommended Cash Balance	5,067,044	5,092,927	5,157,165	5,208,296	5,263,319	5,337,156	5,386,895	5,480,604	5,564,943	5,894,839
TARGET RESERVE BALANCES										
Debt Service Reserve	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Operations Reserve	2,331,276	2,294,027	2,328,437	2,363,363	2,398,814	2,434,796	2,471,318	2,508,388	2,546,014	2,584,204
Capital Expenditures Reserve	1,640,963	1,698,440	1,722,527	1,732,906	1,746,564	1,778,416	1,785,539	1,835,995	1,876,431	2,161,766
Contingency Reserve	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466	424,743	431,115
	5,067,044	5,092,927	5,157,165	5,208,296	5,263,319	5,337,156	5,386,895	5,480,604	5,564,943	5,894,839
RESERVE BALANCE FORECAST										
Debt Service Reserve	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Operations Reserve	2,331,276	2,294,027	2,328,437	2,363,363	2,398,814	2,434,796	2,471,318	2,508,388	2,546,014	2,584,204
Capital Expenditures Reserve	1,640,963	1,698,440	1,722,527	1,732,906	1,746,564	1,778,416	1,789,088	2,019,760	1,876,431	2,161,766
Contingency Reserve	377,049	382,705	388,445	394,272	400,186	406,189	412,282	418,466	424,743	431,115
Total Cash Remaining	1,550,900	698,119	477,616	295,794	(262,014)	482,510	(220,332)	(297,348)	95,918	99,793

Los Alamos County Department of Public Utilities
 10-Year Financial Forecast - FY2023 - FY2032
 Customer Impact

Projected Typical Bill for Residential

	ELECTRIC 500 kwh	GAS 75 therms (assumes \$0.30 variable)	WATER 6,000 gal	SEWER	Total (excludes refuse)	Total % annual Increase	Total cumulative % Increase
FY2023	\$73.55	\$51.39	\$49.91	\$58.21	\$233.07	4.30%	
FY2024	\$76.63	\$53.70	\$52.41	\$59.37	\$242.12	3.88%	4%
FY2025	\$79.86	\$56.20	\$55.03	\$60.56	\$251.65	3.94%	8%
FY2026	\$81.90	\$57.88	\$57.78	\$61.77	\$259.34	3.05%	11%
FY2027	\$84.70	\$59.30	\$60.67	\$65.48	\$270.14	4.17%	16%
FY2028	\$86.88	\$60.40	\$62.49	\$69.41	\$279.18	3.34%	20%
FY2029	\$88.37	\$61.54	\$64.36	\$72.88	\$287.16	2.86%	23%
FY2030	\$89.90	\$62.32	\$66.29	\$75.79	\$294.31	2.49%	26%
FY2031	\$91.46	\$63.12	\$68.28	\$78.83	\$301.68	2.51%	29%
FY2032	\$93.05	\$63.93	\$70.33	\$80.40	\$307.71	2.00%	32%

Utility Expense as a Percentage of Income

	Total Bill for Average Household	Los Alamos Median Household Income	Assumed Annual Income Increase	Percentage Needed to Pay Utility Bill
FY2023	\$233.07	\$115,768	2.5%	2.42%
FY2024	\$242.12	\$118,663	2.5%	2.45%
FY2025	\$251.65	\$121,629	2.5%	2.48%
FY2026	\$259.34	\$124,670	2.5%	2.50%
FY2027	\$270.14	\$127,787	2.5%	2.54%
FY2028	\$279.18	\$130,981	2.5%	2.56%
FY2029	\$287.16	\$134,256	2.5%	2.57%
FY2030	\$294.31	\$137,612	2.5%	2.57%
FY2031	\$301.68	\$141,053	2.5%	2.57%
FY2032	\$307.71	\$144,579	2.5%	2.55%

Los Alamos County Department of Public Utilities
Fiscal Years 2023-2032
10-Year Capital Plan

FY23 (1 July 2022 - 30 June 2023)	Budget
ELECTRIC PRODUCTION	145,000
El Vado New Diesel Tank For Generator	85,000
Abiquiu Extend Concrete Deck	60,000
ELECTRIC DISTRIBUTION	650,000
Design LA URD Replacements - Long View and Oppenheimer	350,000
Overhead System Replacement:	300,000
Townsite: Pueblo, Ridgeway, Questa	
White Rock Circuit2, 1 PHASE- Open Secondary Replacements	
Recloser Replacements: Walnut, El Gancho	
GAS DISTRIBUTION	375,000
SCADA Pressure Sensing Stations	375,000
WATER DISTRIBUTION	0
WATER PRODUCTION	10,417,365
Repaint Barranca Mesa Tank 2 (\$1,128,660 ARPA / \$171,340 CIP)	1,300,000
MCC Upgrades / Replacement & Design (DWSRL \$2,727,000)	2,727,000
TA-50 Water Transmission Line Replacement (LANL Funded)	1,210,485
Bayo Tank Phase II NP (WTB \$950,000 / DWSRL \$1,979,880)	2,929,880
SCADA Transition Project	1,500,000
LA Canyon Restoration NP Year 1 Planning & Permitting (NMED RSP GRANT)	300,000
Tank Piping Upgrades Phase 2	450,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	2,243,000
SEWER COLLECTION	1,500,000
Ridge Park Sewer Lift Station Elimination	300,000
Bayo Canyon Sewer Lift Station Elimination Pipeline (CWSRL)	1,200,000
WASTEWATER TREATMENT	743,000
Composting Improvements Phase 2	743,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY24 (1 July 2023 - 30 June 2024)	Budget
ELECTRIC PRODUCTION	500,000
El Vado Controls Upgrade	500,000
ELECTRIC DISTRIBUTION	6,375,000
LA URD Replacement :Eastern Area, Los Pueblos (IF REPAVE BY STREETS)	2,400,000
White Rock URD Replacement Piedra Loop,Mariposa,La Rosa,Arbol,Agila	3,000,000
Overhead System Replacement (polex, xarms, transformers)	525,000
Townsite Circuit Fairway, Trinity	
White Rock : Pajarito Acres	
Recloser Replacements, Golf Course, Pajarito Acres	
EA-4 Power Line Replacement Design	450,000
GAS DISTRIBUTION	150,000
SCADA Pressure Sensing Stations	150,000
WATER DISTRIBUTION	0
WATER PRODUCTION	10,800,000
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
Guaje Pines - Barranca Tank 1 Storage & Pipeline (NP - WTB)	1,500,000
NM-4 Transmission Line Construction (NMDOT Project / DWSRL)	6,000,000
LA Canyon Restoration NP Year 2 Construction (NMED RSP GRANT)	500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	940,000
SEWER COLLECTION	490,000
Central Avenue (Public Works Road Project)	95,000
Bathtub Row/Nectar/Peach (Public Works Road Project)	395,000
WASTEWATER TREATMENT	450,000
Equipment Replacement	450,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY25 (1 July 2024 - 30 June 2025)	Budget
ELECTRIC PRODUCTION	550,000
El Vado Ultrasonic Flow Meter	100,000
Abiquiu Runner Repair /Rplacement	450,000
ELECTRIC DISTRIBUTION	10,875,000
LA URD Replacement: Sandia Western Area, Ponderosa Estates, Estates	1,800,000
White Rock URD Replacement : La Senda, Valle de Sol	1,200,000
Overhead System Replacement (polex, xarms, transformers)	375,000
Townsite Circuit: Barranca Road, Rendija Canyon	
White Rock : Monte Rey South and North	
Recloser Replacements: Sewer Plant, Rendija	
EA-4 Power Line Replacement	7,500,000
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	850,000
Fairway (DWSRL / Public Works Road Project)	850,000
WATER PRODUCTION	4,200,000
Townsite 14" Pipeline R&R - Phases 1 & 2 Combined	3,000,000
Bayo Booster Station Upgrades (NP - WTB)	1,200,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	405,000
SEWER COLLECTION	405,000
North Community Backyard Sewer Mains & Services R&R - Phase 1	285,000
Fairway (Public Works Road Project)	120,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY26 (1 July 2025 - 30 June 2026)	Budget
ELECTRIC PRODUCTION	250,000
Abiqui Rewind Study	250,000
ELECTRIC DISTRIBUTION	4,575,000
LA URD Replacement: Quemazon, North Road, Walnut, 33rd	2,250,000
White Rock URD Replacement: Aragon, Ridgecrest, Garver, Catherine	1,800,000
Overhead System Replacement Townsite Ski Hill, West Jemez Road	450,000
White Rock: Rover, Beryl	
GWS/ED Facilities at WR WWTP	75,000
GAS DISTRIBUTION	150,000
Pipeline Repair & Replacement / Equipment	75,000
GWS/ED Facilities at WR WWTP	75,000
WATER DISTRIBUTION	1,275,000
Denver Steels Phase 2 (Public Works Road Project)	1,200,000
GWS/ED Facilities at WR WWTP	75,000
WATER PRODUCTION	3,675,000
Repaint Pajarito Tank 4A	1,500,000
Repaint Western Area Tank	600,000
GWS/ED Facilities at WR WWTP	75,000
Group 12 Tank 2 on USFS - County Land (NP-WTB/\$810k Grant/\$540k Loan/\$150k DPU N	1,500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	533,000
SEWER COLLECTION	533,000
North Community Backyard Sewer Mains & Services R&R - Phase 2	308,000
Denver Steels Phase 2 (Public Works Road Project)	150,000
GWS/ED Facilities at WR WWTP	75,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY27 (1 July 2026 - 30 June 2027)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	4,350,000
LA URD Replacement: Big Rock Loop, San Idelfonso, Cheyenne	1,800,000
White Rock URD Replacement: Kimberley , Rover, Jeffery, Kris CT	1,800,000
Overhead System Replacement (poles, xarms, transformers) Townsite : Villa, 38th White Rock : Sherwood	450,000
East Gate Substation Study	300,000
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	900,000
Aspen School Area Pipeline - Phases 3	900,000
WATER PRODUCTION	2,820,000
Repaint North Mesa Tank	1,200,000
Repaint Otowi Booster 1 Tanks 1 & 2	900,000
LA WWTP NP Feed Pipeline (NP - WTB)	720,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,243,000
SEWER COLLECTION	1,243,000
Old Pueblo Sewer Canyon Drop Replacement	807,000
41st/45th/46th/47th Sewerline R&R {PW-WA 7}	158,000
Aspen School Area Sewerline R&R Phase 3	278,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY28 (1 July 2027 - 30 June 2028)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	4,800,000
Los Alamos URD Replacement ; Sandia, 41st, thru 47th, Ridgeway Tie	1,500,000
White Rock URD Replacement: Grand Canyon, Bryce, Richard Ct, Rover	1,800,000
Overhead System Replacement (poles, xarms, transformers)	750,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
Townsite Station Breaker Replacements	750,000
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	0
WATER PRODUCTION	6,200,000
Otwi Booster Station 1 & Pipeline Replacement	5,000,000
Chamisa School Pipeline / Connections (NP-WTB/\$600k Grant/\$400k Loan/\$200k DPU M)	1,200,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	278,000
SEWER COLLECTION	278,000
Kimberly Sewer Lift Station & Wet Well	278,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY29 (1 July 2028 - 30 June 2029)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	5,250,000
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 (polex, xarms, transformers)	750,000
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
WATER DISTRIBUTION	3,500,000
Eastern Area Phases 2, 3 & 4	3,500,000
WATER PRODUCTION	4,100,000
Otowi Well No. 4 Tank Construct Second Tank	2,100,000
Rover & Pinon Park Pipeline/Connections (NP-WTB/\$1,020k Grant/\$680k Loan/\$300k DP	2,000,000
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

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY30 (1 July 2029 - 30 June 2030)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	4,500,000
LA URD Replacement: Oakwood Loop, Nugget, Opal , Pinion,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)	750,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	0
WATER PRODUCTION	5,000,000
Pajarito Road Pipeline R & R Phase 1 & 2	5,000,000
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

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY31 (1 July 2030 - 30 June 2031)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	8,550,000
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 (porex, xarms, transformers)	750,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
East Gate Substation	6,000,000
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	0
WATER PRODUCTION	7,500,000
Abandon Guaje Well # 1A and Drill New Replacement Well (DWSRL)	7,500,000
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

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 10-Year Capital Plan

FY32 (1 July 2031 - 30 June 2032)	Budget
ELECTRIC PRODUCTION	0
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ELECTRIC DISTRIBUTION	2,200,000
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 Circuit 1, Wire 3 PHASE	
East Gate Substation	500,000
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	0
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WATER PRODUCTION	3,804,000
Barranca Mesa NP Pipeline Connections (NP-WTB/\$402k Grant/\$268k Loan/\$134k DPU M	804,000
MCC Repair and Replacement Phase 2	3,000,000
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

FY23: El Vado Back-up Generator Diesel Tank Replacement

Project Scope: The existing 1,000 gallon underground diesel storage tank is regulated and inspected by the New Mexico Environment Department. New regulations require that leak detection be installed on the tank piping. The existing tank is an underground tank installed in 1987. Given the age and increasing regulations on underground storage tanks, DPU will replace the tank with a new tank.

