

2023–2024

INCORPORATED COUNTY OF LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY 2024–Adopted

FY 2023–Adopted

LOS ALAMOS



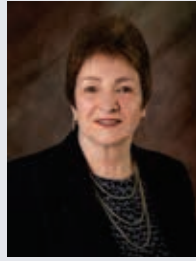
LOS ALAMOS

INCORPORATED COUNTY OF
LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY 2023 – ADOPTED
FY 2024 – ADOPTED

2023 LOS ALAMOS COUNTY COUNCIL



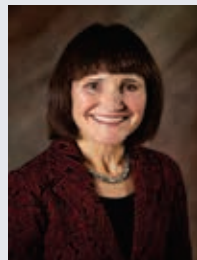
Denise Derkacs
Chair



Theresa Cull
Vice-Chair



Melanee Hand



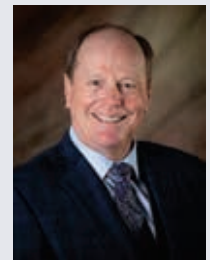
Suzie Havemann



Keith Lepsch



David Reagor



Randall Ryti

CONTACT YOUR COUNTY COUNCILORS



countycouncil@lacnm.us



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



Los Alamos County, New Mexico Biennial Budget

Adopted for fiscal year ending June 30, 2024

Adopted for fiscal year ending June 30, 2023

Steven Lynne
County Manager

Linda Matteson Anne Laurent
Deputy County Managers

Administrative Services Department—Finance Division Accounting & Budget

Helen Perraglio
Acting ASD Director/CFO

Melissa Dadzie
Deputy Chief Financial Officer

Erika D. Thomas
Budget & Performance Manager

Yvette Atencio
Senior Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Los Alamos County
New Mexico**

For the Biennium Beginning

July 01, 2022

Christopher P. Morrell
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, 2022.

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.

TABLE OF CONTENTS

INTRODUCTION

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

Introduction Table of Contents.....	1
Budget Message.....	2
Readers' Guide.....	9
General Budget Information.....	11
Budget Calendar.....	15
Budget Hearing Ad.....	16
County Organization Chart	17
General County Information	18

STRATEGIC PLANNING

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

Strategic Planning Table of Contents.....	21
Strategic Leadership Plan	23
Management Action Plans.....	33

BUDGET SUMMARY

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

Budget Summary Table of Contents.....	41
Combined Budget Statement.....	42
County-Wide Budget Revenue and Expenditure Statement.....	44
County-Wide Combined Budget by Expense Category	45
Summary of Significant Changes.....	46
Summary of Significant Changes – Staffing Changes.....	49
Summary of Significant Changes – Revenue and Expenditure Summary	50
Revenue and Expenditure Comparisons.....	52
Long Range Financial Projection.....	61
County Manager's Performance Dashboard.....	64

FUND STATEMENTS

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

Fund / Department Structure.....	67
General Fund Budget Summary.....	69
Special Revenue Funds Combining Fund Statement.....	72
Special Revenue - State Shared Revenues.....	74
Special Revenue – Lodger's Tax.....	75
Special Revenue – State Grants.....	76
Special Revenue – Health Care Assistance	77

TABLE OF CONTENTS

Special Revenue – Economic Development	78
Special Revenue – Other Special Revenue.....	79
Special Revenue – Emergency Declarations.....	80
Debt Service Fund	81
Capital Projects Funds Combining Fund Statement.....	82
Capital Improvement Projects Fund.....	84
Capital Projects Permanent Fund.....	86
Internal Service Funds Combining Fund Statement.....	87
Internal Service - Fleet.....	88
Internal Service – Risk Management.....	89
Other Enterprise Funds Combining Fund Statement.....	90
Enterprise – Environmental Services.....	91
Enterprise – Transit.....	92
Enterprise – Fire (LANL Contract).....	93
Enterprise – Airport.....	94
Enterprise - Joint Utilities.....	95

DEPARTMENT SUMMARIES and PERFORMANCE MEASURES

Once again, a brief table of contents is provided at the beginning of this section to cross reference department information back to fund summaries. This section details all department descriptions, missions, goals, and expenditures by programs and line items. FTE numbers for each department and division are also illustrated here. Performance measure programs and FY2024 output estimates are provided within each department section.

Department / Fund Structure.....	101
County Council.....	103
County Assessor.....	104
County Clerk.....	111
County Sheriff.....	119
Municipal Court.....	120
Probate Court.....	125
County Manager’s Office.....	128
County Attorney.....	139
Administrative Services.....	142
Community Development.....	156
Community Services.....	172
Fire.....	192
Police.....	198
Public Works.....	205
Utilities.....	237
Non Departmental	261

TABLE OF CONTENTS

CAPITAL IMPROVEMENTS

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

Fund Structure Used to Account for Capital Projects	264
Relationship between the CIP and the Operating Budgets	264
Assumptions Applied to Calculate the Operating Expense Impacts.....	265
Capital Improvements FY2022 Projected Budget.....	266
Major Facilities Maintenance Project Budget.....	267
Transportation Capital Improvement Plan.....	268
Parks Small Capital Projects	269
Information Technology Projects.....	270

OTHER INFORMATION

Financial Policies.....	272
Schedule of Full-Time Equivalent (FTE) Positions.....	285
Schedule of Appropriations for Salary Adjustments.....	301
Schedule of Interfund Transfers.....	302
Equipment Replacement Schedules.....	303
Schedule of Recurring Grants	304
Debt Summary.....	305
General Fund Revenue Detail.....	313
Statistics.....	315
Department of Public Utilities Budget Package	321
DPU Five-Year Profit Transfer Forecast	397
Glossary.....	416
Acronyms and Abbreviations	424
Index.....	427

INTRODUCTION – TABLE OF CONTENTS

INTRODUCTION

Budget Message.....	2
Readers' Guide.....	9
General Budget Information.....	11
Budget Calendar.....	15
Budget Hearing Ad.....	16
County-wide Organization Chart.....	17
General County Information.....	18

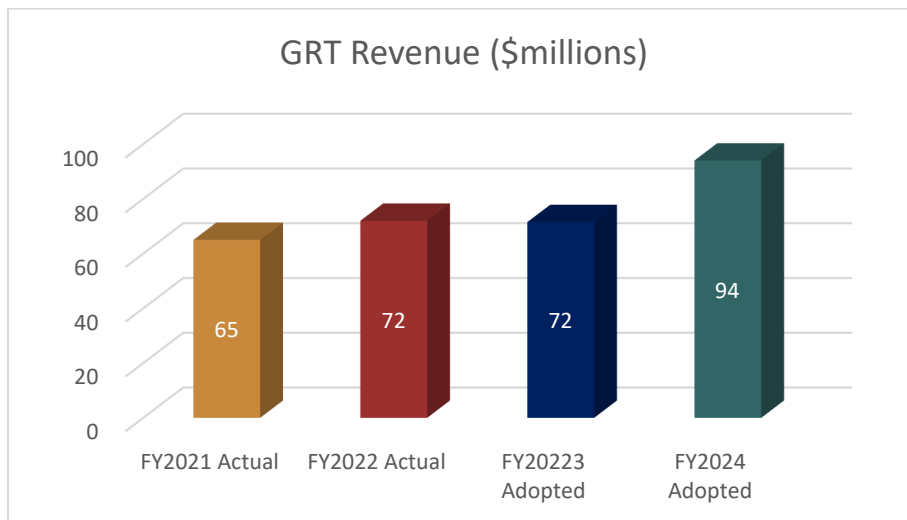
County Councilors and Citizens of Los Alamos –

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

This year's adopted FY2024 budget included a new Gross Receipts Tax (GRT) increment from our unrestricted municipal authority in the amount of a ½ (.5000%) percent. This was in anticipation of upcoming proposed capital projects, and to balance the increase to operating expenses over the next ten years with some projected decreased GRT that comes from our largest taxpayer, Triad, LLC in the operation of the Los Alamos National Laboratory (LANL). (Note - although this increment was included and the associated revenue was adopted as part of the 2024 budget, the Council has subsequently not acted on adding the additional ½ percent increment. Revenue projections and the long-range forecast will need to be updated for the current year accordingly.)

Another large area of budget growth this year relates to the projected financing of expenditures related to broadband and other capital improvement projects, which amounts to roughly \$63 Million.

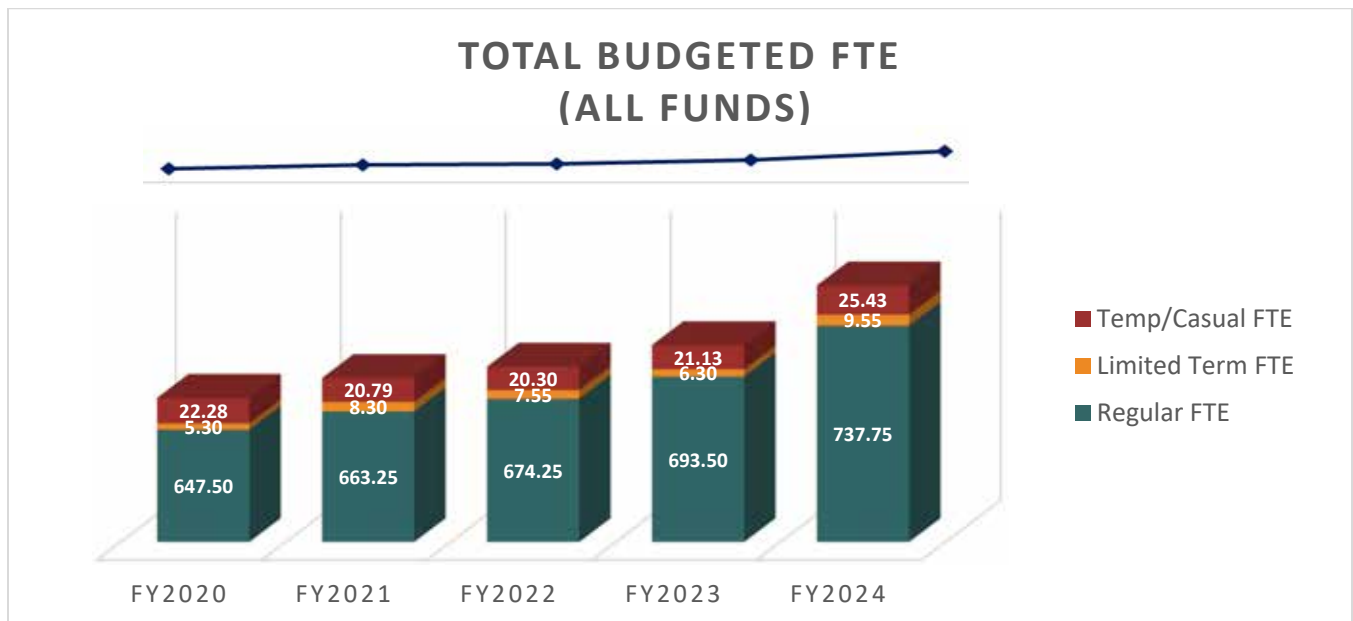
A driving force in developing our budget each year is the estimation of County revenues. Gross Receipts Tax account for 74.53% and Property Taxes account for 7.72% of the total General Fund budgeted revenues. The remaining General Fund revenues are comprised of user fees, interdepartmental charges, investment income, and grants. GRT is primarily from the community's largest employer, LANL. Below is a chart of total GRT Revenue across all funds.



The County began preparing the budget in December 2022. Our guidance for budget development began with the FY23 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 5% increase in medical premiums, and a non-labor expenditure target to remain

flat, meaning no increase from the prior year unless it related to contractual obligations or overhead costs. Part of the reasoning behind remaining flat was to account for the large mid-year budget increase across all funds related to compensation and changes to PERA pickup. These costs ranged from 16-20% over the prior year budgeted salaries and benefits costs per department.

Based on the current projected revenues and County financial policy guidance to maintain at least a 20% unassigned fund balance, Council was able to approve budget options in addition to the proposed budget which focuses on achieving the Council’s strategic goals and to continue providing excellent day-to-day services to the citizens of Los Alamos County.



The adopted budget includes 737.75 regular, 9.55 limited term and 25.43 temp/casual positions for a total of 772.73 budgeted FTE in all funds. During FY2023, Council approved the addition of an engineering associate in the Utilities Department. Council also increased a current .75 limited term FTE management analyst by .25, which is supported by ARPA funding for additional support in completing the community health strategic plan. The approved budget includes 38 new firefighter positions based upon projected LANL baseline needs. The combined net change of 47.55 FTEs increase from the Adopted FY23 budget are displayed in the adopted FY2024 budget.

FY2023 Highlights and Accomplishments

FY 2023 continued to be a challenging year for our community. The County continued to face challenges with post pandemic issues which include the way we deliver services, recruitment and retention, updating online work processing and contact-less ways of interacting, modifying work schedules for some employees to work remotely when possible. Inflation and supply change disruptions are also challenges the County is faced with. Through these challenges, the

county continued to provide services and adapt to these changes while keeping in mind the council strategic plans and priorities.

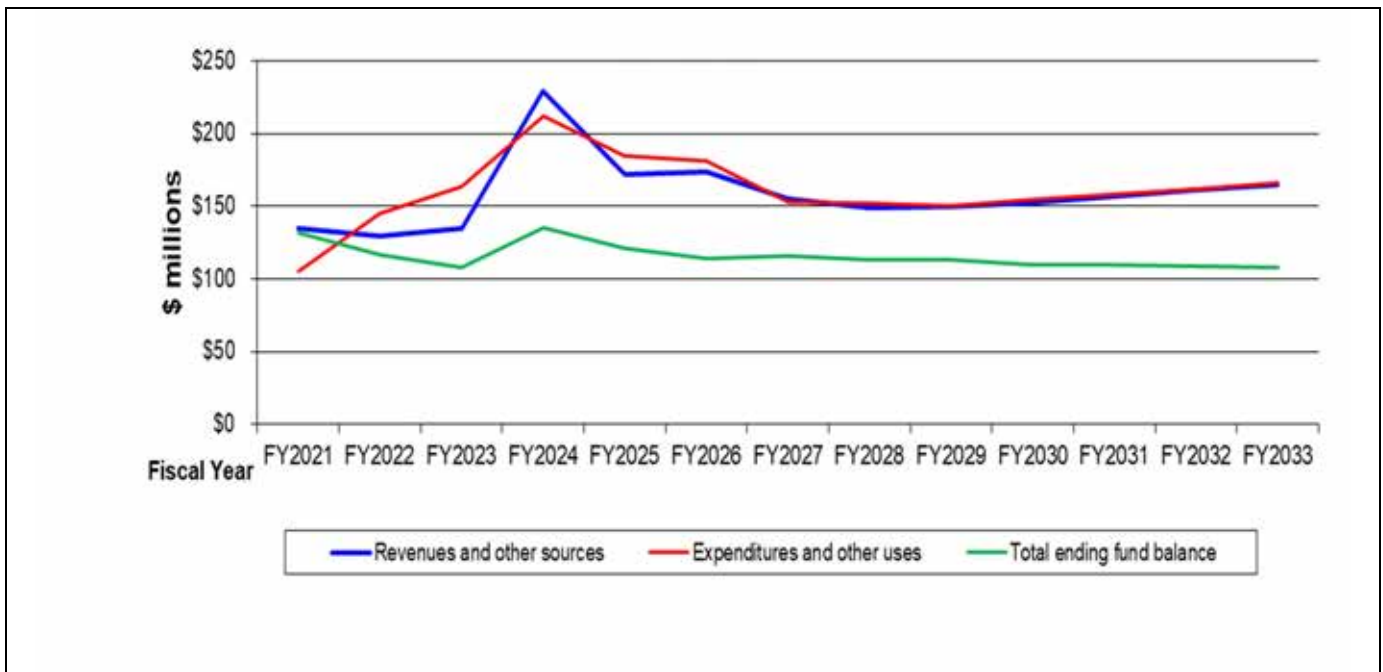
- In housing, the Mirador Subdivision in White Rock Phase 1 includes 161 units of market rate detached single family homes. Additional permits were issued in 2022. The site plan for Phase 2, a mixed-use development (57 apartments and 11,000 square feet of commercial use space) was approved.
- Canyon Walk Apartments: 70 multi-family units were constructed under the Low-Income Housing Tax Credit Program. The project was completed and 100% of the units were leased in FY 2023.
- The Bluffs Apartments: Construction is nearing completion for a senior housing rental development of 64 units under the Low-Income Housing Tax Credit Program with occupancy planned for calendar 2023.
- The Hill Apartments: Construction has started on 35th Street (at the old LASO site) east of the hospital for 149 market-rate apartments with completion expected in calendar 2023.
- 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 was completed and is nearing completion and planning for Phase II of the Golf Course improvements is underway.
- Integrated Master Plan conducted to assist in prioritizing projects and maintenance needs.
- Americans with Disabilities Act (ADA) audit was performed to address accessibility and inclusivity options for facility users.
- A variety of infrastructure projects occurred. Most noticeably the San Juan Generating Station (coal-fired plant) was shut down in September 2022. The County has partially replaced this power with wind and solar generation through a power purchase agreement (firmed with market power). Reconstruction of Canyon Road with utility improvements was completed in November 2022, reconstruction of Sherwood Blvd drainage and road improvements (Grand Canyon Drive to Aztec Avenue), and the reconstruction of Cumbres del Norte (North Mesa) Road and Utility Improvements project were completed.
- Successful implementation of mid-year compensation adjustments in an effort to prioritize recruitment and retention efforts of the County's talented personnel. These resulted in four Collective Bargaining Agreement amendments, increased base pay by 10% for non-union employees, doubled stability pay for all employees that are eligible to receive it, and adopted resolutions to implement a 5% additional pickup of employees' Public Employees Retirement Association (PERA) contributions.
- 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 (31 consecutive years) for the Annual Comprehensive Financial Report (ACFR), the Distinguished Budget Presentation Award (30 consecutive years) and the Outstanding Achievement in Popular Annual Financial Reporting (6 consecutive years) for the County's PAFR which we began publishing in FY2016. This garnered the County GFOA's Triple Crown Honor.

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

- Inclusion of a new ½ cent GRT increment, of which would increase the last six months of fiscal year 2024 revenues to be effective January 1, 2024.
- FY2024 and forward, the long-range financial outlook includes a \$1.6 Million per year transfer from the General Fund to the Economic Development Fund for the housing loan programs and assistance to schools.
- FY2024 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.
- FY2024 includes a 5% increase to salaries and a 5% increase in medical premiums.
- FY2025 and later includes a 3% inflation factor for revenue and expenditures.

Governmental Activities Summary (in \$ millions)

Governmental Activities Summary (in \$ millions)													
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Total beginning fund balance	102	132	137	118	134	121	114	116	113	112	111	110	109
Revenues and other sources	135	130	135	229	172	174	155	149	150	153	157	161	165
Expenditures and other uses	105	145	164	212	185	181	153	152	150	155	158	162	166
Total ending fund balance	132	117	108	135	121	114	116	113	113	110	110	109	108



FY2024 Budget at a Glance & Major Change in Fund Revenues and Expenditures

The overall County adopted FY2024 expenditures are \$376.7 million as compared to FY2023 adopted expenditures of \$280.4 million. Overall County revenues are \$391.3 million as compared to FY2023 adopted revenues of \$261.8 million.

General Fund

In FY2024, General Fund revenues are projected to be \$114 million, or 25.9%, higher than in the FY2023 Adopted Budget for a total of \$89 million. Projected GRT, Property Tax and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$88.7 million, expenditures are \$14.8 million, or 20%, higher than the FY2023 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 FY2024, Special Revenue Funds projected to be \$14 million which is \$4 million more compared to FY2023 Adopted Budget.

The State Grants Fund adopted expenditures of \$3.4 million which is \$2.3 million higher than the FY2023 adopted budget. This large increase is primarily related to a \$2 million dollar state approved carryover in the State Fire Marshall fund which is intended to for support of Fire Department capital projects.

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 FY2024 are budgeted at \$19 thousand above the 2023 Adopted budget. The transfer from the General Fund at \$650,000 which is the same as the 2023 Adopted budget to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$154,429 and budgeted expenditures of \$4.5 million which includes a placeholder of \$2 million for the Jemez Mountain Water Line and a placeholder of \$1.2 million for the LAPS and UNMLA grants. The \$400,000 budgeted in FY2024 for the Housing Rehabilitation and Down Payment Assistance programs continue to be funded by a transfer from the General Fund. This net decrease in fund balance/working capital is due primarily to the Economic development Fund having no recurring stream of revenue.

Capital Improvement Projects (CIP) Fund

For FY2024 expenditures in the CIP Fund total \$74.6 million which is \$40.9 million higher than FY2023 due to the specific projects scheduled for FY2024 vs. FY2023 per the detailed CIP project schedules which include Broadband and ongoing maintenance and replacement needs.

The CIP adopted budget focuses on long range projects that may require financing through the issuance of GRT Revenue or other debt in order to complete in FY2024 and forward.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2024 are adopted at \$109.4 million which is \$24.9 million (29.5%) above the FY2023 adopted budget. Expenditures are 115.4\$ million which is \$27.7 million (31.6%) higher than the prior year.

The FY2024 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, 8% increase in gas distribution rates, 5% increase across the board in wholesale potable water, water distribution, planned water rates, and non-potable water. In FY2024 there is a planned 8% increase in electric distribution rates.

Other Enterprise Funds

FY2024 revenues totaling \$63.3 million in these business-type activities funds are projected to be \$9.9 million, or 18.6%, higher than FY2023. Total expenses of \$62.5 million for the FY2024 adopted budget are \$8.9 million or 16.9% higher than FY2023.

The Environmental Services Fund expenses are \$9.9 million in the adopted FY2024 budget which is \$4.7 million over the FY2023 adopted budget. The adopted FY2024 revenues of \$9.7 million are \$4.7 million higher than in FY2023. The increase is primarily due to the issuance of debt for the Municipal Food Composting infrastructure project.

The Transit Fund expenditures are \$6.9 million or \$0.67 million above the FY2023 budget due primarily to the timing of bus replacement and related grants. Revenues of \$4.9 million are \$0.20 million above the adopted FY2023 budget due primarily to the timing of capital grant funding. General fund transfer in of \$1.2 million supports grant matching requirements and support of the transit program.

The Fire Fund adopted budget expenditures are \$44 million and the adopted revenue budget is \$48 million for FY2024. The \$15.4 million (53.3%) 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 Airport Fund adopted revenue is \$94,598 and expenditures are \$777,326. The adopted budgeted revenues and expenditures were reduced by \$11.2 million for a large grant funded project which was projected for 2023 but was not funded.

Internal Service Funds

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

Total FY2024 adopted expenditures in the Fleet Fund are \$6.7 million or 19.4% higher than in FY2023. FY2024 adopted revenues are \$1.2 million higher than the FY2023 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 FY2024 revenues and expenditures are \$12.8 million and \$12.2 million, respectively. The revenues increased by \$0.5 million or 4.3% from the 2023 adopted budget while expenditures increased \$0.5 million or 4.6%. The increase in revenues is from an increase in intradepartmental charges which correlate to the increases in premiums and claims.

Conclusion

The FY 2024 adopted Budget includes some significant changes. Work over the past two years has culminated in new policies, such as the community broadband initiative, that are reflected here. New assessments, such as the CSD Integrated Masterplan, have provided important new data that is now being integrated into the County's capital and maintenance plans. Despite currently higher GRT revenues, the budget includes a proposed new GRT increment. All these items, and the budget in general, are focused on the long-term success of the County. The overarching goal is to have the County's long-term financial plans and strategies support and enable achievement of the County's overall strategic goals.

I am pleased to present the FY2024 Adopted Budget and look forward to the Council's and community's consideration of it. Los Alamos County strives to provide excellent service to our citizens. Our progress would not be possible without the dedication, commitment to excellent customer service, and professionalism of County employees. They are the backbone that makes this an organization of excellence. Thank you, Los Alamos County employees, for your loyalty and service!

I also want to thank our County Council for their commitment, leadership, and guidance, especially over the past year with recruitment and retention challenges. As a team, our collective efforts will move the County forward in a positive direction.

Respectfully submitted,



Steven Lynne
County Manager

READER’S GUIDE

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

Budget Sections

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

Introduction

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

Strategic Planning

In January 2023, the Los Alamos County Council, County staff, and community members reviewed and updated the 2022 strategic plan and identified seven strategic priorities and four cross-cutting goals; these were subsequently adopted on February 7, 2023. These priorities and goals address challenging issues important to the community that Council agrees to make progress on in the coming year; they will support and help enable multiple other initiatives currently underway. This does not mean that the County will only work on and invest in these priorities, they are a tool to help assure that in the context of all the ongoing County efforts, a focus on a few high-level, important, but challenging issues is maintained.

Budget Summary & Outlook

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

Fund Statements

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

(1)	(2)	(3)	(4)	(5)	(6)
FY2021	FY2022	FY2023	FY2023	FY2023	FY2024
Actual	Actual	Adopted	Revised	Projected	Adopted
		Budget	Budget	Actual	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, 2021.
- (2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2022.
- (3) The next column presents the FY2023 Adopted Budget.
- (4) The next column presents the FY2023 Revised Budget.

READER'S GUIDE

- (5) The next column presents the FY2023 Projected Actual.
- (6) This column presents the second year of the Biennial Budget - FY2024 Adopted 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)
FY2021	FY2022	FY2023	FY2024
Actual	Actual	Adopted	Adopted
		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, 2021.
- (2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2022.
- (3) The next column presents the FY2023 Adopted Budget.
- (4) The next presents the second year of the Biennial Budget - FY2024 Adopted Budget.

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

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

Capital Improvements Program (CIP)

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

GENERAL BUDGET INFORMATION

The Budget

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

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

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

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

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

The Budget Process

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

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

GENERAL BUDGET INFORMATION

<p>Responsibilities County Manager</p>	<p>Budget Activities</p> <p>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>Establishes 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).

GENERAL BUDGET INFORMATION

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

Proprietary Funds

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

Non-Budgetary Funds

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

Measurement Focus and Bases of Accounting and Budgeting

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

Measurement Focus

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

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

Bases of Accounting and Budgeting

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

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

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

GENERAL BUDGET INFORMATION

Fiscal Year 2024 Budget and Performance Measure Planning Calendar		
	Starting Date	Completion Date
Preliminary Budget Guidance to departments	Thursday, December 15, 2022	Thursday, December 15, 2022
Finance prepares and distributes FY2021 midyear revenue and expenditure reports	Tuesday, January 10, 2023	Tuesday, January 10, 2023
Departments receive preliminary position control reports from Finance staff	Friday, January 13, 2023	Wednesday, February 8, 2023
Council Strategic Planning Session	Wednesday, January 11, 2023	Tuesday, February 7, 2023
Finance and Departments meet to review position control and initial FY2022 proposed budget and budget options	Thursday, January 12, 2023	Friday, February 24, 2023
County Manager's Office, Finance and Departments meet to review FY2022 proposed budget and budget options	Friday, February 10, 2023	Monday, March 6, 2023
County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide.	Friday, March 17, 2023	Friday, March 17, 2023
Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Monday, March 13, 2023	Thursday, March 23, 2023
Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Thursday, March 30, 2023	Thursday, March 30, 2023
Budget Book published. Available on County website, libraries and at Customer Care Center in Municipal Building	Friday, March 31, 2023	Friday, March 31, 2023
Proposed Budget submitted to County Council	Friday, March 31, 2023	Friday, March 31, 2023
Budget hearing	Monday, April 17, 2023	Monday, April 17, 2023
Budget hearing	Tuesday, April 18, 2023	Tuesday, April 18, 2023
Budget hearing	Monday, April 24, 2023	Monday, April 24, 2023
Budget hearing	Monday, April 24, 2023	Tuesday, April 25, 2023
Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Monday, July 31, 2023	Monday, July 31, 2023
Notification of New Mexico DFA (Department of Finance and Administration acceptance of adopted budget	Thursday, September 7, 2023	Thursday, September 7, 2023
Final Adopted Budget as approved by DFA is accepted by Council during Council Meeting. Adopted budget available to public.	Tuesday, September 26, 2023	Tuesday, September 26, 2023
Final Budget document complete. Adopted budget available to public. Sent to GFOA (Government Finance Officers Association).	Friday, September 29, 2023	Friday, September 29, 2023
HIGHLIGHTED ITEMS INVOLVE COUNCIL ACTION		CHARTER DEADLINE FOR PUBLISHING BUDGET

GENERAL BUDGET INFORMATION

Participate in the FY2024

LOS ALAMOS COUNTY BUDGET HEARINGS

MON. AND TUES., APRIL 17-18 | MON. AND TUES., APRIL 24-25*

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 FY2024 Budget

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


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 in the agenda 72 hours prior to the meetings for public viewing and participation.

MAKING YOUR VOICE HEARD:
YOUR INPUT IS ENCOURAGED!

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

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

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 31 st, or electronically on the County's website under the Administrative Services Department site: [HTTPS://LACNM.COM/BUDGET](https://lacnm.com/budget)



FTE Changes

FY2024 Proposed: 768.48
FY2023 Adopted: 720.93
Net Increase: 47.55

FY2024 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	
FY24 PROPOSED	Total Beginning Fund Balance/ Working Capital FY2024	56,964,361	13,169,668	315,456	47,162,597	7,130,873	7,628,879	16,108,087	148,479,922
	Revenues & Other Sources	114,841,574	6,069,187	1,020	77,749,380	109,435,943	63,333,163	19,955,372	391,385,639
	Transfers from Other Funds	4,846,934	2,291,700	5,250,159	17,597,425	2,000,000	1,857,326	0	33,843,544
	Expenditures	85,586,092	14,782,499	5,250,159	74,553,922	115,403,209	62,106,407	18,974,129	376,656,417
	Transfers to Other Funds	25,405,607	2,000,000	0	1,591,003	1,583,934	3,263,000	0	33,843,544
	Total Fund Balance/ Working Capital/Ending FY2024	65,661,170	4,748,056	316,476	66,364,477	1,579,673	7,449,961	17,089,330	163,209,143

CITIZENS OF LOS ALAMOS COUNTY

COUNTY COUNCIL

COUNTY ASSESSOR



George Chandler
Term Ends:
12.31.26

COUNTY CLERK



Naomi Maestas
Term Ends:
12.31.24

COUNTY SHERIFF



Jason Wardlow
Term Ends:
12.31.26

MUNICIPAL JUDGE



Elizabeth Allen
Term Ends:
12.31.26

PROBATE JUDGE



Michael Redondo
Term Ends:
12.31.26

Denise Derkacs
Chair
Term Ends: 12.31.24



Theresa Cull
Vice-Chair
Term Ends: 12.31.26



Melanee Hand
Councilor
Term Ends:
12.31.26



Suzie Havemann
Councilor
Term Ends:
12.31.26



Keith Lepsch
Councilor
Term Ends:
12.31.24



David Reagor
Councilor
Term Ends:
12.31.24



Randall Ryti
Councilor
Term Ends:
12.31.26

APPOINTED POSITIONS

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
Chief Financial Officer



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—Community Profile



FUNDAMENTAL SERVICES

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

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



MAINTENANCE SERVICES

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

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

QUALITY OF LIFE SERVICES

Services that enhance the desirability or the environment of the community.

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



LOS ALAMOS FACT:

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

General County Information—Community Profile

GEOGRAPHY

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

ANCIENT HISTORY

Roughly 1.4 million years ago, a volcanic explosion created the Valle Grande, one of the world’s largest calderas (collapsed volcanic peaks), and the area’s dramatic cliffs and canyons. Anasazi Indians who farmed the fertile valleys of this area from 1100 to 1550 A. D. carved their dwellings out of these volcanic cliffs and etched symbols into the canyon walls. Ruins of their villages, trails worn deep into the volcanic tuff, petroglyphs and shards of pottery are all that is left of the civilization from which modern Pueblo Indians are descended. Legendary cities of gold and rumors of fabulous riches brought Spanish Conquistadors to northern New Mexico, beginning with Coronado’s expedition in 1540. In 1598, Don Juan de Oñate founded the first European settlement a few miles north of Española. By 1610 the Spaniards claimed the wild and beautiful countryside, establishing their capital at Santa Fe, 35 miles away.

RECENT HISTORY

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

TODAY

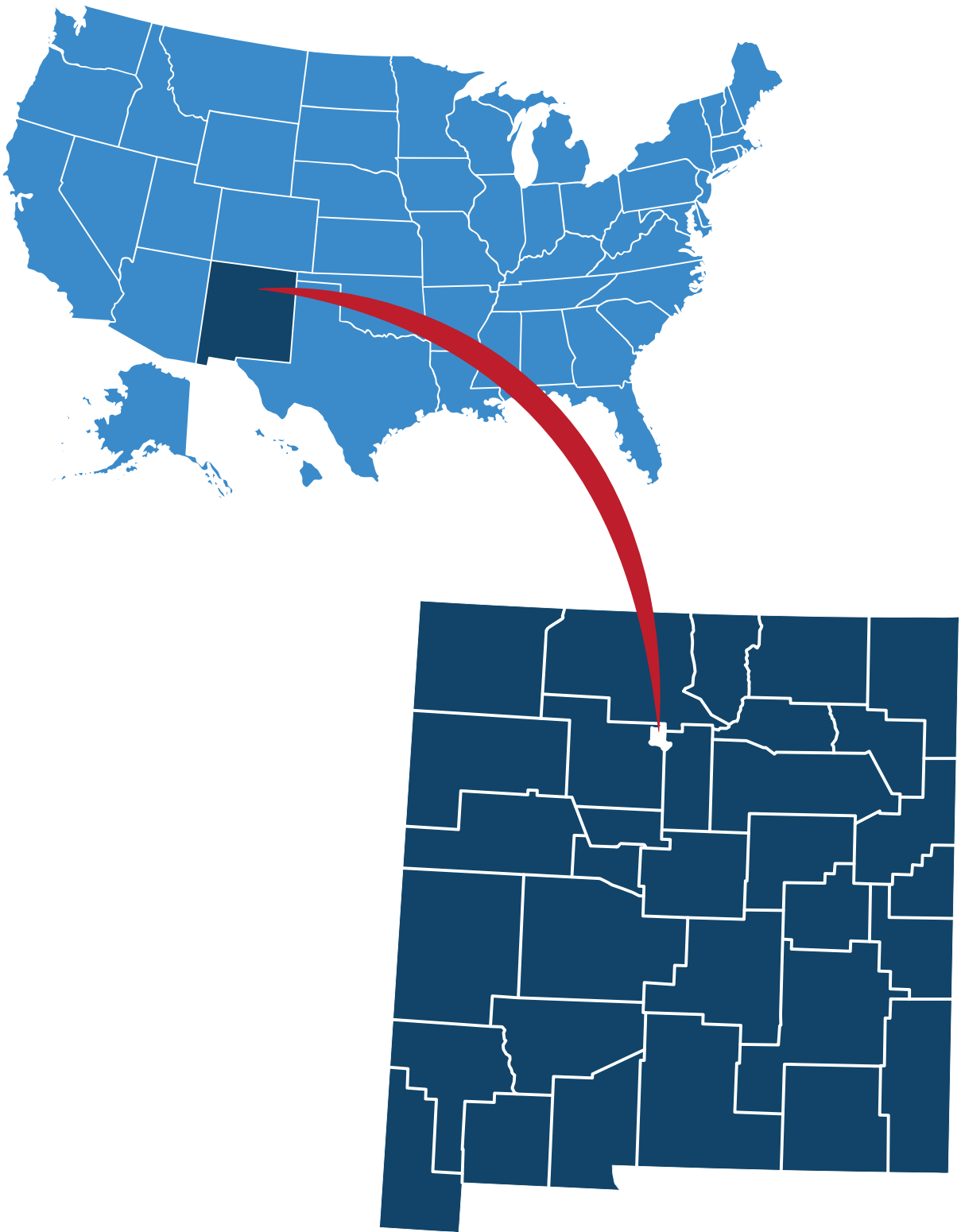
Los Alamos is a relatively small county with a population of 19,369 (Department of Workforce Solutions Economic Research and Analysis report). Los Alamos County has enjoyed the lowest unemployment rate and the highest income per capita in New Mexico for a number of years. In Nov 2019, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 9% which is one of the lowest in the state. According to U.S. Department of Commerce, Bureau of Economic Analysis, the per capita income for Los Alamos County was \$70,600 in 2019 compared to \$43,326 for the state and \$60,293 for the national average. The 2010 census (U. S. Bureau of the Census) indicates that 79% of Los Alamos households have incomes of \$50,000 or more per year compared to 45.4% of the households in all of New

Mexico. Further, 30.4% of the County’s population is 55 years of age or older compared to 13.8% ten years ago. The Los Alamos National Laboratory, one of the state’s largest employers and an internationally recognized research center, directly employs nearly 12,378 men and women to conduct research in many fields including lasers, nuclear energy, superconductivity, and medicine. Another 782 are employed by Lab subcontractors.



General County Information—Community Profile

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



STRATEGIC PLANNING – TABLE OF CONTENTS

STRATEGIC PLANNING

Strategic Leadership Plan 23

Management Action Plans 33

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

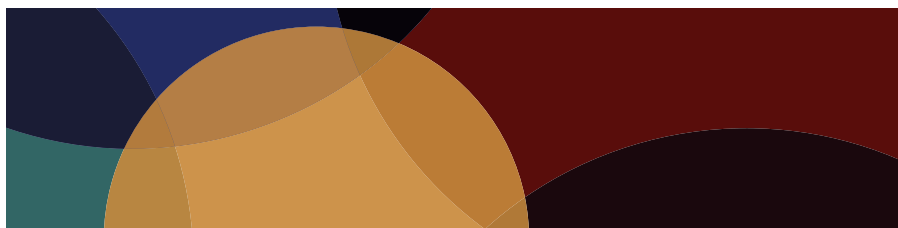
2023 STRATEGIC LEADERSHIP PLAN

LOS ALAMOS

VISION

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





On January 10, 2023, the Los Alamos County Council, County staff, and community members reviewed and reorganized and updated the 2022 strategic goals and priority areas; these five goals and 22 priorities were subsequently adopted on February 7, 2023. The goals and priorities address issues that are important to the community and the governance of essential functions; and they are tools to help assure that a focus on important and challenging issues is maintained. This does not mean that the County will only work on and invest in the identified priorities.

Concrete actions for addressing each of the priorities will be identified to help assure that, in the context of all ongoing County efforts, there is a connection between making and communicating progress and identifying challenges throughout the year. Many of the actions will come from existing plans listed at the end of this document, which can be found on the County's website using the search function. An electronic dashboard is currently under development in parallel with the County's new website implementation. The purpose of the dashboard is to capture the scope of what the County does and to enable measurements to be assigned and tracked.

The December 2022 National Community Survey results showed continued high ratings on employment, safety, fire and emergency services, open spaces, air quality, cleanliness, recycling, and yard waste pick-up. The survey results showed lower ratings on the impacts of the economy, cost of living, shopping opportunities and business or service establishments, gas and electric supply, high-speed internet access, and confidence in County government. In response to the survey results, Council further refined priorities to focus extra efforts on low-scoring areas in 2023.



STRATEGIC GOALS AND PRIORITIES

Quality Governance

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

Communication and Engagement

Inform, educate, and engage community members on County projects, policies, and goals to promote a culture of open communication and collaboration and foster exceptional customer service.

Intergovernmental and Regional Relations

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

Fiscal Stewardship

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



STRATEGIC GOALS AND PRIORITIES

Operational Excellence

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

Effective, Efficient, and Reliable Services

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

Infrastructure Asset Management

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

Employee Recruitment and Retention

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



STRATEGIC GOALS AND PRIORITIES

Economic Vitality

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

Housing

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

Local Business

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

Downtown Revitalization

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

Tourism and Special Events

Continue sponsoring special events and promoting tourism, by enhancing amenities and utilizing facilities, to support the local business economy.

Community Broadband

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



STRATEGIC GOALS AND PRIORITIES

Quality of Life

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

Health, Wellbeing, and Social Services

Improve access to behavioral, mental, and physical health and social services and amenities to address identified issues and to sustain Los Alamos County's rating as the healthiest county in New Mexico.

Diversity, Equity, and Inclusivity

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

Mobility

Improve and expand access to alternative modes of travel including public transit, cycling, and walking amenities and services.

Educational, Historical, and Cultural Amenities

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

Open Space, Parks, and Recreation

Protect existing open space and maintain and improve parks and recreation facilities and amenities as defined by adopted plans and approved projects.

Public Safety

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



STRATEGIC GOALS AND PRIORITIES

Environmental Stewardship

Environmental stewardship is the responsible use and protection of the natural environment through active participation in conservation efforts and sustainable practices that enable interaction in productive harmony with the natural environment.

Natural Resource Protection

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

Greenhouse Gas Reduction

Establish targets for and promote the reduction of greenhouse gas emissions, integrate sustainability and resiliency practices into County operations, and encourage energy-reduction enhancements for new and remodel building projects in the community.

Carbon-Neutral Energy Supply

Achieve carbon neutrality in electrical supply by 2040 through diversified carbon-free electric sourcing and promote energy efficiency and reductions in natural gas usage.

Water Conservation

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

Waste Management

Manage waste responsibly by diverting waste from landfills through recycling, re-use, composting and waste reduction programs, and zero-waste education campaigns to promote a circular economy.



Administrative Services

- 2023–2024 Biennial Budget (FY2023, Adopted–FY2024, Projected)
- 2023–2024 Citizen’s Guide (FY2023, Adopted–FY2024, Projected)
- 2022 Annual Comprehensive Financial Report (ACFR)
- 2022 Popular Annual Financial Report (PAFR)

Community Development

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

Community Services

- 2023 Integrated Master Plan (not yet final)
- 2022 ADA Audit Report
- 2020–2023 Los Alamos County Library System Strategic Plan
- 2020 Health Services Gap Analysis Final Report
- 2015 Trail Network Signage Plan
- 2015 Open Space Management Plan
- 2013 Los Alamos County Community Trail Plan
- 2012 Trail Management Planning Documents



County Manager

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

Fire

- 2019-2024 Los Alamos Fire Department Strategic Plan

Police

- 2018 Emergency Operations Plan
- 2016 Local Hazard Mitigation Plan

Public Utilities

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

Public Works

- 2023 Transit Study (not yet final)
- 2023 Facility Condition Reports
- 2022 Food Waste Composting Feasibility Study
- 2022 Los Alamos Resiliency, Energy and Sustainability Task Force Final Report
- 2021 Pavement Management Analysis and Parking Lot Analysis Reports
- 2017 Bicycle Transportation Plan
- 2013 Airport Master Plan
- 2011 Canyon Rim Trail Master Plan
- 1998 Pedestrian Transportation Plan

STRATEGIC PLANNING

Management Action Plans

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No. Objectives		Lead	Status
1. Quality Governance					
<i>Quality governance is participatory, consensus-oriented, transparent, accountable, effective, efficient, and responsive to the present and future needs of stakeholders.</i>	1.1 Communication and Engagement				
	<i>Inform, educate, and engage community members on County projects, policies, and goals to promote a culture of open communication and collaboration and foster exceptional customer service.</i>	1.1a	increase County presence on social media platforms	CMO	Ongoing
		1.1b	launch new customer app - Los Alamos Now	ASD/DPU	Complete
		1.1c	implement strategies identified in 2022 Communication Plan	CMO	Ongoing
		1.1d	launch new website in CY2023	CMO	In Progress
		1.1e	include additional outreach strategies and options within project Public Involvement and Information Plans (PIIPs)	CMO	Ongoing
		1.1f	hold townhalls for Council discussion topics or projects	CMO	Ongoing
		1.1g	post more information on new website sunshine page	CMO	In Progress
		1.1h	issue community e-newsletters and market subscribing	CMO	Ongoing
		1.1j	increase use of short video productions and podcasts	CMO	Ongoing
		1.2 Intergovernmental and Regional Relations			
	<i>Collaborate and problem-solve with the County's major employers; community partner organizations; neighboring Pueblos; and regional, state, and national governmental entities.</i>	1.2a	identify local and regional projects for the Progress Through Partnering program	CMO	Ongoing
		1.2b	coordinate on regional, housing and transportation opportunities and planning	CMO/CDD/PW	In Progress
		1.2c	build and maintain strong relationships with LANL, DOE-EM, and their major contractors	CMO	Ongoing
		1.2d	monitor state and federal legislation of interest to the County and promote the approved state and federal priorities	CMO	Ongoing
	1.3 Fiscal Stewardship				
	<i>Maintain fiscal sustainability, transparency, and compliance with applicable budgetary and financial regulatory standards.</i>	1.3a	maintain favorable annual audit results	ASD	Ongoing
		1.3b	apply for favorable grant opportunities; compliance with the funding requirements	ALL	Ongoing
		1.3c	compliance with financial policies and operational controls	ASD	Ongoing
		1.3d	compliant and efficient procurements of goods and services	ASD	Ongoing
1.3e		maintain favorable bond ratings and debt management	ASD	Ongoing	

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No.	Objectives	Lead	Status	
2. Operational Excellence						
<p><i>Operational excellence involves having structures, processes, standards, and oversight in place to ensure that effective services are efficiently delivered within available resources and that services continuously improve to anticipate and meet future needs.</i></p>	2.1 Effective, Efficient, and Reliable Services					
	<p><i>Deliver customer-focused, accessible, reliable, and sustainable services to the community through sound financial management, collaborative decision-making, effective communication, and efficient implementation.</i></p>	2.1a	update Chapter 16 Development Code and Chapter 18 Nuisance Code to be more clear and user friendly	CDD	Complete	
		2.1b	utilize feedback from Nuisance Code Implementation Review (NCIR) task force regarding 2022 Chapter 18 code update	CDD	In Progress	
		2.1c	update the sign code	CDD	On Hold	
		2.1d	update each department's performance metrics and customer feedback in preparation for the new website dashboard and gather data for next year's budget book department summaries	ALL	In Progress	
		2.1e	increase use of technology for asset management and maintenance operations	CSD/PW	In Progress	
	2.2 Infrastructure Asset Management					
	<p><i>Evaluate the County's assets and infrastructure to first prioritize funding to best maintain and protect those investments and second to inform new investments.</i></p>	2.2a	implement Information Technology plans and schedules for asset maintenance and replacement	ASD	Ongoing	
		2.2b	use recommendations from the Integrated Master Plan, ADA Audit and Transition Plan for asset maintenance and replacement	CSD	In Progress	
		2.2c	implement Gas, Electric, Water and Sewer utility plans and schedules for asset maintenance and replacement	DPU	Ongoing	
		2.2d	implement Road and Street plans and schedules for asset maintenance and replacement	PW	Ongoing	
		2.2e	implement Facilities plans and schedules for asset maintenance and replacement	PW	Ongoing	
		2.2f	implement Fleet plans and schedules for asset maintenance and replacement	PW	Ongoing	
	2.3 Employee Recruitment and Retention					
	<p><i>Attract and employ diverse and highly qualified staff, retain staff through development and growth opportunities, and promote staff to address increasingly complex challenges.</i></p>	2.3a	reduce quantity and duration of vacant positions	CMO	In Progress	
		2.3b	offer market competitive incentives for hard to fill positions	CMO	Ongoing	
		2.3c	expand and customize recruitment outreach to reach high quality candidates	CMO	Ongoing	
		2.3d	provide convenient and timely access to effective training	CMO	Ongoing	
		2.3e	grow participation in Leadership Academy and the mentoring program	CMO	In Progress	
2.3f		address theme issues raised in the 2020 employee survey	ALL	Ongoing		
2.3g		review and update County's policies related to travel and training, cell phones, leave etc. to stay flexible with the market conditions	CMO	Pending		

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No. Objectives		Lead	Status
3. Economic Vitality					
<p><i>Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish.</i></p>	3.1 Housing				
	<p><i>Increase the capacity for new housing development and the amount and variety of housing types to meet the needs of a growing population, particularly middle- and lower-income households.</i></p>	3.1a	continue to implement the Home Renewal and Home Buyer programs	CDD	Ongoing
		3.1b	be responsive to and seek potential partnership opportunities that will produce new housing units	CDD	Ongoing
		3.1c	market County-owned properties for residential or mixed-use developments with housing units serving workforce, seniors, and students	CDD	Ongoing
		3.1d	support the public schools in evaluating their land for potential workforce housing and mixed-use development opportunities	CDD	In Progress
	3.2 Local Business				
	<p><i>Encourage the retention of existing businesses, facilitate the startup of new businesses, and assist in their opportunities for growth.</i></p>	3.2a	distribute CARES funding to eligible local businesses	ASD/CDD	Complete
		3.2b	distribute ARPA funds to eligible local businesses	ASD/CDD	Ongoing
		3.2c	construct DP Road and utility infrastructure project in CY2024	DPU/PW	Pending
		3.2d	engage with local business owners on business retention and recruitment strategies and connect business needs with potential funding opportunities and support programs	CDD	Ongoing
		3.2e	engage, support and provide opportunities for concessionaires on county-owned property	CDD/CSD	In Progress
	3.3 Downtown Revitalization				
	<p><i>Revitalize the downtown areas of Los Alamos and White Rock by facilitating development opportunities in accordance with the downtown master plans.</i></p>	3.3a	adopt downtown master plans (Townsite and White Rock) supporting mixed-use and higher-density/walkable development	CDD	Complete
		3.3b	support redevelopment with the White Rock Metropolitan Redevelopment Area (MRA)	CDD	Ongoing
		3.3c	design and construct Deacon Street project in coordination with adjacent property redevelopment	CDD	On Hold
		3.3d	encourage redevelopment of vacant or underutilized properties in accordance with the Downtown Master Plans and 2022 adopted Development Code	CDD	Ongoing
	3.4 Tourism and Special Events				
	<p><i>Continue sponsoring special events and promoting tourism, by enhancing amenities and utilizing facilities, to support the local business economy.</i></p>	3.4a	make progress implementing the Tourism Plan - specifically wayfinding and White Rock Visitor Center improvements	CMO/CDD	In Progress
		3.4b	promote the Fuller Lodge Historic District and walking tour (public) access long-term to the Manhattan Project National Historical Park Sites	CMO/CDD	Ongoing
		3.4c	increase camping and ski tourism by constructing a new water line to the Pajarito Mountain	CMO/DPU	In Progress
3.4d		partner and support ongoing and new seasonal events such as ScienceFest, summer concert series and recreation tournaments	CDD/CSD	Ongoing	
3.4e		partner to support tourism from new summer 2023 movie release "Oppenheimer" through Team Oppie working group	CMO/CDD	In Progress	

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No. Objectives		Lead	Status
<i>Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish.</i>	3.5 Community Broadband				
	<i>Provide community broadband as a basic essential service that will enable reliable high-speed internet services throughout the County at competitive pricing.</i>	3.5a	update the Community Broadband Network Study	CMO	Complete
		3.5b	issue a procurement seeking an open access fiber to the home network operator and implementation	CMO	In Progress
		3.5c	pursue “middle mile” second fiber line for high-speed broadband network	CMO	Ongoing

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No. Objectives		Lead	Status
4. Quality of Life					
<p><i>Quality of life is a reflection of general well-being and the degree to which community members are healthy, comfortable, welcomed, included, and able to enjoy the activities of daily living.</i></p>	4.1 Health, Wellbeing, and Social Services				
	<p><i>Improve access to behavioral, mental, and physical health and social services and amenities to address identified issues and to sustain Los Alamos County's rating as the healthiest county in New Mexico.</i></p>	4.1a	complete comprehensive Community Health Plan in FY2024	CSD	In Progress
		4.1b	issue Los Alamos specific Covid data and recommendations from epidemiologist and healthcare providers, and coordinate local vaccine clinics	CMO	Complete
		4.1c	issue and manage social service contracts for a wide variety of community social, physical and mental health needs	CSD	Ongoing
		4.1d	distribute CARES monies to income eligible residents	ASD/CSD	Complete
		4.1e	distribute ARPA funds to income eligible residents	ASD/CSD	In Progress
		4.1f	update the Emergency Response Plan and Continued Operation Plan	PD	In Progress
		4.1g	provide support for physical and emotional safe options for youth	CSD	Ongoing
	4.2 Diversity, Equity, and Inclusivity (DEI)				
	<p><i>Promote diversity, equity, and inclusivity through awareness training, targeted events, and expanded opportunities for diverse interests.</i></p>	4.2a	establish a working group to evaluate and consider operational and community-wide DEI related education programs	CMO	Pending
		4.2b	offer funding and accommodation assistance to eligible customers	CSD	Ongoing
		4.2c	implement and document progress made on ADA improvements to County facilities and programs	CSD/PW	In Progress
	4.3 Mobility				
	<p><i>Improve and expand access to alternative modes of travel including public transit, cycling, and walking amenities and services.</i></p>	4.3a	update Transit Master Plan to evaluate route efficiency and micro transit	PW	In Progress
		4.3b	increase transit ridership	PW	Ongoing
		4.3c	expand transit service - weekends	PW	Pending
		4.3d	design a centrally located downtown Townsite transit hub	PW	Pending
		4.3e	complete designs and construction of the Urban Trail and Canyon Rim Trail in 2023/2024	PW	Ongoing
		4.3f	incorporate complete street concepts into right-of-way design projects in support of multi-modal transportation options	PW	Ongoing
		4.3g	evaluate and consider design and locations connector "nodes" from natural paths/trails into the non-motorized transportation paths	CSD/PD	In Progress

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No. Objectives		Lead	Status
<p><i>Quality of life is a reflection of general well-being and the degree to which community members are healthy, comfortable, welcomed, included, and able to enjoy the activities of daily living.</i></p>	4.4 Educational, Historical, and Cultural Amenities				
	<p><i>Promote educational and cultural opportunities, in coordination with community partners, and provide for the preservation and restoration of historic buildings and the protection of archaeological sites.</i></p>	4.4a	renovate to preserve the Woman's Army Corp building for use and interpretation by the Manhattan Project National Historical Park	PW	In Progress
		4.4b	preserve the Baker House as an important asset within the Fuller Lodge National Register Historic District and consider options for public access and use	CMO/CDD	Pending
		4.4c	evaluate, renew and continue the variety of literacy, arts and cultural programs offered by the libraries	CSD	Ongoing
		4.4d	partner with public schools on supplemental programming opportunities - for example Police Department's Safety Town and the Libraries' literacy programs	CSD/PD	Ongoing
		4.4e	support maintaining and enhancing the historic walking tours	CMO/CSD	Ongoing
	4.5 Open Space, Parks, and Recreation				
	<p><i>Protect existing open space and maintain and improve parks and recreation facilities and amenities as defined by adopted plans and approved projects.</i></p>	4.5a	update trail maintenance plans and recruit more volunteers for trail maintenance support	CSD	In Progress
		4.5b	make progress on deferred park maintenance backlog and evaluate improvements that would reduce maintenance demands	CSD	Ongoing
		4.5c	make progress on deferred recreation facility maintenance and prioritize projects that will fix occurring disruptions to competitive sports and teams who use the facilities	CSD/PW	In Progress
	4.6 Public Safety				
	<p><i>Ensure overall community safety through proactive and sustained implementation of police, fire, hazard mitigation, and emergency response plans.</i></p>	4.6a	maintain low crime rates	PD	Ongoing
		4.6b	offer crime prevention programs	PD	Ongoing
		4.6c	maintain adequate fire response time objective	FD	Ongoing
		4.6d	update emergency response plans and communication initiatives	FD/PD	In Progress

Fiscal Year (FY) 2024 Management Action Plans

Goals	Priorities	No. Objectives	Lead	Status	
5. Environmental Stewardship					
<i>Environmental stewardship is the responsible use and protection of the natural environment through active participation in conservation efforts and sustainable practices that enable interaction in productive harmony with the natural environment.</i>	5.1 Natural Resource Protection				
	<i>Take actions to protect open space, protect the wildlife and wildland interface, safeguard water, and mitigate tree loss in the community.</i>	5.1a	continue fire mitigation outreach, education, and prevention through partnerships and implementation of the Wildland Protection Plan	FD	Ongoing
		5.1b	continue evaluation and making improvements to the bear-proof carts and dumpster program	PW	Ongoing
		5.1c	continue and expand tree replacements on County parks and recreation facilities in coordination with arborist recommendations	CSD	Ongoing
	5.2 Greenhouse Gas Reduction				
	<i>Establish targets for and promote the reduction of greenhouse gas emissions, integrate sustainability and resiliency practices into County operations, and encourage energy-reduction enhancements for new and remodel building projects in the community.</i>	5.2a	complete the Greenhouse Gas and Climate Action Plan in 2024	CMO	In Progress
		5.2b	consider more stringent energy efficiency and greenhouse gas reduction building codes	CMO/CDD	Pending
		5.2c	design and build a food waste composting facility	PW	In Progress
		5.2d	consider a green purchasing policy	CMO	Pending
		5.2e	review and update County's policies on sustainable building design and fleet replacement	CMO	Pending
		5.2f	expand community education and outreach	CMO	Pending
	5.3 Carbon-Neutral Energy Supply				
	<i>Achieve carbon neutrality in electrical supply by 2040 through diversified carbon-free electric sourcing and promote energy efficiency and reductions in natural gas usage.</i>	5.3a	continue participation in the Utah Associated Municipal Power Systems (UAMPS) carbon-free small modular reactor power project in Idaho - DPU goal is to have a carbon neutral energy supply by 2040	DPU	In Progress
		5.3b	promote targeted energy conservation programs	DPU	In Progress
	5.4 Water Conservation				
	<i>Reduce potable water use and increase non-potable water use and water harvesting for irrigation where suitable.</i>	5.4a	promote smart metering capabilities and early detection of possible water leaks	DPU	Ongoing
		5.4b	offer water conservation educational materials and trainings for customers - DPU goal is a 12% water use reduction by 2030 (2020 baseline)	DPU	Ongoing
		5.4c	complete new White Rock wastewater treatment facility for higher quality (1A) effluent water and expanded use for sports field and playfield irrigation	DPU	In Progress
	5.5 Waste Management				
	<i>Manage waste responsibly by diverting waste from landfills through recycling, re-use, composting and waste reduction programs, and zero-waste education campaigns to promote a circular economy.</i>	5.5a	increase waste diversion rates from the landfill	PW	Ongoing
		5.5b	partner for sustainable management of construction waste	PW	In Progress
5.5c		promote safe disposal of household hazardous waste	PW	Ongoing	
5.5d		promote waste reduction and recycling opportunities	PW	Ongoing	
5.5e		prepare for managing food and yard waste for anticipated new food waste composting facilities and program	PW	Pending	

BUDGET SUMMARY

Combined Budget Statement..... 42
County-Wide Budget Revenue and Expenditure Statement..... 44
County-Wide Combined Budget by Expenditure Category 45
Summary of Significant Changes..... 46
Summary of Significant Changes – Staffing Changes..... 49
Revenue and Expenditure Comparisons..... 52
Long Range Financial Projection..... 61
County Manager’s Performance Dashboard..... 64

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) 2024 Adopted				
Total beginning fund balance / working capital	\$ 56,964,361	13,169,668	315,456	47,162,597
Revenues and other sources	114,841,574	6,069,187	1,020	77,749,380
Transfers from other funds	4,846,934	2,291,700	5,250,159	17,597,425
Expenditures	88,711,680	14,807,499	5,250,159	74,553,922
Transfers to other funds	25,405,607	2,000,000	-	1,591,003
Total fund balance / working capital ending FY2024	<u>\$ 62,535,582</u>	<u>4,723,057</u>	<u>316,476</u>	<u>66,364,476</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
FY2024 Adopted Budget FTEs	402.28	4.59	0.00	2.00
FY2023 Adopted Budget FTEs	<u>392.57</u>	<u>4.34</u>	<u>0.00</u>	<u>0.00</u>
Net increase / (decrease)	<u>9.71</u>	<u>0.25</u>	<u>0.00</u>	<u>2.00</u>

JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ADOPTED BUDGET	FY2023 ADOPTED BUDGET
7,130,873	7,628,879	16,108,087	148,479,922	151,470,315
109,435,943	63,333,163	19,955,372	391,385,639	261,771,366
2,000,000	1,857,326	-	33,843,544	35,335,511
117,125,005	62,574,407	19,059,129	382,081,801	280,368,039
1,583,934	3,263,000	-	33,843,544	35,335,511
<u>(142,123)</u>	<u>6,981,961</u>	<u>17,004,330</u>	<u>157,783,759</u>	<u>132,873,642</u>

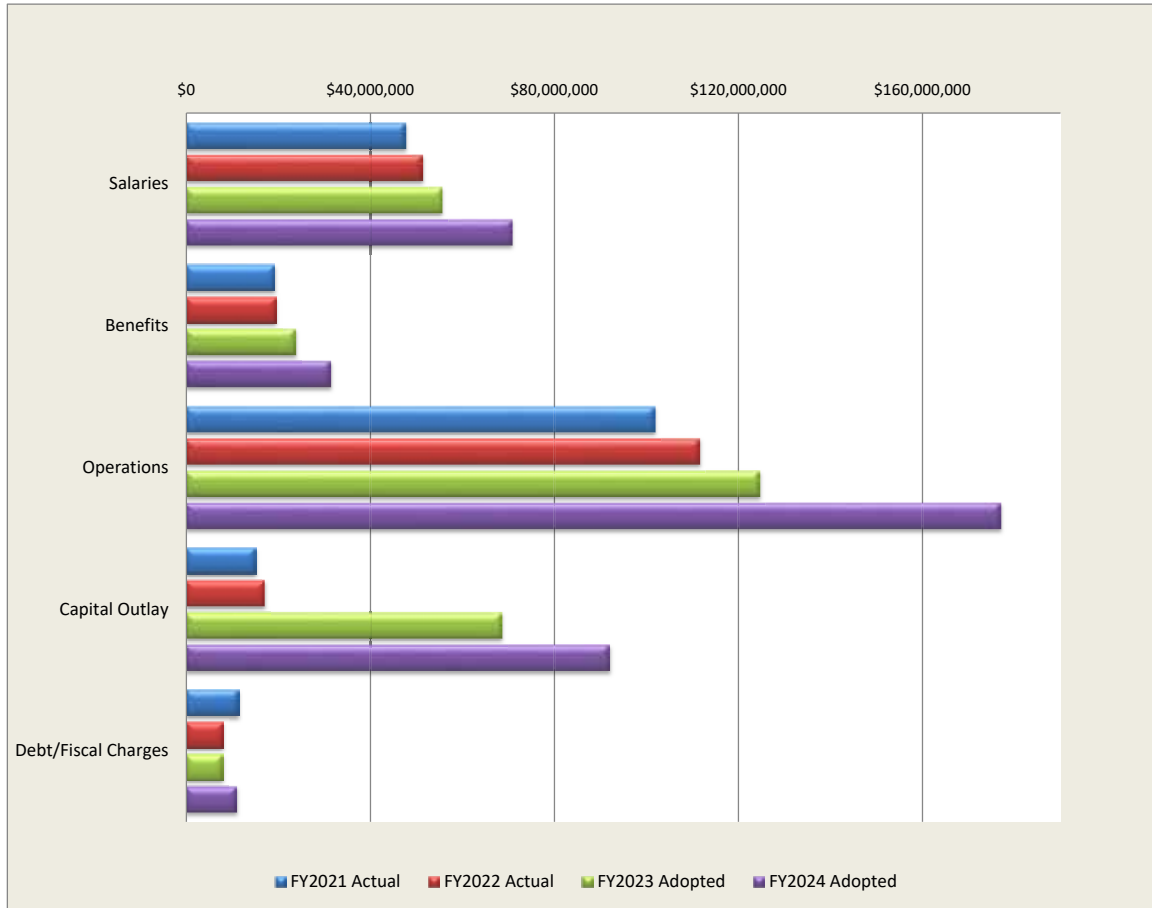
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL FTEs
103.65	245.21	15.00	772.73
<u>101.65</u>	<u>207.37</u>	<u>15.00</u>	<u>720.93</u>
<u>2.00</u>	<u>37.84</u>	<u>0.00</u>	<u>51.80</u>

COUNTY-WIDE COMBINED BUDGET - REVENUE AND EXPENDITURE STATEMENT

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Total beginning fund balance working capital	143,091,186	179,334,742	151,470,315	148,479,922	(2,990,393)	-2.0%
Revenues						
Taxes	69,965,296	81,089,917	81,617,253	103,482,961	21,865,708	26.8%
Intergovernmental	34,386,975	30,936,812	48,083,049	53,436,473	5,353,424	11.1%
User Charges	71,224,356	75,725,502	81,592,006	106,839,229	25,247,223	30.9%
Interdepartmental	29,770,736	31,434,271	34,484,584	42,321,924	7,837,340	22.7%
Investment Income	17,544,239	(14,630,672)	4,496,989	3,673,249	(823,740)	-18.3%
Debt Proceeds	-	-	6,078,220	75,250,000	69,171,780	1138.0%
Other	6,061,063	15,414,528	5,419,265	6,381,802	962,537	17.8%
Total Revenues	<u>228,952,665</u>	<u>219,970,358</u>	<u>261,771,366</u>	<u>391,385,639</u>	<u>129,614,273</u>	<u>49.5%</u>
Transfers from other funds	30,793,538	30,364,918	35,335,511	33,843,544	(1,491,967)	-4.2%
Total sources of funds	<u>402,837,389</u>	<u>429,670,018</u>	<u>448,577,192</u>	<u>573,709,104</u>	<u>125,131,912</u>	<u>27.9%</u>
Expenditures						
County Council	419,665	345,534	424,449	421,189	(3,260)	-0.8%
County Assessor	604,664	663,222	723,063	1,005,019	281,956	39.0%
County Clerk	685,002	840,848	820,757	1,125,835	305,078	37.2%
County Sheriff	8,361	8,804	16,136	17,242	1,106	6.9%
Municipal Court	561,638	605,705	626,252	904,927	278,675	44.5%
Probate Court	5,004	5,606	5,953	6,436	483	8.1%
County Manager	13,912,823	13,735,947	17,180,944	54,189,622	37,008,678	215.4%
County Attorney	910,092	1,833,771	1,146,521	1,458,677	312,156	27.2%
Administrative Services	8,305,270	8,777,481	12,549,924	13,899,488	1,349,564	10.8%
Community Development	5,083,454	6,452,185	16,394,756	20,634,213	4,239,457	25.9%
Community Services	19,019,050	20,133,985	32,977,829	30,546,891	(2,430,938)	-7.4%
Fire	34,642,440	35,767,413	37,414,878	57,196,556	19,781,678	52.9%
Police	9,598,437	10,463,144	11,939,861	14,358,039	2,418,178	20.3%
Public Works	28,985,657	29,826,087	55,899,567	61,765,216	5,865,649	10.5%
Utilities	66,006,997	73,054,224	87,694,740	117,125,005	29,430,265	33.6%
Non-Departmental	6,338,979	4,767,654	4,552,409	7,427,446	2,875,037	63.2%
Total Expenditures	<u>195,087,533</u>	<u>207,281,610</u>	<u>280,368,039</u>	<u>382,081,801</u>	<u>101,713,762</u>	<u>36.3%</u>
Transfers to other funds	30,793,538	30,364,918	35,335,511	33,843,544	(1,491,967)	-4.2%
Nonbudgeted Items	2,378,424	2,118,074	-	-	-	-
Ending fund balance	<u>179,334,742</u>	<u>194,141,564</u>	<u>132,873,642</u>	<u>157,783,759</u>	<u>24,910,117</u>	<u>18.7%</u>
Total uses of funds	<u>402,837,389</u>	<u>429,670,018</u>	<u>448,577,192</u>	<u>573,709,104</u>	<u>125,131,912</u>	<u>27.9%</u>

COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

Category:	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance 24 vs 23
Salaries	\$ 47,699,245	51,329,724	55,552,674	70,816,938	27%
Benefits	19,142,512	19,493,352	23,752,553	31,361,490	32%
Operations	101,879,082	111,550,640	124,629,626	177,020,657	42%
Capital Outlay	14,998,993	16,923,435	68,574,857	91,980,108	34%
Debt/Fiscal Charges	11,367,702	7,984,460	7,858,329	10,902,609	39%
Expenditures	195,087,533	207,281,611	280,368,039	382,081,801	36%



SUMMARY OF SIGNIFICANT CHANGES

This narrative describes the significant changes between the FY2024 Adopted and FY2023 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 FY2024 Proposed budget in December 2022. 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 has 737.75 regular, 9.55 limited term and 25.43 temp/casual positions for a total of 768.48 budgeted FTE in all funds. During FY2023, Council approved the addition of an engineering associate in the Utilities Department. Council also increased a current .75 limited term FTE management analyst by .25, which is supported by ARPA funding for additional support in completing the community health strategic plan. The combined net change of 51.80 FTE increase from the Adopted FY23 budget are displayed in the adopted FY2024 budget.

OTHER SIGNIFICANT CHANGES

The overall County adopted FY2024 expenditures are \$382.1 as compared to FY2023 adopted expenditures of \$280.4 million. Overall County revenues are \$391.4 million as compared to FY2023 adopted revenues of \$261.8 million.

General Fund

In FY2024, General Fund adopted revenues are \$25.9 million or 25.9%, higher than in the FY2023 Adopted Budget for a total of \$114.8 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges make up the majority of the budgeted revenue.

A total of \$ 88.7 million dollars in expenditures are \$11.7 million, or 15.8%, higher than the FY2023 Adopted Budget.

SUMMARY OF SIGNIFICANT CHANGES

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 FY2024, Special Revenue Funds experienced a \$4.7 million dollar increase which is a 7.8% increase compared to FY2023 Adopted Budget.

The State Grants Fund adopted expenditures of \$3.4 million which is \$2.1 million higher than the FY2023 adopted budget. There is also a related \$43,500 increase in the adopted revenues for FY2024. The large increase in expenditures is primarily related to a \$2 million dollar state approved carryover in the State Fire Marshall fund which is intended to for support of Fire Department capital projects.

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 FY2024 are budgeted at \$19 thousand above the 2023 Adopted budget. The transfer from the General Fund was proposed at \$650,000 which is the same as the 2023 Adopted budget to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$151,429 and budgeted expenditures of \$4.5 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 first 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) Funds

For FY2024 expenditures in the CIP Fund total \$74.6 million which is \$40.9 million higher than FY2023 due to specific projects scheduled for FY2024 vs. FY2023 per the detailed CIP project schedules which include Broadband and ongoing maintenance and replacement needs.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2024 were adopted at \$109.4 million which is \$24.9 million (29.5%) above the FY2023 adopted budget. Expenditures are \$115.4 million which is \$27.7 million (31.6%) higher than the prior year.

The FY2024 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, 8% increase in gas distribution rates, 5% increase across the board in

SUMMARY OF SIGNIFICANT CHANGES

wholesale potable water, water distribution, planned water rates, and non-potable water. In FY2024 there is a planned 8% increase in electric distribution rates.

Other Enterprise Funds

FY2024 revenues totaling \$63.3 million in these business-type activities funds were adopted to be \$9.9 million, or 18.6%, higher than FY2023. Total expenses of \$62.6 million for the FY2024 adopted budget are \$9.5 million or 17.9% higher than FY2023.

The Environmental Services Fund expenses are \$9.9 million in the adopted FY2024 budget which is \$4.8 million over the FY2023 adopted budget. The adopted FY2024 revenues of \$9.7 million are \$4.7 million higher than in FY2023.

The Transit Fund expenditures are \$6.9 million or \$0.67 million above the FY2023 budget due primarily to the timing of bus replacement and related grants. The adopted revenues of \$4.9 million are \$0.20 million above the adopted FY2023 budget due primarily to the timing of capital grant funding. General fund transfer in of \$1.2 million supports grant matching requirements and support of the transit program.

The Fire Fund adopted expenditures are \$44 million and revenues are \$48 million for FY2024. The \$15.4 million (53.3%) 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 Airport Fund adopted revenue of \$94,598 and expenditures are \$777,326. The budgeted revenues and expenditures were reduced by \$11.2 million for a large grant funded project which was projected for 2023, but was not funded.

Internal Service Funds

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

Total FY2024 adopted expenditures in the Fleet Fund are \$6.7 million or 19.4% higher than in FY2023. Adopted revenues are \$1.2 million higher than the FY2023 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 FY2024 adopted revenues and expenditures are \$12.8 million and \$12.2 million, respectively. The revenues increased by \$0.5 million or 4.3% from the 2023 Adopted budget while expenditures increased \$0.5 million or 4.6%. The increase in revenues is from an increase in intradepartmental charges which correlate to the increases in premiums and claims.

SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual	Total
Total County FY2023 Adopted		693.50	6.30	21.13	720.93
General Fund FY2023 Adopted		375.09	-	17.48	392.57
ASD	ASD Director	1.00		-	
CMO - Human Resources	Change in Temp/Casual FTEs			2.46	
Municipal Court	Change in Funding/DWI	(0.25)			
Clerk	Change in Temp/Casual FTEs			2.18	
ASD - IM	Change in Temp/Casual FTEs			(0.11)	
CSD - various divisions	Change in Temp/Casual FTEs	0.41		(0.23)	
Assessor	Senior Office Specialist	1.00			
Clerk	Deputy Clerk	1.00			
CSD - Recreation	Senior Office Specialist	0.25			
CSD - Social Services	Senior Office Specialist	1.00			
CMO - Human Resources	HR Analyst 1	1.00			
General Fund FY2024 Adopted		380.50	-	21.78	402.28
Other Funds FY2023 Adopted		318.41	6.30	3.65	328.36
Social Services - ARPA - approved during FY 2023	Management Analyst		0.25		
CSD - various divisions	Change in Funding	(0.45)			
Public Works - Transit	Reduction in FTE	(0.16)			
Municipal Court	Change in Funding/DWI	0.45			
Fire Department	Firefighters	38.00			
Public Works - Capital Projects	Limited Term - Project Managers		2.00		
Public Works - MFM	Change in Funding/Buyer	(1.00)			
ASD - Procurement	Change in Funding/Buyer	1.00			
Utilities - approved during FY 2023	Engineering Associate	1.00			
Utilities	Gas/Water/Sewer		1.00		
Other Funds FY2024 Adopted		357.25	9.55	3.65	370.45
Total Changes - General Fund		5.41	-	4.30	9.71
Total Changes - Other Funds		38.84	3.25	-	42.09
Total Changes - Countywide		380.50	3.25	4.30	51.80
Total County FY2024 Adopted		737.75	9.55	25.43	772.73

SUMMARY OF SIGNIFICANT CHANGES

Projected Revenues

Fund	Department	Description	Amount (Net)	Total Change
General				
		GRT	\$ 20,152,000	
		IDCs	4,144,000	
		Other changes, net	1,591,000	25,887,000
Special Revenue				
		HCAP GRT	604,000	
		Other changes, net	439,000	1,043,000
Debt Service				
		Projected increase in debt service related to new proposed GRT revenue bonds	(5,000)	(5,000)
Capital Projects				
		Net increase for higher level of capital projects.	67,700,000	67,700,000
		Capital Projects Permanent Fund - lower projected investment income		(1,596,000)
Utilities				
		Sales, primarily higher commodity pass thru rates and higher LANL usa	24,881,000	
		Other changes, net	54,000	
Other Enterprise				
	Environmental Services	Debt proceeds for Composting project	4,000,000	
		Projected increase in Environmental Services rates	424,000	
		Environmental Services GRT	303,000	
	Fire	The increase is primarily labor costs associated collective bargaining and cooperative agreement terms.	15,642,000	
		Fire GRT	604,000	
	Airport	Decrease in capital projects.	(11,271,000)	
		Other changes, net	219,000	9,921,000
Internal Service				
		Equipment	1,201,000	
		Risk Management	528,000	1,729,000

Total FY 2024 Proposed Budget projected revenue increase: \$ 129,614,000

SUMMARY OF SIGNIFICANT CHANGES

Expenditures

Fund	Department	Description	Amount (Net)	Total Change
General				
	All Depts	FY 23 Compensation adjustments, annualized for FY 24 (approved 11/15/22)	\$ 4,287,000	
	All Depts	FY 24 Proposed adjustments (5% for non-union, CBA for union)	1,699,000	
	All Depts	Market Study	2,380,000	
	Fire	County Share of Fire Cooperative Agreement	1,991,000	
	ASD	Non-Departmental Special Pay Pool - Contractual, Recruitment, Retirements	1,000,000	
	ASD	ASD Director	243,000	
	ASD	IM Contractual and capital outlay increases	542,000	
	CMO	Summer intern program	110,000	
	Clerk	Election workers	100,000	
	CDD	Economic Development contractual increase	190,000	
	CSD	Social Services contractual increases	279,000	
	CSD	Recreation contractual increases	300,000	
	Police	Police - contractual increase	435,000	
	All	IDC increases	401,000	
	All	Other changes, net	821,600	14,778,600
Special Revenue				
	State Grants Fund	Projected increase in the Fire Marshal, Law Enforcement Protection and Health Council budgets based upon higher anticipated grant availability and expenditures for Fire Station #4 replacement.	2,331,000	
	Health Care Assistance	Decreased claims activity associated with shift to new State program.		
	Economic Development	Increase in Economic Development Loans and downtown redevelopment initiatives	100,000	
	Other Special Revenue	\$75K Property tax valuation (assessor incentives) and \$30K Opioid Settlements	105,000	
	Emergency Declarations	ARPA, Covid, and other residual emergency funds	2,176,000	
	All	Market Study	25,000	
	All	Other changes, net	24,000	4,761,000
Debt Service				
	Debt Service	Projected increase in debt service related to new proposed GRT revenue bonds	698,000	698,000
Capital Projects				
	Capital Projects	Net increase for higher level of capital projects.	40,903,000	40,903,000
Utilities				
		FY 23 Compensation adjustments, annualized for FY 24 (approved 11/15/22)	2,013,000	
		FY 24 Proposed adjustments (5% for non-union, CBA for union)	603,000	
		Market Study	442,000	
		2 new FTEs- Waste WaterTreatment Plant Supervisor/ GWS Trainee	250,000	
		Change in operations, primarily higher commodity costs	26,609,000	
		Decreased capital	(392,200)	
		Increased debt service	324,000	
		Other changes, net	(419,000)	
			29,429,800	29,429,800
Other Enterprise				
	Environmental Services	Composting project	4,000,000	
	Fire	The increase is primarily labor costs associated collective bargaining and cooperative agreement terms.	15,480,000	
	Airport	Decrease in capital projects.	(11,971,000)	
	All	Market Study	468,000	
	All	Except Fire Salary and Benefit Changes	1,449,000	9,426,000
Internal Service				
	Equipment		1,093,000	
	Risk Management		539,000	
	All	Market Studay	85,000	1,717,000

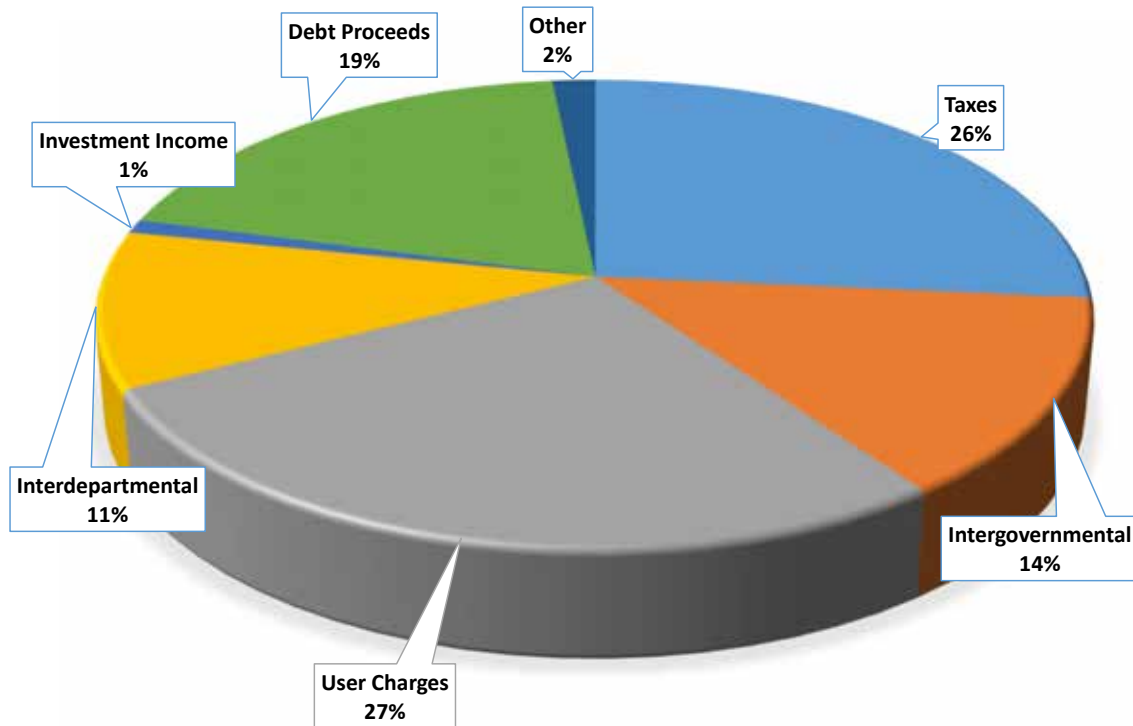
Total FY 2024 Adopted Budget increase: \$ 101,713,400

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.

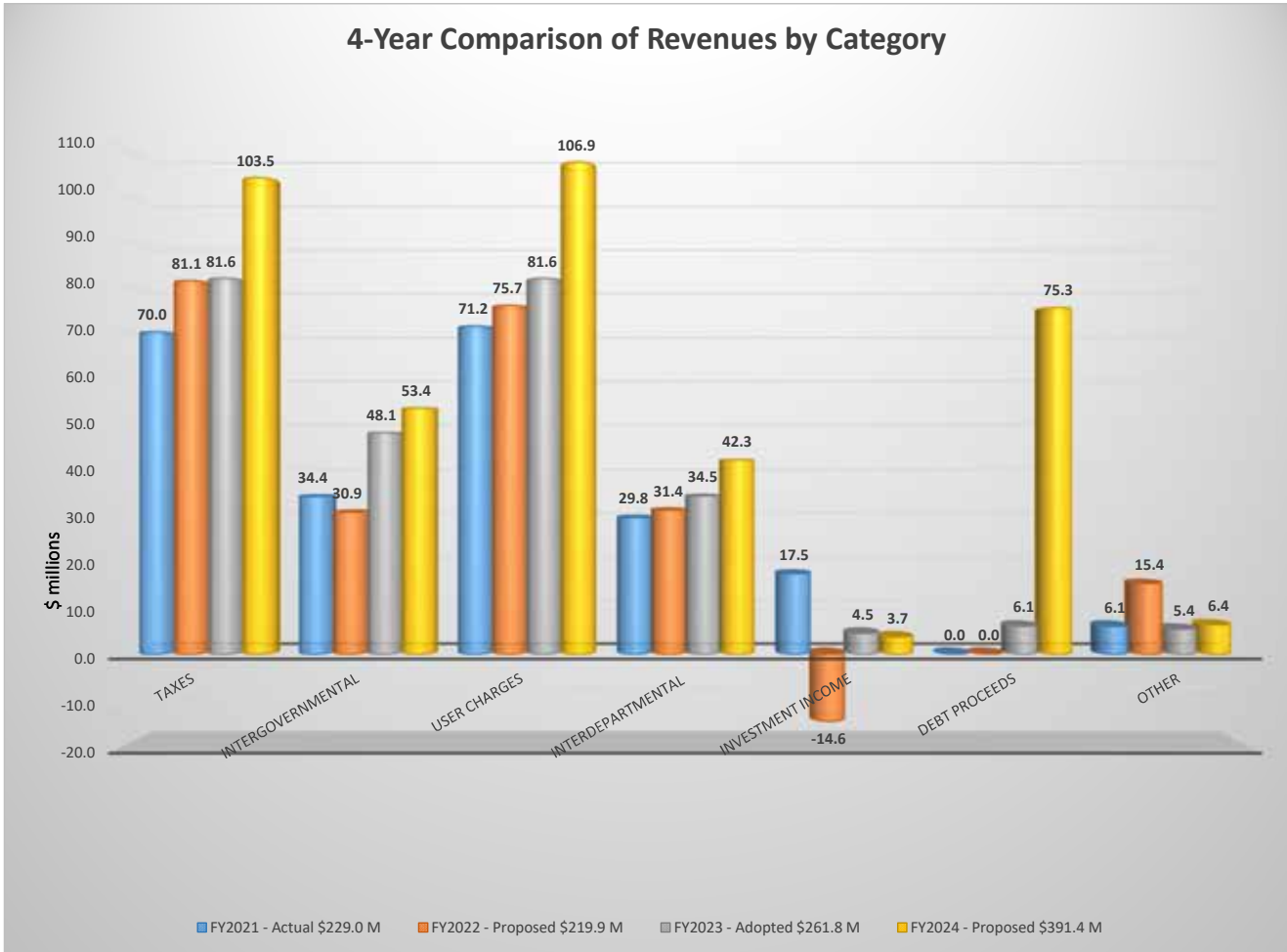
Total revenues in FY2024 adopted budget is \$391.4 million compared to \$261.8 million in the FY2023 adopted budget. This \$126.6 million increase is primarily due to increased GRT revenues and anticipated debt service for upcoming projects. The increase includes \$25.9 million in the General Fund; a \$66.1 million increase in the Capital Projects Fund to include anticipated bond proceeds; an increase of \$24.9 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 and anticipated debt service for the Minicipal Food Composting infrastructure.