Budget: \$85,000

Schedule: Fall 2022



ELECTRIC PRODUCTION

FY23: Abiquiu Extend Interior Concrete Deck

Project Scope: A portion of the existing floor within the powerhouse is gravel. This gravel area is aligned with the garage door where the majority of the loading and handling of heavy materials takes place. A new 25' x 55' reinforced concrete slab will be constructed to facilitate the handling of equipment and materials.

Budget: \$60,000

Schedule: Fall 2022



ELECTRIC DISTRIBUTION

FY23: 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. The three-phase primary feeder on Trinity Drive at Oppenheimer has failed many times. The line failure affects over 1600 customers.

- 1. Los Alamos Townsite and White Rock Oppenheimer and Long Drive \$1,350,000

Budget: \$ 1,350,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION

FY23: 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 and cross-arms. The areas in townsite are Pueblo, Questa and Ridgeway. The White Rock areas include Beryl and Aztec.

1. Townsite and White Rock Replacements \$300,000

Budget: \$ 300,000
Schedule: Year-round design and construction



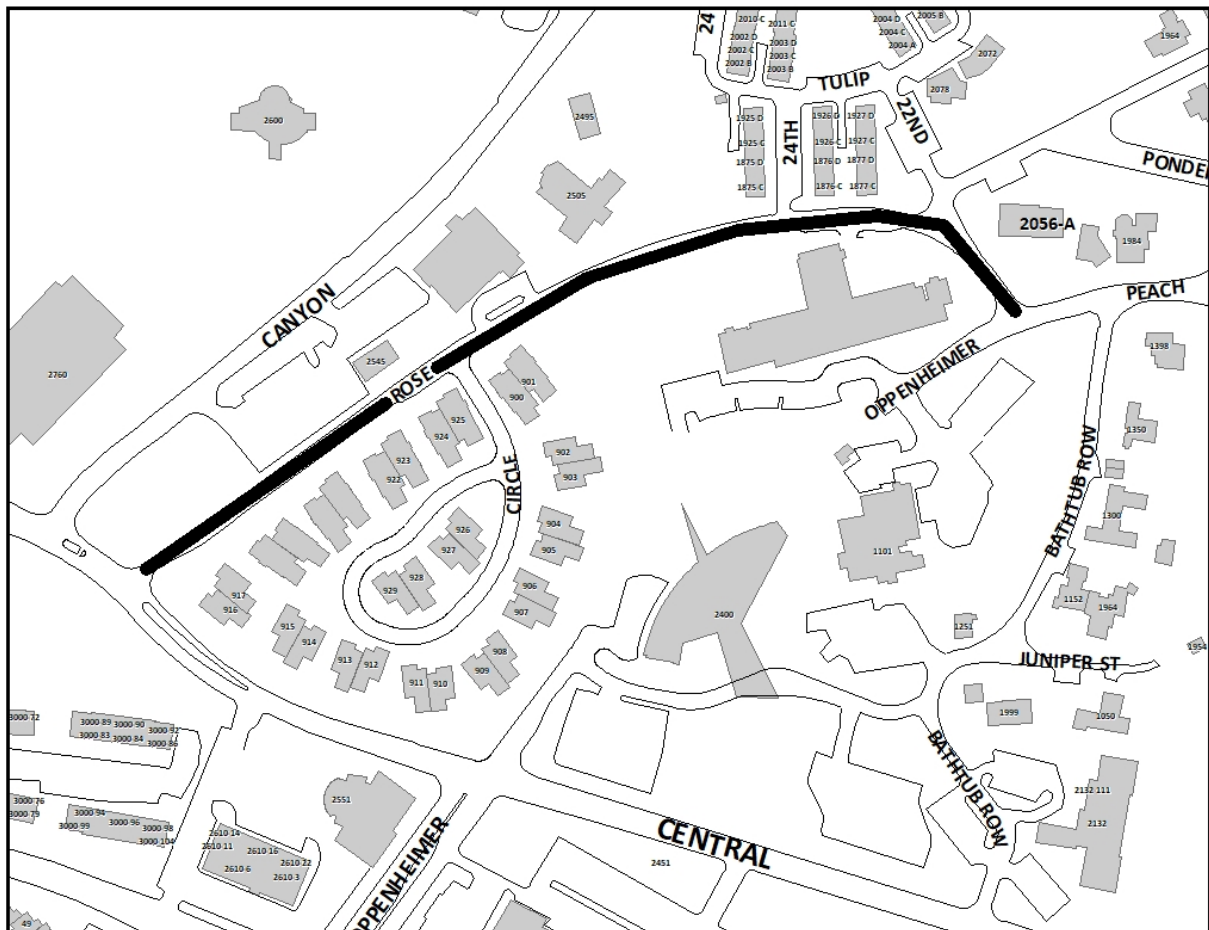
GAS DISTRIBUTION / WATER DISTRIBUTION / WATER PRODUCTION

FY23: Rose Street Utility Upgrades

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 from Central Avenue to Peach Street. 1950's vintage sections of waterlines will be replaced, and some undersized gas pipelines will be replaced. The utility portion of the project will be funded by the profit transfer monies allocated to the DPU by the County Council.

Budget:	Gas Distribution (Profit Transfer)	\$ 115,376
	Water Distribution (Profit Transfer)	\$ 330,816
	Water Production (Profit Transfer)	\$ 322,980
	Total	\$769,172

Schedule: Spring & Summer 2023



GAS DISTRIBUTION

FY23: SCADA Pressure Monitoring Stations

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

Budget: \$375,000 (FY2023)
 \$375,000 (FY2024)

Schedule: Throughout FY2023 & FY2024



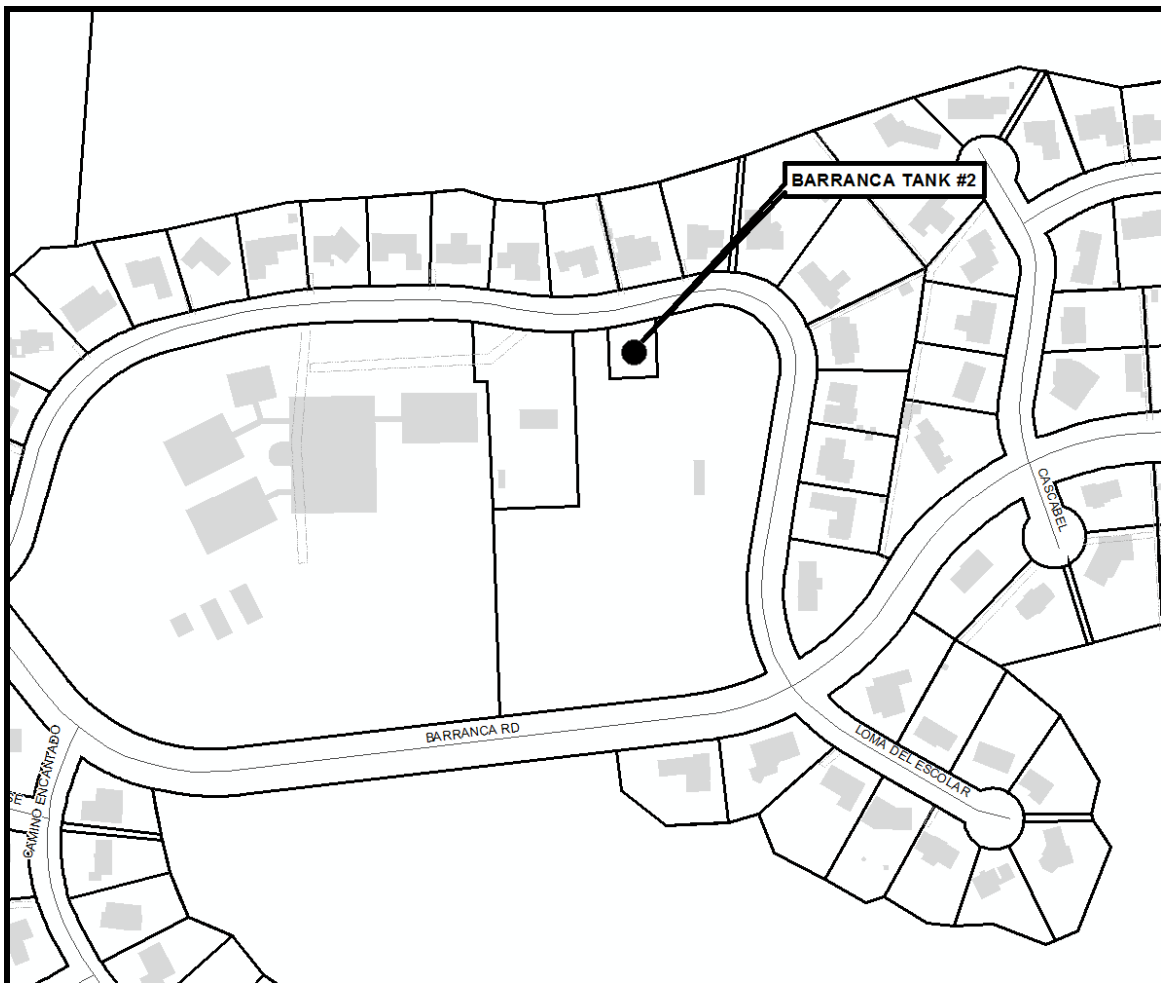
WATER PRODUCTION

FY23: Paint Barranca Mesa Water Tank

Project Scope: The Barranca Mesa Tank #2 is an elevated steel water tank located adjacent to Barranca elementary school. The tank coating has deteriorated through the years and is in need of repainting. Some structural repairs and a new cathodic protection system will be incorporated to the project. Design will take place in fiscal year 2022. The new paint will protect the tank for the next thirty years. In January 2022, the County allocated \$1,128,660 of American Rescue Plan Act (ARPA) funds to the project. A low interest Drinking Water State Revolving Loan (DWSRL) has been applied for to fund the remaining balance of the project.

Budget: \$1,128,660 (ARPA)
 \$ 171,340 (DWSRL)

Schedule: Summer/Fall 2022



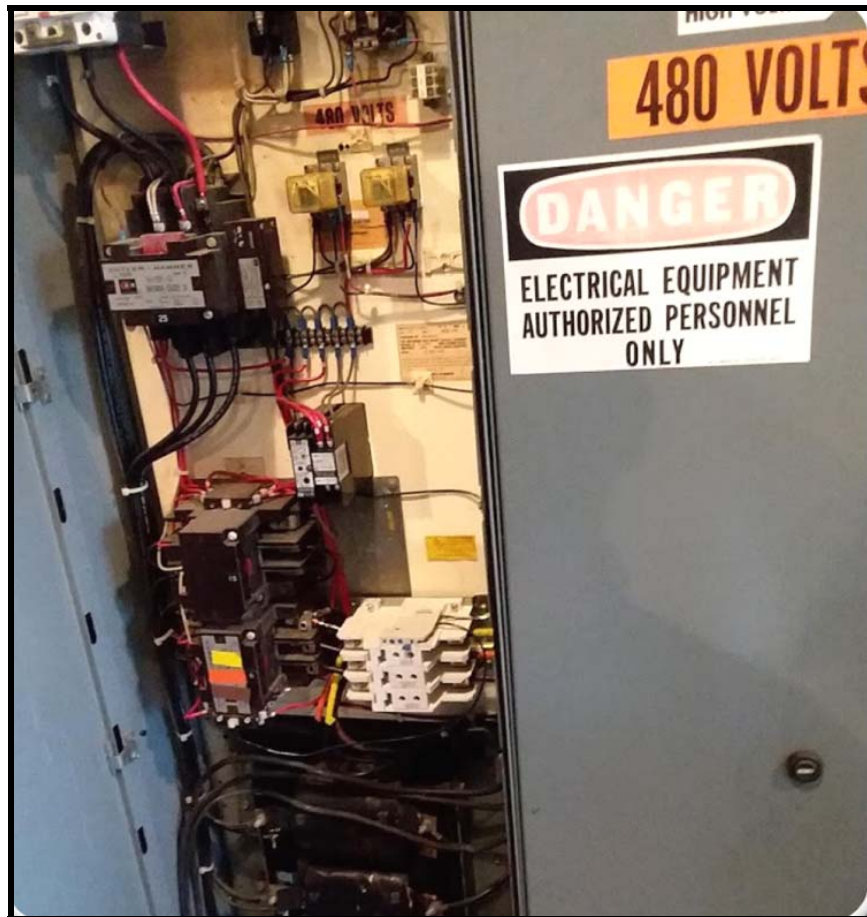
WATER PRODUCTION

FY23: Motor Control Center Upgrades

Project Scope: The Los Alamos County water production system has 27 wells and booster stations which vary in age from 25 to 70 years. In recent years the system has experienced an increased amount of failures related to the motor control centers (MCC), electric service feeds and miscellaneous electric components. DPU hired a consultant to perform a condition assessment of the wells and boosters electric gear and hydraulic valves/equipment, and to identify and prioritize necessary improvements. An RFP to design the priority projects will be issued in March 2022 and construction will begin in the Summer of 2022. A Drinking Water State Revolving Loan (DWSRL) will be secured in the amount of \$2,727,000 million to fund the construction. These improvements will add to the reliability of the water production system.

Budget: \$2,727,000 Construction (DWSRL)

Schedule: Design Spring 2022
Construction Fall and Winter 2022



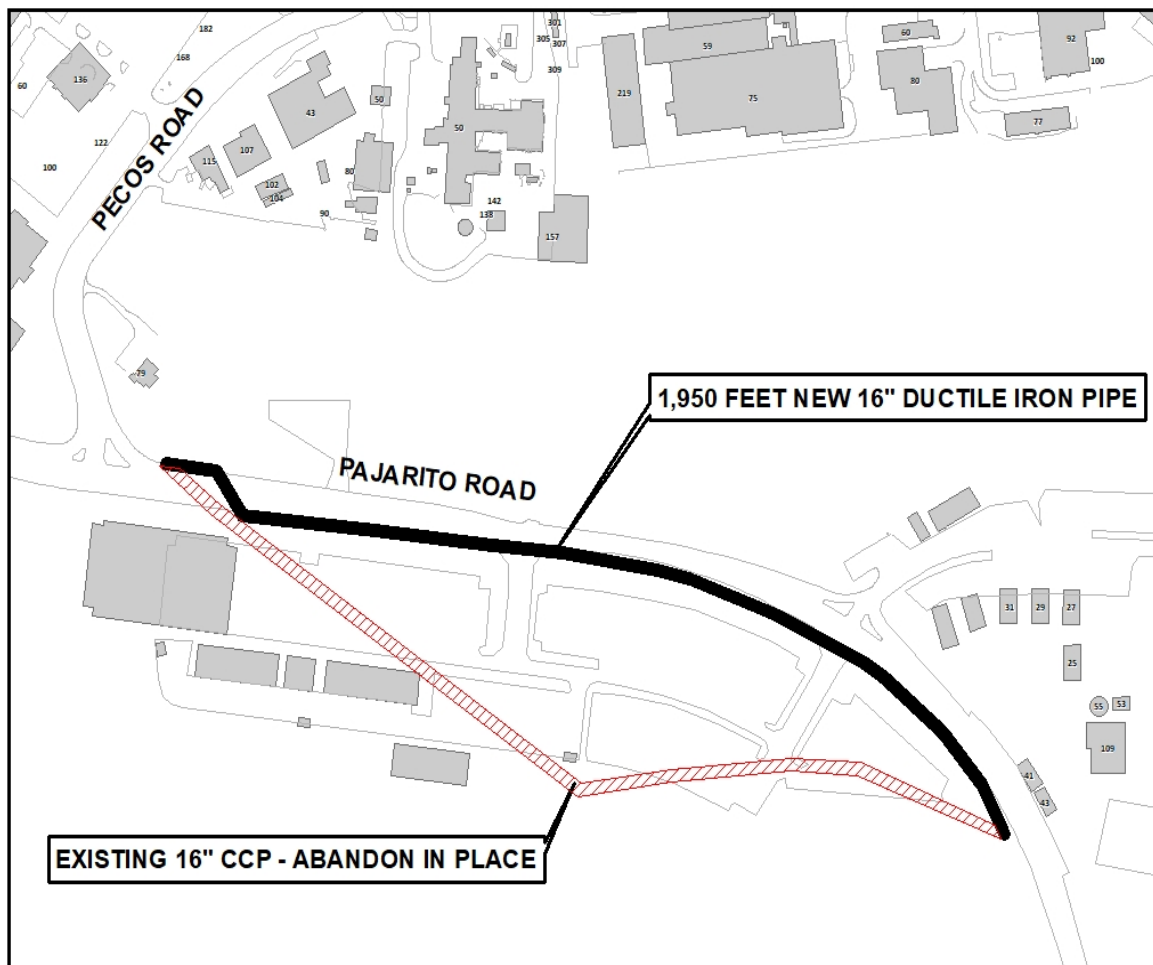
WATER PRODUCTION

FY23: Pajarito Road/TA-50 Waterline Replacement

Project Scope: DOE/NNSA has requested an existing 16" water transmission line be relocated to facilitate construction of planned facilities. The waterline will be relocated from vacant land south of Pajarito Road into the road corridor. The work will be designed in the spring of 2022 and constructed over the fall and winter of 2022. The work will be funded by DOE/NNSA.

Budget: \$ 1,210,485 (DOE/NNSA Funded)

Schedule: Construction September 2022 to January 2023



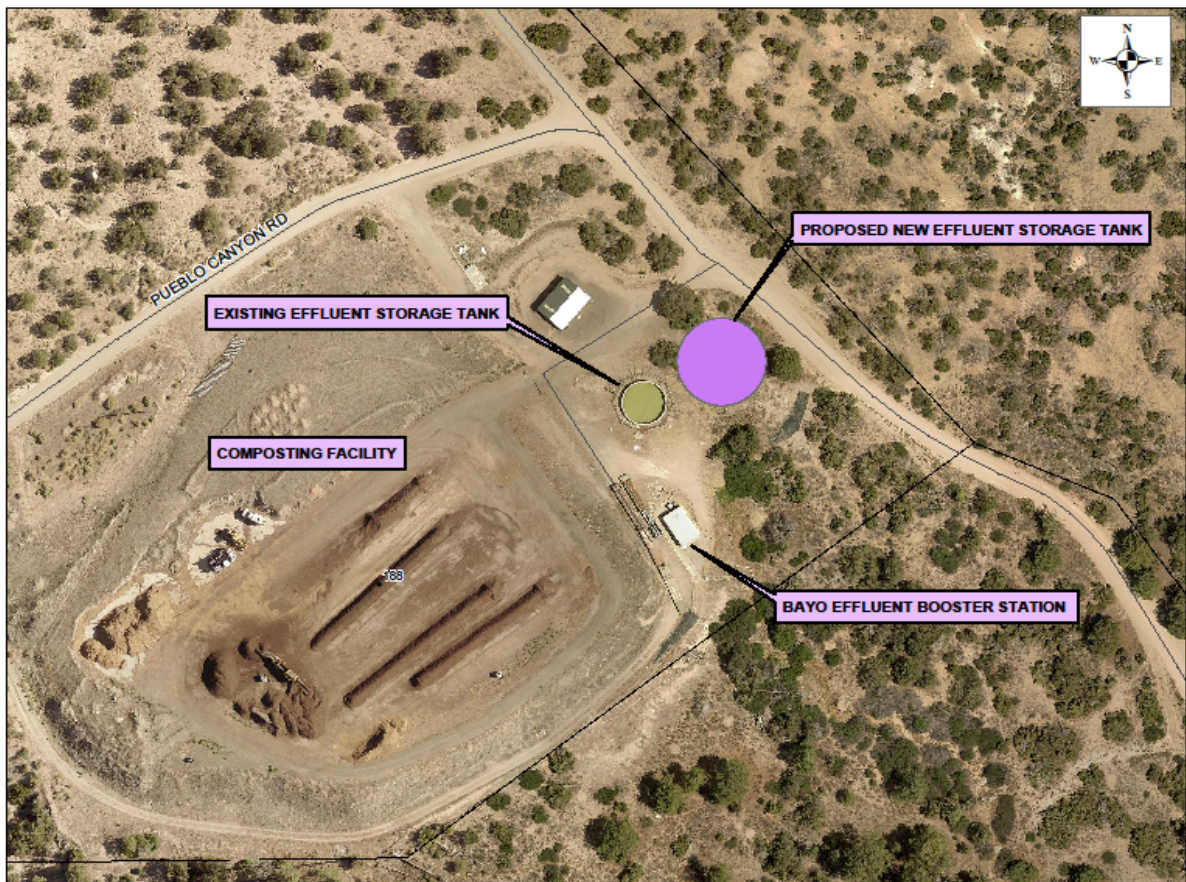
WATER PRODUCTION

FY23: Bayo Booster Station Tank Phase II

Project Scope: This is Phase II of the project to construct a new 833,000 gallon non-potable water tank at the Bayo Booster Station. The majority of the piping, new metering and required demolition was completed as Phase I with funding from a Water Trust Board (WTB) loan/grant. Phase II will complete the project and expand the storage from 182,000 gallons to 1,015,000 gallons, allowing the non-potable system to capture flows normally discharged to the environment. This will increase the amount of non-potable water that can be conveyed to Los Alamos for irrigation.

Budget: \$ 950,000 (Water Trust Board)
 \$1,979,880 (CWSRL)
 \$2,929,880 Total

Schedule: Construction Spring & Summer 2023



WATER PRODUCTION

FY23: L.A. Reservoir Road Stabilization Project

Project Scope: A River Stewardship Program (RSP) grant, sponsored by the New Mexico Environment Department (NMED), was secured in 2021 to fund a project to restore the LA Canyon watershed both upstream and downstream of the LA reservoir. Stabilizing the watershed, using bio-engineering techniques, will enable the County to successfully stabilize the road and protect the pipeline & electric conduit between the Ice Rink Road and the reservoir. The project consists of environmental clearance, planning and permitting in FY 2023 and construction in FY 2024. Clearance, planning and permitting involves coordination between multiple agencies (NMED, US Forest Service, Army Corps of Engineers, DOE & LANL). Construction will include work to re-stabilize and restore the watershed, re-construct the watershed flow regime, dredge the reservoir, re-construct and protect the roadway and pipeline corridor and provide for some limited new amenities such as off-street parking and recreational facilities at the reservoir. Bio-engineering is a “softer” approach to watershed stabilization using natural materials and processes to help the watershed heal itself. Bio-engineering techniques also use natural materials, often salvaged from the construction site, to stabilize the roadway and pipeline corridor. The DPU and County are also providing some cost sharing funds to enable the success of this project.

Budget:	NMRSP	\$ 300,000 (FY2023)
	County	\$ 250,000 (FY2024)
	DPU	\$ 250,000 (FY2024)
	Total	\$ 800,000

Schedule: Grant award in FY2022. Environmental clearance, planning and permitting in FY2023. Construction in FY2024.



WATER PRODUCTION

FY23: Tank Piping Upgrades Phase II

Project Scope: Miscellaneous valves and piping adjacent to existing tanks throughout the water production system require replacement after decades of being in service. The valves will be replaced by water production staff and supported by contractors as needed depending on the complexity of the work. These improvements will add to the reliability of the system.

Budget: \$450,000

Schedule: Throughout Year



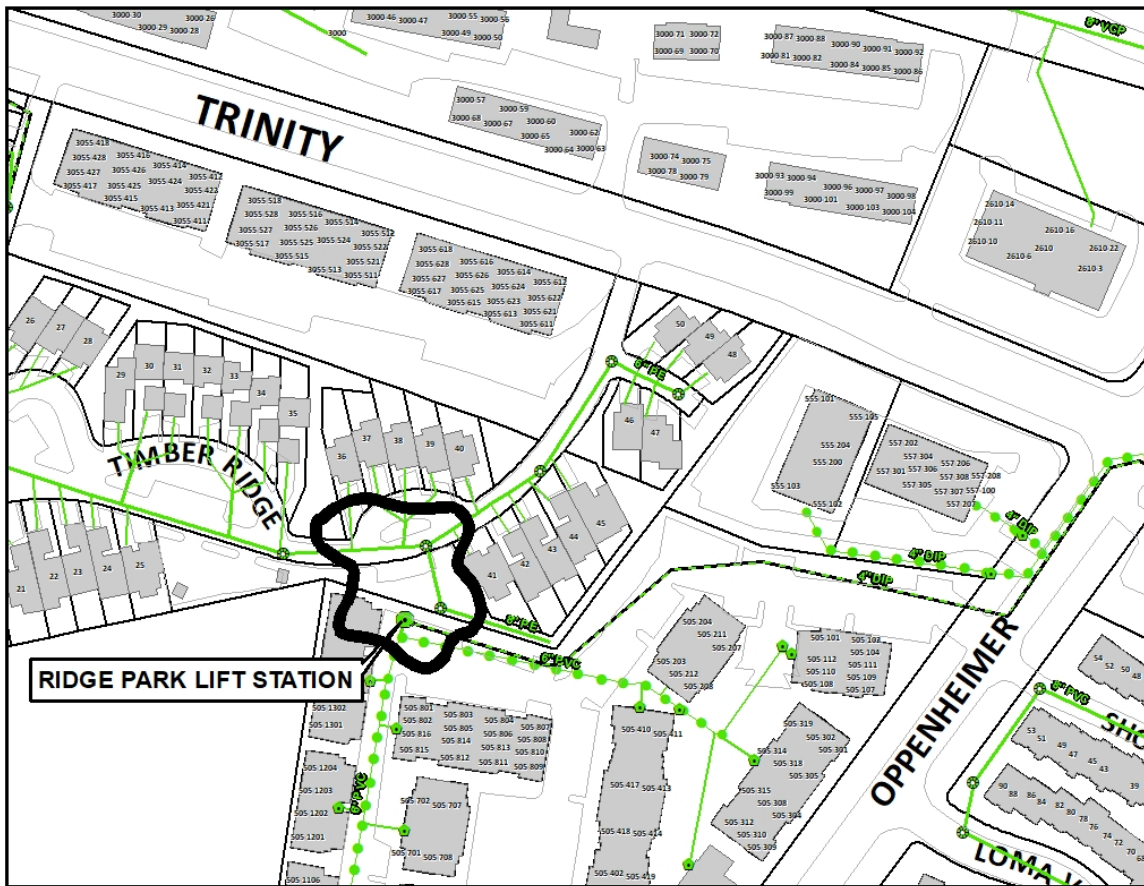
WASTEWATER TREATMENT

FY23: Ridge Park Sewer Lift Station Elimination

Project Scope: The existing Ridge Park lift station is becoming unreliable and requires a major rehabilitation. This project will eliminate the lift station by constructing a new gravity line to route sewage the existing gravity system in the adjacent Timber Ridge Street.