FY 2024 SOURCES OF FUNDS
REVENUES BY TYPE (\$MILLIONS)



TOTAL REVENUES \$391.4 million

REVENUE AND EXPENDITURE COMPARISONS



NOTE:

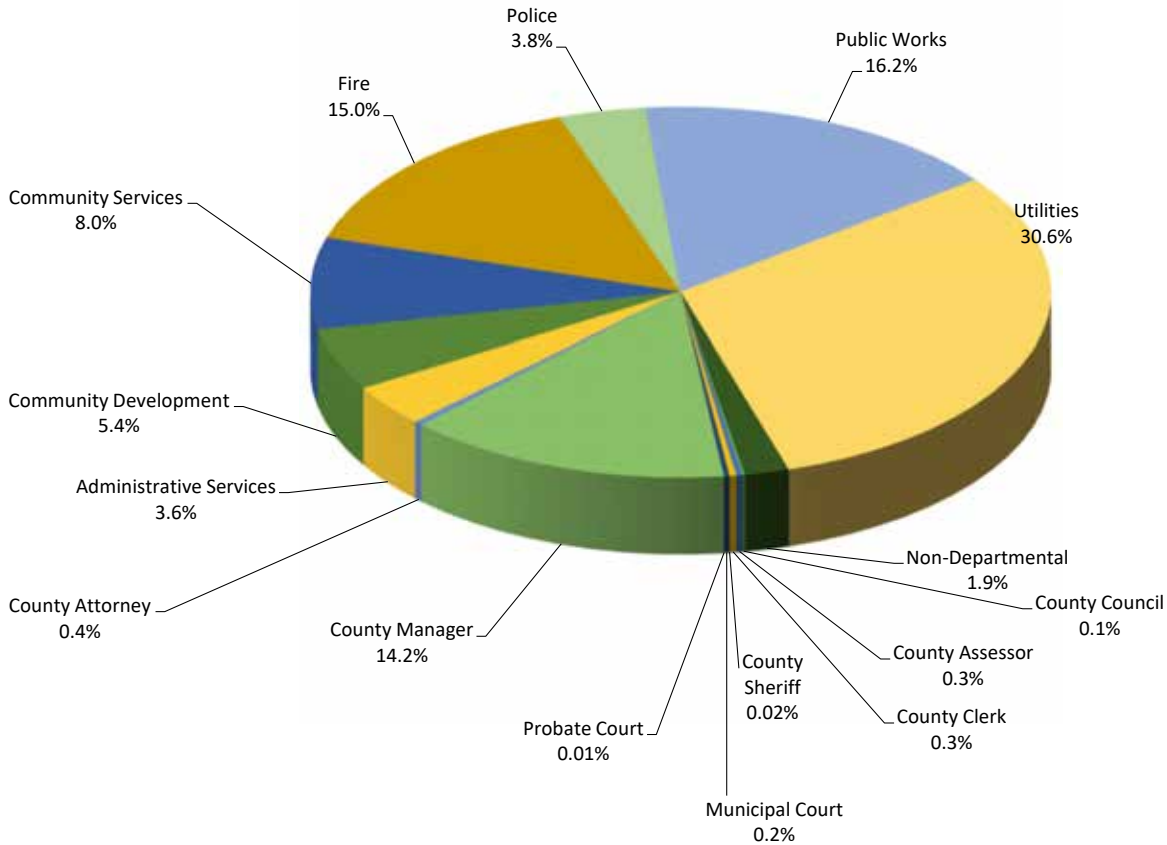
In addition to locally imposed taxes, the 'Taxes' category includes the portion of gross receipts tax imposed by the State and returned to the County for General Fund operations (also called State shared). The portion of the State shared gross receipts is as follows:

FY2021	\$23.1 million	Actual
FY2022	23.9 million	Actual
FY2023	27.5 million	Adopted
FY2024	32.9 million	Adopted

REVENUE AND EXPENDITURE COMPARISONS

Total expenditures in the FY2024 adopted budget are \$382.1 million compared to \$280.4 million in the FY2023 adopted budget. This \$96.3 million increase includes an increase of \$11.7 million in the General Fund, an increase of \$4.7 million in the Special Revenue Funds; an increase of \$40.9 million in the Capital Projects Funds; an increase of \$27.8 million in the Joint Utility System Fund; an increase of \$8.9 million in the Other Enterprise Funds and an increase of \$1.6 million in Internal Services Funds.

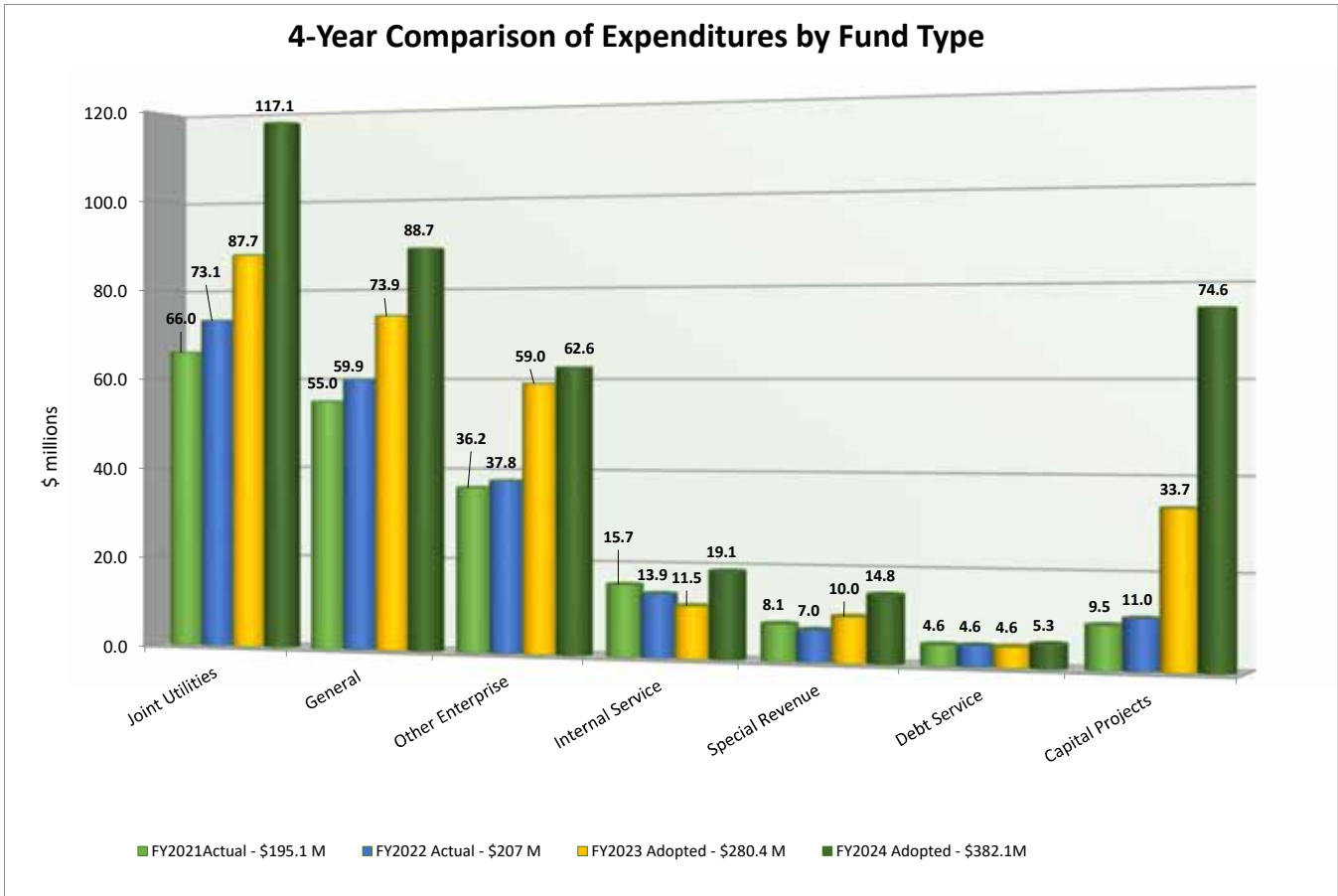
FY2024 Uses of Funds Expenditures by Department



Total Expenditures \$376.6 million

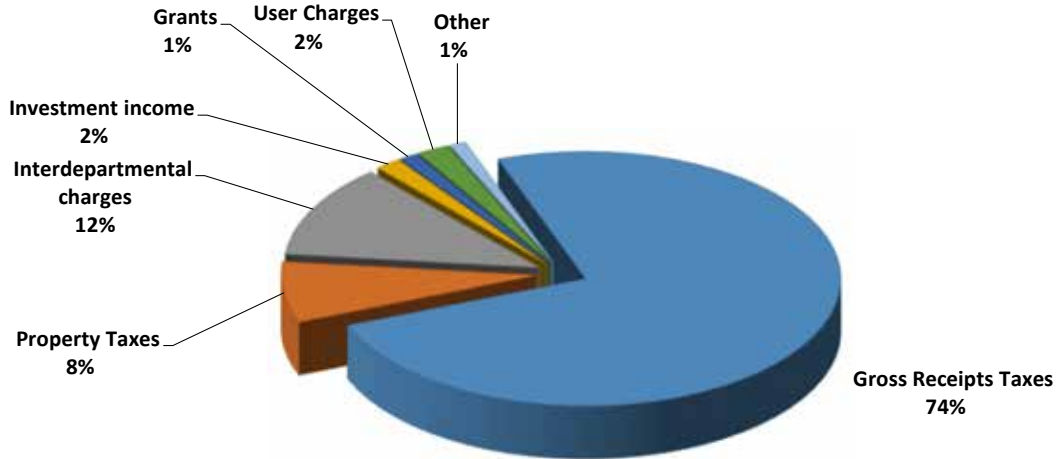
	\$ In millions		\$ In millions
County Council	\$ 0.4	Community Development	20.6
Municipal Court	0.9	Administrative Services	13.9
County Manager	54.2	Community Services	30.5
County Assessor	1.0	Fire	57.2
County Attorney	1.5	Police	14.4
County Clerk	1.1	Public Works	61.8
Probate	0.01	Utilities	117.1
County Sheriff	0.02	Non-Departmental	7.4
Total		\$ 382.1	

REVENUE AND EXPENDITURE COMPARISONS

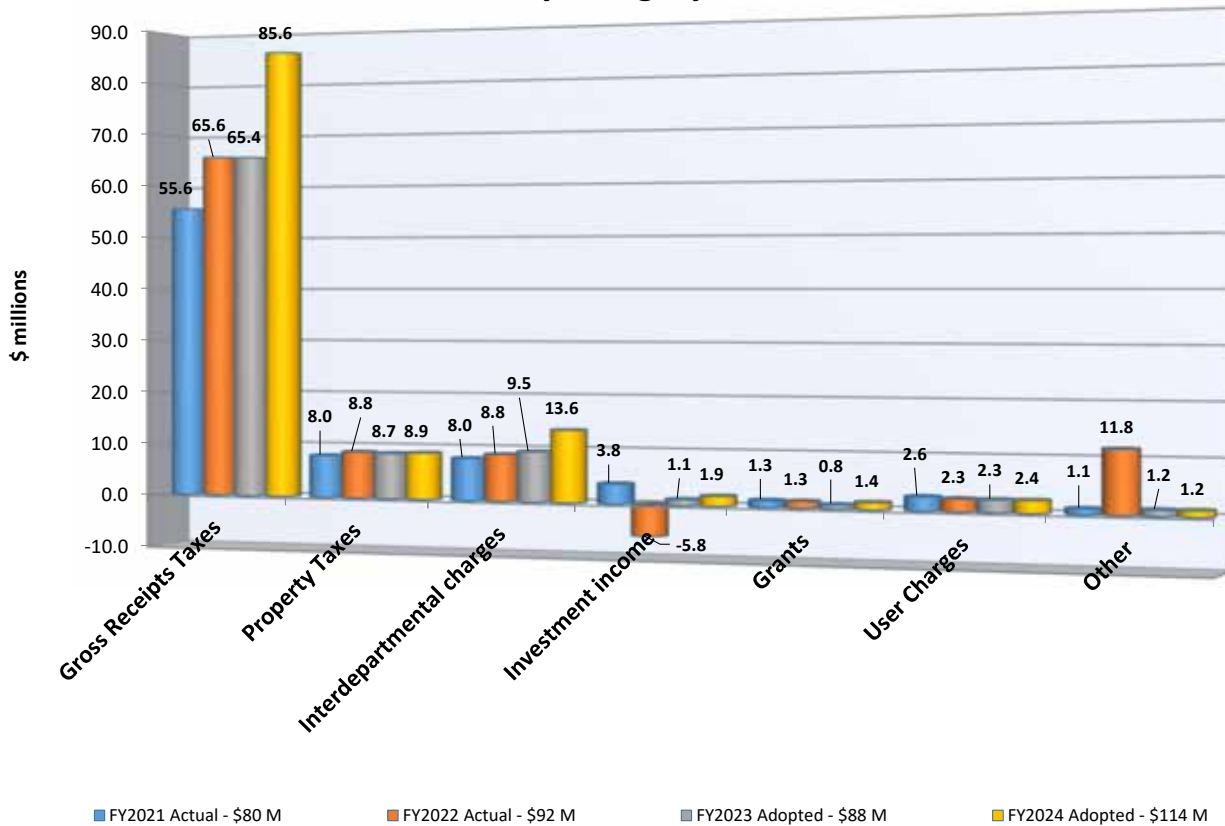


REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

General Fund Revenues Comparison by Category FY2024

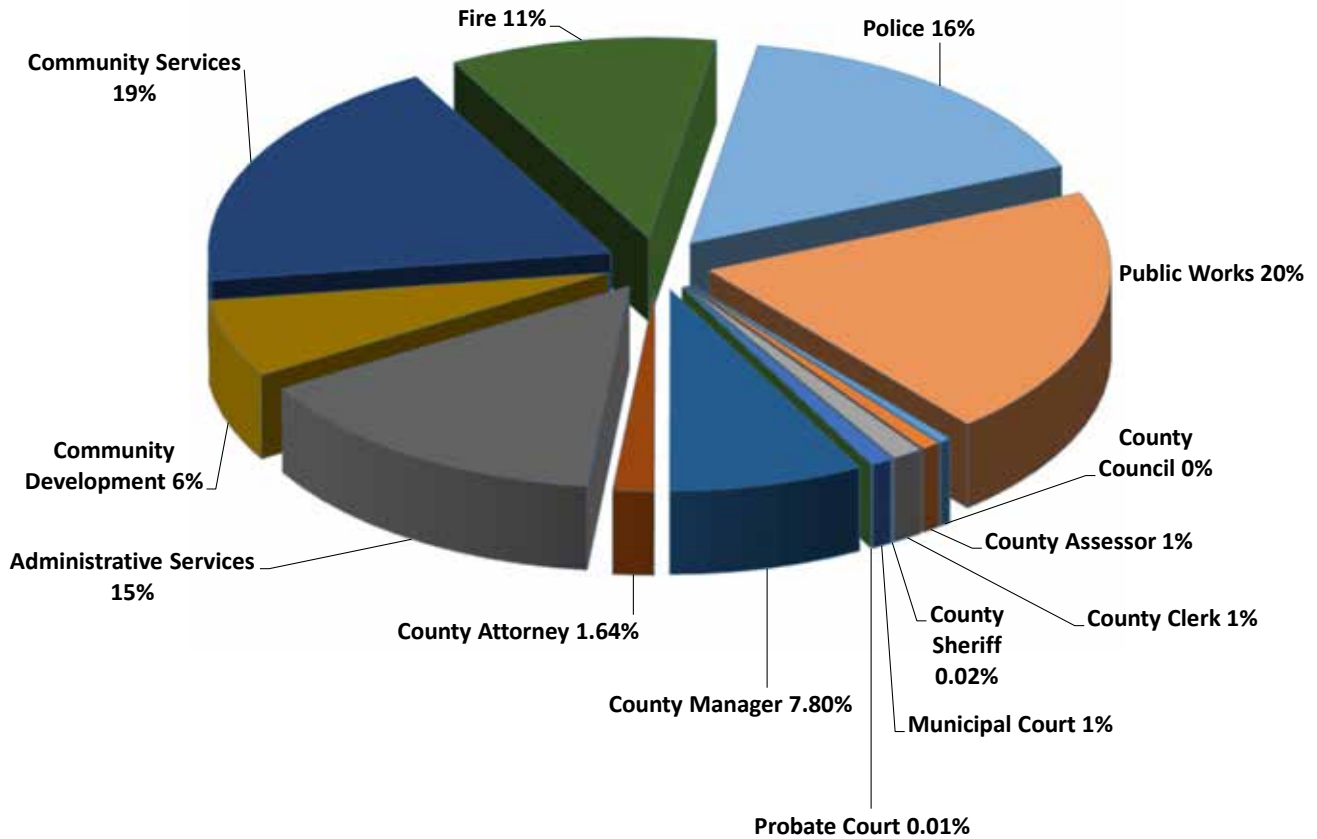


General Fund 4-Year Comparison of Revenues by Category



REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

General Fund Expenditures by Department FY2024



REVENUE AND EXPENDITURE COMPARISONS

Revenues in the General Fund are \$25.9 million higher in FY2024 than the FY2023 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - \$20.1 million increase, primarily related to planned spending at LANL and anticipated enactment of an additional ½ percent GRT from our unrestricted Municipal remaining authority.
- Property taxes - \$0.19 million increase which is valuation growth projected.
- Interdepartmental charges - \$4.1 million increase equivalent to a 45.2% increase. This revenue is the collection of general fund interdepartmental charges on enterprise funds. Enterprise funds are subject to administrative interdepartmental charges paid to the General Fund.
- Investment income - \$0.8 million decrease, based upon projected investment market.
- Grant and other revenues – increase of \$0.67 million based upon anticipated grants and awards.

Gross Receipts Taxes

The State of New Mexico levies a Gross Receipts Tax (sales tax) on all taxable sales and services. Additionally, municipalities (cities) and counties in New Mexico have the authority to impose a portion of the GRT that is dedicated to their county or municipality. The county voters enacted a regional transit increment of .1250% or 1/8th of a percent that is passed through to the North Central Regional Transit District effective July 1, 2009. The total GRT rate effective July 1, 2023 is made up of 2.065% County/Municipal, .1250% NCRD, 1.2250% State Shared - County Portion and 3.7750% State Shared - State Portion, for a total rate of 7.1875%.

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 FY2024, the General Fund's combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately \$93.7 million or 74% percent of the General Fund's total projected revenues. Some increments of the total GRT are revenues for other funds as described in the table below.

(Note - although an additional increment was included and the associated revenue was adopted as part of the 2024 budget, the Council has subsequently not acted on adding the additional ½ percent increment. Revenue projections and the long-range forecast will need to be updated for the current year accordingly.)

REVENUE AND EXPENDITURE COMPARISONS

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

<u>Source / Type</u>	<u>GRT Rate</u>	<u>% of Total</u>	<u>Purpose</u>
Municipal	1.2500%	17.43%	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>45.78%</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>52.50%</u>	State Imposed - Retained by the State
Total	7.1875%	100.0%	

House Bill 479 (HB479) was implemented by the State Taxation and Revenue Department on July 1, 2019 which de-earmarked, grandfathered, consolidated, and unrestricted certain increments of GRT that have been enacted by the County. The GRT increments already enacted have been grandfathered into the new structure as either Municipal General (Restricted/Unrestricted) or County General (Restricted/Unrestricted) and can only be de-earmarked through formal Council action as several have been pledged for debt service requirements. The County will continue to account for grandfathered increments as if they were still in effect. The following table summarizes the impact of HB479 and illustrates the remaining taxing authority:

If all remaining taxing authority for local options were implemented, the projected increase in GRT revenues would be approximately \$89.1 million. Gross receipts taxing authority can only be implemented on either January 1 or on July 1. In addition, some of these increments have sunset provisions and some require referendum. Council could implement the remaining authority in one year, over several years, or not at all.

REVENUE AND EXPENDITURE COMPARISONS

The adopted FY2024 budget includes implementation of a new ½ percent (0.5000%) increment of Municipal Unrestricted remaining GRT authority.

FY2024 ADOPTED STRUCTURE:							
Total Proposed Enacted GRT:		Total Remaining GRT Authority Proposed:		Without Referendum:	With Referendum:	Total Possible GRT Authority:	
Municipal	1.9375%	Municipal	0.5625%	0.1125%	0.4500%	Municipal	2.5000%
County	0.6250%	County	1.1250%	0.6200%	0.5050%	County	1.7500%
Regional Transit	0.1250%	Regional Transit	0.0000%	0.0000%	0.0000%	Regional Transit	0.1250%
	2.6875%		1.6875%	0.7325%	0.9550%		4.3750%
(b)State	4.8750%	(b)State	4.8750%		1.6875%	(b)State	4.8750%
Total County Tax Rate	7.5625%	Total Remaining Approximate Annual Revenue Based on FY24 Proposed Budget			\$76,012,500	Total Possible County Taxing Authority	9.2500%

Property Taxes

Property taxes are the second major source of tax revenue to the County’s General Fund. In FY2024, property tax revenues were adopted to be approximately \$8.9 million, or 8% 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 FY2024 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2022 levies have been used to project fiscal year 2023 property tax revenues.

Total property tax rates for calendar year 2022 were 24.157 mills for residential and 28.714 mills for non-residential properties. This rate includes levies for State Debt Service, Los Alamos Schools Operational, Capital Improvements and Debt Service levies, and University of New Mexico Operational and Debt Service levies. Of the total residential levy, the County received 8.878 mils, or approximately 36.75% of the residential levy. The following tables show the breakdown of the rates and the remaining property tax levies that may be imposed by the Council for County and Municipal operations.

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

LONG RANGE FINANCIAL PROJECTION

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

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

Baseline Scenario

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

Revenue Assumptions:

1. Charges for services, franchise taxes and interfund/interdepartmental charges are estimated using a simple forecast based upon past history. The primary assumptions for each of these lines was that the specific mix of revenues would remain stable over time and that there were no significant plans or other revenue interrelationships that would require a more refined projection model.
2. Grants – The detail for FY2024 was reviewed and those items that were one time in nature or declining were reduced in future years. The base estimate for expected recurring revenues in the General fund is an estimated \$1,346,000 in FY2024. The inflation rate was set at 3% thereafter.
3. Land Sales – The County has future plans that would involve sale of County land parcels. Land sales revenue totaling approximately \$1,500,000 is included in the CIP Fund for FY2024, and \$2,200,000 for FY2025. Any land sales will be subject to future development plans and subject to Council approval. Any land sales will be subject to future development plans and subject to Council approval.
4. GRT revenue – The two primary sources of input for GRT revenue projections are the federal budget projections and input from LANL regarding projected spending. While the first input drives the other, it is the spending subject to tax that generates GRT. There have been discussions with LANL about the timing of tax credits when their spending is subject to manufacturing tax exemptions which would decrease GRT received by the County. This is primarily reflected in projected declines starting in FY26. This was a partial driver for a proposed one-half cent (1/2) GRT increment. The increase projected beginning in FY2022 is consistent with higher LANL budgets, increased hiring and spending at LANL and with YTD receipts in FY2023.

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

	Actual		Projected											
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	59	69	72	83	94	105	108	98	93	93	95	98	101	104
	19.6%	17.0%	4.4%	15.3%	13.3%	11.7%	2.9%	-9.3%	-5.1%	0.0%	2.2%	3.2%	3.1%	3.0%

Note: Beginning in FY2024 a ½ cent increment was included as part of the adopted budget, but Council did not act to implement. Therefore, the amounts beginning in FY2024 need to be adjusted.

LONG RANGE FINANCIAL PROJECTION

5. There are no specific property tax rate adjustments projected. However, if the County chooses to pursue General Obligation Debt for certain purposes, then the associated property tax rate adjustments would be discussed and proposed at that time. **NOTE** – the state’s yield control formula will impact the calculated levied rate, so Council and the public should expect to see some minor rate changes from the state calculation when the rates are certified from the state in September and presented to the Council for adoption.
6. If not specifically addressed, revenues are projected to follow either historical trends or historical averages.

Operating Expenditure Assumptions:

1. In 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 rates of 1% to 3% annually, or match projected revenues for specifically required spending by law.
3. The total of \$1,600,000 per year transfer from the General Fund to the Economic Development Fund is comprised of \$400,000 per year for the housing loan programs and \$1,200,000 in grants for the Los Alamos Public Schools and University of New Mexico – Los Alamos. Both transfers are projected to continue until 2033.
4. FY2024 and forward includes planned operational costs within Community Services and Public Works in the General Fund for capital projects under construction and for planned future projects.

The following table illustrates the projected outcomes.

Governmental Activities Summary (in \$ millions)													
	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>FY2031</u>	<u>FY2032</u>	<u>FY2033</u>
Total beginning fund balance	102	132	137	118	134	121	114	116	113	112	111	110	109
Revenues and other sources	135	130	135	229	172	174	155	149	150	153	157	161	165
Expenditures and other uses	105	145	164	212	185	181	153	152	150	155	158	162	166
Total ending fund balance	132	117	108	135	121	114	116	113	113	110	110	109	108

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 or the spending/tax exemption changes and/or the nature and size of LANL operations changes, and/or State tax law changes unfavorably).

The Council’s regional strategy to pursue a State legislative change was successful and has alleviated the risk associated with the tax status of the LANL contractor. Under the new law, any federal or state lab

LONG RANGE FINANCIAL PROJECTION

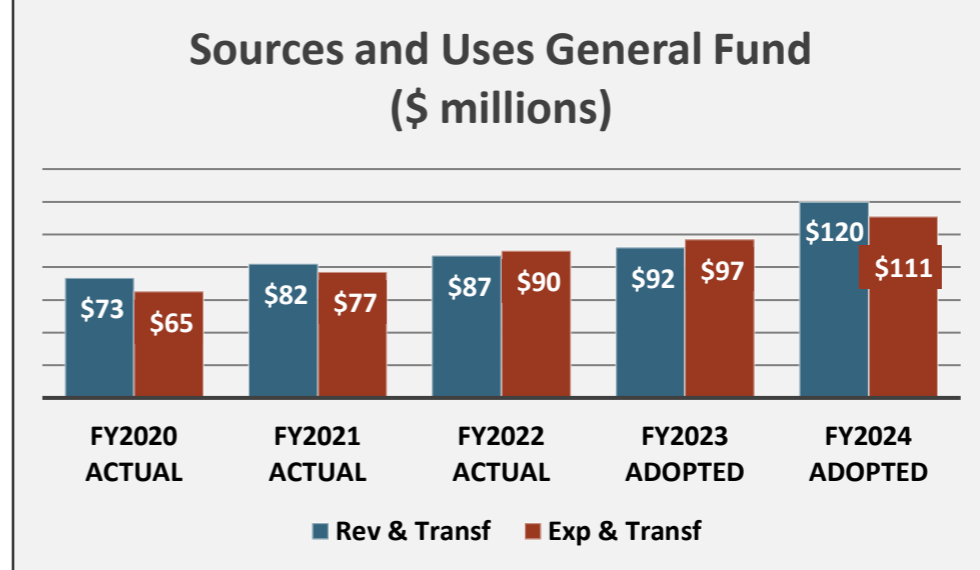
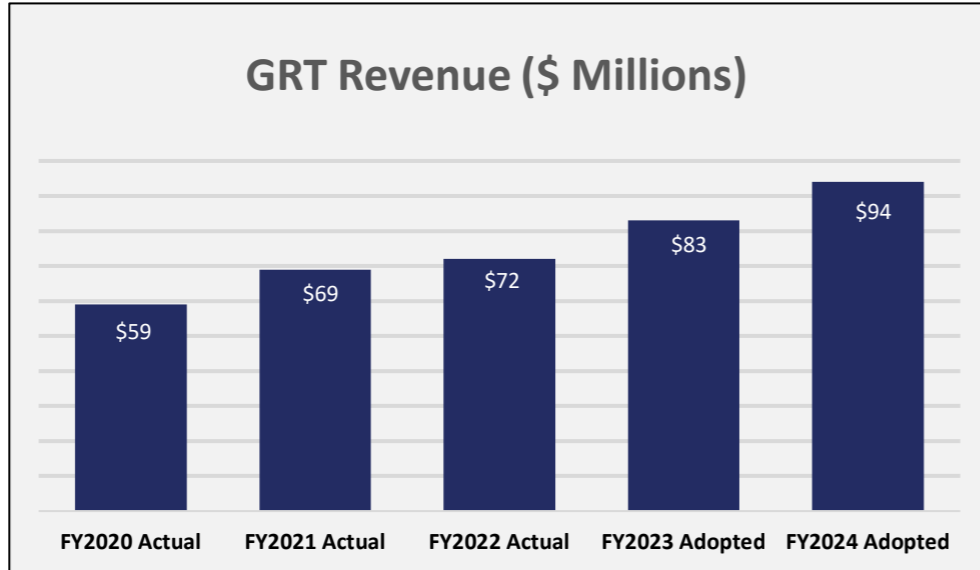
contractor will be subject to GRT, regardless of non-profit status. Another element used by the County is to have a relatively conservative policy for fund balance targets. This enables the County to have some lead time to react to unexpected GRT changes. In addition, a basic tenet of the County's ongoing 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.

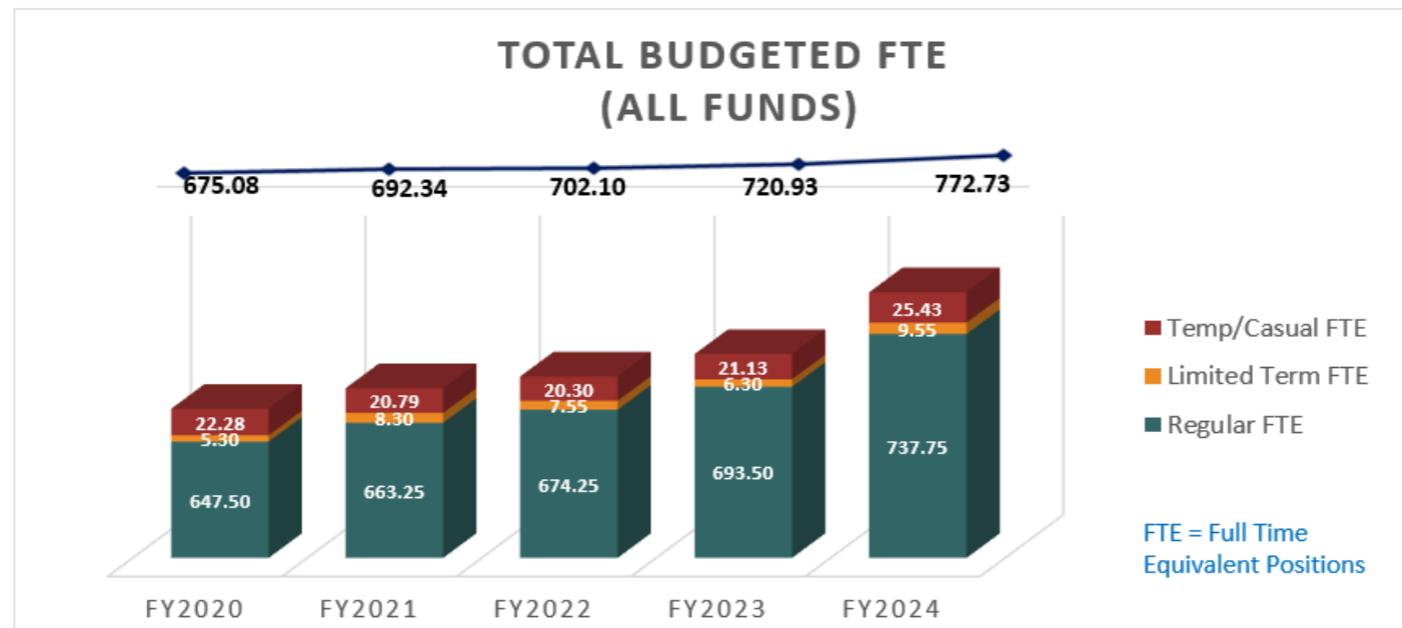
Los Alamos County Manager's Dashboard

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.



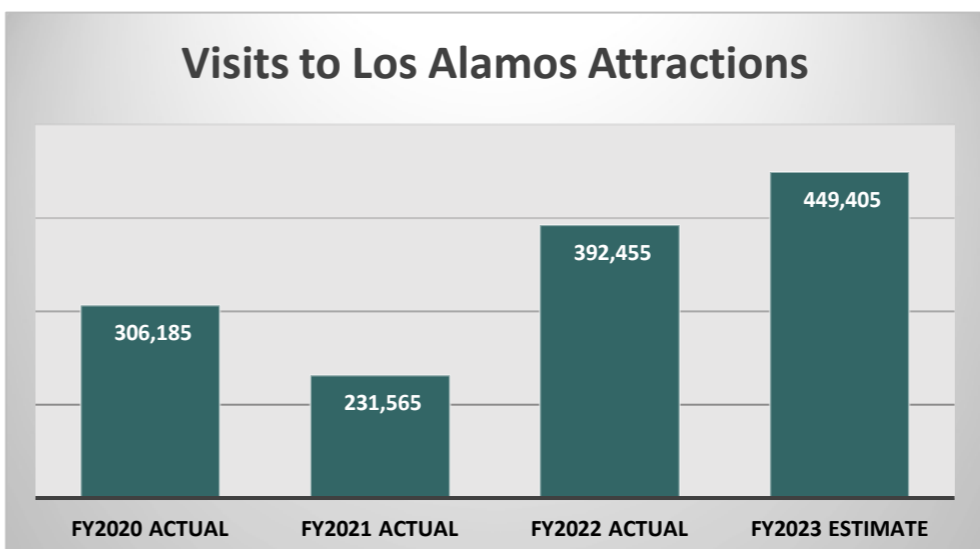
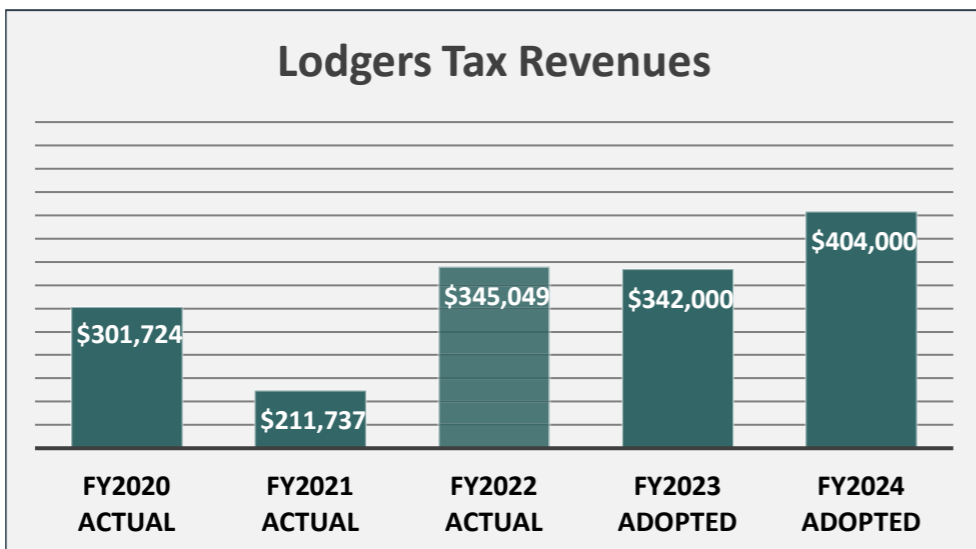
Gross receipts taxes are tied to activity at the largest single employer in the community, Los Alamos National Laboratory. The County continues to work with LANL to project GRT receipts. For FY2024, the estimation of GRT continues to be a driving force in developing our budget.

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.



The adopted budget includes 737.75 regular, 9.55 limited term and 25.43 temp/casual positions for a total of 772.73 budgeted FTE in all funds. During FY2023, Council approved the addition of an engineering associate in the Utilities Department. Council also increased a current .75 limited term FTE management analyst by .25, which is supported by ARPA funding for additional support in completing the community health strategic plan. The approved budget includes 38 new firefighter positions based upon projected LANL baseline needs. The combined net change of 47.55 FTEs increase from the Adopted FY23 budget are displayed in the adopted FY2024 budget.

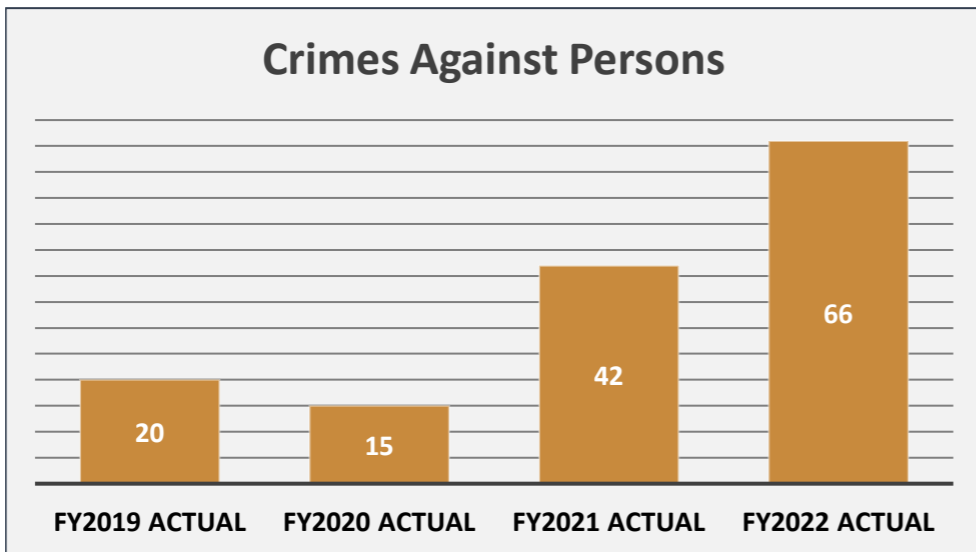
Economic Development



Lodgers Tax is a 5% tax assessed by lodging establishments on room rates and remitted to the County. The receipts in FY2022 were climbing indicating more visitors are coming to Los Alamos to visit. The drop in FY2020 and FY2021 is due to COVID-19 restrictions.

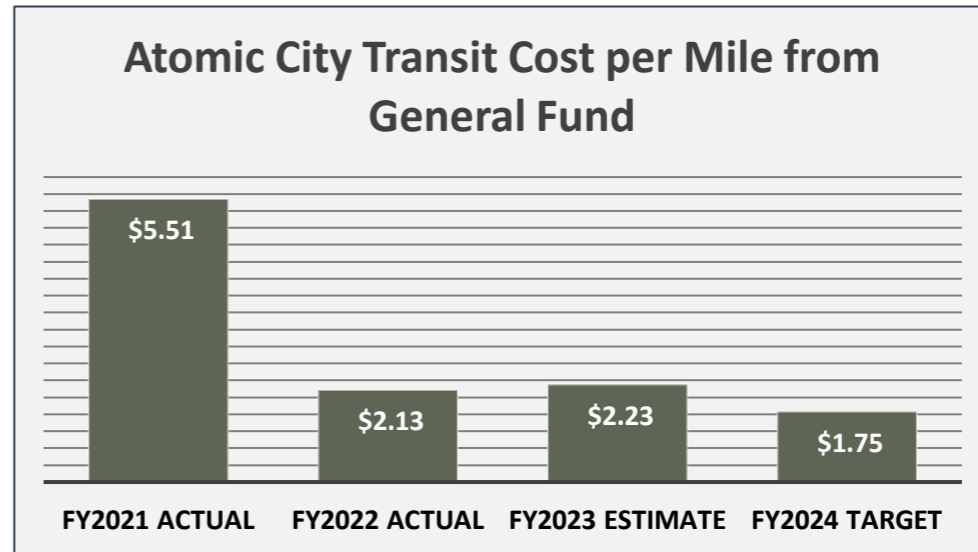
Visitors to Los Alamos for FY2020 and into FY2021 is lower due to COVID-19 restrictions.

Public Safety



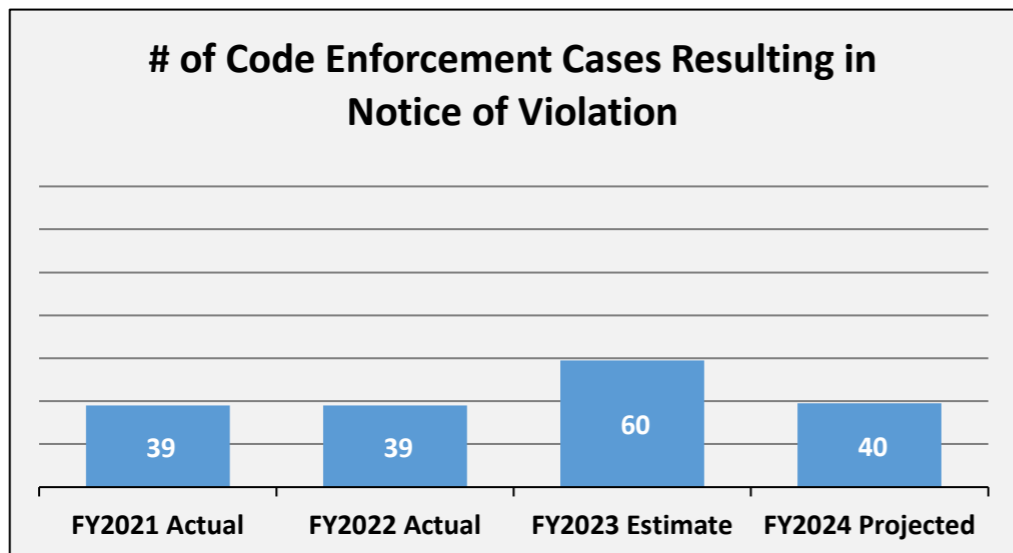
The Los Alamos Police Department transitioned to NIBRS reporting in April of 2021. As such, NIBRS collects data on an expanded set of reportable crime. Los Alamos still remains very safe from a comparative perspective, while offering an enhanced view of crime within the community.

Transportation

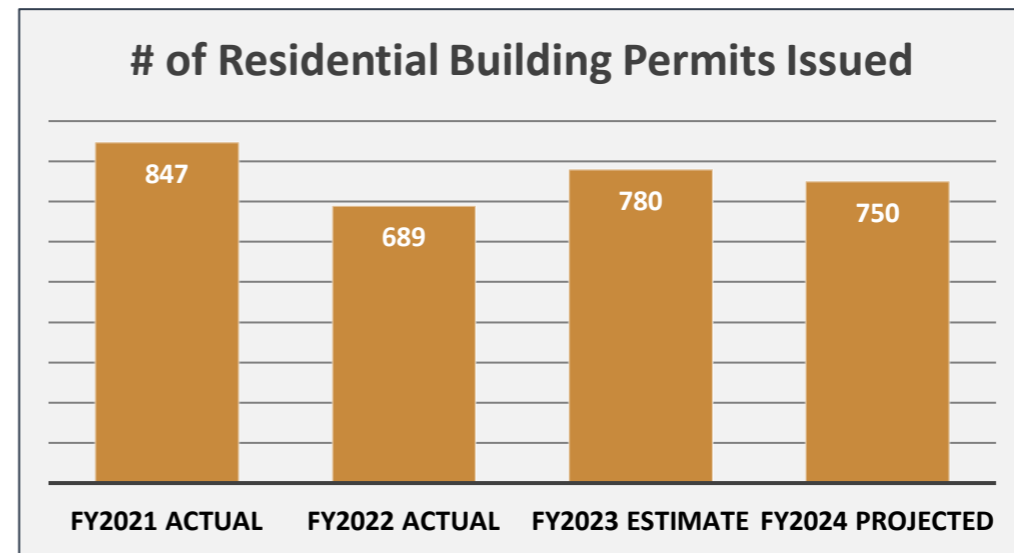


The County's General Fund makes annual transfers to support the Atomic City Transit operations. With federal grant funding and support from the North Central Regional Transit District funding, the overall cost to citizens is expected to decline and remain unchanged. The higher contribution in FY2021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

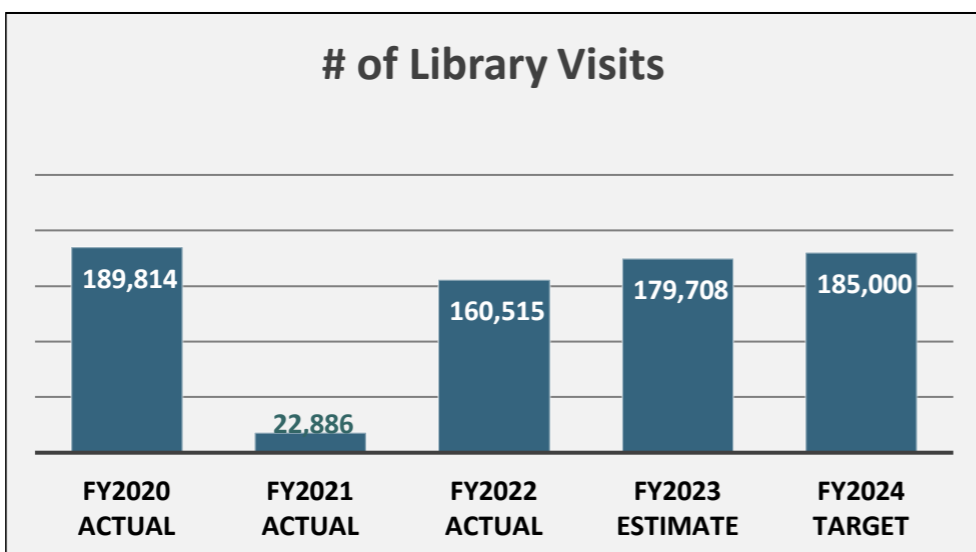
Neighborhood and Community Enrichment



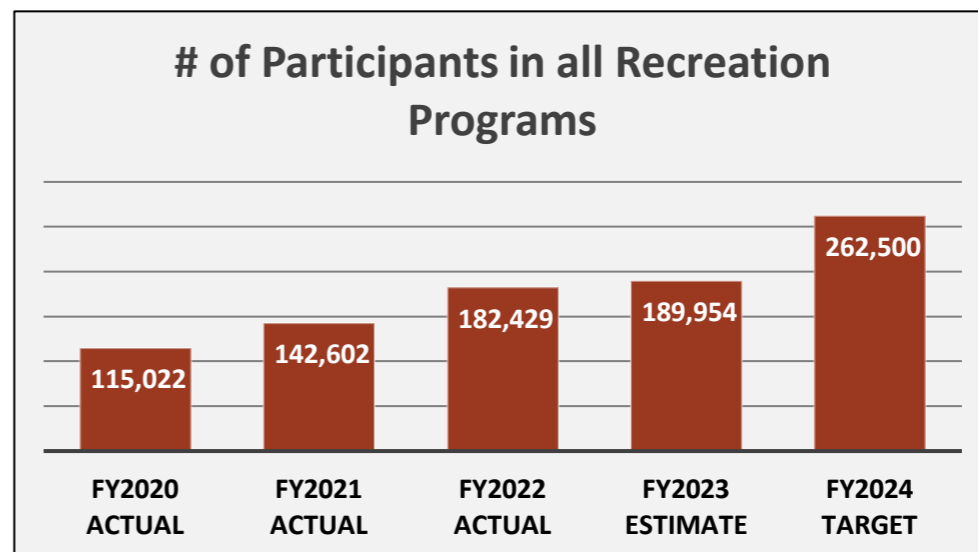
In response to Council's Strategic goals, the Community Development Department (CDD) changed the code enforcement process to begin with a courtesy letter prior to issuance of a notice of violation. In FY2021, CDD issued 502 courtesy letters and only 39 notices of violation. For FY2022, CDD issued 531 courtesy letters with approximately 39 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 four 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

Fund Type	Fund	Department	Fund Statement	Department Summary
GOVERNMENTAL				
General	General		Page #	
		County Council	69	103
		County Assessor	69	104
		County Clerk	69	111
		County Sheriff	69	119
		Municipal Court	69	120
		Probate Court	69	125
		County Manager	69	128
		County Attorney	69	139
		Administrative Services	69	142
		Community Development	69	156
		Community Services	69	172
		Fire	69	192
		Police	69	198
		Public Works	69	205
GOVERNMENTAL				
Special Revenue				
	State Shared Revenues	Public Works	74	205
	Lodgers Tax	Community Development	75	156
	State Grants	Fire, Police, Community Services	76	192, 198, 172
	Health Care Assistance	Community Services	77	172
	Economic Development	Community Development	78	156
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	79	120, 172, 111, 104
	Emergency Declarations	Non Departmental	80	261
GOVERNMENTAL				
Debt Service	Debt Service	Non Departmental	81	261
GOVERNMENTAL				
Capital Projects				
	Capital Improvement Projects	Capital Projects	82	264
PROPRIETARY				
Internal Service				
	Fleet	Public Works	88	205
	Risk Management	County Manager	89	128
PROPRIETARY				
Enterprise				
	Environmental	Public Works	91	205
	Transit	Public Works	92	205
	Fire	Fire	93	192
	Airport	Public Works	94	205
	Joint Utilities	Utilities	95	205

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

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

GENERAL FUND BUDGET SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised	FY2023 Projected	FY2024 Adopted	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Nonspendable	\$ 1,739,237	1,801,502	1,801,799	1,863,862	1,863,862	1,739,299	(124,563)	-6.7%
Restricted for Cash Requirements	6,416,879	7,941,250	6,154,811	9,050,063	9,050,063	6,501,358	(2,548,705)	-28.2%
Other Restricted/Assigned	4,001,966	10,562,430	12,130,000	11,980,103	11,980,103	8,140,200	(3,839,903)	-32.1%
Unassigned	30,409,029	27,392,196	35,805,177	36,606,315	36,606,315	40,583,504	3,977,189	10.9%
Total beginning fund balance	42,567,111	47,697,378	55,891,787	59,500,343	59,500,343	56,964,361	(2,535,982)	-4.3%
Revenues								
Gross Receipts Taxes	55,585,118	65,603,972	65,449,000	65,449,000	75,306,000	85,601,000	20,152,000	30.8%
Property Taxes	8,025,363	8,816,041	8,667,253	8,667,253	8,667,253	8,865,961	198,708	2.3%
Interdepartmental Charges	8,004,969	8,826,224	9,456,082	9,456,082	9,166,526	13,600,525	4,144,443	45.2%
Investment Income	3,759,778	(5,846,777)	1,105,000	1,105,000	1,750,000	1,870,000	765,000	43.7%
Grants	1,302,426	1,258,689	786,000	786,000	1,558,472	1,346,422	(560,422)	-36.0%
User Charges	2,579,090	2,345,473	2,333,000	2,333,000	2,332,958	2,365,105	32,105	1.4%
Other	1,091,548	11,794,796	1,158,000	1,158,000	1,170,000	1,192,561	34,561	3.0%
Total Revenues	80,348,292	92,798,418	88,954,335	88,954,335	99,951,209	114,841,574	25,887,239	25.9%
Transfers from other funds	2,190,000	2,993,718	3,658,878	3,658,878	3,108,000	4,846,934	1,188,056	32.5%
Total sources of funds	\$ 125,105,403	143,489,514	148,505,000	152,113,556	162,559,552	176,652,869	14,093,317	8.7%
Expenditures								
County Council	\$ 419,665	345,534	424,449	432,279	360,000	421,189	(3,260)	-0.8%
County Assessor	436,040	457,493	479,644	565,968	480,000	677,507	197,863	41.3%
County Clerk	672,865	713,499	794,057	853,691	720,000	1,099,135	305,078	38.4%
County Sheriff	8,361	8,804	16,136	16,826	10,000	17,242	1,106	6.9%
Municipal Court	533,238	577,305	593,766	627,026	530,000	736,164	142,398	24.0%
Probate Court	5,004	5,606	5,953	6,353	6,300	6,436	483	8.1%
County Manager	3,565,812	3,785,502	5,474,010	10,182,239	8,650,000	6,922,321	(1,448,311)	-26.5%
County Attorney	910,092	1,833,771	1,146,521	1,343,531	1,140,000	1,458,677	312,156	27.2%
Administrative Services	7,952,494	8,438,841	10,254,924	11,585,554	9,840,000	13,143,066	2,888,142	28.2%
Community Development	2,309,139	2,725,798	4,967,053	5,701,288	4,840,000	5,605,614	638,561	12.9%
Community Services	10,529,268	11,739,657	14,386,324	15,680,695	13,320,000	16,998,933	2,612,609	18.2%
Fire	6,603,913	7,309,429	7,516,199	7,901,851	6,710,000	9,507,440	1,991,241	26.5%
Police	9,564,256	10,421,744	11,894,861	14,229,392	12,090,000	14,194,039	2,299,178	19.3%
Public Works	11,443,738	11,512,218	15,979,434	22,735,685	19,320,000	17,923,917	(1,944,483)	-12.2%
Total Expenditures	54,953,885	59,875,201	73,933,331	91,862,378	78,016,300	88,711,680	14,778,349	20.0%
Transfers to other funds	22,454,140	24,113,970	28,101,463	28,552,963	27,578,891	25,405,607	(2,695,856)	-9.6% [2]
Ending fund balance								
Nonspendable	1,801,502	1,863,862	1,739,299	1,739,299	1,739,299	1,739,299	-	0.0%
Restricted for Cash Requirements	7,941,250	9,050,063	6,161,000	6,161,000	6,501,358	7,392,640	1,231,640	20.0%
Other Restricted/Assigned	10,562,430	11,980,103	10,120,000	10,120,000	8,140,200	8,140,200	(1,979,800)	-19.6%
Unassigned	27,392,196	36,606,315	28,449,907	28,449,907	40,583,504	45,263,443	16,813,536	59.1%
Ending fund balance	47,697,378	59,500,343	46,470,206	46,470,206	56,964,361	62,535,582	16,065,376	34.6%
Total uses of funds	\$ 125,105,403	143,489,514	148,505,000	166,885,547	162,559,552	176,652,869	28,147,869	19.0%
Operating Surplus / (Shortfall)	\$ 5,130,267	11,802,965	(9,421,581)	(27,802,128)	(2,535,982)	5,571,221	14,992,802	159% [1]
Unassigned as a % of Revenue	34.09%	39.45%	31.98%	31.98%	40.60%	39.41%	64.95%	203.08%
Unassigned Target (20% of Rev)	16,069,658	18,559,684	17,790,867	17,790,867	19,990,242	22,968,315	5,177,448	29.10%
\$ over (under) target	11,322,538	18,046,631	10,659,040	10,659,040	20,593,262	22,295,128	11,636,088	109.17%
FTE Summary								
Regular (full & part-time)	347.78	334.09	375.09	375.09	375.09	380.50	5.41	1.4%
Limited Term	1.75	0.75	0.00	0.00	0.00	-	-	0.0%
Casual, Student & Temp	17.14	17.68	17.48	17.48	17.48	21.78	4.30	24.6%
	366.67	352.52	392.57	392.57	392.57	402.28	9.71	2%

GENERAL FUND BUDGET 10-YEAR PROJECTION

	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected
Beginning Fund Balance									
Nonspendable	\$ 1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299
Restricted for Cash Requirements	7,392,640	7,693,267	7,967,052	8,232,552	8,511,396	8,782,698	9,063,550	9,333,165	9,608,943
Other Restricted/Assigned	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200
Unassigned	45,263,443	51,253,656	55,630,100	57,003,061	54,117,094	48,628,545	43,022,531	37,545,230	32,216,537
Total beginning fund balance	62,535,582	68,826,422	73,476,651	75,115,112	72,507,989	67,290,742	61,965,580	56,757,894	51,704,979
Revenues									
Gross Receipts Taxes	96,729,000	99,634,000	89,660,000	85,157,000	85,157,000	87,714,000	90,343,000	93,056,000	95,846,000
Property Taxes	9,131,940	9,405,898	9,688,075	9,978,717	10,278,079	10,586,421	10,904,014	11,231,134	11,568,068
Interdepartmental Charges	14,008,541	14,428,797	14,861,661	15,307,511	15,766,736	16,239,738	16,726,930	17,228,738	17,745,600
Investment Income	1,291,000	1,417,000	1,510,000	1,542,000	1,490,000	1,386,000	1,279,000	1,175,000	1,074,000
Grants	1,386,815	1,428,419	1,471,272	1,515,410	1,560,872	1,607,698	1,655,929	1,705,607	1,756,775
User Charges	2,415,105	2,465,105	2,515,105	2,565,105	2,615,105	2,665,105	2,715,105	2,765,105	2,815,105
Other	1,228,338	1,265,188	1,303,144	1,342,238	1,382,505	1,423,980	1,466,699	1,510,700	1,556,021
Total Revenues	126,190,739	130,044,407	121,009,257	117,407,981	118,250,297	121,622,942	125,090,677	128,672,284	132,361,569
Transfers from other funds	3,426,000	3,529,000	3,176,000	3,016,000	3,016,000	3,107,000	3,200,000	3,296,000	3,395,000
Total sources of funds	\$ 192,152,321	202,399,829	197,661,908	195,539,093	193,774,286	192,020,684	190,256,257	188,726,178	187,461,548
Expenditures									
County Council	\$ 433,825	446,840	460,245	474,052	488,274	502,922	518,010	533,550	549,557
County Assessor	697,832	718,767	740,330	762,540	785,416	808,978	833,247	858,244	883,991
County Clerk	1,132,109	1,166,072	1,201,054	1,237,086	1,274,199	1,312,425	1,351,798	1,392,352	1,434,123
County Sheriff	17,759	18,292	18,841	19,406	19,988	20,588	21,206	21,842	22,497
Municipal Court	758,249	780,996	804,426	828,559	853,416	879,018	905,389	932,551	960,528
Probate Court	6,629	6,828	7,033	7,244	7,461	7,685	7,916	8,153	8,398
County Manager	7,129,991	7,343,891	7,564,208	7,791,134	8,024,868	8,265,614	8,513,582	8,768,989	9,032,059
County Attorney	1,502,437	1,547,510	1,593,935	1,641,753	1,691,006	1,741,736	1,793,988	1,847,808	1,903,242
Administrative Services	13,537,358	13,943,479	14,361,783	14,792,636	15,236,415	15,693,507	16,164,312	16,649,241	17,148,718
Community Development	5,773,782	5,946,995	6,125,405	6,309,167	6,498,442	6,693,395	6,894,197	7,101,023	7,314,054
Community Services	17,515,901	18,041,378	18,582,619	19,140,098	19,714,301	20,305,730	20,914,902	21,542,349	22,188,619
Fire	10,018,833	10,835,250	11,478,170	12,204,922	12,762,594	13,353,919	13,727,041	14,088,243	14,629,031
Police	14,619,860	15,058,456	15,510,210	15,975,516	16,454,781	16,948,424	17,456,877	17,980,583	18,520,000
Public Works	19,174,635	19,749,874	20,342,370	20,952,641	21,581,220	22,228,657	22,895,517	23,582,383	24,289,854
Total Expenditures	92,319,200	95,604,628	98,790,629	102,136,754	105,392,381	108,762,598	111,997,982	115,307,311	118,884,671
Transfers to other funds	31,006,699	33,318,550	23,756,167	20,894,350	21,091,163	21,292,506	21,500,381	21,713,888	21,933,928
Ending fund balance									
Nonspendable	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299	1,739,299
Restricted for Cash Requirements	7,693,267	7,967,052	8,232,552	8,511,396	8,782,698	9,063,550	9,333,165	9,608,943	9,907,056
Other Restricted/Assigned	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200	8,140,200
Unassigned	51,253,656	55,630,100	57,003,061	54,117,094	48,628,545	43,022,531	37,545,230	32,216,537	26,856,394
Ending fund balance	68,826,422	73,476,651	75,115,112	72,507,989	67,290,742	61,965,580	56,757,894	51,704,979	46,642,949
Total uses of funds	\$ 192,152,321	202,399,829	197,661,908	195,539,093	193,774,286	192,020,684	190,256,257	188,726,178	187,461,548
Operating Surplus / (Shortfall)									
	\$ 6,290,840	4,650,229	1,638,461	(2,607,123)	(5,217,247)	(5,325,162)	(5,207,686)	(5,052,915)	(5,062,030)
Unassigned as a % of Revenue	40.62%	42.78%	47.11%	46.09%	41.12%	35.37%	30.01%	25.04%	20.29%
Unassigned Target (20% of Rev)	25,238,148	26,008,881	24,201,851	23,481,596	23,650,059	24,324,588	25,018,135	25,734,457	26,472,314
\$ over (under) target	26,015,508	29,621,219	32,801,210	30,635,498	24,978,486	18,697,943	12,527,095	6,482,080	384,080

GENERAL FUND BUDGET SUMMARY NOTES

[1] The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses). In FY2024, as proposed, sources would exceed uses resulting in a surplus.

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised Budget	FY2023 Projected Actual	FY2024 Adopted
Economic Development Fund - Housing (Schools) \$	400,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Other Special Revenue Fund - Bench Warrant Fund	27,000	27,500	30,000	30,000	27,500	30,000
Road Fund	-	-	-	-	-	-
Clerk Recording Equipment Fund	-	58,884	-	-	58,884	-
Debt Service Fund - GRT Revenue Bonds 529	4,552,159	4,556,409	4,552,409	4,552,409	4,556,409	5,250,159
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers			210,000	210,000	210,000	4,750,000
Major Network Replacements (Other IM)			690,000	690,000	690,000	756,422
Parks Small Projects			734,000	734,000	734,000	500,000
Other CIP Projects	14,999,700	12,435,042	7,356,087	7,806,087	7,806,087	10,000,000
GRT Settlement xfer to CIP			9,999,712	9,999,712	9,999,712	
Budget Options				-	-	
MFM to AIPP			0	1,500	-	-
Transit Fund - ongoing operations	1,200,000	1,050,000	1,050,000	1,050,000	1,050,000	1,200,000
Airport Fund- operations	165,331	784,063	410,000	410,000	144,227	657,326
Airport Fund - capital project matching funds	0	0	807,555	807,555	-	-
Environmental Services	50,000	2,400,000	0	-	0	-
Fleet		37,122	0	-	37,122	-
DWI Fund	9,950	14,950	11,700	11,700	14,950	11,700
Health Care Assistance Fund - operations	650,000	650,000	650,000	650,000	650,000	650,000
Emergency Declarations Fund	400,000	250,000	-	-	-	-
Reservoir Road Grant - Water Distribution		250,000	-	-	-	-
Other Potential for GRT Settlement			-	-	-	-
Total Transfers to Other Funds	22,454,140	24,113,970	28,101,463	28,552,963	27,578,891	25,405,607

COMBINED BUDGET STATEMENT-SPECIAL REVENUE FUNDS

	STATE SHARED REVENUES	LODGERS TAX	STATE GRANTS	HEALTH CARE ASSISTANCE
Fiscal Year (FY) 2024 Adopted				
Total beginning fund balance / working capital	\$ 212,275	228,654	2,151,982	2,305,769
Revenues and other sources	450,000	404,000	1,396,143	3,309,115
Transfers from other funds	-	-	11,700	650,000
Expenditures	500,000	494,849	3,394,147	3,283,466
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2024	\$ 162,275	137,805	165,678	2,981,418
<hr/>				
Total FY2024 sources of funding	\$ 450,000	404,000	1,407,843	3,959,115
Total FY2024 uses of funding	500,000	494,849	3,394,147	3,283,466
Net increase / (decrease) in fund balance / working capital	\$ (50,000)	(90,849)	(1,986,304)	675,649
<hr/>				
	STATE SHARED REVENUES	LODGERS TAX	STATE GRANTS	HEALTH CARE ASSISTANCE
FY2024 Adopted Budget FTEs	0.00	0.00	1.20	1.19
FY2023 Adopted Budget FTEs	0.00	0.00	0.45	1.19
Net increase / (decrease)	0.00	0.00	0.75	0.00

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

<u>ECONOMIC DEVELOPMENT</u>	<u>OTHER SPECIAL REVENUE</u>	<u>EMERGENCY DECLARATIONS</u>	<u>SPECIAL REVENUE FUNDS COMBINED</u>	<u>FY2023 ADOPTED BUDGET</u>
5,395,045	679,949	2,195,994	13,169,668	9,131,968
154,429	305,500	50,000	6,069,187	5,026,189
1,600,000	30,000	-	2,291,700	2,291,700
4,533,750	424,000	2,177,287	14,807,499	10,046,813
2,000,000	-	-	2,000,000	2,000,000
<u>615,724</u>	<u>591,449</u>	<u>68,707</u>	<u>4,723,057</u>	<u>4,403,044</u>
1,754,429	335,500	50,000	8,360,887	
6,533,750	424,000	2,177,287	16,807,499	
<u>(4,779,321)</u>	<u>(88,500)</u>	<u>(2,127,287)</u>	<u>(8,446,612)</u>	
<u>ECONOMIC DEVELOPMENT</u>	<u>OTHER SPECIAL REVENUE</u>	<u>EMERGENCY DECLARATIONS</u>	<u>SPECIAL REVENUE FUNDS COMBINED</u>	
0.00	1.95	0.25	4.59	
<u>0.00</u>	<u>1.95</u>	<u>0.00</u>	<u>3.59</u>	
<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>1.00</u>	

STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted for Major Street Maintenan	658,440	222,295	-	352,275	352,275	212,275	212,275	100%
Revenues								
Major Street Maintenance								
Motor Vehicle Tax	219,901	180,756	210,000	210,000	190,000	200,000	(10,000)	-4.8%
Gasoline Tax	219,232	216,940	300,000	300,000	250,000	250,000	(50,000)	-16.7%
Total Revenues	<u>439,133</u>	<u>397,696</u>	<u>510,000</u>	<u>510,000</u>	<u>440,000</u>	<u>450,000</u>	<u>(60,000)</u>	<u>-11.8%</u>
Transfers from other funds	-	-	-	-	-	-	-	
Total sources of funds	<u>1,097,573</u>	<u>619,991</u>	<u>510,000</u>	<u>862,275</u>	<u>792,275</u>	<u>662,275</u>	<u>152,275</u>	<u>29.9%</u>
Expenditures	875,278	267,716	510,000	540,000	580,000	500,000	(10,000)	-2.0%
Transfers to other funds	-	-	-	-	-	-	-	0.0%
Ending Fund Balance								
Restricted for Major Street Maintenan	222,295	352,275	-	322,275	212,275	162,275	162,275	0
Total uses of funds	<u>1,097,573</u>	<u>619,991</u>	<u>510,000</u>	<u>862,275</u>	<u>792,275</u>	<u>662,275</u>	<u>152,275</u>	<u>29.9%</u>

For detailed department information, please see page 205 (Public Works). FY2024 proposed expenditures in this fund are for the Loma Linda Road Improvements. See page 268(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 mangement of the County's roads, highways and bridges.

LODGERS TAX FUND BUDGET SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted for Lodgers Tax	521,960	387,358	279,799	318,699	318,699	228,654	(51,145)	-18.3%
Revenues								
Lodgers Tax - Promotion	183,548	355,835	336,000	336,000	390,000	400,000	64,000	19.0%
Investment Income	27,588	(10,786)	6,000	6,000	13,908	4,000	(2,000)	-33.3%
Total Revenues	<u>211,136</u>	<u>345,049</u>	<u>342,000</u>	<u>342,000</u>	<u>403,908</u>	<u>404,000</u>	<u>62,000</u>	<u>18.1%</u>
Total sources of funds	<u>733,096</u>	<u>732,407</u>	<u>621,799</u>	<u>660,699</u>	<u>722,607</u>	<u>632,654</u>	<u>10,855</u>	<u>1.7%</u>
Expenditures								
Professional/Contractual	336,014	371,575	481,702	481,702	481,702	481,702	-	0.0%
Materials & Supplies	7,187	34,073	10,000	10,000	10,000	10,000	-	0.0%
Interfund charges - Administration	2,537	8,060	2,251	2,251	2,251	3,147	896	39.8%
Total Expenditures	<u>345,738</u>	<u>413,708</u>	<u>493,953</u>	<u>493,953</u>	<u>493,953</u>	<u>494,849</u>	<u>896</u>	<u>0.2%</u>
Ending fund balance								
Restricted for Lodgers Tax	387,358	318,699	127,846	166,746	228,654	137,805	9,959	7.8%
Total uses of funds	<u>733,096</u>	<u>732,407</u>	<u>621,799</u>	<u>660,699</u>	<u>722,607</u>	<u>632,654</u>	<u>10,855</u>	<u>1.7%</u>

For detailed department information, please see page 156 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted - Community Health Council	5,846	15,308	-	74,737	74,737	92,737	92,737	100.0%
Restricted - Law Enforcement Protection	284	5,903	-	4,303	4,303	-	-	0.0%
Restricted - Law Enforcement Retention	-	-	-	-	-	-	-	
Restricted - Local DWI	37,289	49,059	-	62,318	62,318	74,412	74,412	100.0%
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	
Restricted - Fire Marshal	740,903	943,687	1,430,689	1,390,670	1,390,670	1,984,833	554,144	38.7%
Restricted - Fire EMS	94	-	-	-	-	-	-	
Total Beginning Fund Balance	<u>784,416</u>	<u>1,013,957</u>	<u>1,430,689</u>	<u>1,532,028</u>	<u>1,532,028</u>	<u>2,151,982</u>	<u>721,293</u>	50.4%
Revenues								
State Grant - Community Health Council	9,462	59,461	9,461	62,952	105,952	119,952	57,000	602.5%
State Grant - Law Enforcement Protection	39,800	39,800	45,000	78,000	78,000	152,000	74,000	164.4%
State Grant - Law Enforcement Retention	-	-	-	-	11,700	12,000	12,000	100.0%
State Grant - Local DWI	70,050	74,322	117,000	106,500	115,344	115,344	8,844	7.6%
State Grant - Fire Marshal	815,906	843,003	850,000	1,042,647	1,013,648	947,000	(95,647)	-11.3%
State Grant - Fire EMS	10,154	-	10,000	10,424	10,424	10,150	(274)	-2.7%
Investment Income	57,231	(40,536)	29,000	29,000	80,515	39,697	10,697	36.9%
Total Revenues	<u>1,002,603</u>	<u>976,050</u>	<u>1,060,461</u>	<u>1,329,523</u>	<u>1,415,583</u>	<u>1,396,143</u>	<u>9,620</u>	0.9%
Transfers from other funds	9,950	14,950	11,700	11,700	14,950	11,700	-	0.0%
Total sources of funds	<u>1,796,969</u>	<u>2,004,957</u>	<u>2,502,850</u>	<u>2,873,251</u>	<u>2,962,561</u>	<u>3,559,825</u>	<u>730,913</u>	29.2%
Expenditures								
Community Health Council	-	32	9,461	181,842	87,952	113,292	103,831	1097.5%
Law Enforcement Protection	34,181	41,400	45,000	82,019	82,303	152,000	107,000	237.8%
Law Enforcement Retention	-	-	-	8,239	11,700	12,000	-	
Local DWI	68,230	76,013	128,700	118,200	118,200	135,175	6,475	5.0%
Fire Marshal	670,353	355,484	850,000	2,346,087	500,000	2,971,530	2,121,530	249.6%
Fire EMS	10,248	-	10,000	10,424	10,424	10,150	150	1.5%
Total Expenditures	<u>783,012</u>	<u>472,929</u>	<u>1,043,161</u>	<u>2,746,811</u>	<u>810,579</u>	<u>3,394,147</u>	<u>2,338,986</u>	224.2%
Transfers to other funds			-	-	-	-	-	
Ending fund balance								
Restricted - Community Health Council	15,308	74,737	-	(44,153)	92,737	99,397	45,906	
Restricted - Law Enforcement Protection	5,903	4,303	-	284	-	-	-	
Restricted - Law Enforcement Retention	-	-	-	(8,239)	-	-	-	
Restricted - Local DWI	49,059	62,318	-	62,318	74,412	66,281	66,281	
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	
Restricted - Fire Marshal	943,687	1,390,670	1,459,689	116,230	1,984,833	0	(1,459,689)	-100.0%
Restricted - Fire EMS	-	-	-	-	-	-	-	
Total Ending fund balance	<u>1,013,957</u>	<u>1,532,028</u>	<u>1,459,689</u>	<u>126,440</u>	<u>2,151,982</u>	<u>165,678</u>	<u>(1,347,502)</u>	-92.3%
Total uses of funds	<u>1,796,969</u>	<u>2,004,957</u>	<u>2,502,850</u>	<u>2,873,251</u>	<u>2,962,561</u>	<u>3,559,825</u>	<u>991,484</u>	39.6%
FTE Summary								
Regular (full & part-time)	0.45	0.45	0.45	0.45	0.45	1.20	1	166.7%
For detailed department information, please see pages 172 (Community Services), 192 (Fire) and 198 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted for Health Care Assistance	474,314	731,959	1,545,522	1,304,428	1,304,428	2,305,769	760,247	49.2%
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	15,450	-	(15,450)	-100.0%
Total Beginning Fund Balance	<u>489,764</u>	<u>747,409</u>	<u>1,560,972</u>	<u>1,319,878</u>	<u>1,319,878</u>	<u>2,305,769</u>	<u>744,797</u>	<u>47.7%</u>
Revenues								
Gross Receipts Taxes	2,292,853	2,366,549	2,659,000	2,659,000	3,108,000	3,263,000	604,000	22.7%
Rental Income	70,036	41,347	0	0	-	-	-	0.0%
Investment Income	22,063	(24,893)	31,000	31,000	52,485	46,115	15,115	48.8%
Other Income		420,156	0	0	-	-	-	
Total Revenues	<u>2,384,952</u>	<u>2,803,159</u>	<u>2,690,000</u>	<u>2,690,000</u>	<u>3,160,485</u>	<u>3,309,115</u>	<u>619,115</u>	<u>23.0%</u>
Transfers from other funds	650,000	650,000	650,000	650,000	650,000	650,000	-	0.0%
Total sources of funds	<u>3,524,716</u>	<u>4,200,568</u>	<u>4,900,972</u>	<u>4,659,878</u>	<u>5,130,363</u>	<u>6,264,884</u>	<u>1,363,912</u>	<u>27.8%</u>
Expenditures								
Salaries and Benefits	97,375	101,273	119,506	128,506	115,503	146,000	26,494	22.2%
Professional/Contractual Services	2,663,199	2,761,569	3,119,280	3,118,680	2,690,072	3,119,280	-	0.0%
Materials and Supplies	15,769	16,491	17,662	19,155	17,662	17,662	-	0.0%
Intra/Interfund Charges	964	1,357	696	696	1,357	524	(172)	-24.7%
Total Expenditures	<u>2,777,307</u>	<u>2,880,690</u>	<u>3,257,144</u>	<u>3,267,037</u>	<u>2,824,594</u>	<u>3,283,466</u>	<u>26,322</u>	<u>0.8%</u>
Ending fund balance								
Restricted for Health Care Assistance	731,959	1,304,428	1,628,378	1,377,391	2,305,769	2,981,418	1,353,040	83.1%
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	-	-	(15,450)	-100.0%
Total Ending fund balance	<u>747,409</u>	<u>1,319,878</u>	<u>1,643,828</u>	<u>1,392,841</u>	<u>2,305,769</u>	<u>2,981,418</u>	<u>1,337,590</u>	
Total uses of funds	<u>3,524,716</u>	<u>4,200,568</u>	<u>4,900,972</u>	<u>4,659,878</u>	<u>5,130,363</u>	<u>6,264,884</u>	<u>1,363,912</u>	<u>27.8%</u>
FTE Summary								
Regular (full & part-time)	1.19	1.19	1.19	1.25	1.19	1.19	-	0.0%

For detailed department information, please see page 172 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	Variance FY2024 vs	Variance FY2024 vs FY2023
Beginning Fund Balance								
Assigned for Econ Development	5,978,045	6,394,517	5,252,445	5,522,850	5,522,850	5,395,045	142,600	2.7%
Nonspendable	-	-	-	-	-	-	-	0.0%
Total beginning fund balance	<u>5,978,045</u>	<u>6,394,517</u>	<u>5,252,445</u>	<u>5,522,850</u>	<u>5,522,850</u>	<u>5,395,045</u>	<u>142,600</u>	
Revenues								
Investment Income	319,927	(162,964)	105,000	-	209,516	108,000	3,000	2.9%
Loan Repayment	121,490	95,505	46,428	46,428	46,429	46,429	1	0.0%
Other	-	-	-	105,000	-	-	-	0.0%
Total revenues	<u>441,417</u>	<u>(67,459)</u>	<u>151,428</u>	<u>151,428</u>	<u>255,945</u>	<u>154,429</u>	<u>3,001</u>	2.0%
Transfers from other funds	1,400,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	-	100.0%
Total sources of funds	<u>7,819,462</u>	<u>7,927,058</u>	<u>7,003,873</u>	<u>7,274,278</u>	<u>7,378,795</u>	<u>7,149,474</u>	<u>145,601</u>	
Expenditures								
Economic Development Program:	9,113	-	50,000	50,000	-	150,000	100,000	300.0%
Infrastructure and Housing	-	39,060	2,383,750	2,383,750	383,750	2,383,750	-	0.0%
Local Econ Dev Loans/Grants	-	-	400,000	400,000	-	400,000	-	0.0%
Grants to Schools	1,000,000	2,200,000	1,200,000	1,200,000	1,200,000	1,200,000	-	0.0%
Housing Rehabilitation Program	279,232	90,148	200,000	392,851	200,000	200,000	-	0.0%
Downpayment Assistance Progra	136,600	75,000	200,000	430,500	200,000	200,000	-	0.0%
Total Expenditures	<u>1,424,945</u>	<u>2,404,208</u>	<u>4,433,750</u>	<u>4,857,101</u>	<u>1,983,750</u>	<u>4,533,750</u>	<u>100,000</u>	2.3%
Transfers to other funds			2,000,000	2,000,000	-	2,000,000	-	
Ending fund balance								
Assigned for Econ Development	5,797,114	5,522,850	570,123	417,177	5,395,045	615,724	45,601	8.0%
Nonspendable	597,403	-	-	-	-	-	300,000	
Ending fund balance	<u>6,394,517</u>	<u>5,522,850</u>	<u>570,123</u>	<u>417,177</u>	<u>5,395,045</u>	<u>615,724</u>	<u>45,601</u>	8.0%
Total uses of funds	7,819,462	7,927,058	7,003,873	7,274,278	7,378,795	7,149,474	145,601	2.1%

For detailed department information, please see page 156 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted for Property Tax Valuation	599,133	676,400	480,149	669,947	669,947	620,956	140,807	29.3%
Restricted for Clerk's Recording Equip	106,241	136,017	87,317	88,305	88,305	16,170	(71,147)	-81.5%
Restricted for Bench Warrant Collectio	-	-	194	-	-	3,300	3,106	1601.0%
Restricted for Aquatic Center Operati	35,689	37,548	37,548	36,486	36,486	36,486	(1,062)	-2.8%
Restricted for Library Operations	3,632	4,055	2,855	4,237	4,237	3,037	182	6.4%
Restricted for National Opioid Settleme	-	-	-	-	-	-	-	-
Total Beginning Fund Balance	744,695	854,020	608,063	798,975	798,975	679,949	71,886	11.8%
Revenues								
Property Tax Administrative Fees	209,271	216,918	225,000	225,000	225,000	225,000	-	0.0%
Clerk's Recording Fees	34,942	26,106	27,000	27,000	27,000	27,000	-	0.0%
Bench Warrant Fees	1,400	900	3,300	3,300	3,300	3,300	-	0.0%
Aquatic Center Gifts / Donations	-	-	3,000	3,000	3,000	3,000	0	0.0%
Library Gifts / Donations	200	300	2,000	2,000	2,000	3,200	1,200	60.0%
National Opioid Settlement	-	-	-	127,000	127,000	30,000	30,000	100.0%
Investment Income	45,945	(24,175)	12,000	12,000	31,730	14,000	2,000	16.7%
Total Revenues	291,758	220,049	272,300	399,300	419,030	305,500	33,200	12.2%
Transfers from other funds	27,000	86,384	30,000	30,000	30,000	30,000	-	0.0%
Total sources of funds	1,063,453	1,160,453	910,363	1,228,275	1,248,005	1,015,449	105,086	11.5%
Expenditures								
Property Tax Valuation	168,624	205,729	243,419	289,856	289,856	327,512	84,093	34.5%
Clerk's Recording Equipment	12,137	127,349	26,700	201,966	115,000	26,700	-	0.0%
Bench Warrant Collections	28,400	28,400	32,486	35,486	30,000	33,588	1,102	3.4%
Aquatic Center Gift	272	-	3,000	3,000	3,000	3,000	0	0.0%
Library Gift	-	-	3,200	3,200	3,200	3,200	0	0.0%
National Opioid Settlement	-	-	-	127,000	127,000	30,000	30,000	0.0%
Total Expenditures	209,433	361,478	308,805	660,508	568,056	424,000	115,195	37.3%
Transfers to Other Funds	-	-	-	-	-	-	-	-
Ending fund balance								
Restricted for Property Tax Valuation	676,400	669,947	471,206	622,091	620,956	525,444	54,238	11.5%
Restricted for Clerk's Recording Equip	136,017	88,305	89,340	(81,161)	16,170	23,470	(65,870)	-73.7%
Restricted for Bench Warrant Collectio	-	-	1,012	(4,686)	3,300	3,012	2,000	197.7%
Restricted for Aquatic Center Operati	37,548	36,486	38,288	37,529	36,486	36,486	(1,802)	-4.7%
Restricted for Library Operations	4,055	4,237	1,711	3,113	3,037	3,037	1,326	77.5%
Restricted for National Opioid Settleme	-	-	-	-	-	-	-	0.0%
Total Ending fund balance	854,020	798,975	601,558	576,886	679,949	591,449	(10,109)	-1.7%
Total uses of funds	1,063,453	1,160,453	910,363	1,237,394	1,248,005	1,015,449	105,086	11.5%
FTE Summary								
Regular (full & part-time)	1.95	1.95	1.95	1.95	1.95	1.95	-	0.0%

For detailed department information, please see page 120 (Municipal Court), 104 (Assessor), 111 (Clerk), and 172 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Assigned for ARPA Fund	-	1,881,101	-	2,633,540	2,633,540	1,453,540	1,453,540	100.0%
Assigned for Covid-19 Emergency Response	-	359,139	-	233,186	233,186	219,199	219,199	100.0%
Assigned for Other Declarations	-	317,774	-	164,708	164,708	136,019	136,019	100.0%
Assigned for Las Conchas Fire Recovery	69,994	69,994	-	79,467	79,467	79,467	79,467	100.0%
Assigned for September 2013 Flood Damage	93,101	93,101	-	307,769	307,769	307,769	307,769	100.0%
Total Beginning Fund Balance	163,095	2,721,109	-	3,418,670	3,418,670	2,195,994	387,236	
Revenues								
CARES ACT-Intergovernmental - Federal Inc	1,721,249	-	-	-	-	-	-	0.0%
ARPA Fund	1,881,101	1,881,100	-	50,000	50,000	50,000	-	0.0%
Snow & Wind Event - Federal Indirect	3,332,875	233,580	-	-	-	-	-	0.0%
Covid-19 Emergency Response - Federal Inc	24,710	-	-	-	-	-	-	0.0%
LC-Intergovernmental - Federal Indirect	-	9,473	-	-	-	-	-	0.0%
FD-Intergovernmental - Federal Indirect	-	214,668.0	-	-	-	-	-	0.0%
Total Revenues	6,959,935	2,338,821	-	50,000	50,000	50,000	-	0.0%
Transfers from other funds	400,000	250,000	-	-	-	-	-	0.0%
Total sources of funds	7,523,030	5,309,930	-	3,468,670	3,468,670	2,245,994	387,236	100.0%
Expenditures								
CARES ACT-Intergovernmental - Federal Inc	1,721,249	-	-	-	-	-	-	
ARPA Fund	-	-	-	2,683,540	1,230,000	1,434,833	1,434,833	100.0%
Covid-19 Emergency Response	65,571	125,953	-	208,474	13,987	219,199	219,199	100.0%
Other Declarations	-	85,292	-	164,708	28,689	136,019	136,019	100.0%
Las Conchas Fire Recovery	-	-	-	-	-	79,467	79,467	100.0%
September 2013 Flood Damage	-	-	-	-	-	307,769	307,769	100.0%
Total ending expenditures	1,786,820	211,245	-	3,056,722	1,272,676	2,177,287	2,177,287	100.0%
Transfers to other funds	3,015,101	1,680,015	-	-	-	-	-	
Ending fund balance								
Assigned for ARPA Fund	1,881,101	2,633,540	-	-	1,453,540	68,707	68,707	100.0%
Assigned for Covid-19 Emergency Response	359,139	233,186	-	24,712	219,199	-	-	0.0%
Assigned for Other Declarations	317,774	164,708	-	164,708	136,019	-	-	0.0%
Assigned for Las Conchas Fire Recovery	69,994	79,467	-	79,467	79,467	-	-	0.0%
Assigned for September 2013 Flood Damage	93,101	307,769	-	307,769	307,769	-	-	0.0%
Total Ending Fund Balance	2,721,109	3,418,670	-	576,656	2,195,994	68,707	68,707	100.0%
Total uses of funds	7,523,030	5,309,930	-	3,633,378	3,468,670	2,245,994	2,245,994	100.0%
FTE Summary								
Regular (full & part-time)	-	-	-	0.25	0.25	0.25	0	100.0%
For detailed department information, please see page 261 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted for Debt Service	312,648	313,540	313,540	314,456	314,456	315,456	1,916	0.6%
Revenues								
Investment Income	892	916	6,000	6,000	1,000	1,020	(4,980)	-83.0%
Transfers from other funds	4,552,159	4,556,409	4,552,409	4,552,409	4,556,409	5,250,159	697,750	15.3%
Total sources of funds	<u>4,865,700</u>	<u>4,870,865</u>	<u>4,871,949</u>	<u>4,872,865</u>	<u>4,871,865</u>	<u>5,566,635</u>	<u>694,686</u>	14.3%
Expenditures	4,552,159	4,556,409	4,552,409	4,552,409	4,556,409	5,250,159	697,750	15.3%
Ending fund balance								
Restricted for Debt Service	-	-	-	-	-	-	-	
Restricted for Debt Service	313,540	314,456	319,540	320,456	315,456	316,476	(3,064)	-1.0%
Total uses of funds	<u>4,865,699</u>	<u>4,870,865</u>	<u>4,871,949</u>	<u>4,872,865</u>	<u>4,871,865</u>	<u>5,566,635</u>	<u>694,686</u>	14.3%

For detailed information, please see page 261 (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 IMPROVEMENT PROJECTS FUND BUDGET SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Proposed	\$ Variance FY2024 vs. FY2023
Beginning Fund Balance	19,816,594	32,399,358	6,310,102	36,646,423	36,646,423	13,802,248	7,492,146
Revenues							
Intergovernmental - Federal Grants	1,050,448	798,736	3,282,600	3,282,600	315,437	7,666,380	4,383,780
Intergovernmental - State Grants	508,370	534,779	4,599,333	4,599,333	3,526,796	2,916,000	(1,683,333)
Debt Proceeds - GRT Rev Bonds						30,000,000	30,000,000
GO Bonds - Broadband						35,000,000	35,000,000
Land Sale Proceeds	2,163,146	30,772	1,500,000	1,500,000		1,500,000	
Total Revenues	<u>3,721,964</u>	<u>1,364,287</u>	<u>9,381,933</u>	<u>9,381,933</u>	<u>3,842,233</u>	<u>77,082,380</u>	<u>67,700,447</u>
Transfers from Other Funds							
General Fund	14,999,700	12,435,042	18,989,799	19,441,299	19,441,299	16,006,422	(2,983,377)
Emergency Declarations Fund	3,015,101						
State Shared Revenue - FMF							
Economic Development							
Capital Project Permanent Fund	1,334,569	1,439,845	1,575,170	1,575,170	1,575,170	1,591,003	15,833
Total Transfers from Other Funds	<u>19,349,370</u>	<u>13,874,887</u>	<u>20,564,969</u>	<u>21,016,469</u>	<u>21,016,469</u>	<u>17,597,425</u>	<u>(2,967,544)</u>
Total sources of funds	<u>42,887,928</u>	<u>47,638,532</u>	<u>36,257,004</u>	<u>67,044,825</u>	<u>61,505,125</u>	<u>108,482,053</u>	<u>72,225,049</u>
Expenditures							
CIP#							
Department- Public Works							
CP0015 Residual PY Projects				317,354			
CP1001 Municipal Building Residual	27,584			94,114			
CP1005 Betty Ehart Senior Center Kitchen		13,700		126,300	126,300		
CP1006 Construction		81,769		268,231	268,231	3,650,000	3,650,000
CP1008 Improvements			700,000	700,000	700,000		(700,000)
CP1009 Fire Station Replacements (4 & 6)						5,250,000	5,250,000
CP1010 Limited Term Project Managers						350,000	350,000
Department Total	<u>27,584</u>	<u>95,469</u>	<u>700,000</u>	<u>1,505,999</u>	<u>1,094,531</u>	<u>9,250,000</u>	<u>8,550,000</u>
Department- Community Development							
CP4003 Deacon Street				2,189,000			
CP4004 A-8b Infrastructure (The Bluffs)	279,474	557,218		10,000	10,000		
CP4005 A-13 (former LASO site)	35,845	77,657		941,247			
A-16 Infrastructure (DP Road Commercial Dev.)				171,738			
CP4007 N. Mesa Infrastructure				1,225,000	1,225,000	3,000,000	3,000,000
CP4008 A-9 Infrastructure (Canyon Walk)	602,238	4,033		596,638	596,638		
CP4009 DP Road Infrastructure	86,075	209,117	1,000,000	5,091,235		3,000,000	2,000,000
CP4010 Finch Street - Road Extension		5,933		1,486,567	1,486,567		
North Mesa Housing State Capital Outlay		54,513		420,487	420,487		
CP4012 Housing Infrastructure			4,000,000	3,980,000		2,000,000	(2,000,000)
Los Alamos Downtown Revitalization & Parking			500,000	497,500		1,000,000	500,000
White Rock Metropolitan Redevelopment Area (MRA)			1,000,000	995,000		1,000,000	
Department Total	<u>1,003,632</u>	<u>908,471</u>	<u>6,500,000</u>	<u>17,604,412</u>	<u>3,738,692</u>	<u>10,000,000</u>	<u>3,500,000</u>
Department-Public Works-Transportation							
CP5001 Street CIP				84,731			
CP5002 Canyon Rim Trail East				56,743			
CP5003 NM 502 Knecht to Tewa				13,632			
CP5008 A-19 Sherwood Blvd.	7,201	-		-			
CP5010 Pavement Condition Index Survey	199,615	3,756		10,528			
CP5012 Canyon Rim Trail West	7,688		230,000	1,378,843		1,400,000	1,170,000
CP5015 Proj Dev, Stds & Guidelines				166,409	166,409		
CP5018 Canyon Rim Trail Underpass	1,214,594	1,967,962		232,038	185,920		
CP5019 Barranca Mesa	573,330			165,000	-		
CP5022 Urban Trail Project - Design	23,591	147,455		40,189	40,189		
CP5023 Trinity Dr. Pedestrian Improvements	73,209	138,491		-			
CP5024 20th Street Signal Light Trinity Dr. Safety & ADA				398,000			
CP5025 Improvements		69,718	3,410,000	4,180,282	4,180,282		(3,410,000)
CP5026 Transportation Planning				200,000	200,000		
CP5027 North Mesa Casa Del Oro	292,256	348,364		151,636			
CP5028 Sherwood Blvd Reconstruction	69,121	1,109,036		1,240,409	1,240,409		

FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected
33,928,131	15,072,131	3,107,856	2,704,056	1,423,456	5,276,656	8,826,156	12,683,456	16,538,156
2,136,000								
2,200,000								
4,336,000								
21,574,614	23,885,538	14,321,200	11,457,400	11,652,200	11,851,500	12,057,300	12,268,700	12,486,600
1,565,000	1,584,000	1,528,000	1,556,000	1,563,000	1,583,000	1,605,000	1,627,000	1,651,000
23,139,614	25,469,538	15,849,200	13,013,400	13,215,200	13,434,500	13,662,300	13,895,700	14,137,600
61,403,745	40,541,669	18,957,056	15,717,456	14,638,656	18,711,156	22,488,456	26,579,156	30,675,756
	8,500,000							
367,500	385,875							
367,500	8,885,875							
			3,000,000					
3,000,000								
2,000,000	4,500,000							
2,000,000	4,500,000							
7,000,000	9,000,000		3,000,000					
5,380,000	8,030,000	8,440,000	5,500,000	5,665,000	5,835,000	6,010,000	6,190,000	6,376,000
					300,000			
500,000								

CAPITAL IMPROVEMENT PROJECTS FUND BUDGET SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Proposed	\$ Variance FY2024 vs. FY2023	
Department-Public Works-Transportation-Continued								
CP5029	Arkansas 33/34 Street	13,209		2,474,291	2,474,291			
CP5030	Canyon Road Project	7,061		4,038,892	4,038,892			
CP5031	Cumbres del Norte Road Project	406,884		916,116	-			
CP5032	Urban Trail Phase I			1,200,000	1,200,000	600,000	600,000	
CP5033	Urban Trail Project Phase II - Construction			3,375,000	3,375,000	1,687,500	1,687,500	
CP5034	Transit Center - Design		500,000	495,000		495,000	(5,000)	
CP5035	Waste Water Treatment Plant Road NM4 Crossing and multi-use trail improvement project		376,087	374,207			(376,087)	
CP5036	Loma Linda Subdivision		250,000	250,000	250,000		(250,000)	
CP5037	Rose Street Construction		2,400,000	2,400,000	-	2,400,000		
CP5038	Pavement Asset Management SW		1,800,000	1,800,000	155,520	2,600,000	800,000	
CP5039						250,000	250,000	
Department Total		2,460,605	4,211,936	8,966,087	25,641,946	17,506,912	9,432,500	466,413
Department- Community Services								
CP7001	Art in Public Places	49,385	53,359		244,731	244,731		
CP7002	Parks Small Capital	202,948	80,312	690,000	1,397,938	500,000	500,000	(190,000)
CP7004	Ice Rink Improvements	965,336	3,054		5,758			
CP7007	Pajarito Mountain Bike Trails		37,861		458,705	458,705		
CP7011	Golf Course Improvements	1,521,544	134,374		2,604,370	600,000	3,000,000	
CP7012	Pinon Park Splash Pad	759,347			7,564			
CP7013	Leisure Lagoon	2,145,413	5,057,520		519,238	519,238		
CP7014	Community Rec Space Design LA		46,716					
CP7014	Community Rec Space Construction North Mesa				303,284	303,284		
CP7015	Tween Center Design					400,000	400,000	
CP7015	Tween Center Construction			4,500,000	4,455,000		(4,500,000)	
CP7016	Community Rec Space Design WR		21,866					
CP7016	Community Rec Space Construction White Rock			6,500,000	7,013,134	7,500,000	(6,500,000)	
CP7017	Tennis Court with Lights - Tournament Tennis Court 8Plex			2,500,000	2,625,000	150,000	(2,500,000)	
CP7018	CSD Infrastructure - IMP & ADA		2,531	500,000	495,000		2,220,000	
CP7019	Social Service Facilities			500,000	495,000		495,000	
CP7020	Ball Fields					1,000,000	1,000,000	
CP7021	Ice Rink Flooring and Shade Structure					1,500,000	1,500,000	
CP7022	Athletic Court Renovations					1,000,000	1,000,000	
Department Total		5,643,973	5,437,593	15,190,000	20,624,722	10,275,958	10,115,000	(5,075,000)
Department - ASD and County Manager								
CP9001	CIP Admin (Former LAHS)				195,990			
CP9003	Information Technology Projects	352,776	338,640	734,000	3,537,985	500,000	756,422	22,422
CP9007	Cost Increase for all categories			1,561,000	1,561,000			(1,561,000)
CP9008	Broadband					35,000,000	35,000,000	
Department Total		352,776	338,640	2,295,000	5,294,975	500,000	35,756,422	33,461,422
Total Expenditures		9,488,570	10,992,109	33,651,087	70,672,054	33,116,093	74,553,922	40,902,835
Transfers to Other Funds		1,000,000						
Ending fund balance		32,399,358	36,646,423	2,605,917	(3,627,229)	13,802,248	33,928,131	31,322,214
Total uses of funds		<u>42,887,928</u>	<u>47,638,532</u>	<u>36,257,004</u>	<u>67,044,825</u>	<u>46,918,341</u>	<u>108,482,053</u>	<u>72,225,049</u>

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

FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected
		2,000,000						
2,500,000								
-								
8,380,000	8,030,000	10,440,000	5,500,000	5,665,000	6,135,000	6,010,000	6,190,000	6,376,000
515,000	530,450	546,000	562,000	579,000	596,000	614,000	632,000	651,000
16,000,000								
	4,000,000							
-								
1,890,000	2,295,000	1,960,000	1,960,000	1,960,000	1,960,000	1,960,000	1,960,000	1,960,000
4,500,000								
2,000,000	2,000,000	2,000,000	2,000,000					
2,500,000								
1,000,000	1,000,000							
28,405,000	9,825,450	4,506,000	4,522,000	2,539,000	2,556,000	2,574,000	2,592,000	2,611,000
779,114	802,488	827,000	852,000	878,000	904,000	931,000	959,000	988,000
1,400,000	890,000	480,000	420,000	280,000	290,000	290,000	300,000	300,000
2,179,114	1,692,488	1,307,000	1,272,000	1,158,000	1,194,000	1,221,000	1,259,000	1,288,000
46,331,614	37,433,813	16,253,000	14,294,000	9,362,000	9,885,000	9,805,000	10,041,000	10,275,000
15,072,131	3,107,856	2,704,056	1,423,456	5,276,656	8,826,156	12,683,456	16,538,156	20,400,756
61,403,745	40,541,669	18,957,056	15,717,456	14,638,656	18,711,156	22,488,456	26,579,156	30,675,756

CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning Fund Balance								
Restricted for Income Stabilization	2,967,295	11,509,554	894,269	1,120,334	1,120,334	3,186,938	2,292,669	256.4%
Nonspendable for Capital Improveme	27,129,501	27,639,536	36,814,976	29,654,458	29,654,458	30,173,411	(6,641,565)	-18.0%
Total Beginning Fund Balance	<u>30,096,796</u>	<u>39,149,090</u>	<u>37,709,245</u>	<u>30,774,792</u>	<u>30,774,792</u>	<u>33,360,349</u>	<u>(4,348,896)</u>	
Revenues								
Investment Income	10,386,863	(6,934,453)	2,263,000	2,263,000	4,160,727	667,000	(1,596,000)	-70.5%
Total sources of funds	<u>40,483,659</u>	<u>32,214,637</u>	<u>39,972,245</u>	<u>33,037,792</u>	<u>34,935,519</u>	<u>34,027,349</u>	<u>(5,944,896)</u>	-14.9%
Transfers to Other Funds	1,334,569	1,439,845	1,575,170	1,575,170	1,575,170	1,591,003	15,833	1.0%
Ending fund balance								
Restricted for Income Stabilization	11,509,554	1,120,334	937,837	1,289,211	3,186,938	1,734,900	797,063	85.0%
Restricted for Capital Improvements	27,639,536	29,654,458	37,459,238	30,173,411	30,173,411	30,701,446	(6,757,792)	-18.0%
Total Ending Fund Balance	<u>39,149,090</u>	<u>30,774,792</u>	<u>38,397,075</u>	<u>31,462,622</u>	<u>33,360,349</u>	<u>32,436,346</u>	<u>(5,960,729)</u>	-15.5%
Total uses of funds	<u>40,483,659</u>	<u>32,214,637</u>	<u>39,972,245</u>	<u>33,037,792</u>	<u>34,935,519</u>	<u>34,027,349</u>	<u>(5,944,896)</u>	-14.9%

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	FY2023 ADOPTED BUDGET																
Fiscal Year (FY) 2024 Adopted																				
Total beginning fund balance / working capital	\$ 5,691,440	10,416,647.00	16,108,087	14,545,064																
Revenues and other sources	7,057,165	12,898,207.00	19,955,372	18,226,483																
Transfers from other funds	-	-	-	-																
Expenditures	6,791,828	12,267,301.00	19,059,129	17,341,944																
Transfers to other funds	-	-	-	-																
Total fund balance / working capital ending FY2024	\$ 5,956,777	11,047,553	17,004,330	15,429,603																
Total FY2024 sources of funding	\$ 7,057,165	12,898,207	19,955,372																	
Total FY2024 uses of funding	6,791,828	12,267,301	19,059,129																	
Net increase / (decrease) in fund balance / working capital	\$ 265,337	630,906	896,243																	
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">FLEET FUND</th> <th style="text-align: center; border-bottom: 1px solid black;">RISK MANAGEMENT FUND</th> <th style="text-align: center; border-bottom: 1px solid black;">INTERNAL SERVICE COMBINED</th> </tr> </thead> <tbody> <tr> <td>FY2024 Adopted Budget FTEs</td> <td style="text-align: center;">12.00</td> <td style="text-align: center;">3.00</td> <td style="text-align: center;">15.00</td> </tr> <tr> <td>FY2023 Adopted Budget FTEs</td> <td style="text-align: center; border-bottom: 1px solid black;">12.00</td> <td style="text-align: center; border-bottom: 1px solid black;">3.00</td> <td style="text-align: center; border-bottom: 1px solid black;">15.00</td> </tr> <tr> <td>Net increase / (decrease)</td> <td style="text-align: center; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-bottom: 3px double black;">0</td> </tr> </tbody> </table>						FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	FY2024 Adopted Budget FTEs	12.00	3.00	15.00	FY2023 Adopted Budget FTEs	12.00	3.00	15.00	Net increase / (decrease)	0	0	0
	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED																	
FY2024 Adopted Budget FTEs	12.00	3.00	15.00																	
FY2023 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected Budget	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	5,818,155	5,422,384	4,735,993	6,134,697	6,134,697	5,691,440	955,447	20.2%
Revenues								
Internal charges - County	2,809,285	2,876,735	3,537,314	3,537,314	3,537,314	4,382,888	845,574	23.9%
Internal charges - Environmental Se	642,874	613,080	874,361	874,361	874,361	1,044,015	169,654	19.4%
Internal charges - Utilities	730,865	685,099	952,220	952,220	952,220	1,117,262	165,042	17.3%
Equipment proceeds	240,441	532,076	250,000	250,000	250,000	250,000	0	0.0%
Miscellaneous Revenue	536,197	662,587	100,000	100,000	130,000	150,000	50,000	50.0%
Interest Income	357,564	(173,404)	142,000	142,000	276,000	113,000	(29,000)	-20.4%
	<u>5,317,226</u>	<u>5,196,173</u>	<u>5,855,895</u>	<u>5,855,895</u>	<u>6,019,895</u>	<u>7,057,165</u>	<u>1,201,270</u>	<u>20.5%</u>
Transfers from other Funds	-	39,437	-	-	-	-	-	0.0%
Expenses by Program								
Equipment maintenance	2,839,009	3,456,828	3,818,894	3,936,894	3,936,894	4,526,058	707,164	18.5%
Equipment replacement	2,546,875	564,093	1,816,116	2,528,558	2,526,258	2,265,770	449,654	24.8%
	<u>5,385,884</u>	<u>4,020,921</u>	<u>5,635,010</u>	<u>6,465,452</u>	<u>6,463,152</u>	<u>6,791,828</u>	<u>1,156,818</u>	<u>20.5%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	(327,113)	(502,376)	-	-	-	-	-	0.0%
Ending working capital	<u>5,422,384</u>	<u>6,134,697</u>	<u>4,956,878</u>	<u>5,525,140</u>	<u>5,691,440</u>	<u>5,956,777</u>	<u>999,899</u>	<u>20.2%</u>
FTE Summary								
Regular (full & part time)	11.00	11.00	12.00	12.00	12.00	12.00	-	0.0%
Expenses by Object								
Salaries and benefits	948,929	1,024,396	1,088,459	1,243,210	1,243,210	1,352,197	263,738	24.2%
Operations	1,875,496	2,351,257	2,346,314	2,695,984	2,693,684	3,173,861	827,547	35.3%
Capital	2,561,459	645,268	1,607,206	2,526,258	2,526,258	2,265,770	658,564	41.0%
	<u>5,385,884</u>	<u>4,020,921</u>	<u>5,041,979</u>	<u>6,465,452</u>	<u>6,463,152</u>	<u>6,791,828</u>	<u>1,749,849</u>	<u>34.7%</u>

For detailed department information, please see page 205 (Public Works)

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

RISK MANAGEMENT FUND

	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected Budget	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	8,352,777	9,757,037	9,809,071	10,208,660	10,208,660	10,416,647	607,576	6.2%
Revenues								
Contributions - County	9,201,598	9,303,274	10,156,121	10,156,121	8,890,121	10,534,004	377,883	3.7%
Contributions - Employees	1,732,682	1,685,440	2,018,287	2,018,287	1,731,787	2,155,870	137,583	6.8%
Miscellaneous	66	201	-	-	-	-	-	0.0%
Interest Income	580,930	(333,704)	196,180	196,180	495,561	208,333	12,153	6.2%
	<u>11,515,276</u>	<u>10,655,211</u>	<u>12,370,588</u>	<u>12,370,588</u>	<u>11,117,469</u>	<u>12,898,207</u>	<u>527,619</u>	4.3%
Expenses by Program								
Group health insurance	8,503,439	8,340,746	9,000,707	9,000,707	8,353,460	9,297,436	296,729	3.3%
Unemployment compensation	7,470	30,292	70,000	70,000	70,000	70,000	0	0.0%
Workers' compensation	682,479	398,224	600,000	600,000	600,000	600,000	0	0.0%
Other risk management	1,153,623	1,181,183	2,036,227	2,260,908	1,886,022	2,299,865	263,638	12.9%
	<u>10,347,011</u>	<u>9,950,445</u>	<u>11,706,934</u>	<u>11,931,615</u>	<u>10,909,482</u>	<u>12,267,301</u>	<u>560,367</u>	4.8%
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	235,995	(253,143)	-	-	-	-	-	0.0%
Ending working capital	<u>9,757,037</u>	<u>10,208,660</u>	<u>10,472,725</u>	<u>10,647,633</u>	<u>10,416,647</u>	<u>11,047,553</u>	<u>574,828</u>	5.5%
FTE Summary								
Regular (full & part time)	2.00	2.00	3.00	3.00	3.00	3.00	-	0.0%

Expenses by Object								
Salaries and benefits	333,997	370,191	385,983	419,983	326,000	495,100	109,117	28.3%
Operations	10,013,014	9,580,254	11,320,951	11,511,632	10,583,482	11,772,201	451,250	4.0%
	<u>10,347,011</u>	<u>9,950,445</u>	<u>11,706,934</u>	<u>11,931,615</u>	<u>10,909,482</u>	<u>12,267,301</u>	<u>560,367</u>	4.8%

For detailed department information, please see page 128 (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 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>FY2023 ADOPTED BUDGET</u>
Fiscal Year (FY) 2024 Adopted						
Total beginning fund balance / working capital	\$ 1,849,023	2,692,099	2,357,882	729,875	7,628,879	6,480,162
Revenues and other sources	9,748,438	4,996,120	48,494,007	94,598	63,333,163	53,412,889
Transfers from other funds	-	1,200,000	-	657,326	1,857,326	2,267,555
Expenditures	9,999,735	7,081,910	44,707,436	785,326	62,574,407	53,147,715
Transfers to other funds	-	-	3,263,000	-	3,263,000	2,659,000
Total fund balance / working capital ending FY2023	\$ <u>1,597,726</u>	<u>1,806,309</u>	<u>2,881,453</u>	<u>696,473</u>	<u>6,981,961</u>	<u>6,353,891</u>
Total FY2024 sources of funding	\$ 9,748,438	6,196,120	48,494,007	751,924	65,190,489	
Total FY2024 uses of funding	<u>9,999,735</u>	<u>7,081,910</u>	<u>47,970,436</u>	<u>785,326</u>	<u>65,837,407</u>	
Net increase / (decrease) in fund balance / working capital	\$ <u>(251,297)</u>	<u>(885,790)</u>	<u>523,571</u>	<u>(33,403)</u>	<u>(646,918)</u>	
	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	
FY2024 Adopted Budget FTEs	18.24	37.97	188.00	1.00	245.21	
FY2023 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>(0.16)</u>	<u>38.00</u>	<u>-</u>	<u>37.84</u>	

ENVIRONMENTAL SERVICES FUND

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	1,206,704	1,493,876	1,489,238	4,422,061	4,422,061	1,849,023	359,785	24.2%
Revenues								
Gross receipts tax - special purpo:	1,146,427	1,183,275	1,337,000	1,337,000	1,562,000	1,640,000	303,000	22.7%
State Grants - Other	12,300	31,808	-	59,494	59,494	-	-	-
Residential service	2,243,908	2,253,820	2,244,000	2,244,000	2,244,000	2,423,000	179,000	8.0%
Commercial service	664,804	644,857	689,600	689,600	636,216	744,768	55,168	8.0%
Transfer station service	437,869	428,351	500,000	500,000	500,000	690,000	190,000	38.0%
Interfund charges for services	64,354	66,133	74,000	74,000	74,000	79,920	5,920	8.0%
Miscellaneous revenue	154,263	356,524	115,000	115,000	325,078	120,750	5,750	5.0%
Debt Proceeds	-	-	-	-	-	4,000,000	4,000,000	100.0%
Interest Income	82,027	(66,215)	30,000	30,000	159,853	50,000	20,000	66.7%
	<u>4,805,952</u>	<u>4,898,553</u>	<u>4,989,600</u>	<u>5,049,094</u>	<u>5,560,641</u>	<u>9,748,438</u>	<u>4,758,838</u>	<u>95.4%</u>
Transfers from other funds								
General Fund	50,000	2,400,000	-	-	-	-	-	-
Expenses by Program								
Salaries and benefits	1,367,939	1,367,609	1,591,003	1,703,003	1,703,003	1,970,558	379,555	23.9%
Operations	2,662,765	2,641,344	3,074,723	5,734,979	5,734,979	3,492,974	418,251	13.6%
Capital Outlay	175,000	17,928	209,218	368,712	368,712	4,209,218	4,000,000	1911.9%
Debt Service	329,726	329,652	326,985	326,985	326,985	326,985	-	0.0%
	<u>4,535,430</u>	<u>4,356,533</u>	<u>5,201,929</u>	<u>8,133,679</u>	<u>8,133,679</u>	<u>9,999,735</u>	<u>4,797,806</u>	<u>92.2%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	16,650	(13,835)	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-
Ending working capital	<u>1,493,876</u>	<u>4,422,061</u>	<u>1,276,909</u>	<u>1,337,476</u>	<u>1,849,023</u>	<u>1,597,726</u>	<u>320,817</u>	<u>25.1%</u>
FTE Summary								
Regular (full & part time)	18.24	18.24	18.24	18.24	18.24	18.24	-	0.0%

For detailed department information, please see page 205 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	2,358,115	2,946,678	1,979,848	2,947,810	2,947,810	2,692,099	712,251	36.0%
Revenues								
FTA - DOT 5311 Operating/Admin/Cap	2,828,287	2,318,787	1,793,960	2,819,099	2,819,099	2,672,690	878,730	49.0%
FTA - DOT 5310/5339 Capital	-	-	1,155,964	2,533,174	2,533,174	192,637	(963,327)	-83.3%
Other Grants	-	-	-	-	-	-	-	-
NCRTD-Regional Grant to LAC	418,940	1,319,711	1,609,967	1,821,640	1,821,640	1,876,289	266,322	16.5%
National Park Service	-	55,991	195,577	198,938	198,938	200,662	5,085	2.6%
Other revenue	-	-	-	-	-	-	-	-
Interest Income	114,574	(66,290)	39,597	39,597	89,947	53,842	14,245	36.0%
	<u>3,361,801</u>	<u>3,628,199</u>	<u>4,795,065</u>	<u>7,412,448</u>	<u>7,462,798</u>	<u>4,996,120</u>	<u>201,055</u>	<u>4.2%</u>
Transfers from other funds								
General Fund	1,200,000	1,050,000	1,050,000	1,050,000	1,050,000	1,200,000	150,000	14.3%
Expenses by Program								
Salaries and benefits	2,363,405	2,439,420	3,142,046	3,461,046	2,718,589	3,839,991	697,945	22.2%
Operations	1,535,605	1,740,324	1,954,271	3,783,980	3,041,522	2,152,960	198,689	10.2%
Capital Outlay	61,977	469,784	1,155,964	2,137,681	3,008,398	1,088,959	(67,005)	-5.8%
	<u>3,960,987</u>	<u>4,649,528</u>	<u>6,252,281</u>	<u>9,382,707</u>	<u>8,768,509</u>	<u>7,081,910</u>	<u>829,629</u>	<u>13.3%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	(12,251)	(27,539)	-	-	-	-	-	-
Transfers to Other Funds								
Ending working capital	<u>2,946,678</u>	<u>2,947,810</u>	<u>1,572,632</u>	<u>2,027,551</u>	<u>2,692,099</u>	<u>1,806,309</u>	<u>233,677</u>	<u>14.9%</u>
FTE Summary								
Regular (full & part time)	33.58	33.58	33.58	33.58	33.58	33.42	(0.16)	-0.5%
Limited Term	4.55	4.55	4.55	4.55	4.55	4.55	-	0.0%
Total FTE	38.13	38.13	38.13	38.13	38.13	37.97	(0.16)	-0.4%

For detailed department information, please see page 205 (Public Works)

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

FIRE FUND

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024
Beginning working capital	\$ 1,802,075	2,292,913	2,711,129	3,007,491	3,007,491	2,357,882	(353,247)	-13.0%
Revenues								
LANL Fire Cooperative Agmt	20,288,950	21,083,368	21,107,642	21,107,642	21,107,642	34,758,947	13,651,305	64.7%
Ambulance revenues	616,051	683,146	620,000	620,000	620,000	560,000	(60,000)	-9.7%
Interdepartmental revenues	6,584,109	6,877,611	7,416,199	7,702,199	7,702,199	9,407,440	1,991,241	26.8%
Deployment revenues	532,066	206,688	474,838	474,838	474,838	504,620	29,782	6.3%
Misc. revenue	0	420,246	-	-	-	-	-	0.0%
Fire Protection Excise Tax	2,292,854	2,366,549	2,659,000	2,659,000	3,108,000	3,263,000	604,000	22.7%
	<u>30,314,030</u>	<u>31,637,608</u>	<u>32,277,679</u>	<u>32,563,679</u>	<u>33,012,679</u>	<u>48,494,007</u>	<u>16,216,328</u>	<u>50.2%</u>
Expenses by Program								
LANL Fire Cooperative Agreement	26,880,712	27,731,450	28,523,841	30,484,880	30,484,880	44,202,816	15,678,975	55.0%
Mutual Aid Deployments	477,214	371,050	474,838	478,408	478,408	464,620	(10,218)	-2.2%
Other Non-Cooperative Agreement	-	-	40,000	40,000	40,000	40,000	-	0.0%
	<u>27,357,926</u>	<u>28,102,500</u>	<u>29,038,679</u>	<u>31,003,288</u>	<u>31,003,288</u>	<u>44,707,436</u>	<u>15,668,757</u>	<u>54.0%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	(275,266)	(267,530)	-	-	-	-	-	0.0%
Transfers to Other Funds	2,190,000	2,553,000	2,659,000	2,659,000	2,659,000	3,263,000	604,000	22.7%
Ending working capital	<u>2,292,913</u>	<u>3,007,491</u>	<u>3,291,129</u>	<u>1,908,882</u>	<u>2,357,882</u>	<u>2,881,453</u>	<u>(409,676)</u>	<u>-12.4%</u>
FTE Summary								
Regular (full & part time)	150	150	150	150	150	188	38	25.3%
Expenses by Object								
Salaries and benefits	19,141,862	20,907,447	21,502,027	22,932,027	22,932,027	33,262,901	11,760,874	54.7%
Operations	8,216,064	7,195,053	7,536,652	8,071,261	8,071,261	11,444,535	3,907,883	51.9%
	<u>27,357,926</u>	<u>28,102,500</u>	<u>29,038,679</u>	<u>31,003,288</u>	<u>31,003,288</u>	<u>44,707,436</u>	<u>15,668,757</u>	<u>54.0%</u>

For detailed department information, please see page 192 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	680,643	732,183	299,947	1,139,763	1,139,763	729,875	429,928	143.3%
Revenues								
Federal Grants	-	179,536	-	149,490	1,406,390	-	-	0.0%
State Grants	71,947	-	11,270,545	11,290,545	2,051,605	-	(11,270,545)	-100.0%
Operational Revenues	71,711	76,289	80,000	80,000	80,000	80,000	-	0.0%
Interest Income	40,033	(19,941)	-	-	38,759	14,598	14,598	0.0%
	<u>183,691</u>	<u>235,884</u>	<u>11,350,545</u>	<u>11,520,035</u>	<u>3,576,754</u>	<u>94,598</u>	<u>(11,255,948)</u>	<u>-99.2%</u>
Transfers from other funds								
General Fund	165,331	784,063	1,217,555	1,217,555	144,227	657,326	(560,229)	-46.0%
Emergency Declarations Fund	-	102,636	-	-	-	-	-	0.0%
		<u>886,699</u>						
Expenses by Program								
Salaries and benefits	20,655	102,754	107,699	115,699	115,699	162,955	55,256	51.3%
Operations	274,687	546,782	454,536	1,585,479	1,585,479	500,780	46,244	10.2%
Capital Outlay	-	61,500	12,091,000	12,228,000	2,428,100	120,000	(11,971,000)	-99.0%
Fiscal Charges	809	730	1,591	1,591	1,591	1,591	-	0.0%
	<u>296,151</u>	<u>711,766</u>	<u>12,654,826</u>	<u>13,930,769</u>	<u>4,130,869</u>	<u>785,326</u>	<u>(11,869,500)</u>	<u>-93.8%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	(1,331)	99,399	-	-	-	-	-	0.0%
Ending working capital	<u>732,183</u>	<u>1,139,763</u>	<u>213,221</u>	<u>(53,416)</u>	<u>729,875</u>	<u>696,473</u>	<u>483,252</u>	<u>226.6%</u>
FTE Summary								
Regular (full & part time)	1.0	1.0	1.0	1.0	1.0	1.0	-	0.0%

For detailed department information, please see page 205 (Public Works)

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

JOINT UTILITIES FUND

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	20,739,152	24,789,640	21,088,447	25,679,057	25,679,057	7,130,873	(13,957,574)	-66.2%
Revenues								
Wholesale sales	32,728,027	35,577,506	39,334,481	39,334,481	39,334,480	50,728,411	11,393,930	29.0%
Retail sales	31,345,952	33,162,834	35,300,788	35,300,788	41,313,588	48,712,926	13,412,138	38.0%
Non Potable sales	291,331	309,302	234,837	234,837	234,837	310,019	75,182	32.0%
I/Governmental Loans	-	-	6,078,220	6,078,220	29,706,999	6,250,000	171,780	2.8%
State grants	-	500,675	1,250,000	1,250,000	8,780,194	400,000	(850,000)	-68.0%
Other revenues	964,042	665,761	1,582,430	1,582,430	371,945	2,363,373	780,943	49.4%
Repayment of Intra Subfund Loan	187,568	187,569	187,569	187,569	187,569	187,569	-	0.0%
Interest income	1,748,824	(927,450)	532,212	532,212	532,211	483,645	(48,567)	-9.1%
Total Revenues	67,265,744	69,476,197	84,500,537	84,500,537	120,461,823	109,435,943	24,935,406	29.5%
Transfers from other funds	799,728	1,962,434	2,000,000	2,000,000	-	2,000,000	-	0.0%
Expenses by Program								
Electric	46,458,268	44,859,296	53,262,661	58,191,200	55,053,738	68,962,069	15,699,408	29.5%
Gas	6,410,485	7,717,843	7,892,217	19,848,316	17,300,218	16,937,060	9,044,843	114.6%
Water	8,184,760	11,154,508	18,666,995	30,649,263	28,544,625	23,268,307	4,601,312	24.6%
Wastewater	4,953,484	9,322,577	7,872,867	37,489,135	36,830,750	7,957,569	84,702	1.1%
Total Expenses by Program	66,006,997	73,054,224	87,694,740	146,177,914	137,729,331	117,125,005	29,430,265	33.8%
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities Restricted for Reserves Sch of Funds	2,791,741	3,083,098	-	-	-	-	-	-
Transfers to Other Funds	799,728	578,088	999,878	999,878	1,280,676	1,583,934	584,056	58.4%
Ending working capital	24,789,640	25,679,057	18,894,366	(34,998,198)	7,130,873	(142,123)	(19,036,489)	-100.8%
FTE Summary								
Regular (full & part time)	94.00	94.00	95.00	95.00	96.00	98.00	3.0	3.2%
Limited Term	-	2.00	2.00	-	2.00	2.00	-	0.0%
Casual, Student & Temp	4.60	3.65	3.65	5.21	3.65	3.65	0	0.0%
Total FTE's	98.60	99.65	100.65	100.21	101.65	103.65	3.0	3.0%

For detailed department information, please see page 237 (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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted	\$ Variance FY2024 vs FY2023	Variance FY2024 vs
Beginning working capital	1,358,408	2,565,889	2,044,737	6,074,455	6,074,455	3,773,770	1,729,033	84.6%
Revenues								
Wholesale sales	31,625,986	34,577,658	37,706,981	37,706,981	37,706,980	48,827,161	11,120,180	29.49%
Retail sales	13,761,293	13,969,663	15,210,079	15,210,079	15,210,079	14,971,374	(238,705)	-1.57%
Other revenues	582,563	306,400	292,085	292,085	292,085	288,968	(3,117)	-1.07%
Interest income	589,212	(255,292)	197,942	197,942	197,942	196,045	(1,897)	-0.96%
Total Revenues	<u>46,559,054</u>	<u>48,598,429</u>	<u>53,407,087</u>	<u>53,407,087</u>	<u>53,407,086</u>	<u>64,283,548</u>	<u>10,876,461</u>	<u>20.37%</u>
Transfers from other funds	200,000	4,528	-	-	-	-		
Expenses by Program								
Salaries and benefits	6,811,908	7,088,601	7,522,668	8,134,666	7,950,701	9,657,394	2,134,726	28.38%
Operations	38,352,711	36,607,139	43,993,883	48,443,789	46,056,659	58,233,944	14,240,061	32.37%
Capital	59,250	48,517	763,733	630,368	64,000	113,000	(650,733)	-85.20%
Debt Service	1,234,399	1,115,039	982,377	982,377	982,378	957,731	(24,646)	-2.51%
Total Expenses by Type	<u>46,458,268</u>	<u>44,859,296</u>	<u>53,262,661</u>	<u>58,191,200</u>	<u>55,053,738</u>	<u>68,962,069</u>	<u>15,699,408</u>	<u>29.48%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	1,488,919	18,905	-	-	-	-	-	
Transfers to Other Funds	582,224	254,000	654,033	654,033	654,033	655,691	1,658	0.25%
Ending working capital	<u>2,565,889</u>	<u>6,074,455</u>	<u>1,535,130</u>	<u>636,309</u>	<u>3,773,770</u>	<u>(1,560,442)</u>	<u>(3,095,572)</u>	<u>-201.65%</u>
FTE Summary								
Regular (full & part time)	51.00	52.00	55.00	49.00	55.00	55.00	-	0.0%
Limited Term	-	1.00	1.00	1.00	1.00	-	(1.00)	-100.0%
Casual, Student & Temp	1.30	1.65	1.65	1.65	1.65	1.65	-	0.0%
Total FTE's	<u>52.30</u>	<u>54.65</u>	<u>57.65</u>	<u>50.65</u>	<u>57.65</u>	<u>56.65</u>	<u>(1.00)</u>	<u>-1.7%</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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	4,008,203	3,195,146	4,008,940	2,593,937	2,593,937	(1,842,372)	(5,851,312)	-146.0%
Revenues								
Wholesale sales								
Retail sales	5,642,281	6,982,380	7,405,680	7,405,680	13,418,480	19,876,726	12,471,046	168.4%
Other revenues	59,307	181,834	20,914	20,914	20,914	21,227	313	1.5%
Interest income	222,211	(76,149)	51,158	51,158	51,158	-	(51,158)	-100.0%
Total Revenues	<u>5,923,799</u>	<u>7,088,065</u>	<u>7,477,752</u>	<u>7,477,752</u>	<u>13,490,552</u>	<u>19,897,954</u>	<u>12,420,202</u>	<u>166.1%</u>
Transfers from other funds		1,158						
Expenses by Type								
Salaries and benefits	731,735	748,123	644,032	777,033	667,891	904,804	260,772	40.5%
Operations	5,658,817	6,969,720	7,132,809	18,948,487	16,632,327	16,032,256	8,899,447	124.8%
Capital	19,933	-	115,376	122,796	-	-	(115,376)	100.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Total Expenses by Program	<u>6,410,485</u>	<u>7,717,843</u>	<u>7,892,217</u>	<u>19,848,316</u>	<u>17,300,218</u>	<u>16,937,060</u>	<u>9,044,843</u>	<u>114.6%</u>
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	(108,867)	27,411	-		-	-	-	-
Transfers to Other Funds	217,504	-	345,845	345,845	626,643	928,243	582,398	168.4%
Ending working capital	<u>3,195,146</u>	<u>2,593,937</u>	<u>3,248,630</u>	<u>(10,122,472)</u>	<u>(1,842,372)</u>	<u>190,278</u>	<u>(3,058,352)</u>	<u>-94.1%</u>
FTE Summary								
Regular (full & part time)	24.63	22.45	20.45	26.75	20.45	21.45	1	4.9%
Limited Term	-	1.00	1.00		1.00	-	(1)	
Casual, Student & Temp	2.16	1.00	1.00	2.16	1.00	3.00	2	200.0%
Total FTE's	<u>26.79</u>	<u>24.45</u>	<u>22.45</u>	<u>28.91</u>	<u>22.45</u>	<u>24.45</u>	<u>2</u>	<u>8.9%</u>

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

COMBINED WATER UTILITY SUBFUND SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs
Beginning working capital	10,943,064	11,722,624	8,669,335	9,207,817	9,207,817	1,036,263	(7,633,072)	-88.0%
Revenues								
Wholesale sales	1,102,041	999,848	1,627,500	1,627,500	1,627,500	1,901,250	273,750	16.8%
Retail sales	5,905,560	6,075,303	6,168,597	6,168,597	6,168,597	7,220,311	1,051,714	17.0%
Non Potable sales	291,331	309,302	234,837	234,837	234,837	310,019	75,182	32.0%
I/Governmental Loans	-	-	4,878,220	4,878,220	3,190,984	6,250,000	1,371,780	28.1%
State grants	-	500,675	1,250,000	1,250,000	8,780,194	400,000	(850,000)	-68.0%
Other revenues	312,587	154,649	1,269,431	1,269,431	58,946	2,053,178	783,747	61.7%
Repayment of Intra Subfund Loan	187,568	187,569	187,569	187,569	187,569	187,569	-	0.0%
Interest income	561,353	(372,449)	124,444	124,444	124,443	122,151	(2,293)	-1.8%
Total Revenues	8,360,440	7,854,897	15,740,598	15,740,598	20,373,070	18,444,478	2,703,880	17.2%
Transfers from other funds	599,728	1,632,660	2,000,000	2,000,000	-	2,000,000	-	100.0%
Expenses by Type								
Salaries and benefits	1,583,366	1,758,383	1,905,966	2,153,966	1,935,145	2,384,091	478,125	25.1%
Operations	6,344,986	9,139,144	15,452,445	26,844,484	25,899,692	18,825,557	3,373,112	21.8%
Capital	21,166	16,796	653,796	996,025	55,000	1,105,796	452,000	69.1%
Debt Service	235,242	240,185	654,788	654,788	654,788	936,863	282,075	43.1%
Total Expenses by Program	8,184,760	11,154,508	18,666,995	30,649,263	28,544,625	23,252,307	4,585,312	24.6%
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	4,152	(523,768)	-	-	-	-	-	
Transfers to Other Funds	-	324,088	-	-	-	-	-	
Ending working capital	11,722,624	9,207,817	7,742,938	(3,700,848)	1,036,263	(1,771,566)	(9,514,504)	-122.9%
FTE Summary								
Regular (full & part time)	9.25	10.25	10.25	10.25	10.25	10.25	-	0.0%
Casual, Student & Temp	0.24	0.50	0.50	0.50	0.50	0.50	-	0.0%
Total FTE's	9.49	10.75	10.75	10.75	10.75	10.75	-	0.0%

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

WASTEWATER UTILITY SUBFUND SUMMARY

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Revised Budget	FY2023 Projected	FY2024 Adopted	\$ Variance FY2024 vs FY2023	% Variance FY2024 vs FY2023
Beginning working capital	4,429,477	7,305,981	6,365,435	7,802,848	7,802,848	4,163,213	(2,202,222)	-34.6%
Revenues								
Wholesale sales	-	-	-	-	-	-	-	
Retail sales	6,036,818	6,135,488	6,516,432	6,516,432	6,516,432	6,644,515	128,083	2.0%
I/Governmental Loans	-	-	1,200,000	1,200,000	26,516,015	-	(1,200,000)	-100.0%
State grants	-	-	-	-	-	-	-	0.0%
Other revenues	9,585	22,878	-	-	-	-	-	0.0%
Interest income	376,048	(223,560)	158,668	158,668	158,668	165,449	6,781	4.3%
Total Revenues	<u>6,422,451</u>	<u>5,934,806</u>	<u>7,875,100</u>	<u>7,875,100</u>	<u>33,191,115</u>	<u>6,809,963</u>	<u>(1,065,137)</u>	-13.5%
Transfers from other funds	-	324,088	-	-	-	-	-	
Expenses by Type								
Salaries and benefits	1,429,895	1,535,076	1,697,336	1,904,337	1,651,278	2,395,880	698,544	41.2%
Operations	2,796,291	6,983,336	5,208,217	34,610,064	34,467,157	4,812,655	(395,562)	-7.6%
Capital	30,935	53,284	269,000	276,420	14,000	-	(269,000)	-100.0%
Debt Service	696,363	750,881	698,314	698,314	698,315	765,034	66,720	9.6%
Total Expenses by Program	<u>4,953,484</u>	<u>9,322,577</u>	<u>7,872,867</u>	<u>37,489,135</u>	<u>36,830,750</u>	<u>7,973,569</u>	<u>100,702</u>	1.3%
Nonbudgeted Items								
Nonbudgeted items and changes in long-term assets and liabilities	1,407,537	3,560,550	-	-	-	-	-	
Transfers to Other Funds		-						
Ending working capital	<u><u>7,305,981</u></u>	<u><u>7,802,848</u></u>	<u><u>6,367,668</u></u>	<u><u>(21,811,187)</u></u>	<u><u>4,163,213</u></u>	<u><u>2,999,607</u></u>	<u><u>(3,368,061)</u></u>	-52.9%
FTE Summary								
Regular (full & part time)	9.12	9.30	9.30	9.00	9.30	9.30	-	0.0%
Casual, Student & Temp	0.90	0.50	0.50	0.90	0.50	0.50	-	0.0%
Total FTE's	<u>10.02</u>	<u>9.80</u>	<u>9.80</u>	<u>9.90</u>	<u>9.80</u>	<u>9.80</u>	-	0.0%

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.

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

FUND / DEPARTMENT STRUCTURE

Fund Type	Fund	Department	Fund Statement	Department Summary
GOVERNMENTAL				
General	General			Page #
		County Council	69	103
		County Assessor	69	104
		County Clerk	69	111
		County Sheriff	69	119
		Municipal Court	69	120
		Probate Court	69	125
		County Manager	69	128
		County Attorney	69	139
		Administrative Services	69	142
		Community Development	69	156
		Community Services	69	172
		Fire	69	192
		Police	69	198
		Public Works	69	205
GOVERNMENTAL				
Special Revenue				
	State Shared Revenues	Public Works	74	205
	Lodgers Tax	Community Development	75	156
	State Grants	Fire, Police, Community Services	76	192, 198, 172
	Health Care Assistance	Community Services	77	172
	Economic Development	Community Development	78	156
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	79	120, 172, 111, 104
	Emergency Declarations	Non Departmental	80	261
GOVERNMENTAL				
Debt Service	Debt Service	Non Departmental	81	261
GOVERNMENTAL				
Capital Projects				
	Capital Improvement Projects	Capital Projects	82	264
PROPRIETARY				
Internal Service				
	Fleet	Public Works	88	205
	Risk Management	County Manager	89	128
PROPRIETARY				
Enterprise				
	Environmental	Public Works	91	205
	Transit	Public Works	92	205
	Fire	Fire	93	192
	Airport	Public Works	94	205
	Joint Utilities	Utilities	95	205

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

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

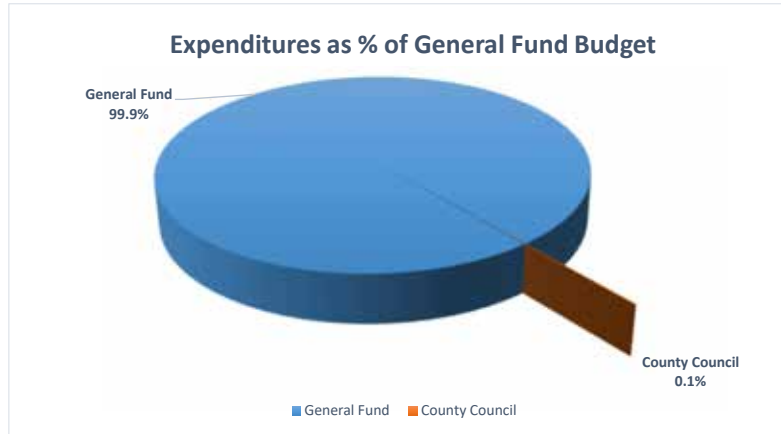
COUNTY COUNCIL

Description

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

Goals

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



Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	80,208	78,937	79,902	79,902	-
Benefits	14,096	13,155	13,675	12,441	-9%
Professional / contractual services	308,082	237,960	305,992	305,221	-
Materials / supplies	14,952	12,913	23,000	23,000	-
Interfund charges	2,326	2,570	1,880	625	-67%
Capital Outlay	0	0	0	0	-
	<u>419,665</u>	<u>345,534</u>	<u>424,449</u>	<u>421,189</u>	-1%
FTE Summary:					
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	-

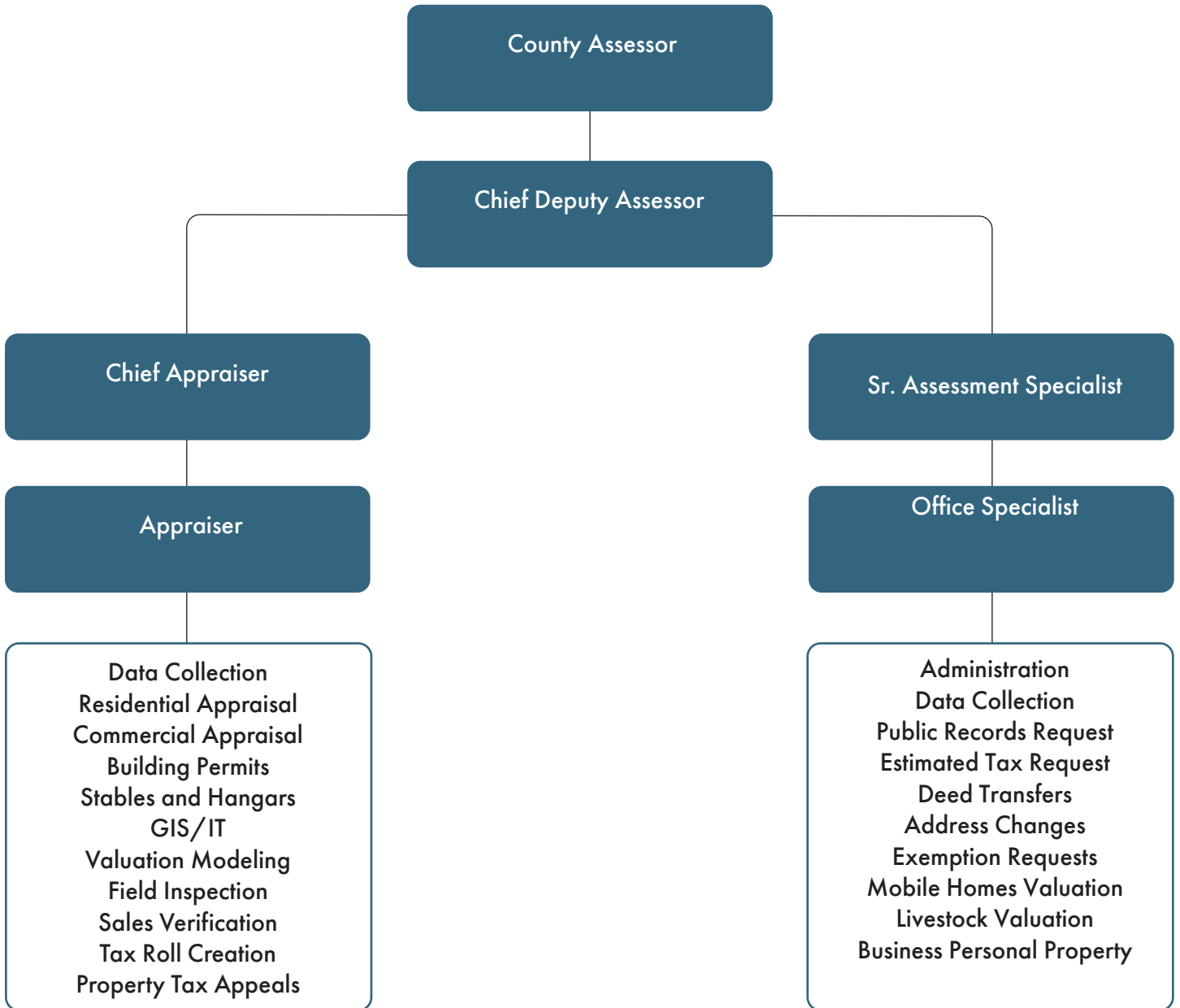


Councilors participate in the Hills groundbreaking ceremony.



Drive through Employee Appreciation Lunch

Assessor's Office



COUNTY ASSESSOR

Description

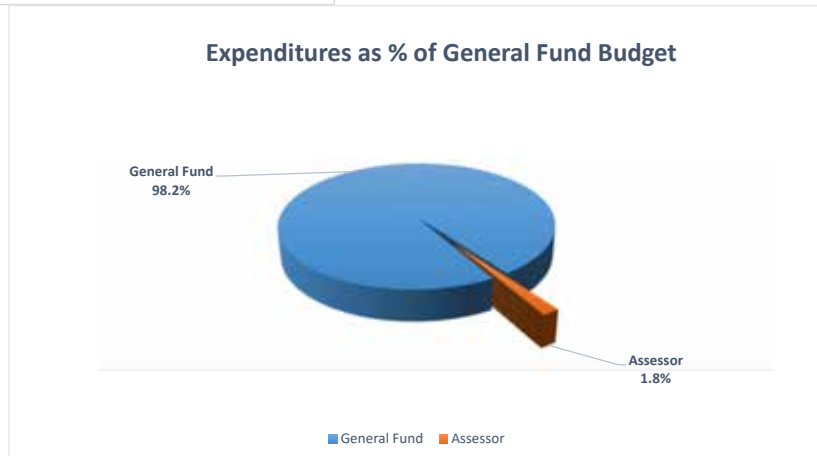
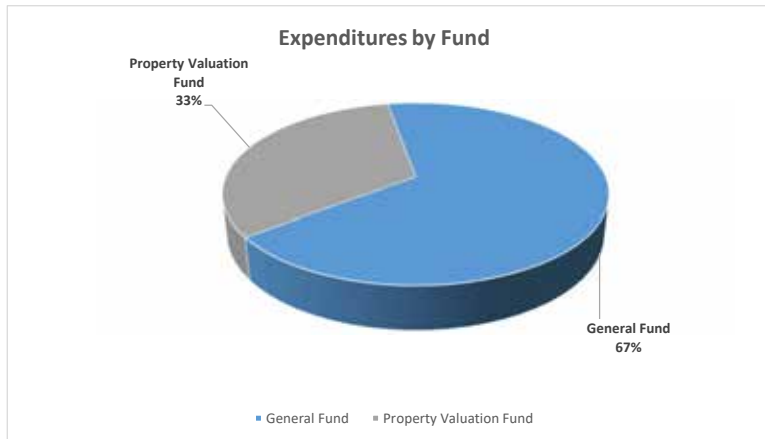
The County Assessor's Office is responsible for the implementation of the New Mexico Property Tax Code regarding the determination of value and classification of all real property and certain personal property located within the County. The Office maintains property records, reviews the various property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

Mission

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

Goals

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



COUNTY ASSESSOR

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:					
General Fund	436,040	457,493	479,644	677,507	41%
Property Tax Valuation Fund	168,624	205,729	243,419	327,512	35%
	<u>604,664</u>	<u>663,222</u>	<u>723,063</u>	<u>1,005,018</u>	39%
FTE Summary:					
Regular (full & part time)	7.00	7.00	7.00	<u>8.00</u>	-13%

General Fund Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	284,456	303,520	308,753	438,964	42%
Benefits	133,888	134,113	150,144	216,663	44%
Professional / contractual services	10,172	11,475	12,037	12,036	-
Materials / supplies	993	1,193	1,061	1,061	-
Interfund charges	6,530	7,191	7,650	8,783	15%
	<u>436,040</u>	<u>457,493</u>	<u>479,644</u>	<u>677,507</u>	41%

Property Tax Valuation Fund Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	93,745	109,381	111,193	157,873	42%
Benefits	34,508	38,941	38,945	64,226	65%
Professional / contractual services	12,548	22,685	53,976	64,976	20%
Materials / supplies	21,293	22,255	31,654	31,654	-
Interfund charges	6,530	7,191	7,651	8,783	15%
Capital Outlay	0	5,276	0	0	-
	<u>168,624</u>	<u>205,729</u>	<u>243,419</u>	<u>327,512</u>	35%

COUNTY ASSESSOR

Budget Overview

The FY2024 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.

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.



COMMUNITY OUTREACH



FIELD INSPECTIONS

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.



CUSTOMER SERVICE



DATA ANALYSIS

Significant Accomplishments - FY2022

- Met international standards for sales ratios.
- Physically inspected 1,522 parcels as part of our 5 year inspection plan, which accounted for \$48,110 of omitted value.
- Appraised 552 building permit improvements totaling \$7,648,840 of new value.
- Recorded 1,100 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	FY2021 ACTUAL	FY2022 ACTUAL	FY21-22 AVERAGE
QUALITY GOVERNANCE	OPERATIONAL EXCELLENCE	Maintain Quality Essential Services	MEAN	90% - 110%	97.29%	98.28%	97.79%
			MEDIAN	90% - 110%	97.78%	98.42%	98.10%
			WEIGHTED MEAN	90% - 110%	97.76%	97.95%	97.86%
			STANDARD DEVIATION	< 15%	8.01%	5.93%	6.97%
			COEFFICIENT OF DISPERSION	< 15%	6.22%	4.85%	5.54%
			COEFFICIENT OF VARIANCE	< 15%	8.23%	6.03%	7.13%
			PRICE RELATED DIFFERENTIAL	98% - 103%	99.50%	100.00%	99.75%

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

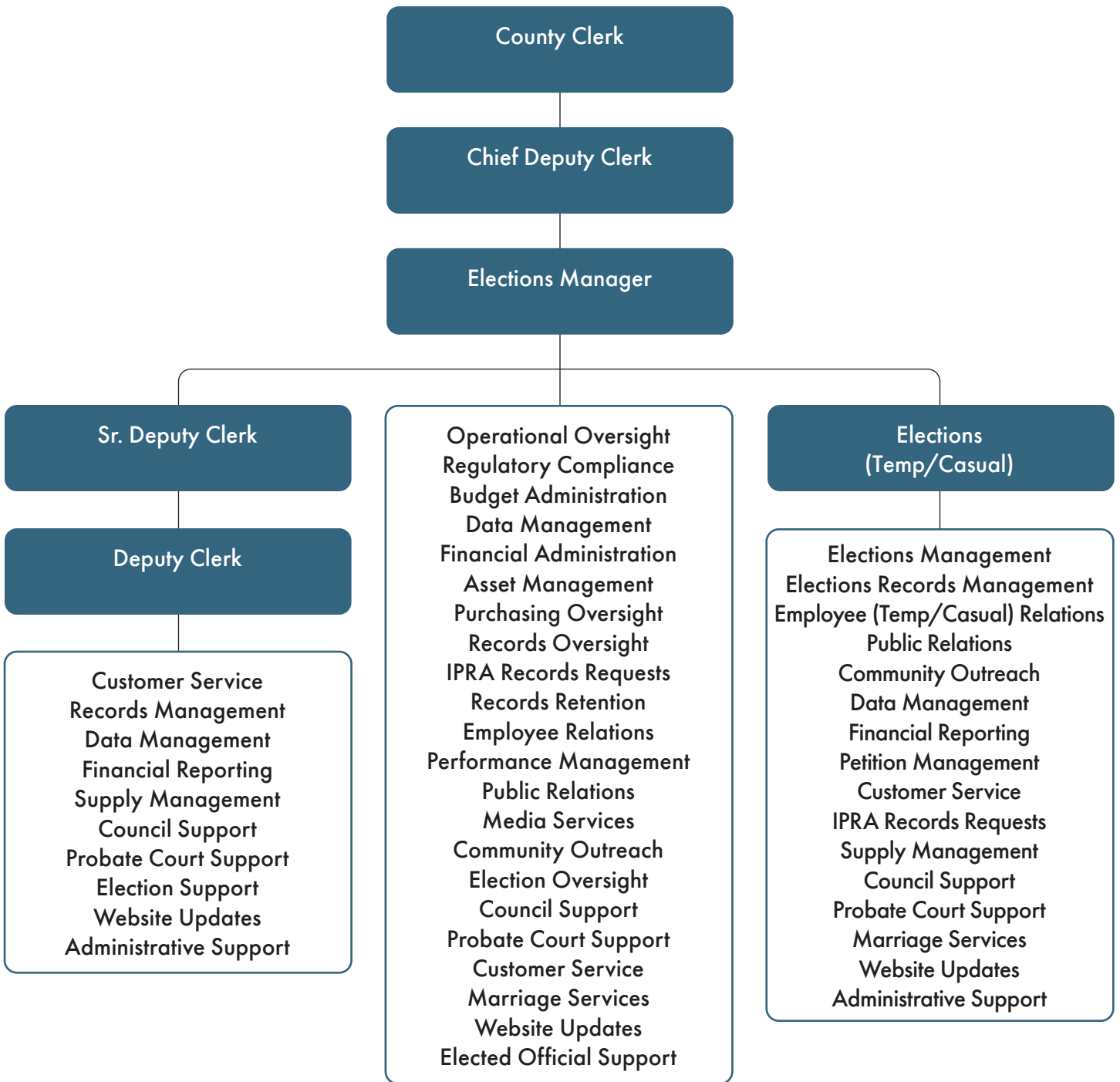
These statistical measures consist of the Standard Deviation, Coefficients of Dispersion and Variance and the Price Related Differential. These numbers reflect how uniform the Assessor's values are and are a good indication of equitable assessments across all property types.

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.

FY2024 Budget Options - Assessor

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	17	ASSESSOR	Assessor	\$ 94,863	1 FTE (SOS)	<p>As we've experienced staff changes, we've focused on the operations within the Assessor's Office. While we continue to lead the state and country in assessment practices, we still look at ways to serve the taxpayers more efficiently. Working with HR as they prepare for a market study, we realized our Senior/Assessment Specialist positions have administrative duties that take away from the critical assessment duties. As we continue utilizing the newest technology practices, we want to ensure our assessment staff focuses on assessments. In doing so, it would meet the IAAO appraisal staff to parcels recommendation. The IAAO recommends one FTE (appraisal staff) for every 1,500 parcels for a small jurisdiction like ours (under 10,000 parcels). Using the IAAO recommendation, our office (9,500 parcels/1,500 parcels per FTE) should have 6.33 FTE (excluding the elected Assessor). Historically, we've had between 9,000 to 9,500 parcels since 2015. We request an FTE (full-time employee) Office Specialist to handle all the non-assessment administrative duties on a day-to-day basis. We can use our PVF (Property Valuation Fund) to make this work.</p>	Recurring	General

County Clerk



Description

The County Clerk is responsible for the recording, indexing, archiving and retrieval of permanent records. Currently, the Clerk’s Office maintains a records database with over 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. In 2024, this alert service will transition to FraudGuard, a module of our new Records Management System (RMS).

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. In FY 2023, electronic signature capture during the marriage application process was implemented as part of the our new RMS. 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.

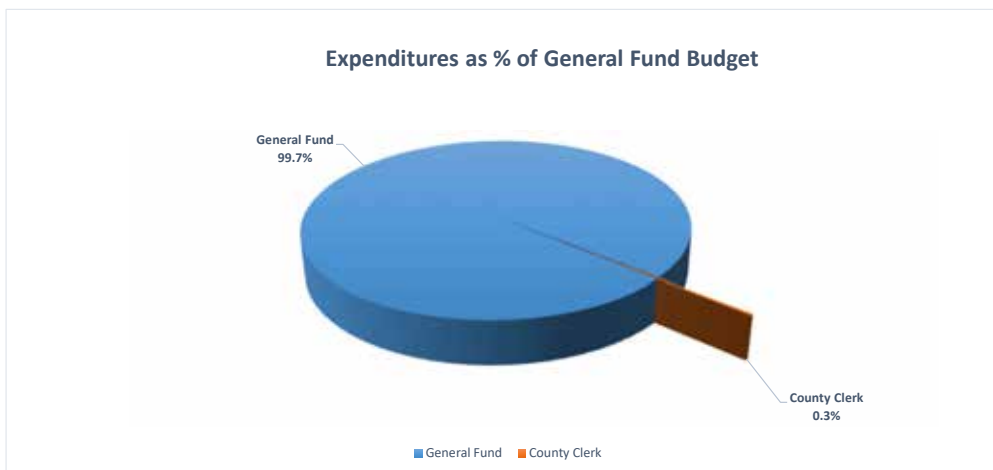
The County Clerk serves as the Clerk of the County Council, attending meetings, preparing and preserving a record of the proceedings. The Clerk’s Office posts public hearing notices on the county website, and files government documents, such as code ordinances, ordinances, resolutions and liquor licenses.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

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 notarial officers, 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.



COUNTY CLERK

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:					
General Fund	672,865	713,499	794,057	1,099,135	38%
Recording Equip. Fund	12,137	127,349	26,700	26,700	-
	685,001	840,847	820,757	1,125,835	37%
Expenditures by Type:					
Salaries *	452,920	475,874	488,502	714,728	46%
Benefits	139,224	140,504	175,349	249,930	43%
Professional / contractual services	53,840	59,109	87,760	90,960	4%
Materials / supplies	28,803	34,478	33,440	33,440	-
Interfund charges	9,285	13,348	12,320	14,777	20%
Capital outlay	0	116,532	22,386	20,000	-11%
Fiscal charges	929	1,002	1,000	2,000	100%
	685,001	840,847	820,757	1,125,835	37%
FTE Summary:					
Regular (full & part time)	5.00	6.00	6.00	7.00	17%
Casual, Student, & Temp.	2.27	1.78	2.61	4.79	84%
	7.27	7.78	8.61	11.79	37%

* Salaries figure includes wages for Election Poll workers and other Casual workers

** Casual, Student, & Temp. FTE figure includes Election Poll workers

Budget Overview

In FY2024, the County Clerk's Office will continue the many statutorily required services offered to both external and internal customers, such as: document recording and filing, data management and record retrieval, County Council support, issuing of marriage licenses, support to the Probate Court, voter registration services. As a result of the 2018 Local Election Act, the number of elections per fiscal year was adjusted, therefore each even numbered fiscal year will have two (2) elections. The proposed FY2024 budget will allow for the preparation/administration of the November 2023 Regular Local Election and the June 2024 Primary Election.

Salaries show an increase overall, attributed to staffing and salary changes made in FY2023, and an increase in temp/causal wages for election poll workers associated with covering (2) elections scheduled in FY2024. As required under the New Mexico Election Code, the New Mexico Secretary of State (NM SOS) provides state appropriated funds to counties to cover some of the costs with conducting and administering elections. The FY2024 budget includes approximately \$108,000 in election poll worker wages that will be appropriated to the County from the NM SOS. There is an increase in Benefits, attributed to changes in staffing and benefit selections made in FY2023, and expenses associated with covering election poll worker benefits for (2) elections scheduled in FY2024. Professional / Contractual Services show a slight increase attributed to a new procurement related to the transportation of election voting machines to vote centers. These funds also cover election, software/hardware maintenance, technical assistance, records retention services, and marketing / outreach / printing services. Materials / Supplies remained flat. Interfund Charges show an increase in the rates provided by the Finance Department. Continued implementation of the remaining RMS agreement in FY2024 has resulted in a decrease in Capital Outlay. Fiscal Charges show an increase, with anticipation of increased sales with the Self-Service Web Portal and the Clerk's Office Kiosk implemented as part of the RMS project.

As part of the RMS implementation project, in FY2024 the Clerk's Office will 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 FY2024 budget continues to include outreach programs, educating the public in all the major focus areas of the office, in addition to voter registration and election information. As part of continued succession planning, the County Clerk also plans to invest in staff development and strategic planning within the Clerk's Office.

COUNTY CLERK

Program Purpose

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



2021 Regular Local Election Poll Workers at the Municipal Bldg.
(October 2021)



Voting Machine Certification conducted at the Clerk Warehouse in
preparation of the 2021 Regular Local Election
(October 2021)

Significant Accomplishments - FY2022

- During FY2022, in-person community outreach efforts continued to be impacted due to ongoing COVID-19 pandemic, with the office participating in three (3) events, down from five (5) events in FY2021. As a result, outreach efforts were conducted through increased print and online advertising, as well as Facebook, Twitter, and Instagram. The office virtually promoted National Voter Registration Month, with 62 registrations updated on National Voter Registration Day. In addition, the office promoted National Vote Early Day, with 123 votes cast on October 23, 2021. The office participated in Los Alamos County Customer Service Day and conducted a voter registration drive at the Los Alamos High School. Clerk Maestas gave a presentation on Notary Public changes taking effect in 2022 and had the honor of providing oath services for fire cadets during the Los Alamos Fire Department Graduation Ceremony for Fire Cadet Academy #29.
- In preparation for the November 2021 Regular Local Election and the June 2022 Primary Election, the office worked closely with the NM Secretary of State and other stakeholders, attending numerous meetings and training sessions. The Governors Commission on Disability performed site inspections at each Vote Center to verify ADA compliance. Secure drive-thru ballot drop boxes were installed at both libraries. The County Council acted on an election related resolution adjusting precinct boundaries resulting from statewide redistricting efforts, with new 2022/2023 precinct maps created to enhance and aid in public outreach efforts. With the Cerro Pelado Wildfire active, the office informed voters to make their "Ready, Set, Go" Voting Plans for the 2022 Primary Election, detailing how voting would continue in the event of evacuation orders.
- Los Alamos had a 34% voter turnout for the November 2021 Regular Local Election, the third highest in the state, with 5,051 voters casting a ballot. The final count of ballots cast in the June 2022 Primary Election totaled 3,301, representing a turnout of 30% among the 11,035 eligible Los Alamos County registered voters.

COUNTY CLERK

Significant Accomplishments - FY2022 - Cont'd

- In FY2022, the Clerk's Office officially launched the implementation of a new Records Management System (RMS), following Council's approval of the RMS agreement in December 2021. Throughout FY2022, the office continued progress, attending several project meetings, with projected Go-Live for the new RMS in September 2022.
- The Clerk's Office once again participated in in the New Mexico PED Summer Enrichment Internship Program, with a high school student working in the office during the summer of 2021 and 2022. Since FY2019, several Casual and Temporary positions have been in place to help better suit the needs of the office and the public, resulting in more effective and efficient operations. Following a staffing restructuring approved in FY2022, two (2) Casual positions transitioned to regular half-time deputy clerk positions. In May 2022, two (2) Temporary Deputy Clerks joined the office, allowing the office to better handle increased workloads and complexities relating to elections, IPRA's and other statutorily required duties of the office.



Canvass Board meets to certify the result of the 2022 Primary Election (June 2022)



Voter Registration Drive at Los Alamos High School (April 2022)



Absentee Board working ballots for the 2021 Regular Local Election (November 2021)



Drive-Thru Ballot Drop Box installed at the White Rock Branch Library (December 2021)



Clerk Maestas stays informed attending a Clerk Affiliate Meeting during the 2022 NM Counties Legislative Conference (January 2022)



Clerk's Office ready on Candidate Filing Day for the June 2022 Primary Election (March 2022)

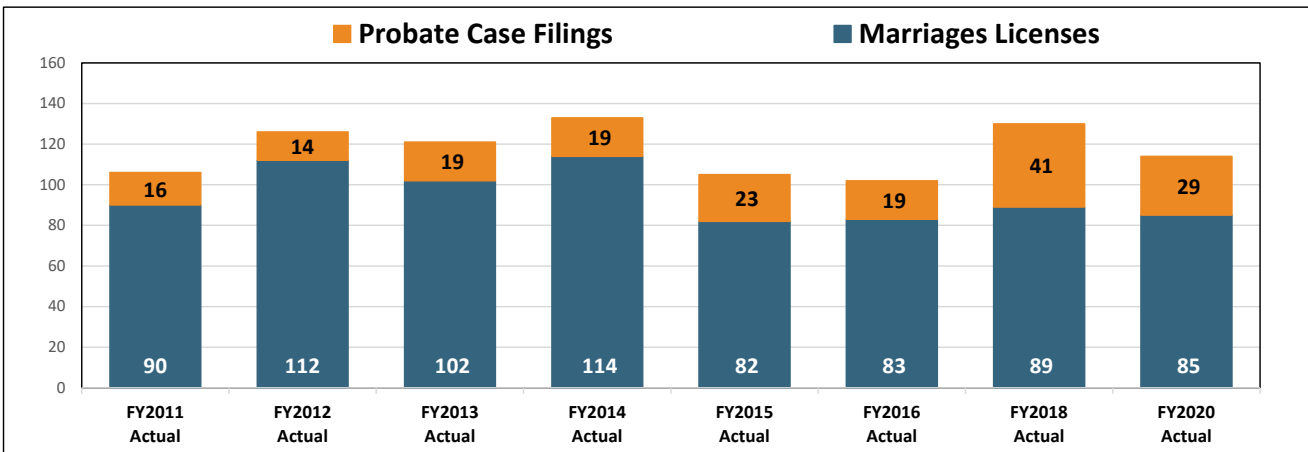
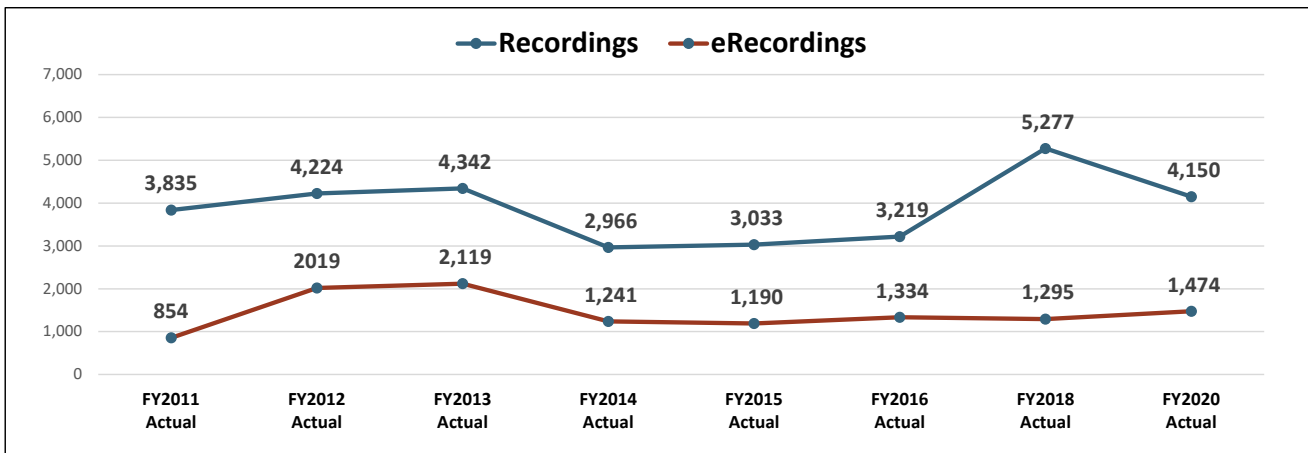
COUNTY CLERK

Performance Measures

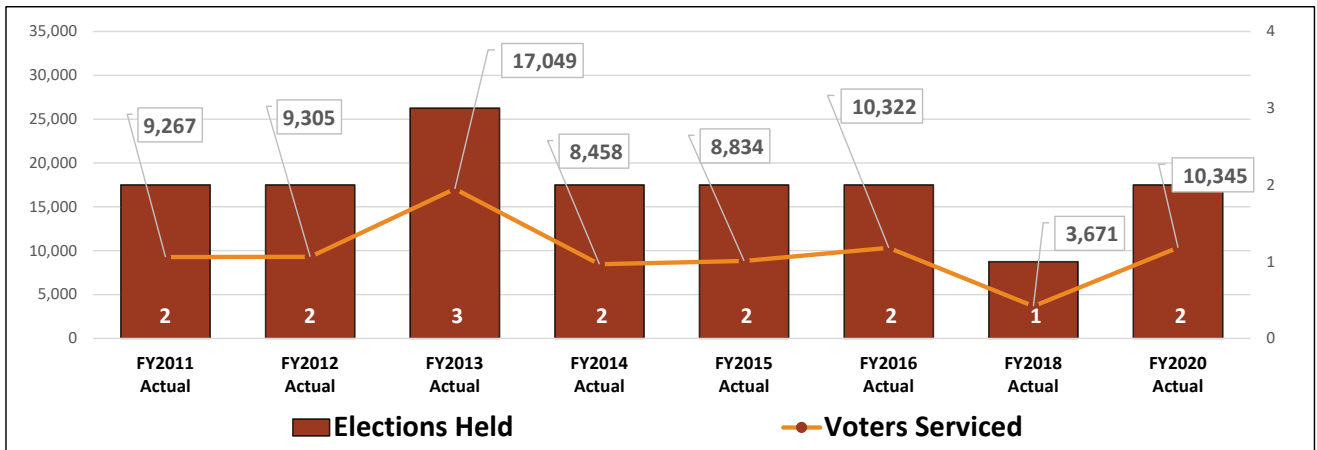
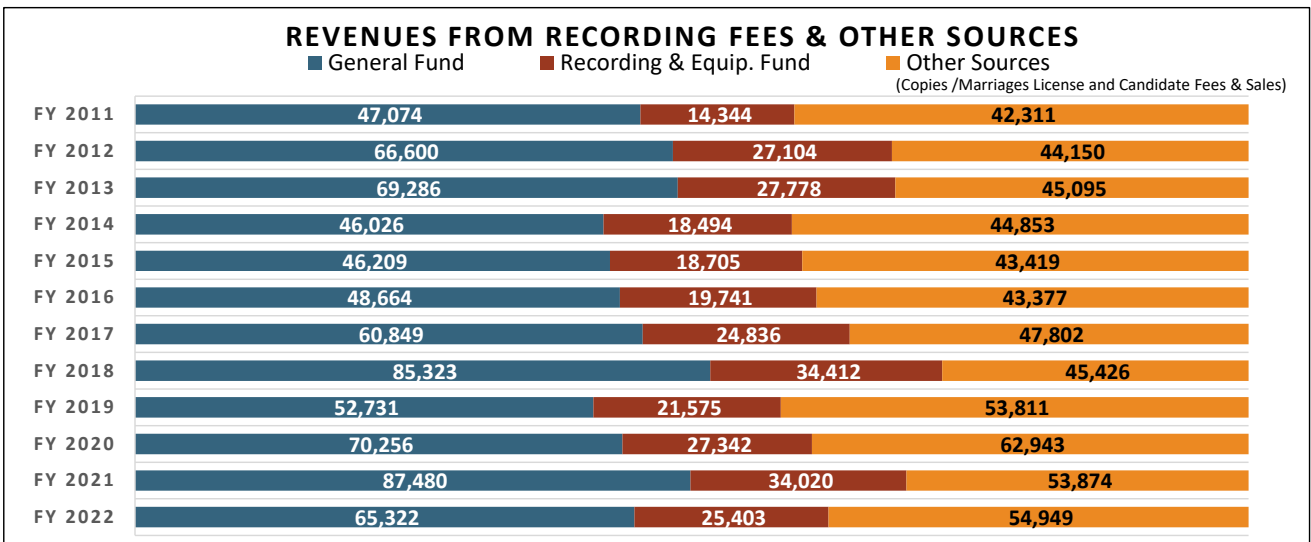
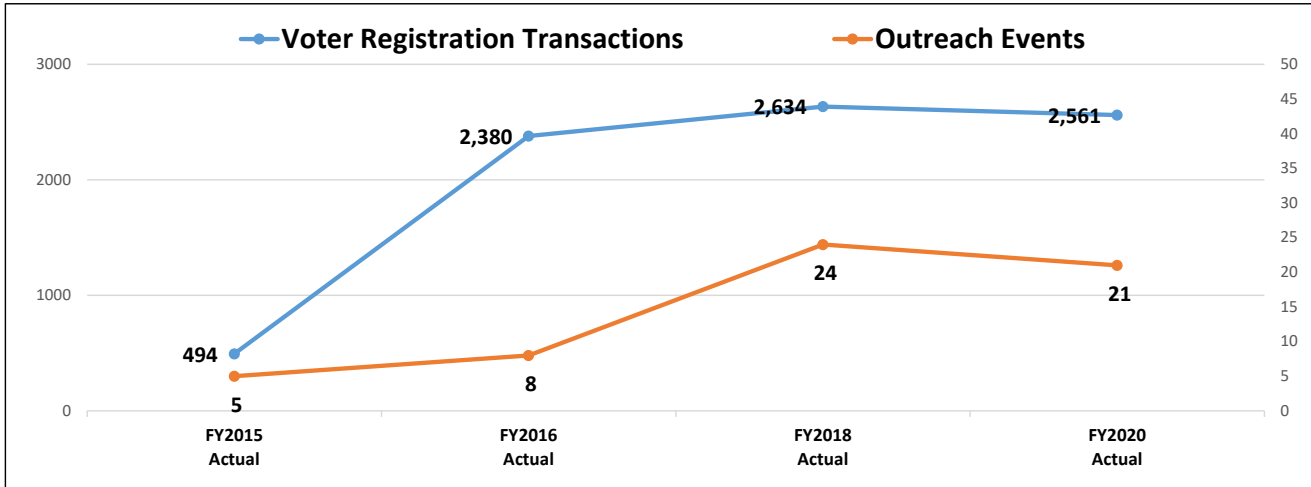
Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Output Estimate	FY2024 Output Estimate
Operational Excellence	Effective, Efficient, and Reliable Services	Deliver customer-focused, accessible, reliable, and sustainable services	Recordings	5,205	3,965	2,946	3,000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

* Data reports revised - new figures compiled

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



COUNTY CLERK



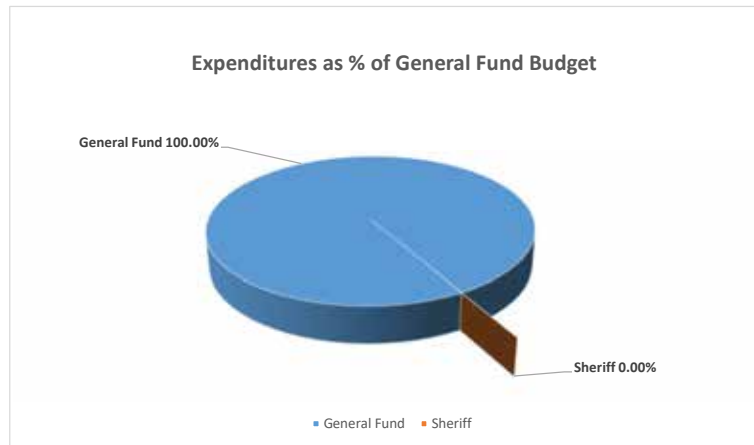
FY2024 Budget Options - Clerk

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	1	Clerk	Clerk	\$ 106,741	Deputy Clerk FTE	Additional FTE will allow the office to fulfill the needs of the office and the public, resulting in more effective and efficient operations. This additional FTE will allow the office to better handle the increase workload and complexities relating to elections, IPRA's and other	Recurring	General

COUNTY SHERIFF

Description

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



Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	6,915	6,915	6,889	7,922	15%
Benefits	716	718	712	845	19%
Professional / contractual services		952	4,620	4,620	-
Materials / supplies	627	103	3,800	3,800	-
Interfund charges	103	115	115	55	-52%
	<u>8,361</u>	<u>8,804</u>	<u>16,136</u>	<u>17,242</u>	7%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	-
Temp	0.00	0.00	0.00	0.00	-
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	-

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.



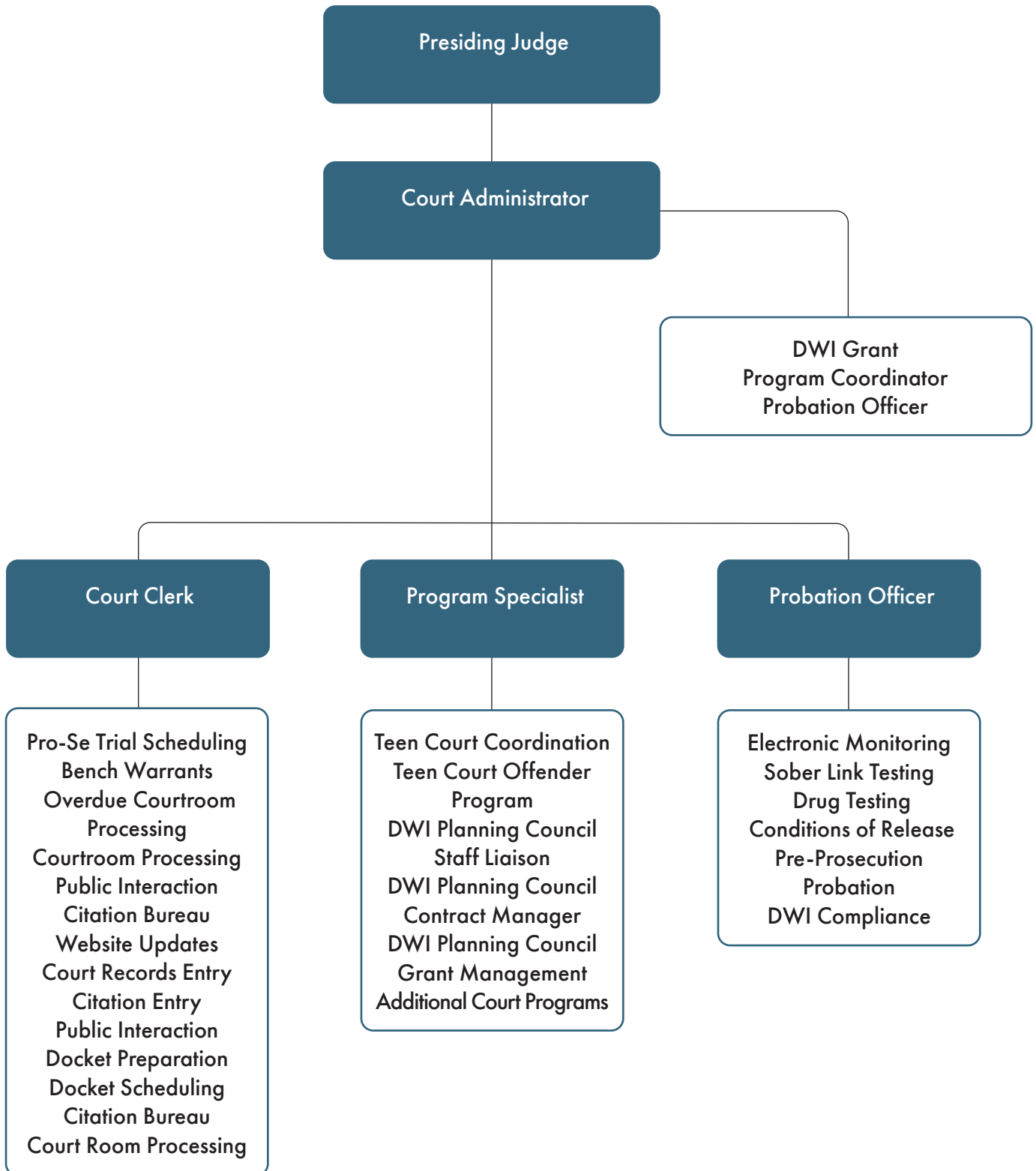
LOS ALAMOS COUNTY SHERIFF'S OFFICE mission is to help provide safety and security to the community of Los Alamos. The primary responsibilities is to ensure the accuracy of information provided by registered sex offenders living in Los Alamos County which is verified and maintained in the National registry.