Budget: \$300,000

Schedule: Summer 2022



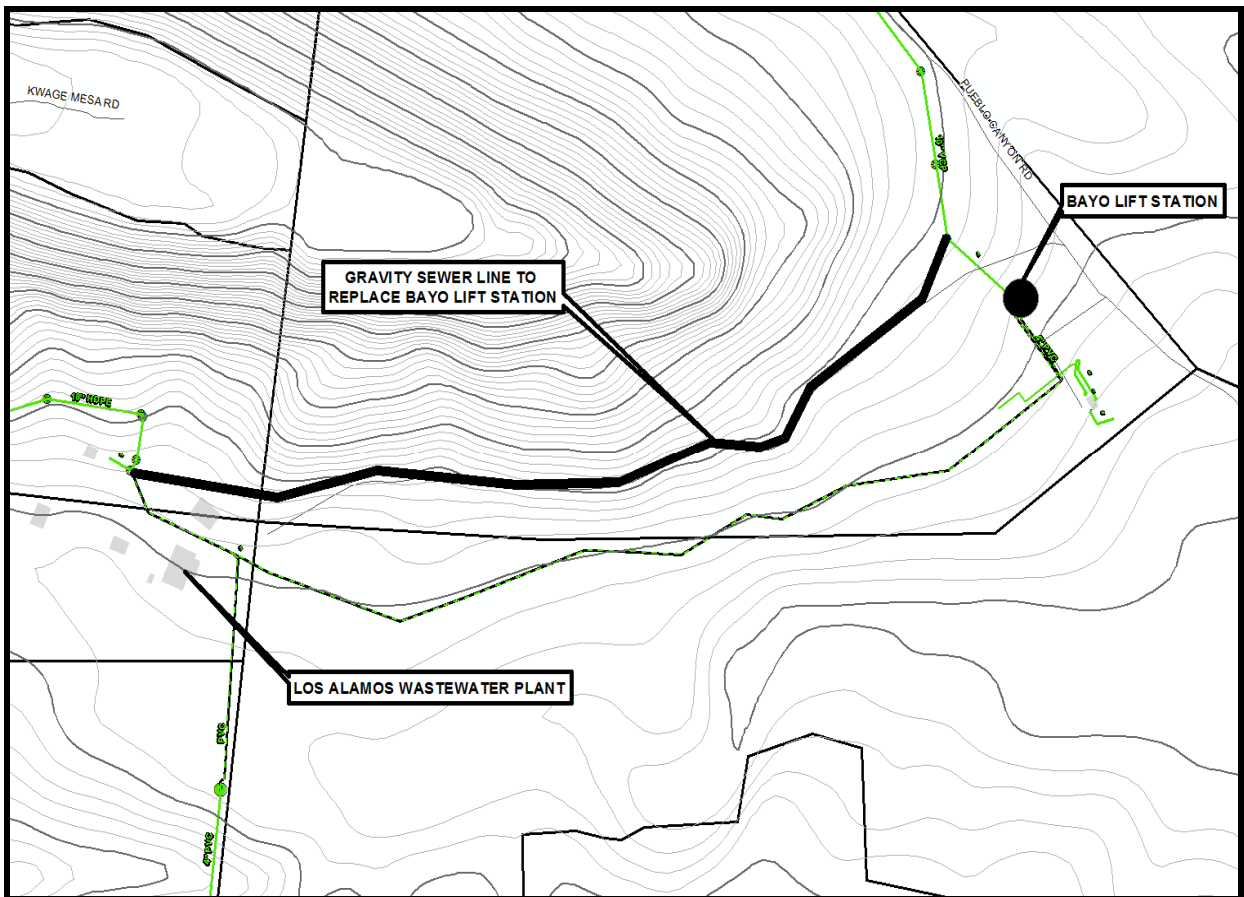
WASTEWATER TREATMENT

FY23: Bayo Lift Station Elimination Pipeline

Project Scope: The Bayo Lift Station pumps sewage from all of Barranca Mesa to the Los Alamos Wastewater Treatment Plant. This represents approximately 20% of the sewage treated at the Los Alamos Wastewater Treatment Plant. The lift station is due for some major upgrades and rather than reinvest in the lift station, funds will be used to build a gravity sewer line to replace the lift station and eliminate the cost and risk associated with pumping the sewage. A CWSRF loan has been applied for to fund the project.

Budget: \$1,200,000 (CWSRF)

Schedule: Summer and Fall 2022



WASTEWATER TREATMENT

FY23: Composting Improvements Phase II

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

Budget: \$743,000

Schedule: Fall 2022



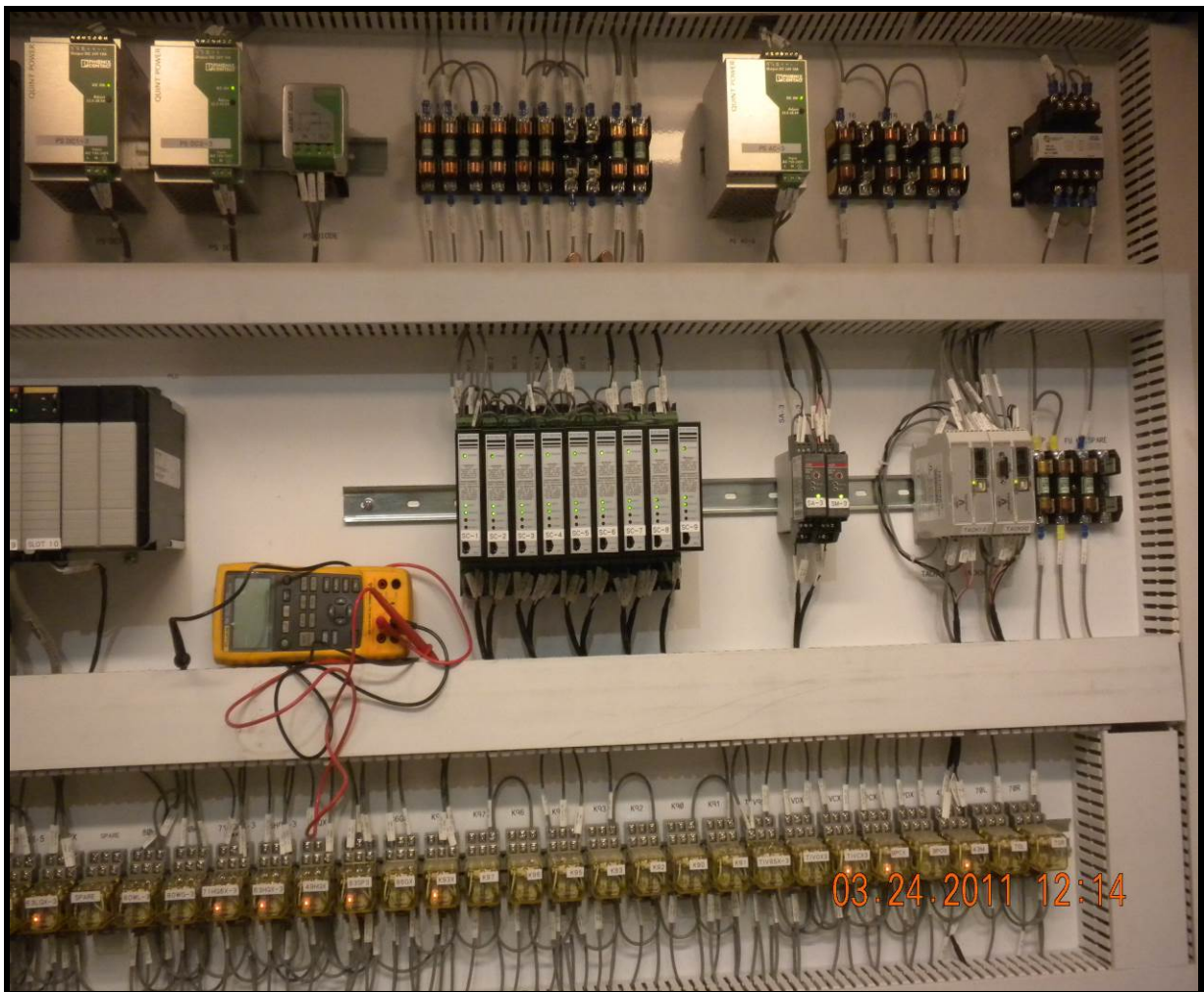
ELECTRIC PRODUCTION

FY24: El Vado Controls Upgrade

Project Scope: The controls at the El Vado hydroelectric plant were last upgraded in 2006. Industry practice is to upgrade the control system every 10-15 years. The upgrade is needed to replace outdated hardware, update software and programming which is no longer supported and to integrate new functions associated with recent improvements to the plant. The controls upgrade will ensure safe and reliable operation of the plant.

Budget: \$500,000

Schedule: Fall/Winter 2023-2024



ELECTRIC DISTRIBUTION

FY24: 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: Eastern Area, Los Pueblos, Piedra Loop, Mariposa, La Rosa, Arbol, Agila

1. Townsite	\$2,400,000
2. White Rock	\$3,000,000

Budget: \$ 5,400,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION

FY24: 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: Fairway, Trinity, Pajarito Acres, San Ildefonso

1. Townsite and White Rock \$ 525,000

Budget: \$ 525,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION

FY24: EA-4 Powerline Replacement Design

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.

- | | |
|---|------------|
| 1. EA4 Power Line Replacement Design Contract | \$ 450,000 |
|---|------------|

Budget: \$450,000

Schedule: FY 24



ELECTRIC DISTRIBUTION

FY24: Rim / Quartz / Pine / 6th Street

Project Scope: This will be a joint project between DPU and the Public Works Department to overlay and upgrade sections of electric lines in Rim Road, Quartz Street, Pine Street and 6th Street in Los Alamos.