JASON WARDLOW-HERRERA

County Sheriff

https://www.losalamosnm.us/government/elected_officials/sheriff

Municipal Court



MUNICIPAL COURT

Description

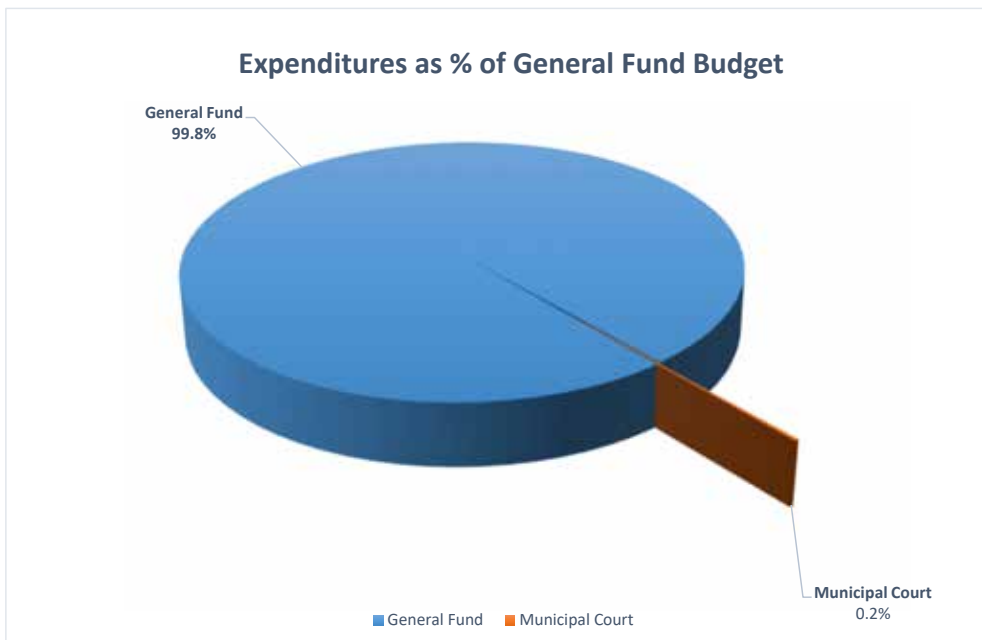
The Municipal Court handles traffic, DWI, animal control, code and other violations of the Municipal Code. Municipal Court is established by the County Charter, as authorized and required by state law. The Court has jurisdiction over petty misdemeanors created by the County Council in the form of ordinances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

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

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

Department Mission

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



MUNICIPAL COURT

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:					
General Fund	533,238	577,305	593,766	736,164	24%
Bench Warrant Sub-Fund	28,400	28,400	32,486	33,588	3%
**State Grants - DWI Fund	0	0	0	135,175	-
	561,638	605,705	626,252	904,927	44%
Expenditures by Type:					
Salaries	343,339	369,896	367,802	490,413	33%
Benefits	141,438	136,371	138,422	209,058	51%
Professional / contractual services	47,534	74,682	91,217	165,913	82%
Materials / supplies	17,827	11,654	19,073	29,773	56%
Interfund charges	9,831	11,489	8,238	8,269	-
Debt / Fiscal Charges	1,668	1,613	1,500	1,500	-
	561,638	605,705	626,252	904,927	44%
FTE Summary:					
Regular (full & part time)	5.80	5.80	5.80	6.00	3%
Limited Term	0.00	0.00	0.00	0.00	-
	5.80	5.80	5.80	6.00	3%

**DWI moved from CSD to Muni Ct in FY24

Budget Overview

The Municipal Court goals and budget for FY2024 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 FY2022

- The Los Alamos Municipal Court was able to transfer all court and operations online and continues to offer hybrid court options. 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 Supreme Court Emergency Response Team continues to require pandemic procedures for all courts in New Mexico.
- After seeing an increase in risk taking activities in youth, the Courts began to work toward making pro-social and harm reduction activities that would provide alternatives for social and emotional support. We had our first pilot event in February of 2022 at the middle school and 225 youth came to the event. After requesting additional activities, we began collaboration with the YMCA, County Recreation and Youth Activity Center for Hawk Hangouts.
- Teen Court served **124 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. **35 Misdemeanor cases** were referred to Restorative Justice with JJAB, a juvenile program that focuses on rehabilitation by reconciliation with the victims and the community at large.
- The Court assesses individuals ability to pay and provide alternative options for payment, such as community service. For FY2022, **3,004** hours of community service and **247** 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. □
- Probation served 61 clients on probation, 74 clients on pre-trial release and 33 clients with electronic monitoring. Staff attended the American Association Probation and Parole Conference where we found new evidence based probation practices and discovered new technology for probation and pre-trial release. The technology allows oversight into alcohol use with the use of SCRAM, electronic monitoring and soberlink. Probation also increased probation testing to include more types of drugs, including fentanyl and now has Narcan.
- Nineteen 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.

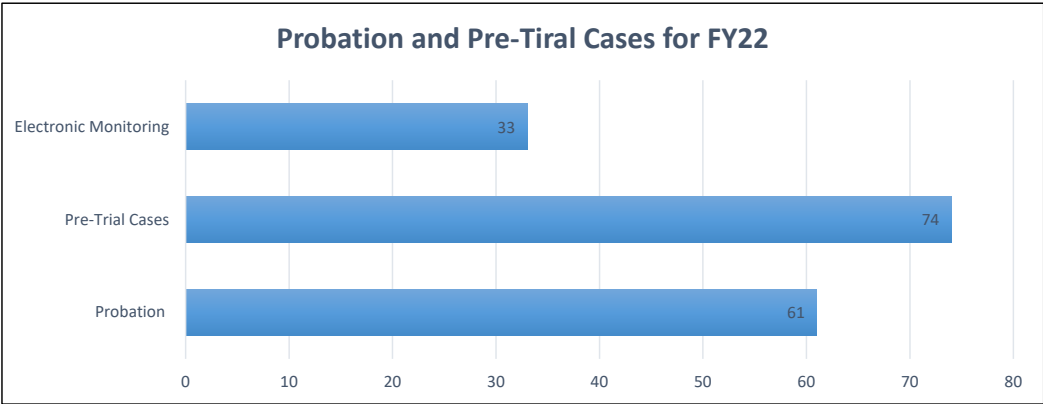
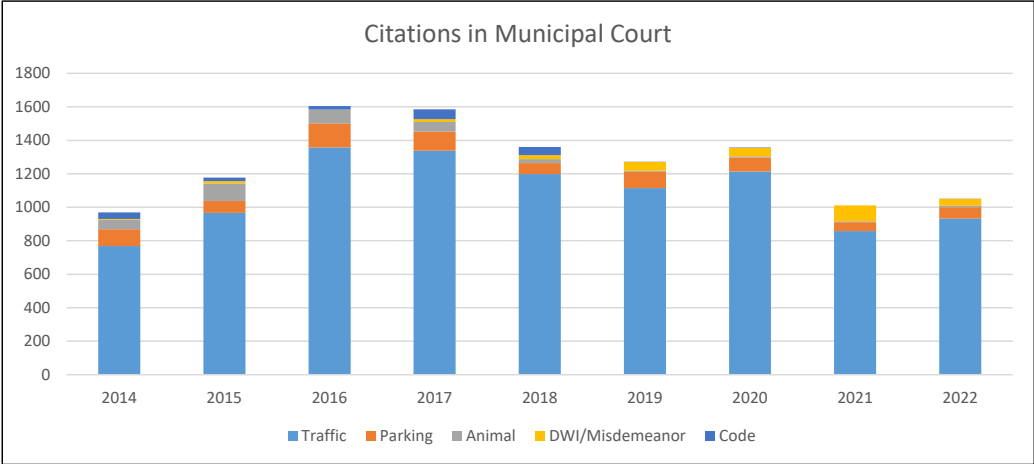


Re-entry pictures of COVID procedures and sinage



Probation and Pre-trial release drug tests, Narcan and Electronic Monitoring devices.

MUNICIPAL COURT



Social Event at Middle School Hawk Hangout pilot



Municipal Court Staff

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 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.

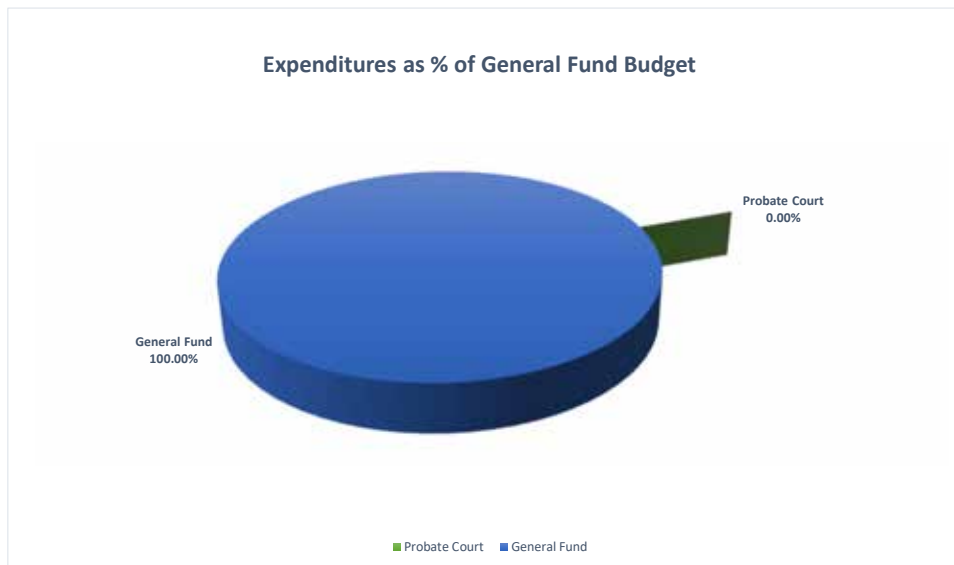
The Probate Judge examines all applications for probate of estate, appointment of a personal representative, examines all wills and documents filed in the case, signs orders for appointment of personal representatives and signs certificates closing estates. The Court supplies sample forms and copies 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 County Clerk staff provide administrative support for notarizing, recording, and maintaining informal probate case records.

Formal probates, determinations of heirship, contested cases, and trust matters cannot be heard by the Probate Court, but instead must be filed in the District Court. In addition to adjudicating informal probate cases, the Los Alamos Probate Court provides general information on the probate process and access to public records that have been filed with the Court.

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.



PROBATE COURT

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	4,824	4,171	4,031	4,637	15%
Benefits	133	868	852	1,232	45%
Professional / contractual services	0	220	900	220	-76%
Materials / supplies	47	294	134	294	119%
Interfund charges	0	53	36	53	47%
	5,004	5,606	5,953	6,436	8%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	-

Budget Overview

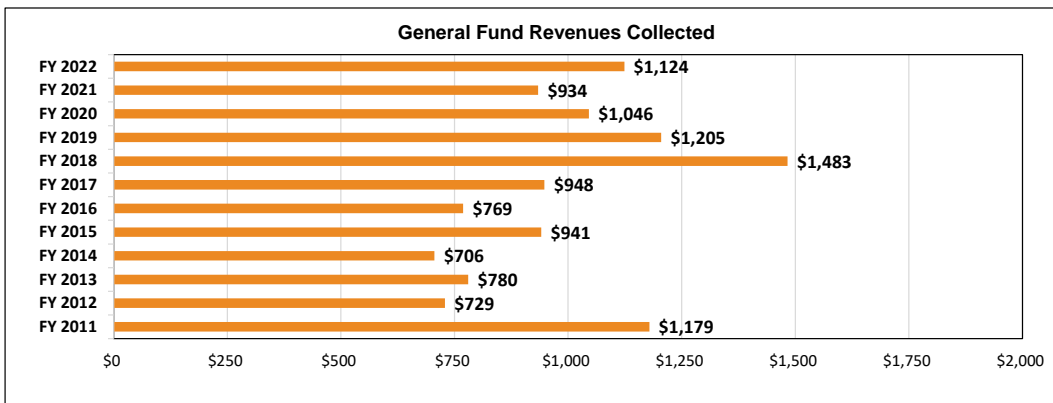
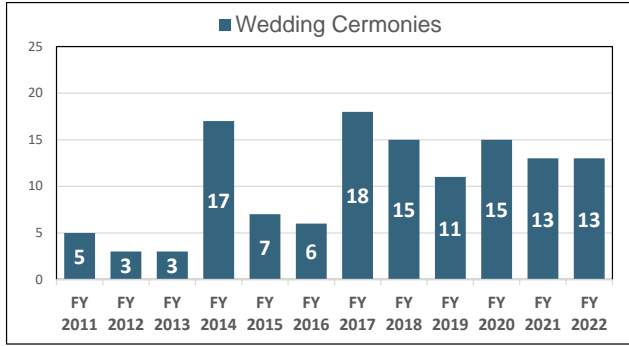
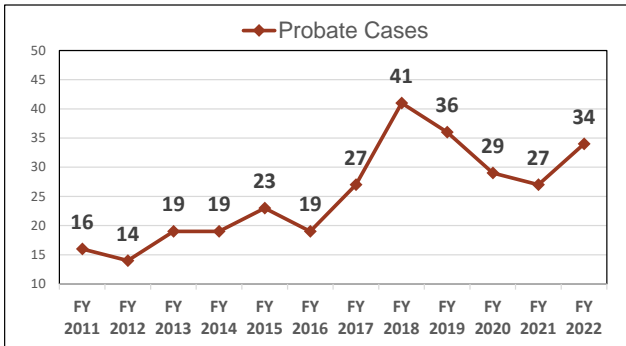
In FY2024, the Probate Court will continue the services offered to the public for the probate of estates and performance of wedding ceremonies. The Probate Court will continue ongoing record retention and retrieval efforts, allowing the Probate Court, through the County Clerk, to more efficiently respond to records requests and perform long-term archival services. **Salaries** show an increase, resulting from statute and ordinance changes. There is an increase in **Benefits**, attributed to changes benefit selections and costs. **Professional / Contractual Services, Materials / Supplies** and **Interfund Charges** all remained flat.

PROBATE COURT

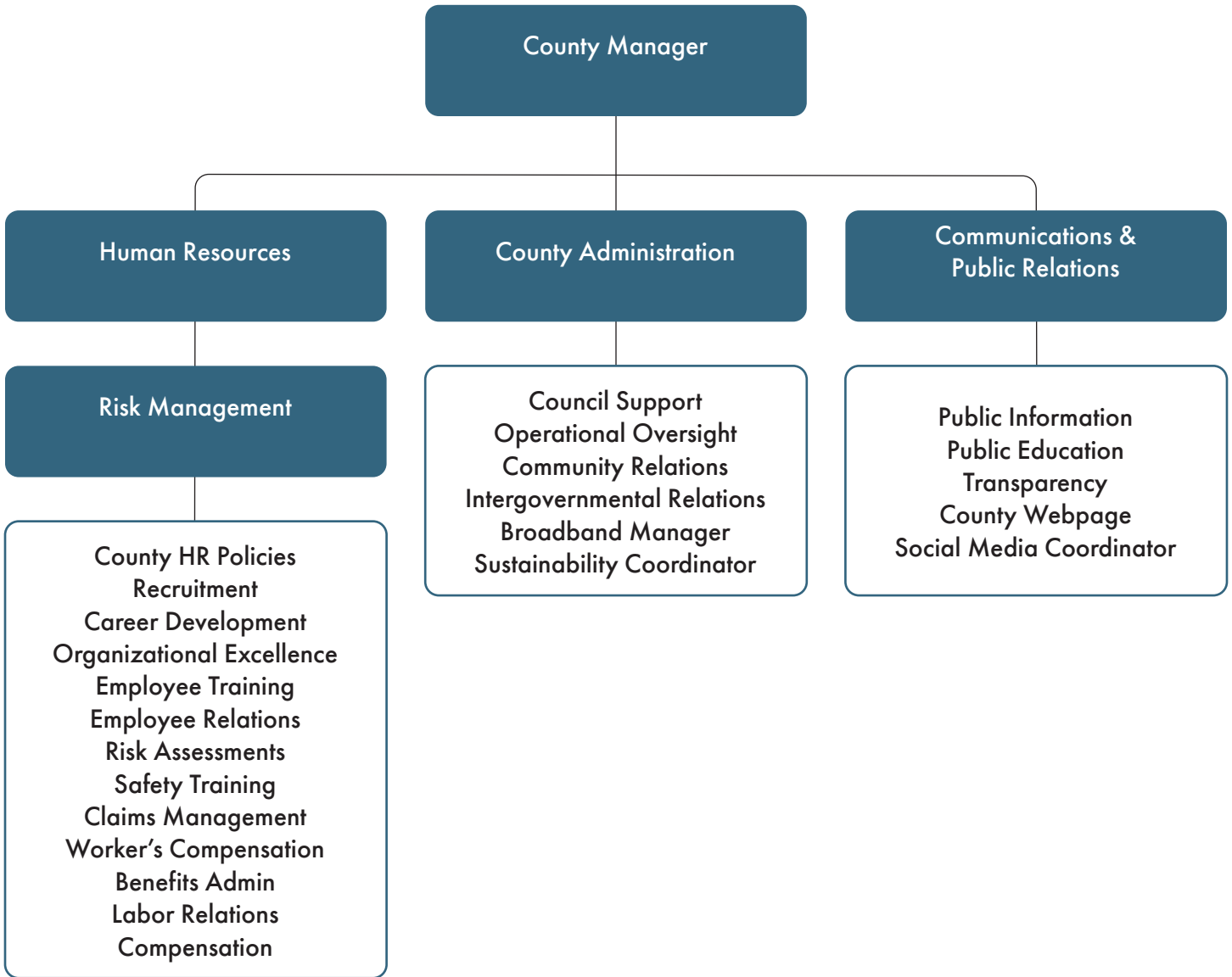
Significant Accomplishments - FY2022

- Throughout FY2022, the Probate Court 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. Due to the ongoing COVID-19 pandemic, and in following the guidance of the New Mexico Courts, numerous precautions and safety measures continued to ensure the safety and well-being of those seeking assistance from the Court.
- In-person outreach efforts continued to be impacted by the COVID-19 pandemic. Outreach efforts, thru marketing materials, continued during FY2022.
- Judge Redondo and Senior Deputy Clerk Victoria Montoya attended the Annual Judicial Education Center (JEC) Professional Development Conference for NM Probate Court Judges and staff in March and May of 2022. Due to the ongoing COVID-19 pandemic, the conference was held virtually.
- NM Probate Judges continued work on implementing 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.
- FY2022 saw a 23% increase in filings from FY2021, with 34 cases filed in FY2022.

Performance Measures



County Manager's Office



COUNTY MANAGER

Description

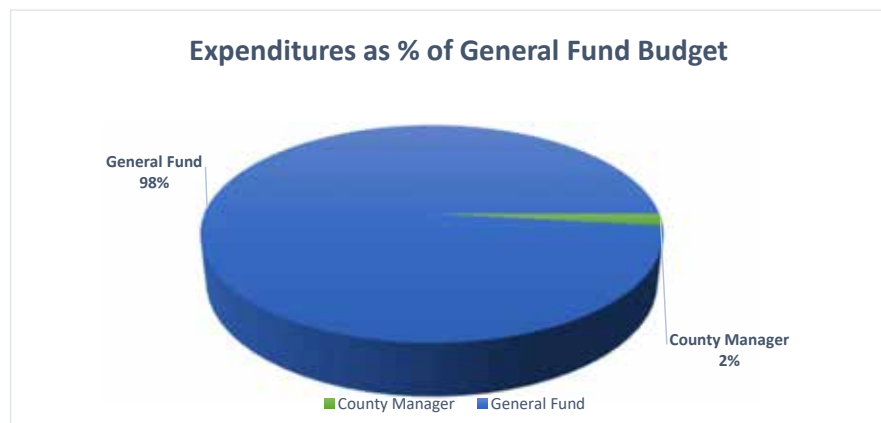
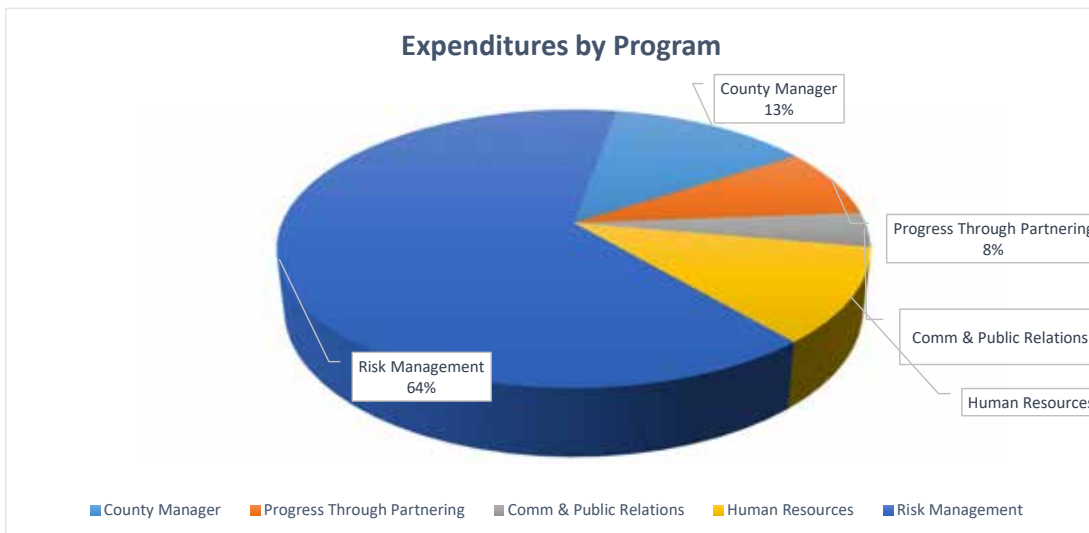
The County Manager's Office provides the overall administrative leadership necessary for the implementation of County Council policies, Council's Strategic Leadership Plan, administration of the organization and delivery of services to the citizens. The Office promotes interaction with other jurisdictions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



COUNTY MANAGER

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
County Manager	1,245,258	1,681,002	1,543,139	2,492,485	62%
Progress Through Partnering	542,350	357,205	1,500,000	1,500,000	-
Comm & Public Relations	426,021	383,059	611,759	740,183	21%
Human Resources	1,352,183	1,364,236	1,819,112	2,189,653	20%
Risk Management	10,347,011	9,950,445	11,706,934	12,267,301	5%
CIP-CMO - Projects	0	0	0	35,000,000	-
	<u>13,912,823</u>	<u>13,735,947</u>	<u>17,180,944</u>	<u>54,189,622</u>	215%
Expenditures by Fund:					
General	3,565,812	3,785,502	5,474,010	6,922,321	26%
Risk Management	10,347,011	9,950,445	11,706,934	12,267,301	5%
Capital Improvement Projects	-	-	-	35,000,000	-
	<u>13,912,823</u>	<u>13,735,947</u>	<u>17,180,944</u>	<u>54,189,622</u>	215%
FTE Summary:					
Regular (full & part time)	21.00	22.00	25.00	26.00	-
Limited Term	1.00	1.00	0.00	0.00	-
Casual, Student, & Temp.	0.00	0.00	0.00	2.46	-
	<u>22.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.46</u>	14%
FTEs By Program:					
County Manager	5.00	6.00	7.00	7.00	-
Comm & Public Relations	3.00	3.00	4.00	4.00	-
Human Resources	11.00	11.00	11.00	14.46	31%
Risk Management	3.00	3.00	3.00	3.00	-
	<u>22.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.46</u>	14%

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
County Management	1,245,258	1,681,002	1,543,139	2,492,485	62%
Progress Through Partnering	542,350	357,205	1,500,000	1,500,000	-
	<u>1,787,608</u>	<u>2,038,207</u>	<u>3,043,139</u>	<u>3,992,485</u>	31%
Expenditures by Type:					
Salaries	779,738	936,816	1,056,680	1,413,543	34%
Benefits	292,796	306,129	371,582	549,891	48%
Professional / contractual services	678,574	420,010	1,598,925	2,000,200	25%
Materials / supplies	23,094	360,183	5,500	15,800	187%
Interfund charges	13,407	15,069	10,452	13,051	25%
Capital Outlay	0	0	0	0	-
	<u>1,787,608</u>	<u>2,038,207</u>	<u>3,043,139</u>	<u>3,992,485</u>	31%
FTE Summary:					
Regular (full & part time)	5.00	6.00	7.00	<u>7.00</u>	-

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), and the Regional Economic Development Initiative (REDI).

Management Action Plans (MAPs) - The MAPs are staff 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 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.

Broadband - This new program, added in FY2022, in support of Council's priority of Improving access to high quality broadband and led by the Broadband Manager.

Sustainability- Resulting from the FY2023 budget adoption, sustainability was added as a new program in support of Council's priority. This program is led by the new Sustainability Manager.

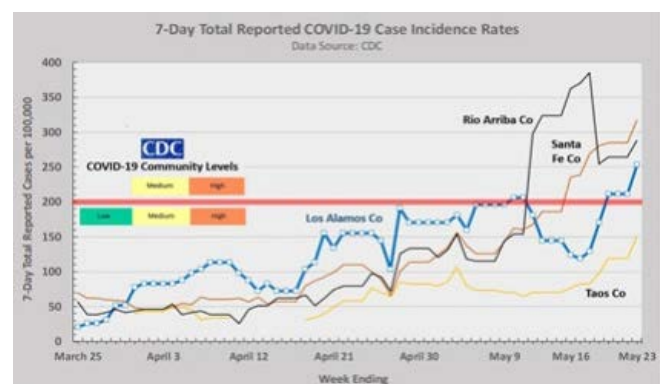
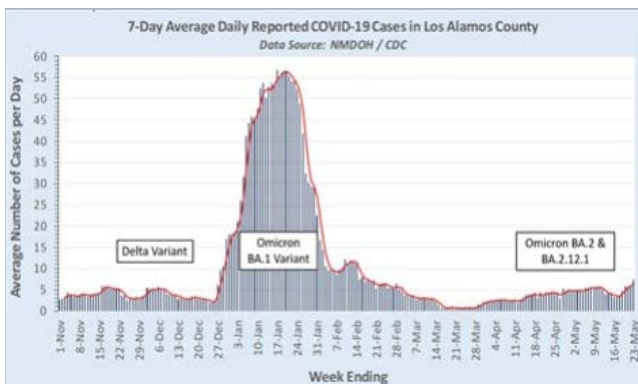
COUNTY MANAGER'S OFFICE

Significant Accomplishments - FY2022

- The MOU between LAC, the City of Espanola, and Rio Arriba County for a strategic partnership was approved by all parties' governing bodies.
- Agreement with broadband consultant to identify broadband needs and update community broadband plan.
- For the third year in a row, Los Alamos County is ranked #1 as the healthiest community in the nation by U.S. News & World Report.
- Council adopted a change to the County's personnel rules to add Juneteenth and Indigenous People's Day as observed County holidays to promote diversity, equity and inclusion.
- Request for Proposals (RFP) was released for execution of community greenhouse gas emissions study and climate action plan.
- County staff responded to the Cerro Pelado fire with wide ranging activities including firefighting, community briefings, relocating residents of Sombrillo and Aspen Ridge, and providing alternate shelters for large animals.
- Recruitment and hiring of Deputy County Managers, Broadband Manager, Intergovernmental Affairs Manager, and Public Information Officer.
- Annual Employee Appreciation Luncheon was converted to a drive by/pick up lunch affair.

COVID Related:

- Started the COVID newsletter to inform community.
- Established an agreement with retired epidemiologist Will Athas, Ph.D., to assist the County in interpreting COVID-19 data
- Began participating in the Centers for Disease Control (CDC) National Wastewater Surveillance Program to monitor the COVID-19 virus trends in municipal sewage systems.
- Held COVID Community Briefings
- Reacted to Omicron surge with maximized teleworking, virtual meetings, and no shutdown of services.
- Provided free rapid COVID tests to both individuals and local businesses



LA County hosted a virtual community briefing regarding the community's COVID-19 status. (Top row left–right: Epidemiologist Will Athas, PhD; LA Dep. County Mgr. Linda Matteson; LAPS Assist. Superintendent Jennifer Guy. Bottom row left– right: Children's Clinic Pediatrician Ben Neal, MD; LAMC Infection Prevention/Employee Health Nurse Joyce Richins; and LA Emergency Services Mgr. Beverley Simpson.

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	245,957	230,138	325,618	405,039	24%
Benefits	84,422	89,425	148,665	192,240	29%
Professional / contractual services	86,766	57,762	123,476	119,806	-3%
Materials / supplies	8,875	5,734	14,000	23,098	65%
	426,021	383,059	611,759	740,183	21%
FTE Summary:					
Regular (full & part time)	3.00	3.00	4.00	4.00	-

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 - FY2022

- Maintained and grew the three weekly newsletters: The County Line, Cone Zone and the COVID-19 Community Newsletter
- Updated Council and approved the new Communications Plan
- Supported the community, Emergency Management and LANL as part of the crisis response process during the Cerro Pelado wildfire: provided daily updates, held several community briefings, created and maintained a website with forms to assist the public, and managed social media response
- Continued website replacement project: awarded contract to redesign and host a new public website
- Created and secured two contractors for an On-Call Video Contract
- Supported The Hill Apartments Groundbreaking, the Kiwanis Sign Unveiling, SplashPad Grand Opening, Multiverse Ribbon Cutting, and Ice Rink Celebration
- Created and helped implement new CMO Monthly Template
- Historic Walking Tour – audit, collaboration, update, and design
- Provided Graphic Design and Photography services, consultation and support across all County Departments and for several County contractors



Community briefing on the Cerro Pelado fire in Council Chambers. The above meeting on May 2 filled Council Chambers with overflow into the Boards and Commissions Room. On Zoom the attendance was maxed at 500 and Facebook live had well over 500. Presentations by Los Alamos County Fire Chief Hughes, Southern Incident Command Team 1, LANL, US Forest Service. Subsequent meetings were held at Griffith Gym, Los Alamos High School.

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Human Resources	1,352,183	1,364,236	1,819,112	2,189,653	20%
Risk Management	10,347,011	9,950,445	11,706,934	12,267,301	5%
	<u>11,699,194</u>	<u>11,314,681</u>	<u>13,526,046</u>	<u>14,456,954</u>	7%
Expenditures by Fund:					
General	1,352,183	1,615,892	1,559,112	2,189,653	40%
Risk Management	10,347,011	13,482,416	11,706,934	12,267,301	5%
	<u>11,699,194</u>	<u>15,098,308</u>	<u>13,266,046</u>	<u>14,456,954</u>	9%
Expenditures by Type:					
Salaries	1,084,492	1,095,923	1,174,758	1,541,677	31%
Benefits	454,912	440,952	528,291	695,520	32%
Professional / contractual services	10,111,198	9,723,582	11,730,169	12,120,084	3%
Materials / supplies	30,713	35,382	70,160	74,660	6%
Interfund charges	17,879	18,842	16,668	19,013	14%
Capital Outlay			6,000	6,000	-
	<u>11,699,194</u>	<u>11,314,681</u>	<u>13,526,046</u>	<u>14,456,954</u>	7%
FTE Summary:					
Regular (full & part time)	13.00	13.00	14.00	15.00	7%
Limited Term	1.00	1.00	0.00	0.00	-
Casual, Student, & Temp.	0.00	0.00	0.00	2.46	-
	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>17.46</u>	25%
FTEs By Program:					
Human Resources	11.00	11.00	11.00	14.46	31%
Risk Management	3.00	3.00	3.00	3.00	-
	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>17.46</u>	25%

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 - FY2022

- Continued to handle and maintain continuing COVID policy, tracking and reporting; meeting all CDC requirements.
- In response to the return from remote work during the Covid-19 pandemic, HR implemented a revised the employee onboarding process which included a blended learning approach, while still delivering much-needed information to all new and existing team members.
- Benefits conducted a Life Insurance RFP.
- There was turnover in the HR Manager position after the retirement of the long-time HR Manager, which continued through early 2022.
- Despite turnover in Compensation and Recruitment, HR staff worked hard to maintain consistent support to ensure continuity of operations at all levels.

Performance Measures

	FY 2021 Actual	FY 2022 Actual
% Increase in applications received from previous FY		32.25%
Total completed applications received	1279	1690
Employees Hired	165	# 318

Performance Measures Narrative and Analysis

The continuing COVID-19 pandemic has been a tumultuous time for organizations across the country, as employees across examined and reevaluated their jobs and career choices. Los Alamos County was able to leverage this situation and benefit from it. Overall, applications received and the number of employees hired almost doubled in FY22 vs. FY21.

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 - FY2022

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 another to \$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. This transfer occurred with the result of greatly increased quality in the handling of claims for our injured employees.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Lost Workdays Per Claim	4	3	4	1.7

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. Following that, FY19-21 has shown that the number of lost workdays per claim has remained relatively consistent, varying only between 3 and 4, despite any effect from COVID, as the higher risk work activities were not seriously reduced. The FY22 performance marks a significant improvement at 1.7 lost days per claim filed, which cannot be attributed to COVID but to increased training and use of proper safety equipment. 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

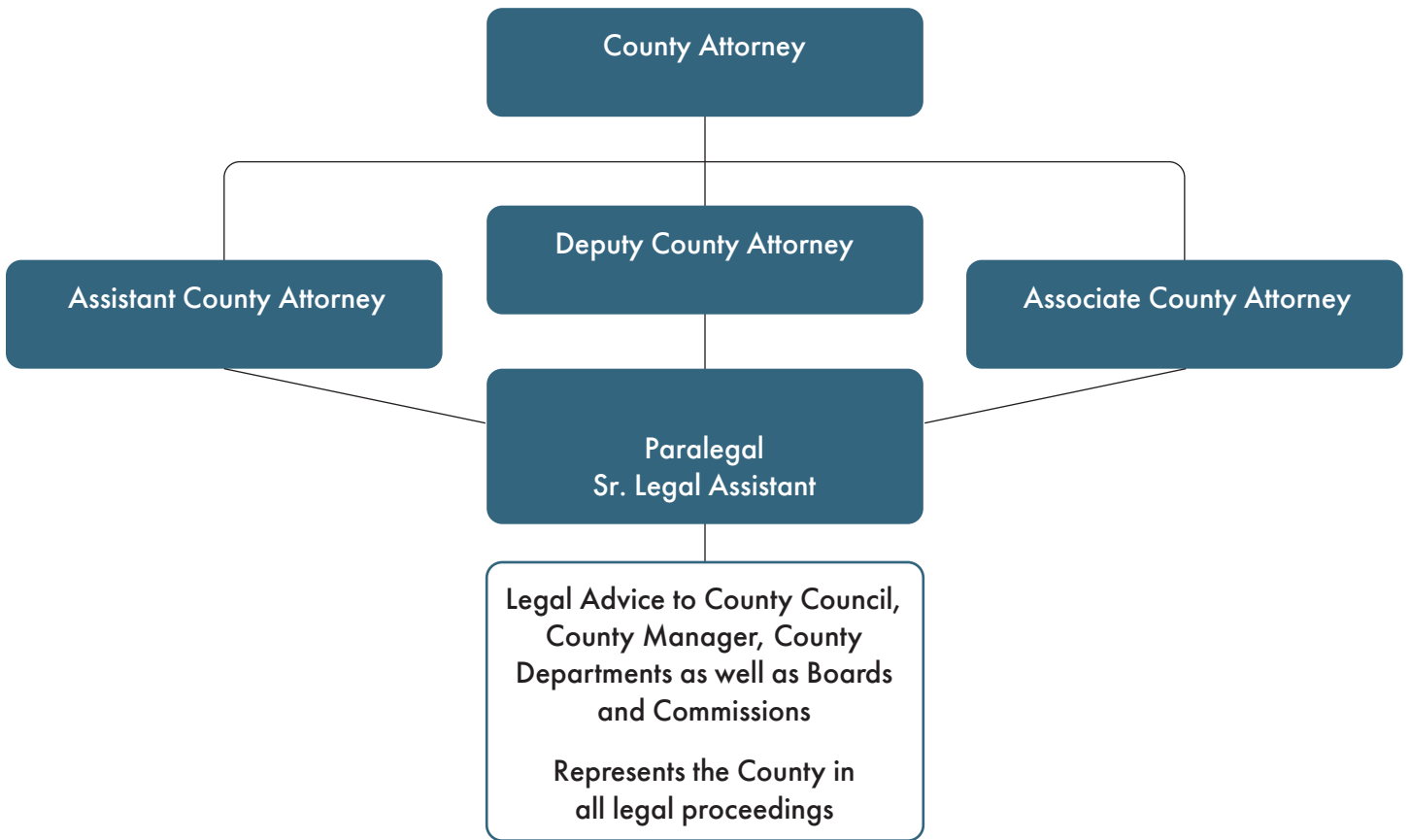
We here cite the New Mexico Workers' Compensation Administration (WCA) 2019 Annual Report, pp.18-37. This report provides 2012-18 statewide data on indemnity claims per 100 fulltime employees (FTE), as well as 2012-17 state and national data on indemnity claim medical costs and on wage indemnification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

1. 2012-21 State Indemnity Claims Per 100 FTE: .56/FTE
2. 2012-20 LAC Indemnity Claims per 100 FTE: .59/FTE
3. 2016-21 LAC mean wage indemnification cost/claim is 17% LOWER than the State mean, and nearly identical to the national mean.
4. 2016-21 LAC mean indemnity claim medical cost is 14% 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.

FY2024 Budget Options - County Manager

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	2	CMO	Admin	\$ 250,000		Regional Workforce Development Initiative utilizing the Communities of Excellence framework	One Time	General
B	4	CMO	Human Resources	\$106,741	1 FTE (HR Analyst 1)	+1 FTE for Recruitment - Based on the turnover in the Recruitment position, and the Council's Strategic Plan Goal for Recruitment & Retention, an additional FTE for Recruitment which would also allow HR staff to improve the level of service and do additional recruitment outreach.	Recurring	General
B	5	CMO	Sustainability	\$ 50,000		Contractual Services for Grant Writing	Recurring	General
B	6	CMO	Sustainability	\$ 100,000		Funding set aside for potential Grant Match requirements	Recurring	General

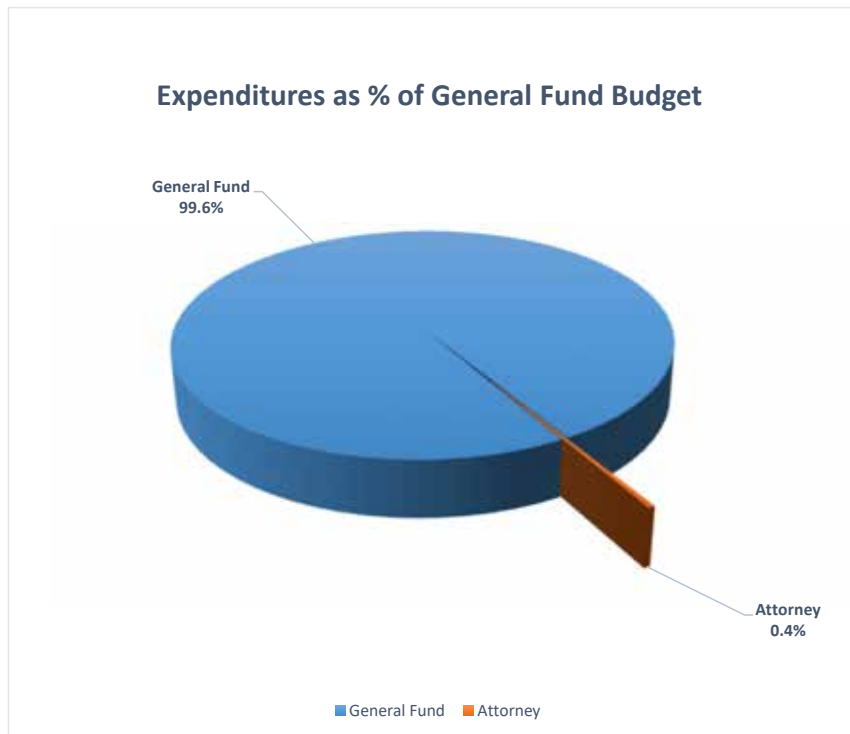
County Attorney



COUNTY ATTORNEY

Mission

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

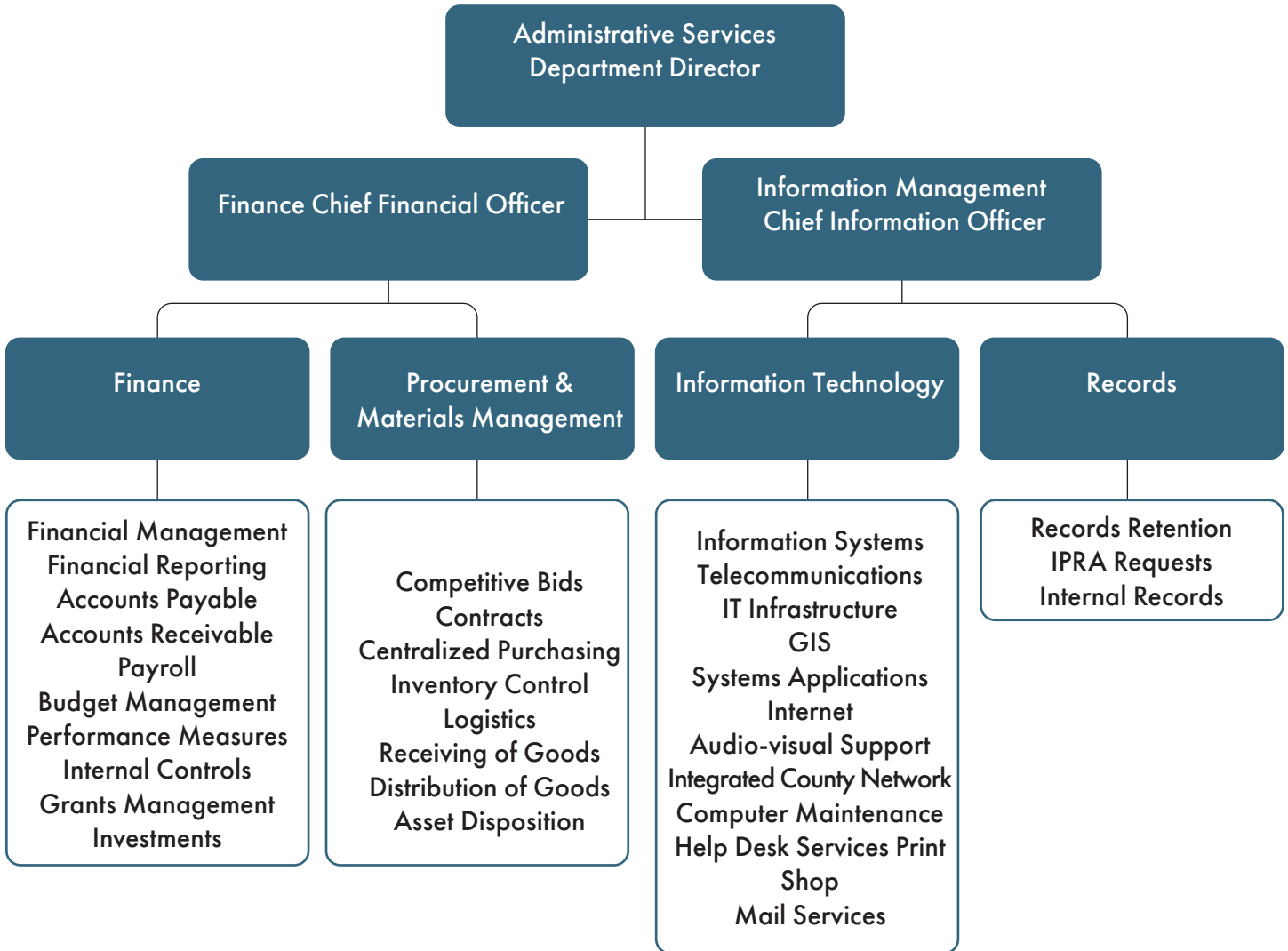


COUNTY ATTORNEY

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	526,453	613,874	664,738	860,181	29%
Benefits	182,886	208,761	236,200	351,034	49%
Professional / contractual services	184,038	990,580	223,659	223,659	-
Materials / supplies	10,126	12,940	16,236	16,236	-
Interfund charges	6,589	7,616	5,688	7,567	33%
	910,092	1,833,771	1,146,521	1,458,677	27%
FTE Summary:					
Regular (full & part time)	5.00	6.00	6.00	6.00	-

Administrative Services Department



ADMINISTRATIVE SERVICES DEPARTMENT

Department Mission

Together, we provide quality services to our customers.

Description

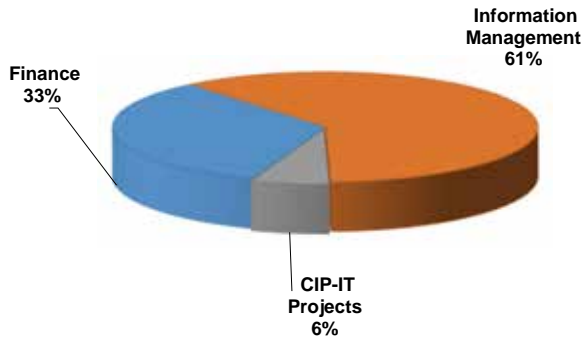
The Administrative Services Department is responsible for overseeing and coordinating functions that provide internal services. All divisions provide support for efficient and effective operations. Administrative Services is comprised of the Finance and Information Management divisions.

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.

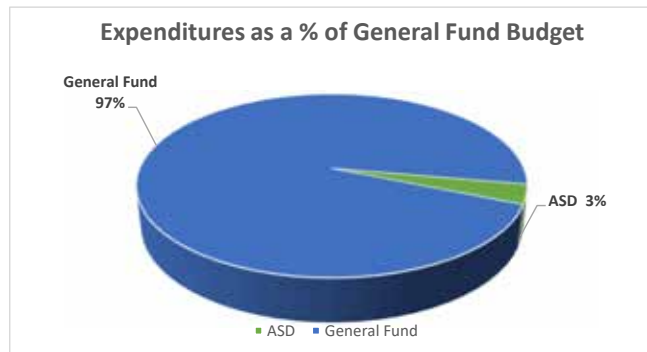
The Information Management Division provides support and governance of County Technology and Records within two areas: Information Technology (IT) and Records Information Management (RIM). IT supports the information systems, audio-visual support, and IT telecommunications infrastructure used to provide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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
ASD - Administration	0	0	0	1,203,997	-
Finance	2,935,676	3,205,535	3,652,054	4,244,794	16%
Information Management	5,016,818	5,233,306	6,602,870	7,694,275	17%
CIP-LAPS	0	0	1,561,000	0	-
CIP-IT Projects	352,776	338,640	734,000	756,422	3%
	<u>8,305,270</u>	<u>8,777,481</u>	<u>12,549,924</u>	<u>13,899,488</u>	11%
Expenditures by Fund:					
General	7,952,494	8,438,841	10,254,924	13,143,066	28%
Capital Improvement Projects	352,776	338,640	2,295,000	756,422	-67%
	<u>8,305,270</u>	<u>8,777,481</u>	<u>12,549,924</u>	<u>13,899,488</u>	11%
FTE Summary:					
Regular (full & part time)	48.00	50.00	53.00	54.00	2%
Casual, Student & Temp.	0.34	0.34	0.34	0.23	-32%
Limited Term	0.00	0.00	0.00	0.00	-
	<u>48.34</u>	<u>50.34</u>	<u>53.34</u>	<u>54.23</u>	2%
FTEs By Program:					
ASD - Administration	0	0	0	1.00	-
Finance	25.00	26.00	27.00	27.00	-
Information Management	23.34	24.34	26.34	26.23	-
	<u>48.34</u>	<u>50.34</u>	<u>53.34</u>	<u>54.23</u>	2%

ASD - ADMINISTRATION

Administration Division Mission

The mission of the ASD - Administration Division is to provide overall policy direction and operational support of 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.

Program Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
ASD - Administration	0	0	0	1,203,997	-
	0	0	0	1,203,997	-
Expenditures by Type:					
Salaries	0	0	0	814,766	-
Benefits	0	0	0	383,231	-
Professional / contractual services	0	0	0	5,000	-
Materials / supplies	0	0	0	1,000	-
Interfund charges	0	0	0	0	-
Capital outlay	0	0	0	0	-
Fiscal charges	0	0	0	0	-
	0	0	0	1,203,997	-
FTE Summary:					
Regular (full & part time)	0.00	0.00	0.00	1.00	-
FTEs By Program:					
ASD Admin	0.00	0.00	0.00	1.00	-
	0.00	0.00	0.00	1.00	-

Budget Overview

The Administrative Services Director Position was reactivated in 2021 after being combined with one of the Deputy County Manager roles for a decade. The growth of the County budget and staffing over the last three years requires more administrative support and oversight of the internal services whose workload has significantly increased, such as procurement, record management and cybersecurity - just to name a few. This new division will create an administrative division for ASD consistent with the other County departments.

The ASD Admin Division also includes an earmark of \$1M to account for special items that may arise related to contract employees, along with a bucket of non-departmental budget that could be used for double filling key positions that come up due to retirements. Being budgeted here allows for ease of administration when these requests come into the County Manager, and avoids the need to take to Council for each individual consideration.

Program Purpose

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

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Accounting and Budget	1,734,080	1,907,552	2,057,429	2,429,687	18%
Procurement and Materials Mgt.	1,201,596	1,297,984	1,594,625	1,815,107	14%
	2,935,676	3,205,535	3,652,054	4,244,794	16%
Expenditures by Type:					
Salaries	1,965,947	2,158,291	2,355,024	2,752,574	17%
Benefits	693,925	733,695	869,726	1,064,522	22%
Professional / contractual services	136,799	154,403	219,020	238,775	9%
Materials / supplies	52,073	83,335	130,302	71,597	-45%
Interfund charges	69,345	71,541	73,982	89,076	20%
Capital outlay	16,465	0	2,000	23,250	1063%
Fiscal charges	1,124	4,270	2,000	5,000	150%
	2,935,676	3,205,535	3,652,054	4,244,794	16%
FTE Summary:					
Regular (full & part time)	25.00	26.00	27.00	27.00	4%
FTEs By Program:					
Accounting and Budget	13.00	14.00	14.00	14.00	-
Procurement and Materials Mgt.	12.00	12.00	13.00	13.00	8%
	25.00	26.00	27.00	27.00	4%

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 implemented Government Accounting Standards Board (GASB) Statement 87, "Leases", which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB 87 establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In fiscal year 2022, the County has reported lease receivable of \$21,559,385 in the governmental activities. The County has also reported right to use assets for buildings, net of amortization, of \$260,569 in the governmental activities and \$864,915 in the business-type activities. The County has reported a right to use asset for machinery and equipment, net of amortization, in the governmental activities of \$127,928. The lease liability for the County is \$393,355 for governmental activities and \$876,307 for business-type activities. A deferred inflow of resources in the amount of \$21,347,935 has also been recorded for governmental activities.
- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2021 Annual Comprehensive Financial Report (ACFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2021 ACFR marks the 30th consecutive year the County has received this award.
- Received the Award for Outstanding Achievement in Popular Annual Reporting for the FY2021 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2021 PAFR marks the 6th 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.
- In FY2022, the County received a clean single audit on its major federal programs. The Grants selected for audit in FY2022 were the DOE/NNSA Cooperative Agreement, USDOT Transit 5311 grants, and EPA Safe Drinking Water State Revolving Fund. The County has received no single audit findings for at least 10 consecutive years and continues to be designated as a "low risk" auditee.

ASD - FINANCE (Accounting, Budget and Payroll Function)

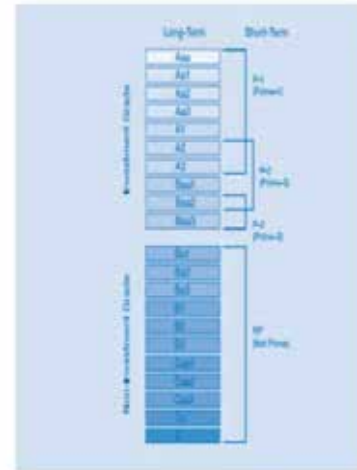
Performance Measures

FY 22 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 Actual	FY2022 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	County's Bond Rating on New Mexico Gross Receipts Tax Improvement Revenue Bonds Series 2008/Refunding Series 2013.	Moody's	Aa3	Aa3	Aa3	Aa3	Aa3

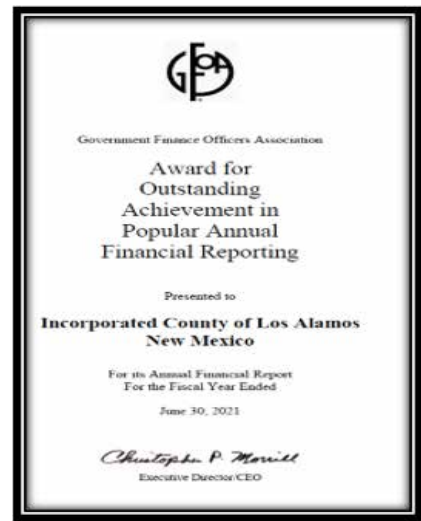
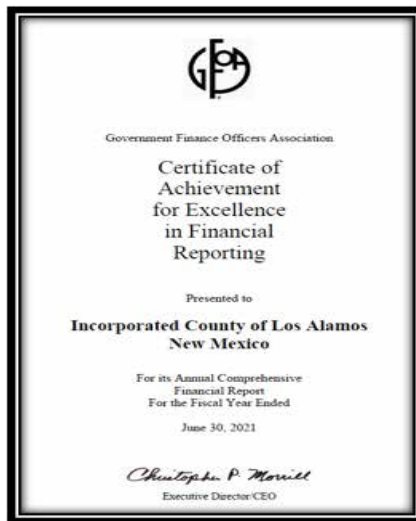
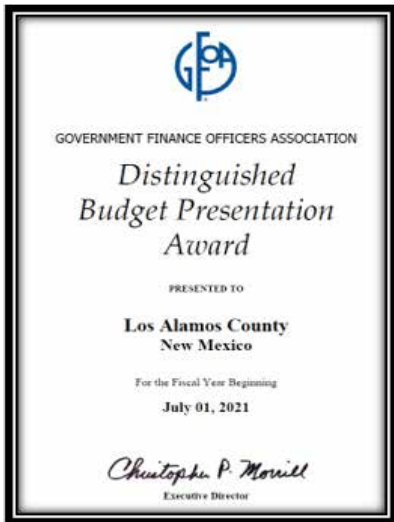
Accounts Payable:

Priority	Strategic Focus Area	Goal	Performance Measure	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Invoices paid in AP per year	8,657	11,000	8,086	8,078	8,320
			Average number of days to invoice received, validated and processed to check mailed	2	2	2	2	2
			Number of printed checks processed.	4,511	6,500	2,400	2,469	2,543
			Number of electronic payments (ACH) processed (Since FY20*)	-	167	1,405	1,335	1,375
			Number of Wire Payments Processed			729	740	762
			Number of P-Card transactions processed.	13,631	11,239	11,568	13,623	14,031

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.



Los Alamos County Finance Department Does It Again!

Submitted by Carol A. Clark on April 7, 2022 - 9:27 am



Top row, from left: Accounting Operations Manager Reesa Chavarria-Quam, Chief Financial Officer Helen Ferraglio, Payroll Coordinator Nicol Avila, Payroll Manager Sonya Ortiz, AP and PCard Administrator Nicholle Cordova. Middle row, from left: Senior Budget Analyst Yvette Asencio, Senior Management Analyst David Griego, AP Coordinator Rebecca Andrus and Senior Accountant Prina Suazo-Martinez. Bottom row, from left: Accounting Operations Manager Beatrice Odehuk, Senior Accountant Zhongyan Liu and Deputy Chief Financial Officer Melissa Daulton. Not Pictured Budget & Performance Manager Monther Jabran. Courtesy: LAC

By KIRSTEN LASKEY
Los Alamos Daily Post
kirsten@ladailypost.com

FINANCE TEAM RECOGNIZED BY LA DAILY POST

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 - FY2022

- Maintained and improved the 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.
- Continued to provide 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.
- Coordinated with user departments/divisions including DPU, Parks, Fleet, and Facilities to complete physical inventory, and continued to identify opportunities for continuous improvement in Procurement's Inventory operation.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Metric	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality	Cycle Time for RFP Evaluation (In Days)	75	77	107	107
		Essential Services					



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, there is 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, the backlog in demand versus resources to complete is quantified, and opportunities to improve this cycle time to keep up with the volume are being explored. □

□
□

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Information Technology	4,691,471	4,927,482	6,247,273	7,260,849	16%
Records Management	325,347	305,824	355,597	433,426	22%
	5,016,818	5,233,306	6,602,870	7,694,275	17%
Expenditures by Type:					
Salaries	1,908,235	1,915,081	2,359,886	2,679,263	14%
Benefits	643,636	638,114	936,885	1,078,621	15%
Professional / contractual svcs	2,144,628	2,310,301	3,053,871	3,352,434	10%
Materials / supplies	256,086	300,207	198,700	263,512	33%
Interfund charges	58,236	69,603	53,528	78,548	47%
Capital outlay	5,997	0	0	241,897	-
	5,016,818	5,233,306	6,602,870	7,694,275	17%
FTE Summary:					
Regular (full & part time)	23.00	24.00	26.00	26.00	-
Casual, Student & Temp	0.34	0.34	0.34	0.23	-32%
	23.34	24.34	26.34	26.23	-
FTEs By Program:					
Information Technology	20.34	21.34	23.34	23.23	-
Records Management	3.00	3.00	3.00	3.00	-
	23.34	24.34	26.34	26.23	-

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 - FY2022

Applications:

Provided direct user support to incorporate DocuSign into internal and external processes for Clerks, Finance, HR, Procurement, Fire and PD offices.

Developed a process for migrating files from departmental shared (mapped) drives to SharePoint storage made available through the County's Microsoft M365 subscription. Successfully piloted SharePoint transition effort with Fire Department for next generation file management.

Performed numerous application upgrades and end user device updates to keep on supported software versions and server platforms. Departments served include: Assessors, Courts, CDD, CSD, Finance, Fire, HR, Payroll, Police Dispatch, RIM and Utilities.

Upgraded and integrated County's ERP system (Munis) with DUO Two-Factor Authentication applying enhanced cybersecurity to LAC core systems.

On the ground fiber mapping and documenting County electronic assets. 1500+ hours to digitize County communications infrastructure.

Infrastructure:

Implemented OSP Insight- Fiber Infrastructure documentation software. Supplements existing Geographic Information Systems (GIS) architecture used to document County Communication's Infrastructure Assets

Relocation of Social Service Office. Included Wi-Fi/Cable plant and fiber installation

Cybersecurity initiative: Rolled out Cisco DUO Two-factor Authentication (2FA) for VPN and Office365 Countywide.

RIM:

RIM received 3,421 IPRA Requests and released for inspection 884,738 records under the Inspection of Public Records Act.

Received 264 Internal Requests, accepted and inventoried 125 new boxes, drawings, digital formats, which added approximately 250,000 additional pages of data to the physical inventory. RIM dispositioned 180 boxes of redundant, obsolete, trivial (ROT) materials from County Departments.

RIM assisted in the Migration Project from the N: Drive over to SharePoint, starting with LAFD: This shared drive included 139,108 Files (304 GB), dispositioned 27,673 ROT files (39.7 GB), IT moved 111,435 files (264.3 GB) over to SharePoint.

Digital WarRoom, an eDiscovery software launched in June 2021, has provided the ability for RIM to search large volumes of records saving a significant amount of time in processing IPRA requests.

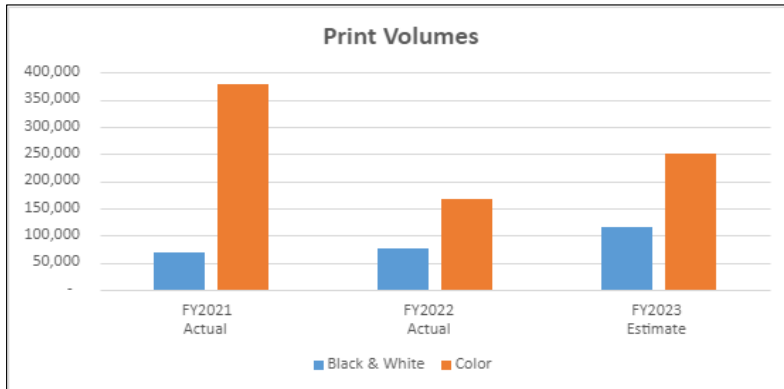
ASD - INFORMATION MANAGEMENT

Scope of Services

- IM currently supports 53 distinct software applications, the vast majority of which are underpinned by complex database environments.
- IM manages 72 total databases associated with the application environments: 71 are Microsoft SQL 1 remains on the Oracle platform.

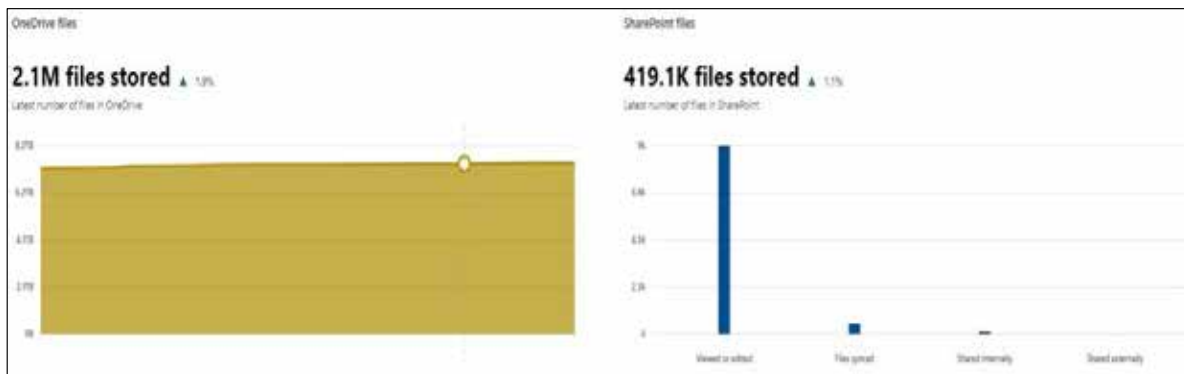
County computing quick stats

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual
Quality Governance	Operational Excellence	Maintain Quality Services	Number of Incoming Service Desk Calls		3138
			Number of Inspection of Public Records Act (IPRA) Requests	847	3421
			Hours to fulfill IPRA Requests	1147	1879



Security Stats:

Cybersecurity Solution Name:	Files Scanned	File Detections	Quarantined
Cisco Secure Endpoint	128.2 Million	2384	817
Cisco Umbrella	Blocks up to 800 malware/phishing attacks/day this year		



- 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

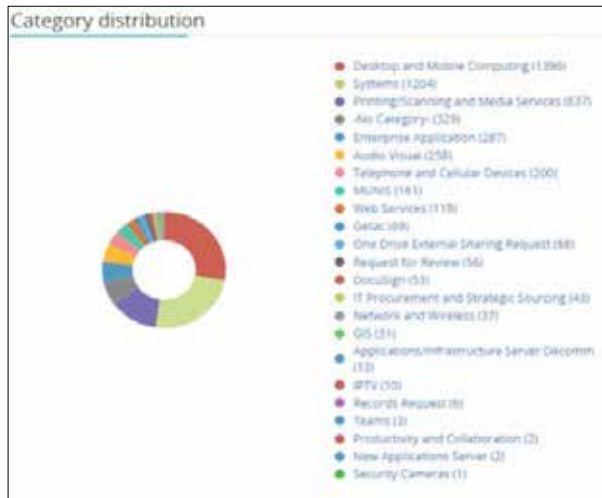
- Continued migration towards Cloud-based operations driven by vendors and market forces. This architecture is now very viable with the addition of a backup Internet path provided via rooftop microwave. Current application trends with respect to site location:
 - On-Premise: 29 (55%)
 - Hosted: 17 (32%) – 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

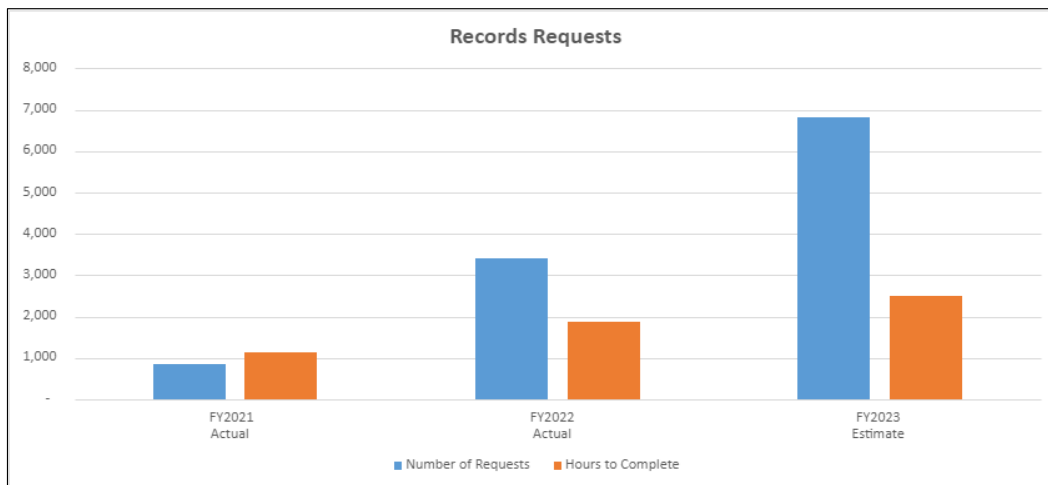
Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual
Quality Governance	Operational Excellence	Maintain Quality Services	Number of Incoming Service Desk Calls		3138
			Number of Inspection of Public Records Act (IPRA) Requests	847	3421
			Hours to fulfill IPRA Requests	1147	1879

ASD - INFORMATION MANAGEMENT

Breakdown of IM Service Desk Calls for FY2022



RIM Records Request Information



Performance Measures Narrative and Analysis

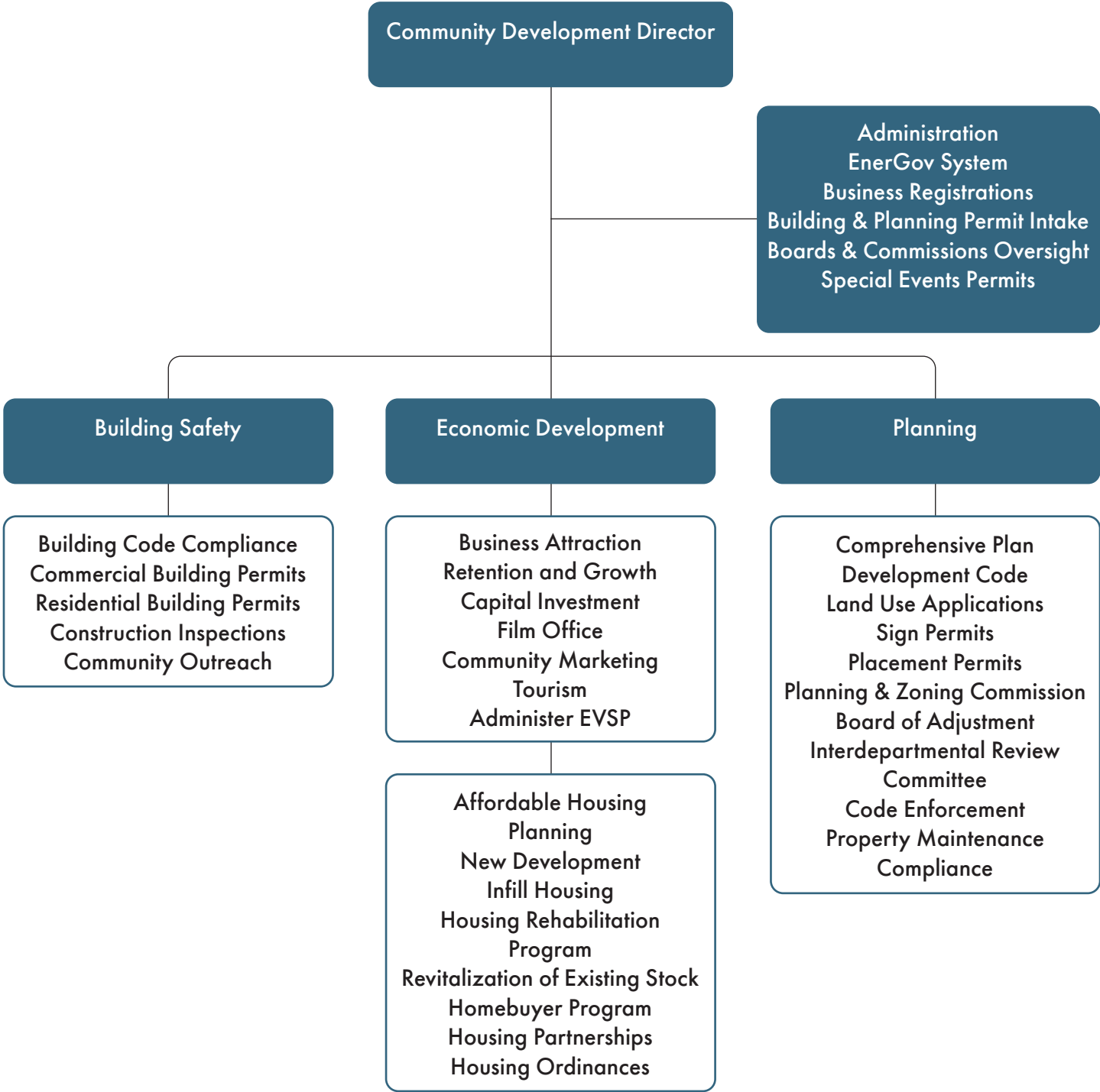
Information Management supports the sustenance of county computing, promotes continued growth and expansion of electronic services throughout all operations. The new remote work paradigm is established and IT has adapted practices and procedures in support.

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

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

-Supplement the County security resource with peer assistance.

Community Development 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.

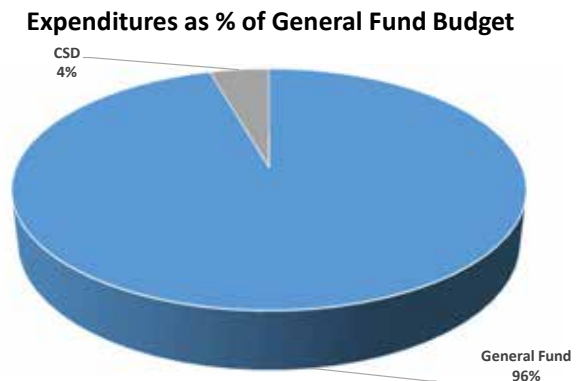
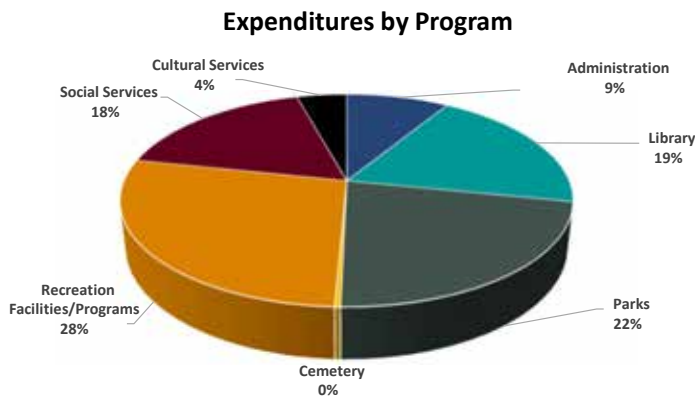
The **Social Services Division** provides programs in parent education; family development; after school activities and prevention programs for children and teens; school-based intervention activities; DWI grant planning including treatment and prevention; and home-based care for frail and older adults. 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 DEVELOPMENT DEPARTMENT

Department Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Administration	711,542	569,797	950,647	995,839	5%
Housing	135,824	216,859	0	0	-
Building	537,194	592,603	355,556	416,461	17%
Planning	556,205	573,169	674,324	788,978	17%
Lodger's Tax	345,738	413,708	493,953	494,849	-
Economic Development	1,793,319	3,177,578	7,420,276	7,938,086	7%
Economic Development Capital Projects	1,003,632	908,471	6,500,000	10,000,000	54%
	<u>5,083,454</u>	<u>6,452,185</u>	<u>16,394,756</u>	<u>20,634,213</u>	26%
Expenditures by Type:					
Salaries	1,214,747	1,398,288	1,641,890	1,941,470	18%
Benefits	442,197	494,993	653,247	792,380	21%
Professional / contractual services	2,348,603	1,132,866	7,504,380	7,385,051	-2%
Materials / supplies	36,852	47,952	38,285	49,035	28%
Interfund charges-Other	37,423	53,322	43,954	53,277	21%
Fiscal charges	0	12,085	13,000	413,000	-
Capital Outlay	1,003,632	3,312,679	6,500,000	10,000,000	54%
	<u>5,083,454</u>	<u>6,452,185</u>	<u>16,394,756</u>	<u>20,634,213</u>	26%
Expenditures by Fund:					
General	2,309,139	2,725,798	4,967,053	5,605,614	13%
Lodgers Tax	345,738	413,708	493,953	494,849	-
Economic Development Fund	1,424,945	2,404,208	4,433,750	4,533,750	2%
Capital Improvement Projects	1,003,632	908,471	6,500,000	10,000,000	54%
	<u>5,083,454</u>	<u>6,452,185</u>	<u>16,394,756</u>	<u>20,634,213</u>	26%
FTE Summary:					
Regular (full & part time)	18.00	18.00	18.00	19.00	6%
FTEs By Division:					
Administration	4.00	4.00	6.00	5.00	-17%
Housing	1.00	1.00	0.00	0.00	N/A
Building Safety	7.00	7.00	3.00	3.00	0%
Planning	4.00	4.00	6.00	6.00	0%
Economic Development	2.00	2.00	3.00	5.00	67%
	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>	<u>19.00</u>	6%

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	469,755	389,075	588,035	624,944	6%
Benefits	181,242	130,298	248,915	251,515	1%
Professional / contractual services	20,164	8,325	77,564	77,564	-
Materials / supplies	7,248	6,852	7,660	11,010	44%
Interfund charges	17,886	23,112	15,473	17,806	15%
Fiscal charges	15,247	12,085	13,000	13,000	-
	711,542	569,746	950,647	995,839	5%
FTE Summary:					
Regular (full & part time)	4.00	4.00	6.00 *	5.00	-17%

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

Budget Overview

The FY2024 budget provides funding to enable the Community Development Administration to oversee and execute the priorities developed by the County Council related to Housing, Economic Development, Planning, Building 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 FY2022

- Administered all IPRA and other request for records that came through our office.
- Staff liaison to both the CDAB and Historic Preservation Advisory Board
- First year overseeing Special Event Permits
- Oversight to state housing grant funding
- Administrative support for all County Boards and Commissions
- Support on Economic Development projects, specifically with initiating the permitting / planning processes.
- Administration and Training of EnerGov System Upgrades
- 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

	FY2021 Actual	FY2022 Actual	* FY2023 Adopted Budget	* FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	41,045	83,610	*	*	-
Benefits	20,892	39,294	*	*	-
Professional / contractual services	73,838	93,883	*	*	-
Materials / supplies	49	72	*	*	-
	135,824	216,859	0	0	-100%
FTE Summary:					
Regular (full & part time)	1.00	1.00	0.00	0.00	-100%

* Housing and Economic Development are now combined beginning in FY23

Budget Overview

The FY2024 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 - FY2022

- In partnership with the Los Alamos Public Schools, initiated consultant services to determine the economic feasibility of the proposed North Mesa Housing Development and began drafting a County/School District agreement supporting that development.
- Canyon Walk Affordable Rental Apartments: Completed and 100% occupied, providing 70 units of affordable workforce housing through the Low-Income Housing Tax Credit (LIHTC) Program
- The Bluffs Affordable Rental Apartments: 90% completed and awaiting the issuance of a certificate of occupancy, proving 64 units of LIHTC age-restricted (55+) housing.
- Homebuyer Assistance Program: Oversaw administration of the Los Alamos Housing Partnership contract for the down-payment assistance program resulting in the completion of three (3) loans offered and closed.
- Housing Rehabilitation Program: Oversaw administration of the Los Alamos Housing Partnership contract for the Housing Rehabilitation Program resulting in the completion of nine (9) home rehabilitation projects. The program goal is to assist up to twelve (12) households each year; however, continued completion delays occurred due to worker shortages.
- Continued to pursue housing and mixed-use development opportunities in White Rock and Los Alamos Townsite.

Performance Measures

Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Projected
Housing	Support Development of Affordable Workforce Housing.	Homebuyer Assistance Program	Homes Purchased with County Down payment Loan			
		Homes Purchased with County Down payment Loan	6	3	3	3
		First Time Homebuyers	4	3	2	2
		Average County Down payment Loan	\$22,767	\$25,000	\$20,333	\$25,000
		Average Household Contribution	\$6,121	\$21,769	\$7,545	\$10,000
	Households whose Monthly Housing Costs were Reduced with Home Purchase	5	2	3	3	
	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Home Renewal Program	Homes Repaired or Improved			
		Homes Repaired or Improved	6	9	9	9
		*Homes Received Energy Efficient Updates	4	6	7	7
		*Homes Received General or Emergency Repair	6	9	9	9
Permit and Plan Review Fees Waived		\$177	\$0	\$300	\$900	
Average County Project Loan	\$15,189	\$26,500	\$24,228	\$2,500		

- 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

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	383,550	405,270	222,231	256,397	15%
Benefits	128,788	153,779	81,723	103,768	27%
Professional / contractual services	6,041	8,753	17,915	18,165	1%
Materials / supplies	1,815	2,651	7,457	5,807	-22%
Interfund charges	17,000	22,150	26,230	32,324	23%
	<u>537,194</u>	<u>592,603</u>	<u>355,556</u>	<u>416,461</u>	17%
FTE Summary:					
Regular (full & part time)	7.00	7.00	3.00 *	3.00 *	-

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

Budget Overview

The FY2024 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 - FY2022

The Community Development Department continues to achieve its goal in regards to plan review times. During FY2022 we issued the Certificate of Occupancy for the Canyon Walk Development which consisted of seven (7) apartment buildings with seventy (70) units. Issued a permit and Certificate of Occupancy for the new Starbucks building on Trinity Drive. Began issuing permits for the homes at Arkansas Place Development. Hired a Residential Plans Examiner to help expedite plan reviews. The BSD continued to provide support to contractors, owners, and design professionals on major projects going on in the County such as the Hills Development, the Bluffs, Mirador Development, Arkansas Place, as well as provided support for all residential and commercial improvement projects.

CDD - BUILDING SAFETY DIVISION

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



Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Projected
Quality Governance	Economic Vitality	Providing a Faster Turn around Time On Plan Review	# of Commercial Permits Issued	65	82	45	60
	Commercial/Residential	Simplify the Permit Requirements and Improve Overall Process.	# of Residential Permits Issued	847	689	780	750
# of Inspections			2807	2157	2400	2600	
# of Inspections Per Inspector			1403	1079	1200	1300	
Commercial Valuation			\$66,816,828	\$4,100,137	\$12,000,000	\$26,000,000	
Residential Valuation			\$23,901,773	\$19,058,173	\$21,000,000	\$30,000,000	
# of Certificates of Occupancy Commercial			0	10	7	10	
# of Certificates of Occupancy Residential			29	20	27	35	
Quality of Life							

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	240,728	308,371	430,930	504,105	17%
Benefits	92,374	102,660	159,280	201,959	27%
Professional / contractual services	220,071	160,469	79,196	79,196	-
Materials / supplies	3,032	1,669	4,918	3,718	-24%
	556,205	573,169	674,324	788,978	17%
FTE Summary:					
Regular (full & part time)	4.00	4.00	6.00	6.00	-

Budget Overview

The FY2024 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 a lead on strategic long range planning initiatives, particularly on the Comprehensive Plan. The Planning Division maintains and updates the Comprehensive Plan and future land use maps that provide the policy and regulatory bases for land use and development as mandated by state and local laws.

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. The Planning Division includes Code Compliance staff with the responsibility to administer the provisions of the Nuisance Code. Planning staff also serves as the liaison to the Historic Preservation Advisory Board.

Significant Accomplishments - FY2022

Developing the Planning Division Team: .The Planning Division includes a total of six (FTE's) team members 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 Planning staff 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 Planning & Zoning Commission or Community Development Director for administrative approval. 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.

Some of Planning Staff accomplishments are listed below:

- Oversaw completion of Master Plans for the Los Alamos Downtown and White Rock Town Center.
- Managed the comprehensive update of the County's Development Code.
- Developed an updated portion of the County Code regarding the regulation of food trucks that is intended to make it more flexible to own and operate one in LAC.
- In response to the newly adopted state law, developed a code update regulating the sale of recreational cannabis in the county.
- Oversaw the rewriting of Chapter 18 (Code Compliance)
- Staff liaison to the Historic Preservation Advisory Board (HPAB).
- Received designation as a Certified Local Government for historic preservation purposes from the State Historic Preservation Office.

Some of Code Compliance Staff accomplishments are listed below:

- Participated in the process of updating Chapter 18, the Nuisance Code.
- Applied best practices to the Code Compliance functions which resulted in more efficient and accountable processes.
- Attended CDAB meetings on an as-needed basis to answer questions and provide input on Nuisance Code related items.
- Made timely and responsive changes to compliance processes as needed based on resident and County Council feedback, including extending time requirements for compliance, instituting a courtesy letter, and other associated policies.

Upcoming Priorities:

- Update all forms, policies, and procedures to conform to the newly adopted Chapter 16 (Development Code) and Chapter 18 (Nuisance Code). Continue to provide information regarding volunteers, assistance programs and other resources to residents who are need of assistance in addressing their code compliance needs.
- Develop new performance measures that more accurately reflect the activities and community impact of Code Compliance activities.

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

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.

Priority	Strategic Focus Area	Goal	Categories	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Projected	
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Total Planning Cases Reviewed	32	42	39	40	40
				Total Housing Units Approved via site plan/ subdivision review	112	0	85	632	1060
				Number of pre-application meetings	10	15	15	20	20
				Number of IDRC reviews coordinated	12	42	39	40	40
				Planning & Zoning Commission Hearings	13	15	13	23	23
				BOA Hearings	5	6	2	0	0
				Planning Presentations to County Council	8	9	4	6	6
				Planning & Zoning Commission Trainings	1	1	2	2	2
				Case load per FTE	10	10	10	10	10
				Special Projects	* Studies, Code Updates, Comp Plan Updates, etc.	1	2	5	6
General Permit Related	** Total Permits Reviewed	414	453	414	420	600			
Property Maintenance		Compliance Without Notice of Violation	# of Code Courtesy Letters	1026	502	531	510	450	
			# of Notice Of Violations	68	39	39	60	40	
			% of Total Cases Inspector Generated	95%	80%	82%	65%	80%	
			% of Total Cases Complaint Generated	5%	20%	18%	35%	20%	
			# of Court Cases	4	4	0	0	0	

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	79,670	211,912	400,694	556,024	39%
Benefits	18,901	68,962	163,329	235,138	44%
Professional / contractual services	257,442	457,642	2,404,253	2,594,674	8%
Materials / supplies	12,361	34,854	18,250	18,500	1%
Econ Dev Housing & Improvements	1,003,632	908,471	6,500,000	10,000,000	54%
	<u>1,372,006</u>	<u>1,681,841</u>	<u>9,486,526</u>	<u>13,404,336</u>	41%
FTE Summary:					
Regular (full & part time)	2.00	2.00	3.00	<u>5.00</u>	67%

* Housing and Economic Development combined beginning in FY23

Economic Development Fund Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Economic Development Programs	9,113	0	50,000	150,000	200%
Infrastructure and Housing	0	39,060	2,383,750	2,383,750	-
Downtown Redevelopment	0	0	0	0	-
Local Econ Dev Loans/Grants	0	0	400,000	400,000	-
Grants to LAPS	1,000,000	2,200,000	1,200,000	1,200,000	-
Housing Rehabilitation	279,232	90,148	200,000	200,000	-
Down Payment Assistance	136,600	75,000	200,000	200,000	-
	<u>1,424,945</u>	<u>2,404,208</u>	<u>4,433,750</u>	<u>4,533,750</u>	2%

Lodgers Tax Fund Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Professional / contractual services	336,014	403,794	481,702	481,702	-
Materials / supplies	7,187	1,854	10,000	10,000	-
Interfund charges	2,537	8,060	2,251	3,147	40%
	<u>345,738</u>	<u>413,708</u>	<u>493,953</u>	<u>494,849</u>	-

Budget Overview

The 2024 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 - FY2022

- Continued to restore and build relations and project coordination efforts with LANL regarding housing, talent recruitment and retention, transit, hospitality, and joint regional advocacy programs.
- In conjunction with the County Manager's Office and others, initiated a Regional Transit Summit discussion to discover methods of improving regional transit for LANL, Los Alamos County, and the residents living and working within North Central New Mexico.
- With the support of the County 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.
- Completed the designation of downtown White Rock as a Metropolitan Redevelopment Area (MRA), bringing forth additional financial tools which the County may use to incentivize private development in keeping with the White Rock Town Center Plan.
- Continued 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 and began drafting a County/School District agreement supporting that 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 a new 7-year services agreement with the Los Alamos Commerce & Development Corporation for visitor center management, customer service training, and visitor publication distribution.
- Negotiated and entered a new 7-year services agreement with the Los Alamos MainStreet and Creative District, supporting business development and downtown revitalization efforts in White Rock and Los Alamos downtowns.