Budget: \$225,000 (Profit Transfer)

Schedule: Summer 2024

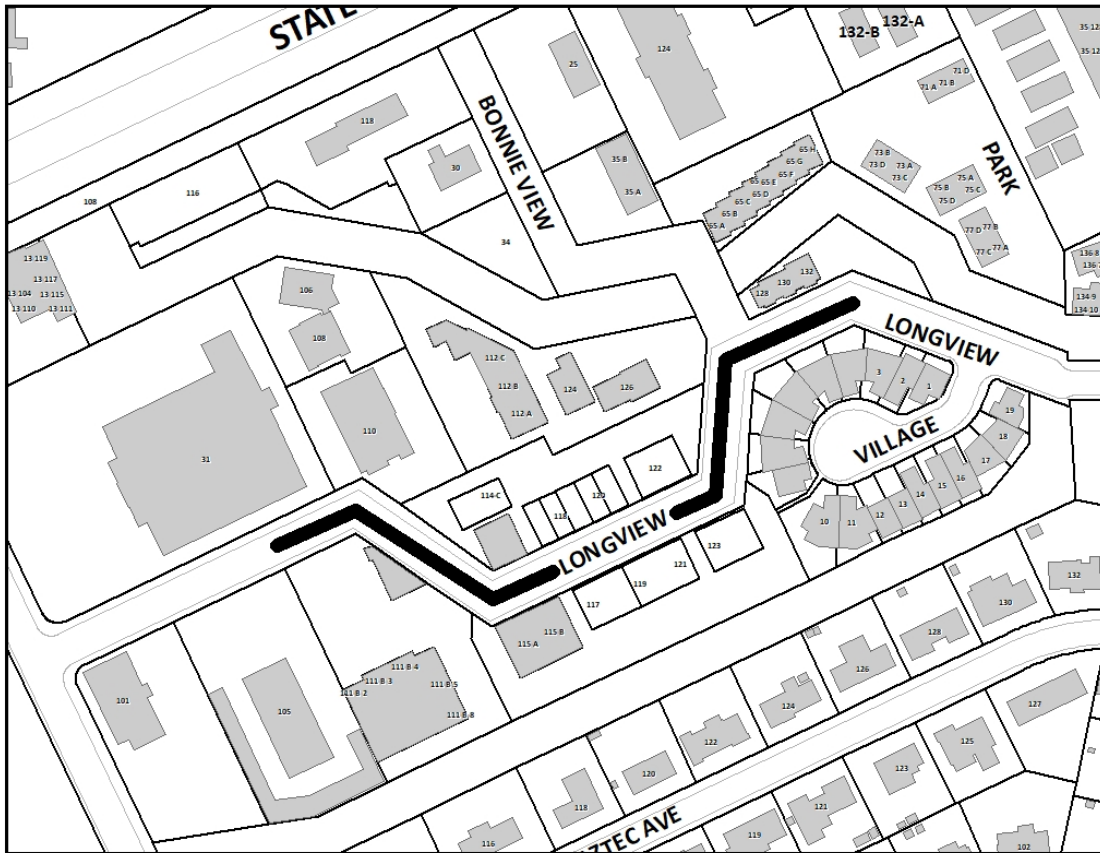


GAS DISTRIBUTION / WATER DISTRIBUTION / WASTEWATER COLLECTION / ELECTRIC DISTRIBUTION FY24: Longview Drive – White Rock

Project Scope: This will be a joint project between DPU and the Public Works Department to reconstruct Longview Drive and upgrade the existing utilities. The aged existing utilities will be replaced prior to reconstructing the new roadway. Some existing utilities will be relocated from existing easements into the street right-of-way to free up the properties for new development. The work will potentially be funded by the County’s economic development budget.

Budget:	Electric Distribution	\$ 200,000
	Gas Distribution	\$ 135,000
	Water Distribution	\$ 170,000
	Wastewater Collection	\$ 220,000
	Total	\$ 725,000

Schedule: Summer 2024



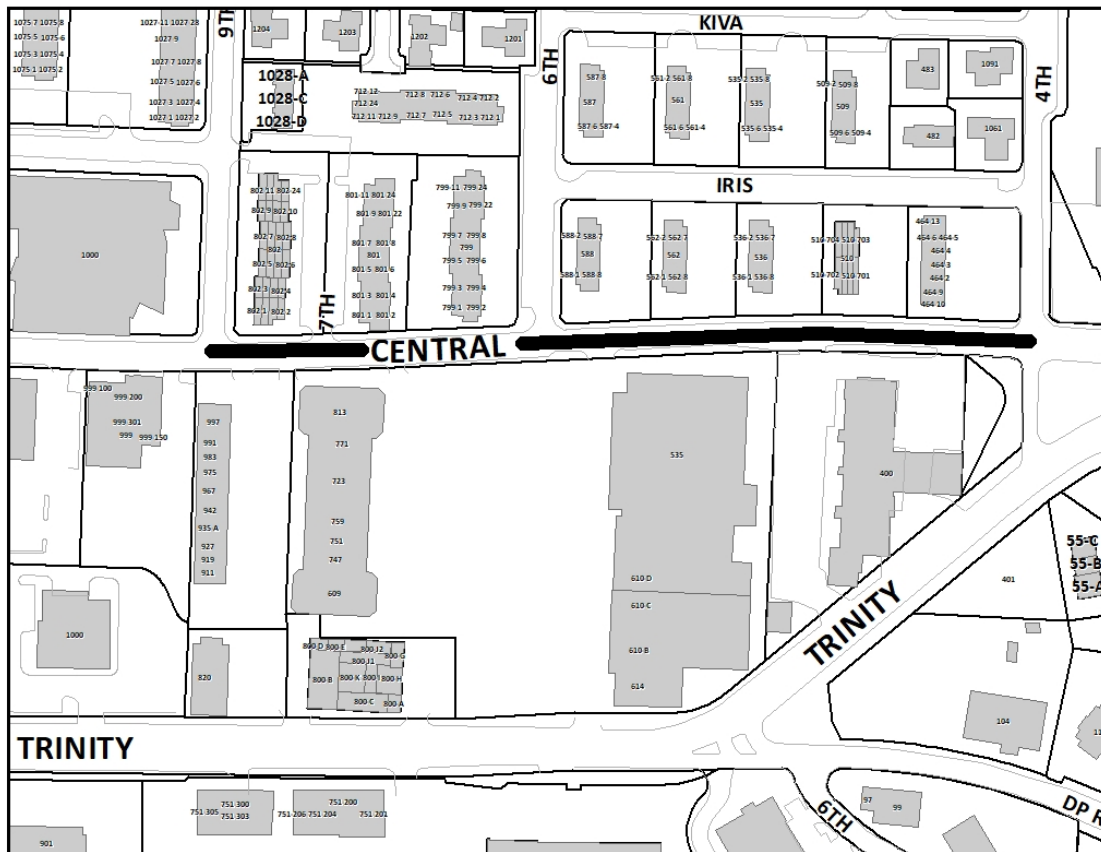
GAS DISTRIBUTION / WATER DISTRIBUTION / WASTEWATER COLLECTION

FY24: Central Ave. – 9th Street to Round-A-Bout

Project Scope: This will be a joint project between DPU and the Public Works Department to reconstruct Central Avenue from 9th Street to the NM-502 round-a-bout. There is currently no waterline in this section of Central Avenue and the gas line is undersized. A new waterline and gas line will be constructed to upgrade the systems and improve available fire protection to serve the redevelopment of the Mari Mac Village Shopping Center. Sections of sewer line will be rerouted to resolve conflicts with existing structures.

Budget:	Gas Distribution	\$ 111,509 (Profit Transfer)
	Water Distribution	\$ 351,252 (Profit Transfer)
	Wastewater Collection	<u>\$ 95,000</u>
	Total	\$ 557,761

Schedule: Summer 2024



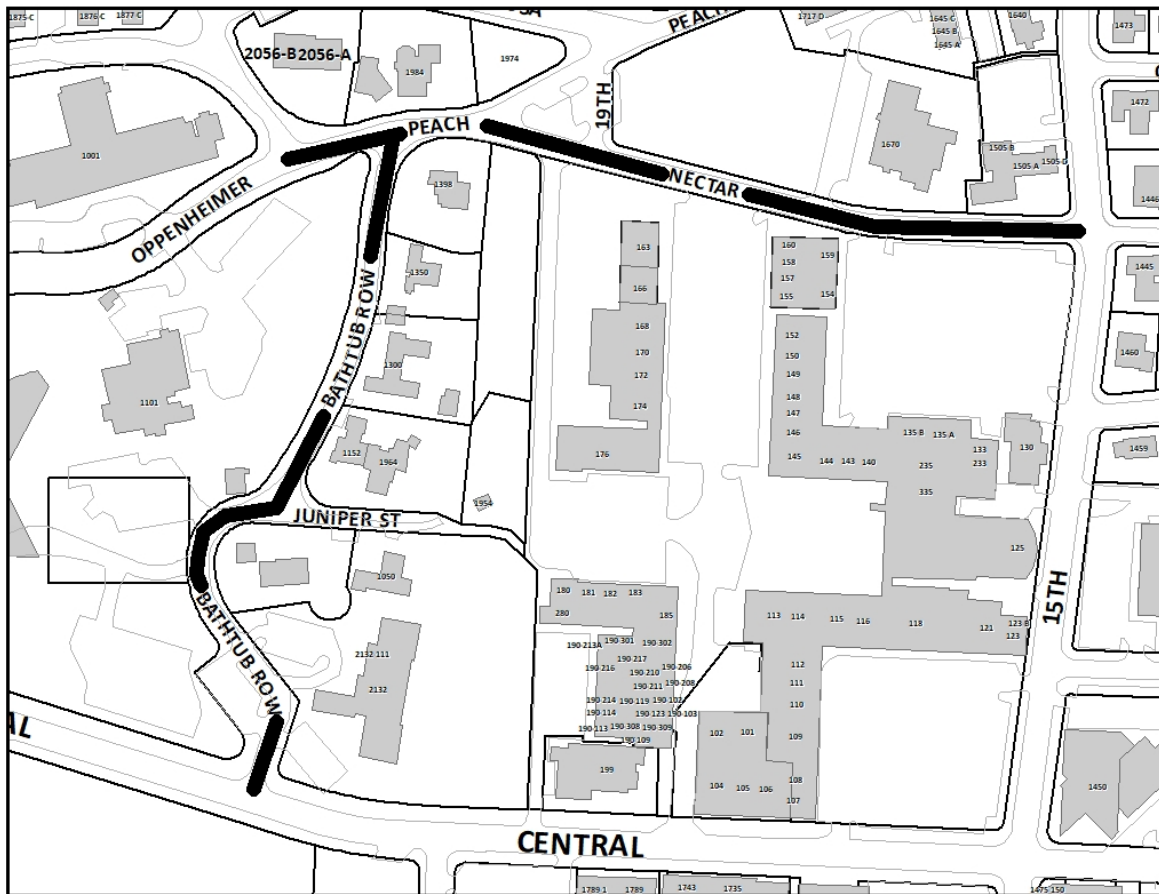
WATER DISTRIBUTION / WASTEWATER COLLECTION

FY24: Bathtub / Peach / Nectar

Project Scope: This will be a joint project between DPU and the Public Works Department to reconstruct the roadways and replace waterlines and sewer lines in Bathtub Row, Peach Street and Nectar Street in Los Alamos. The waterlines were installed in the 1950s and are in poor condition. The sewer lines are vitrified clay and are poorly constructed in Bathtub Row.

Budget: \$592,643 Water (Profit Transfer)
 \$395,000 Wastewater

Schedule: Summer 2024



WATER PRODUCTION

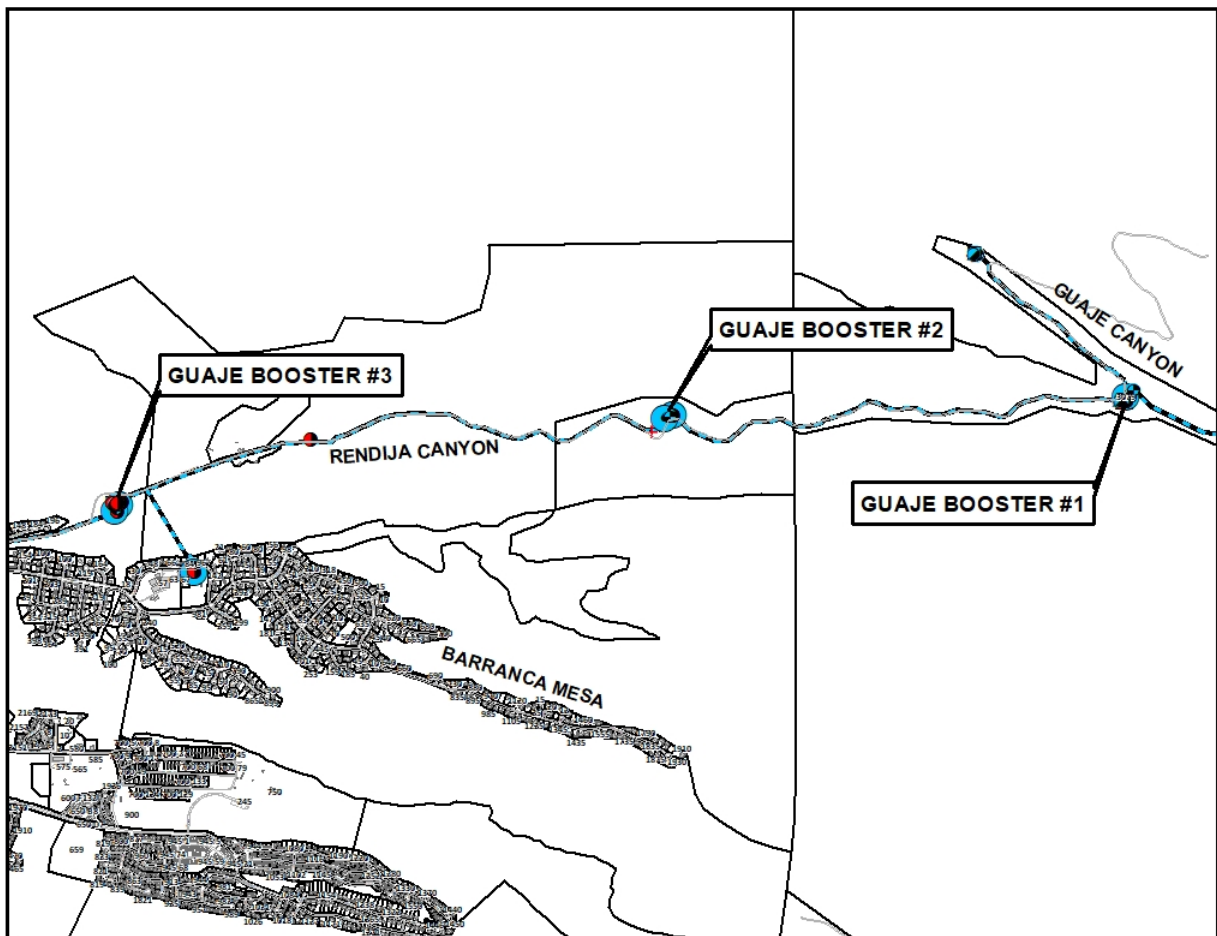
FY24: Paint Guaje Booster Station Tanks

Project Scope: The Guaje Well field consists of five water wells and three water booster stations that convey the well water to the community of Los Alamos. There are five water tanks that are associated with the booster stations. The existing coatings have deteriorated, exposing the steel substructure to moisture and corrosion. The new paint will protect the tanks for another 30 years. A low interest Clean Water State Revolving Loan will be secured to fund the project.

Budget:

- \$ 825,000 Repaint Guaje Booster Station 1 – Tank 1
- \$ 900,000 Repaint Guaje Booster Station 2 – Tanks 1 & 2
- \$1,075,000 Repaint Guaje Booster Station 3 – Tanks 1 & 2

Schedule: Fall 2023 & Spring 2024



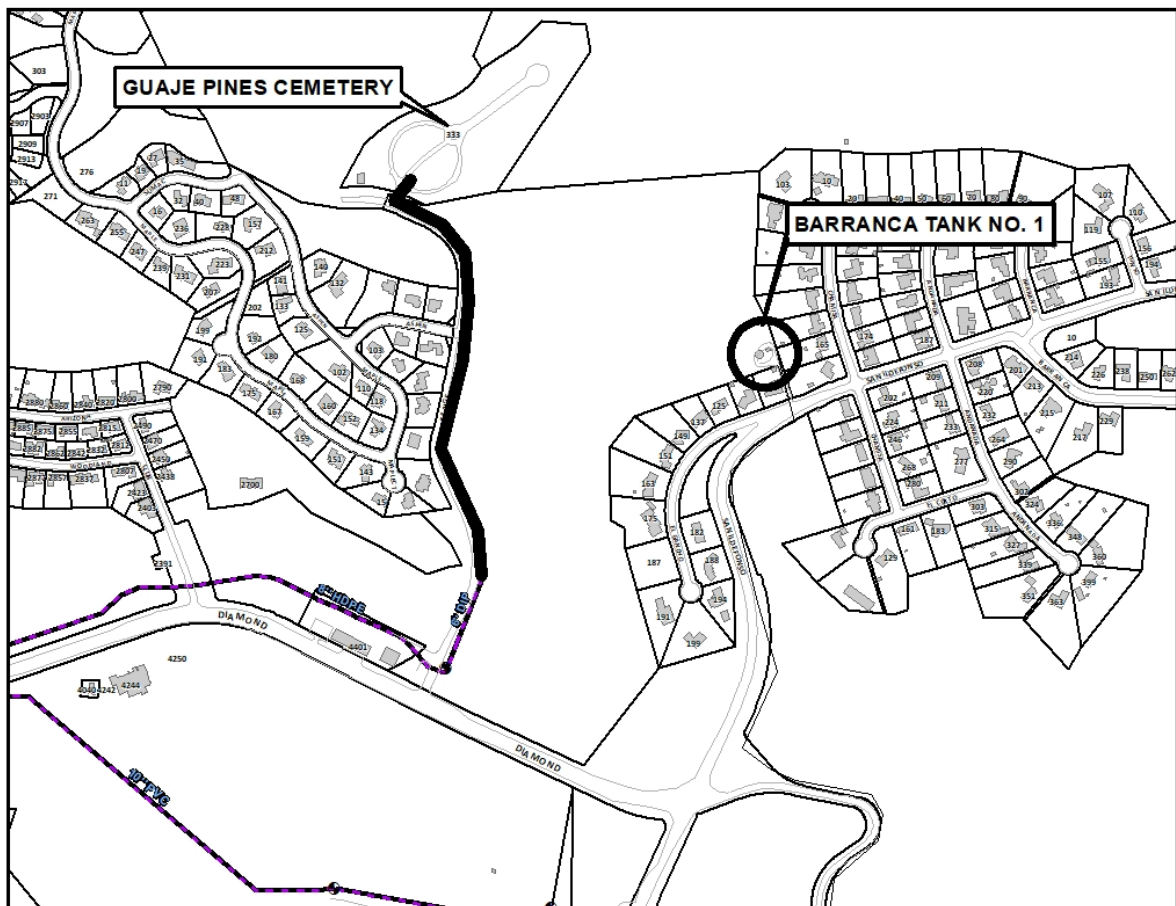
WATER PRODUCTION

FY24: Non-Potable Guaje Pines Cemetery Pipeline & Barranca Tank No. 1 Storage

Project Scope: This project will rehabilitate the existing Barranca Mesa Tank No. 1 and re-purpose it for use as a non-potable water storage tank. An additional 100,000 gallons of storage will be available to the system. A new non-potable pipeline will be constructed to provide irrigation to the Guaje Pines Cemetery. An application to the water Trust Board will be submitted to fund the project.

Budget: \$ 1,500,000 (Water Trust Board)

Schedule: Summer 2024



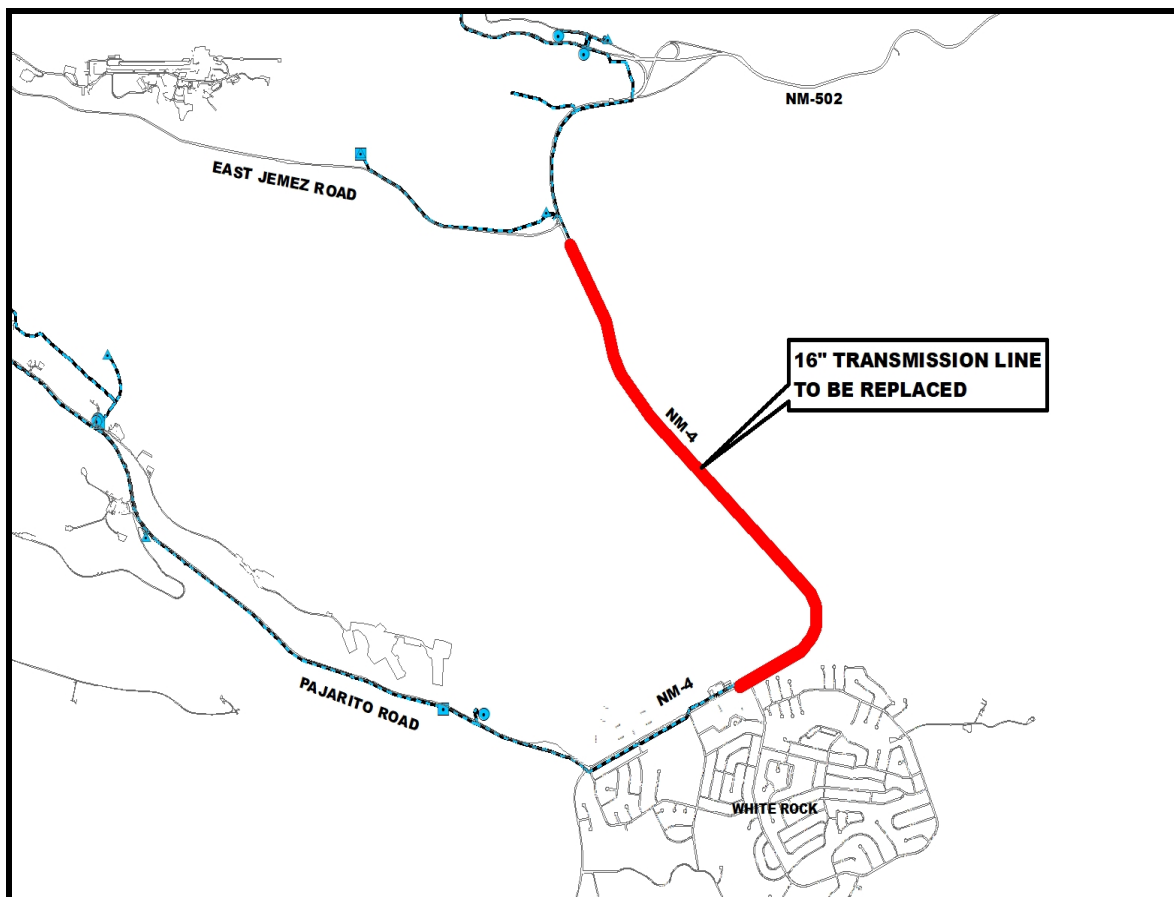
WATER PRODUCTION

FY24: NM-4 Transmission Line Replacement

Project Scope: The NMDOT is scheduled to reconstruct New Mexico State Road 4 (NM-4) between NM-502 and White Rock in 2024. The road will be widened to include a shoulder which will result in portions of the existing transmission line to be below the new paving. There have been a number of breaks in this pipeline over the last 15 years. In addition, the road widening will also present some conflicts with the existing waterline where drainage structures are lengthened as well as some areas of the waterline being shallow as the road widening will lower grades over the waterline. A new 16" ductile iron pipe will be constructed and placed outside of the new paving.

Budget: \$6,000,000 (NM Legislature Special Appropriations & DWSRL)

Schedule: Construction Summer 2024



WASTEWATER TREATMENT

FY24: North Mesa Sewer Canyon Drop Replacement

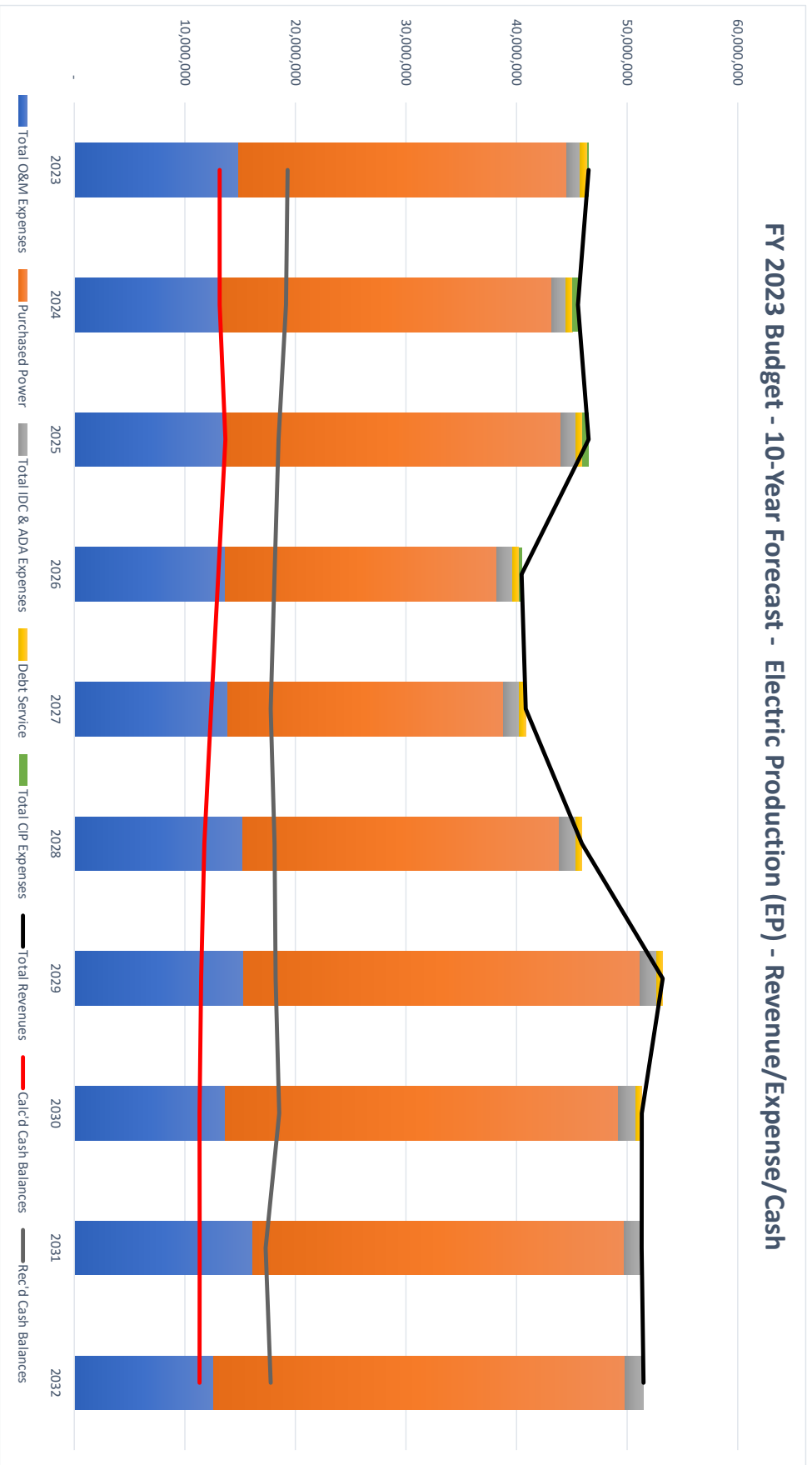
Project Scope: This project will replace two steel sewer pipes that are attached to the walls of North Mesa. This canyon drop sewer was constructed in the 1970's with construction methods available at the time. The pipeline is impossible to maintain and in the event of a failure a significant release of sewage to the environment would occur. In preparation for an expected 400 new homes that will be built on North Mesa, the existing sewer drop will be replaced with a new polyethylene sewer line installed by the horizontal directional drilling (HDD). HDD is a trenchless technology which has minimal environmental impacts and has been used successfully by DPU to build pipelines from the mesa tops to canyon bottoms. The project will potentially be funded by County economic developments funds.