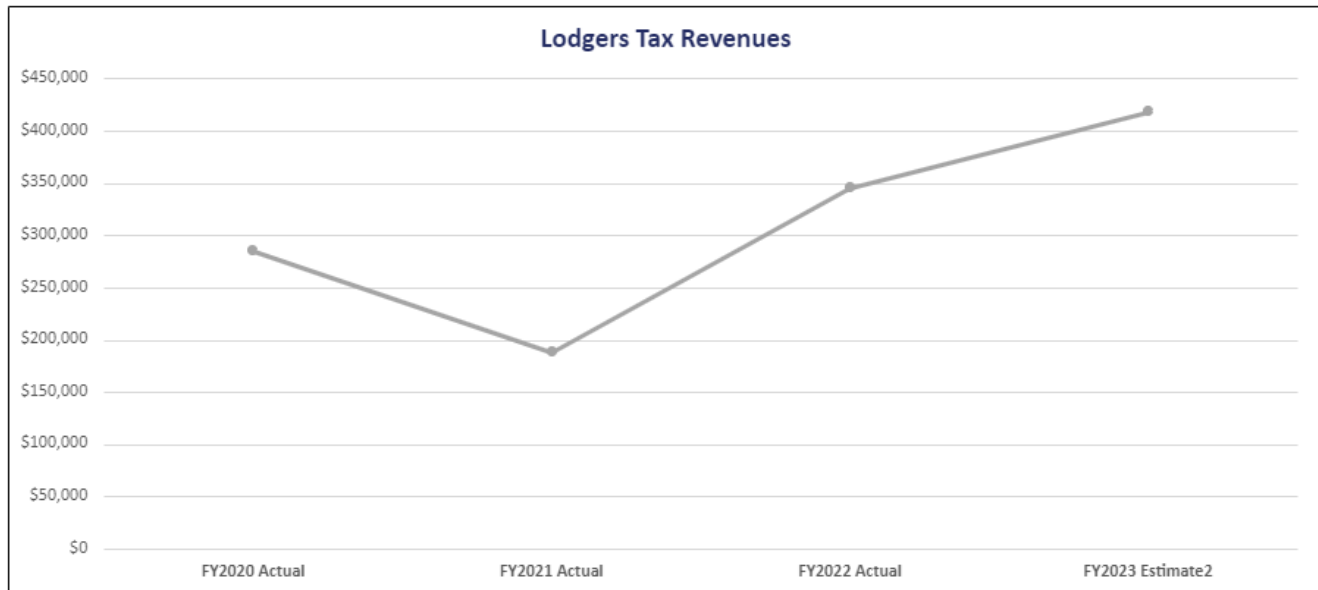
CDD - ECONOMIC DEVELOPMENT DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate ²
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base	General Fund Gross Receipts Tax	\$ 49,509,873	\$ 55,574,109	\$ 65,417,973	\$ 70,000,000
			LA County Population ¹	19,419	19,752	19,895	19,943
		Market and Brand Los Alamos as a Scenic Destination Featuring Recreation, Science, History.	Lodgers Tax Revenues	\$285,367	\$188,305	\$345,650	\$418,909
			Visitors to all LA Area Attractions	306,185	231,565	392,455	449,405

¹Based on US Census Bureau

²Based on average of amount through January 2023

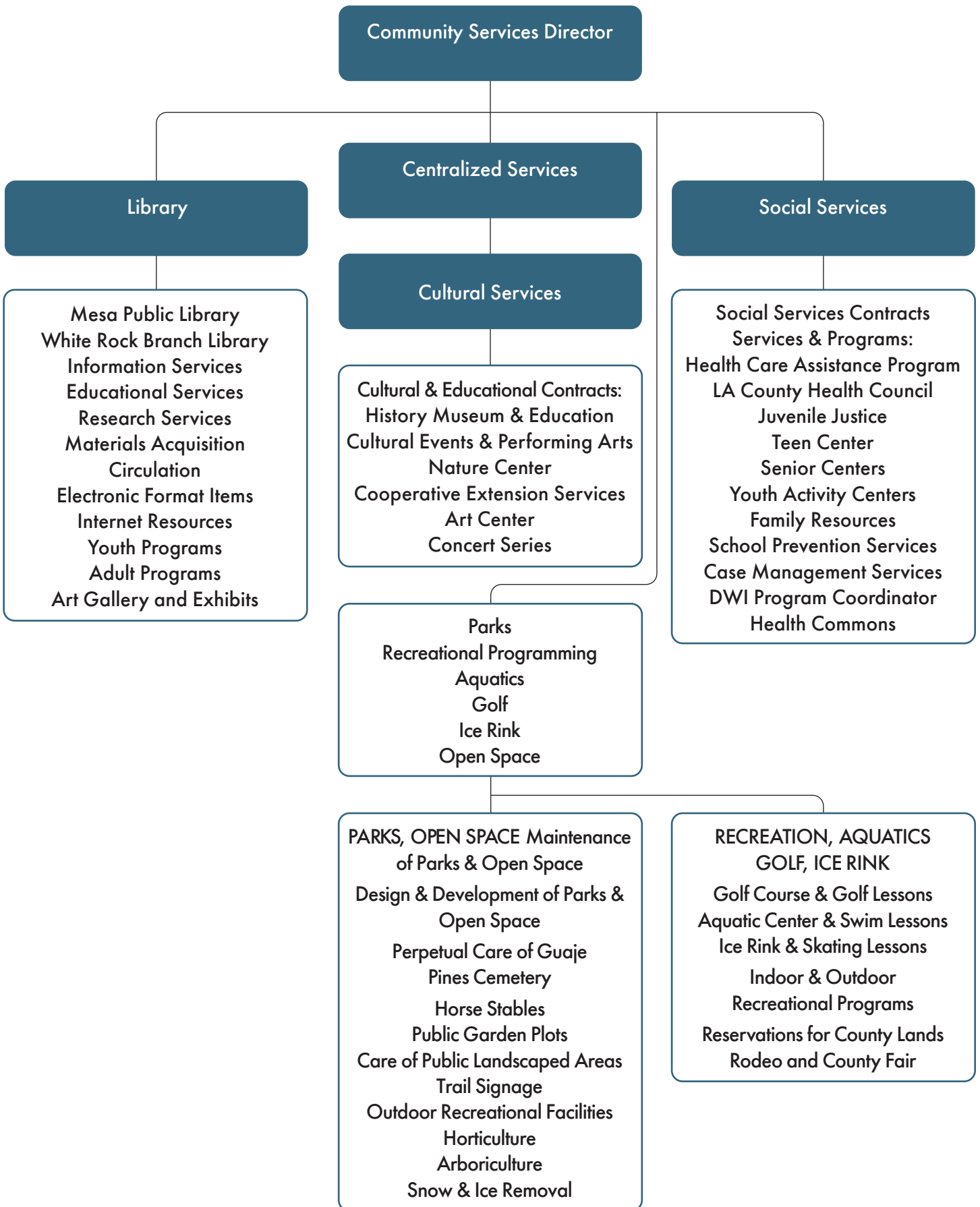


Performance Measures Narrative and Analysis

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.

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

Community Services



COMMUNITY SERVICES DEPARTMENT

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

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

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

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

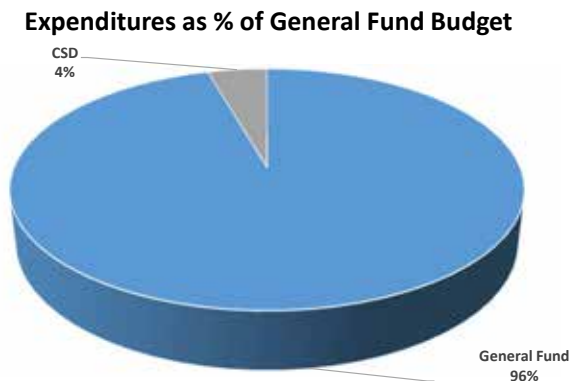
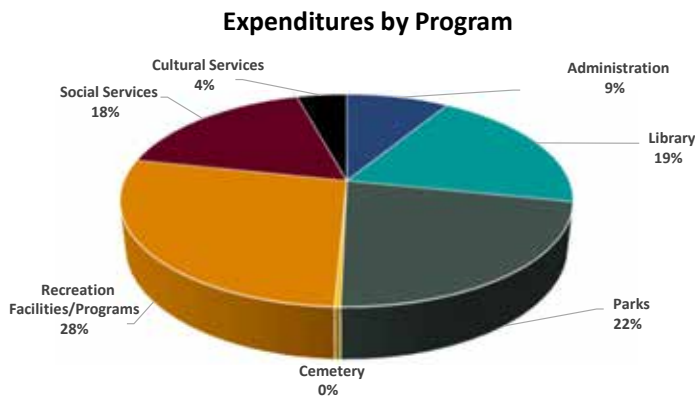
The **Social Services Division** provides programs in parent education; family development; after school activities and prevention programs for children and teens; school-based intervention activities; DWI grant planning including treatment and prevention; and home-based care for frail and older adults.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

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

Department Mission

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

Department Summary



COMMUNITY SERVICES DEPARTMENT

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Centralized Services	685,385	1,040,725	1,611,029	1,488,324	-8%
Library	2,314,574	2,548,481	2,999,048	3,313,799	10%
Parks	7,683,872	7,457,399	17,784,512	13,144,641	-26%
Cemetery	27,149	24,884	59,200	59,200	-
Open Space	190,040	203,929	516,173	702,233	36%
Aquatic Center	1,090,641	1,068,748	1,680,002	1,926,535	15%
Golf	1,081,568	1,212,401	1,174,752	1,310,863	12%
Rink	119,599	151,123	210,226	251,970	20%
Recreation Programming	342,480	508,124	345,190	1,222,793	254%
Social Services	4,883,590	5,347,004	5,978,705	6,400,031	7%
Cultural Services	600,152	571,167	618,992	726,502	17%
	<u>19,019,050</u>	<u>20,133,985</u>	<u>32,977,829</u>	<u>30,546,891</u>	-7%
Expenditures by Fund:					
General	10,529,267	11,739,657	14,386,324	16,998,933	18%
Health Care Assistance	2,777,308	2,880,690	3,257,144	3,283,466	1%
State Grants-DWI Fund	68,230	76,013	128,700	0	-
Community Health Council	0	32	9,461	113,292	1097%
Capital Improvement Fund	5,643,973	5,437,593	15,190,000	10,115,000	-33%
Aquatic Center Gift Sub-Fund	272	0	3,000	3,000	-
Library Gift Sub-Fund	0	0	3,200	3,200	-
National Opioid Settlement	0	0	0	30,000	-
	<u>19,019,050</u>	<u>20,133,985</u>	<u>32,977,829</u>	<u>30,546,891</u>	-7%
FTE Summary:					
Regular (full & part time)	82.45	86.45	89.95	88.50	-2%
Limited Term	0.00	0.00	0.75	1.00	33%
Casual, Student & Temp.	14.53	14.53	14.53	14.30	-2%
	<u>96.98</u>	<u>100.98</u>	<u>105.23</u>	<u>103.80</u>	-1%
FTEs By Program:					
Library	29.94	29.94	32.44	30.70	-5%
Parks	25.28	25.28	25.00	24.42	-2%
Recreation	31.81	32.31	32.59	39.18	20%
Social Services	3.20	3.20	3.95	5.00	27%
Administration	6.75	10.25	10.25	5.75	-44%
	<u>96.98</u>	<u>100.98</u>	<u>104.23</u>	<u>105.05</u>	1%

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 opened. 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	473,605	593,658	835,036	946,747	13%
Benefits	170,511	189,256	339,753	350,801	3%
Professional / contractual services	16,941	232,604	158,294	158,294	-
Materials / supplies	12,911	15,850	21,550	24,380	13%
Interfund charges	11,417	9,356	6,396	8,102	27%
Capital outlay	0	0	250,000	0	-
Fiscal Charges	0	1	0	0	-
	685,385	1,040,725	1,611,029	1,488,324	-8%
FTE Summary:					
Regular (full & part time)	6.75	10.25	10.25	5.75	-44%

Budget Overview

CSD Centralized Services focuses on Director initiatives, cultural services, and support for all CSD divisions in administrative functions and needs. In FY2023, CSD staff has been working toward its Parks & Recreation (CAPRA) accreditation, finalized an Americans with Disabilities (ADA) Audit, and pending approval of an Integrated Masterplan. CSD leadership also began their community tour, meeting with the community to discuss existing programs, services, and facilities, as well as identify gaps and potential future needs.

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:					
General	2,314,574	2,548,481	2,995,848	3,310,599	11%
Library Gift Fund	0	0	3,200	3,200	-
	<u>2,314,574</u>	<u>2,548,481</u>	<u>2,999,048</u>	<u>3,313,799</u>	10%
Expenditures by Type:					
Salaries	1,331,411	1,505,187	1,765,834	1,929,165	9%
Benefits	465,714	471,247	695,857	798,915	15%
Professional / contractual services	124,413	143,259	153,605	177,994	16%
Materials / supplies	356,834	371,214	352,876	353,088	-
Interfund charges	36,202	38,723	30,876	54,637	77%
Capital Outlay	0	18,851	0	0	-
	<u>2,314,574</u>	<u>2,548,481</u>	<u>2,999,048</u>	<u>3,313,799</u>	10%
FTE Summary:					
Regular (full & part time)	26.00	26.00	28.50	27.25	-4%
Casual & Temp.	3.94	3.94	3.94	3.45	-12%
	<u>29.94</u>	<u>29.94</u>	<u>32.44</u>	<u>30.70</u>	-5%

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 as well as hiring and maintaining appropriate staffing. Key initiatives for the upcoming year include: continuing to develop and increase partnerships with local organizations to increase programming and services; upgrading library technology to provide mainstream and emerging technologies to community members; appropriately balancing physical and digital collections.

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.



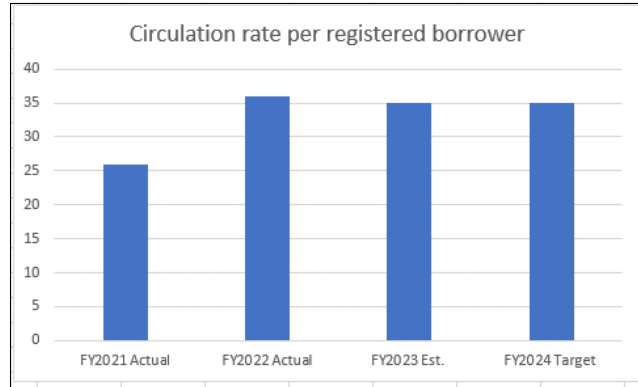
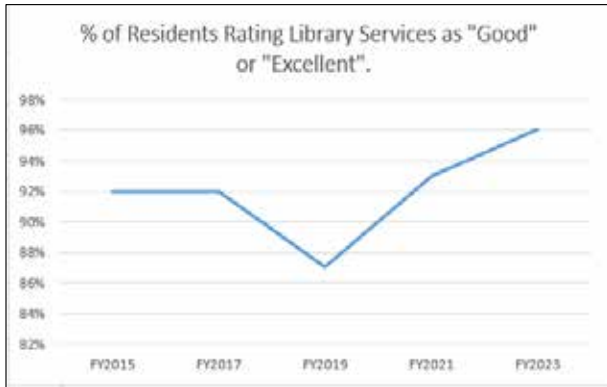
Significant Accomplishments - FY2022

- Held the first annual Atomicon comic con event that drew over 1500 people
- Increased the circulation of physical and digital library materials by 17% over last year surpassing pre-COVID levels.
 - * Offered the ability to check out library items at community events
- In partnership with Los Alamos County Seed Library provided the opportunity for community members to check out seeds from the public library.
- Collaborated with several local organizations to expand library services.
 - * Department of Public Utilities to develop energy efficiency kits that can be checked out
 - * LANL Research Library to develop book discussion kits
 - * Betty Ehart Senior Center to deliver library materials to homebound patrons
 - * UNMLA to teach English Language Learners classes for beginner and intermediate students in the library
- Procured an outdoor locker system that allows patrons to retrieve holds 24/7
- Hired an integrated into the library team 13 new staff members at all levels of the organization
- Transitioned the Music and Movement children's program inside library building during colder months.
- Developed several successful reading challenges to engage and educate the public
- Replaced much of the original furniture at Mesa Public Library with ADA accessible tables and chairs
- Added a light table at the White Rock Branch Library with interactive games
- Six library staff attended national conferences

CSD - LIBRARY PROGRAM

Performance Measures

	FY2015	FY2017	FY2019	FY2021	FY2023
% of Residents Rating Library Services as "Good" or "Excellent".	92%	92%	87%	93%	96%



Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Est.	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of library visits	22,886	160,515	179,708	185,000
			Circulation rate per registered borrower	26	36	35	35

Performance Measures Narrative and Analysis

The Library continues to rebound from COVID restrictions. Circulation of items has surpassed pre-COVID levels. Library visits and number of registered borrowers are lower than they were before COVID. Re-opening on Sundays is a priority once staffing resources are in place.



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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Parks	2,039,899	2,019,806	2,594,512	3,029,641	17%
Open Space	190,040	203,929	516,173	702,233	36%
Small Capital Maint Proj-CIP	202,948	80,312	690,000	500,000	-28%
Capital Improvement Projects - CIP	5,391,640	5,303,922	14,500,000	9,615,000	-34%
Art in Public Places - CIP	49,385	53,359	0	0	-
Cemetery	27,149	24,884	59,200	59,200	-
	<u>7,901,061</u>	<u>7,686,212</u>	<u>18,359,885</u>	<u>13,906,074</u>	-24%
Expenditures by Fund:					
General	2,257,088	2,248,619	3,169,885	3,791,074	20%
Capital Improvement Fund	5,643,973	5,437,593	15,190,000	10,115,000	-33%
	<u>7,901,061</u>	<u>7,686,212</u>	<u>18,359,885</u>	<u>13,906,074</u>	-24%
Expenditures by Type:					
Salaries	991,242	847,731	1,234,363	1,432,428	16%
Benefits	389,002	306,771	557,749	678,773	22%
Professional / contractual services	61,149	139,034	306,229	492,029	61%
Materials / supplies	174,065	172,171	237,400	295,500	24%
Interfund charges	637,473	776,132	832,044	890,244	7%
Capital outlay	5,643,973	5,437,593	15,190,000	10,115,000	-33%
Fiscal charges	4,156	6,780	2,100	2,100	-
	<u>7,901,061</u>	<u>7,686,212</u>	<u>18,359,885</u>	<u>13,906,074</u>	-24%
FTE Summary:					
Regular (full & part time)	23.00	23.00	23.00	23.00	-
Casual, Student, & Temp.	2.28	2.28	2.00	1.42	-29%
	<u>25.28</u>	<u>25.28</u>	<u>25.00</u>	<u>24.42</u>	-2%

Parks Budget Overview

0.92

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, hazardous, 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

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



Significant Accomplishments - FY2022

- Over the last year Open Space's contractor Busted Spur Cattle Company has removed 90 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.
- Completed the North Mesa Brewer Outdoor Arena Lighting project with Bixby Electric. The outdated system was replaced with an LED lighting and PA system for the rodeo arena.
- Pine Street Tot Lot was finished, creating a fun environment for kids to enjoy.
- Parks crews marked out and painted the art wall for residence to showcase their creativity.
- New trailhead kiosks and trailhead maps were installed along major trailheads.
- Installed low flow meters at the community garden plots.
- Replaced corner poles at the Ashley Pond stage.
- Prepared the Pinon Splash Pad wall for painting.
- Removed fencing and at North Mesa Stables and returned to open space.
- Removed and replaced concrete pads for disc golf course in White Rock.
- Installed water bottle filling stations at Ashley Pond, Pinon Park
- Marked out and painted the art wall for residence to display their art designs for viewing.
- Worked with Contractors to remove 8 trees across the county that were a safety concern.
- The parks team honored families at Pines Cemetery working 125 full casket burials and 45 urn placements.

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 FY2022 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.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2023 Estimate	FY 2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Acres Maintained	6175	6175
			Total Expenditures per Acre	314	410



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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Sub-Program:					
Aquatic Center	1,090,641	1,068,748	1,680,002	1,926,535	15%
Golf	1,081,568	1,212,401	1,174,752	1,310,863	12%
Rink	119,599	151,123	210,226	251,970	20%
Recreation Programming	342,480	508,124	345,190	1,222,793	254%
	<u>2,634,288</u>	<u>2,940,396</u>	<u>3,410,170</u>	<u>4,712,161</u>	38%
Expenditures by Fund:					
General	2,634,016	2,940,396	3,407,170	4,709,161	38%
Aquatic Center Gift Fund	272	0	3,000	3,000	-
	<u>2,634,288</u>	<u>2,940,396</u>	<u>3,410,170</u>	<u>4,712,161</u>	38%
Expenditures by Type:					
Salaries	1,300,621	1,356,149	1,533,857	2,110,335	38%
Benefits	457,190	437,458	581,310	915,106	57%
Professional / contractual services	116,465	258,810	341,367	643,723	89%
Materials / supplies	186,757	296,161	304,465	337,115	11%
Interfund charges	557,732	540,424	629,111	680,822	8%
Capital Outlay	0	28,898	0	5,000	-
Fiscal Charges	15,523	22,496	20,060	20,060	-
	<u>2,634,288</u>	<u>2,940,396</u>	<u>3,410,170</u>	<u>4,712,161</u>	38%
FTE Summary:					
Regular (full & part time)	23.50	24.00	24.00	29.75	24%
Casual, Student, & Temp.	8.31	8.31	8.59	9.43	10%
	<u>31.81</u>	<u>32.31</u>	<u>32.59</u>	<u>39.18</u>	20%

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 - FY2022

- The Leisure Lagoon was completed in the winter of 2022 and has been open to the public since December 20, 2022.
- The Los Alamos County Ice Rink internet received an upgrade to fiber optic to ensure a more steady and stable internet connection during business hours.
- The Golf Course received new netting for the driving range to help better protect golfers on hole 2.
- The Los Alamos County Ice Rink host the first ever Outdoor Winter Classic weekend, that included clinics for young skaters with NAHL players, as well as an NAHL regulation game with the New Mexico Ice Wolves and the El Paso Rhinos; the event was also televised.
- Despite limited summer staff, Recreation staff was still able to host most of the long-established summer and fall events.



CSD - RECREATION FACILITIES & PROGRAMS

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Est.	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of golf rounds played	23,533	25,383	27,500	23,500
			Number of Aquatic Center visitors for all purposes	66,256	87,680	85,200	153,000
			Percent of ice time scheduled for general public use	50%	50%	50%	50%
			Percent of ice time scheduled for youth hockey	50%	50%	50%	50%
			Number of large special events/tournaments that are held by CSD	7	41	74	80



Staffing continues to be an issue at the Aquatic Center, as a result of the COVID-19 Pandemic, and is a national issue. However, recreational swimming, fitness and therapeutic Classes along with private swimming lessons are available at the Aquatic Center, Monday - Friday. A lot of happy faces have been seen, young and old, with the opening of the Leisure Lagoon, in December 2022.

Lifeguard staff have been receiving water park training with the addition on the Leisure Lagoon.

Performance Measures Narrative and Analysis

Golf Course management has been focusing on an initiative to grow youth involvement in the sport. The philosophy is that youth and younger adult players are paving the way for the sport to grow and for the Los Alamos County Golf Course to succeed. At the Aquatic Center, CSD is compiling the number of people and popular times and days that are utilizing the Leisure Lagoon pool so that we can see the impact and provide a schedule that work for public and staff as much as possible. For the ice rink, showing the breakdown between youth hockey and public ice time allows managers to ensure both uses are appropriately covered. For Recreation Programming, continuing to identify 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:					
General	2,038,052	2,390,269	2,583,400	2,973,273	15%
**State Grants-DWI Fund	68,230	76,013	128,700	0	-
Health Care Assistance	2,777,308	2,880,690	3,257,144	3,283,466	1%
County Health Council	0	32	9,461	113,292	1097%
Ntl Opiod Settlement	0	0	0	30,000	-
	<u>4,883,590</u>	<u>5,347,004</u>	<u>5,978,705</u>	<u>6,400,031</u>	7%
Expenditures by Type:					
Salaries	210,092	223,216	230,281	401,836	74%
Benefits	71,420	67,599	76,669	180,896	136%
Professional / contractual services	4,518,652	4,949,225	5,550,879	5,664,326	2%
Materials / supplies	23,192	25,290	39,573	42,364	7%
Interfund charges	60,235	81,674	81,303	110,609	36%
	<u>4,883,591</u>	<u>5,347,004</u>	<u>5,978,705</u>	<u>6,400,031</u>	7%
FTE Summary:					
Regular (full & part time)	3.20	3.20	3.20	4.00	25%
Limited Term	0.00	0.00	0.75	1.00	33%
	<u>3.20</u>	<u>3.20</u>	<u>3.95</u>	<u>5.00</u>	27%

**State Grants -DWI Fund moved to Muni Ct in FY24

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.

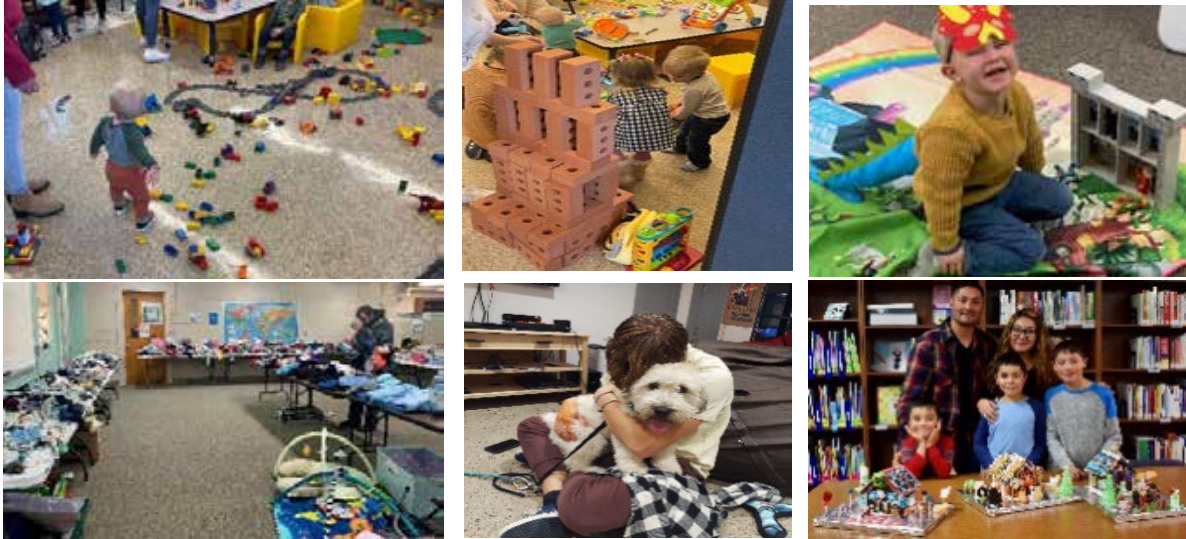
Social Services Programs	FY22 ACTUAL	FY23 Adopted Budget	FY24 Estimated Direct Costs	FY24 Estimated In-Kind Costs	FY24 Estimated Total Costs
Senior Center Services	\$481,881.00	\$496,366.00	\$511,257.00	\$686,000.00	\$1,197,257.00
Teen Center Operations	\$363,041.00	\$405,800.00	\$429,418.00	\$241,000.00	\$670,418.00
Youth Activity Centers	\$273,492.00	\$295,408.00	\$303,648.00	\$154,000.00	\$457,648.00
Family & Parent Ed. (Promo/Peven)	\$102,566.42	\$103,300.00	\$138,500.00	N/A	\$138,500.00
Family & Parent Ed. (Interv/Treat)	\$128,125.50	\$130,000.00	\$136,501.00	N/A	\$136,501.00
Health Commons	\$210,952.98	\$214,000.63	\$214,000.63	\$64,000.63	\$278,001.26
LAPS Prevention Spec.	\$129,000.00	\$129,000.00	\$129,000.00	N/A	\$129,000.00
Juvenile Justice	\$311,556.50	\$320,073.10	\$328,828.77	N/A	\$328,828.77
Early Intervention	\$49,900.00	\$130,940.00	\$137,488.00	N/A	\$137,488.00
LA cares	\$11,952.00	N/A	N/A	\$11,952.00	\$11,952.00
Home Based Senior Services	\$55,441.00	\$58,213.00	\$59,959.00	N/A	\$59,959.00
TOTAL	\$2,117,908.40	\$2,283,100.73	\$2,156,230.73	\$1,156,952.63	\$3,313,183.36

** 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 - FY2022

- The Social Services Department again hosted a Summer intern program in 2022, the duration was 6 weeks and employed 2 high school students in our department to help develop and update resources and connect with the community and providers.
- Social Services Division staff brought on an additional staff person, Emily Piltch, PhD, MPH, to oversee the development of the Comprehensive Health Plan and concurrent health equity work, funded through the Center for Health Innovation (Kellogg) grant and Junior Bill funding.
- The Social Services Department conducted in-person outreach presence throughout the 2022 summer Farmer's Markets.
- The DWI Planning Council assisted with the Senior Appreciation Night
- 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 continue the Trans and Non-Binary Parent Support Group which has been meeting regularly 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 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 hosted a variety of fun and interesting programs, including working with SALA to show movies after the 2022 Homecoming Dance.
- LAPS and the DWI Planning Council presented an Alcohol Awareness lesson with an interactive impairment simulation activity with Fatal Vision Goggles to three Drivers Ed classes at LAHS in December 2022, for approximately 90 students.
□
- Staff facilitated the availability of home-based COVID vaccines in collaboration with Nambe Drugs and LAFD. □
- SSD/DWI Program Table at Summer Concert Series □
- SSD/DWI Program had a table at Wild Fire Days. □

CSD - SOCIAL SERVICES

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	FY21 Actual	FY22 Actual	FY23 Estimated	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	# of interactions for family resource services (treatment/intervention)	50	36	2,000	2,000
			# of interactions for family resource services (promotion/prevention)	1,035	4,748	8,000	8,000
			# of Youth/Family Interactions with JJAB Services	4,042	6,751	5,000	5,000
			# of Unduplicated Youth Served by JJAB	1,395	592	600	600
			# of Youth Visits to the Youth Activity Centers	1,009	9,184	15,000	15,000
			# of Teen Visits to the Teen Center	5,230	14,877	25,000	25,000
			# of Meals Provided to Seniors	46,200	34,331	45,000	45,000
			# of Vehicle Trips Provided to Seniors.	1,273	1,842	6,500	6,500
			Number of Visits at Health Commons*	1,580	1,843	4,000	4,000
			HCAP Number of Claims Processed (Inmates)	595	357	600	600
			HCAP Value of Claims (Inmates)	\$25,776	\$28,294.34	\$12,000	\$12,000
			HCAP Number of Claims Processed (Residents)	230	177	200	200
			HCAP Value of Claims (Residents)	\$23,728	\$18,869	\$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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Professional / contractual services	600,152	571,167	618,992	726,502	17%

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.

	FY2021 Adopted Budget	FY2022 Estimated Total Costs	FY2023 Estimated Direct Costs	FY 2023 Estimated In- Kind Costs	FY 2023 Estimated Total Costs
Cultural Services Programs	FY2020 Actual				
Performing Arts	10,128	14,010	14,170	8,000	22,170
Art Center	10,900	12,400	9,209	210,000	219,209
Concert Series	54,654	73,402	76,499	-	76,499
Cooperative					
Extension	93,202	93,202	93,202	16,000	109,202
History					
Museum/Education	148,127	212,000	229,299	312,000	541,299
Nature Center	172,715	191,239	196,613	151,000	347,613
Total	489,726	596,253	618,992	697,000	1,315,992

	FY2021 Adopted Budget	FY2022 Total Costs	FY 2023 Total Costs	FY 2024 Estimated Total Direct Costs	FY 2024 Estimated In- Kind Costs	FY 2024 Estimated Total Costs
Cultural Services Programs	FY2020 Actual					
Performing Arts	10,128	14,010	22,170	14,350	10,000	24,350
Art Center	10,900	12,400	219,209	9,254	264,000	273,254
Concert Series	54,654	73,402	76,499	77,999	-	77,999
Cooperative						
Extension	93,202	93,202	109,202	111,665	20,000	131,665
History						
Museum/Education	148,127	212,000	541,299	238,471	367,000	605,471
Nature Center	172,715	191,239	347,613	206,433	131,000	337,433
Total	489,726	596,253	1,315,992	658,172	792,000	1,450,172

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 - FY2022

- The Community Services Department worked closely with Sanctre Productions to provide a Summer Concert Series returned to fully in-person concert following the COVID-19 pandemic. Attendance continued to grow throughout the fifteen (15) summer concerts, with the largest concert estimated at 8,500 attendees.
- The Pajarito Environmental Education Center (PEEC) has a variety of programs that are ongoing, including Nature Playtime, Nature Up Close and Vinyasa Flow Yoga Classes via zoom. The PEEC website at peecnature.org features numerous articles on regarding an array of feature nature-related subjects in detail.
- The Community Services Department provides staff oversight for the Art in Public Places Board. A new contract for ongoing art maintenance was approved this past year. In addition, the Board approved the placement of additional pieces of art to be placed in the Municipal Airport which should be installed later this year.
- The NMSU Cooperative Extension continues their Ready, Set, GROW! Webinar Series. In addition, they hosted various educational programs and trainings specializing in Horticulture & Plant Problems, Health & Family Issues, Food & Nutrition Programs and Youth Development.
- The Los Alamos Arts Council provided enriching events that promote community engagement through the arts. Los Alamos residents look forward to recurring annual events, arts and crafts fairs, monthly musical performances, and more.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY 2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	History Museum Campus Visitors	13,120	19,317	18,640	17,026
			% From Outside Of Los Alamos		87%	9%	91%
			Fuller Lodge Art Center Interactions	15,673	15,265	9,992	13,643
			% Visiting Gallery/Shop	61%	18%	21%	33%
			% Taking Classes	1%	2%	10%	4%
			% In Other Programs/Events	37%	32%	-6%	25%
			Number of Participants Served Through Community Cultural Programs	7,033	6,663	6,925	6,874
			% Participating in Online Programming	21%	1%	1%	2%
			Number of Participants Served Through Nature Center Programs	29,066	34,670	33,608	32,448
			% Participating in Online Programming		12%	5%	5%
			NMSU Cooperative Extension Program: Number of One-on-One Contacts Made		1,948	1,162	1,555
			# of People Trained in Community Development Programs		65	20	43
			# of Participants in Programs/Events	4,969	8,322	6,246	7,284
			Number of Attendees at Summer Concert Series	27,989	25,300	40,000	45,000
			County Cost per attendee	\$1.94	\$2.96	\$1.78	\$1.73

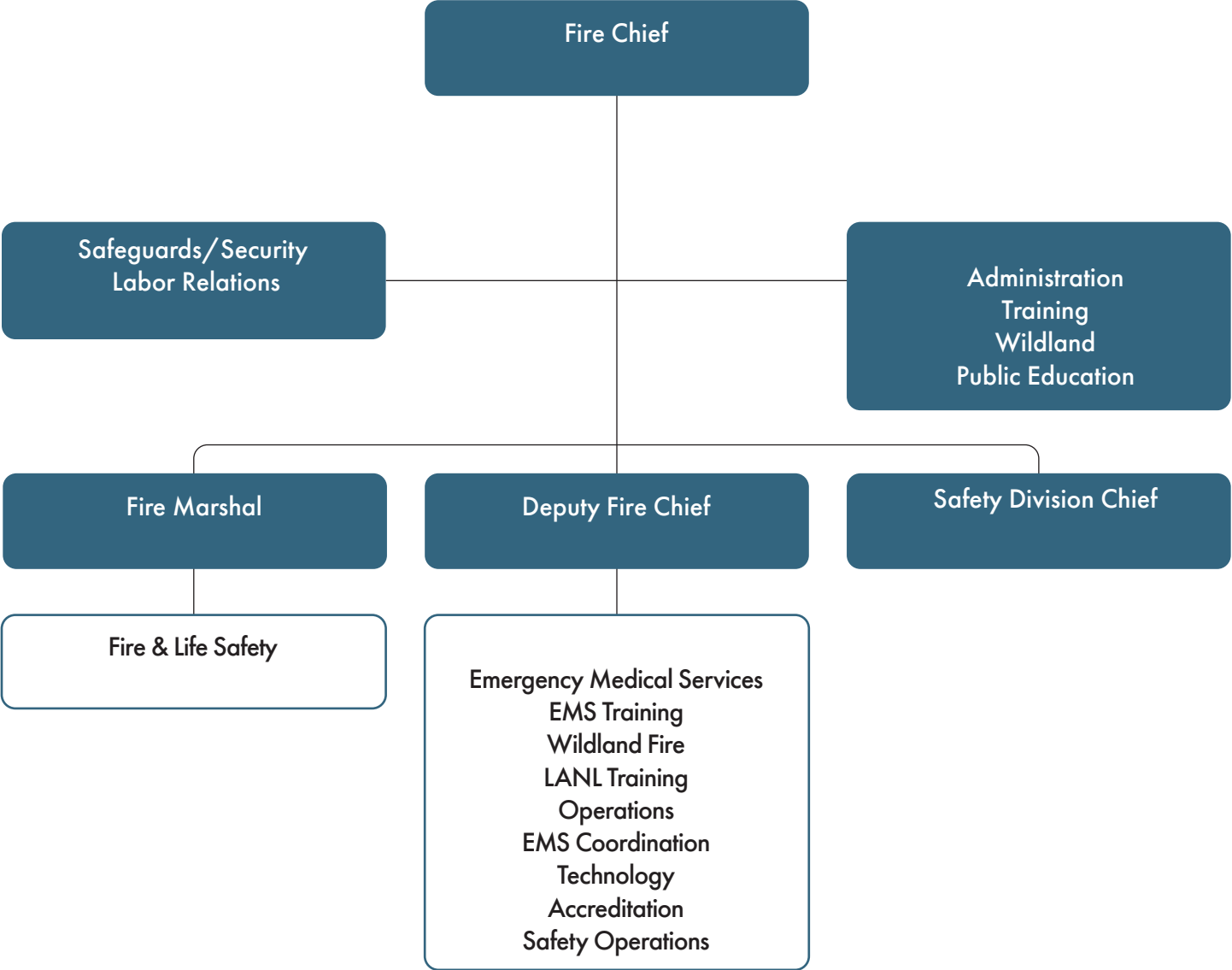
Performance Measures Narrative and Analysis

CSD changed quarterly reporting templates for Cultural Services in FY21 with the intention of gathering performance metrics that are more solid and meaningful. During FY24, Cultural Services programs worked to return to to more in-person offerings following the COVID-19 pandemic while also conducting virtual programs. 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.

FY2024 Budget Options - Community Service Department

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	3	CSD	Recreation	\$ 25,000	Change 3/4 time office specialist to Senior Office Specialist	Increase the current 0.75 FTE Office Specialist to a 1.0 FTE Senior Office Specialist for service to Parks and Recreation This would move to Parks - removing the full time position request - Line 4. This change would provide support for the install, maintenance, input, data management for the Asset Management Software	Recurring	General
B	7	CSD	Social Services	\$ 110,947	New position to support the program and contract management	Program Specialist position to lead and facilities contract management of social services vendors and to assist the Health Council Strategy Implementations	Recurring	General
B	8	CSD	Parks and Open Space	\$ 130,000	Asset Management Software Implementation Cost	Implementation fees for hosted solution for parks asset management system. The asset management system allows for work orders, predictive maintenance, cost of assets, and stronger management of parks, open space and recreational assets in the community. <u>Initial install \$80,000 est annual maintenance \$50,000</u>	Recurring	General
B	9	CSD	Library	\$ 20,000	Collections	Expand access to digital titles through Hoopla and Overdrive. 10% increase for Overdrive products, Increase budget to accommodate avg of 543 downloads per month blocked due to budget caps; expand additional media items such as cameras, telescopes, microscopes, etc.	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

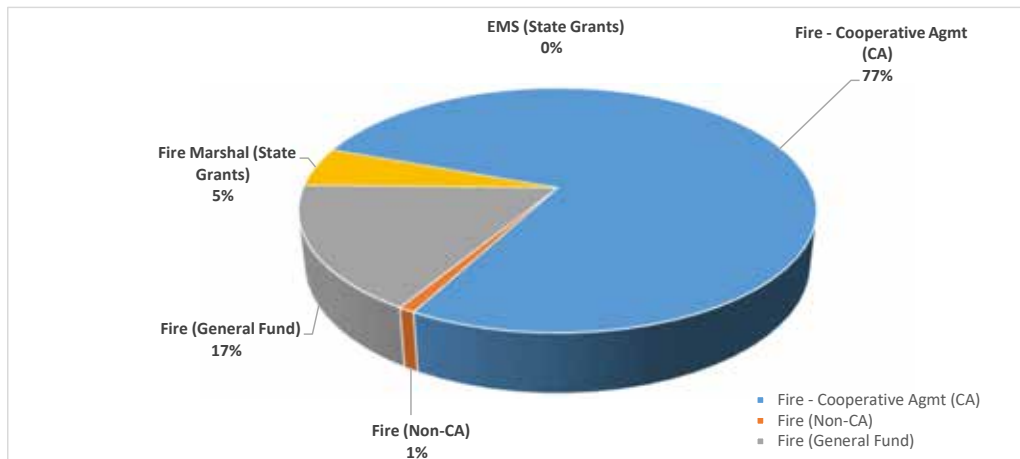
Los Alamos Fire Department is honored to be entrusted with the safety and welfare of our community. We are dedicated and proud to provide exceptional services for the preservation of life, the environment, and property.

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Fund:					
Fire - Cooperative Agmt (CA)	26,880,712	27,731,450	28,523,841	44,202,816	55%
Fire (Non-CA)	477,214	371,050	514,838	504,620	-2%
Fire (General Fund)	6,603,913	7,309,429	7,516,199	9,507,440	26%
Fire Marshal (State Grants)	670,353	355,484	850,000	2,971,530	250%
EMS (State Grants)	10,248	-	10,000	10,150	2%
	<u>34,642,440</u>	<u>35,767,413</u>	<u>37,414,878</u>	<u>57,196,556</u>	
Expenditures by Program:					
LANL Fire Cooperative Agreement	26,880,712	27,731,450	28,523,841	44,202,816	55%
Mutual Aid Deployments	477,214	371,050	474,838	464,620	-2%
Other Non-Cooperative Agreement	0	-	40,000	40,000	-
Other General Fund & State Grants	7,284,515	7,664,913	8,376,199	12,489,120	49%
	<u>34,642,440</u>	<u>35,767,413</u>	<u>37,414,878</u>	<u>57,196,556</u>	
Expenditures by Type:					
Salaries	13,454,603	14,895,333	14,798,319	22,862,548	54%
Benefits	5,687,063	6,012,114	6,703,708	10,400,353	55%
Professional / contractual services	902,173	928,018	1,538,312	1,163,610	-24%
Materials / supplies	2,285,104	1,447,458	1,013,696	4,147,678	309%
Interfund charges	11,905,063	12,449,560	12,750,843	18,622,367	46%
Capital Outlay	408,434	24,147	610,000	0	-
	0	10,784	0	0	-
	<u>34,642,440</u>	<u>35,767,413</u>	<u>37,414,878</u>	<u>57,196,556</u>	
FTE Summary:					
Regular (full & part time)	150.00	150.00	150.00	188.00	25%
FTEs By Division:					
Emergency Medical	3.00	3.00	3.00	3.00	-
Fire Life Safety	2.00	2.00	2.00	2.00	-
Operations	132.00	132.00	131.00	169.00	29%
Training	3.00	3.00	3.00	3.00	-
Administration	10.00	10.00	11.00	11.00	-
	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>188.00</u>	

Budget Overview

The budget as proposed will allow LAFD to deliver emergency services at the level required by our Cooperative Agreement with DOE/NNSA and the high level that is expected by Los Alamos County residents. In addition to addressing the strategic goals identified in the five-year Community Driven Strategic Plan, the budget will facilitate action on the strategic and specific recommendations made in the department's fifth successful accreditation through the Commission on Fire Accreditation International. The budget will facilitate our 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 - FY2022

- The department responded locally to the Cerro Pelado Fire
- The department graduated LAFD Academy 30 with 5 Recruits and started Academy 31 which has 18 Recruits
- The department's wildland division assisted both in-state and nationally by deploying to eleven separate fires. The department has filled requests for wildland engines, fireline paramedics, fire investigators, and planning section chief during the past year.
- LAFD received \$68,000 in funding from the Fire Marshal Grant program to update of compressors.
- A groundbreaking at the site of the new Fire Station 5 located on State Road 501. The current fire station was built in 1952.

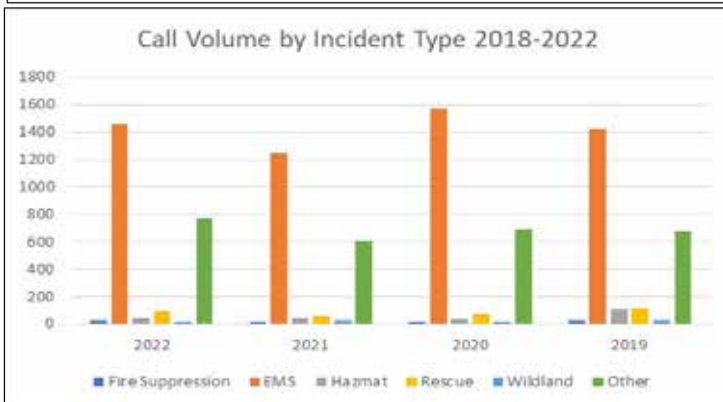
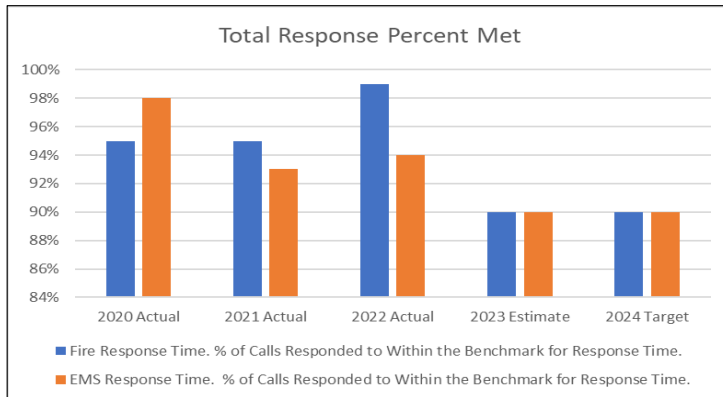
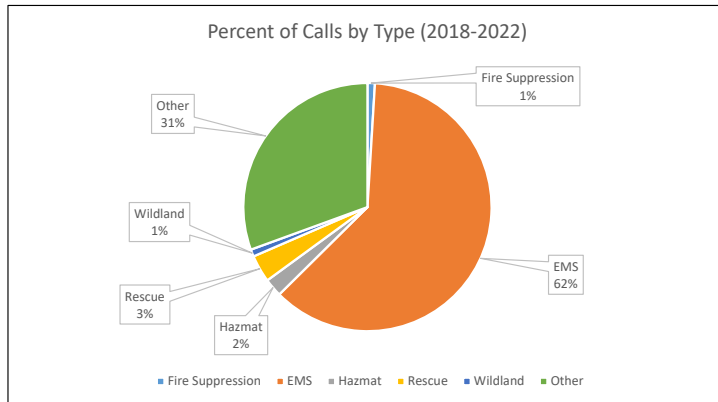


Cerro Pelado Fire

LOS ALAMOS FIRE DEPARTMENT

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	135	105	84	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	95%	95%	99%	90%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	98%	93%	94%	90%	90%



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.

Hour of the Day	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Totals
0	4	11	4	8	2	12	6	47
1	5	3	3	3	4	3	6	27
2	7	6	5	3	4	4	2	31
3			4	3	4	1	7	19
4	2	4	2	2	5	4	4	23
5	8	2	7	7	5	14	8	51
6	6	8	10	7	4	12	7	54
7	16	18	21	22	20	12	7	116
8	15	23	29	30	29	23	24	173
9	13	24	26	33	36	17	8	157
10	19	34	32	33	26	18	23	185
11	19	19	25	17	30	27	11	148
12	14	22	27	22	21	15	12	133
13	9	14	27	35	32	25	13	155
14	11	23	23	30	29	19	20	155
15	22	19	16	26	23	15	16	137
16	16	17	13	20	23	21	14	124
17	13	14	22	33	28	22	21	153
18	5	13	12	18	16	20	25	109
19	11	14	17	19	12	15	12	100
20	6	14	16	11	10	18	14	89
21	6	19	15	11	13	4	10	78
22	10	8	14	5	4	10	15	66
23	5	14	8	8	5	15	7	62
								2392

All Calls (Emergency and Non-Emergency)- Call Type						
Call Type	2022	2021	2020	2019	2018	Grand Total
Fire Suppression	24	28	22	15	23	112
EMS	1443	1458	1250	1569	1422	7142
Hazmat	46	40	45	36	108	275
Rescue	67	90	59	79	117	412
Wildland	20	15	26	20	27	108
Other	792	768	603	698	682	3543
Grand Total	2392	2399	2005	2417	2379	11079



Evacuation Cerro Pelado

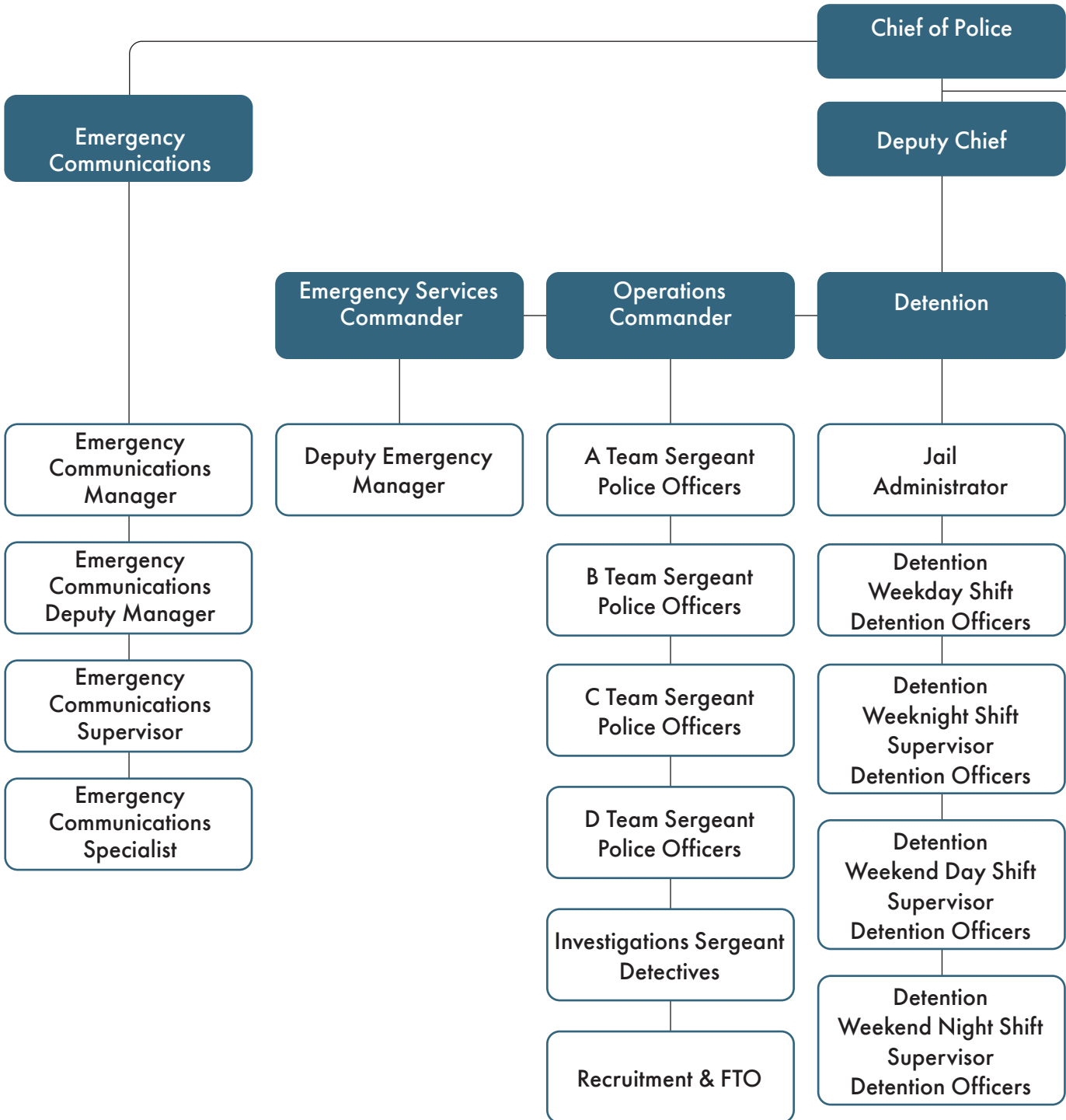


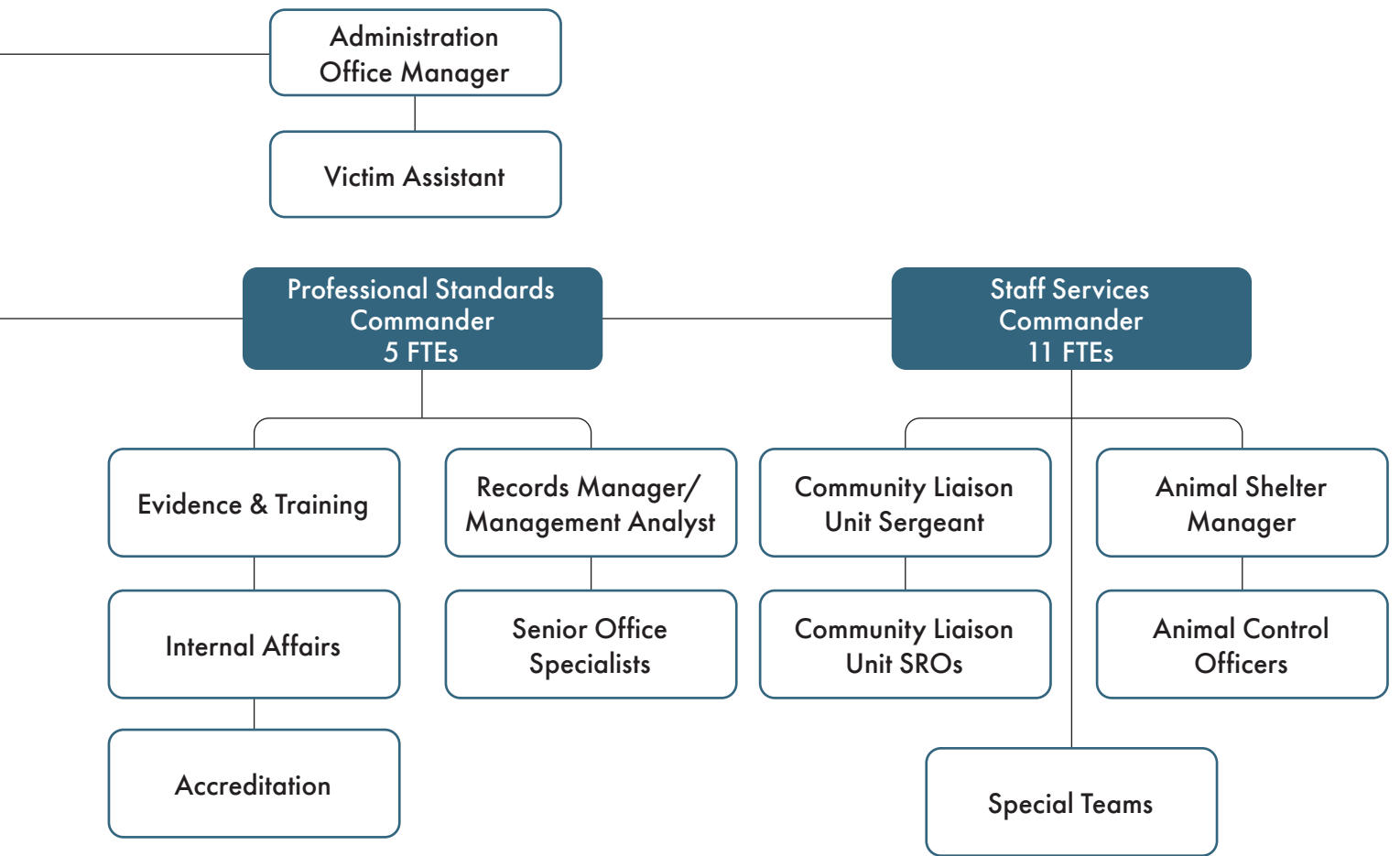
Safety Town



Cerro Pelado Fire

Los Alamos Police Department





POLICE DEPARTMENT

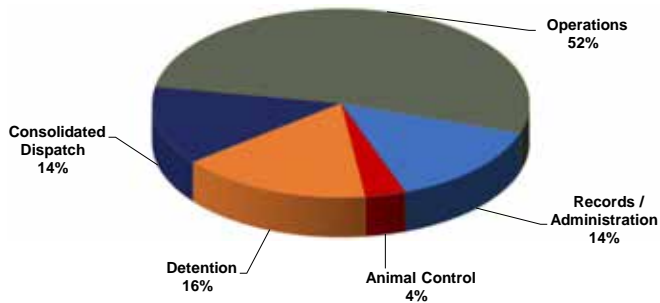
Description

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

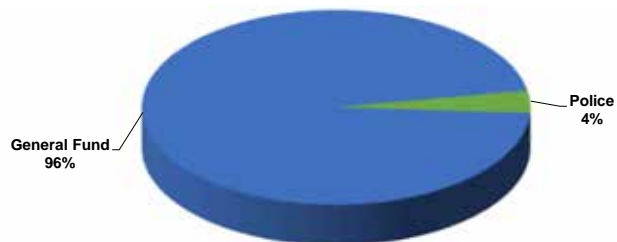
Mission

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

Expenditures by Program



Expenditures as % of General Fund Budget



POLICE DEPARTMENT

Department Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Animal Control	323,251	421,473	468,418	500,486	7%
Detention	1,756,459	1,738,021	2,007,126	2,350,972	17%
Consolidated Dispatch	1,417,519	1,495,354	1,754,862	1,941,473	11%
Operations	5,017,506	5,010,219	6,147,935	6,639,661	8%
Emergency Management	317,862	653,704	336,980	865,676	157%
Records / Administration	765,840	1,144,373	1,224,540	2,059,771	68%
	<u>9,598,437</u>	<u>10,463,144</u>	<u>11,939,861</u>	<u>14,358,039</u>	20%
Expenditures by Fund:					
General	9,564,256	10,421,744	11,894,861	14,194,039	19%
State Grants	34,181	41,400	45,000	164,000	264%
	<u>9,598,437</u>	<u>10,463,144</u>	<u>11,939,861</u>	<u>14,358,039</u>	20%
Expenditures by Type:					
Salaries	5,443,644	5,870,118	6,439,505	7,788,668	21%
Benefits	2,460,317	2,487,200	3,197,808	4,029,266	26%
Professional / contractual services	507,899	650,647	822,537	1,380,821	68%
Materials / supplies	392,470	446,531	395,649	336,749	-15%
Interfund charges-Other	521,432	629,482	769,362	791,485	3%
Capital outlay	271,781	378,192	315,000	31,050	-90%
Fiscal charges	894	975	0	0	-
	<u>9,598,437</u>	<u>10,463,144</u>	<u>11,939,861</u>	<u>14,358,039</u>	20%
FTE Summary:					
Regular (full & part time)	78.00	79.00	83.00	83.00	-
Limited Term	0.75	0.00	0.00	0.00	-
	<u>78.75</u>	<u>79.00</u>	<u>83.00</u>	<u>83.00</u>	-
FTEs By Division:					
Animal Control	5.00	5.00	5.00	5.00	-
Detention	16.00	16.00	16.00	16.00	-
Consolidated Dispatch	16.35	16.35	16.35	16.35	-
Emergency Management	2.00	2.00	2.00	2.00	-
Records / Administration	8.40	8.65	9.65	9.65	-
Operations	31.00	31.00	34.00	34.00	-
	<u>78.75</u>	<u>79.00</u>	<u>83.00</u>	<u>83.00</u>	-

Budget Overview

The Police Department budget is designed to sustain and enhance our existing capacity to provide professional law enforcement service to our citizens and visitors. Funding is utilized to ensure Police Department employees are properly trained, equipped, and staffed to provide safe, efficient, ethical, and professional law enforcement 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 - FY2022

- The Department earned National re-accreditation in March of 2022 with 100% compliance to applicable standards.
- The Consolidated Dispatch Center earned State-level accreditation for the first time.
- Historically low crime remained with 66 Crimes Against Persons, 120 Crimes Against Property, and 18 Crimes Against Society reported through NIBRS.

Performance Measures

Offense Category	Los Alamos
Total Group A Offenses	204
Crimes Against Persons Total	66
Assault Offenses	55
Homicide Offenses	0
Human Trafficking	0
Kidnapping/Abduction	2
Intimidation	1
Sex Offenses	8
Crimes Against Property Total	120
Arson	0
Bribery	0
Burglary/Breaking & Entering	5
Counterfeiting/Forgery	2
Destruction Of Property	6
Embezzlement	1
Extortion/Blackmail	0
Fraud Offense	36
Larceny/Theft Offenses	64
Motor Vehicle Theft	5
Robbery	0
Stolen Property Offenses	1
Crimes Against Society Total	18
Animal Cruelty	1
Drug/Narcotics Violations	15
Gambling Offenses	0
Pornography/Obscene Material	2
Prostitution	0
Weapons Law Violation	0



LOS ALAMOS POLICE DEPARTMENT

Performance Measures Narrative and Analysis

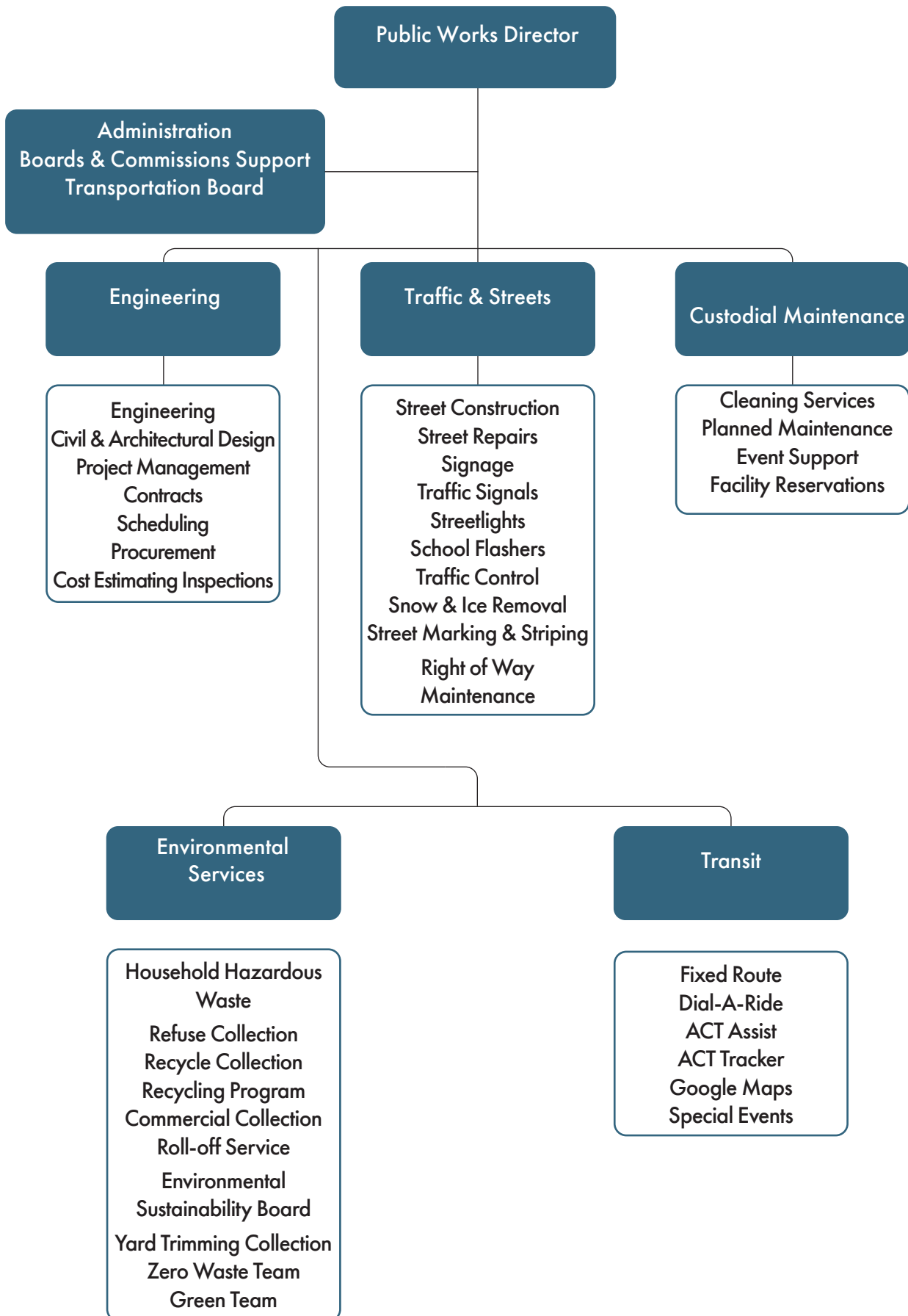
In 2021, the Department transitioned to a broader view of crime in the community through a shift from the Uniform Crime Report (UCR) to the National Incident Based Reporting System (NIBRS). This system categorizes crime by Crimes Against Persons, Crimes Against Property, and Crimes Against Society for 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.

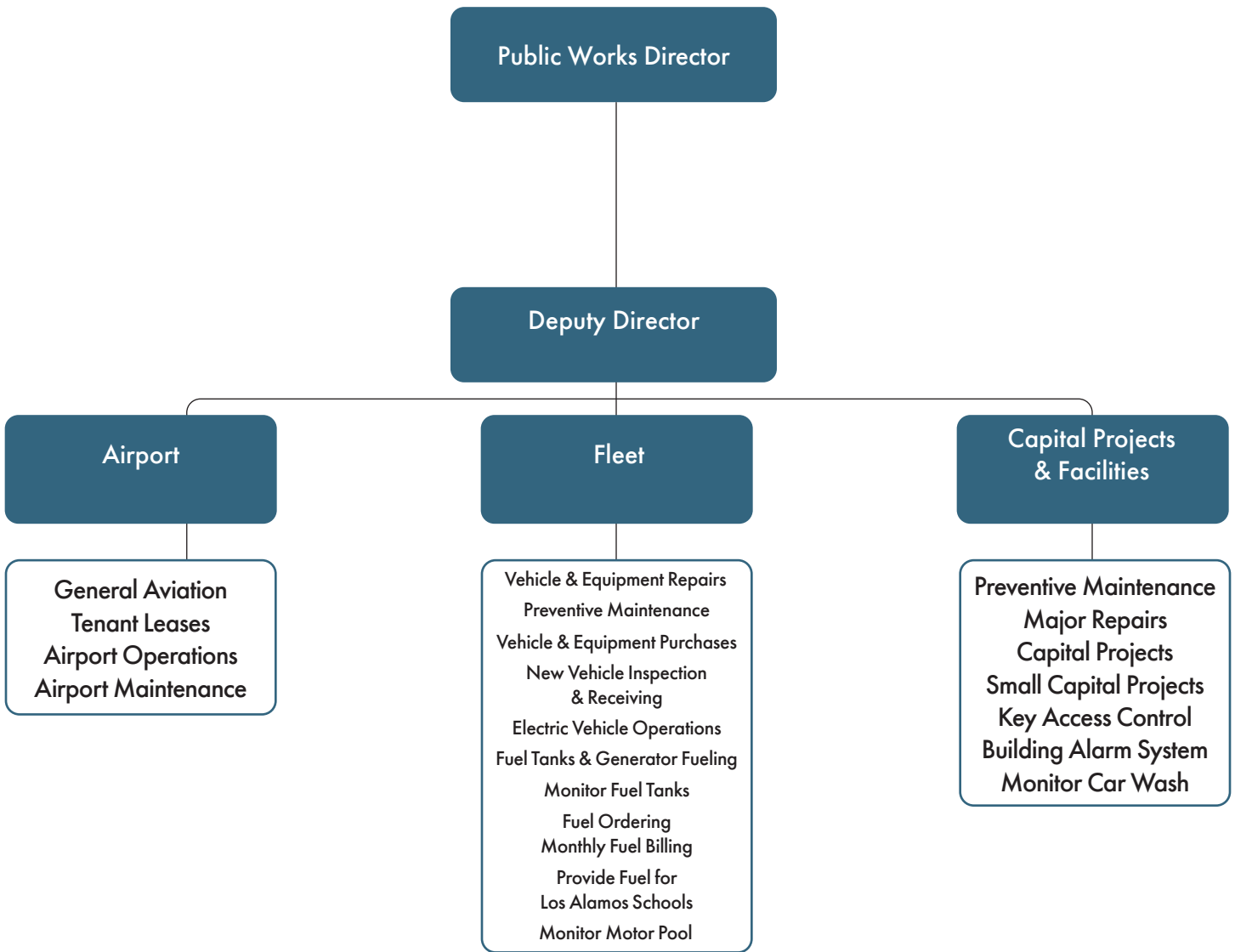


FY2024 Budget Options - Police

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
B	10	POLICE	Emergency Ops	\$ 100,000	Design Plans for Emergency Operations Center	Design plans needed for new EOC in FS #3.	One Time	CIP
B	11	POLICE	Ops	\$ 31,050	Crash Data Retrieval System	Specialist equipment to "retrieve" a vehicles event data recorder (EDR) for our Crash Team	One Time	General
C	12	POLICE	Ops	\$ 35,000	Canine Program	One dual purpose canine with handler training course. Vehicle and Housing equipment. Food, veterinary, training, etc.	One Time	General

Public Works Department





PUBLIC WORKS DEPARTMENT

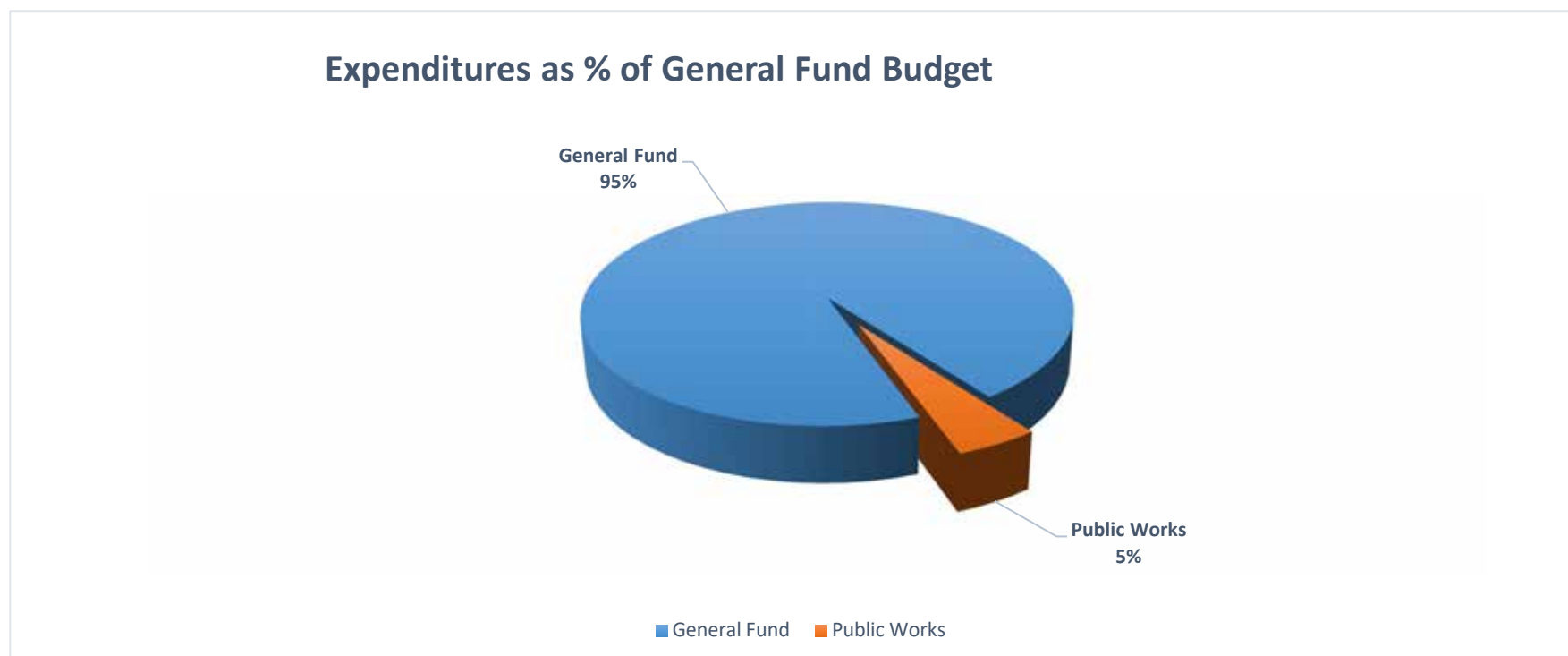
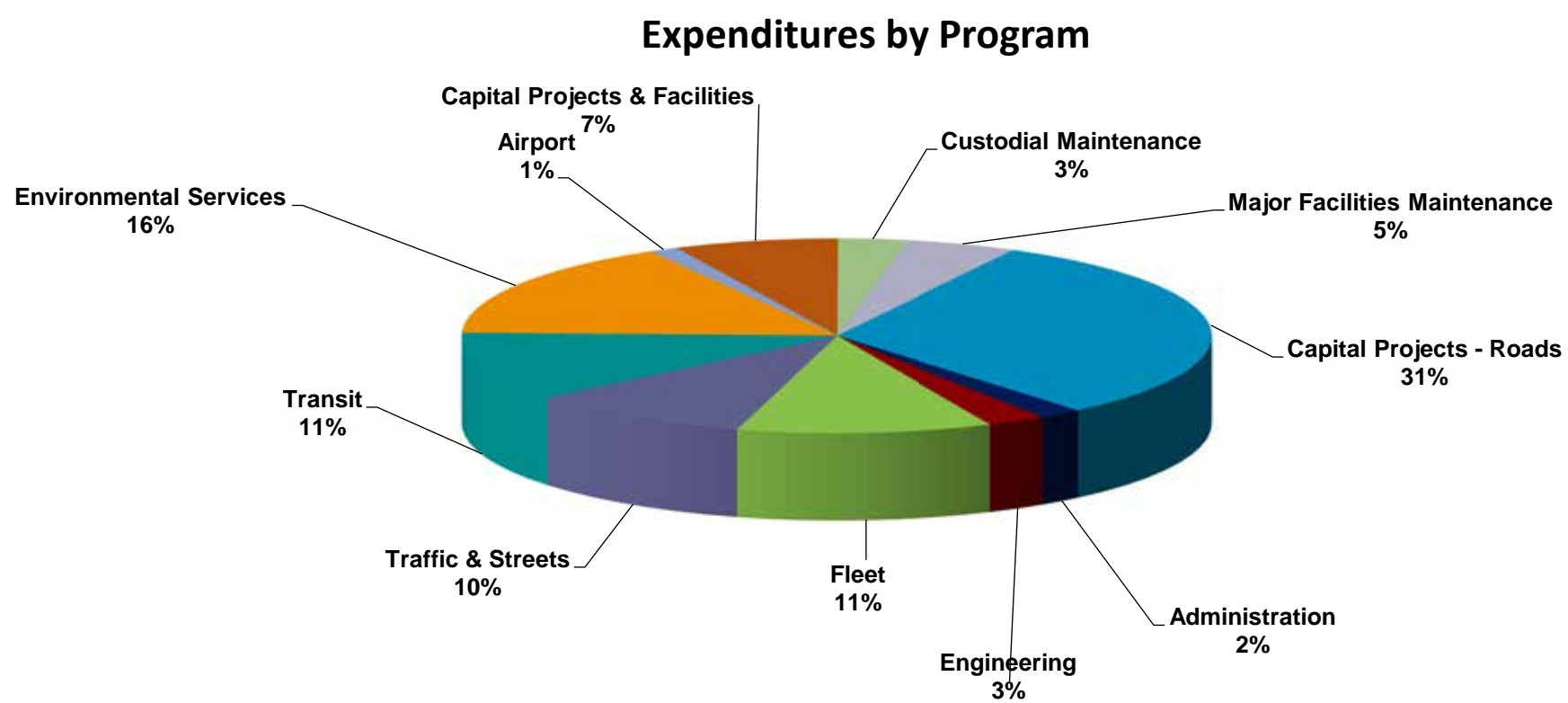
Department Description

The Public Works Department, with its nine 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, Capital Projects and Facilities, Custodial, Engineering, Environmental Services, Fleet, Traffic & Streets, and Transit.

The functional responsibilities of the Public Works Department encompass the County's Transportation System, waste collection, recycling and county facilities maintenance. 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-seven County buildings.

Department Summary



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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Administration	459,550	493,634	482,140	1,157,312	140%
Airport	296,151	711,766	12,654,826	785,326	-94%
Fleet	5,385,885	4,020,920	5,635,010	6,791,828	21%
Transit	3,960,987	4,649,529	6,252,281	7,081,910	13%
Traffic & Streets	3,990,092	3,673,960	5,363,681	6,002,469	12%
Environmental Services	4,535,430	4,356,533	5,201,929	9,999,735	92%
Facilities Maintenance	3,147,481	2,970,137	3,601,498	4,376,214	22%
Custodial Maintenance	1,237,332	1,285,226	1,586,939	1,831,436	15%
Engineering & Project Management	1,693,958	1,734,930	1,896,089	1,564,719	-17%
Major Facilities Maint Proj	923,013	1,354,332	3,049,087	2,991,767	-2%
Capital Projects	3,355,778	4,575,120	10,176,087	19,182,500	89%
	<u>28,985,657</u>	<u>29,826,087</u>	<u>55,899,567</u>	<u>61,765,216</u>	10%
Expenditures by Fund:					
General	10,576,148	11,512,219	15,979,434	17,923,917	12%
Fleet	5,385,885	4,020,920	5,635,010	6,791,828	21%
Transit	3,960,987	4,649,529	6,252,281	7,081,910	13%
Environmental Services	4,535,430	4,356,533	5,201,929	9,999,735	92%
Airport	296,151	711,766	12,654,826	785,326	-94%
State Shared Revenues	875,278	267,716	510,000	500,000	-2%
Capital Improvement Projects	3,355,778	4,307,404	9,666,087	18,682,500	93%
	<u>28,985,657</u>	<u>29,826,087</u>	<u>55,899,567</u>	<u>61,765,216</u>	10%
FTE Summary:					
Regular (full & part time)	140.00	140.00	144.00	144.00	-
Limited Term	4.55	4.55	4.55	6.55	44%
	<u>144.55</u>	<u>144.55</u>	<u>148.55</u>	<u>150.55</u>	1%
FTEs By Division:					
Administration	3.18	3.18	3.18	3.34	5%
Engineering & Project Management	11.00	11.00	11.00	8.00	-27%
Fleet	12.00	12.00	12.00	12.00	-
Traffic & Streets	24.00	24.00	25.00	25.00	-
Transit	38.13	38.13	38.13	37.97	-
Environmental Services	18.24	18.24	18.24	18.24	-
Airport	1.00	1.00	1.00	1.00	-
Facilities Maintenance	20.00	20.00	21.00	26.00	24%
Custodial Maintenance	17.00	17.00	19.00	19.00	-
	<u>144.55</u>	<u>144.55</u>	<u>148.55</u>	<u>150.55</u>	1%

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	317,133	355,263	329,226	830,871	152%
Benefits	120,271	120,614	128,743	299,801	133%
Professional / contractual services	7,252	7,980	11,666	12,723	9%
Materials / supplies	2,834	2,467	4,440	4,440	-
Interfund charges	12,060	7,310	8,065	9,477	18%
	459,550	493,634	482,140	1,157,312	140%
FTE Summary:					
Regular (full & part time)	3.18	3.18	3.18	3.34	5%

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	1,146,068	1,116,409	1,261,387	1,032,124	-18%
Benefits	428,091	433,632	486,265	432,137	-11%
Professional / contractual services	8,678	114,978	32,409	30,509	-6%
Materials / supplies	18,885	14,356	24,770	24,770	-
Interfund charges	46,204	55,556	56,258	45,179	-20%
Capital outlay	46,031		35,000		-
	1,693,958	1,734,930	1,896,089	1,564,719	-17%
FTE Summary:					
Regular (full & part time) Gen Fund	11.00	11.00	11.00	8.00	-27%
Limited Term CIP Fund	0.00	0.00	0.00	2.00	-
	11.00	11.00	11.00	10.00	-9%

Budget Overview

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

PUBLIC WORKS - ENGINEERING

Program Purpose

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

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

Significant Accomplishments - FY2022

Plans & Documents:

- National Bike Month Proclamation

Transportation Projects:

- North Mesa Road and Utility Improvements – Construction
- Canyon Road and Utility Improvements Project - Design & Construction

- Canyon Rim Trail Underpass – Construction Complete
- Cumbres del Norte – Design & Construction
- Sherwood Blvd Roadway & Drainage Improvements – Design & Construction
- 33rd/34th Street and Arkansas Avenue - Design & Bidding
- Urban Multiuse Trail – Design Ongoing
- Loma Linda Road Improvement – Preliminary Design
- Rose Street and Utility Improvements – Preliminary Design
- Canyon Rim Trail Phase III – Preliminary Design and Easement Appraisals
- Wayfinding Signage Project - Bidding and Award
- Trinity Drive Safety and ADA Improvements, Oppenheimer to Knecht – RFP Awarded
- DP Road Phase I, Phase II – Construction and Design Review
- Deacon Street Improvements – Pre-design Scoping
- NMDOT Local Government Road Fund Applications

Housing & Economic Development:

- Mirador Mixed-Use Development - Engineering Review
- Starbucks - Engineering Review and Construction Inspection
- Los Alamos/White Rock Master Plan & Development Code Update - Engineering Review
- Pet Pangaea - Pre-Design Support
- Mirador Subdivision - Ongoing Construction Inspections
- Trinity/35th Street Realignment & The Hill Apartments - Engineering Review and Construction Inspection
- Finch Street Extension - Design Ongoing/Engineering Review
- Canyon Walk Apartment - Construction Inspections
- The Bluffs - Engineering Review
- Arkansas Place Housing - Engineering Review
- Arbolada Subdivision - Engineering Review

Survey & Mapping:

- CIP Project Support:
 - Cumbres del Norte Road Improvements
 - Sherwood Boulevard
 - Airport Fuel Farm
 - Leisure Lagoon
 - North Mesa Road & Utility Improvements
 - 33rd/34th Street & Arkansas Ave. Roadway & Utility Improvements
 - Urban Trail & Easement Survey
 - Canyon Road and Utility Improvements Project
 - Household Hazardous Waste Building
 - Ice Rink Survey
 - Golf Course Improvements Survey
- Economic Development Support:
 - 3689 and 3661 Trinity Lot Consolidation
 - Trinity/35th Street, Finch Street Extension/LAMC Survey
- Operations & Miscellaneous Project Support:
 - Cemetery Survey
 - DPU White Rock Waste Water Treatment Plant, Reservoir & Water Tank Elevations
 - DPU Bayo Canyon Topo, Compost Yard Topo and Utility Survey, and Utility Vault PRV Stations
 - DPU Quemazon Station Topo Survey

PUBLIC WORKS - ENGINEERING

Performance Measures

Performance Measures Narrative and Analysis

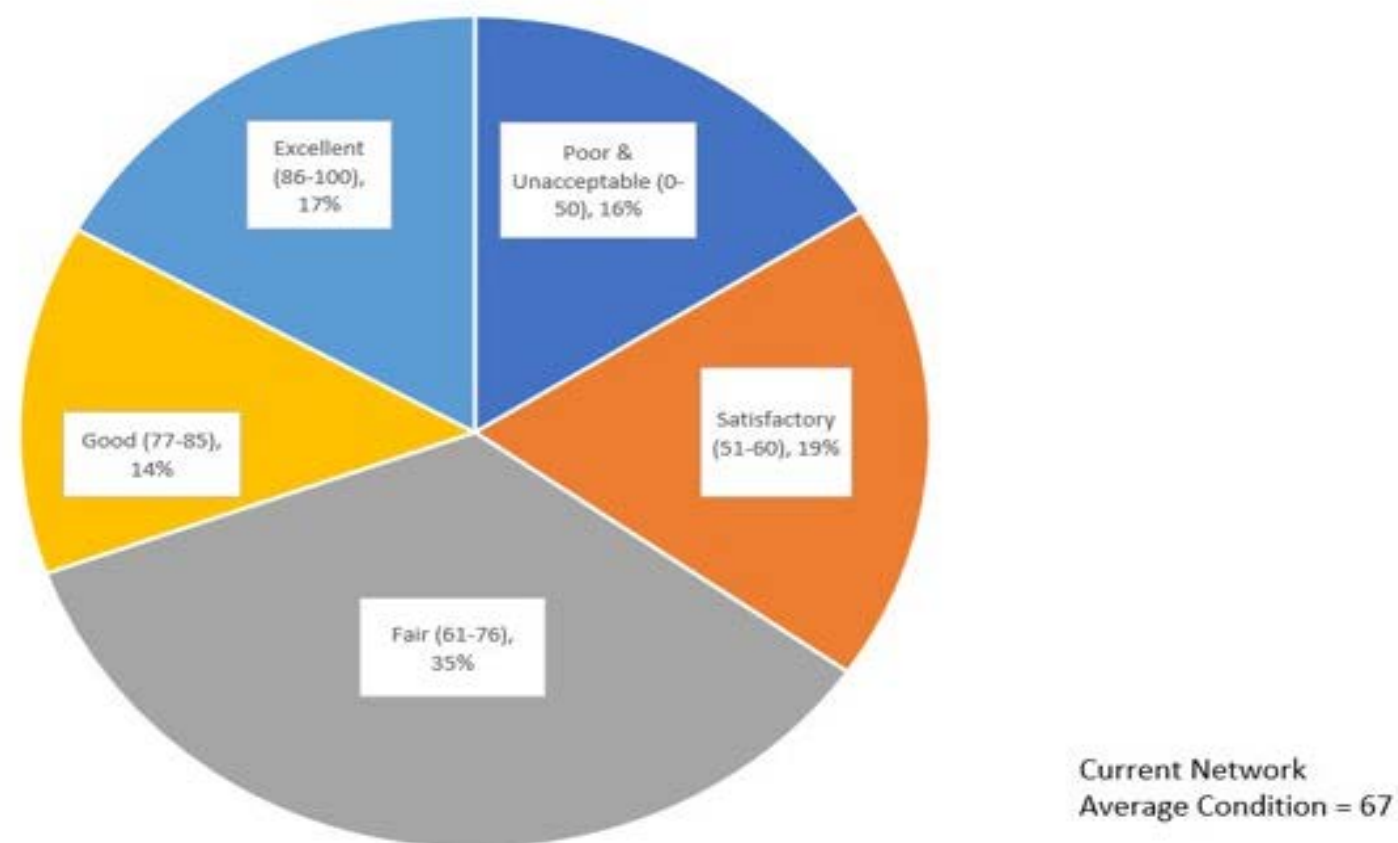
The County maintains approximately 111 centerline miles or 273 lane miles (12 ft. wide lane equivalent) of paved roadways. About every five years, the County performs a pavement condition survey, a field observation of pavement surfaces using specialized data collection equipment measuring physical and 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	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	County Roadway Network Average PCI (Performance Target PCI =70)	66	66	67	69	67	67	68
			Average PCI Increase or Decrease of Performance Target PCI	-4	-4	-3	-1	-3	-3	-2

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 2022 with an average PCI of 67 for the road network as a whole.

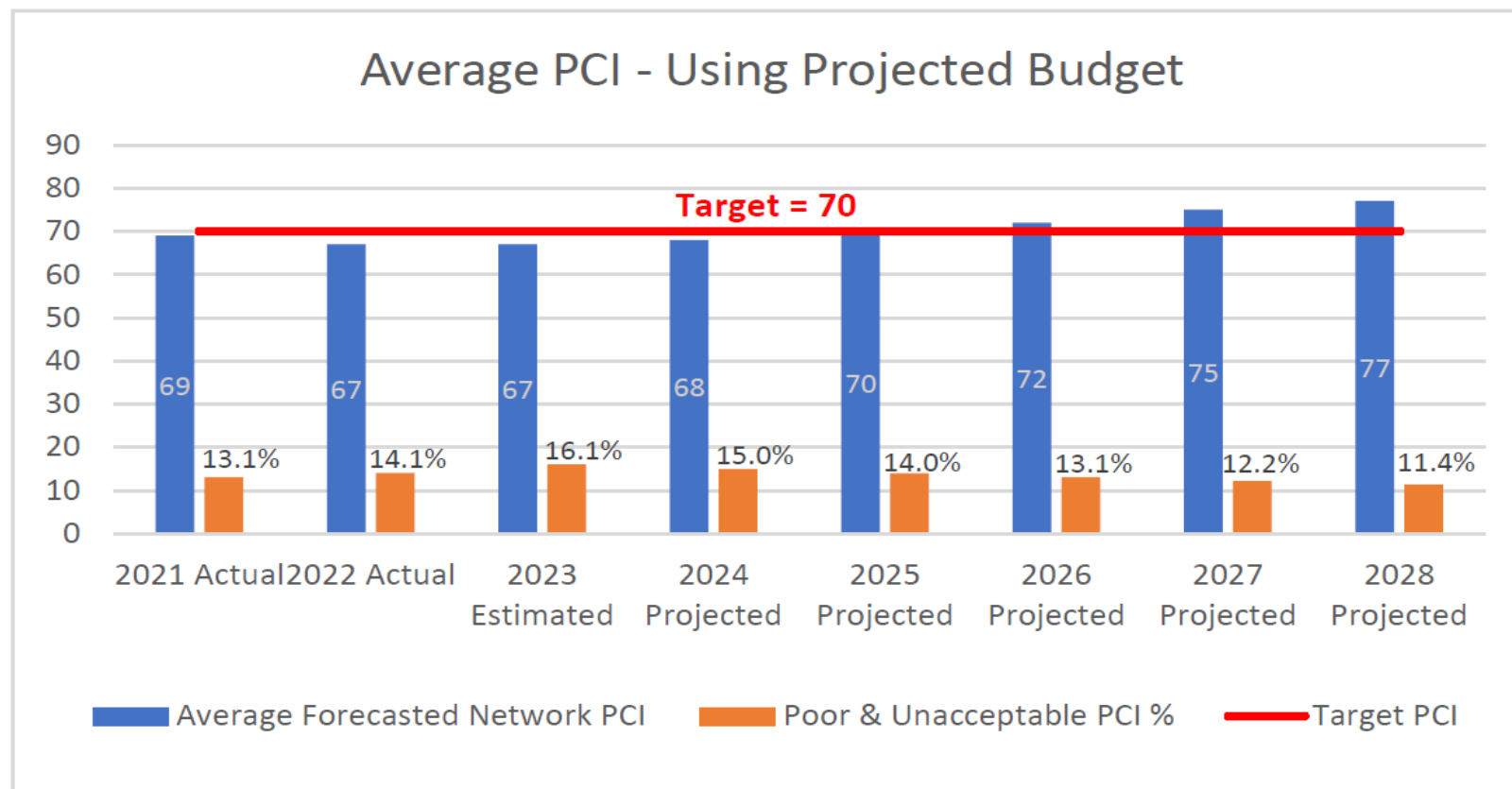
2022 Pavement Condition Index (PCI) Values



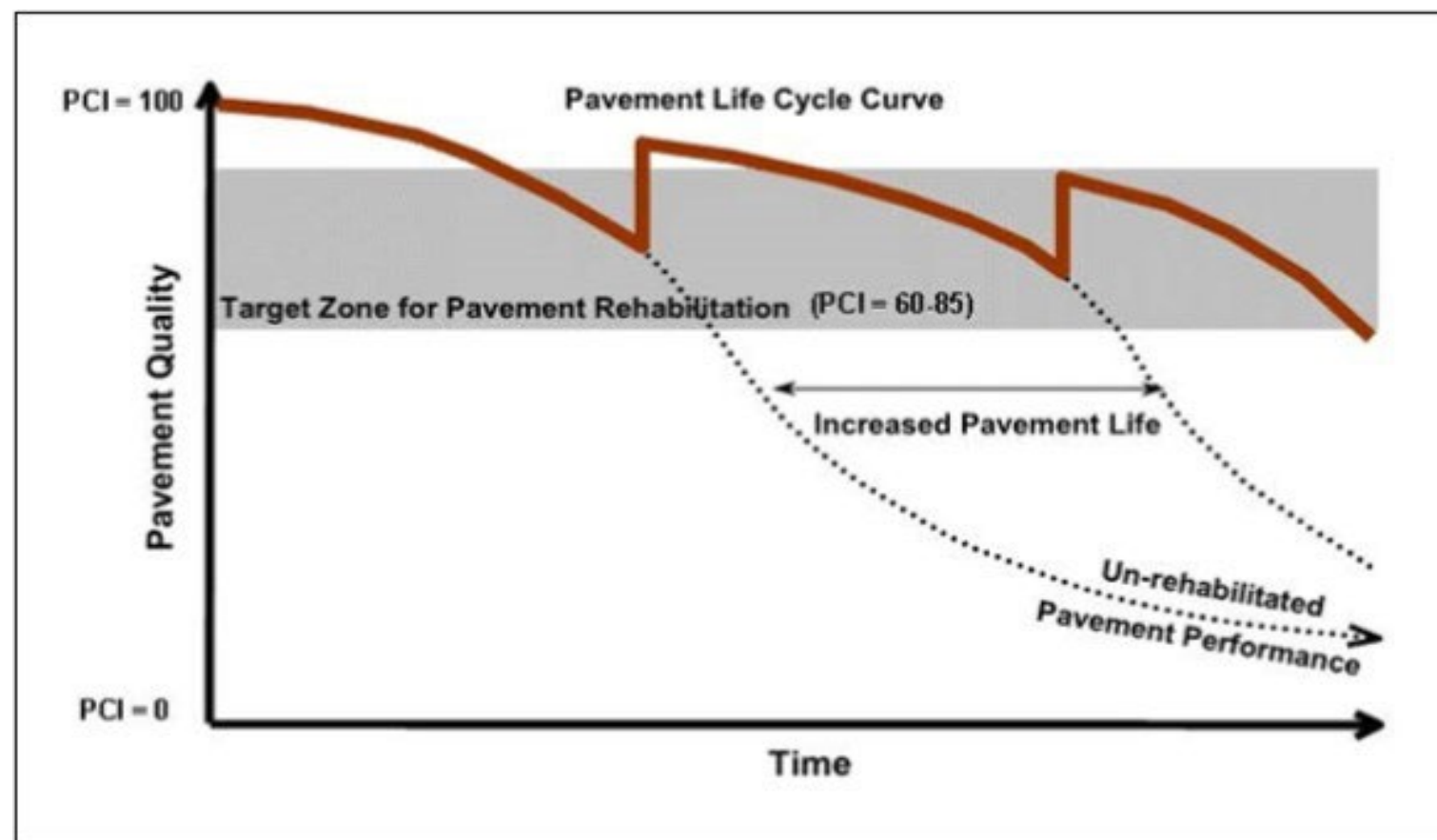
The average PCI for 2022 decreased from 2021 representing a slight deterioration of the County's overall road network condition. This deterioration is likely the result of fewer lane miles of completed roadway construction in FY22 due to escalating construction costs, projects with increased expenses associated with additional storm drain infrastructure, utility relocations, and more difficult subgrade site conditions. We are still short of the County's performance target PCI of 70. However, "Good Roads" (PCI of 77 to 85) increased from 13% to 14% as compared to 2021 as a result of investments made to reconstructing roads in this category. "Fair" roads decreased from 2021 with "Poor & Unacceptable" and "Satisfactory" roads increasing. This is an indicator that more investment will be needed for pavement preservation and maintenance activities (i.e. micro/slurry seals and overlays) to prevent further deterioration of "Fair" roads. Measured

PUBLIC WORKS - ENGINEERING

needed for pavement preservation and maintenance activities (not necessarily seal and striping), to prevent further deterioration of our roads. Historical performance over time shows the projected average PCI gradually increasing over several years assuming road budget revenues are sustained and increased for inflation through 2028 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 continue to substantially increase.



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.



North Mesa Roadway Improvements Project

PUBLIC WORKS - ENGINEERING



Completed Canyon Rim Trail Underpass



Completed the Canyon Road Roadway & Utilities Project



Completed Cumbres del Norte Project



Completed Sherwood Blvd. Construction Project

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	1,492,215	1,396,340	1,580,713	1,804,222	14%
Benefits	650,014	572,986	733,996	895,604	22%
Professional / contractual services	300,982	326,555	1,384,151	1,501,158	8%
Materials / supplies	514,862	423,713	457,913	457,913	-
Interfund charges	999,539	954,358	1,092,179	1,328,843	22%
Capital outlay	32,479	0	14,729	14,729	-
	<u>3,990,092</u>	<u>3,673,960</u>	<u>5,263,681</u>	<u>6,002,469</u>	14%
Expenditures by Program:					
Traffic & Streets	3,658,701	3,431,857	4,268,915	4,807,703	13%
Pavement Preservation	283,733	157,494	1,012,366	1,012,366	-
Signal Street Lights	47,658	84,609	82,400	182,400	121%
	<u>3,990,092</u>	<u>3,673,960</u>	<u>5,363,681</u>	<u>6,002,469</u>	12%
FTE Summary:					
Regular (full & part time)	24.00	24.00	25.00	25.00	-

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; manage work 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.



Installed new pedestrain crossings sign



Street sweeping after the Mainstreet Light Parade



Sign Replacement Project

Significant Accomplishments - FY2022

Streets:

Windstorm response in the Winter, blading the road in Rendija Canyon prior to fire season, repaired bridge deck and manhole adjustments on Canyon Glenn, road maintenance at the Stables, drainage repair at the Airport, tree maintenance along Longview arroyo, asphalt patching on Aragon and Grand Canyon, and finally repaving of parking stalls at the NW end of Deacon Street.

Traffic:

Traffic and Streets received new cameras and Milestone VMS server for the major MyDrive upgrades. This included the new server, software and cameras to replace and take control of the MyDrive system from the ISP who managed the system. Moving the system in-house gives the Traffic Operations Manager control of connectivity and quality of the cameras being streamed out to our website. The old service worked until a small number of viewers started watching MyDrive during a weather incident, at which point the video became unstable and unviewable. Running their own server and service has given Traffic & Streets control of the quality of the video streams the ability to keep it up when most needed.

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 2022.
- 345 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	Performace Measure	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Lanes Miles in the Streets Preservation Project	20	20.4	19	19	21

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

Narrative and Analysis

PUBLIC WORKS - TRAFFIC AND STREETS

The Traffic and Streets Division is currently in year six 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 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.

MY DRIVE CAMERAS ON RUMBLE



Central Avenue and 15th Street



Airport East and West Views



Diamond Drive



White Rock - NM4 at Rover

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	848,491	934,589	1,089,241	1,617,523	49%
Benefits	386,200	394,953	479,763	749,220	56%
Professional / contractual services	749,037	413,455	476,816	495,006	4%
Materials / supplies	269,661	259,555	448,076	359,860	-20%
Interfund charges	885,178	947,487	1,107,072	1,154,075	4%
Capital outlay	8,914	20,098	0	0	-
Fiscal charges	0	0	530	530	-
	<u>3,147,481</u>	<u>2,970,137</u>	<u>3,601,498</u>	<u>4,376,214</u>	22%
FTE Summary:					
Regular (full & part time)	20.00	20.00	21.00	24.00	14%
Limited Term CIP Fund	0.00	0.00	0.00	0.00	-
	<u>20.00</u>	<u>20.00</u>	<u>21.00</u>	<u>24.00</u>	14%

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 - CAPITAL PROJECTS & FACILITIES DIVISION

Program Purpose

Capital Projects & Facilities Maintenance functions were combined into one division to bring greater cohesion between the activities of planning, design, and construction of facilities projects with the operations, maintenance, and on-going renewal of facilities. Project Managers serve as facilitators to manage and coordinate efforts between internal and external parties to achieve project objectives, and transfer knowledge and information to and from Facilities Maintenance staff. Facilities Maintenance staff perform preventive maintenance, major repairs, workspace planning support, emergency facilities-related support, and provide small construction projects with its licensed contractor staff. Together as a single division, Capital Projects & Facilities staff work to deliver services to County staff and the public who use and enjoy County facilities.



Crews installed water bottle filling stations



Crews repair water damage in shed used for locker room at North Mesa Ball Field



Significant Maintenance Accomplishments - FY2022

- Continue implementing and tracking Preventative Maintenance tasks for all County facilities
- Repaired and replaced several overhead doors
- Responded to emergency calls for heating and cooling related issues
- Replaced compressor in computer room air conditioning system at the Justice Center
- Continued installing water bottle filling stations
- Replaced counter tops in various restrooms and break room areas in County facilities
- Resolved long-standing heating issues in Pajarito Cliffs Site Building 4
- Supported on-going construction projects

Significant Capital Improvement Accomplishments - FY2022

- Worked through multiple supply chain and start-up challenges to open the Leisure Lagoon to the public in December
- Completed boiler replacement and upgrades to the dispatch system at Fire Station 3
- Managed the demolition of the Hilltop House, including meeting regulatory requirements for environmental protective measures
- Facilitated the planning and design of recreation projects for Shared-Use Gymnasiums, Golf Course Improvements, Tennis Court Complex
- Assessed 38 of the County's 47 facilities totaling over 570,000 square feet and used as a basis for programming upcoming facility renewal costs



Hilltop House demolition



Rendering of Shared-Use North Mesa Gymnasium from planning and design efforts

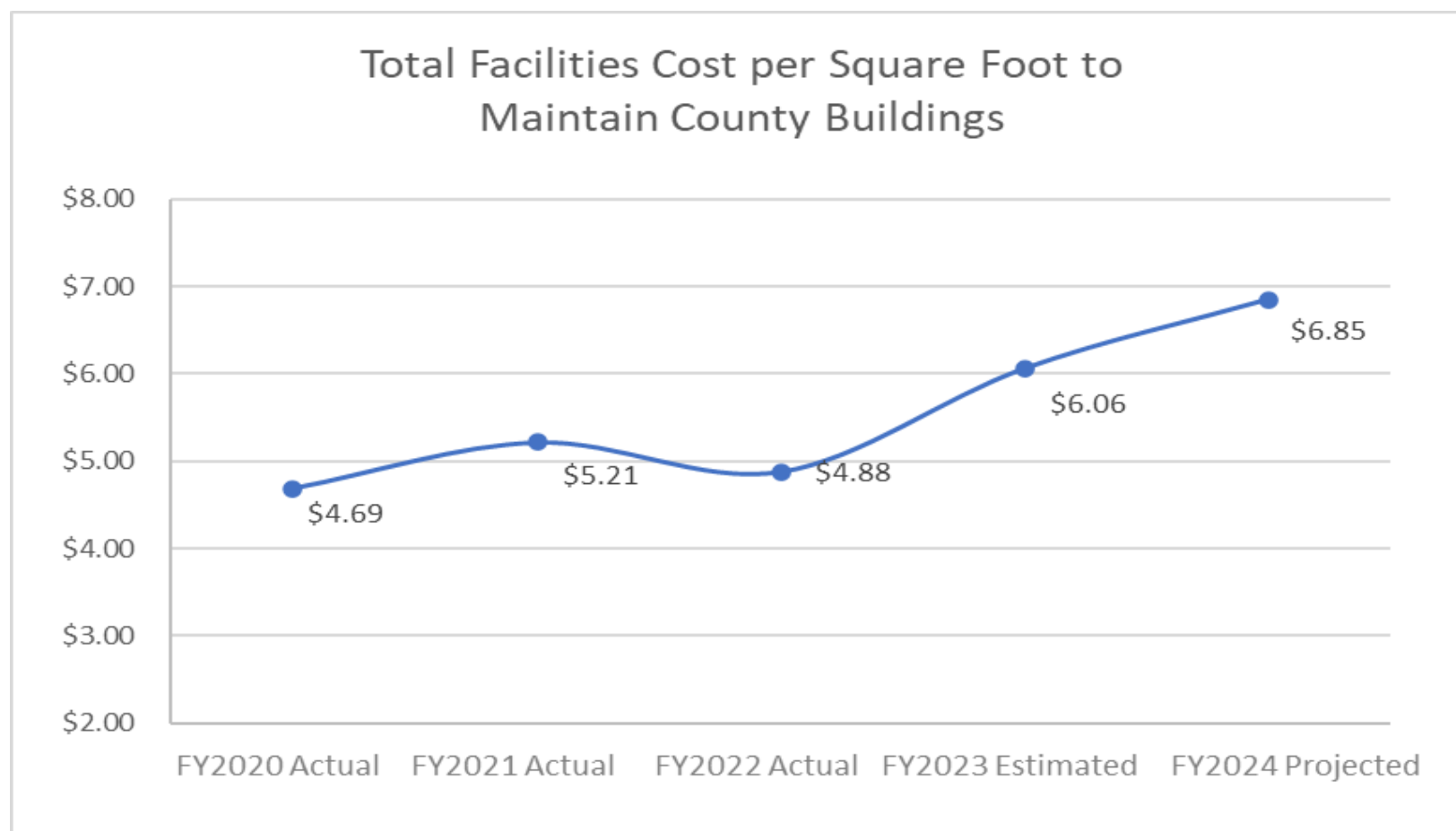
PUBLIC WORKS - CAPITAL PROJECTS & FACILITIES DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Facilities Cost per Square Foot	\$4.88	\$6.06	\$6.85

Performance Measures Narrative and Analysis

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



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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	710,066	766,818	867,356	1,015,227	17%
Benefits	328,183	330,222	414,167	495,859	20%
Professional / contractual services	70,426	20,878	93,050	100,380	8%
Materials / supplies	92,845	113,588	160,165	160,165	-
Interfund charges	35,812	53,720	52,201	59,805	15%
Capital Outlay	0	0			N/A
	<u>1,237,332</u>	<u>1,285,226</u>	<u>1,586,939</u>	<u>1,831,436</u>	15%
FTE Summary:					
Regular (full & part time)	17.00	17.00	19.00	19.00	-

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

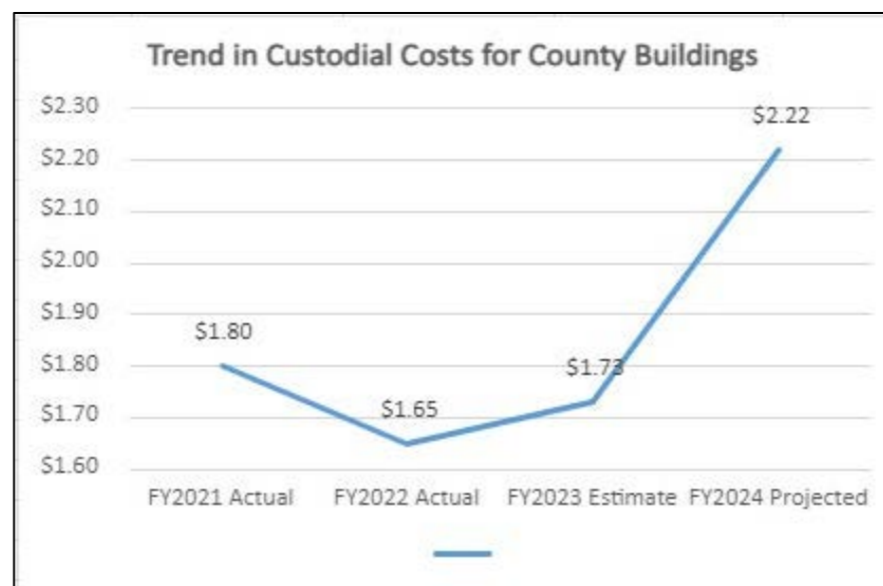
The purpose of the Custodial Maintenance Division is to promote innovative approaches, conscientious stewardship, and outstanding customer service while delivering clean and safe results to the County. In addition to maintaining over one half million square feet of County property on a daily basis, Custodial Maintenance is also responsible for meeting and group use areas at Fuller Lodge, Municipal Building, Betty Ehart Center, Pajarito Cliffs Site, White Rock Complex and Fire Station #3.

Significant Accomplishments - FY2022

- Provided additional support for disinfection of County facilities while maintaining normal cleaning duties.
- Continued to provide rapid response disinfection for positive Covid cases using electrostatic sprayers during normal business hours, evenings, weekends and holidays as needed.
- Provided support for the filming of "Oppenheimer" at Fuller Lodge.
- The Custodial Division received an overall customer satisfaction rating of 84% in the latest County customer service survey.
- Decorated Fuller Lodge for the holidays the week after Thanksgiving until the week after Christmas.
- Received Council approval for adding 2 floor tech positions to our Division in order to improve the overall appearance of flooring in our facilities.
- The number of events increased significantly from the prior year and the Division continued to provide excellent customer support for both County and public events with a 99% success rating (correct setup and on time building access for events).
- Refinished the flooring in the Pajarito Room at Fuller Lodge, Art Center, Justice Center and Animal Shelter.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Facilities Cost per Square Foot	\$1.73	\$2.22	\$2.36
			Total Events Supported/Correct Setup and On Time Building Access for Events	1,462/ 99.70%	2,700/ 99.80%	3,000/ 99.80%



Performance Measures Narrative and Analysis

The cost per square foot for custodial services is expected to increase for FY2024 due to the addition of 2 FTE's (floor techs), an internal promotion for a 2nd lead, increased salaries and benefits, additional funding for the floor work program and increased training costs.



Special Events held 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	661,701	729,161	789,260	928,364	18%
Benefits	287,228	295,235	335,950	423,833	26%
Professional / contractual services	189,232	130,788	172,200	177,600	3%
Materials / supplies	1,044,296	1,533,720	1,545,400	1,950,800	26%
Interfund charges	641,969	686,749	976,084	1,045,461	7%
Capital outlay	2,561,459	645,268	1,816,116	2,265,770	25%
	5,385,885	4,020,920	5,635,010	6,791,828	21%
FTE Summary:					
Regular (full & part time)	12.00	12.00	12.00	12.00	-

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.



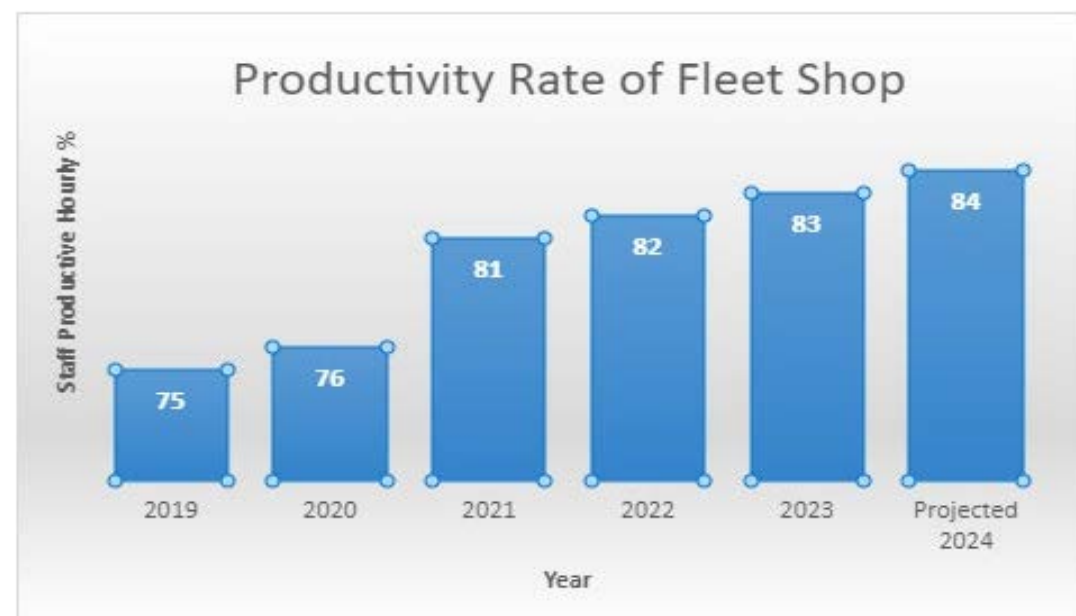
Replacement vehicles received and placed into service

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

Significant Accomplishments - FY2022

- Working with Transit on specifications and ordering of electric buses
- Completed upgrade to Motor Pool key box.
- Technician training in Ford Hybrid, Wrecker Operations, Air Conditioning, catalytic, on board diagnostic, and diesel diagnostics
- Completed replacement of fuel dispensers and pumps at PCS fuel site
- Acquired two electric vehicles for motor pool and Utilities
- Completed painting of fuel tanks

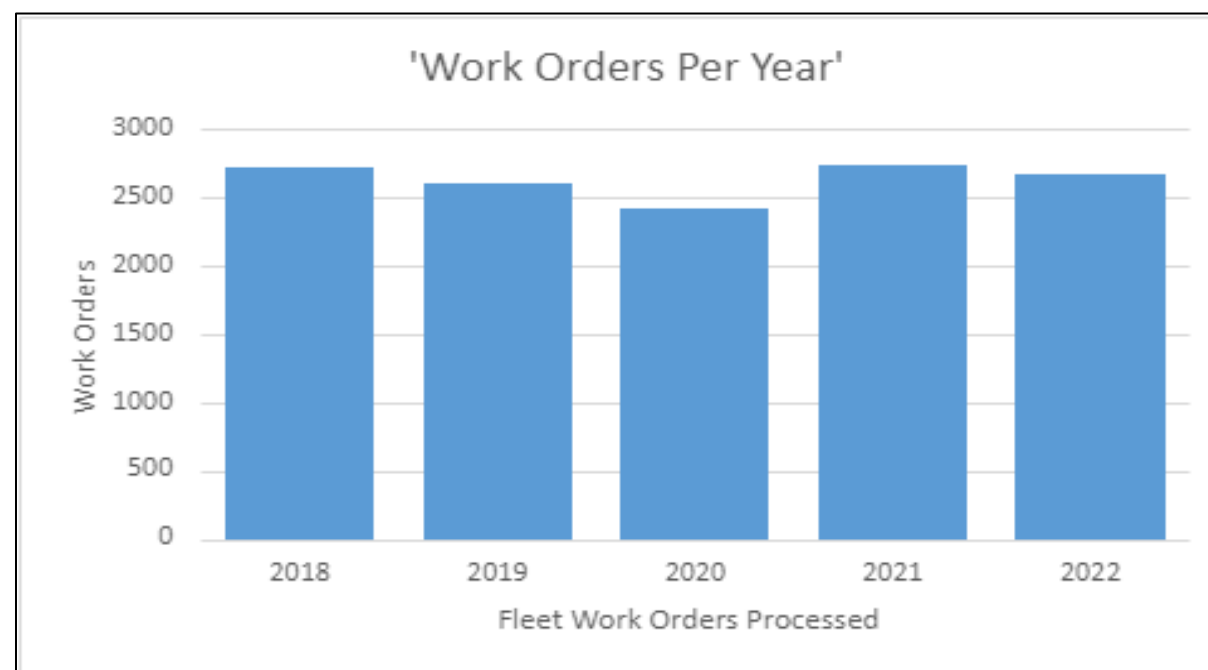
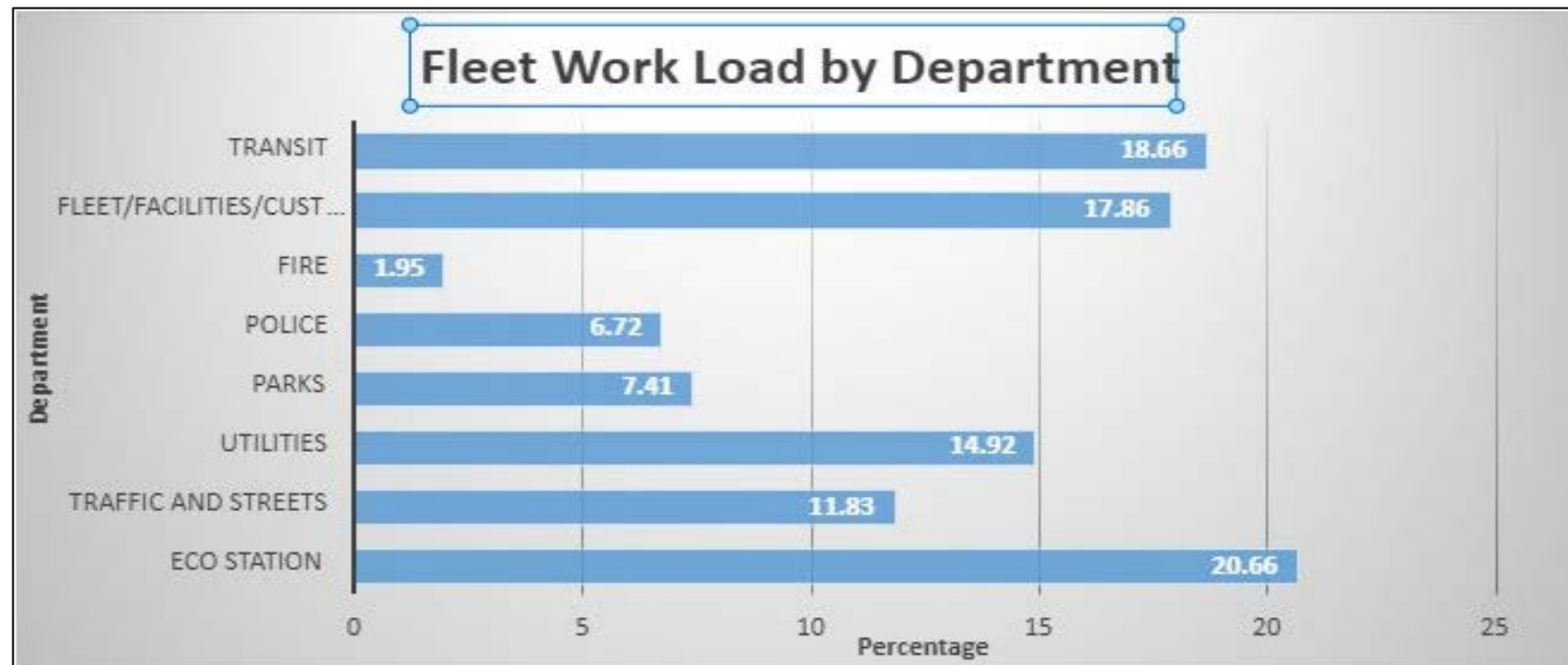
Performance Measures



PUBLIC WORKS - FLEET

Performance Measures Narrative and Analysis

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



Fleet Crews work on various vehicles and equipment in the shop and out in the field

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	1,628,674	1,748,164	2,180,379	2,703,114	24%
Benefits	734,732	691,256	961,667	1,136,877	18%
Professional / contractual services	98,232	83,652	178,367	186,850	5%
Materials / supplies	40,832	35,443	39,675	58,620	48%
Interfund charges	1,396,541	1,621,229	1,736,229	1,907,490	10%
Capital outlay	61,977	469,784	1,155,964	1,088,959	-6%
	<u>3,960,987</u>	<u>4,649,529</u>	<u>6,252,281</u>	<u>7,081,910</u>	13%
FTE Summary:					
Regular (full & part time)	33.58	33.58	33.58	33.42	-
Limited term	4.55	4.55	4.55	4.55	-
	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>37.97</u>	-

Budget Overview

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

Service Area:

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

Route Design:

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

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

Schedule Includes:

- Hourly service on six neighborhood routes (Main Hill to/from White Rock, Truck Route to/from White Rock, Canyon/Central, North Community, Barranca Mesa and North Mesa) between 6:00 a.m. and 7:00 p.m.
- Twice an hour service on one neighborhood route (North Mesa) during peak periods
- Service every 30 minutes on three routes (Downtown Circulator, North Community and Canyon/Central) between 6:00 a.m. and 7:00 p.m.
- Service every 15 minutes on the Downtown Circulator during peak periods
- ADA Complementary Paratransit Service for individuals with disabilities during the same days and hours of the fixed route service
- Dial-a-Ride service for the general public between 6:30 p.m. and 9:00 p.m. Monday through Friday
- Seasonal service between White Rock and Bandelier National Monument 7 days per week from approximately 9:00 a.m. to 5:10 p.m., with frequency is every 30 minutes on weekdays and 20 minutes on weekends, and increased service provided on holidays during the shuttle season
- Afternoon Express service operates only on school days, is open to the general public, and includes added stops along each of the routes, with the exception of bus stops located on Trinity Drive

Fare Structure:

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

PUBLIC WORKS - 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. This approach enables Atomic City Transit customers improved mobility throughout the community.



Significant Accomplishments - FY2022

- Returned majority of service to fixed routes, paratransit and dial-a-ride. Experienced a 60% increase in ridership from May FY 21 to May FY22
- Vendor completed Transit Analysis Report and presented to T-Board on October 6, 2022
- Under negotiations with to purchase two (2) electric powered 35 foot buses along with two (2) slow charging systems
- Awarded Federal Formula operating grant in the amount of \$3,464,714.25
- Received one replacement bus
- Received one support vehicle
- Performed education outreach to young students at 2021 Los Alamos County Safety Town
- Assisted County Emergency Management in the evacuation of two assisted living facilities during the Cerro Pelado fire
- Employee Ramon Trujillo placed 1st in Transit Operator Skills Course During the New Mexico Transit Association State Bus Road-eo

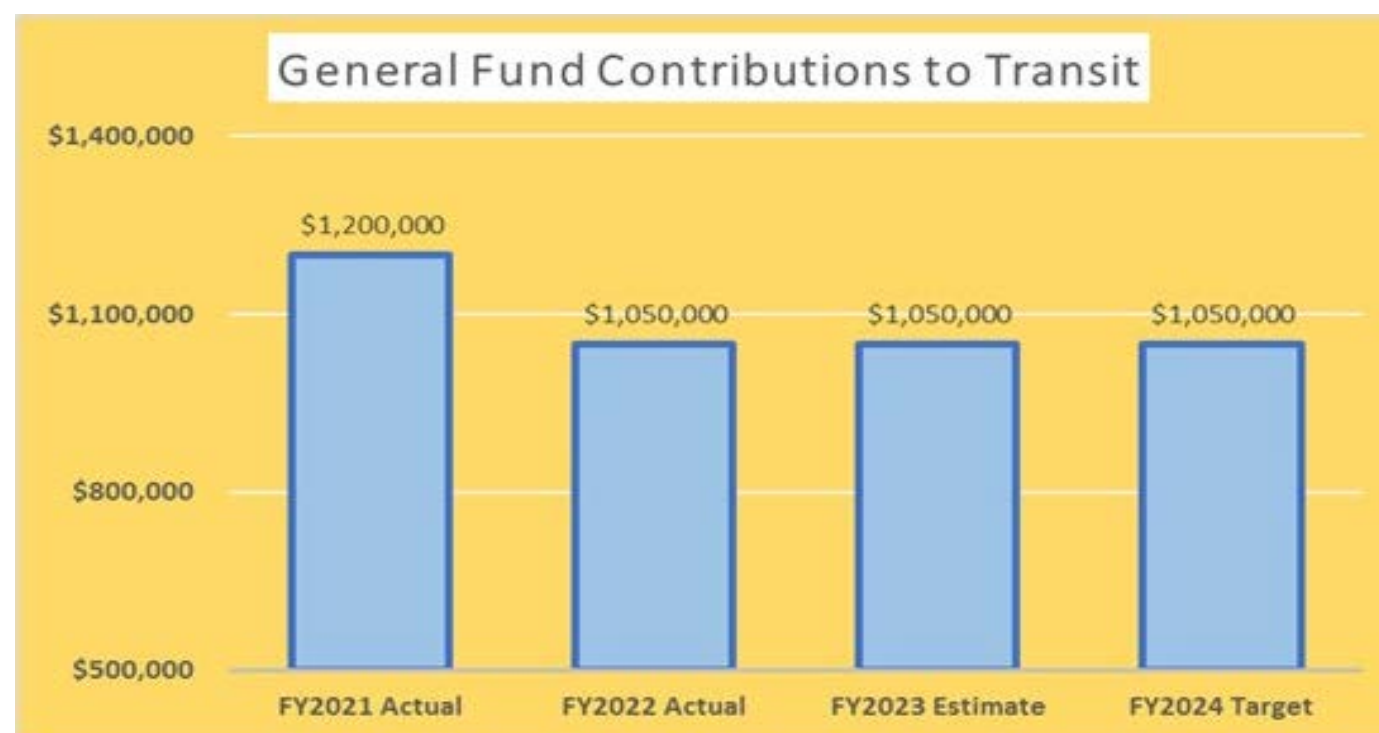


Transit participated in Safety Town

PUBLIC WORKS - TRANSIT DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017	FY2019	FY2021	FY2023
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Transit Services as "Good" or "Excellent"	97%	93%	88%	82%



Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips	42,739	195,208	270,000	280,000
			Number of Miles of Service Provided	217,652	493,970	470,000	600,000
			LAC General Fund Contribution	\$ 1,200,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
			Cost per Mile from General Fund	\$ 5.51	\$ 2.13	\$ 2.23	\$ 1.75

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 a high score as a performing agency among twenty-two rural agencies which provides criteria of funding levels.



Ramon Trujillo placed 1st at the State Road-ee



Evacuation during Cerro Pelado Fire



Staff training



Transit Staff provided training for bicycle/bus riders at Bike to Work Day activities

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	948,618	951,163	1,084,675	1,321,695	22%
Benefits	419,321	416,446	506,328	648,863	28%
Professional / contractual services	1,383,441	1,397,518	1,469,894	1,725,100	17%
Materials / supplies	153,007	127,360	255,700	257,940	1%
Interfund charges	1,126,317	1,116,465	1,349,129	1,509,934	12%
Capital outlay	175,000	17,928	209,218	4,209,218	1912%
Fiscal charges	329,726	329,653	326,985	326,985	-
	<u>4,535,430</u>	<u>4,356,533</u>	<u>5,201,929</u>	<u>9,999,735</u>	92%
FTE Summary:					
Regular (full & part time)	18.24	18.24	18.24	<u>18.24</u>	-

Budget Overview

Environmental Services Division will provide residential curbside collection of trash, recycle and yard trimming materials for ~7,250 residential customers. Environmental Services will also provide monthly service for 447 commercial recycle and trash dumpsters. Additional services that will be accomplished with the proposed budget include:

- Design and construct a Food Waste Composting program for Los Alamos County.
- Continue food waste prevention education efforts to decrease 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
- Continue to provide Household Hazardous Waste collection program.
- 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.
- 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 70% 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.



Bear resistant dumpsters



Recycle Game with ESB member Dina Pesenson



Zero Waste 4th Annual Anniversary

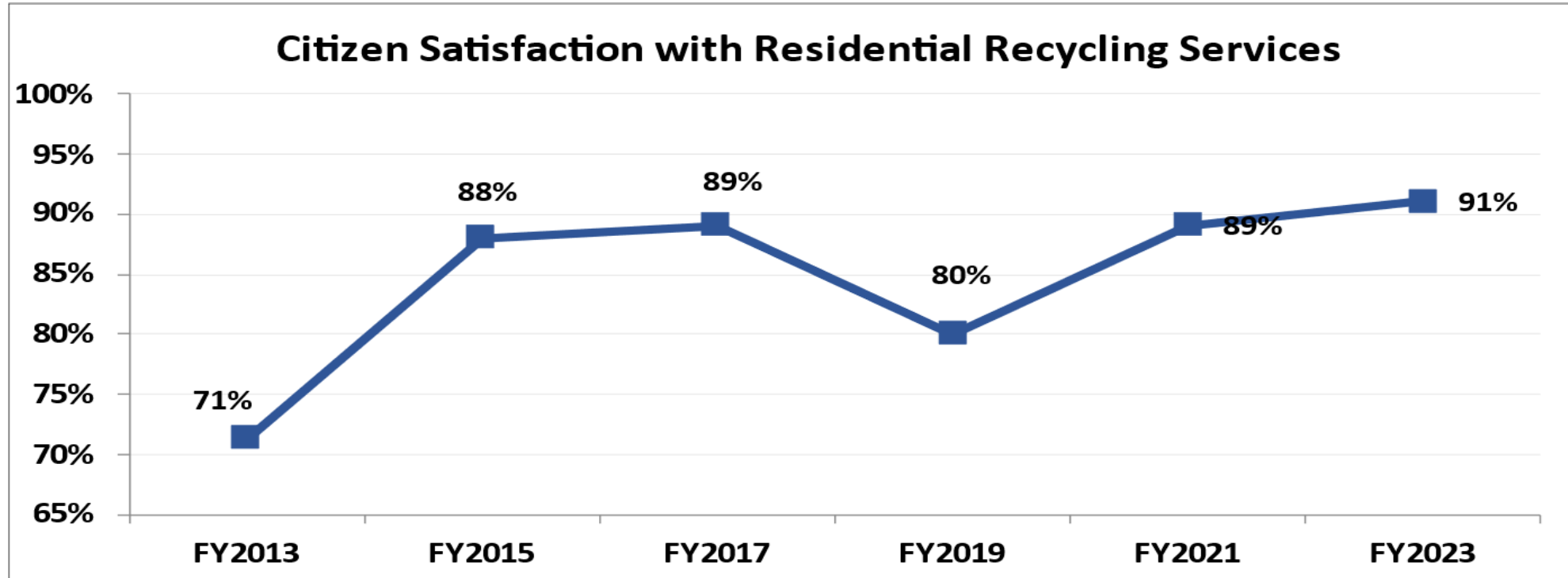
Significant Accomplishments - FY2022

- Maintained quality, essential solid waste and recycling services to the community during the COVID-19 pandemic with no interruptions to service
- Conducted a food waste composting feasibility study for Los Alamos County
- Continued implementation of Yard Trimming curbside collection program. Participation increased from 68% to 70% or from 4,947 households to 5,109 households respectively and diverted 814.48 tons from being sent to the landfill
- Procured 260 fully automated bear resistant trash dumpsters for commercial customers and procured 680 bear resistant roll carts.
- 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
- Hosted 19th Annual Clean Up Los Alamos Day. This year 25 groups and 171 citizens participated in the event
- The Zero Waste Team continued to educate the community on food waste prevention, recycling right and backyard composting
- Supported the Los Alamos Resiliency, Energy and Sustainability Task efforts to research and develop recommendations for the County to achieve net zero greenhouse gas emissions. LARES presented its final recommendations to County Council.
- With grant funding from New Mexico Clean and Beautiful and in collaboration with PEEC, the County provided 150 backyard compost kits to residents, 3 water refill stations for parks and reusable water bottles.

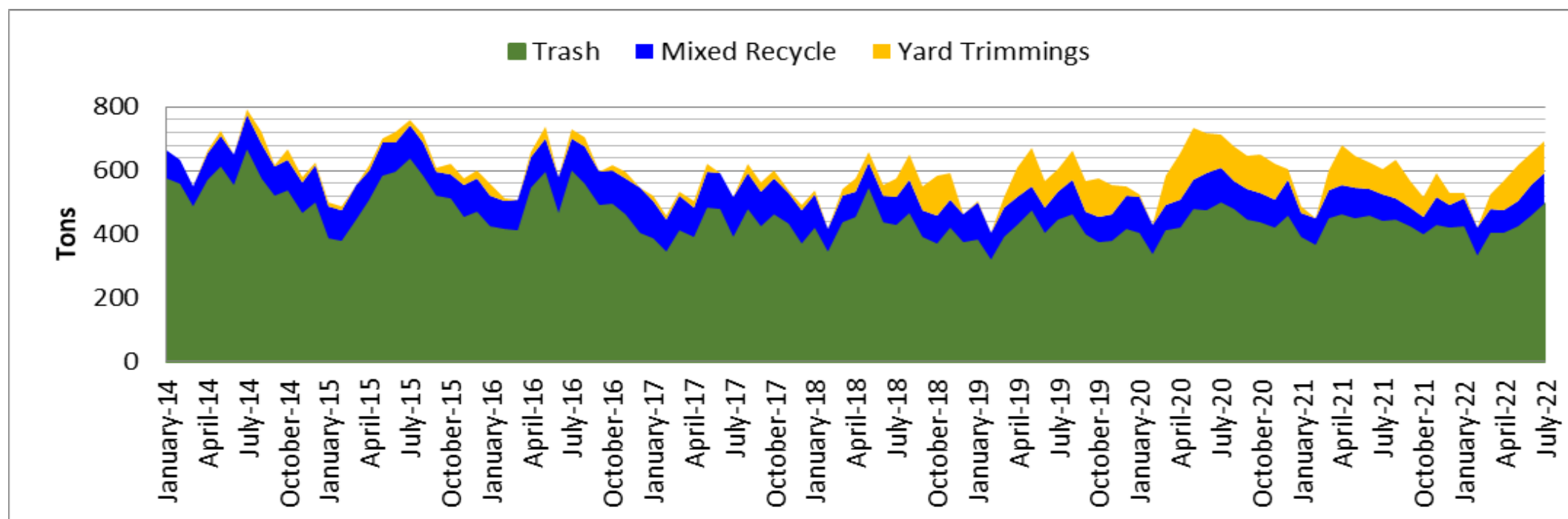
PUBLIC WORKS - ENVIRONMENTAL SERVICES

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019	FY2021	FY2023
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Residential Recycling Services as "Good" or "Excellent".	71%	88%	89%	80%	89%	91%



Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per household (in tons).	0.75	0.71	0.71	0.69	0.72	0.69	0.71	0.69
			Percent of Residential Waste Recycled per EPA Guidelines. (This includes mixed recycle and yard trimmings)	25.0%	27.4%	28.0%	30.0%	32.0%	26.0%	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).	45.0%	46.0%	46.0%	53.0%	55.0%	46.0%	26.0%	55.0%



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. Environmental Services promotes diversion and waste reduction by providing education and outreach to residents and businesses. In FY2022 residents diverted 26% or 1754 tons of recycle and yard trimmings from the landfill. The amount of residential solid waste material generated slightly decreasing because of returning to work. Overall diversion decreased due to a contract changes and the county stopped accepting asphalt and concrete material which decreased the diversion rate by 9%.

With the implementation of the Yard Trimming program in July 2018 the amount of yard trimmings collected from residents increased by 340% from 192 tons per year to over 800 tons per year on average. Diversion of mixed recycling and yard trimmings by Los Alamos County residents reduced greenhouse gas emissions by 4,808 tons in FY2022. The amount of residential solid waste decreased by 6% over FY2021 from 5,286 tons to 5,014 tons. The decrease in residential solid waste is most likely due to easing up of COVID-19 restrictions and people returning to working in the office.



2022 Zero Waste Champion of the Year Awards



Water bottle refill station at Ashley Pond



Jeopardy game with students



Backyard Composting Kit



Los Alamos Resiliency, Energy and Sustainability Task Force



Earth Day Festival with County Employees

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Type:					
Salaries	16,458	82,835	85,622	112,683	32%
Benefits	4,197	19,919	22,077	50,272	128%
Professional / contractual services	110,439	311,881	254,150	258,323	2%
Materials / supplies	4,489	11,777	47,841	48,133	1%
Interfund charges	159,759	223,124	152,545	194,324	27%
Capital outlay	0	61,500	12,091,000	120,000	-99%
Fiscal charges	809	730	1,591	1,591	-
	296,151	711,766	12,654,826	785,326	-94%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	-

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 Airport Master Plan calls for the eventual removal of hangars along Taxiway F to mitigate obstructions within FAA established safety Zones. Nine of the thirteen hangars are privately owned and the budget includes funding for the purchase of the remainind privately owned hangars.

Capital projects include removing the aging underground aviation fuel tank and building an above-ground aviation fuel farm on the north side of the airfield and reconditioning runway and taxiway pavements. These projects are eligible for FAA and NMDOT grant funding and will cover 90% of the cost. This budget also includes funding to build county-owned aircraft hangars that will generate additional enterprise revenues, lower General Fund subsidies and promote financial self-sufficiency.

PUBLIC WORKS - AIRPORT

Program Purpose

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

Significant Accomplishments - FY2022

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 has awarded the County a \$1,900,000 grant to construct a fuel farm. Construction is anticipated to begin in Spring 2023 pending bid evaluation and award.

Airport 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 Airport completed a pavement maintenance project to seal, repair and restore runway markings for runway, taxiway and ramp pavement surfaces at the Los Alamos Airport utilizing an FAA grant in the amount of \$1,207,000.

Using and NMDOT Aviation Division Grant, a new Automated Weather Observation System (AWOS) has been installed at the Airport.

Los Alamos Airport completed concrete curb replacement along the north side of the airport using grant funds to enhance the Storm Water Pollution Prevention Plan (SWPPP).

Repairs and upgrades to the terminal building including new HVAC, roofing, and flooring were completed.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Based Aircraft	64	63	56	56	56
			Percentage of O&M Expenses Recovered Through Enterprise Revenues	44.8%	*100%	**32%	**32%	**32%
			Percentage of CIP and Other Project Expensed Recovered Through Grants	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

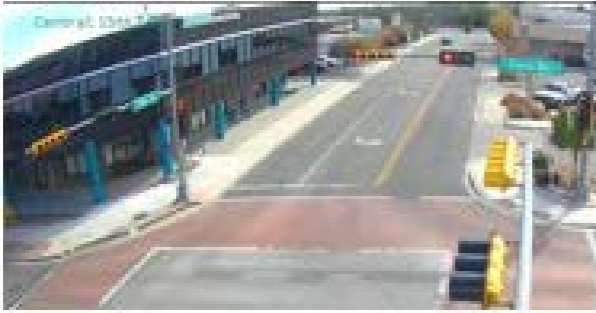
Aircraft maintenance services have been restored at the airport after several years of absence. This allows for aircraft owners to have scheduled and



1. Emergency Medical Aircraft serving Los Alamos 2. Young Eagles gather at the Los Alamos Airport 3. New Mexico National Guard participated at the Open House at Los Alamos Airport. 4. Airport Open House

PUBLIC WORKS DEPARTMENT BY THE NUMBERS

77 Overhead doors at PCS



47 Facilities



Approximately 610,000 square feet maintenance
Provided support for 2,700 events



Bus Stops – 60/White Rock and 180/Los Alamos



Transit has 27 vehicles in service



148.55 Employees



7,200 residential customers
447 commercial recycle and trash dumpsters



56 aircraft based at the airport



Maintain 344 vehicles – 2 Electric



Maintain 218 pieces of equipment



Maintain 273 miles of paved roadways



National Bike Month Proclamation

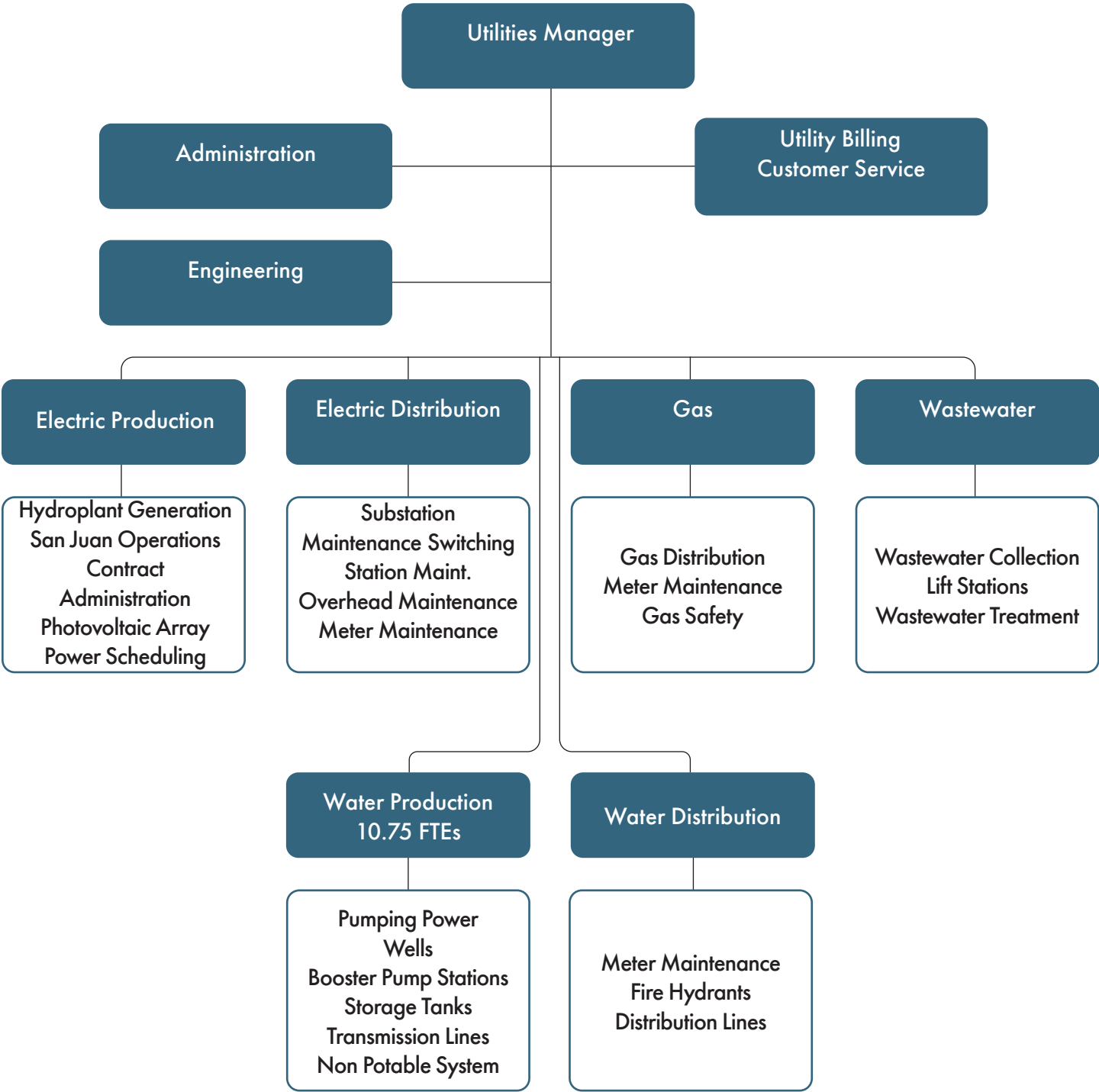


Bike to Work Activities



Bike to Work Activities

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.

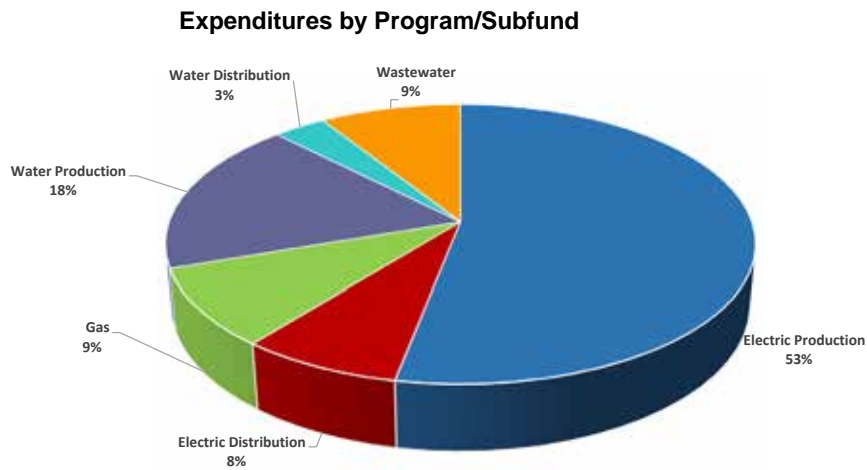
Vision: Be a high-performing, community-centric utility contributing to its future with innovative and diversified utility solutions.

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;
- **ENVIRONMENT & NATURAL RESOURCES** through innovative 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Electric Production	40,420,167	38,596,241	46,516,762	59,919,922	29%
Electric Distribution	6,038,101	6,263,055	6,745,899	9,042,147	34%
Gas	6,410,485	7,717,843	7,892,217	16,937,060	115%
Water Production	5,551,426	8,054,864	15,709,730	19,540,751	24%
Water Distribution	2,633,334	3,099,642	2,957,265	3,727,556	26%
Wastewater	4,953,484	9,322,577	7,872,866	7,957,569	1%
	<u>66,006,997</u>	<u>73,054,222</u>	<u>87,694,740</u>	<u>117,125,005</u>	
Expenditures by Type:					
Salaries	7,732,623	8,260,478	8,501,954	10,686,629	26%
Benefits	2,824,281	2,869,705	3,268,048	3,972,996	22%
Professional & Contractual Services	45,550,021	53,103,168	51,462,225	91,548,183	78%
Materials / Supplies	1,601,099	1,856,211	1,937,275	2,180,912	13%
Interfund Charges	3,493,795	4,019,648	4,750,814	5,503,889	16%
Capital Outlay	131,284	118,597	14,837,270	130,000	-99%
Fiscal Charges	4,673,894	2,826,417	2,937,154	3,063,396	4%
Miscellaneous / Other Charges	0	0	0	39,000	-
	<u>66,006,997</u>	<u>73,054,222</u>	<u>87,694,740</u>	<u>117,125,005</u>	
FTE Summary:					
Regular (full & part time)	94.00	95.00	96.00	98.00	2%
Limited Term	2.00	1.00	4.00	2.00	-50%
Casual, Student, & Temp.	3.65	4.65	3.65	3.65	-
	<u>99.65</u>	<u>100.65</u>	<u>103.65</u>	<u>103.65</u>	
FTEs By Division:					
Electric Production	12.83	13.83	13.83	14.00	1%
Electric Distribution	41.82	42.82	42.82	45.65	7%
Gas	24.45	23.45	25.45	22.45	-12%
Water	10.75	10.75	11.75	11.25	-4%
Wastewater	9.80	9.80	9.80	10.30	5%
	<u>99.65</u>	<u>100.65</u>	<u>103.65</u>	<u>103.65</u>	

Budget Summary

The FY2024 expenditure budget overall as presented is \$22,853,379, or 16.35%, lower than the FY2023 projected budgets. Budget revisions and carryovers have been included in FY2023 revised budgets. Projected budgets for FY2023 reflect actual expected spending for FY2023. This will help to calculate the projected ending cash balances more accurately for FY2023.

Increase in direct labor costs of 12.4% are included in the proposed budgets for FY2024 (\$1,988,706 more than FY2023 projected). This includes all planned salary increase guidance, planned summer interns, plus additional funds in the "promotions/new hires" line item for the proposed 3 "roaming" FTEs of the administration budget for double fill of planned retirements. Projected overtime is also included in labor expenses for FY2024. A increase of 8.1% in benefits for increased PERA expenses (\$706,446 more than FY2023 projected) is included in the proposed FY2024 budget.

A overall increase in IDCs of 13.4%, \$516,073 total from FY2023 projected, is included due to increased costs in other County budgets in FY2024, and the addition of a new compost screener at \$340,000.

UTILITIES DEPARTMENT

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 2022

qtr4/
JONATHAN GONZALES
 Trainee
 Wastewater Treatment Division



Jonathan Gonzales is diligent about keeping WWTP workers safe, especially with a more crowded than usual work place due to construction at the White Rock WWTP. Per his supervisor, Jonathan steps up to ensure his co-workers are always wearing proper PPE and looking out for heavy equipment. He works to ensure the safety of county employees on the job site as well as contractors and sub-contractors. After a recent move into the WWTP laboratory, he goes above and beyond to handle the hazards of working with chemicals and raw wastewater, as well as to ensure no contamination of any kind leaves the lab.

Erwin Lopez, who serves as DPL's designated locator for utilities and fiber, has an exceptional appreciation for safety practices and was nominated twice in the same quarter. Line hits are fewer since Erwin joined DPL, indicative of the quality of his hard work. He takes the initiative to work with our GIS Specialist when he finds incorrect mappings and actively magnifies safety by wearing appropriate PPE in the field.

James Suarez gives the extra mile to ensure safety for his whole crew. In addition to taking extra precautions while performing his follow work and line-out duties, James makes sure that hard hats are distributed to crew members and that rubber gloves are being used, and that crewmembers are tested and grounded. His supervisor applauds him for being vocal about performing duties safely and efficiently.

Though Charlie Lopez has moved on from DPL, he exemplified safety every day while he was here. His co-worker shared the following about his work: "Before going in to attack the affluents, Charlie made sure all valves going into the basin were closed and LOTO'd. He made sure the ladder was tied off properly. Finally, he wore all the proper PPE... It was impressive to see him make sure everything was in a safe state and that he was fully before jumping in to do his job."

qtr3/
ERWIN LOPEZ
 Engineering Aide
 Gas, Water & Sewer Division



qtr1/
CHARLES LOPEZ
 Trainee
 Wastewater Treatment Division



LOS ALAMOS

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:					
Revenues	38,228,532	41,884,872	45,945,754	58,504,830	27%
Expenditures	38,228,532	39,232,261	46,516,762	59,803,922	29%
Net Revenues (Exp.)	0	2,652,611	(571,008)	(1,299,092)	128%
Expenditures by Sub-Program:					
El Vado Generation	383,726	570,541	554,697	869,105	57%
Abiquiu Generation	366,251	354,579	381,408	3,065,627	704%
Contract Administration	79,030	62,237	137,527	43,928	-68%
Load Control	1,640,880	2,010,278	1,707,936	2,065,601	21%
Transmission - PNM	2,450,000	3,973,692	3,081,091	2,850,000	-8%
Transmission - Other	3,045,619	2,047,562	3,932,599	4,002,304	2%
Purchased Power	12,290,735	17,357,836	29,703,062	39,295,953	32%
Photovoltaic Array	5,000	4,024	65,000	15,000	-77%
Debt Service	2,769,652	720,311	601,674	442,768	-26%
Property Taxes	417,083	321,610	417,245	400,000	-4%
Insurance	100,000	119,861	104,000	106,100	2%
San Juan Operations	10,412,070	8,201,566	796,000	0	-
Laramie River Operations	2,220,011	1,860,897	2,370,161	2,218,315	-6%
SMR Project	0	7,124	1,285,495	1,280,817	-
Non-Pool Expenses	31,373	0	0	200,000	-
Interdepartmental Charges	486,294	552,996	702,551	600,719	-14%
Eng/Admin O/H	730,808	609,978	531,315	708,685	33%
Capital Expenditures	800,000	457,169	145,000	1,755,000	1110%
	38,228,532	39,232,261	46,516,762	59,919,922	29%
Expenditures by Type:					
Salaries	1,369,099	1,509,793	1,440,607	1,746,853	21%
Benefits	478,380	498,293	531,387	696,556	31%
Professional / Contractual Services	34,872,637	34,628,372	42,461,477	55,206,591	30%
Materials / Supplies	101,170	83,115	92,750	468,750	405%
Interfund Charges	1,080,217	1,156,356	1,233,866	1,309,404	6%
Capital Outlay	10,774	0	155,000	10,000	-94%
Fiscal Charges	2,507,890	720,312	601,674	442,768	-26%
Miscellaneous / Other Charges	0	0	0	39,000	-
	40,420,167	38,596,241	46,516,762	59,919,922	29%
FTE Summary:					
Regular (full & part time)	12.83	13.83	13.83	14.00	1%

Budget Overview

The O&M budget for Electric Production is ~\$11.7M higher than FY2023 projected budgets, due primarily to increases in purchased power costs. LANL's load forecast is lower by 30,119 MWh this year compared to last year. With the shutdown of San Juan, LAC is projecting no expenses in the San Juan Operations line, however, LAC is responsible for funding 2.45% of projected decommissioning costs. These costs are not included in the FY2024 budget, but are currently included in DPU's restricted cash balances. Currently, the trust for decommissioning expenses is fully funded, and expenses will be drawn directly from the trust. Re-budgeted in FY2024 is the offramp for the Carbon Free Power Project, LAC's obligation should that off ramp be taken is ~\$1.2M, if the offramp is not taken, that accrued liability would carry over to the next offramp or future project obligations.

There is a significant increase of \$12,345,226 in cost for purchased power due to market projections of future power costs. These costs include current contracts, as well as projected increases for the potential of the LANL CGTG unplanned maintenance outages. Budgets also include an additional ~7,000 MWhs for Sandia Kirkland expected load forecasts.

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.



Trenching for installation of EV DC fast chargers at the White Rock Visitors Center was completed in August 2022.



Planned Cost Saving Measures for FY2024

- Due to planned retirement of San Juan Generating Station. Costs 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 - FY2022

- DPU helped to extend production at the San Juan Generating Station by three months to accommodate high summer demand prior to SJGS's shutdown.
- Wind from eastern New Mexico began supplying the Power Pool on January 1, 2022.
- Settled a gas transportation rate case with significant savings to DPU's customers.
- Added a Senior Data Analyst to its staff to fulfill recurring responsibilities related to the Energy Imbalance Market.
- There were no findings in the FY2021 Power Pool Audit performed in FY2022.
- Completed IRP and delivered an Implementation Plan to Board and Council.
- Ordered two High Speed EV charging stations with plans to install in FY2023.

UTILITIES - ELECTRIC PRODUCTION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Actual	CY2023 Estimate	CY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	% of Power Derived from Renewable Energy (Carbon Free Energy, Calendar Year)	23%	24%	22%	19%	40%	40%
			Total Cost per MWH	\$51.15	\$56.36	\$63.04	\$58.29	\$56.20	\$70.97

Performance Measures Narrative and Analysis

The national average for carbon-free power is approximately 40%, of which half is nuclear power. In CY2022, 19% of DPU's energy was generated from renewable energy. DPU's renewable energy generation comes from two county-owned hydroelectric plants, federal hydroelectric entitlement, a solar array on the capped landfill and a power purchase agreement with Uniper Global for 15 MW of New Mexico wind and solar.

DPU's goal is to have 100% carbon-free power by 2040.

DPU strives to efficiently supply power to customers to meet power demands. We compare our total power supply expense per MWh sold (which includes generation and purchased power associated with the sale of each megawatt hour) to the APPA as an industry standard. DPU continues to meet its target to be below the APPA mean of total power supply costs. DPU also continually outperforms APPA's third quartile. CY2022 total power supply expense per MWh sold was \$58.29.

UTILITIES DEPARTMENT - ELECTRIC

Electric Distribution Program Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:					
Revenues	14,739,900	14,403,809	15,536,122	15,295,520	-2%
Less Interfund Commodity	(5,876,301)	(7,536,886)	(8,074,789)	(9,516,802)	18%
Adjusted Revenues	8,863,599	6,866,923	7,461,332	5,778,718	-23%
Expenditures	6,038,101	6,263,055	6,745,899	9,042,147	34%
Net Revenues (Exp.)	<u>2,825,498</u>	<u>603,868</u>	<u>715,433</u>	<u>(3,263,429)</u>	-556%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	808,775	801,405	858,402	1,182,909	38%
Substation Maintenance	65,852	53,500	36,690	57,580	57%
Switching Station Maint.	73,262	64,169	83,292	195,552	135%
Overhead Maintenance	538,559	579,416	586,028	750,687	28%
Underground Maintenance	513,711	631,460	691,517	885,733	28%
Meter Maintenance	110,229	76,595	106,650	128,669	21%
Interdepartmental Charges	740,452	920,806	1,134,786	1,232,105	9%
Eng/Admin O/H	610,906	686,673	976,752	1,040,731	7%
In Lieu Taxes	572,912	525,602	564,406	999,450	77%
Debt Service	1,253,443	1,166,506	982,377	918,731	-6%
Capital Expenditures	750,000	756,924	725,000	1,650,000	128%
	<u>6,038,101</u>	<u>6,263,055</u>	<u>6,745,899</u>	<u>9,042,147</u>	34%
Expenditures by Type:					
Salaries	3,656,356	3,771,065	4,043,204	5,290,380	31%
Benefits	1,308,073	1,309,450	1,507,470	1,923,605	28%
Professional / Contractual Services	1,895,375	1,902,843	1,975,058	3,692,041	87%
Materials / Supplies	560,345	672,631	519,825	605,962	17%
Interfund Charges	(2,664,923)	(2,556,490)	(2,890,767)	(3,491,572)	21%
Capital Outlay	48,476	48,517	608,733	103,000	-83%
Fiscal Charges	1,234,399	1,115,039	982,377	918,731	-6%
Miscellaneous / Other Charges	0	0	0	0	-
	<u>6,038,101</u>	<u>6,263,055</u>	<u>6,745,899</u>	<u>9,042,147</u>	34%
FTE Summary:					
Regular (full & part time)	40.17	41.17	41.17	42.00	2%
Casual, Student, & Temp.	1.65	1.65	1.65	3.65	121%
	<u>41.82</u>	<u>42.82</u>	<u>42.82</u>	<u>45.65</u>	7%

Budget Overview

Overall operating expenses in Electric Distribution are higher by \$2,704,466, due primarily to a higher projected cost of power and labor, and anticipated increase in Franchise Fees. Franchise fees are currently calculated as 2% of sales revenues, this fee will increase to 5% when ordinances for rate increases are passed. A 8% flat increase to the current structure is reflected in the 10-year forecast and in revenues for FY2024. Due to an upward trend in the SADI, a more aggressive capital plan for Electric Distribution is being proposed. This includes the costs needed in debt service to bond for the \$26+ million-dollar project over the next ten years. The ten-year O&M budget forecast includes essentially inflationary increases of 1.5% per year after FY2024, except for In Lieu taxes, budgeted according to anticipated asset values and tax rates. Debt Service budgeted in FY2024 reflects current amortization schedules and starting in FY2026 debt service includes payments for \$26.2 million in bonds estimated at 3.264% interest over 20 years.

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.



DPU's Electric Distribution lineworkers set up a microgrid to help protect against potential water pumping disruptions during the Cerro Pelado Fire. The large transformer that enabled DPU to accomplish this feat was provided by UAMPS.



Planned Cost Saving Measures for FY2024

- Electric Distribution will focus its 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 engineering department in Electric Distribution produces project designs for county and commercial projects. The ability to design in house is a large cost savings to the utility.
- The electric utility has a contract with Southwest Fire Defense, a tree trimming service. The projects are defined through inspections by line crews. The efforts have greatly reduced the number of outages caused by trees. This is a cost savings in labor and materials. System reliability is also improved.
- Installation of commercial meters will be completed by spring. All large commercial meters will be tested and verified for accuracy.

Significant Accomplishments - FY2022

- Electric staff created a microgrid to power the Guaje Water Well Field and ensure there would be sufficient water pumping for DPU's customers as well as for potential firefighting efforts during the Cerro Pelado fire.
- Electric staff have been replacing open secondary overhead lines with insulated conductors to prevent line contacts and outages.
- The utility acquired a new cable pulling machine and will be installing cable in all projects.
- The RNI dashboard went live in FY2022 allowing staff to check on meter activity remotely and on demand.
- Staff supports County and commercial projects throughout Townsite and White Rock.

UTILITIES - ELECTRIC DISTRIBUTION

Performance Measures

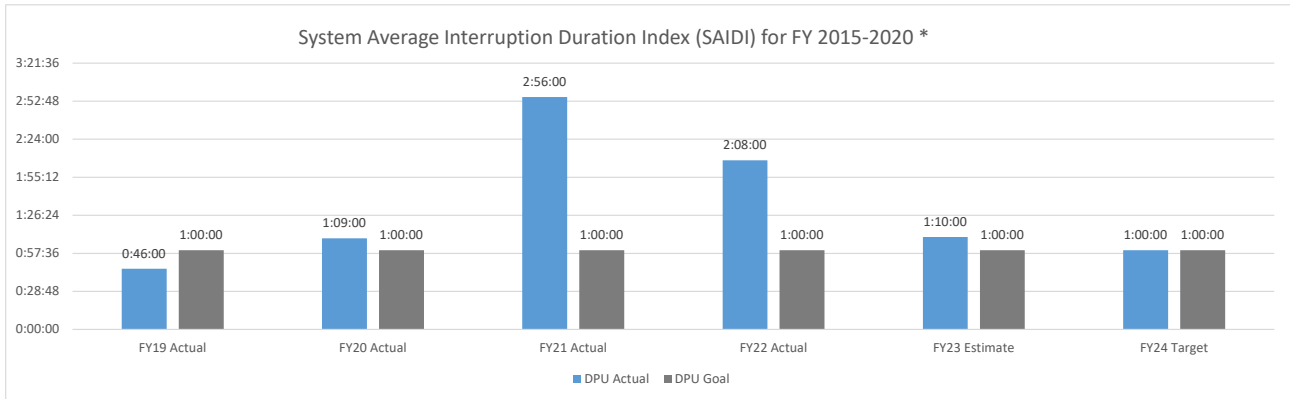
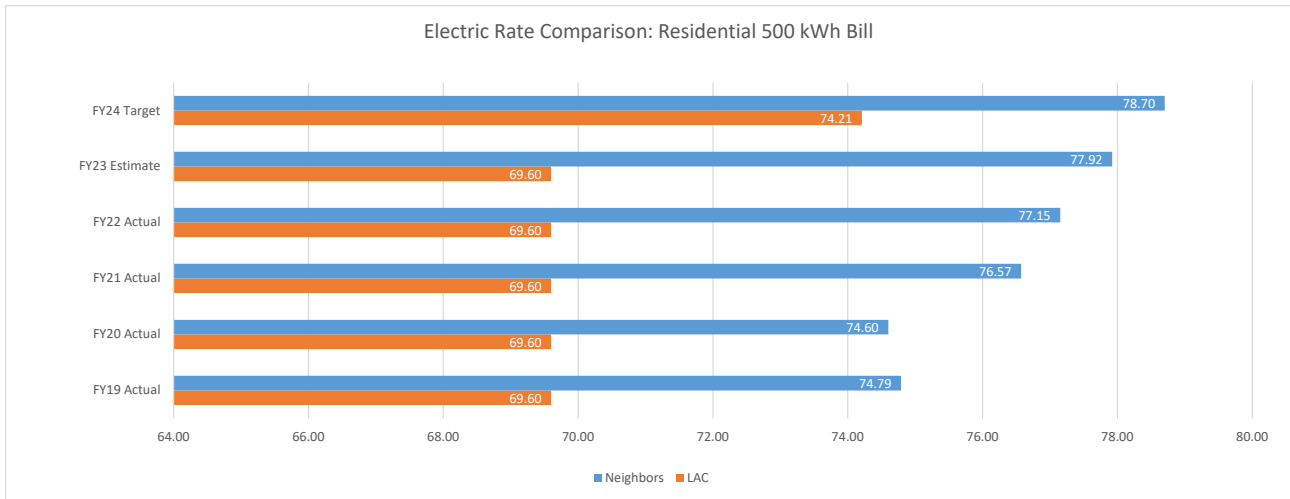
Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	System Average Interruption Duration Index (SAIDI) in minutes	0:46:00	1:09:00	2:56:00	2:08:00	1:10:00	1:00:00
			Average LAC customer 500 KWH bill as compared to neighboring communities.	93.1%	93.3%	90.9%	90.2%	89.3%	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

DPU's SAIDI goal is to be under 60 minutes. Just one outage can cause this measure to rise quickly if it affects a large number of customers and isn't resolved in a short period of time. SAIDI is a 12-month rolling average, so any spike takes a year to remedy. DPU's SAIDI has stayed above 60 for a couple of years, but it is still well below the average SAIDI for New Mexico utilities and utilities across the U.S. (investor-owned, cooperatives, and municipally owned).

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. DPU is in the process of completing an Electric Rate Study.

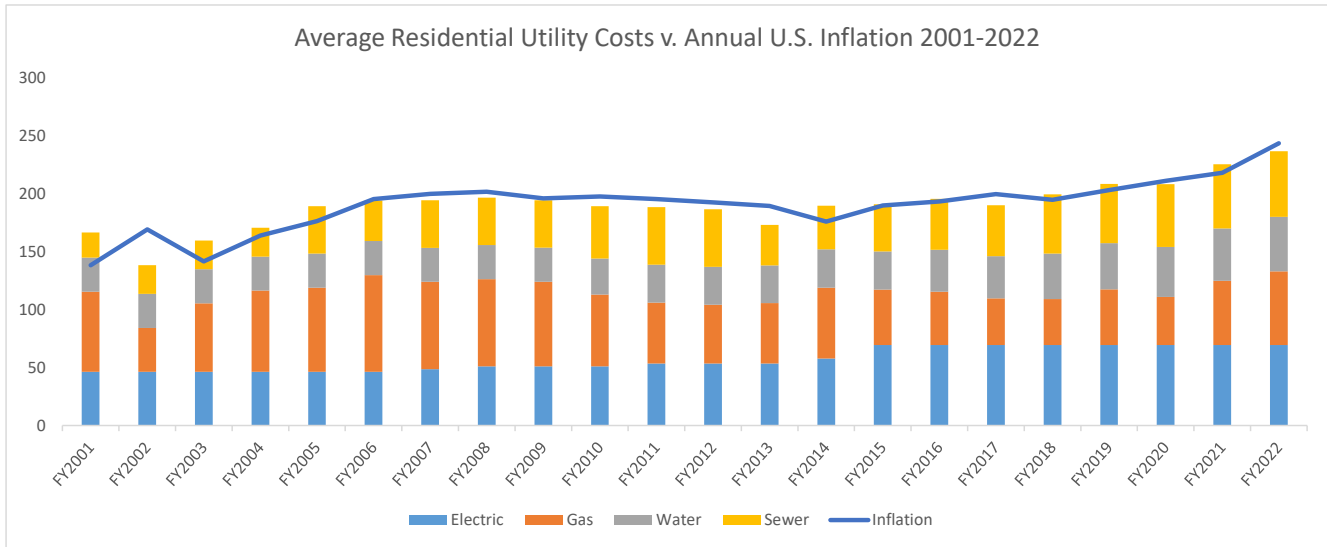


* National SAIDI for 2021 was 475.8 minutes, according to the U.S. Energy Information Administration's Annual Reliability Report. 2022 numbers have not been published yet.

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 ~110,000 utility bills in FY2022. 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)	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY23 To Date
Contributions/Donations	\$7,664	\$5,800	\$18,512	\$23,360	\$13,968	\$9,449
Assistance Given	\$9,857	\$7,152	\$15,603	\$16,743	\$21,114	\$14,262

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:					
Revenues	4,429,430	7,088,065	7,477,752	19,897,954	166%
Expenditures	4,554,939	7,712,171	7,892,217	16,937,060	115%
Net Revenues (Exp.)	<u>(125,509)</u>	<u>(624,106)</u>	<u>(414,465)</u>	<u>2,960,894</u>	-814%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	385,776	647,092	447,491	612,752	37%
Gas Distribution	379,520	212,147	683,276	358,677	-48%
Gas Meters	126,189	191,019	133,565	252,675	89%
Interdepartmental Charges	388,068	358,878	441,605	526,059	19%
Eng/Admin O/H	1,077,124	637,225	961,188	1,207,067	26%
In Lieu Taxes	188,212	414,625	424,316	488,830	15%
Cost of Gas	1,660,050	4,646,602	4,310,400	13,000,000	202%
Capital Expenditures	350,000	604,584	490,376	491,000	-
	<u>4,554,939</u>	<u>7,712,171</u>	<u>7,892,217</u>	<u>16,937,060</u>	115%
Expenditures by Type:					
Salaries	518,504	541,294	450,343	647,513	44%
Benefits	213,231	206,829	193,689	257,291	33%
Professional / Contractual Services	4,487,093	5,814,396	5,148,716	13,929,830	171%
Materials / Supplies	153,353	158,580	206,300	178,300	-14%
Interfund Charges	1,018,371	996,744	1,402,793	1,733,126	24%
Capital Outlay	19,933	0	490,376	191,000	-61%
Miscellaneous / Other Charges	0	0	0	0	-
	<u>6,410,485</u>	<u>7,717,843</u>	<u>7,892,217</u>	<u>16,937,060</u>	115%
FTE Summary:					
Regular (full & part time)	22.45	20.45	21.45	21.45	-
Casual, Student, & Temp.	2.00	3.00	4.00	1.00	-75%
	<u>24.45</u>	<u>23.45</u>	<u>25.45</u>	<u>22.45</u>	-12%
Note: FTE includes Gas, Water Distribution & Wastewater Collection					

Budget Overview

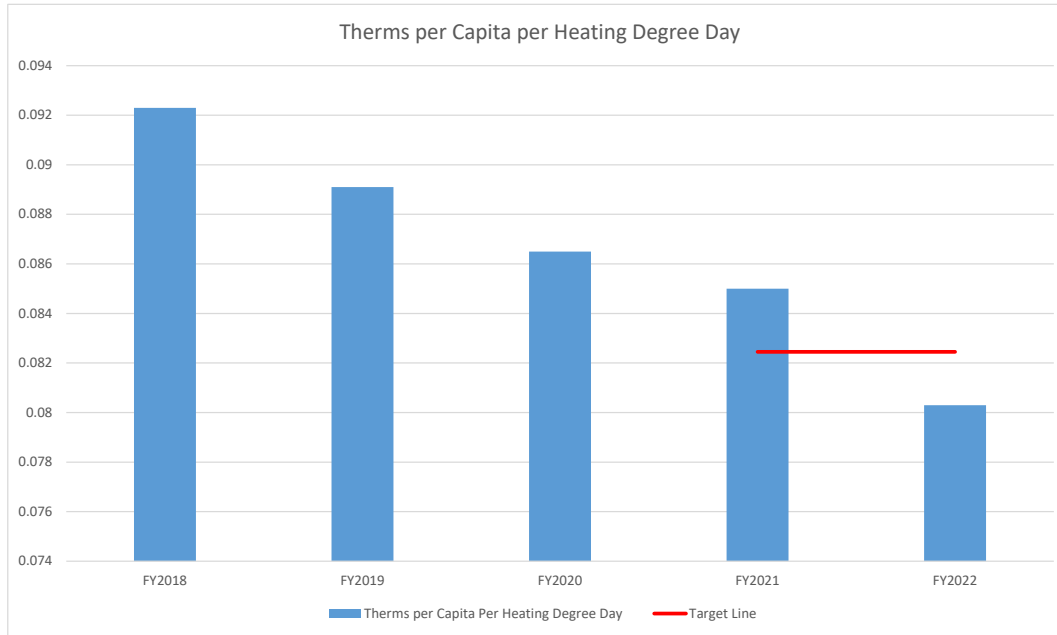
The NMMEAA deal guarantees a \$0.295 discount, which is included in the budget for FY2024. Natural gas market prices remain uncertain, and gas purchases are budgeted at \$1.63/therm in FY2024 including transportation (after the NMMEAA discount). This is based on current market projections and includes a markup to avoid any revisions to the cost of gas budgets in FY2024. Excluding the cost of gas, O&M budgets for gas increased by \$440,136 over FY2023 projected budgets.

Budgets and forecasts presented for FY2024 include the recently passed gas ordinance revenues.

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.



DPU's current goal is to reduce natural gas consumption by 5% per capita per heating degree day by 2030 using a 2020 calendar year-end baseline and to support elimination of natural gas usage by 2070. The red line indicates DPU's updated gas reduction target for FY2022.

Planned Cost Saving Measures for FY2024

- Continuing a practice begun 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 - FY2022

- DPU had 0.00 gas leaks/100 miles of pipeline, the lowest number since DPU began tracking this metric in 2013. The national standard is 9.22 leaks/100 miles.
- The average monthly gas bill was \$15 lower than that of its neighbor: New Mexico Gas Company (NMGC).
- Completed the two large gas border station projects, with increased monitoring capabilities
- Supported the Sherwood drainage project and assisted with several gas line reroutes to accommodate the changes.

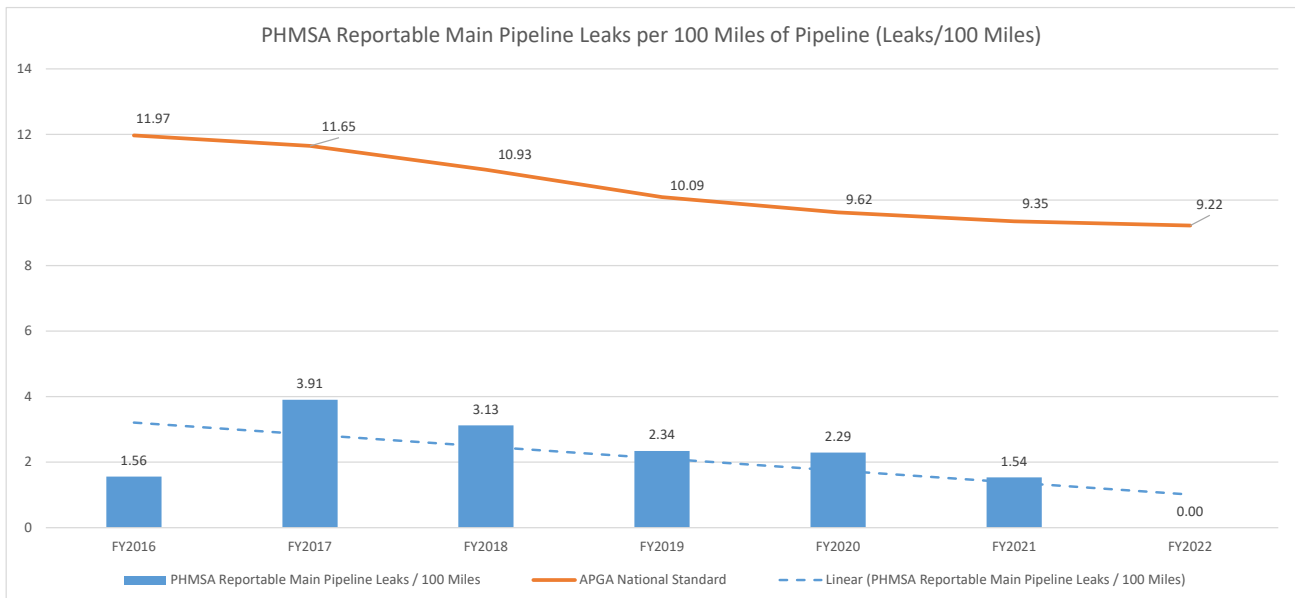
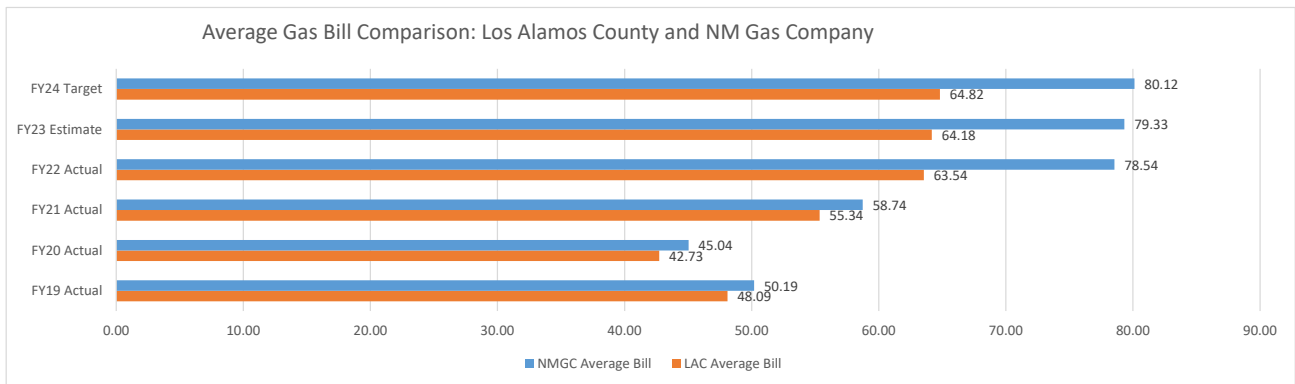
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	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	96%	95%	94%	81%	81%	90%
			PHMSA Reportable Main Pipeline Leaks per 100 Miles of Pipeline (#/100 miles)	2.34	2.29	1.54	0.00	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 FY22 benchmark value of 9.22 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:					
Revenues	11,943,385	7,885,947	13,082,790	17,121,576	31%
Expenditures	14,326,066	8,054,864	15,709,730	19,540,751	24%
Net Revenues (Exp.)	<u>(2,382,681)</u>	<u>(168,917)</u>	<u>(2,626,940)</u>	<u>(2,419,175)</u>	-8%
Expenditures by Sub-Program:					
Supervision and Oper.	846,426	843,466	831,349	989,123	19%
Pumping Power	700,000	682,943	600,000	800,000	33%
Wells	164,531	242,535	225,545	238,276	6%
Booster Pump Stations	166,531	103,506	312,165	262,031	-16%
Treatment	45,411	80,131	35,487	35,429	-
Storage Tanks	41,266	26,803	48,190	44,673	-7%
Transmission Lines	274,228	92,683	387,853	257,793	-34%
Non Potable System	349,797	188,682	553,833	402,320	-27%
Interdepartmental Charges	316,328	297,664	398,560	408,649	3%
Eng/Admin O/H	990,966	932,032	881,115	1,058,614	20%
State Water Tax	40,000	35,318	40,500	45,000	11%
Capital Expenditures	10,106,926	4,288,916	10,740,345	14,061,980	31%
Debt Service	283,656	240,185	654,788	936,863	43%
	<u>14,326,066</u>	<u>8,054,864</u>	<u>15,709,730</u>	<u>19,540,751</u>	24%
Expenditures by Type:					
Salaries	668,925	762,039	820,426	985,304	20%
Benefits	280,002	292,883	331,321	419,716	27%
Professional / Contractual Services	2,333,405	4,635,058	881,975	14,267,425	1518%
Materials / Supplies	268,483	136,483	298,100	157,100	-47%
Interfund Charges	1,754,786	1,971,422	1,982,775	2,345,363	18%
Capital Outlay	10,583	16,796	10,740,345	428,980	-96%
Fiscal Charges	235,242	240,185	654,788	936,863	43%
Miscellaneous / Other Charges	0	0	0	0	-
	<u>5,551,426</u>	<u>8,054,864</u>	<u>15,709,730</u>	<u>19,540,751</u>	24%
FTE Summary:					
Regular (full & part time)	10.25	10.25	10.25	10.25	-
Casual, Student, & Temp.	0.50	0.50	1.50	1.00	-33%
	<u>10.75</u>	<u>10.75</u>	<u>11.75</u>	<u>11.25</u>	-4%

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 \$1M in projects funded with low interest Drinking Water State Revolving Loan funds and Public Works Departments of the County.