Budget: \$1,250,000

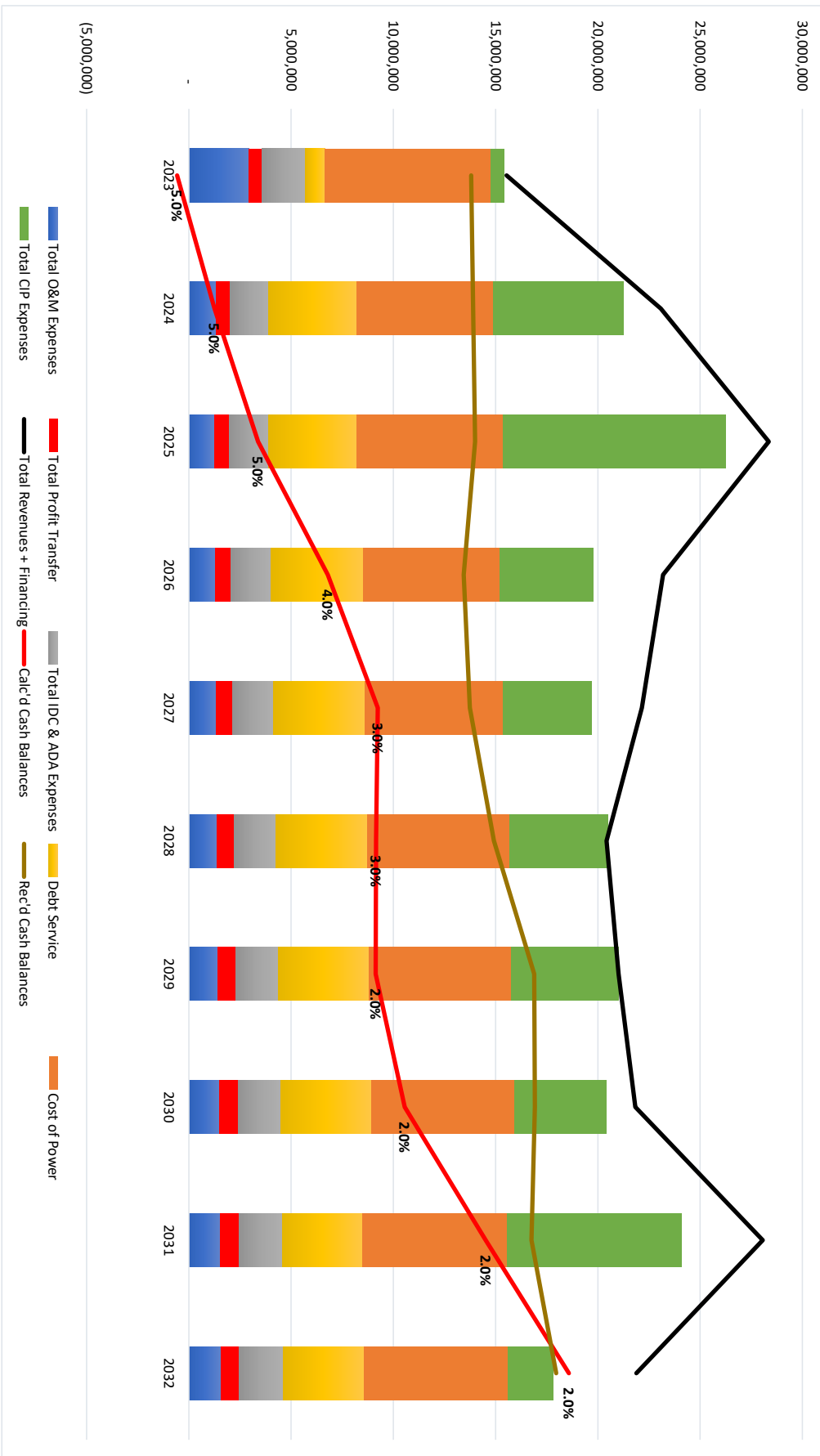
Schedule: Summer 2024



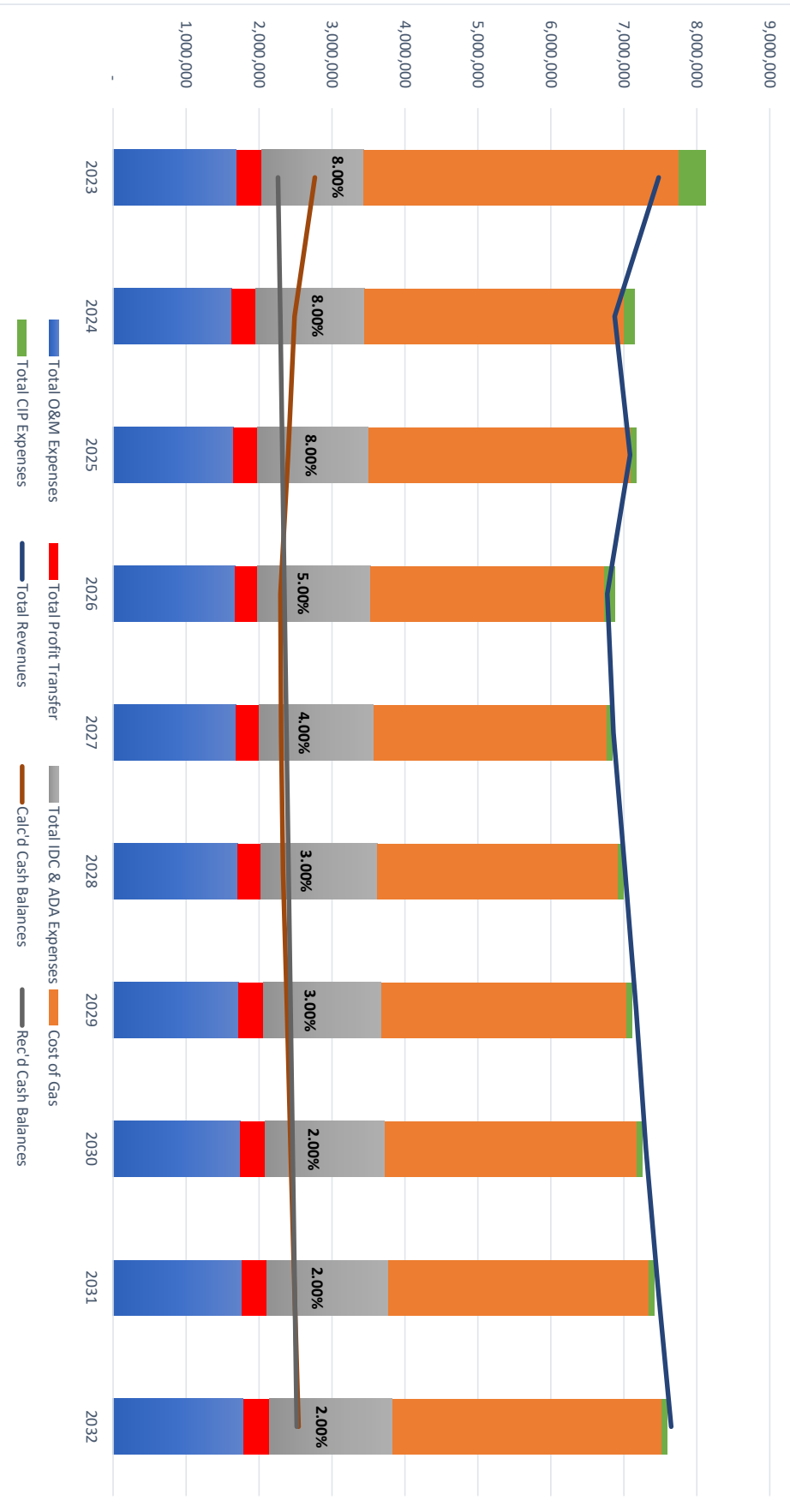
FY 2023 Budget - 10-Year Forecast - Electric Production (EP) - Revenue/Expense/Cash



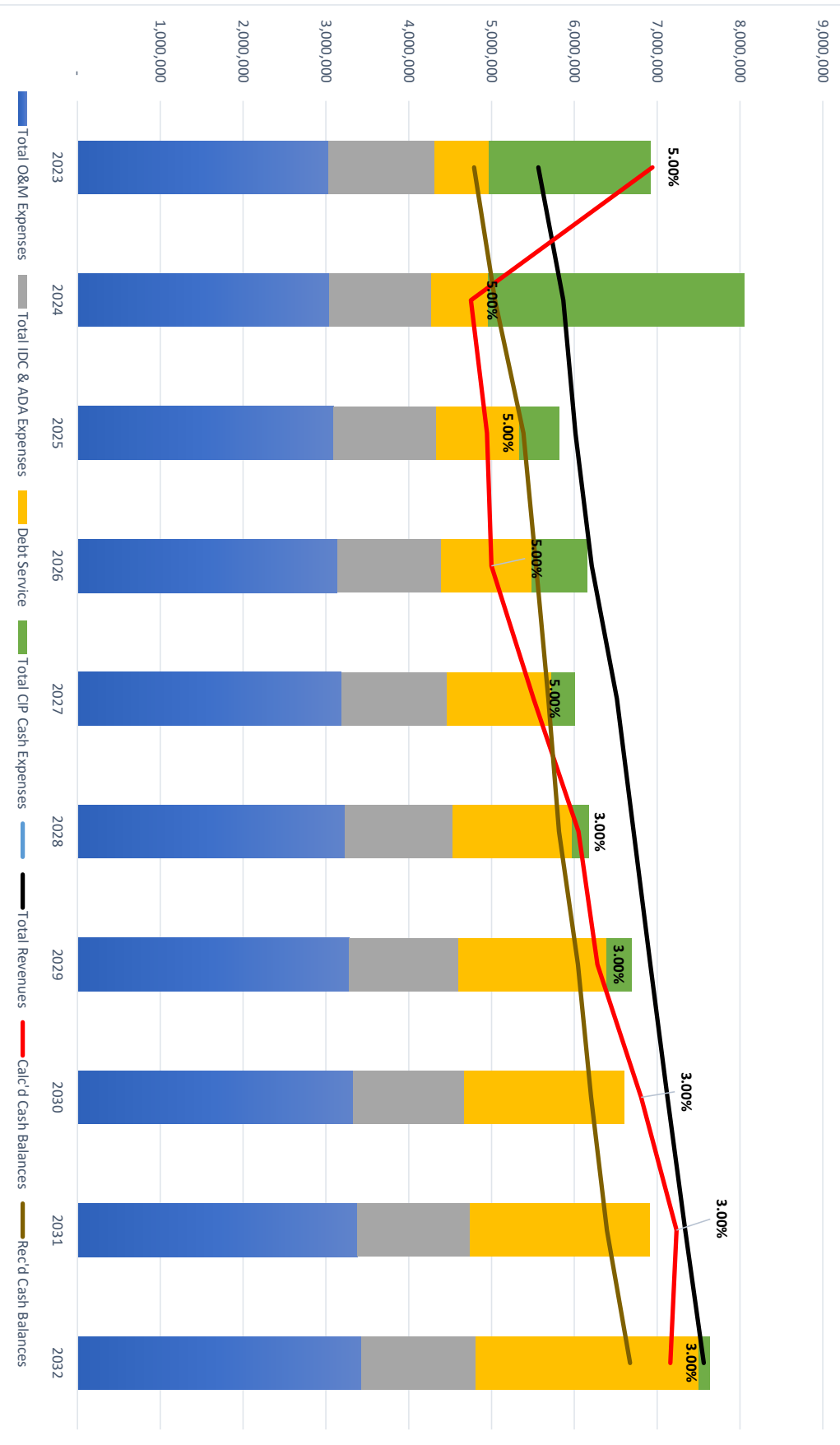
FY 2023 Budget - 10-Year Forecast - Electric Distribution (ED) - Revenue/Expense/Cash