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 adopted in FY18's budget cycle. Rate increases passed in FY2023 are forecasted for FY2024 revenues 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.



Bayo non-potable Tank Project

Planned Cost Saving Measures for FY2024

- Repairs and rehabilitation of the Bayo NP Booster Station are being managed by Operation Staff instead of being outsourced.
- Well and Booster Station lighting upgrades are being managed and performed with in-house staff instead of being outsourced.
- Completed Otowi Well #4 upgrades with new MCC equipment and a new well motor.
- Completed the Tsankawi Chlorination System.

Significant Accomplishments - FY2022

- Otowi Well #1 was put back into service after a 15-year shutdown.
- The RNI dashboard went live in FY2022 allowing staff to check on meter activity remotely and on demand.
- Completed construction of the Overlook Park Booster Station for the non-potable system.
- The Water & Energy Conservation Plan was updated in full for the first time since 2015.
- Increased Preventative Maintenance tasks on the electrical components, as well as the mechanical components, has begun. This will increase the lifespan of many items in the system, and will be an early warning system for items that need to be replaced in lieu of failures.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	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%
			Gallons per Capita Daily - Potable **	139.47	134.09	142.85	130.31	108.90	108.90

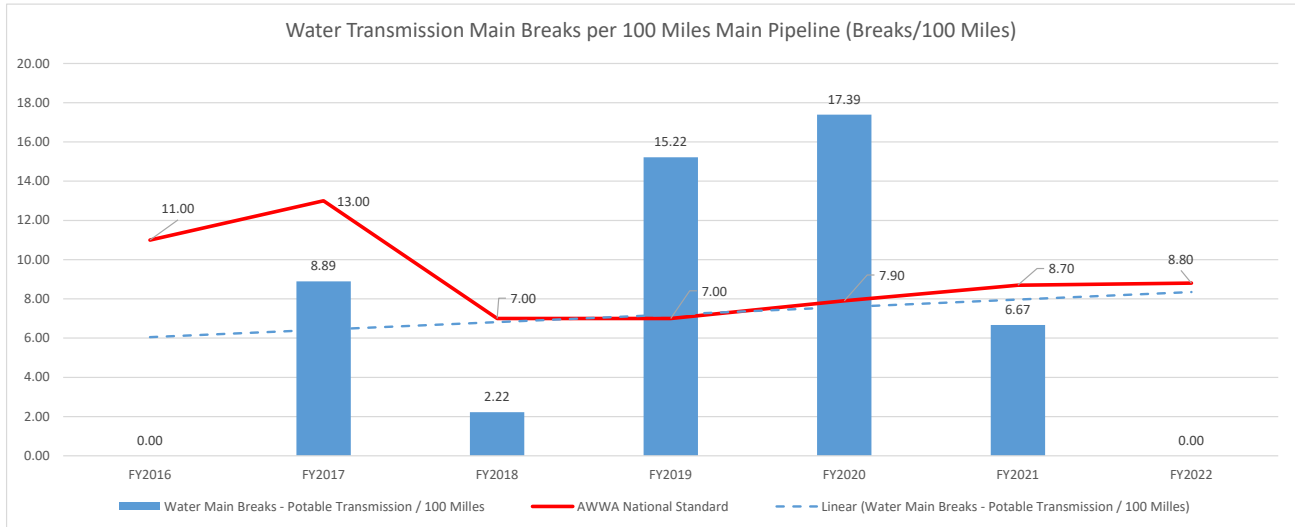
* Standard is set by the American Water Works Association. FY22 benchmark is 100%.

** National Standard Data Source = AWWA Benchmarking Manual. AWWA FY22 benchmark median value = 108.90 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.

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. DPU recently updated the Water & Energy Conservation Plan for the first time since 2015.



Otowi Well #2

UTILITIES DEPARTMENT - WATER DISTRIBUTION

Water Distribution Program Budget

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:					
Revenues	5,679,349	6,450,964	6,199,967	7,252,152	17%
Less Interfund Commodity	(3,076,750)	(3,754,046)	(3,363,500)	(3,929,250)	17%
Adjusted Revenues	2,602,599	2,696,917	2,836,467	3,322,902	17%
Expenditures	2,808,608	3,099,642	2,957,265	3,727,556	26%
Net Revenues (Exp.)	<u>(206,009)</u>	<u>(402,725)</u>	<u>(120,798)</u>	<u>(404,654)</u>	235%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	315,291	355,645	394,568	466,633	18%
Water Distribution	508,353	298,188	559,740	502,278	-10%
Water Meters	482,054	962,515	469,611	580,860	24%
Interdepartmental Charges	297,863	281,102	348,634	413,364	19%
Eng/Admin O/H	1,055,047	470,590	853,896	1,087,605	27%
Capital Expenditures	150,000	731,603	330,816	676,816	105%
	<u>2,808,608</u>	<u>3,099,642</u>	<u>2,957,265</u>	<u>3,727,556</u>	26%
Expenditures by Type:					
Salaries	481,365	540,996	545,652	713,857	31%
Benefits	153,074	162,465	208,567	281,214	35%
Professional / Contractual Services	882,080	1,156,861	275,500	210,000	-24%
Materials / Supplies	288,308	486,895	394,200	344,700	-13%
Interfund Charges	817,924	752,425	1,202,530	1,500,969	25%
Capital Outlay	10,583	0	330,816	676,816	105%
	<u>2,633,334</u>	<u>3,099,642</u>	<u>2,957,265</u>	<u>3,727,556</u>	26%
Note: FTEs for Gas, Water Distribution & Wastewater Collection are included under Gas.					

Budget Overview

The capital budget for Water Distribution 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 adopted in FY18's budget cycle. Rate increases passed in FY2023 are forecasted for FY2024 revenues for Water Distribution rates. Additional projected rate increases are included in the 10-year forecast.

Funding is budgeted in contractual services for GIS and SCADA 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.



NM State Road 4 water main replacement.

Planned Cost Saving Measures for 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.
- Increased focus on replacing large-use meters and commercial meters in order to account for larger volumes of non-revenue water. Contractors retained on current services agreements will focus on commercial meters in order to keep O&M operations running, while in-house staff will focus on residential meters.
- Upgrades to the Canyon Road water distribution system with fewer leaks to be expected.

Significant Accomplishments - FY2022

- DPU joined WaterReuse Association, the country's only trade association solely dedicated to advancing laws, policy, funding, and public acceptance of recycled water.
- Many old/failing residential water meters have been replaced with modern types, helping to account for non-revenue water.
- Rehabilitated two PRV installations by in-house staff.

Performance Measures

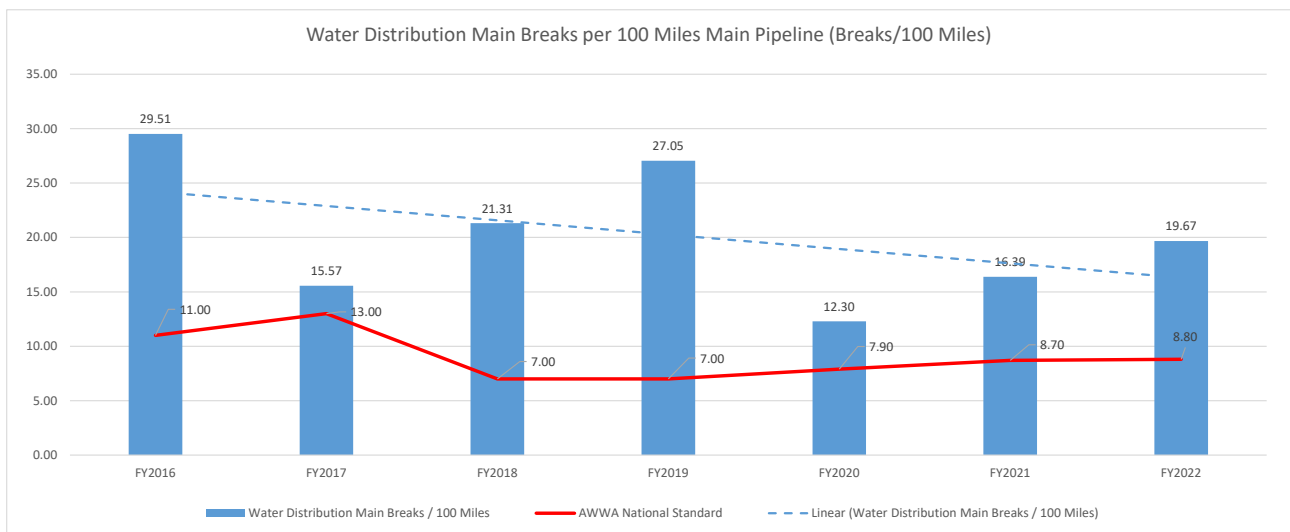
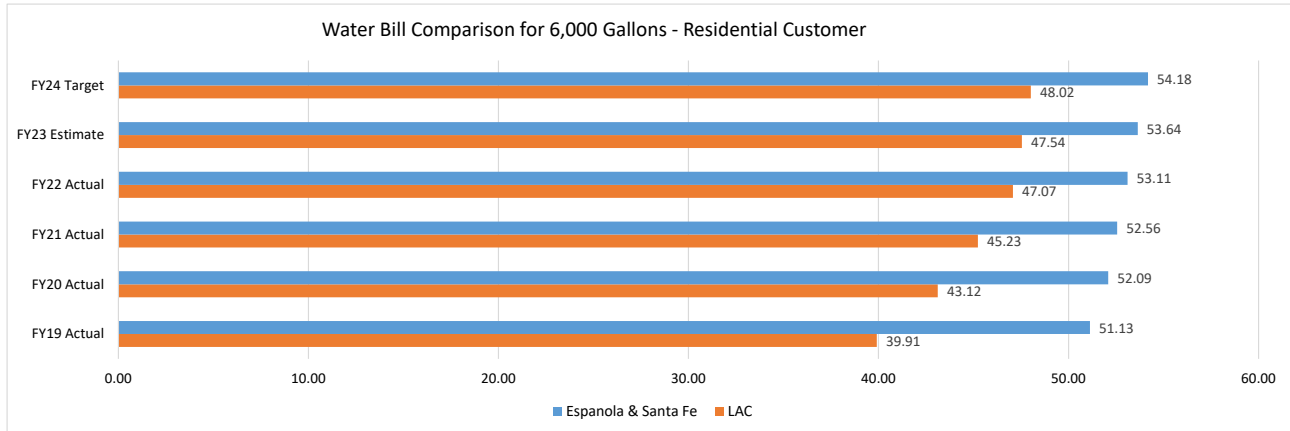
Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 6,000 gallon bill as compared to neighboring communities.	78%	83%	86%	89%	89%	90%
			Water Main Breaks - Distribution per 100 Miles of Main Pipeline (#/100 miles) *	27.05	12.30	16.39	19.67	8.80	8.80

* American Water Works Association (AWWA) FY22 benchmark median value = 8.80 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 89% lower than the Espanola and Santa Fe areas for FY2022.



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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Revenue and Expenditure Summary:					
Revenues	6,378,087	10,618,791	7,875,100	6,809,963	-14%
Expenditures	19,511,811	9,322,577	7,872,866	7,957,569	1%
Net Revenues (Exp.)	<u>(13,133,724)</u>	<u>1,296,214</u>	<u>2,234</u>	<u>(1,147,606)</u>	-51470%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	378,359	358,458	409,984	443,514	8%
Wastewater Collection	305,857	265,019	405,326	400,349	-1%
Lift Stations	306,379	279,423	421,932	518,938	23%
Wastewater Treatment	1,559,955	1,476,068	1,853,694	1,939,135	5%
Interdepartmental Charges	514,622	656,062	732,849	1,129,735	54%
Eng/Admin O/H	897,469	852,681	838,768	731,864	-13%
Debt Service	698,314	750,881	698,314	765,034	10%
Capital Expenditures	14,850,856	4,683,985	2,512,000	2,029,000	-19%
	<u>19,511,811</u>	<u>9,322,577</u>	<u>7,872,866</u>	<u>7,957,569</u>	1%
Expenditures by Type:					
Salaries	1,038,374	1,135,291	1,201,722	1,201,722	-
Benefits	391,521	399,785	495,614	495,614	-
Professional / contractual services	1,079,431	4,965,638	719,500	2,962,500	312%
Materials / supplies	229,440	318,507	426,100	426,100	-
Interfund charges	1,487,420	1,699,191	1,819,617	2,106,599	16%
Capital outlay	30,935	53,284	2,512,000		N/A
Fiscal charges	696,363	750,881	698,314	765,034	10%
	<u>4,953,484</u>	<u>9,322,577</u>	<u>7,872,866</u>	<u>7,957,569</u>	1%
FTE Summary:					
Regular (full & part time)	9.30	9.30	9.30	10.30	11%
Casual, Student, & Temp.	0.50	0.50	0.50	0.00	N/A
	<u>9.80</u>	<u>9.80</u>	<u>9.80</u>	<u>10.30</u>	5%

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

Budget Overview

The O&M budget in the wastewater division increased by \$948,335, or 19% from projected FY2023 budgets. This increase is due to IDC increases for the purchase of a replacement compost screener and labor. Also, decreased from the FY2024 presentation last year is 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 FY26. Currently, Wastewater rates are proposed to increase by 2% for FY2024. These rate increases have been incorporated into budgeted revenues.

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 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.
- Increase Preventative Maintenance programs to include electrical gear on the lift stations.
- Work with Engineering staff to put projects together for scheduled replacements in lieu of waiting for failures to occur.

Significant Accomplishments - FY2022

- Sewer Overflow Events per 100 Miles of Main Pipeline were 0.00, which was the lowest result since DPU began tracking this measure in FY2013.
- DPU provided nearly 104 million gallons of effluent for irrigation purposes.
- Installed remote monitoring devices in select stations for system functionality characteristics.
- Repaired , replaced and upgraded old pumps and control panels.

Performance Measures

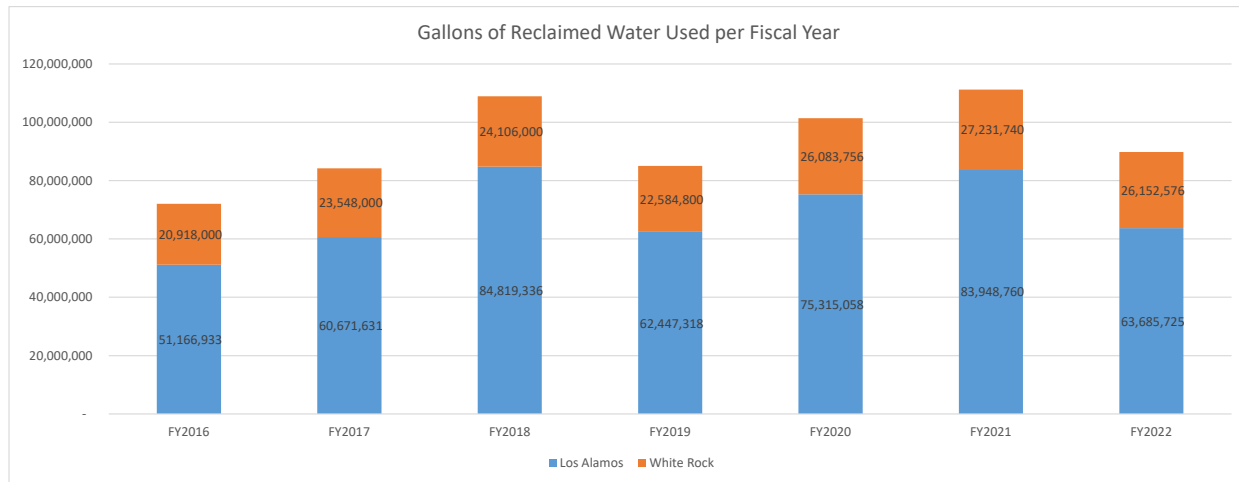
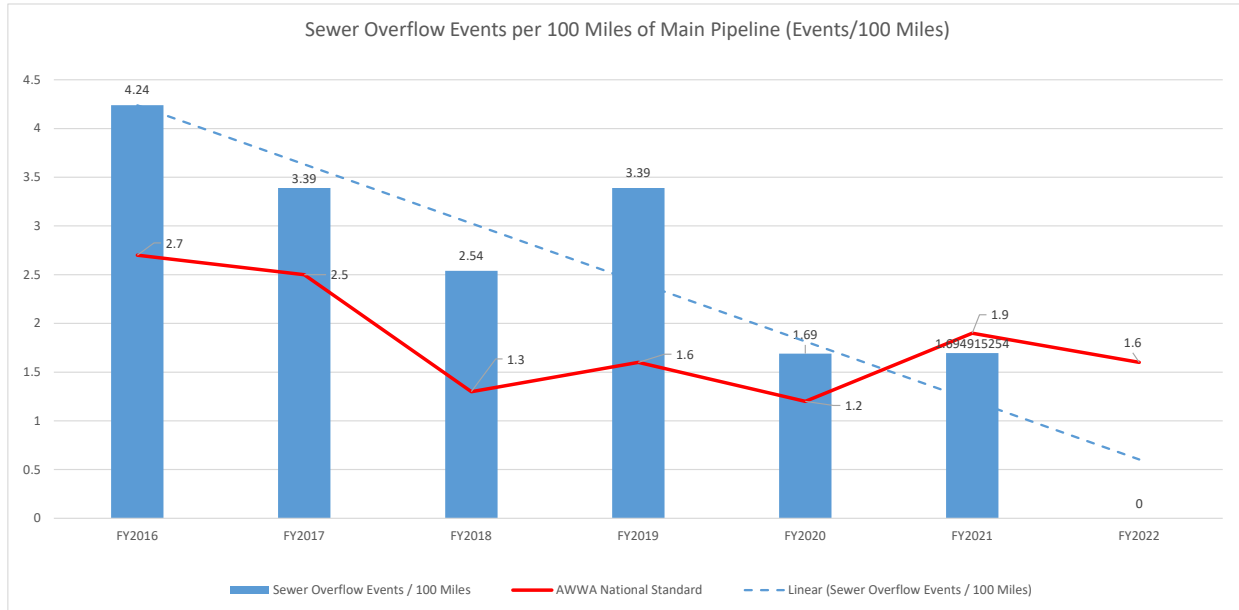
Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 1,000 gallon bill	\$51.24	\$54.32	\$55.54	\$56.79	\$57.93	\$59.08
			Sewer Overflow Events per 100 Miles of Main Pipeline - Conveyance (#/100 miles)	3.40	1.70	1.80	0.00	1.60	1.60
			WWTP Compliance - Number of Events in Compliance as a Percent of All Events (WR + LA) (%)	91.80%	99.48%	99.53%	99.45%	100.00%	100.00%

Performance Measures Narrative and Analysis

DPU sewer rates will be increasing in 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 FY2022 the benchmark was 1.60 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.



FY2024 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
DPU	1	DPU	Water Distribution	\$ 421,816	Rose Street (Public Works Road Project)	Joint DPU/PW project 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.	One Time	Revenue Transfer
DPU	2	DPU	Water Production	\$ 411,980	Rose Street (Public Works Road Project)	Joint DPU/PW project 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.	One Time	Revenue Transfer
DPU	3	DPU	Gas Distribution	\$ 191,000	Rose Street (Public Works Road Project)	Joint DPU/PW project 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 gas lines will be replaced.	One Time	Revenue Transfer
DPU	4	DPU	Water Distribution	\$ 255,000	Rose Street (Public Works Road Project)	Install valves and upgrades in the Fuller Lodge area to support Rose Street.	One Time	Revenue 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	% Variance FY2024 vs FY2023
Expenditures by Program:					
Other non-specific program	6,338,979	4,767,654	4,552,409	7,427,446	63%
	<u>6,338,979</u>	<u>4,767,654</u>	<u>4,552,409</u>	<u>7,427,446</u>	63%
Expenditures by Program:					
Emergency Declarations Fund	1,786,820	211,245	0	2,177,287	-
Debt Service	4,552,159	4,556,409	4,552,409	5,250,159	15%
	<u>6,338,979</u>	<u>4,767,654</u>	<u>4,552,409</u>	<u>7,427,446</u>	63%

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.

FY2024 Budget Options - Non Departmental

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	13	Various		\$ 3,400,000	Salary Plan	Placeholder for additional recruitment/retention adjustments including market study and compression impacts.	Recurring	Various

CAPITAL IMPROVEMENT PROGRAM TABLE OF CONTENTS

Fund Structure Used to Account for Capital Projects.....	264
Relationship between the CIP and the Operating Budgets	264
Assumptions Applied to Calculate the Operating Expense Impacts	264
Capital Improvements – FY2024 Adopted Budget	265
Major Facilities Maintenance.....	267
Transportation Projects.....	268
Small Parks Capital Projects	269
Information Technology Capital Projects.....	270

CAPITAL IMPROVEMENT PROGRAM

Fund Structure Used to Account for Capital Projects

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

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

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

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

Relationship between the CIP and the Operating Budgets

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

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

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

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

Assumptions Applied to Calculate the Operating Expense Impacts

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

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

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

It is estimated that having new *replacement* facilities will initially decrease average annual maintenance, and perhaps even initially decrease the combined utility expenses on a prorated square foot basis. However, it is also assumed that these "savings" will naturally erode over time, as systems in the new buildings wear and the cost of repair components and associated labor increases. Therefore, the cost of maintenance is assumed to conservatively increase an average of 3% annually over the life of the asset. It is also assumed that the combined utility rate (combined consumption of water, gas and electric) would increase at an average annual rate of 3%. These average rates of increase are used in the calculations to smooth the likely ups and downs in the costs over time due to unforeseeable events and natural economic pressures.

CAPITAL IMPROVEMENTS - FY2024 ADOPTED BUDGET

GOVERNMENTAL FUNDS	CIP Fund	Other Funding Source
<u>Ongoing Infrastructure Capital & Maintenance</u>		
Public Works Department	\$ 9,250,000	
Public Works Major Facilities Maintenance (Detail -Page 267)		\$ 2,991,767
Community Development	\$ 10,000,000	\$ 2,000,000
Public Works Transportation (Detail - Page 268)	\$ 9,432,500	\$ 500,000
Community Services	\$ 9,615,000	
Community Services Small Parks Capital (Detail - Page 269)	\$ 500,000	
County Manager (Broadband Project)	\$ 35,000,000	
Administrative Services Information Technology	\$ 756,422	
TOTAL	\$ 74,553,922	\$ 5,491,767
ENTERPRISE FUNDS		
	Airport Fund	Joint Utilities System Fund
<u>Airport</u> (see page 237)		
Hangar Acquisition	\$ 120,000	
TOTAL	\$ 120,000	
<u>Department of Public Utilities</u> (see page 348 for Prjobject Detail)		
Electric Production		\$ 1,755,000.00
Electric Distribution		\$ 1,650,000.00
Gas Distribution		\$ 300,000.00
Water Distribution		\$ -
Water Production		\$ 13,650,000.00
Wastewater		\$ 2,029,000.00
TOTAL		\$ 19,384,000

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. All CIP funded projects are listed in detail on pages 74-78.

MAJOR FACILITIES MAINTENANCE PROJECTS¹

		FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget
<i>New General Fund Dollars</i>		\$ 3,049,087	\$ 2,991,767	\$ 3,081,520	\$ 3,173,966	\$ 3,269,185
<i>Carryover from prior years</i>		\$ 1,604,612	\$ 1,270,452	\$ 47,850	\$ 1,413,382	\$ 1,148,675
TOTAL		\$ 4,653,699	\$ 4,262,219	\$ 3,129,370	\$ 4,587,347	\$ 4,417,860
Facility	Project Description					
Airport Terminal Building	Glass Curtain Wall Replacement					
Aquatic Center	Olympic Pool Resurfacing		\$ 300,000			
BESC Senior Center	Kitchen Equipment Replacement	\$ 300,000				
BESC Senior Center	Remodel and HVAC Replacement				\$ 1,500,000	
Community Building	Roof Replacement					\$ 250,000
Facility Condition Assessment	5-Year Update	\$ 50,000				\$ 100,000
Fire Station 2	Mechanical/Plumbing Upgrades; Backflow Preventer			\$ 300,000		
Fire Station 3	Bay Roof Replacement		\$ 300,000			
Fire Station 3	Concrete Pad/Snow Melt Replacement		\$ 250,000			
Fire Station 3	Shower Remodel			\$ 400,000		
Fire Station 6	Timber Retaining Wall Replacement				\$ 150,000	
Golf Course Maintenance Building	Building Rehabilitation/Upgrades				\$ 350,000	
Ice Rink	Chiller/Ice Making Equipment Replacement	\$ 1,500,000				
Justice Center	Computer Room Air Condition System Replacement		\$ 350,000			
LA Little Theatre	Mechanical/Electrical/Plumbing & Restroom Upgrades/Parking Lot & Sidewalks		\$ 1,200,000			
Mesa Public Library	Siding Replacement		\$ 220,000			
Overlook Park - Parks Maint. Bldg.	Building Rehabilitation/Upgrades				\$ 350,000	
Red Cross/Stone Cabin	Roof Replacement				\$ 50,000	
White Rock Complex	Roof Replacement		\$ 350,000			
Glenn Canyon Bridge	Repainting	\$ 90,000				
Various ²	Major Mechanical System Replacements					\$ 3,660,000
Modifications & Upgrades	Office Remodels, ADA Improvements & Other Upgrades	\$ 552,756	\$ 450,000	\$ 200,000	\$ 200,000	
Misc. Maintenance	Various Building & Grounds Repairs (Roofs/Finishes/Fixtures/MEP Equipment/Walkways/Fences/Walls)	\$ 560,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Arts in Public Places	1% of Budget	\$ 30,491	\$ 29,918	\$ 30,815	\$ 31,740	\$ 32,692
MFM Staff ³	Salary & Benefits	\$ 300,000	\$ 414,451	\$ 435,174	\$ 456,932	\$ 479,779
TOTALS BY YEAR		\$ 3,383,247	\$ 4,214,369	\$ 1,715,989	\$ 3,438,672	\$ 4,872,471
Estimated Carryover		\$ 1,270,452	\$ 47,850	\$ 1,413,382	\$ 1,148,675	\$ (454,611)
TOTAL		\$ 4,653,699	\$ 4,262,219	\$ 3,129,370	\$ 4,587,347	\$ 4,417,860

Notes:

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

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

³MFM Staff item provides salary & benefits for a four person in-house facilities construction crew and one procurement buyer to perform work related to projects listed on this schedule.

TRANSPORTATION CIP - FY 2023-2027			
Street Priorities Based on Average Pavement Condition Index (PCI)			
Description		Avg. PCI	Budget Amount
FY 2024			
COUNTY CIP			
Rose Street Reconstruction (Joint Utility Project) ²	Central to Peach Street	31	\$ 2,600,000
Loma Linda Road Improvements \$ 1,900,000 CIP Fund \$ 500,000 State Shared Revenues Fund	Loma Linda Drive La Tierra Road La Mirada Circle	34	\$ 2,400,000
Pavement Asset Management Software			\$ 250,000
FY 2024 Projected Budget			\$ 5,250,000
FY 2025			
STATE & FEDERAL GRANTS			
NM 4/La Vista Drive Pedestrian Crossing (14.56% MATCH-CONSTRUCTION)		NA	\$ 2,500,000
COUNTY CIP			
Various Roads - Projected ¹			
Bonnie View Dr/Canyon Glen	Thin-Moderate Overlays	55-75	\$ 5,380,000
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 2025 Projected Budget⁴			\$ 7,880,000
FY 2026			
Various Roads - Projected ¹			
La Paloma-La Vista/Hermosura-Sereno-Solana	Thin-Moderate Overlays	55-75	\$ 8,030,000
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 2026 Projected Budget⁴			\$ 8,030,000
FY 2027			
Various Roads - Projected ¹			
Cheryl Ave-Cheryl Ct/Ponderosa Estates	Thin-Moderate Overlays	55-75	\$ 8,440,000
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 2027 Projected Budget⁴			\$ 8,440,000
FY 2028			
Various Roads - Projected ¹			
Airport Road	Thin-Moderate Overlays	55-75	\$ 5,550,000
Central Ave. - 15th to Bathtub Row	Deep Patch & Thick Overlays	0-55	
Aspen School Area Phase 3 - 32nd, Walnut & Villa (Joint Utility Project) ²	Full Reconstruction		
Denver Steels Phase 3 - 35th/Ridgeway/Questa/Pueblo/34th (Joint Utility Project) ²	Full Reconstruction		
FY 2028 Projected Budget⁴			\$ 5,550,000

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

	FY2023 Revised Budget	FY2024 Adopted Budget	FY2025 Projected Budget
<i>New Funding</i>	690,000	500,000	515,000
<i>Carryover from prior years</i>	497,194	4,194	(235,806)
TOTAL	1,187,194	504,194	279,194
BMX Track Improvements	\$ 50,000	\$ 100,000	
Brewer Arena Lights	\$ -		
Safety Netting at Overlook Park	\$ 75,000		
Tennis Court Resurfacing at Barrance	\$ 45,000		
Open Space dump trailer	\$ 8,000		
Repurpose Basket ball Courts for Pickle Ball	\$ 25,000		
New light fixtures at Urban Park Tennis Courts	\$ 120,000		
Canyon and Mesa Top Restoration	\$ 50,000	\$ 50,000	\$ 50,000
Pinon Park Tennis Court Resurfacing	\$ 50,000	\$ 50,000	
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		
Outdoor classroom at Library- Design and Contrucion		\$ 30,000	
Conceptual Master Plan for North Mesa Park		\$ 100,000	
Trail and Open Space Management Plan- Update, Combine and Develop		\$ 50,000	
Kinnikinnik Accessible Trail		\$ 100,000	
Shore Power for Trinity Parking Lot		\$ 200,000	
Bayo Canyon Equestrian Trail Access		\$ 20,000	
Open space trails improvement plan			\$ 30,000
TOTALS BY YEAR	\$ 1,183,000	\$ 740,000	\$ 80,000

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

INFORMATION TECHNOLOGY PROJECTS - CIP FUND

	FY 2023 Adopted Budget	FY2024 Adopted Budget	FY2025 Projected Budget	FY2026 Projected Budget
<i>New Funding</i>	\$734,390	\$756,422	\$779,114	\$802,488
<i>Carryover from prior years</i>	\$2,487,452	\$2,626,546	\$130,538	\$2,222
TOTAL	\$3,221,842	\$3,382,968	\$909,652	\$804,710
Project Description\Categories:				
Hardware				
Network Switches & Routers	\$50,000	\$50,000	\$50,000	\$50,000
Network Hardware and Backups		\$165,000	\$50,000	\$50,000
Audio Visual & Training Room Upgrades	\$182,480	\$237,430	\$37,430	
County Council Chamber Audio/Visual Upgrade	\$266,270			
VDI Desktop endpoints (x400+)			\$100,000	\$200,000
Security				
Enterprise Mobility Management			\$100,000	
Cybersecurity		\$165,000	\$150,000	\$100,000
Server				
Enterprise Virtual Server Replacement		\$400,000	\$100,000	\$100,000
Other Upgrades: Surveillance System, Various Technology		\$200,000	\$50,000	\$50,000
Enterprise				
CAD Mobile Records Jail Management System (CMRJ) Replacement		\$1,750,000		
Recreation Software		\$200,000		
Utilities/PW 311 / Customer Relations Management	\$46,545			
Fiber Infrastructure Maintenance	\$50,000	\$35,000	\$220,000	
MISCELLANEOUS				
Urgent or Unplanned Equipment/Services		\$50,000	\$50,000	\$50,000
TOTALS BY YEAR	\$595,295	\$3,252,430	\$907,430	\$600,000
Estimated Carryover	\$2,626,546	\$130,538	\$2,222	\$204,710

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.

OTHER INFORMATION – TABLE OF CONTENTS

OTHER INFORMATION	
Financial Policies.....	272
Schedule of Full-Time Equivalent (FTE) Positions.....	285
Schedule of Appropriations for Salary Adjustments.....	301
Schedule of Interfund Transfers.....	302
Equipment Replacement Schedule.....	303
Schedule of Recurring Grants	304
Debt Summary	305
General Fund Revenue Detail	313
Statistics	315
Department of Public Utilities Budget Package.....	321
Department of Public Utilities 5-Year Profit Transfer Forecast.....	397
Glossary	416
Acronyms and Abbreviations	424
Index.....	427

FINANCIAL POLICIES

I. PURPOSE

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

II. GENERAL POLICY STATEMENT

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

III. OPERATING POSITION

A. General Fund Unassigned Fund Balance

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

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

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

Within 90 calendar days of the acceptance of 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.

FINANCIAL POLICIES

B. Nonspendable Fund Balance

Nonspendable fund balances are recorded in governmental funds, where the resources cannot be spent to satisfy current obligations. This includes resources that are not in a spendable form (inventories, prepaid amounts, long-term loans/receivables, or assets held for resale) and resources that are legally or contractually required to remain intact, such as the principal balance in the Capital Projects Permanent Fund.

C. Restricted Fund Balances

Restricted fund balances are recorded in governmental funds, where there are constraints placed upon the use of the resources either by an external party (grants, donations for a specified purpose, bond agreements, etc.) or imposed by law (federal, state, or local). The most significant restricted balances are described below.

1. Restricted for Cash Requirements. The purpose of this balance Restricted for Cash Requirements is to provide a margin to help maintain services during periods of economic decline; meet emergency conditions which may threaten the life, health, or safety of our citizens; meet major unanticipated cash flow shortfalls; and maintain the County's credit rating. The account is established to satisfy the requirements of the State Department of Finance and Administration (DFA) to maintain a cash balance of at least one twelfth of annual General Fund revised budgeted expenditures. The amount to be maintained in the balance Restricted for Cash Requirements is one twelfth (8.3%) of General Fund revised budgeted expenditures. The amount should be adjusted during the course of budget development and re-adjusted based upon audited figures.
2. Restricted for Income Stabilization (in the Capital Projects Permanent Fund). In accordance with County Code section 20-361, the resources in the Permanent Fund, in excess of principal, are restricted and should be accumulated for eventual transfer to the Capital Improvement Projects Fund or addition to principal.

D. Economic Development (formerly the Self Sufficiency Fund) Fund Balance Assigned for Economic Development

The purpose of this fund was initially to account for the receipt, management, investment, and expenditure of the \$22.6 million lump-sum buyout payment from DOE that was the negotiated payment the County received under the Atomic Energy Community Act. It was established as a special revenue fund in recognition of the unique circumstances under which the County received the funds and because the use of the funds is intended to be limited.

This fund is not intended to be a permanent fund. The establishment of this separate fund recognizes:

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.

D. Pooling of Cash and Investments

Funds which participate in the pooled cash and investments portfolio are allocated investment

FINANCIAL POLICIES

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 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.

FINANCIAL POLICIES

5. The County's compensation program will be competitive to attract and retain motivated and high-performing staff members.
6. The County will coordinate the operating and capital budgets so that future capital needs will be integrated with projected operating requirements.
7. The County will seek regional cooperation and funding for any program that has regional benefits.
8. The County will only participate in intergovernmental programs that are consistent with the long-term vision and goals of the County.

While observing these practices, the County will strive to prepare a "balanced budget" that adheres to the following definition:

An individual fund's adopted budget is considered balanced if the current year estimated revenues, plus transfers in from other funds, plus appropriations of fund balance is at least as much as the current year estimated expenditures, plus transfers out to other funds. This condition must be true for the single annual budget and in total for the projected following three years.

The entire County budget is considered balanced when each individual fund budget is balanced. When looking to see if a fund has a balanced budget, the use of (or appropriation of) fund balance is considered a satisfactory source for balancing the budget if the fund balance is already restricted, committed, or assigned for such use. For example, using the assigned fund balance in the Capital Improvement Projects Fund as a source for capital projects, even with no other current revenues or operating transfers in, is a legitimate use and would balance the budget. On the other hand, using the unassigned fund balance in the General Fund as a source for regular ongoing operations for multiple years would not be a preferred use and if it was necessary, the budget would not be considered balanced.

B. Revenues

The County shall observe the following practices to manage its revenues effectively:

1. Encourage economic development activities to broaden the County's tax revenue base.
2. Pursue state-wide tax structure revisions to obtain the greatest tax source flexibility for the County.
3. Aggressively collect revenues and coordinate revenue reporting with appropriate parties.
4. To the fullest extent possible and when appropriate, establish user fees and charges at levels which recover the full costs of providing the services.
5. Review fees and charges annually, and develop a system for periodically changing

FINANCIAL POLICIES

rates to keep pace with changes in the costs of providing services.

6. Charge fees for all services that benefit limited interests within the community with the exception of human services needs for persons with limited ability to pay.
7. Whenever possible and practical, use multi-year forecasting techniques and tools in order to detect in advance significant changes in revenue.
8. Use one-time revenues for one-time expenditures whenever appropriate.
9. Provide management with regular reports comparing actual revenue to budget estimates.

C. Expenditures

The County shall observe the following practices to manage its expenditures effectively:

1. Ensure that the expenditure growth rate will not exceed the revenue growth rate.
2. Where possible, use performance measures and productivity indicators and integrate them into the annual budget.
3. Analyze all costs of a service and make cost projections for at least three years before increasing a level of service or adding new services.
4. Take advantage of changing technology, improved systems, and management techniques whenever available in order to reduce long-term costs and improve productivity.
5. Eliminate any program or service which is no longer necessary.
6. Before undertaking any agreements that would create fixed costs, determine fully and project for at least three years the cost implications (both operating and capital) of such agreements.
7. Whenever possible and practical, use multi-year forecasting techniques and tools in order to detect in advance significant changes in expenditures.
8. Prior to any change in the salary and benefit level, prepare a complete cost analysis and multi-year year projection of salaries and benefits.
9. Provide management with regular reports comparing actual expenditures to budgeted appropriations.
10. Transfers into or out of budget line items for salaries or employee benefits may be made only after the County Manager has approved the transfer.

FINANCIAL POLICIES

D. Grants

The Council shall review and approve non-recurring grants during the fiscal year. The annual budget will recognize non-recurring grant revenues and expenditures only after Council acceptance of such grants.

Prior to accepting any grant, the County shall analyze the cost-effectiveness of the grant. The analysis should include the consistency of the grant with the County vision and long-term goals, the full costs associated with administering the grant including indirect support for grant management, accounting and auditing, the feasibility of continuing the program with County resources after the conclusion of grant funding, and that the program offered by the grant will benefit a significant number of County citizens.

VI. INVESTMENTS

County funds will be invested in accordance with State law, the Charter, the County Code and the adopted Investment Policy.

The County will apply the prudent investor rule to all its investments. This standard states that investments are made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of the capital as well as the probable income to be derived.

All idle cash shall be continuously invested at the highest available rate, but only in instruments allowed under the investment policy. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability and investment earnings.

VII. CAPITAL IMPROVEMENT PROGRAMMING, FINANCING, AND MAINTENANCE

A. Capital Improvement Programming

In developing the County's capital improvement projects, the County shall evaluate the need for the capital project and its urgency; perform a long-term cost-benefit analysis of the project; determine the financing sources available for the project and the project's impact on the County's ongoing operating and maintenance costs; and plan for its future replacement.

Highest priority capital improvement projects should be those projects deemed necessary to remedy deficient conditions adversely impacting safety, health, and security; those projects necessary to meet mandatory federal, state, and local legal requirements; those projects which represent a phase of an approved master plan or represent ongoing implementation of phased projects approved in previous years; or those projects which maintain the structural or architectural integrity of existing infrastructure.

B. Capital Improvement Financing

Annually, a 10-year Capital Improvement Program (CIP) will be updated and incorporated into the Long Range Financial Projection (LRFP). The process of updating the CIP will include evaluating new proposed major CIP projects (over 1% of the General Fund's operating budget)

FINANCIAL POLICIES

and prioritizing them with already approved projects, as well as adding a new year to the plan. It will not include a comprehensive re-evaluation of all projects already included in the CIP. Those, generally, should proceed as previously programmed.

CIP projects will not be funded unless they are included in the approved CIP budget. Addition of new projects to the CIP will be contingent upon identifying the funding sources for all phases of the project and committing, through Council approval, all such sources.

The annual budget, the LRFP, and the 10-year CIP should include sufficient funding for adequate maintenance and the orderly replacement and/or upgrade of all capital plant and equipment. All County assets should be maintained at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Prior to approval of any capital project, the future maintenance and operational costs of the project must be fully analyzed and those costs must then be included in the approved LRFP for full disclosure of the long-term maintenance and operating impact of the project. The annual budget should include funding for capital programs as identified in the CIP.

The County will actively pursue external long-term financing in accordance with its Debt Management Policy. The County will also pursue external grant funding for CIP project financing whenever it is available and practical to do so.

C. Capital Plant Maintenance

The County shall establish and maintain an inventory showing the condition of its capital plant and shall develop long-term replacement schedules for use in setting priorities and capital financing plan development.

VIII. DEBT MANAGEMENT

The County will manage its debt in accordance with its adopted Debt Management Policy.

IX. LONG RANGE FINANCIAL PROJECTION

The County Manager will, as an initial step in the development of the annual budget, present to Council for consideration and approval a Long Range Financial Projection (LRFP). This action recognizes that short-term financial plans (annual budgets) need to be placed within a long-term context to be effective and properly coordinated from year to year. Approval by Council indicates their long-range financial policy direction.

The projection will cover 10 years, and will include operational and capital budgets that impact the General Fund.

The projection will be updated at least annually. Updating includes:

- A. Adding new items from the updated CIP, including the operating impact of new capital items;
- B. Reviewing and updating assumptions used for forecasting purposes;

FINANCIAL POLICIES

C. Adding any changes which reflect more current information and significantly change the projection; and

D. Determining the financial effect of any significant changes in County policy.

Only the annually adopted budget appropriates funds for expenditure. However, the annual budget should be developed to fit within the context of the LRFP. The LRFP should be approved annually concurrently with the annual budget. This approval shall not be construed as agreement with every aspect and assumption within the plan, but shall be considered as a formal acknowledgment of the projected potential long-term impact of adoption of the annual budget.

X. ACCOUNTING & FINANCIAL REPORTING

The County shall follow a high standard in all financial reports by:

A. Preparing appropriate financial reports in accordance with Generally Accepted Accounting Principles (GAAP);

B. Making all possible and ethical efforts to obtain unmodified independent auditors' opinions on every annual report;

C. Adopting a spirit of "full disclosure" in preparing annual reports;

D. Refraining from the use of "creative accounting" to defer costs or hide long-term problems;

E. Disclosing within interim reports or analysis all pertinent assumptions which may impact decision making; and

F. Minimizing the number of funds and accounts to prevent unnecessary complexity and cost of maintaining and auditing the records while maintaining ease of reporting.

XI. UTILITIES BUDGET

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

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

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

FINANCIAL POLICIES

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

XII. PERFORMANCE MEASURES

The County will develop strategic and program performance measures to be used as a component of decision making and to be incorporated into the budgeting process. The performance measures should:

- A. Be based upon program goals and objectives that relate to a statement of program purpose that are developed within the context of broader strategic goals and objectives;
- B. Measure program results or accomplishments;
- C. Provide for comparisons over time;
- D. Measure efficiency and effectiveness;
- E. Be reported internally and externally;
- F. Be monitored and used in decision-making processes; and
- G. Be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs.

GLOSSARY OF TERMS

Advances

An account used to segregate a non-spendable portion of fund balance to indicate the noncurrent portion of long-term interfund receivables that do not represent expendable and available financial resources. This accounting is established by GAAP and is used by the County for interfund loans--particularly from the General Fund to other County funds.

Capital Projects

An account that assigns a portion of the fund balance that reflects money set aside for capital improvement projects.

Cash Requirements

An account which restricts a portion of the fund balance within the General Fund that is equal to one twelfth of General Fund revised budgeted expenditures. The amount is segregated to provide a margin to help maintain services during periods of economic decline; meet unanticipated cash flow shortfalls; meet emergency conditions which may threaten the life, health and safety of our citizens; and maintain the County's credit rating.

Cemetery Perpetual Care

An account used to restrict a portion of the fund balance in the General Fund, which by contract with the purchasers of cemetery lots, is restricted for future care of the cemetery. When the cemetery is fully developed and all lots are sold, the interest earnings from this reserve will be used to guarantee the maintenance of the cemetery property.

FINANCIAL POLICIES

Committed Fund Balance

A “committed fund balance” is a portion of the fund balance that is required by County code to be used for a specific purpose.

Continuing Appropriations

An account used to assign a portion of fund balance which reflects part of the unexpended appropriations at June 30th that are re-appropriated and carried forward to the subsequent fiscal year. Council and County Manager approval is required through the established formal budget process.

Debt Service

An account used to restrict the fund balance in the Debt Service funds to demonstrate that this balance is only expendable for debt service purposes as required by provisions of individual legal debt instruments. Additional fund balance amounts may be assigned by Council.

Fund Balances

“Fund Balance” is generally defined as the difference between fund assets and fund liabilities of governmental type funds. In enterprise and internal service type funds, “Retained Earnings” is a similar concept. The State Department of Finance and Administration (DFA) is required to report local governments’ fund balances at the end of each fiscal year to the state legislature. Los Alamos County shall record certain restrictions and commitments of fund balance which have specific and/or legal future local uses.

Grants

An account used to restrict a portion of fund balance for expenditure once certain grant requirements are met. This account is established by GAAP and by conditions of the grant award.

Health Care Assistance

An account used to restrict the full fund balance in the Health Care Assistance Fund to demonstrate that this balance is only expendable on the specific activities allowed by the applicable statutes. This reserve is established by the statutory restrictions on the second County increment of Gross Receipts Tax revenue and may be expended with Council approval only for those allowed purposes. Further information, restrictions, and guidelines are contained in the Council approved Health Care policy which is updated periodically.

Inventories

An account used to segregate a non-spendable portion of fund balance because supplies inventories are not readily available financial resources. This accounting is established by GAAP and is limited to warehouse stock and golf course pro shop inventory items.

Lodgers Tax

An account used to restrict a portion of fund balance in the Lodgers Tax Fund which is planned for promotional activities or expenditure on specific capital infrastructure items allowed by statute. This restriction is established by the statutory restrictions on the lodgers tax revenue and may be expended with Council approval only on those allowed purposes.

FINANCIAL POLICIES

Prepaid Items

An account used to segregate a non-spendable portion of fund balance which is not available for expenditure. This accounting is established by GAAP.

Restricted Fund Balances

A “restricted fund balance” is a portion of the fund balance that has external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislations which require the resources to be used only for a specific purpose.

Unassigned Fund Balances

The amount of the fund balance that is totally available for appropriation for any legal purpose. This term is limited in usage to governmental type funds. In proprietary type funds “working capital” is a similar concept.

FTE SUMMARY - FY2021 THROUGH FY2024

Department	FY 2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted
County Council	7.00	7.00	7.00	7.00
Municipal Court	5.80	5.80	5.80	6.00
County Manager's Office (CMO)	22.00	23.00	25.00	28.46
County Assessor's Office	7.00	7.00	7.00	8.00
County Attorney's Office	5.00	6.00	6.00	6.00
County Clerk's Office	7.27	7.78	8.61	11.79
Probate Court	1.00	1.00	1.00	1.00
County Sheriff	1.00	1.00	1.00	1.00
Administrative Services	48.34	50.34	53.34	54.23
Community Development	18.00	18.00	19.00	19.00
Community Services Department	96.53	100.53	103.53	105.05
Fire Department	150.00	150.00	150.00	188.00
Police Department	78.75	79.00	83.00	83.00
Public Works Department	144.55	144.55	148.55	150.55
Utilities Department	99.65	100.65	102.65	103.65
Total FTEs - All Funds				
	692.34	702.10	721.48	772.73

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
County Council				
Council Chair	1	1	1	1
Council	6	6	6	6
Department Total Regular FTEs	7	7	7	7
<hr/>				
Municipal Court				
Municipal Judge	1.00	1.00	1.00	1.00
Probation Officer	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	2.50	2.50	1.50	0.50
Sr. Court Clerk	0.00	0.00	1.00	1.00
Program Coordinator	0.00	0.00	0.00	0.75
Total Regular FTEs	5.3	5.3	5.3	5.05
Limited Term	0	0	0	0
Bench Warrant Fund				
Court Clerk	0.5	0.5	0.5	0.5
Total Regular FTEs	0.5	0.5	0.5	0.5
DWI Fund				
Program Coordinator	0	0	0	0.20
Probation Officer	0	0	0	0.25
Total Regular FTEs	0	0	0	0.45
Department Total Regular FTEs	5.8	5.8	5.8	6.0
Department Total Limited Term FTEs	0.00	0.00	0.00	0.00
<hr/>				
County Manager's Office (CMO)				
County Manager	1	1	1	1
Deputy County Manager	1	1	2	2
Assistant to County Manager	1	1	0	0
Executive Assistant	1	1	1	1
Broadband Manager	0	0	1	1
Intergovernmental Affairs Specialist	0	1	1	1
Sustainability Coordinator	0	0	1	1
Total Regular FTEs	4	5	7	7
CIP Fund				
Business and ERP Manager	1	1	0	0
Total Regular FTEs	5	6	7	7
Communications & Public Relations				
Comm. & Public Relations Manager	1	1	1	1
Social Media Coordinator	0	0	1	1
Sr Visual Information Specialist	2	2	2	1
Assistant Public Information Officer	0	0	0	1
Total Regular FTEs	3	3	4	4

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Human Resources				
Human Resources Manager	1	1	1	1
Assist Human Resources Manager	1	1	1	1
Compensation & Recruitment Manager	1	1	1	1
Benefits & Pension Manager	1	1	1	1
Human Resource Analyst 3	2	2	2	2
Human Resource Analyst 1	2	2	3	4
Oranizational Development Manager	1	1	1	1
Sr Office Specialist	1	1	1	1
Total Regular FTEs	10	10	11	12
Total Limited Term	1	1	0	0
Temp/Casual	0	0	0	2.46
Total FTEs	11	11	11	14.46
Human Resources-Safety/Risk Management				
Risk Manager	1	1	1	1
Safety Coordinator	1	1	1	1
Risk Management Specialist	1	1	1	1
Total Regular FTEs	3	3	3	3
Total HR FTEs	13	13	14	15
Department Total Regular FTEs	21	22	25	26
Department Total Limited Term	1	1	0	0
Department Total Temp/Casual	0	0	0	2.46
Department total All FTEs	22	23	25	28.46
<hr/>				
County Assessor's Office				
County Assessor	1	1	1	1
Chief Deputy Assessor	1	1	1	1
Chief Appraiser	0.75	0.75	0.75	0.75
Appraiser	0.75	0.75	0.75	0.75
Appraiser	0.20	0.20	0.20	0.20
Sr. Assessment Specialist	0.95	0.95	0.95	0.95
Sr. Office Specialist	0.00	0.00	0.00	1.00
Office Specialist	0.90	0.90	0.90	0.90
Total Regular FTEs	5.55	5.55	5.55	6.55
Property Valuation Fund				
Chief Appraiser	0.25	0.25	0.25	0.25
Appraiser	0.25	0.25	0.25	0.25
Appraiser	0.80	0.80	0.80	0.80
Sr. Assessment Specialist	0.05	0.05	0.05	0.05
Office Specialist	0.10	0.10	0.10	0.10
Total Regular FTEs	1.45	1.45	1.45	1.45
Department Total Regular FTEs	7	7	7	8

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
County Attorney's Office				
County Attorney	1	1	1	1
Deputy County Attorney	1	1	1	1
Associate County Attorney	1	2	2	1
Assistant County Attorney	0	0	0	1
Sr. Legal Assistant	1	2	2	1
Sr Paralegal	1	0	0	1
Department Total Regular FTEs	5	6	6	6

County Clerk's Office

Elections/Recording

County Clerk-Elected Official	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Elections Manager	1	1	1	1
Sr. Deputy Clerk	1	2	2	1
Deputy Clerk	1	1	1	3
Total Regular FTEs	5	6	6	7
Temp/Casual	2.27	1.78	2.61	4.79
Department Total FTEs	7.27	7.78	8.61	11.79

Probate Court

Probate Judge-Elected Official	1	1	1	1
Department Total Regular FTEs	1	1	1	1

County Sheriff

Sheriff-Elected Official	1	1	1	1
Total Regular FTEs	1	1	1	1
Temp/Casual	0	0	0	0
Department Total FTEs	1	1	1	1

Administrative Services

Finance

Chief Financial Officer	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1
Accounting Operations Manager	2	2	2	2
Budget & Performance Manager	1	1	1	1
Sr. Budget Analyst	1	1	1	0
Sr. Accountant	2	2	2	0
Sr. Financial & Budget Analyst	0	0	0	2
Financial & Budget Analyst	0	0	0	2
Payroll Manager	0	0	0	1
Payroll Coordinator	0	1	1	1
Payroll Specialist	1	1	1	1
Sr. Management Analyst	2	2	2	0
AP and P-Card Administrator	1	1	1	1

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Sr. AP Coordinator	1	1	1	1
Total Regular FTEs	13	14	14	14
ASD Admin				
Administrative Services Director	0	0	0	1
Total Regular FTEs	0	0	0	1
Finance-Purchasing				
Chief Purchasing Officer	1	1	1	1
Deputy Chief Purchasing Office	1	1	1	1
Buyer-Planner	2	2	2	2
Sr. Buyer-Planner	3	3	3	2
Management Analyst	1	2	2	3
Contract Manager	0	0	1	1
Supply Specialist	4	2	2	2
Sr. Supply Specialist	0	1	1	1
Total Regular FTEs	12	12	13	13
Total Finance FTEs	25	26	27	28
Information Management-Information Technology				
Management Analyst	0	0	1	0
Sr. Management Analyst	1	1	0	1
Chief Information Officer	1	1	1	1
IT Program Manager	2	2	2	2
App Analyst-Developer	3	3	3	1
Telecom Network Specialist	1	1	0	0
Security Analyst	0	1	1	1
Sr. App Analyst-Developer	3	3	3	5
Senior Systems Administrator	0	0	0	0
Systems Administrator	4	3	3	3
Database Administrator	1	1	1	1
Technical Services Manager	0	0	1	1
Senior Technical Support Specialist	0	0	0	0
Technical Support Specialists	3	3	4	3
Technical Support Trainee	0	0	0	1
Office Specialist	1	1	0	0
Infrastructure Coordinator	0	0	1	1
Broadband Manager	0	1	0	0
Business and ERP Manager	0	0	1	1
Sr. Office Specialist	0	0	1	1
Total Regular FTEs	20	21	23	23
Temp/Casual	0.34	0.34	0.34	0.23
Total IT FTEs	20.34	21.34	23.34	23.23
Information Management-Records				
RIM Program Manager	1	1	1	1
Records Specialist	1	1	1	1
Sr. Records Specialist	1	1	1	1
Total Records Regular FTEs	3	3	3	3

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Information Management subtotals				
Total Regular FTEs	23	24	26	26
Temp/Casual	0.34	0.34	0.34	0.23
Total IM FTEs	23.34	24.34	26.34	26.23
Department Total Regular FTEs	48	50	53	54
Department Total Temp/Casual	0.34	0.34	0.34	0.23
Department Total Limited Term	0	0	0	0
Department Total All FTEs	48.34	50.34	53.34	54.23

Community Development Department

Administration

Community Development Director	1	1	1	1
Management Analyst	1	1	1	0
Sr. Management Analyst	1	1	1	1
Sr. Office Specialist	1	1	1	1
Sr. Permit Technician	0	0	2	1
Permit Technician	0	0	0	1
Total Regular FTEs	4	4	6	5

Housing

Housing & Special Project Manager	1	1	0	0
Sr. Office Specialist	0	0	0	0
Total Regular FTEs	1	1	0	0

Building

Chief Building Official	1	1	0	0
Building Safety Manager	0	0	1	1
Sr. Building Inspector	1	2	1	1
Sr. Permit Technician	2	2	0	0
Plans Examiner	0	0	1	1
Total Regular FTEs	5	5	3	3

Planning

Planning Manager	0	0	0	1
Principal Planner	1	1	1	0
Senior Planner	1	1	1	1
Associate Planner	2	2	2	2
Code Compliance Officers	2	2	2	2
Total Regular FTEs	6	6	6	6

Economic Development

Economic Development Administrator	1	1	1	1
Marketing Specialist	1	1	1	1
Housing Program Coordinator	0	0	1	1

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Business Associate Coordinator	0	0	1	1
Management Analyst	0	0	0	1
Total Regular FTEs	2	2	4	5
Department Total Regular FTEs	18	18	19	19

Community Services Department

CSD-Centralized Services

Community Services Director	1	1	1	1
Parks, Recreation, Open Space Manager	1	1	1	0
Management Analyst	0	0	0	0
Sr. Management Analyst	2	2	2	2
Program Specialist	1	1	1	1
Office Specialist	0.75	0.75	0.75	0.75
Office Manager	1	1	1	0
Sr. Office Specialists	0	0	0	1
Recreation Cust Srvc Associate	0	1.5	1.5	0
Sr. Recreation Cust Srvc Associate	0	1	1	0
Recreation Cust Srvc Supervisor	0	1	1	0
Total Regular FTEs	6.75	10.25	10.25	5.75
Temp/Casual	0	0	0	0
Total FTEs	0	0	0	0

Library

Library Manager	1	1	1	1
Program Specialist	1	1	1	1
Office Specialist	0	0	0	0
Sr. Office Specialist	1	1	1	1
Assistant Library Manager	1	1	1	1
Sr. Librarian	2	2	3	3
Librarian	4	4	4	4
Sr Library Specialist	2.75	2.75	2.75	2.75
Library Specialist	5.25	5.25	6	6
Sr Library Technician	7.5	0	0	0
Library Associate	0.5	8	7.5	7.5
Total Regular FTEs	26.00	26.00	27.25	27.25
Temp/Casual	3.94	3.94	3.94	3.45
Total FTEs	29.94	29.94	31.19	30.70

Parks

Parks Superintendent	1	1	1	1
Assistant Parks Superintendent	1	1	1	1
Open Space Specialist	0	0	0	0
Parks & Trails Specialists III	7	7	6	4
Parks & Trails Specialists II	3	7	6	6
Parks & Trails Specialists I	9	5	7	7

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Arborist	0	0	0	1
Irrigation Specialist	0	0	0	1
Total Regular FTEs	21	21	21	21
Temp/Casual	1.23	1.23	1	0.92
Total FTEs	22.23	22.23	22	21.92
Open Space				
Open Space Specialist	1	1	1	1
Parks Maintenance & Construction Spec III	0	0	0	0
Parks & Trails Specialists II	1	1	1	1
Total Regular FTEs	2	2	2	2
Temp/Casual	1.05	1.05	1	0.5
Total FTEs	3.05	3.05	3	2.5
Recreation				
Recreation Superintendent	0	0	0	1
Sr. Recreation Leader	0	0	0.5	0.5
Recreation Leader	1	1	0.5	0.5
Recreation Programs Manager	1	1	0.75	0.75
Recreational Customer Service Assoc	1.5	0	0	1.5
Recreation Customer Service Supervisor	1	0	0	1
Sr. Office Specialist	0	0	0	0.25
Office Manager	0	0	0	0
Senior Rec Customer Service Associate	1	0	1	2
Customer Service Associate	0	0	0	0
Custodian	0	0	0	0
Total Regular FTEs	5.5	2	2.75	7.5
Temp/Casual	0.61	0.61	0.4	0.64
Total FTEs	6.11	2.61	3.15	8.14
Aquatic Center				
Recreation Program Manager	1	1	1	1
Aquatics Center Program Coordinator	1	1	1	1
Aquatics Maintenance Specialist	1	1	1	1
Senior Lifeguard	6	6	6	6
Lifeguard	1	5	5	5
Custodian	1	1	1	1
Total Regular FTEs	11	15	15	15
Temp/Casual	2.59	2.59	2.87	3.4
Total FTEs	13.59	17.59	17.87	18.4
Ice Rink				
Recreation Program Manager	0.25	0.25	0.25	0.25
Assistant Golf/Ice Rink Professional	0	0	0	0
Senior Recreation Leader	0.50	0.50	0.00	0.00
Recreation Leader	0.0	0.0	1.0	1.0
Senior Rec Customer Service Associate	0.25	0.25	0.25	0.25
GC Maintenance Assistant Superintendent	0.25	0.25	0.25	0.25
Total Regular FTEs	1.25	1.25	1.75	1.75

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Temp/Casual	0.97	0.97	0.85	0.96
Total FTEs	2.22	2.22	2.60	2.71
Golf Course				
Golf Course Maintenance Superintendent	1	1	1	1
GC Maintenance Assistant Superintendent	0.75	0.75	0.75	0.75
Golf Course Maintenance Mechanic	1	1	1	1
Golf Course Manager	0	0	0	0
Recreation Program Manager	0.75	0.75	1	1
Head Golf Professional	1	1	1	1
Assistant Golf/Ice Rink Professional	0	0	0	0
Senior Rec Customer Service Associate	0.75	0.75	0.75	0.75
Senior Recreation Leader	0.5	0.5	0	0
Total Regular FTEs	5.75	5.75	5.5	5.5
Temp/Casual	4.14	4.14	4.47	4.43
Total FTEs	9.89	9.89	9.97	9.93
Social Services				
Social Services Manager	0.75	0.75	0.75	1
Health Care Specialist	0.75	0.81	0.81	0.81
Program Specialist	0	0	0	1
Total Regular FTEs	1.5	1.56	1.56	2.81
CSD - Health Care Assistance Fund				
Health Care Specialist	0.25	0.19	0.19	0.19
Case Coordinator	1	1	1	1
Total Regular FTEs	1.25	1.19	1.19	1.19
CSD - Community Health Council				
Management Analyst	0	0	0.75	1
Limited Term - Kellogg Grant	0	0	0.75	1
CSD - DWI Fund * Moved to Muni Ct FY24				
Program Coordinator	0	0	0	0
Probation Officer	0.25	0.25	0.25	0
Probation Officer	0.2	0.2	0.2	0
Total Regular FTEs	0.45	0.45	0.45	0
Department Total Regular FTEs	82.00	86.00	88.25	89.75
Department Total Limited Term	0.00	0.00	0.75	1.00
Department Total Temp/Casual	14.53	14.53	14.53	14.30
Department Total All FTEs	96.53	100.53	103.53	105.05

Fire Department

Administration

Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Fire Battalion Chief - LANL Training	1	1	1	1
Fire Battalion Chief - Safety	1	1	1	1

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Fire Battalion Chief - Wildland	1	1	1	1
Fire Battalion Chief - EMS	1	1	1	1
Fire Battalion Chief - Training	1	1	1	1
Fire Battalion Chief - Fire Marshal	1	1	1	1
Fire Captain - Training	1	1	1	1
Safeguards & Security/Labor Relations Mgr	1	1	1	1
Payroll / Admin Specialist	0	1	1	1
Fire and Life Safety Tech	1	1	1	1
Management Analyst	2	2	2	2
Senior Management Analyst	1	1	1	1
Sr. Office Specialist	4	3	3	3
Senior Fire and Life Safety Coordinator	1	1	1	1
Fire and Life Safety Coordinator	0	0	0	0
EMS Training Coordinator	1	1	0	0
EMS Trainer	0	0	0	0
Total Regular FTEs	20	20	19	19
Operations				
Fire Battalion Chief (A, B, C Shift)	4	4	3	3
FLS Tech. Specialist	0	0	0	0
Fire Captain	25	25	24	24
Driver Engineer	24	24	24	24
Firefighter 2/Cadet	77	77	80	118
Total Regular FTEs	130	130	131	169
Department Total Regular FTEs	150	150	150	188
Police Department				
Animal Control				
Animal Shelter Manager	1	1	1	1
Sr Public Services Aide	1	1	1	0
Public Services Aide Supervisor	0	0	0	0
Public Services Aide	3	3	3	4
Total Regular FTEs	5	5	5	5
Detention				
Detention Administrator	1	1	1	1
Detention Sergeant	3	3	3	4
Detention Corporal	10	10	10	9
Detention Officer	2	2	2	2
Total Regular FTEs	16	16	16	16
Dispatch				
Consolidated Dispatch Manager	1	1	1	1
Police Chief	0.25	0.25	0.25	0.25
Sr. Office Specialist	0.1	0.1	0.1	0
Office Manager	0	0	0	0.1
Dispatcher Shift Supervisor	5	5	5	5
Dispatcher II	5	4	4	3

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Dispatcher I	5	6	6	4
Emergency Communication Specialists	0	0	0	3
Total Regular FTEs	16.35	16.35	16.35	16.35
Emergency Management				
Emergency Services Commander	1	1	1	1
Deputy Emergency Manager	1	1	1	1
Total Regular FTEs	2	2	2	2
Operations				
Police Sergeant	7	6	6	6
Police Corporal	21	24	24	23
Police Officer	3	1	5	5
Total Regular FTEs	31	31	35	34
Administration/Records				
Police Chief	0.75	0.75	0.75	0.75
Deputy Police Chief	1	1	1	1
Police Commander	2	2	2	3
Police Corporal	0	0	0	0
Office Manager	1	1	1	0.9
Sr. Office Specialist	0.9	0.9	0.9	2
Management Analyst	0	0	0	1
Sr. Records Specialist	2	2	2	0
Victim Assistant	0	1	1	1
Total Regular FTEs	7.65	8.65	8.65	9.65
Limited Term - Victim's Advocate	0.75	0	0	0
Total FTEs	8.40	8.65	8.65	9.65
Department Total Regular FTEs	78	79	83	83
Department Total Limited Term	0.75	0	0	0
Department Total All FTEs	78.75	79.00	83.00	83.00

Public Works Department

PW Administration

Public Works Director	0.76	0.76	0.76	0.34
Deputy Public Works Director	0.42	0.42	0.42	1
Office Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	• 3.18	3.18	3.18	3.34

Engineering & Project Management

County Engineer	1	1	1	1
Engineering Project Manager	2	1	1	0
Projects Manager	4	5	5	3
Sr. Engineer	1	1	1	1
Chief Surveyor	1	1	1	1

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Engineering Associate	2	2	2	2
Senior Engineering Aide	0	0	0	0
Engineering Aide	0	0	0	0
Total Regular FTEs	11	11	11	8
<i>CIP Fund</i>				
Project Manager	0	0	0	2
Total Limited Terms	0	0	0	2
Total Regular FTEs	11	11	11	8
Total Limited Term	0	0	0	2
Total FTEs	11	11	11	10
<i>Facilities Maintenance</i>				
Facilities Manager	1	1	1	1
Facilities Superintendent	1	1	1	1
Capital Projects Manager	1	0	0	1
Projects Manager	0	0	1	3
Construction Specialist III	5	5	5	5
Construction Specialist II	2	5	4	5
Construction Specialist I	9	2	3	2
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	20	15	16	19
<i>Major Facilities Maintenance (MFM)</i>				
Construction Specialist III	0	0	0	0
Construction Specialist II	0	2	2	2
Construction Specialist I	0	2	2	2
Buyer	0	1	1	1
Total Regular FTEs	0	5	5	5
<i>Custodial Maintenance</i>				
Facilities Services Manager	1	1	1	1
Lead Custodian	1	1	1	1
Custodian Superintendent	0	0	0	0
Custodian	14	14	16	16
Senior Office Specialist	1	1	1	1
Total Regular FTEs	17	17	19	19
<i>Fleet</i>				
Fleet Mechanic II	6	6	6	6
Fleet Supervisor	1	1	1	1
Sr. Office Specialist	1	1	1	1
Fleet Mechanic I	1	1	1	1
Fleet Manager	1	1	1	1
Fleet Shop Foreman	2	2	2	2
Total Regular FTEs	12	12	12	12

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Traffic & Streets				
Traffic & Streets Manager/Engineer	1	1	1	1
Street Maint. Superintendent	1	1	1	1
Asst Street Superintendent	1	1	1	1
Lead Equipment Operator	2	2	2	2
Sr. Equipment Operator	6	6	6	4
Sr. Office Specialist	1	1	1	1
Equipment Operator	4	4	5	8
Traffic Operations Manager	1	1	1	1
Traffic Electrician I	0	0	0	1
Traffic Electrician II	2	2	2	0
Traffic Electrician III	1	1	1	1
Transportation Safety Specialist	0	0	0	0
Signs & Marking Technician I-III	4	4	4	4
Total Regular FTEs	24	24	25	25
Transit				
Public Works Director	0	0	0	0.42
Deputy Public Works Director	0.58	0.58	0.58	0
Transit Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
Sr. Management Analyst	1	1	1	1
Transit Supervisor	2	2	2	2
Transit CS Rep/Dispatcher III	0	0	0	0
Transit CS Rep/Dispatcher II	2	2	2	2
Transit CS Rep/Dispatcher I	0	0	0	0
Transit Dispatcher-Operator II	0	0	0	0
Transit Operator Trainee	3	4	4	9
Transit Operator I	8	8	8	4
Transit Operator III	0	0	0	0
Transit Operator II	12	11	11	10
Lead Transit Operator	3	3	3	3
Total Regular FTEs	33.58	33.58	33.58	33.42
Total Limited Term - Transit Operators	4.55	4.55	4.55	4.55
Total FTEs	38.13	38.13	38.13	37.97
Environmental Services				
Public Works Director	0.24	0.24	0.24	0.24
Environmental Services Manager	1	1	1	1
Environmental Services Supt	1	1	1	1
Environmental Services Tech	2	2	2	1
Sr. Environmental Services Tech	0	0	0	1
Lead Equipment Operator	2	2	2	2
Scale Operator	1	1	1	2
Office Manager	1	1	1	1
Sr. Equipment Operator	3	3	3	5
Office Specialist	1	1	1	0
Laborer	0	0	0	0
Equipment Operator	6	6	6	4
Total Regular FTEs	18.24	18.24	18.24	18.24

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Airport				
Airport Manager	1	1	1	1
Total Regular FTEs	1	1	1	1
Department Total Regular FTEs	140	140	144	144
Department Total Limited Term	4.55	4.55	4.55	6.55
Department Total All FTEs	144.55	144.55	148.55	150.55

Utilities Department

Administration

Utilities Manager	1	1	1	1
Dep. Util. Mgr.-Finance	1	1	1	1
Public Relations Manager	1	1	1	1
Utilities Business Operations Manager	1	1	1	2
Sr. Office Specialist	1	2	2	2
Executive Assistant	1	1	1	1
Management Analyst	1	1	1	0
Senior Management Analyst	1	1	1	0
Conservation Officer	0	1	1	1
Total Regular FTEs	8	10	10	9

Billing

Billing and Service Specialist	5	5	5	2
Sr. Billing and Service Specialist	1	1	1	3
Billing and Customer Service Supervisor	0	0	0	1
Management Analyst	0	0	0	1
Total Regular FTEs	6	6	6	7

Engineering

Dep. Util. Mgr.-Engineering	1	1	1	1
GIS System Specialist	1	1	1	1
SCADA System Technician	1	1	1	0
SCADA System Specialist	1	1	1	2
Sr. Engineer	1	0	0	1
Engineering Project Manager	3	4	4	2
Engineering Associate	2	2	2	4
Conservation Officer	1	0	0	0
Total Regular FTEs	11	10	10	11
Total Limited Term	1	1	0	0
Temp/Casual	1.65	1.65	1.65	3.65
Total FTEs	13.65	12.65	11.65	14.65

Meter Reading

Meter Reader Supervisor	1	1	1	1
Meter Reader I & II	0	0	0	0
GWS Apprentice I	0	0	0	0
GWS/WWTP/WP Trainee	0	1	1	1

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Total Regular FTEs	1	2	2	2
Electric Production				
Deputy Utility Manager-Power Supply	0.83	0.83	0.83	1
Power Scheduler/Energy Analyst	0	1	1	0
Power System Supervisor	1	1	1	1
Sr. Data Analyst	0	0	0	1
Senior Hydro-Elec Maint Tech	0	0	0	1
Sr. Power System Operator	6	7	7	7
Power System Operator	1	0	0	0
Hydro Elec Engineer/Supt	1	1	1	1
Hydro Elec Maint. Tech	2	2	2	1
Engineering Associate	1	1	1	1
Total Regular FTEs	12.83	13.83	13.83	14
Electric Distribution				
Deputy Utility Manager-Power Supply	0.17	0.17	0.17	0
Dep. Util. Mgr.-Elec. Dist.	0	0	0	0
Linemen Supervisor	3	3	3	3
Engineering Associate	1	2	2	2
Senior Engineer	1	0	0	0
Electrical Engineering Manager	1	1	1	1
Journeyman Lineman	7	7	7	7
Total Regular FTEs	13.17	13.17	13.17	13
Gas/Water/Sewer				
Dep. Util. Mgr.-GWS Services	0.45	0.45	0.45	0.45
GWS Superintendent	1	1	1	1
GWS Field Supervisor	1	1	1	1
GWS Pipefitter	1	1	1	0
GWS Sr, Pipefitter	4	5	5	7
GWS Service Worker	0	0	0	0
GWS Shop Supervisor	1	1	1	1
GWS Apprentice II	4	3	3	1
GWS Apprentice I	4	3	3	3
Engineering Aide	1	1	2	1
GWS/WWTP/WP Trainee	5	4	4	6
Total Regular FTEs	22.45	20.45	21.45	21.45
Total Limited Term	1	1	1	1
Temp/Casual	1	1	3	0
Total FTEs	24.45	22.45	25.45	22.45
Wastewater Treatment Plant				
Dep. Util. Mgr.-GWS Services	0.30	0.30	0.30	0.30
WW Treatment Plant Superintendent	1	1	1	1
WW Treatment Plant Supervisor	0	0	0	1
Sr. WW Treatment Plant Operator	3	3	3	2
WW Treatment Plant Operator	0	0	0	2
WW Treatment Plant Oper. Appr II	2	2	2	0

FTE DETAILED SCHEDULE - FY2021 THROUGH FY2024

Position Title	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
WW Treatment Plant Oper. Appr I	0	0	0	0
GWS/WWTP/WP Trainee	3	3	3	4
Total Regular FTEs	9.30	9.30	9.30	10.30
Temp/Casual	0.50	0.50	0.50	0.00
Total FTEs	9.80	9.80	9.80	10.30
Water Production				
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1
Water Systems Supervisor	1	1	1	0
Water Systems Elec. Technician	2	2	2	2
Sr. Water Systems Operator	5	5	5	3
Water Systems Operator	0	0	0	1
Water Systems Apprentice III	0	1	1	0
Water Systems Apprentice II	1	0	0	1
Water Systems Apprentice I	0	0	0	1
WP Trainee	0	0	0	1
Total Regular FTEs	10.25	10.25	10.25	10.25
Total Limited Term	0	0	1	1
Temp/Casual	0.5	0.5	0.5	0
Total FTEs	10.75	10.75	11.75	11.25
Department Total Regular FTEs	94.00	95.00	97.00	98.00
Department Total Limited Term	2.00	2.00	2.00	2.00
Department Total Temp/Casual	3.65	3.65	3.65	3.65
Department Total All FTEs	99.65	100.65	102.65	103.65
County Totals				
County Total Regular FTEs	663.25	674.25	693.50	737.75
County Total Limited Term FTEs	8.30	7.55	6.30	9.55
County Total Temp/Casual	20.79	20.30	21.13	25.43
County Total All FTEs	692.34	702.10	720.93	772.73
General Fund				
Total Regular FTEs	347.78	357.84	375.09	380.50
Total Limited Term FTEs	1.75	1.00	0.00	0.00
Total Temp/Casual	17.14	16.65	17.48	21.78
Total All FTEs	366.67	375.49	392.57	402.28
All Other Funds				
Total Regular FTEs	315.47	316.41	318.41	357.25
Total Limited Term FTEs	6.55	6.55	6.30	9.55
Total Temp/Casual	3.65	3.65	3.65	3.65
Total All FTEs	325.67	326.61	328.36	370.45

FY2024 Adopted Budget
Schedule of Appropriations for Salary Adjustments

Group	In Accordance With	Estimated Costs
Non-union employees*	Per Compensation Policy or Employment Contract	\$ 1,803,762
Association of Plumbers & Pipefitters - Local 412	Collective Bargaining Agreement (July 1, 2021 to June 30, 2026)	99,819
Firefighters' Association Local 3279**	Collective Bargaining Agreement (June 1, 2020 to June 30, 2025)	463,961
IBEW - Local 611	Collective Bargaining Agreement (Oct. 1, 2020 to Sep. 20, 2024)	67,162
Police Union AFL-CIO, Local 14	Collective Bargaining Agreement (July 1, 2020 to June 30, 2025)	311,409
TOTAL		\$ 2,746,113

SCHEDULE OF INTERFUND TRANSFERS - FY2024 ADOPTED

Operating transfers out of:

FY2024 Adopted	Operating transfers out of:						Total
	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire	
Operating transfers into:							
General	\$ -	-	-	655,691	928,243	3,263,000	4,846,934
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	-	-	1,591,003	-	-	-	1,591,003
Capital Improvement Projects	16,006,422	-	-	-	-	-	16,006,422
State Grants (DWI)	11,700	-	-	-	-	-	11,700
Water Utility	-	2,000,000	-	-	-	-	2,000,000
Transit Fund	1,200,000	-	-	-	-	-	1,200,000
Airport	657,326	-	-	-	-	-	657,326
	<u>\$ 25,405,607</u>	<u>2,000,000</u>	<u>1,591,003</u>	<u>655,691</u>	<u>928,243</u>	<u>3,263,000</u>	<u>33,843,544</u>

FY 2024 Equipment Replacement

General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION			Equipment Fund Budget
				Full Cost	Police Budget	
1210	Police	2015	SUV 4x4 Marked	\$85,000.00	\$25,000.00	\$60,000.00
1211	Police	2015	SUV 4x4 Unmarked	\$70,000.00	\$25,000.00	\$45,000.00
1225	Police	2016	SUV 4x4 Unmarked	\$85,000.00	\$25,000.00	\$60,000.00
1226	Police	2016	Pickup 4x4 Marked	\$55,000.00	\$10,000.00	\$45,000.00
1227	Police	2016	SUV 4x4 Unmarked	\$85,000.00	\$25,000.00	\$60,000.00
3026	Parks	2004	Bobcat S185 Open Cab W/Auger Drive Attachment			\$50,000.00
3120	Golf Course	2009	Mower JDW Rotary Toro 4500			\$102,000.00
3194	Golf Course	2013	Mower Greens Master 3300 Rotary			\$52,000.00
3195	Golf Course	2013	Mower Greens Master 3300 Rotary			\$52,000.00
1175	Facilities	2013	Chevy 3500 4X4 Utility Body			\$63,000.00
3182	Facilities	2013	Snow Plow 8.5 for 1175			\$12,000.00
1177	Facilities	2013	Chevy 3500 4X4 Utility Body			\$63,000.00
3192	Facilities	2013	Snow Plow 8.5 for 1177			\$12,000.00
1182	Traffic and Streets	2013	truck and plow			\$74,000.00
3190	Traffic and Streets	2013	Plow 8.5 Pro Plus For Unit 1182			\$12,000.00
2041	Recreation	2000	Enc.Trailer 5x8 (Upgrade 6X12)	\$8,000.00	\$3,000.00	\$5,000.00
1185	Fire	2013	Tahoe			\$51,000.00
1181	Facilities	2010	Mercury Mariner			\$30,000.00
3100	Traffic and Streets	2008	Trackless with attachments			\$93,000.00
3101	Traffic and Streets	2008	Trackless with attachments			\$93,000.00
Fleet Replacement Subtotal						\$1,034,000

* 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	Full Cost	In ECO Fund Budget	Estimated Replacement Cost
Environmental Services					
		Year	Full Cost	In ECO Fund Budget	In Equipment Fund budget
1223	Refuse Truck Side Loader	2016	\$374,000	\$54,000.00	\$ 320,000.00
1016	Roll Off Truck	2004			\$ 170,000.00
3018/3019	Grapple unit part of Unit 1016	2004	\$201,000	\$93,000.00	\$ 108,000.00
Equipment Fund Subtotal					\$ 598,000.00
Equipment Grand Total					\$ 575,000.00

Utilities			Full Cost	In Utilities Fund Budget	In Equipment Fund budget
1094	Aerial Bucket Truck	2009	\$330,000.00	\$40,000.00	\$290,000.00
1144	F350 SD Dump Body	2011			\$74,000.00
3145	Snow Plow 7.5 ft	2011			\$12,000.00
1202	F350 SD Ext Cab Utility Bed	2014			\$74,000.00
3142	Mower Rotary Riding	2010			\$20,000.00
1183	1 Ton Utility Ext Cab 4WD	2013			\$75,000.00
Equipment Fund Subtotal					\$545,000
Equipment Grand Total					\$330,000

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
4111	Arboc		\$929,000.00	\$906,705.00	\$22,980.00
4121	Caravan		\$168,583.00	\$159,912.00	\$8,671.00
4122	International		\$605,000.00	\$547,881.00	\$57,119.00
Expansion	PW Transit (Additionto Fleet)		\$929,685.00	\$929,685.00	
Equipment Fund Subtotal					\$ 88,770
Equipment Fund Grand Total					\$2,632,268

Equipment Fund Grand Total

Equipment Fund Grand Total					\$2,265,770
-----------------------------------	--	--	--	--	--------------------

Schedule of Recurring Grants
Estimates for FY2024

Dept/Div	Funding Source	Grant Description	Amount
Fire			
	NMPRC	Fire Protection Fund	\$ 947,000
	NMDOH	Emergency Medical Services Fund	10,150
Muni Court			
	NMDFA	DWI Distribution and Grant Program	115,344
Community Services			
	NMCYFD	Juvenile Justice Advisory Board	215,000
	NMDCA	Library Go Bonds	28,620
	NMSL	Library State Grant	14,570
	NMDOH	Community Health Council	119,952
Police			
	NMDHSEM	State Homeland Security Grant Program	215,000
	NMDFA	Law Enforcement Protection Fund	152,000
	NMCMVRC	VOCA/VAWA	20,348
	NMDFA	E911	189,988
	USDOJ	Bulletproof Vest Program	2,650
Transit			
	NMDOT	Transit 5311 (Admin/Operations Only)	2,672,690
		Transit 5310 Capital Grant	192,637
	USDOI	National Park Service - Bandelier Service	200,662
Public Works			
	NMDOT	School Bus Route Program	106,681
	NMDOT	County Arterial Program	25,493
	NMDOT	Cooperative Program	79,911
Airport			
Total			\$ 5,308,696

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

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 FY2022 (based on tax year 2021 valuation) at approximately \$34.9 million. This limit applies to general obligation debt. As the County presently has none outstanding, \$34.9 million is also the County's current general obligation debt capacity.

Gross Receipts Tax (GRT) Revenue Bonds

On October 21, 2008, the County closed on the sale of The Incorporated County of Los Alamos, New Mexico Gross Receipts Tax (GRT) Improvement Revenue Bonds, Series 2008. The original bonds were issued in the amount of \$75,000,000 with a final maturity date of June 1, 2028. On June 26, 2013, the County issued \$38,235,000 Gross Receipts Tax Refunding Revenue Bonds, Series 2013 which advance refunded a portion of the 2008 Series. The net proceeds of \$49,926,817 (including \$5,178,930 in premiums net of discount [\$115,496], \$6,700,000 additional funding from the County less \$187,113 in underwriting, insurance and issuance costs) were deposited into escrow and used to pay a portion of the interest on the 2008 Series when due beginning December 1, 2013 through June 1, 2028 and redeem the outstanding 2008 Series maturing on June 1, 2029 and after.