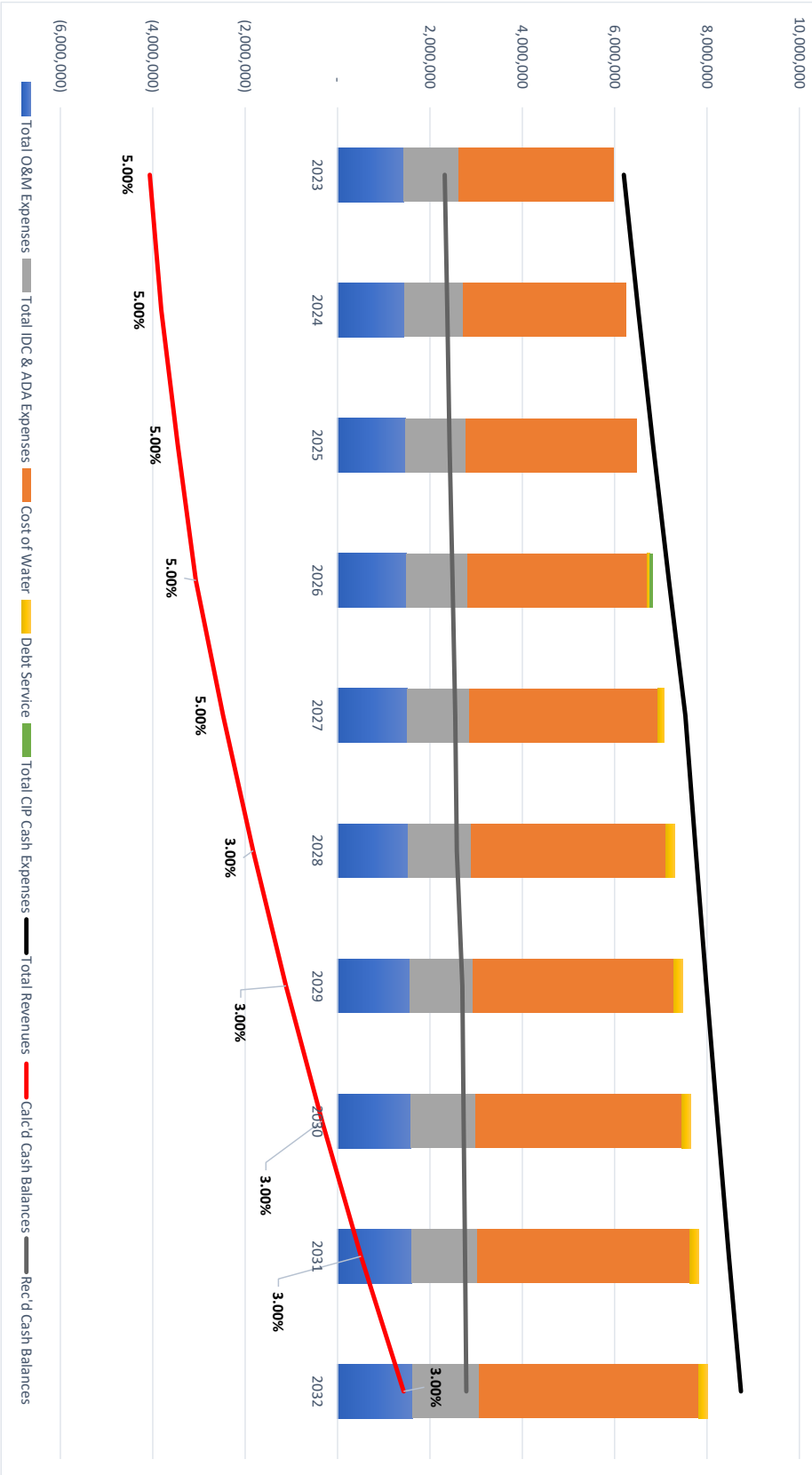
FY 2023 Budget - 10-Year Forecast - Gas Distribution (GA) - Revenue/Expense/Cash



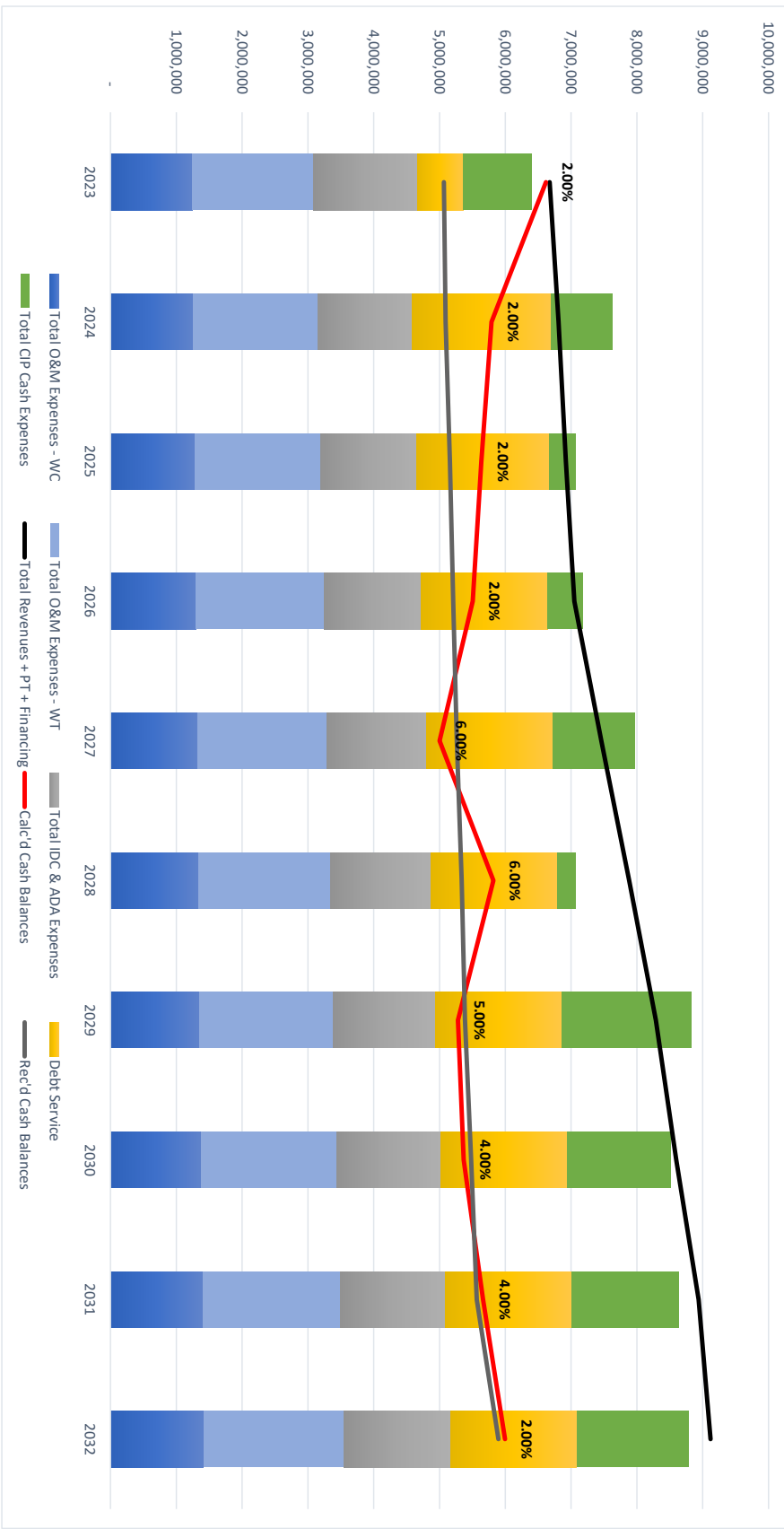
FY 2023 Budget - 10-Year Forecast - Water Production (WP) - Revenue/Expense/Cash



FY 2023 Budget - 10-Year Forecast - Water Distribution (DW) - Revenue/Expense/Cash



FY 2023 Budget - 10-Year Forecast - Wastewater (WW) - Revenue/Expense/Cash



Department of Public Utilities

5-Year Profit Transfer Budget Options Cash Analysis

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

FY2023 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
	1	DPU	Electric Distribution	\$ 75,000	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
	2	DPU	Gas Distribution	\$ 115,376	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
	3	DPU	Water Distribution	\$ 330,816	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
	4	DPU	Water Production	\$ 322,980	Arkansas (Public Works Road Project)	PW Road Project to deep patch and apply thick overlays. Budget will be used to repair and replace infrastructure located under the streets.	One Time	Profit Transfer
	5	DPU	Wastewater	\$ 269,000	Arkansas Area Backyard Sewer Mains & Services R&R	The sewer mains along Arkansas Street are located in resident's backyards. The sewers are vitrified clay pipe that were installed in the 1950's. Due to the location the lines, they are regularly	One Time	Profit Transfer

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 5-Year Profit Transfer Budget Option Cash Analysis

	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
Utilities Profit Transfer Reserves					
Electric Distribution	594,979	654,033	704,366	752,631	782,962
Gas	504,487	345,845	318,076	328,112	313,556
Total Profit Transfer	1,099,466	999,879	1,022,442	1,080,743	1,096,518
Total Budget Options	1,113,172	1,280,404	1,099,500	1,275,000	4,057,000
DPU Cash	13,706	280,525	77,058	194,257	2,960,482

Utility Budget Option Expenditures					
Electric Production Projects					
Electric Distribution Projects	75,000	225,000		1,275,000	1,275,000
Gas Projects	115,376	111,509			
Water Distribution Projects	330,816	943,895	831,000		2,542,000
Water Production Projects	322,980				
Wastewater Projects	269,000		268,500		240,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2023-2032
 5-Year Profit Transfer Budget Option Cash Analysis

FY23 (1 July 2022 - 30 June 2023)	Budget
ELECTRIC DISTRIBUTION	75,000
Arkansas (Public Works Road Project)	75,000
WATER DISTRIBUTION	330,816
Rose Street (Public Works Road Project)	330,816
GAS DISTRIBUTION	115,376
Rose Street (Public Works Road Project)	115,376
WATER PRODUCTION	322,980
Rose Street (Public Works Road Project)	322,980
SEWER COLLECTION	269,000
Arkansas Area Backyard Sewer Mains & Services R&R	269,000
TOTAL	1,113,172

FY24 (1 July 2023 - 30 June 2024)	Budget
ELECTRIC DISTRIBUTION	225,000
Rim/Quartz/Pine/6th St (Public Works Road Project)	225,000
WATER DISTRIBUTION	943,895
Central Avenue (Public Works Road Project)	351,252
Bathtub Row/Nectar/Peach (Public Works Road Project)	592,643
GAS DISTRIBUTION	111,509
Central Avenue (Public Works Road Project)	111,509
Total	1,280,404

Los Alamos County Department of Public Utilities
Fiscal Years 2023-2032
5-Year Profit Transfer Budget Option Cash Analysis

FY25 (1 July 2024 - 30 June 2025)	Budget
WATER DISTRIBUTION	831,000
Aspen School Area Pipeline Phase 2	831,000
SEWER COLLECTION	268,500
Aspen School Area Phase 2 Sewer Line R&R	268,500
TOTAL	1,099,500
FY26 (1 July 2025 - 30 June 2026)	Budget
ELECTRIC DISTRIBUTION	1,275,000
Navajo (Public Works Road Project)	375,000
Los Pueblos (Public Works Road Project)	900,000
TOTAL	1,275,000
FY27 (1 July 2026 - 30 June 2027)	Budget
ELECTRIC DISTRIBUTION	1,275,000
Los Pueblos (Public Works Road Project)	1,275,000
WATER DISTRIBUTION	2,542,000
Denver Steels Phase 3 (Public Works Road Project)	900,000
Orange Street & Nickel (Public Works Road Project)	1,642,000
SEWER COLLECTION	240,000
Denver Steels Phase 3 (Public Works Road Project)	90,000
Orange Street & Nickel (Public Works Road Project)	150,000
TOTAL	4,057,000

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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