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

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

Revenues pledged to cover debt service include (1) the County's State-Shared Gross Receipts Tax Revenues, at the rate authorized (currently 1.225%), (2) the Municipal Gross Receipts Tax Revenues, which equal one and one quarter percent (1.25%), (3) the Municipal Infrastructure 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
2023	3,545,000	1,007,409
2024	3,720,000	830,159
2025	3,905,000	644,159
2026	4,100,000	448,909
2027-2028	8,660,000	436,536
	<u>23,930,000</u>	<u>3,367,171</u>
2013 Series Principal	23,930,000	
Unamortized balances:		
Discounts and premiums	<u>2,635,425</u>	
	\$ 26,565,425	

Utility System Revenue Bonds

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

Utility Revenue Bonds – 2014 A and B Series

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

Utility Revenue Bonds – 2014 A and B Series

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

December 1, 2014 at rates ranging from 3.1% to 5.10% for the series 2014A and 0.37% to 2.91% for the series 2014B.

The Series 2014A and 2014B bonds were issued to refund the Joint Utility Fund Bonds, Series 2004A, 2004B, and advance refund Series 2006A, and 2006B, and provide \$16,853,827 for Joint Utility System projects. The net proceeds of \$22,652,043 (including \$1,067,958 in premiums, less \$105,915 of bond issuance costs) along with \$7,994,493 of prior debt service restricted reserves from the 2004/2006 fund proceeds, were used to retire the outstanding 2004/2006 Series Utility Revenue Bonds. Proceeds of \$1,436,504 from the 2014A series and proceeds of \$2,514,099 of the 2014B series were also used to advance refund remaining portions of the 2006A/B series bonds payable.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$747,197. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2034 using the straight-line method. The County completed the advance refunding in order to reduce its total debt service payments by \$8,317,334, and to recognize an economic gain (difference between the present values of the old and new debt service payments) of \$303,540.

The scheduled annual maturity requirements of the 2014 Series A and B Utility Revenue Bonds as of June 30, 2022 are as presented below.

Year ending June 30	2014A Series		2014B Series	
	Principal	Interest	Principal	Interest
2023	485,000	240,660	0	0
2024	515,000	215,925	0	0
2025	450,000	189,660	0	0
2026	465,000	175,710	0	0
2027-2031	2,555,000	628,815	0	0
2032-2034	1,765,000	137,638	0	0
	<u>\$ 6,235,000</u>	<u>1,588,408</u>	<u>0</u>	<u>0</u>
2014A Series Principal	\$ 6,235,000			
2014B Series Principal	0			
Unamortized balances:				
Discounts and premiums	<u>306,996</u>			
Total payable	<u>\$ 6,541,996</u>			

Utility Revenue Bonds – 2010 Series

On August 12, 2010, the county issued \$13,085,000 in Utility Revenue bonds (2010 Series A, B, C, D). These are 20-year bonds and will be fully amortized on June 1, 2030. The Series A are tax-exempt bonds with an aggregate principal of \$3,785,000. The Series B are taxable direct payment Build America bonds with an aggregate principal of \$1,535,000. Series C are taxable direct payment Recovery Zone Economic Development bonds with an aggregate principal of \$3,680,000. Series D are taxable bonds with an aggregate principal of \$4,085,000. The bonds have various interest rates with a blended interest rate of 5.355%. The Build America and Recovery Zone Economic Development bonds both include a federal subsidy component, receipt of which is dependent on meeting federal reporting requirements. The total federal subsidy is \$2,168,587 for the life of the bonds and is recorded as intergovernmental revenue when earned. The primary purpose of the bond issue was to enhance the County's Utility System by 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, 2022 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	
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	0	0	350,000	19,236	270,000	222,167	255,000	106,735	1,223,138
2026	0	0	0	0	640,000	207,328	270,000	92,720	1,210,048
2027-2030	0	0	0	0	2,770,000	427,424	1,255,000	196,384	4,648,808
	<u>\$ 0</u>	<u>0</u>	<u>1,535,000</u>	<u>155,812</u>	<u>3,680,000</u>	<u>1,301,254</u>	<u>2,255,000</u>	<u>648,880</u>	<u>9,575,946</u>
2010A Series Principal	\$ 0								
2010B Series Principal	1,535,000								
2010C Series Principal	3,680,000								
2010D Series Principal	2,255,000								
Unamortized balances:									
Refunding costs	0								
Discounts and premiums	(19,566)								
Total payable	<u>\$ 7,450,434</u>								

Intergovernmental Notes Payable

Business-type Activities

Beginning in December 2005 through June 2022, the County entered into various agreements to borrow \$54,831,889 from several State of New Mexico Agencies, to partially fund various projects. The purpose of each loan, the source of debt service payments, and other details are described below:

CWSRF 1438143: To partially fund the construction of a new wastewater treatment facility. The loan is to be repaid solely from the net revenues from the operation of only the Wastewater subfund, which is a part of the Joint Utility System Fund. On January 30, 2018 the County Council approved a transfer of \$2,500,000 from the Gas Fund to the Wastewater Fund. These funds were subsequently used to make a one-time principal payment to CWSRF 1438143 on February 8, 2018.

WPF 663: To construct a water line to transfer treated effluent water to County parks and ball fields. The loan is to be repaid from existing Utility system revenues. The agreement included a grant in the amount of \$585,720.

CWSRF 083: To finance the construction of a new wastewater treatment facility. The loan is to be repaid solely from the net revenues from the operation of only the Wastewater subfund, which is a part of the Joint Utility System Fund.

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.

WPF 689: To finance the costs of Phase II of the water conservation, treatment and reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$319,648.

ARRA CWSRF 09: To finance the costs of Phase II of the effluent reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$150,000.

WPF 756: To finance the costs of Phase II of the water conservation, treatment, and reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$590,000.

WPF 757: To finance the costs of environmental studies for a proposed collector well for water from the San Juan/Chama Diversion Project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$200,000.

WPF 820: To finance the costs of the project to upgrade public safety at the Los Alamos Canyon Dam. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$900,000.

WPF 821: To finance the costs of the water conservation treatment recycling or reuse project at the Los Alamos Canyon Reservoir. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$210,000.

WPF 918: To finance the total costs incurred for the Group 12 water tank rehabilitation project located on Arizona Avenue. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$843,600.

WPF 940: To finance the total costs incurred for the design and construction to replace the wastewater treatment plant pipeline from the Bayo Booster Station in Bayo Canyon to North Mesa.

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

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

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

Loan terms and repayment schedules are shown on the following page.

	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	New Mexico Water Trust Board and Finance Authority	Totals
Loan Number	CWSRF 1438143	WPF 663	CWSRF 083	PP 3732	WPF 689	ARRA CWSRF 09	WPF 756	WPF 757	WPF 820	WPF 821	WPF 918	WPF 940	WPF 3557	WPF 4826	WD 5456	
Date of agreement	Dec 2005	Apr 2007	Apr 2019	May 2007	Nov 2008	Dec 2009	Jul 2010 (a)	Jul 2010 (b)	Nov 2011	Jan 2013	Jun-15	Mar-15	Feb-17	Mar-20	Mar-20	
Beginning principal	14,355,105	65,080	17,000,000	4,331,349	79,912	234,812	147,500	50,000	600,000	140,000	562,400	182,000	53,840	320,000	3,709,892	
Term of agreement, in years	20	20	20	15	20	20	20	20	20	20	20	20	20	20	25	
Interest rate	3%	-	2.38%	2.57%	-	2.56%	-	-	-	-	-	-	-	-	1.00%	
Administrative fee	-	0.25%	-	-	0.25%	0.44%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	-	
Payable in year ending 6/30/2023:																
Principal	404,319	3,300	-	244,664	4,128	12,096	7,420	2,515	30,993	7,008	28,064	9,424	2,654	16,243	-	772,828
Interest and/or admin fee	55,834	41	-	82,321	62	3,687	150	51	704	177	926	311	108	789	-	145,162
Total	460,153	3,341	-	326,985	4,190	15,783	7,570	2,566	31,697	7,185	28,990	9,735	2,762	17,032	-	917,990
Payable in year ending 6/30/2024:																
Principal	408,363	3,309	-	248,114	4,138	12,459	7,439	2,522	31,069	7,026	28,134	9,448	2,660	16,284	-	780,966
Interest and/or admin fee	51,790	33	-	78,872	52	3,324	131	44	627	160	856	287	102	749	-	137,026
Total	460,153	3,342	-	326,986	4,190	15,783	7,570	2,566	31,696	7,186	28,990	9,735	2,762	17,033	-	917,991
Payable in year ending 6/30/2025:																
Principal	412,446	3,317	-	252,058	4,148	12,833	7,458	2,528	31,144	7,043	28,204	9,472	2,667	16,325	-	789,643
Interest and/or admin fee	47,707	25	-	74,927	42	2,950	113	38	549	142	785	264	95	708	-	128,344
Total	460,153	3,342	-	326,985	4,190	15,783	7,571	2,566	31,693	7,185	28,989	9,736	2,762	17,033	-	917,987
Payable in five years ending 6/30/2030:																
Principal	2,124,929	6,658	-	1,339,388	12,508	70,176	37,569	12,735	156,859	35,481	142,081	47,715	13,435	82,240	-	4,081,775
Interest and/or admin fee	175,837	25	-	295,537	63	8,739	282	96	1,573	446	2,866	962	374	2,925	-	489,724
Total	2,300,766	6,683	-	1,634,925	12,571	78,915	37,851	12,831	158,432	35,927	144,947	48,677	13,809	85,165	-	4,571,499
Payable in five years ending 6/30/2035:																
Principal	2,233,324	-	-	1,210,072	-	15,323	-	-	31,600	14,316	143,866	48,315	13,604	83,272	-	3,793,692
Interest and/or admin fee	67,444	-	-	97,869	-	460	-	-	79	54	1,081	363	205	1,892	-	169,446
Total	2,300,768	-	-	1,307,941	-	15,783	-	-	31,679	14,370	144,947	48,678	13,809	85,164	-	3,963,138
Payable in five years ending 6/30/2040:																
Principal	-	-	-	-	-	-	-	-	-	-	-	-	8,244	101,307	-	109,551
Interest and/or admin fee	-	-	-	-	-	-	-	-	-	-	-	-	41	888	-	930
Total	-	-	-	-	-	-	-	-	-	-	-	-	8,286	102,195	-	110,481
Total payable																
Principal	5,583,381	16,584	4,687,172	3,294,296	24,922	122,888	59,886	20,300	281,665	70,874	370,349	124,374	43,264	315,671	1,427,261	16,442,888
Interest and/or admin fee	398,612	125	-	629,525	219	19,159	676	229	3,532	978	6,513	2,187	925	7,951	-	1,070,632
Total	5,981,993	16,709	4,687,172	3,923,821	25,141	142,047	60,562	20,529	285,197	71,852	376,862	126,561	44,189	323,622	1,427,261	17,513,519

GENERAL FUND REVENUE DETAIL

	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY 2023	% Variance FY2024 vs FY 2023
REVENUES							
GROSS RECEIPTS TAXES	55,585,118	65,417,974	65,449,000	75,306,000	85,601,000	20,152,000	30.8%
PROPERTY TAXES	8,025,363	8,262,390	8,667,253	8,667,253	8,865,961	198,708	2.3%
INTERDEPARTMENTAL CHARGES	8,004,969	8,826,224	9,456,081	9,166,526	13,600,525	4,144,444	43.8%
USER CHARGES	2,579,090	2,345,472	2,333,004	1,750,000	2,365,083	32,079	1.4%
INVESTMENT INCOME (LOSS)	3,759,778	(5,846,777)	1,105,000	1,750,000	1,870,000	765,000	69.2%
GRANTS	1,302,426	1,444,648	786,000	1,558,472	1,346,422	(560,422)	71.3%
OTHER	1,113,240	12,344,777	1,158,000	1,170,000	1,192,561	34,561	3.0%
TOTAL REVENUES	80,369,984	92,794,708	88,954,338	99,368,251	114,841,552	25,887,214	29.1%

GROSS RECEIPTS TAXES

GROSS REC TAX-MUNICIPAL-PRIOR	18,637,098	19,236,120	21,604,250	25,259,000	26,524,000	4,919,750	22.8%
GROSS REC TAX-MUNICIPAL	4,585,707	4,733,098	5,330,750	6,207,000	6,518,000	1,187,250	22.3%
GROSS REC TAX-MUNI INFRASTRUCT	2,292,853	2,366,549	2,659,000	3,108,000	3,263,000	604,000	22.7%
GROSS REC TAX-MUNICIPAL	-	-	-	-	6,526,000	6,526,000	100.0%
GROSS REC -COUNTY 3RD PLEDGED	2,292,853	2,366,549	2,659,000	3,108,000	3,263,000	604,000	22.7%
GROSS REC TAX-COUNTY	2,292,853	2,366,549	2,659,000	3,108,000	3,263,000	604,000	22.7%
GROSS REC TAX-CO. CORRECTIONAL	2,292,853	2,366,549	2,659,000	3,108,000	3,263,000	604,000	22.7%
ST SHARED-GROSS REC TAX	23,190,901	31,982,560	27,878,000	31,408,000	32,981,000	5,103,000	18.3%
Total Gross Receipts Taxes	55,585,118	65,417,974	65,449,000	75,306,000	85,601,000	20,152,000	30.8%

PROPERTY TAXES

PROP TAXES-RESIDENTIAL	6,497,378	6,688,640	7,265,000	7,265,000	7,332,354	67,354	0.9%
PROP TAXES-NONRESIDENTIAL	1,527,985	1,573,750	1,402,253	1,402,253	1,533,607	131,354	9.4%
Total Property Taxes	8,025,363	8,262,390	8,667,253	8,667,253	8,865,961	198,708	2.3%

INTERDEPARTMENTAL CHARGES

IDC CHARGES-GENERAL COUNTY	1,649,586	2,009,741	1,960,877	1,960,877	2,153,852	192,975	9.8%
IDC CHARGES-REFUSE	363,440	378,330	426,945	426,945	352,971	(73,974)	-17.3%
IDC CHARGES-UTILITIES	1,778,487	2,021,033	2,280,736	2,280,736	2,691,258	410,522	18.0%
IDC CHARGES-FIRE	692,578	713,356	805,113	805,113	970,737	165,624	20.6%
IDC-INDIRECT O/H-FIRE CONTRACT	3,520,878	3,703,764	3,982,410	3,982,410	7,431,707	3,449,297	86.6%
IDC-Interdepartmental Charges	8,004,969	8,826,224	9,456,081	9,456,081	13,600,525	4,144,444	43.8%

USER CHARGES

ALCOHOLIC BEVERAGE LICENSES	3,325	4,675	5,757	5,757	5,815	58	1.0%
BUSINESS LICENSE FEES	36,095	35,605	39,340	39,340	39,733	393	1.0%
ANIMAL LICENSES	-	75	288	288	291	3	1.0%
BUILDING PERMITS	518,339	267,952	251,344	251,344	253,857	2,513	1.0%
MARRIAGE LICENSES	1,190	1,040	960	960	970	10	1.0%
LEMON LOT PERMITS	1,120	660	7,292	7,292	7,365	73	1.0%
OTHER NONBUS LICENSES/PERMITS	-	-	-	-	-	-	0.0%
Licenses and Permits	560,069	310,007	304,981	304,981	308,031	3,050	1.0%

FINES-POLICE	36,467	30,830	54,644	54,644	54,644	-	0.0%
CORRECTION FEES-MAGISTRATE CT	7,081	13,023	18,759	18,759	18,759	-	0.0%
CORRECTION FEES-MUNICIPAL CT	18,867	13,010	21,205	21,205	21,205	-	0.0%
COURT FACILITIES FEE	9,460	6,500	9,787	9,787	9,787	-	0.0%
FIELD SOBRIETY TRAINING FEES	351	300	244	244	244	-	0.0%
MUNI CT. ELECTRONIC MONITORING	1,882	1,551	3,833	3,833	3,833	-	0.0%
MUNI CT. DRUG TESTING FEE	52	-	1,387	1,387	1,387	-	0.0%
TRAFFIC SAFETY FEE-LAC	4,540	3,125	4,485	4,485	4,485	-	0.0%
MUNI COURT-DWI PROBATION FEE	7,062	6,891	1,469	1,469	1,469	-	0.0%
PROBATION FEES	964	500	1,549	1,549	1,549	-	0.0%
COMMUNITY SERVICE FEE	6,608	4,555	7,341	7,341	7,341	-	0.0%
ALTERNATIVE SENTENCING FEE	13,244	9,100	15,496	15,496	15,496	-	0.0%
MISC COURT FEES OTHER	455	606	2,039	2,039	2,039	-	0.0%
DEPOSIT/BOND FORFEITURES	-	-	816	816	816	-	0.0%
MAGISTRATE DWI PROBATION FEES	-	-	4,405	4,405	4,405	-	0.0%
MAGISTRATE PROBATION FEES	4,060	3,975	2,936	2,936	2,936	-	0.0%
MAGISTRATE COMMUNITY SERV FEES	15	15	204	204	204	-	0.0%
MAGISTRATE ELECTRONIC MONITOR	209	-	2,447	2,423	2,447	-	0.0%

GENERAL FUND REVENUE DETAIL

	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY 2023	% Variance FY2024 vs FY 2023
MAGISTRATE DRUG TESTING FEE	-	-	2,039	2,039	2,039	-	0.0%
Fines and Forfeits	111,317	93,981	155,085	155,061	155,085	-	0.0%
PROBATE COURT FEES	952	1,124	864	864	873	9	1.0%
CANDIDATE FILING FEES	200	1,011	595	595	601	6	1.0%
RECORDING FEES	89,740	66,908	53,348	53,348	53,881	533	1.0%
PLANNING FEES	8,424	10,350	6,717	6,717	6,784	67	1.0%
PLAN REVIEW FEES	244,356	116,871	31,664	31,664	31,981	317	1.0%
DUPLICATING/PRINTING SERVICES	391	635	960	960	970	10	1.0%
SALE OF DOCUMENTS/PUBLICATIONS	53,231	48,474	42,506	42,506	42,931	425	1.0%
SALES OF FOOD	12	5,570	9,595	9,595	9,691	96	1.0%
SALES OF MERCHANDISE	14,609	74,663	91,153	91,153	92,065	912	1.0%
OTHER CHARGES FOR SERVICES	11,513	87,507	22,069	22,069	22,290	221	1.0%
Chgs Svcs-General	423,428	413,113	259,471	259,471	262,066	2,595	1.0%
CIVIL SERVICE FEES	2,375	3,645	4,030	4,030	4,030	-	0.0%
FINGERPRINTING FEES	665	475	1,055	1,055	1,055	-	0.0%
PRISONER HOUSING REIMBURSEMENT	202,065	14,820	3,838	3,838	3,838	-	0.0%
SPECIAL SERVICES-POLICE	3,180	7,277	15,832	15,810	15,810	(22)	-0.1%
Chgs Svcs-Public Safety	208,285	26,217	24,755	24,733	24,733	(22)	-0.1%
MISC SALES/SERVICES	691	677	816	816	816	-	0.0%
REVENUES	691	677	816	816	816	-	0.0%
CEMETERY EQUIPMENT RENTALS	-	-	152	152	152	-	0.0%
CEMETERY LINERS	-	-	-	-	-	-	0.0%
CEMETERY OPENINGS	56,819	97,898	60,500	60,500	61,105	605	1.0%
SALES-CEMETERY LOTS (40%)	22,610	27,500	22,220	22,220	22,442	222	1.0%
SALES-CEMETERY LOTS (60%)	33,915	41,250	35,350	35,350	35,704	354	1.0%
ANIMAL SHELTER FEES	3,240	3,045	5,555	5,555	5,611	56	1.0%
Chgs Svcs-Environment	116,584	169,693	123,777	123,777	125,013	1,236	1.0%
DAILY FEES/PASSES	212,743	253,132	202,000	202,000	204,020	2,020	1.0%
ANNUAL PASSES	44,959	129,042	131,623	131,623	164,529	32,906	25.0%
THREE-MONTH PASSES	21,852	24,780	31,350	31,350	31,664	314	1.0%
MONTHLY PASSES	-	-	16,160	16,160	-	(16,160)	-100.0%
PUNCH PASSES	50,669	71,478	67,064	67,064	67,735	671	1.0%
RECREATION FEES-CLASSES	28,547	56,372	135,929	135,929	137,288	1,359	1.0%
SPECIAL CULT/REC FEES	33,237	43,743	16,443	16,443	20,554	4,111	25.0%
Chgs Svcs-Culture/Recreation	392,007	578,547	600,569	600,569	625,789	25,220	4.2%
BUILDING RENTALS	335,962	131,535	353,500	353,500	353,500	-	0.0%
LAND RENTALS	412,998	447,001	378,750	378,750	378,750	-	0.0%
RECREATION FACILITY RENTALS	17,749	174,701	131,300	131,300	131,300	-	0.0%
Rentals/Concessions-Outside	766,709	753,237	863,550	863,550	863,550	-	0.0%
TOTAL USER CHARGES	2,579,090	2,345,472	2,333,004	2,332,958	2,365,083	32,079	1.4%
INVESTMENT INCOME							
INTEREST INCOME-INVESTMENTS	7,179,675	(4,095,450)	1,105,000	1,105,000	1,720,000	615,000	55.7%
INTEREST INCOME-RES ASSETS	370,718	(249,874)	-	645,000	150,000	150,000	100.0%
INTEREST INCOME-PRORATED	(3,452,864)	1,891,360	-	-	-	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	(337,751)	(3,392,813)	-	-	-	-	0.0%
Investment Income	3,759,778	(5,846,777)	1,105,000	1,750,000	1,870,000	765,000	69.2%
GRANTS							
FEDERAL DIRECT-OTHER	3,290	-	2,650	2,650	2,650	-	0.0%
FEDERAL INDIRECT-OTHER	353,919	448,669	374,013	439,013	353,063	(20,950)	-5.6%
FEDERAL SH REV-FOREST RESERVE	3,700	4,909	-	4,909	-	-	0.0%
FEDERAL IN LIEU TAXES (PILT)	96,754	99,717	-	-	100,000	100,000	100.0%
FEDERAL IN LIEU TAX -DOE/NNSA	285,103	292,662	-	303,466	312,570	312,570	100.0%
Intergov't Revenue-Federal	742,766	845,957	376,663	750,038	768,283	391,620	104.0%

GENERAL FUND REVENUE DETAIL

	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Projected	FY2024 Adopted Budget	\$ Variance FY2024 vs FY 2023	% Variance FY2024 vs FY 2023
STATE-LIBRARY OPERATIONS	14,243	14,569	14,570	15,383	15,383	813	5.6%
STATE-G.O. BOND DISTRIBUTION	22,497	14,968	28,620	28,621	28,621	-	0.0%
STATE GRANT-E911	168,131	165,126	210,000	189,988	189,988	(20,012)	-9.5%
STATE GRANT-DWI RDBLK/BCKLEDWN	5,063	3,456	-	-	-	-	0.0%
STATE GRANTS-OTHER	169,618	214,614	156,147	218,442	156,147	-	0.0%
ST SHARED-SMALL COUNTY ASSIST.	173,000	176,000	-	178,000	178,000	178,000	100.0%
STATE SHARED REVENUES-OTHER	7,108	9,958	-	178,000	10,000	10,000	100.0%
Intergov't Revenue-Federal	559,660	598,691	409,337	808,434	578,139	168,801	41.2%
TOTAL GRANT REVENUE	1,302,426	1,444,648	786,000	1,558,472	1,346,422	560,421	71.3%
OTHER REVENUE							
IN LIEU TAX-ELECTRIC UTILITY	286,558	277,449	300,000	300,000	303,000	3,000	1.0%
IN LIEU TAX-GAS UTILITY	96,089	276,202	97,254	97,254	98,227	973	1.0%
FRANCHISE TAX-CABLE TV	121,182	98,351	101,000	101,000	102,010	1,010	1.0%
FRANCHISE TAX-TELEPHONE	26,675	24,758	40,400	40,400	40,804	404	1.0%
FRANCHISE TAX-ELECTRIC UTILITY	273,201	265,398	269,186	269,186	271,878	2,692	1.0%
FRANCHISE TAX-GAS UTILITY	112,791	138,423	99,566	99,566	100,562	996	1.0%
PROPERTY TAXES-INTEREST	18,924	31,078	24,000	24,000	24,240	240	1.0%
PROPERTY TAXES-PENALTY	15,378	22,366	18,420	18,420	18,604	184	1.0%
OTHER TAXES-LICENSES-PENALTY	-	-	-	-	-	-	0.0%
Taxes	950,798	1,134,025	949,826	949,826	959,324	9,498	1.0%
LACEPP PENSION FORFEITURES	66,410	273,138	80,800	80,800	81,608	808	1.0%
Insurance/Pension Forfeitures	66,410	273,138	80,800	80,800	81,608	808	1.0%
DONATIONS	25,480	30,490	50,500	50,500	50,500	-	0.0%
Donations	25,480	30,490	50,500	50,500	50,500	-	0.0%
OTHER JUDGMENTS/SETTLEMENTS	-	10,699,235	619	12,619	619	-	0.0%
DISCOUNTS TAKEN	-	-	505	505	510	5	1.0%
CASH OVER (SHORT)	(14)	275	-	-	-	-	0.0%
INTEREST-DELINQUENT ACCTS	537	1,146	-	-	-	-	0.0%
JURY DUTY/WITNESS FEE REIMB	-	-	-	-	-	-	0.0%
MISCELLANEOUS REVENUES-OTHER	70,029	206,468	75,750	75,750	100,000	24,250	32.0%
Miscellaneous Revenues	70,552	10,907,124	76,874	88,874	101,129	24,255	31.6%
TOTAL OTHER REVENUE	1,113,240	12,344,777	1,158,000	1,170,000	1,192,561	34,561	3.0%
TOTAL REVENUE	80,369,984	92,794,708	88,954,335	100,240,764	114,841,552	25,887,213	29.1%

LARGEST EMPLOYERS

<u>EMPLOYER</u>	<u>TYPE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES [a]</u>
Los Alamos National Laboratory	Research and Development	13,200
Los Alamos County	Government	720
N3B	Environmental Management	708
Los Alamos Public Schools	Education	639
Other Employers		<u>3,768</u>
		19,035

Sources: Individual Employers, New Mexico Department of Workforce Solutions

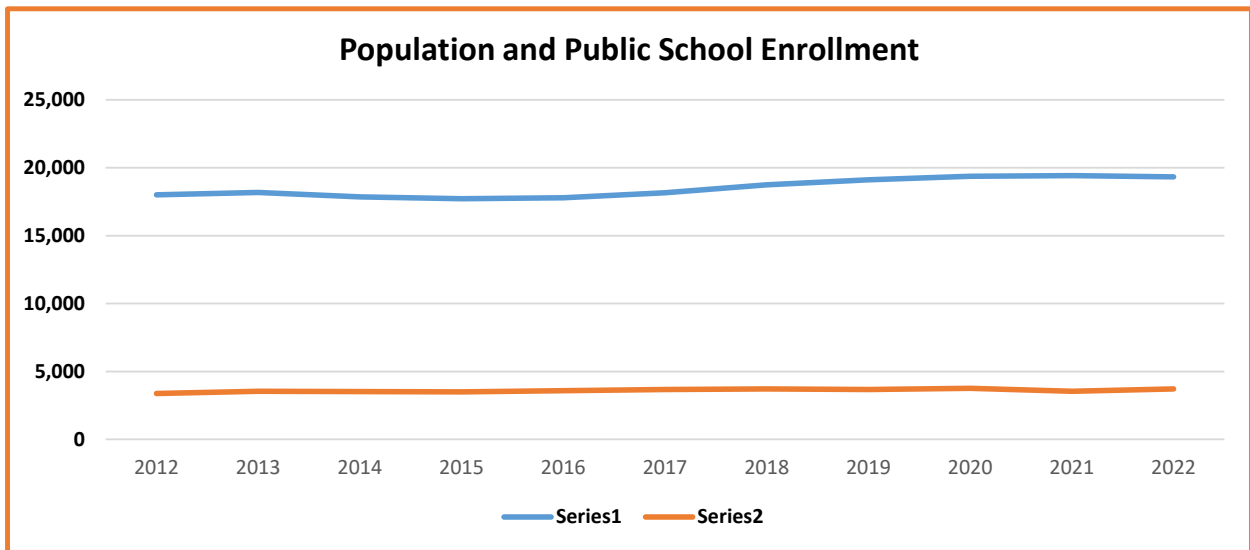
[a] For rankings, number of employees who work in the County is not limited to those who also live in the County.

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
2022	19,330	3,713

Sources:

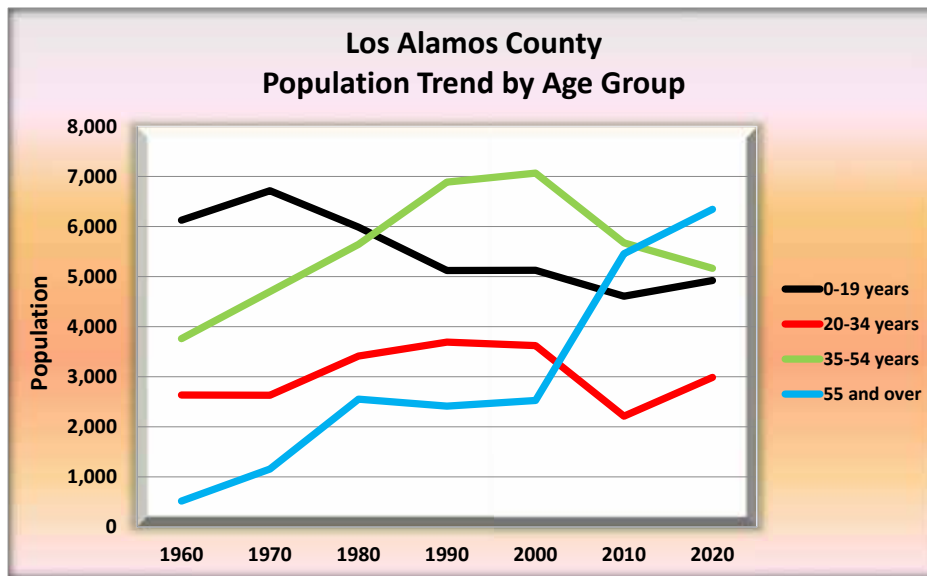
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website. School Enrollment is from the New Mexico Public Education Department website.



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	

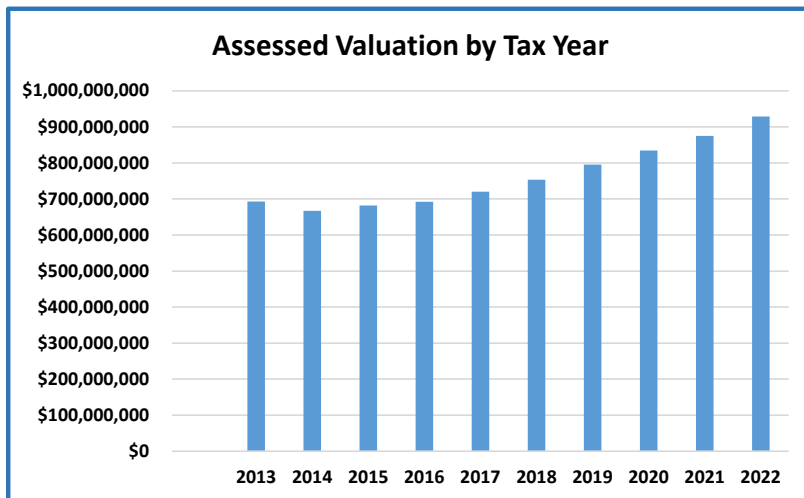
SOURCE: U.S. Census Bureau



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

TAX YEAR 2)	ASSESSED VALUE 1)			EXEMPTIONS	TOTAL NET VALUATION
	REAL PROPERTY	PERSONAL PROPERTY 3)	CENTRALLY ASSESSED PROPERTY 4)		
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
2022	925,837,750	10,844,540	4,151,620	(11,778,890)	929,055,020

- 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>		
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
2022	929,055,020	82	4,100,137	689	19,058,173	2022	908,722,000

TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2022 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 Corp	Real Estate	4,619,880	0.61%
PC Canyon Village LLC	Apartments	4,509,590	0.60%
Oppenheimer Place Condo Assoc Inc	Real Estate	4,284,870	0.57%
Enterprise Bank & Trust	Banking	4,073,970	0.54%
Site A-19-A-1 Acquisition Gtoup LLC	Real Estate	2,723,730	0.36%
Smith's Food & Drug Centers, Inc.	Food & Drug	2,305,730	0.31%
CC&F Los Alamos Invest Co.	Real Estate	2,105,740	0.28%
Total assessed valuation of ten principal taxpayers		49,931,390	6.63%
Total assessed valuation of other taxpayers		<u>703,693,930</u>	<u>93.37%</u>
Total 2022 assessed valuation		<u>\$ <u>753,625,320</u></u>	<u>100.00%</u>

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

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



Los Alamos County Utilities Department
Fiscal Year 2024 Budgets
Summary Of Expenditure Budget

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed	
Electric Production	40,420,167	39,232,261	48,282,201	48,236,908	59,803,922	
Electric Distribution	14,222,620	14,385,228	18,376,372	16,397,929	18,928,856	
Less Interdivision Electric Sales	(7,583,989)	(7,536,886)	(8,074,789)	(8,074,789)	(9,516,802)	
Total Electric Fund	\$ 47,058,798	\$ 46,080,603	\$ 58,583,784	\$ 56,560,047	\$ 69,215,976	
Gas	\$ 6,612,444	\$ 7,976,792	\$ 20,560,999	\$ 17,926,861	\$ 17,633,303	
Water Production	5,551,425	8,054,864	25,547,720	24,757,158	19,119,771	
Water Distribution	6,520,363	6,853,689	7,932,771	7,095,966	6,963,990	
Less Interdivision Water Sales	(3,887,029)	(3,754,046)	(3,363,500)	(3,363,500)	(3,929,250)	
Total Water Fund	\$ 8,184,759	\$ 11,154,507	\$ 30,116,991	\$ 28,489,624	\$ 22,154,511	
Wastewater	\$ 4,953,484	\$ 9,322,577	\$ 38,351,772	\$ 36,816,750	\$ 7,936,113	
Total Expenditure Budget	\$ 66,809,485	74,534,480	147,613,546	139,793,281	116,939,902	-16.35%

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
REVENUE					
Mwh Sales - LANL	410,404	358,169	490,882	490,882	460,764
Mwh Sales - LAC Distribution	107,285	107,155	123,551	123,551	120,333
Total Mwh Sales	517,689	465,325	614,433	614,433	581,097
Revenue per Mwh	\$ 63.56	\$ 70.13	\$ 58.01	\$ 58.01	\$ 74.69
DOE Revenues	\$ 25,322,540	\$ 25,095,395	\$ 27,568,622	\$ 27,568,622	\$ 33,883,745
Economy Sales	6,303,446	9,482,263	10,138,359	10,138,359	14,943,416
Interest on Reserves	546,803	(263,656)	130,000	130,000	130,000
Bond Federal Subsidy	32,089	33,984	33,984	33,984	30,867
TOTAL REVENUE	\$ 32,204,878	\$ 34,347,986	\$ 37,870,965	\$ 37,870,965	\$ 48,988,028
OPERATING EXPENSES					
El Vado Generation	\$ 576,805	\$ 570,541	\$ 554,697	\$ 554,697	\$ 753,105
Abiquiu Generation	419,164	354,579	381,408	381,408	3,065,627
Contract Administration	45,140	62,237	133,694	133,694	43,928
Load Control	1,728,677	2,010,278	1,684,783	1,684,783	2,065,601
Transmission - PNM	2,376,069	3,973,692	3,081,091	3,081,091	2,850,000
Transmission - Other	2,320,885	2,047,562	3,932,599	3,932,599	4,002,304
Purchased Power	18,130,479	17,357,836	29,703,062	29,703,062	39,295,953
Photovoltaic Array	7,371	4,024	65,000	65,000	15,000
Debt Service	2,507,890	720,311	601,674	601,674	442,768
Property Taxes	324,473	321,610	417,245	417,245	400,000
Insurance	108,179	119,861	104,000	104,000	106,100
San Juan Operations	8,901,460	8,201,566	796,000	796,000	-
Laramie River Operations	1,729,013	1,860,897	2,370,161	2,370,161	2,218,315
SMR Project	9,216	7,124	1,280,512	1,280,512	1,280,817
Non-Pool Expenses	136	-	-	-	200,000
Interdepartmental Charges	489,467	552,996	702,551	702,551	600,719
Administrative Allocation	590,750	609,978	574,956	529,662	708,685
TOTAL OPERATING EXPENSES	\$ 40,265,173	\$ 38,775,093	\$ 46,383,434	\$ 46,338,140	\$ 58,048,922
OPERATING INCOME (LOSS)	\$ (8,060,295)	\$ (4,427,107)	\$ (8,512,469)	\$ (8,467,176)	\$ (9,060,893)
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 154,994	\$ 457,169	\$ 1,033,887	\$ 1,033,887	\$ 1,755,000
Budget Revisions/Carryovers			\$ 864,880	\$ 864,880	
Net Change in Retirement Reserve Balances	(24,285)	(90,737)	(571,008)	(571,008)	(649,546)
OTHER FINANCING Forecast					
Transfer from Distribution Fund (Cost of Power)	\$ 7,583,989	\$ 7,536,886	\$ 8,074,789	\$ 8,074,789	\$ 9,516,802
NET INCOME (LOSS)	\$ (607,015)	\$ 2,743,348	\$ (1,765,439)	\$ (1,720,146)	\$ (649,546)
Cash & Investments					
Unrestricted Cash	\$ 1,087,068	\$ 3,612,899	\$ 923,394	\$ 968,688	\$ 722,910
Total Unrestricted Cash & Investments	\$ 1,087,068	\$ 3,612,899	\$ 923,394	\$ 968,688	\$ 722,910
Restricted					
Bond Reserve & Debt Service	\$ 1,704,511	\$ 1,703,775	\$ 2,060,824	\$ 2,060,824	\$ 2,060,824
San Juan Decommissioning	\$ 6,341,693	\$ 6,327,975	\$ 7,107,039	\$ 7,107,039	\$ 7,107,039
San Juan Mine Reclamation	\$ 4,210,458	\$ 3,937,845	\$ 3,709,547	\$ 3,709,547	\$ 3,266,779
Laramie River Decommissioning	\$ 1,024,152	\$ 1,033,637	\$ 1,049,887	\$ 1,049,887	\$ 1,088,887
Operations Reserve	-	-	-	-	-
Contingency Reserve	-	-	-	-	-
Total Restricted	\$ 13,280,814	\$ 13,003,233	\$ 13,927,298	\$ 13,927,298	\$ 13,523,530
Total Cash & Investments	\$ 14,367,882	\$ 16,616,131	\$ 14,850,692	\$ 14,895,986	\$ 14,246,440

Los Alamos County Utilities Department
Fiscal Year 2024 Budgets
Summary of Expenditure Budget -- **ELECTRIC DISTRIBUTION**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
REVENUE					
kWh Sales	107,285,261	107,155,470	123,550,698	123,550,698	120,333,185
Revenue per kWh	\$ 0.1283	\$ 0.1281	\$ 0.1231	\$ 0.1231	\$ 0.1244
Sales Revenue	\$ 13,769,477	\$ 13,726,148	\$ 15,210,078	\$ 15,210,078	\$ 14,971,374
Interest on Utility Reserves	42,409	8,365	67,942	67,942	66,045
Bond Federal Subsidy	64,153	67,942	0	0	0
Pole Rentals	0	179,905	53,601	53,601	53,601
Misc. Service Revenues	14,371	19,048	54,500	54,500	54,500
Revenue on Recoverable Work	521,170	402,402	150,000	150,000	150,000
TOTAL REVENUE	\$ 14,411,579	\$ 14,403,809	\$ 15,536,122	\$ 15,536,122	\$ 15,295,520
OPERATING EXPENSES					
Supervision, Misc Direct Admin	755,810	801,405	858,402	814,402	922,909
Substation Maintenance	8,158	53,500	36,690	27,690	57,580
Switching Station Maintenance	9,831	64,169	83,292	67,292	195,552
Overhead Maintenance	444,228	579,416	586,028	545,028	750,687
Underground Maintenance	541,284	631,460	691,517	617,517	885,733
Meter Maintenance	146,176	76,595	106,650	100,150	128,669
Interdepartmental Charges	740,450	920,806	1,134,786	1,134,786	1,218,243
Eng. Cust Svc. MR and Admin	622,159	686,673	1,042,632	1,002,184	1,040,731
In Lieu Taxes & Franchise fee	539,721	525,602	564,406	564,406	999,450
Debt Service	1,234,400	1,115,039	982,377	982,378	918,731
Cost of Power	7,583,989	7,536,886	8,074,789	8,074,789	9,516,802
TOTAL OPERATING EXPENSES	\$ 12,626,206	\$ 12,991,551	\$ 14,161,569	\$ 13,930,621	\$ 16,635,087
OPERATING INCOME (LOSS)	\$ 1,785,373	\$ 1,412,258	\$ 1,374,553	\$ 1,605,500	\$ (1,339,567)
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 1,014,190	\$ 756,924	\$ 2,747,496	\$ 1,000,000	\$ 1,650,000
Budget Revisions/Carryovers			813,274	813,274	
OTHER FINANCING					
Bond/Grant proceeds		\$ 200,000		\$ -	
Revenue Transfer to General Fund	(582,224)	(584,290)	(654,033)	(654,033)	(643,769)
Sale of Scrap/Obsolete Inventory	(955)	(1,523)			
BUDGETED NET INCOME (LOSS)	\$ 189,913	\$ 272,567	\$ (2,840,250)	\$ (861,807)	\$ (3,633,336)
Cash & Investments					
Total Unrestricted Cash & Investments	764,713	187,449	(3,261,762)	(1,283,319)	(4,916,655)
Donations Held in Trust	(33,348)	(26,781)			
Total Unrestricted Cash & Investments	\$ 731,365	\$ 160,668	\$ (3,261,762)	\$ (1,283,319)	\$ (4,916,655)
Restricted					
Bond Reserve & Debt Service	1,349,044	1,351,673	1,933,852	1,933,852	1,933,852
Bond Construction Fund	-	-	-	-	-
Capital Replacement Reserve	-	-	-	-	-
Operations Reserve	-	-	-	-	-
Contingency Reserve	-	-	-	-	-
Rate Stabilization Reserve	-	-	-	-	-
Total Restricted	\$ 1,349,044	\$ 1,351,673	\$ 1,933,852	\$ 1,933,852	\$ 1,933,852
Total Cash & Investments	\$ 2,080,408	\$ 1,512,341	\$ (1,327,910)	\$ 650,534	\$ (2,982,803)

Los Alamos County Utilities Department
Fiscal Year 2024 Budgets
Summary of Expenditure Budget -- **GAS DISTRIBUTION**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
REVENUE					
Therm Sales	8,383,838	8,026,356	8,000,000	8,000,000	8,000,000
Revenue per Therm	\$ 0.6730	\$ 0.8699	\$ 1.6773	\$ 1.6773	\$ 2.4846
Sales Revenue	\$ 5,642,282	\$ 6,982,440	\$ 13,418,480	\$ 13,418,480	\$ 19,876,726
Interest on Utility Reserves	222,211	(76,149)	51,158	51,158	0
Revenue on Recoverable Work	59,307	181,774	20,914	20,914	21,227
TOTAL REVENUE	\$ 5,923,800	\$ 7,088,065	\$ 13,490,552	\$ 13,490,552	\$ 19,897,954
OPERATING EXPENSES					
Supervision, Misc Direct Admin	619,829	640,333	415,796	384,296	537,417
Customer Service	7,642	6,759	38,573	36,573	34,335
Gas Distribution	267,833	212,147	1,002,023	458,818	358,677
Gas Meters	49,470	191,019	138,004	110,504	252,675
Gas Capital Project Inspection & Support	747	-	-	-	-
Interdepartmental Charges	375,205	358,878	441,605	441,605	526,059
Eng. Cust Svc. MR and Admin	642,390	637,225	1,018,489	988,556	1,207,067
In Lieu Taxes & Franchise fee	208,880	414,625	544,572	544,572	488,830
Cost of Gas	3,269,116	4,646,602	15,000,000	13,000,000	13,000,000
TOTAL OPERATING EXPENSES	\$ 5,441,112	\$ 7,107,588	\$ 18,599,062	\$ 15,964,924	\$ 16,405,060
OPERATING INCOME (LOSS)	\$ 482,689	\$ (19,522)	\$ (5,108,510)	\$ (2,474,372)	\$ 3,492,894
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 969,373	\$ 604,584	\$ 975,000	\$ 975,000	\$ 300,000
Budget Revisions/Carryovers			\$ 360,294	\$ 360,294	
OTHER FINANCING					
Loan/Grant Proceeds/Other Financing		\$ 224,287	\$ -	\$ -	\$ -
Revenue Transfer to General Fund	\$ (201,959)	\$ (264,621)	\$ (626,643)	\$ (626,643)	\$ (928,243)
BUDGETED NET INCOME (LOSS)	\$ (688,644)	\$ (664,440)	\$ (6,710,153)	\$ (4,076,015)	\$ 2,264,651
Cash & Investments					
Capital Replacement Reserve	425,947	444,542	-	-	0
Operations Reserve	1,341,644	1,545,720	-	-	-
Contingency Reserve	265,341	269,321	-	-	-
Rate Stabilization Reserve	-	-	-	-	-
Unrestricted Cash & Investments	1,492,789	236,176	(4,214,394)	(1,580,256)	684,395
Total Cash & Investments	\$ 3,525,721	\$ 2,495,759	\$ (4,214,394)	\$ (1,580,256)	\$ 684,395

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
REVENUE					
Potable 1000-gallon production	1,141,059	1,088,045	1,150,000	1,150,000	1,150,000
Non-potable 1000-gallon production	107,377	103,824	108,600	108,600	136,500
Revenue per 1000 gallons	\$ 3.7629	\$ 3.7291	\$ 3.9655	\$ 3.9655	\$ 4.5321
Potable Sales Revenue	\$ 4,697,739	\$ 4,444,592	\$ 4,991,000	\$ 4,991,000	\$ 5,830,500
Repayment of InterUtility Loan	169,152	174,227	187,569	187,569	187,569
Interest on Utility Reserves	481,735	(311,335)	124,443	124,443	122,151
Bond Federal Subsidy	26,038	27,576	27,576	27,576	21,338
Non Potable Revenue	291,331	309,302	234,837	234,837	310,019
TOTAL REVENUE	\$ 5,665,996	\$ 4,644,363	\$ 5,565,425	\$ 5,565,425	\$ 6,471,576
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 705,201	\$ 843,466	\$ 831,349	\$ 796,349	\$ 980,123
Pumping Power	513,511	682,943	600,000	600,000	800,000
Wells	236,541	242,535	225,545	205,545	238,276
Booster Pump Stations	123,481	103,506	381,874	117,165	262,031
Treatment	24,310	80,131	35,487	35,487	35,429
Storage Tanks	15,647	26,803	48,190	27,190	44,673
Transmission Lines	294,499	92,683	509,163	334,853	257,793
Capital Project Inspection & Support	-	-	-	-	-
Non Potable System	229,457	188,218	750,550	443,914	396,818
Ski Hill	429	464	4,819	4,819	5,502
Interdepartmental Charges	309,840	297,664	398,560	398,560	408,649
Eng. Cust Svc. MR and Admin	870,325	932,032	917,653	948,746	1,058,614
State Water Tax	38,172	35,318	40,500	40,500	45,000
Debt Service	235,242	240,185	654,788	654,788	936,863
TOTAL OPERATING EXPENSES	\$ 3,596,656	\$ 3,765,949	\$ 5,398,478	\$ 4,607,916	\$ 5,469,771
OPERATING INCOME (LOSS)	\$ 2,069,340	\$ 878,414	\$ 166,947	\$ 957,509	\$ 1,001,806
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 1,954,770	\$ 4,288,916	\$ 16,063,037	\$ 16,063,037	\$ 13,650,000
Budget Revisions/Carryovers			\$ 4,086,205	\$ 4,086,205	
OTHER FINANCING					
Grants/Loan Proceeds	-	\$ 3,241,585	\$ 11,971,178	\$ 11,971,178	\$ 10,650,000
County/External Reimbursement	-	250,000			
Sale of scrap		-			
Transfer from Electric/Gas	-	-			
Transfer to Wastewater					
BUDGETED NET INCOME (LOSS)	\$ 114,570	\$ 81,083	\$ (3,924,912)	\$ (3,134,349)	\$ (1,998,194)
Cash & Investments					
Working Cash	\$ 9,433,091	\$ 6,534,741	\$ 2,377,200	\$ 7,721,163	\$ 5,886,225
Total Unrestricted Cash & Investments	\$ 9,433,091	\$ 6,534,741	\$ 2,377,200	\$ 7,721,163	\$ 5,886,225
Restricted					
Bond Debt Service & Reserve Fund	\$ 167,145	\$ 189,591	\$ 422,220	\$ 422,220	\$ 258,964
Operations Reserve	\$ 1,916,743	\$ 2,157,298	\$ 2,157,298	\$ -	\$ -
Contingency Reserve	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ -
Retirement/Reclamation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement Reserve	\$ -	\$ 1,946,103	\$ 1,946,103	\$ -	\$ -
Total Restricted	\$ 2,083,888	\$ 4,742,992	\$ 4,975,621	\$ 422,220	\$ 258,964
Total Cash & Investments	\$ 11,516,979	\$ 11,277,733	\$ 7,352,821	\$ 8,143,383	\$ 6,145,189

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
REVENUE					
Sales in Thousand of Gallons	834,519	813,664	775,000	775,000	775,000
Revenue per thousand gallons	\$ 7.6712	\$ 7.8624	\$ 7.9595	\$ 7.9595	\$ 9.3165
Sales Revenue	\$ 6,401,782	\$ 6,397,339	\$ 6,168,597	\$ 6,168,597	\$ 7,220,311
Interest on Utility Reserves	98,035	(61,114)	-	-	-
Revenue on Recoverable Work	62,324	64,213	15,685	15,685	15,920
Misc Service Revenues	19,687	50,527	15,685	15,685	15,920
TOTAL REVENUE	\$ 6,581,828	\$ 6,450,964	\$ 6,199,967	\$ 6,199,967	\$ 7,252,152
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 385,325	\$ 349,457	\$ 401,560	\$ 376,560	\$ 450,633
Hydrants	-	-	-	-	-
Water Distribution	414,672	298,188	826,153	405,273	502,278
Water Meters	436,297	962,515	722,239	366,765	580,860
Capital Project Inspections & Support	145	6,188	-	-	-
Interdepartmental Charges	284,998	281,102	348,634	348,634	413,364
Eng. Cust Svc. MR and Admin	532,728	470,590	909,702	874,251	1,087,605
Cost of Water	3,887,029	3,754,046	3,363,500	3,363,500	3,929,250
TOTAL OPERATING EXPENSES	\$ 5,941,195	\$ 6,122,085	\$ 6,571,788	\$ 5,734,984	\$ 6,963,990
OPERATING INCOME (LOSS)	\$ 640,633	\$ 328,878	\$ (371,821)	\$ 464,984	\$ 288,162
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 579,168	\$ 731,603	\$ 928,738	\$ 928,738	\$ -
Budget Revisions/Carryovers			\$ 432,245	\$ 432,245	
OTHER FINANCING					
Sale of Scrap and Obsolete Inventory	(3,696)	12,333			
Grants/Loan Proceeds/County		254,000	-		-
Transfer from Water Production		-			
BUDGETED NET INCOME (LOSS)	\$ 65,161	\$ (415,058)	\$ (1,300,559)	\$ (463,754)	\$ 288,162
Cash & Investments					
Capital Replacement Reserve	\$ -				
Operations Reserve	-	-			
Contingency Reserve					
Working Cash	(1,652,714)	(2,511,040)	(3,811,599)	(2,974,794)	(2,686,632)
Total Cash & Investments	\$ (1,652,714)	\$ (2,511,040)	\$ (3,811,599)	\$ (2,974,794)	\$ (2,686,632)

Los Alamos County Utilities Department
Fiscal Year 2024 Budgets
Summary of Expenditure Budget -- **WASTE WATER TREATMENT COLLECTION**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
REVENUE					
Thousand of Gallons Processed	392,000	366,276	430,000	430,000	430,000
Sales Revenue	\$ 6,036,819	\$ 6,135,488	\$ 6,516,432	\$ 6,516,432	\$ 6,644,515
Interest on Utility Reserves	376,048	(223,560)	158,668	158,668	165,449
Revenue on Recoverable Work	9,676	22,878	-	-	-
TOTAL REVENUE	\$ 6,422,543	\$ 5,934,806	\$ 6,675,100	\$ 6,675,100	\$ 6,809,963
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 344,599	\$ 358,458	\$ 415,290	\$ 403,290	\$ 443,514
Wastewater Collection	310,373	265,019	416,487	391,987	400,349
Lift Stations	336,785	279,423	584,287	402,381	518,938
Collection Capital Proj Inspection & Support	17	-	-	-	-
Wastewater Treatment	1,328,401	1,476,068	2,763,971	1,471,920	1,917,679
Interdepartmental Charges	501,760	656,062	732,849	732,849	1,129,735
Eng. Cust Svc. MR and Admin	778,474	852,681	882,603	858,036	731,864
Debt Service	696,363	750,881	698,314	698,315	765,034
TOTAL OPERATING EXPENSES	\$ 4,296,774	\$ 4,638,592	\$ 6,493,800	\$ 4,958,778	\$ 5,907,113
OPERATING INCOME (LOSS)	\$ 2,125,769	\$ 1,296,214	\$ 181,300	\$ 1,716,322	\$ 902,850
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 656,710	\$ 4,683,985	\$ 2,243,000	\$ 2,243,000	\$ 2,029,000
Budget Revisions/Carryovers			\$ 29,614,972	\$ 29,614,972	
OTHER FINANCING					
Grant/Loan Proceeds	\$ -	\$ 4,683,985	\$ 26,516,015	\$ 26,516,015	\$ -
Transfer From WP		0			
BUDGETED NET INCOME (LOSS)	\$ 1,469,059	\$ 1,296,214	\$ (5,160,657)	\$ (3,625,635)	\$ (1,126,150)
Cash & Investments					
Capital Replacement Reserve	\$ 1,257,990	\$ 1,640,963	\$ -	\$ -	\$ -
Operations Reserve	\$ 2,016,257	\$ 2,331,276	\$ -	\$ -	\$ -
Contingency Reserve	\$ 371,477	\$ 377,049	\$ -	\$ -	\$ -
Working Cash	\$ 2,923,778	\$ 3,340,016	\$ 2,528,647	\$ 4,063,669	\$ 2,937,520
Loan from Gas Division					
Total Unrestricted Cash & Investments	\$ 6,569,502	\$ 7,689,304	\$ 2,528,647	\$ 4,063,669	\$ 2,937,520
Restricted Loan Reserves	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755
Total Cash & Investments	7,287,257	8,407,059	3,246,402	4,781,425	3,655,275

Los Alamos County Utilities Department
Fiscal Year 2024 Budgets
Summary of Expenditure Budget -- **ADMIN**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
Meter Reading	343,894	266,583	228,761	212,661	259,268
Customer Service	681,202	834,157	714,157	714,157	879,581
Engineering	1,724,722	1,794,692	1,796,999	1,774,999	1,877,733
Electric Production	12,776	10,180	135,305	130,305	150,108
All Except EP	37,471	386,974	79,572	79,572	83,081
All Divisions	1,564,403	716,603	317,856	317,856	207,762
Electric Distribution	378,54	6,902	50,594	50,594	54,467
Gas Distribution	27,561	166,061	308,005	308,005	346,709
Water Distribution	21,405	19,297	232,671	225,671	263,444
Wastewater Collection & Treatment	40,097	163,839	332,237	327,237	379,618
Water Production	20,631	324,837	340,760	335,760	392,544
Administration	547,791	538,211	975,610	986,610	1,340,928
Electric Production	22,460	21,297	76,091	54,091	80,741
All Except EP	20,774	9,073	41,535	31,535	43,823
All Divisions	504,557	507,841	707,984	692,984	1,066,364
Electric Distribution	-	-	-	-	-
Water Production	-	-	150,000	208,000	150,000
Finance	619,892	613,429	1,179,704	1,101,204	1,042,550
Electric Production	1,414	365	1,500	-	-
All Except EP	-	15,161	191,489	191,489	219,451
All Divisions	618,478	597,903	806,715	736,715	823,099
Electric Distribution	-	-	180,000	173,000	-
Gas Distribution	-	-	-	-	-
Water Distribution	-	-	-	-	-
Wastewater Collection & Treatment	-	-	-	-	-
Management Audit	-	-	-	-	-
Public Information	181,924	245,736	508,588	469,588	492,287
Electric Production	-	-	-	-	-
All Except EP	180,231	244,944	508,588	469,588	492,287
All Divisions	1,694	792	-	-	-
Electric Distribution	-	-	-	-	-
Gas Distribution	-	-	-	-	-
Water Distribution	-	-	-	-	-
Wastewater Collection & Treatment	-	-	-	-	-
Water Production	-	-	-	-	-
Total Administrative Division	4,099,426	4,292,808	5,403,819	5,259,219	5,892,347

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

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2023 PROJECTED BUDGET	FY2024 PROPOSED BUDGET
EP Cash & Investments - UNRESTRICTED	\$ 1,087,068	\$ 3,612,899	\$ 923,394	\$ 968,688	\$ 722,910
EP Cash & Investments - RESTRICTED	\$ 13,280,814	\$ 13,003,233	\$ 13,927,298	\$ 13,927,298	\$ 13,523,530
EP Cash & Investments - TOTAL	\$ 14,367,882	\$ 16,616,131	\$ 14,850,692	\$ 14,895,986	\$ 14,246,440
ED Cash & Investments - UNRESTRICTED	\$ 731,365	\$ 160,668	\$ (3,261,762)	\$ (1,283,319)	\$ (4,916,655)
ED Cash & Investments - RESTRICTED	\$ 1,349,044	\$ 1,351,673	\$ 1,933,852	\$ 1,933,852	\$ 1,933,852
ED Cash & Investments - TOTAL	\$ 2,080,408	\$ 1,512,341	\$ (1,327,910)	\$ 650,534	\$ (2,982,803)
GAS Cash & Investments - UNRESTRICTED	\$ 3,525,721	\$ 2,495,759	\$ (4,214,394)	\$ (1,580,256)	\$ 684,395
GAS Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
GAS Cash & Investments - TOTAL	\$ 3,525,721	\$ 2,495,759	\$ (4,214,394)	\$ (1,580,256)	\$ 684,395
DW Cash & Investments - UNRESTRICTED	\$ (1,652,714)	\$ (2,511,040)	\$ (3,811,599)	\$ (2,974,794)	\$ (2,686,632)
DW Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
DW Cash & Investments - TOTAL	\$ (1,652,714)	\$ (2,511,040)	\$ (3,811,599)	\$ (2,974,794)	\$ (2,686,632)
WP Cash & Investments - UNRESTRICTED	\$ 9,433,091	\$ 6,534,741	\$ 2,377,200	\$ 7,721,163	\$ 5,886,225
WP Cash & Investments - RESTRICTED	\$ 2,083,888	\$ 4,742,992	\$ 4,975,621	\$ 422,220	\$ 258,964
WP Cash & Investments - TOTAL	\$ 11,516,979	\$ 11,277,733	\$ 7,352,821	\$ 8,143,383	\$ 6,145,189
WW Cash & Investments - UNRESTRICTED	\$ 6,569,502	\$ 7,689,304	\$ 2,528,647	\$ 4,063,669	\$ 2,937,520
WW Cash & Investments - RESTRICTED	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755
WW Cash & Investments - TOTAL	\$ 7,287,257	\$ 8,407,059	\$ 3,246,402	\$ 4,781,425	\$ 3,655,275
DPU TOTAL Cash & Investments - UNRESTRICTED	19,694,033	17,982,330	(5,458,514)	6,915,152	2,627,762
DPU TOTAL Cash & Investments - RESTRICTED	17,431,501	19,815,653	21,554,527	17,001,126	16,434,102
DPU TOTAL Cash & Investments - TOTAL	37,125,533	37,797,983	16,096,013	23,916,277	19,061,864

Los Alamos County Department of Public Utilities
Fiscal Year 2024
Budget Summary by Categories

	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Proposed
Expenditures by Fund:					
Electric	47,058,798	46,080,603	58,583,784	56,560,047	69,215,976
Gas	6,612,444	7,976,792	20,560,999	17,926,861	17,633,303
Water	8,184,759	11,154,507	30,116,991	28,489,624	22,154,511
Wastewater	4,953,484	9,322,577	38,351,772	36,816,750	7,936,113
	<u>66,809,485</u>	<u>74,534,480</u>	<u>147,613,546</u>	<u>139,793,281</u>	<u>116,939,902</u>
Expenditures by Type:					
Salaries	7,587,230	8,110,040	8,765,255	9,569,140	10,753,961
Benefits	2,764,004	2,821,010	3,439,760	3,835,875	4,146,206
Contractual Services	39,169,359	40,031,035	97,731,722	91,877,429	68,055,528
Other Services	1,429,348	1,702,182	2,152,222	2,028,022	2,447,879
Materials/Supplies	1,455,925	1,904,264	2,518,630	1,420,275	2,104,412
Interfund Charges	729,163	5,255,497	6,415,558	6,112,035	7,027,666
IDCs	2,762,042	3,002,347	3,852,497	3,852,497	4,368,570
Capital Outlay	113,468	118,597	101,000	64,000	130,000
Bank Charges	799,728	-	-	-	-
Misc. Other Charges	3,477,809	631,343	39,000	39,000	39,000
Revenue Transfer	784,183	848,911	1,280,676	1,280,676	1,572,012
Debt Service	4,673,895	2,826,417	2,937,154	2,937,156	3,063,396
Capital	5,162,758	11,523,180	23,783,891	22,036,395	19,123,617
Admin. & Gen. Allocation	(4,099,426)	(4,240,344)	(5,403,819)	(5,259,219)	(5,892,347)
	<u>66,809,485</u>	<u>74,534,479</u>	<u>147,613,546</u>	<u>139,793,281</u>	<u>116,939,902</u>
FTE Summary:					
Regular (full & part time)	94.00	95.00	98.00	98.00	101.00
Casual, student & temp.	5.65	5.65	4.65	4.65	4.65
	<u>99.65</u>	<u>100.65</u>	<u>102.65</u>	<u>102.65</u>	<u>105.65</u>
FTE by Division:					
Electric Production	12.83	13.83	13.83	13.83	14.00
Electric Distribution	13.17	13.17	13.17	13.17	13.00
Gas/Water/Sewer	23.45	23.45	24.45	24.45	23.45
Water Production	10.75	10.75	10.75	10.75	10.25
Wastewater Treatment	9.80	9.80	9.80	9.80	10.30
Administrative & General	29.65	29.65	30.65	30.65	34.65
	<u>99.65</u>	<u>100.65</u>	<u>102.65</u>	<u>102.65</u>	<u>105.65</u>

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Electric Distribution

	1.50%	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Expenditure Forecast										
Supervision, Misc Direct Admin		922,909	936,753	950,804	965,066	979,542	994,235	1,009,149	1,024,286	1,039,650
Substation Maintenance		57,580	58,444	59,320	60,210	61,113	62,030	62,960	63,905	64,863
Switching Station Maintenance		195,552	198,485	201,463	204,484	207,552	210,665	213,825	217,032	220,288
Overhead Maintenance		750,687	761,947	773,377	784,977	796,752	808,703	820,834	833,146	845,643
Underground Maintenance		885,733	899,019	912,504	926,192	940,085	954,186	968,499	983,026	997,772
Meter Maintenance		128,669	130,599	132,558	134,546	136,565	138,613	140,692	142,803	144,945
Budget Revisions/Carryovers		-	-	-	-	-	-	-	-	-
Interdepartmental Charges		1,218,243	1,236,517	1,255,064	1,273,890	1,292,999	1,312,394	1,332,080	1,352,061	1,372,342
Administrative Division Allocation		1,040,731	1,056,342	1,072,187	1,088,270	1,104,594	1,121,163	1,137,980	1,155,050	1,172,376
In Lieu Taxes & Franchise fee		999,450	1,068,890	1,112,608	1,147,371	1,183,536	1,221,157	1,250,486	1,280,701	1,311,828
Debt Service		918,731	951,716	1,119,552	1,699,608	1,900,653	2,078,811	2,318,992	2,025,048	2,437,268
Cost of Power		9,516,802	8,000,000	8,120,000	8,241,800	8,365,427	8,490,908	8,618,272	8,575,817	8,704,455
Total Operations Expenses		16,635,087	15,298,712	15,709,437	16,526,416	16,968,817	17,392,865	17,873,769	17,652,875	18,311,429
Capital		1,650,000	1,500,000	2,975,000	1,500,000	1,200,000	1,500,000	1,500,000	2,250,000	2,200,000
Capital Paid with Debt/Grants/Reimb		-	-	8,500,000	2,850,000	2,700,000	3,450,000	2,700,000	6,000,000	-
Total Expenses		18,285,087	16,798,712	10,184,437	15,176,416	15,468,817	15,442,865	16,673,769	13,902,875	20,511,429
Revenue Transfer		643,769	704,246	741,843	771,739	802,841	835,195	860,418	886,403	913,172
Total Cash Requirements		18,928,856	17,502,958	10,926,281	15,948,155	16,271,657	16,278,060	17,534,187	14,789,278	21,424,601
Revenue Forecast										
KWh Sales		120,333,185	121,886,557	123,455,462	124,690,017	125,936,917	127,196,286	128,468,249	129,752,932	131,050,461
Revenue per KWh		\$0.1244	\$0.1344	\$0.1397	\$0.1439	\$0.1483	\$0.1527	\$0.1558	\$0.1589	\$0.1620
Rate Increase Percentage		8.0%	8.0%	4.0%	3.0%	3.0%	3.0%	2.0%	2.0%	2.0%
Total Sales Revenue		14,971,374	16,377,809	17,252,166	17,947,429	18,670,710	19,423,140	20,009,719	20,614,012	21,236,555
Bond Federal Subsidy		66,045	64,099	58,759	47,731	36,358	24,555	12,493	-	-
Interest on Utility Reserves		-	-	-	71,425	130,838	201,447	292,176	368,134	529,408
Pole Rentals		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
Revenue on Recoverable Work		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Cash Inflow		15,295,520	16,700,009	17,569,026	18,324,685	19,096,007	19,907,243	20,572,489	21,240,247	22,024,064
R&R and Cash Flows										
Net Cash Flow		(3,633,336)	(802,949)	6,642,746	2,376,530	2,824,350	3,629,183	3,038,302	6,450,969	599,464
Cumulative Net Cash Flow		(3,633,336)	(4,436,285)	2,206,461	4,582,991	7,407,341	11,036,523	14,074,825	20,525,795	21,125,259
Cash Balance		(2,982,803)	(3,785,752)	2,856,994	5,233,524	8,057,874	11,687,057	14,725,359	21,176,328	21,775,792
Recommended Cash Balance		16,482,951	16,649,457	15,117,390	15,620,661	17,676,058	20,987,087	20,453,534	21,189,637	22,973,219

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Electric Production

	1.50%	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Expenditure Forecast										
Total Cash Requirements		59,803,922	56,104,502	49,096,833	49,845,441	58,669,461	71,035,800	68,354,179	70,723,785	77,369,958
Net Change in Retirement Reserve Balances		(649,546)	(370,636)	(399,053)	(420,790)	(388,397)	(49,833)	87,803	(65,151)	(67,837)
Revenue Forecast										
Mwh Sales - LANL	1.01%	460,764	474,554	485,207	491,914	591,149	742,708	700,505	735,550	807,174
Mwh Sales - LAC Distribution		120,333	121,887	123,455	124,690	125,937	127,196	128,468	129,753	131,050
Total Mwh Sales		581,097	596,441	608,662	616,604	717,086	869,905	828,974	865,303	938,225
Revenue per Mwh		\$74.69	\$63.53	\$60.43	\$59.78	\$64.01	\$67.83	\$68.01	\$66.24	\$67.99
DOE Revenues		33,883,745	30,599,049	29,686,211	30,698,642	38,879,853	50,844,718	47,982,491	49,440,875	56,039,920
Economy Sales		14,943,416	17,106,365	11,551,917	11,780,668	11,630,900	11,568,610	11,790,602	12,912,528	13,073,580
Interest on Reserves		130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Bond Federal Subsidy		30,867	27,669	24,080	19,561	14,900	10,063	5,120	-	-
Transfer from Distribution Fund		9,516,802	7,290,723	7,092,973	6,159,171	7,017,921	8,160,330	8,395,789	7,876,280	7,748,685
Total Cash Inflow		58,504,830	55,153,805	48,485,181	48,788,041	57,673,574	70,713,720	68,304,002	70,359,682	76,992,186
Net Cash Flow		(649,546)	(580,061)	(611,652)	(636,611)	(607,490)	(272,246)	(137,981)	(298,951)	(309,936)
Cumulative Net Cash Flow		(649,546)	(1,229,607)	(1,841,259)	(2,477,870)	(3,085,360)	(3,357,606)	(3,495,587)	(3,794,538)	(4,104,474)
Cash Balance		14,246,440	13,666,379	13,054,727	12,418,116	11,810,626	11,538,380	11,400,399	11,101,448	10,791,512
Recommended Cash Balance		19,106,015	15,953,826	14,087,028	13,555,729	13,517,091	13,436,592	13,430,206	11,847,901	11,939,364
Reserves										
Retirement/Reclamation Reserve		8,134,131	6,358,080	4,553,263	4,060,723	3,599,508	3,476,309	3,492,865	3,511,094	3,526,718
Identified items on site		328,033	332,953	337,948	343,017	348,162	353,385	358,685	364,066	369,527
San Juan Decommissioning		4,318,487	2,985,154	1,651,821	1,651,821	1,651,821	1,651,821	1,651,821	1,651,821	1,651,821
Laramie River Decommissioning		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		2,531,631	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 - FY2024 through FY2033
 Electric Fund Cash Reserve Analysis

	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
ELECTRIC DIST & PROD CASH RESERVES									
Combined Cash Balance ED & EP	11,263,637	9,880,627	15,911,721	17,651,640	19,868,500	23,225,437	26,125,758	32,277,776	32,567,304
Recommended Cash Balance (ED)	16,482,951	16,649,457	15,117,390	15,620,661	17,676,058	20,987,087	20,453,534	21,189,637	22,973,219
Recommended Cash Balance (EP)	19,106,015	15,953,826	14,087,028	13,555,729	13,517,091	13,436,592	13,430,206	11,847,901	11,939,364
Recommended Cash Balance	35,588,966	32,603,282	29,204,418	29,176,390	31,193,148	34,423,679	33,883,740	33,037,539	34,912,583
TARGET RESERVE BALANCES									
Debt Service Reserve	2,999,113	3,000,850	3,014,032	3,061,846	3,078,495	3,092,888	3,112,133	1,412,838	1,447,190
Retirement/Reclamation Reserve	8,134,131	6,358,080	4,553,263	4,060,723	3,599,508	3,476,309	3,492,865	3,511,094	3,526,718
Identified items on site	328,033	332,953	337,948	343,017	348,162	353,385	358,685	364,066	369,527
San Juan Decommissioning	4,318,487	2,985,154	1,651,821	1,651,821	1,651,821	1,651,821	1,651,821	1,651,821	1,651,821
Laramie River Decommissioning	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	2,531,631	2,044,992	1,529,514	992,905	487,545	320,124	292,379	266,228	237,391
Operations Reserve	11,145,720	9,840,792	9,839,459	9,858,784	10,340,330	10,443,688	10,478,195	10,610,214	10,744,901
Capital Expenditures Reserve	2,384,713	2,495,438	2,535,477	2,611,712	2,650,149	2,680,899	2,719,337	2,757,774	2,815,431
Contingency Reserve	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776	615,878
Rate Stabilization Reserve	10,378,567	10,353,200	8,698,941	9,011,630	10,944,396	14,140,919	13,483,400	14,138,842	15,762,466
	35,588,966	32,603,282	29,204,418	29,176,390	31,193,148	34,423,679	33,883,740	33,037,539	34,912,583
RESERVE BALANCE FORECAST									
Debt Service Reserve	3,994,677	3,994,677	3,994,677	3,994,677	3,994,677	3,994,677	3,994,677	3,994,677	3,994,677
Retirement/Reclamation Reserve	11,462,706	11,069,592	10,686,556	10,309,195	9,934,240	9,565,347	9,203,655	9,242,655	9,281,655
Operations Reserve	-	-	923,142	3,292,504	3,351,368	3,411,573	3,468,252	3,526,005	3,584,853
Capital Expenditures Reserve	-	-	-	7,168	1,397,552	1,428,302	1,466,739	1,505,177	1,562,833
Rate Stabilization Reserve	-	-	-	-	1,375,102	4,913,330	7,856,515	14,138,842	14,694,254
Contingency Reserve	-	-	-	-	-	-	-	72,453	-
Total Cash Remaining	(4,193,745)	(5,183,641)	307,346	48,096	(184,438)	(87,792)	135,920	(129,579)	(550,967)

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Gas Distribution

1.50%	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Expenditure Forecast									
Supervision, Misc Direct Admin	537,417	545,478	553,660	561,965	570,395	578,951	587,635	596,450	605,396
Customer Service	34,335	34,850	35,373	35,903	36,442	36,989	37,543	38,107	38,678
Gas Distribution	358,677	364,057	369,518	375,061	380,687	386,397	392,193	398,076	404,047
Gas Meters	252,675	256,465	260,312	264,217	268,180	272,203	276,286	280,430	284,637
Capital Support & Inspection	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	526,059	533,950	541,959	550,089	558,340	566,715	575,216	583,844	592,602
Administrative Division Allocation	1,207,067	1,225,173	1,243,551	1,262,204	1,281,137	1,300,354	1,319,859	1,339,657	1,359,752
In Lieu Taxes & Franchise fee	488,830	488,830	488,830	488,830	488,830	488,830	488,830	488,830	488,830
Budget Revisions/Carryovers									
Cost of Gas	13,000,000	5,200,000	5,278,000	5,357,170	5,437,528	5,519,090	5,601,877	5,685,905	5,771,194
TOTAL Operations Expenses	16,405,060	8,648,803	8,771,203	8,895,439	9,021,538	9,149,528	9,279,439	9,411,298	9,545,135
Capital	300,000	475,000	550,000	475,000	75,000	75,000	75,000	75,000	175,000
Less Capital Paid by Other	-	-	-	-	-	-	-	-	-
Total Expenses	16,705,060	9,123,803	9,321,203	9,370,439	9,096,538	9,224,528	9,354,439	9,486,298	9,720,135
Revenue Transfer	928,243	548,529	421,939	436,277	445,762	455,363	464,377	473,477	482,665
TOTAL Cash Requirements	17,633,303	9,672,332	9,743,142	9,806,715	9,542,299	9,679,891	9,818,816	9,959,775	10,202,800
<i>Total Cash Requirements less COG</i>	<i>4,633,303</i>	<i>4,472,332</i>	<i>4,465,142</i>	<i>4,449,545</i>	<i>4,104,772</i>	<i>4,160,801</i>	<i>4,216,939</i>	<i>4,273,870</i>	<i>4,431,607</i>
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
Revenue per Therm	\$ 0.270	\$ 0.290	\$ 0.300	\$ 0.320	\$ 0.330	\$ 0.340	\$ 0.350	\$ 0.360	\$ 0.370
Service Charge	\$ 11.08	\$ 11.97	\$ 12.57	\$ 13.19	\$ 13.59	\$ 14.00	\$ 14.28	\$ 14.56	\$ 14.85
Rate Increase Percentage	8.00%	8.00%	5.00%	5.00%	3.00%	3.00%	2.00%	2.00%	2.00%
Cost of Gas Sales Revenue	13,000,000	5,200,000	5,278,000	5,357,170	5,437,528	5,519,090	5,601,877	5,685,905	5,771,194
Sales Rev from Svc Chg	1,196,726	1,292,465	1,357,088	1,424,942	1,467,690	1,511,721	1,541,956	1,572,795	1,604,251
Sales Rev from Fixed	2,160,000	2,320,000	2,400,000	2,560,000	2,640,000	2,720,000	2,800,000	2,880,000	2,960,000
Recovery Mechanism	3,520,000	2,933,333							
Total Sales Revenue	19,876,726	11,745,798	9,035,088	9,342,112	9,545,218	9,750,812	9,943,832	10,138,700	10,335,444
Interest on Utility Reserves	-	10,266	41,845	32,180	26,027	26,799	28,608	31,260	34,766
Revenue on Recoverable Work	21,227	21,546	21,869	22,197	22,530	22,868	23,211	23,559	23,912
TOTAL Cash Inflow	19,897,954	11,777,609	9,098,802	9,396,489	9,593,774	9,800,478	9,995,651	10,193,519	10,394,123
R&R and Cash Flows									
Net Cash Flow	2,264,651	2,105,277	(644,340)	(410,226)	51,475	120,587	176,835	233,743	191,322
Cummulative net cash flow	2,264,651	4,369,928	3,725,588	3,315,362	3,366,837	3,487,424	3,664,259	3,898,002	4,089,325
Cash Balance	684,395	2,789,672	2,145,332	1,735,106	1,786,581	1,907,168	2,084,003	2,317,746	2,509,069
Recommended Cash Balance	2,439,029	2,472,688	2,511,222	2,552,073	2,591,403	2,620,891	2,650,792	2,681,113	2,711,860

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2024 through FY2033
 Gas Cash Reserve Analysis

	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
GAS UTILITY CASH RESERVES									
Cash Balance	684,395	2,789,672	2,145,332	1,735,106	1,786,581	1,907,168	2,084,003	2,317,746	2,509,069
Recommended Cash Balance	2,439,029	2,472,688	2,511,222	2,552,073	2,591,403	2,620,891	2,650,792	2,681,113	2,711,860
TARGET RESERVE BALANCES									
Operations Reserve	1,702,530	1,724,402	1,746,601	1,769,134	1,792,005	1,815,219	1,838,781	1,862,696	1,886,971
Capital Expenditures Reserve	463,138	470,825	482,997	497,091	509,263	511,185	513,107	515,029	516,950
Contingency Reserve	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388	307,939
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-
	2,439,029	2,472,688	2,511,222	2,552,073	2,591,403	2,620,891	2,650,792	2,681,113	2,711,860
RESERVE BALANCE FORECAST									
Operations Reserve	-	-	-	1,735,106	1,786,581	1,815,219	1,838,781	1,862,696	1,886,971
Capital Expenditures Reserve	-	-	-	-	-	91,949	245,222	455,050	516,950
Contingency Reserve	-	-	-	-	-	-	-	-	105,148
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-
Total Cash Remaining	684,395	2,789,672	2,145,332	-	-	0	0	-	0

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

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Water Production

1.50%	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Expenditure Forecast									
Supervision and Operations	980,123	994,825	1,009,747	1,024,893	1,040,267	1,055,871	1,071,709	1,087,784	1,104,101
Pumping Power	800,000	812,000	824,180	836,543	849,091	861,827	874,755	887,876	901,194
Wells	238,276	241,850	245,478	249,160	252,897	256,691	260,541	264,449	268,416
Booster Pump Stations	262,031	265,961	269,951	274,000	278,110	282,282	286,516	290,814	295,176
Treatment	35,429	35,960	36,500	37,047	37,603	38,167	38,740	39,321	39,911
Storage Tanks	44,673	45,343	46,023	46,714	47,414	48,126	48,847	49,580	50,324
Transmission Lines	257,793	261,660	265,585	269,569	273,612	277,716	281,882	286,110	290,402
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-
Non Potable System	396,818	402,770	408,812	414,944	421,168	427,486	433,898	440,406	447,013
Ski Hill	5,502	5,585	5,668	5,753	5,840	5,927	6,016	6,106	6,198
Interdepartmental Charges	408,649	414,779	421,000	427,315	433,725	440,231	446,834	453,537	460,340
Administrative Division Allocation	1,058,614	1,074,493	1,090,611	1,106,970	1,123,574	1,140,428	1,157,534	1,174,897	1,192,521
State Water Tax	45,000	45,675	46,360	47,056	47,761	48,478	49,205	49,943	50,692
Debt Service	936,863	955,766	916,735	1,086,871	1,115,204	1,489,118	1,624,474	1,597,023	1,819,633
Budget Revisions/Carryovers									
Capital	13,650,000	3,650,000	3,875,000	2,700,000	9,600,000	4,800,000	2,892,000	5,630,000	5,804,000
Capital Paid with Debt/Grants/Reimb	10,650,000	2,700,000	3,720,000	1,000,000	8,850,000	3,600,000	1,920,000	5,567,000	5,670,000
Capital Paid with Cash	3,000,000	950,000	155,000	1,700,000	750,000	1,200,000	972,000	63,000	134,000
Total Operations Expenses	5,469,771	5,556,668	5,586,650	5,826,834	5,926,267	6,372,347	6,580,952	6,627,848	6,925,920
Total Capital Expenditures	13,650,000	3,650,000	3,875,000	2,700,000	9,600,000	4,800,000	2,892,000	5,630,000	5,804,000
Less Capital Paid by WTB/Other	(10,650,000)	(2,700,000)	(3,720,000)	(1,000,000)	(8,850,000)	(3,600,000)	(1,920,000)	(5,567,000)	(5,670,000)
Total Cash Requirements	8,469,771	6,506,668	5,741,650	7,526,834	6,676,267	7,572,347	7,552,952	6,690,848	7,059,920
Revenue Forecast									
Non-potable									
Non-potable production in kgals	136,500	136,500	136,500	136,500	136,500	136,500	136,500	136,500	136,500
Revenue per kgal	\$ 2.27	\$ 2.39	\$ 2.51	\$ 2.56	\$ 2.61	\$ 2.67	\$ 2.72	\$ 2.77	\$ 2.83
Non-potable rate per 1000 gallons	\$ 3.34	\$ 3.51	\$ 3.69	\$ 3.76	\$ 3.84	\$ 3.92	\$ 4.00	\$ 4.08	\$ 4.16
Rate Increase Percentage	5.00%	5.00%	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Non-potable sales revenue	\$ 310,019	\$ 325,798	\$ 342,506	\$ 349,003	\$ 356,429	\$ 363,854	\$ 371,280	\$ 378,706	\$ 386,131

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Water Production

	1.50%	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 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
Revenue per thousand gallons		\$ 5.07	\$ 5.32	\$ 5.59	\$ 5.70	\$ 5.81	\$ 5.93	\$ 6.05	\$ 6.17	\$ 6.29
Rate Increase Percentage		5.00%	5.00%	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Potable sales revenue		\$ 5,830,500	\$ 6,118,000	\$ 6,428,500	\$ 6,555,000	\$ 6,681,500	\$ 6,819,500	\$ 6,957,500	\$ 7,095,500	\$ 7,233,500
Total Sales Revenue		\$ 6,140,519	\$ 6,443,798	\$ 6,771,006	\$ 6,904,003	\$ 7,037,929	\$ 7,183,354	\$ 7,328,780	\$ 7,474,206	\$ 7,619,631
Repayment & Interest on Inter-Utility Loans		187,569	93,784	-	-	-	-	-	-	-
Interest on Utility Reserves		122,151	92,178	94,248	111,259	103,713	110,791	106,683	104,954	118,279
Bond Federal Subsidy		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		6,471,576	6,644,700	6,875,713	7,023,758	7,148,113	7,298,516	7,437,687	7,579,160	7,737,910
R&R and Cash Flows										
Net Cash Flow		(1,998,194)	138,032	1,134,063	(503,076)	471,847	(273,831)	(115,265)	888,312	677,991
Cumulative Net Cash Flow		(1,998,194)	(1,860,163)	(726,100)	(1,229,176)	(757,330)	(1,031,161)	(1,146,425)	(258,113)	419,877
Cash Balance		6,145,189	6,283,221	7,417,283	6,914,207	7,386,053	7,112,222	6,996,958	7,885,270	8,563,260
Recommended Cash Balance		5,339,886	5,732,091	5,863,830	6,019,388	6,133,650	6,454,164	6,632,449	6,748,934	6,957,088

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2024-FY2033
 Water Distribution

1.50%	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2024	2025	2026	2027	2028	2029	2030	2031	2032
Expenditure Forecast									
Supervision, Misc Direct Admin	450,633	457,392	464,253	471,217	478,285	485,460	492,742	500,133	507,635
Hydrants	-	-	-	-	-	-	-	-	-
Water Distribution	502,278	509,812	517,459	525,221	533,100	541,096	549,212	557,451	565,812
Water Meters	580,860	589,573	598,416	607,393	616,504	625,751	635,137	644,665	654,334
Capital Project Inspections & Support	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	413,364	419,564	425,858	432,246	438,729	445,310	451,990	458,770	465,651
Administrative Division Allocation	1,087,605	1,103,919	1,120,478	1,137,285	1,154,344	1,171,659	1,189,234	1,207,073	1,225,179
Debt Service	-	-	-	-	38,596	93,084	133,950	292,874	292,874
Cost of Water	3,929,250	4,123,000	4,332,250	4,417,500	4,502,750	4,595,750	4,688,750	4,781,750	4,874,750
Budget Revisions/Carryovers									
Capital	-	-	925,000	1,200,000	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	6,963,990	7,203,261	7,458,715	7,590,862	7,762,308	7,958,111	8,141,016	8,442,714	8,586,236
Total Capital Expenditures	0	0	925,000	1,200,000	900,000	3,500,000	0	0	0
Total Expenditures	6,963,990	7,203,261	7,533,715	7,590,862	7,762,308	7,958,111	8,141,016	8,442,714	8,586,236
Revenue Forecast									
kgal Sales	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Revenue per kgal	\$ 9.32	\$ 9.78	\$ 10.27	\$ 10.58	\$ 10.90	\$ 11.22	\$ 11.45	\$ 11.68	\$ 11.91
Rate Increase Percentage	5.00%	5.00%	5.00%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%
Total Sales Revenue	7,220,311	7,581,327	7,960,393	8,199,205	8,445,181	8,698,537	8,872,507	9,049,958	9,230,957
Interest on Utility Reserves	-	-	-	-	-	-	4,744	16,310	26,193
Revenue on Recoverable Work	15,920	16,159	16,401	16,647	16,897	17,151	17,408	17,669	17,934
Misc Service Revenues	15,920	16,159	16,401	16,647	16,897	17,151	17,408	17,669	17,934
Total Cash Inflow from Operations	7,252,152	7,613,645	7,993,196	8,232,500	8,478,976	8,732,838	8,912,067	9,101,605	9,293,018
R&R and Cash Flows									
Net Cash Flow	288,162	410,384	459,481	641,638	716,667	774,727	771,051	658,891	706,782
Cumulative Net Cash Flow	288,162	698,546	1,158,027	1,799,665	2,516,332	3,291,060	4,062,111	4,721,002	5,427,784
Cash Balance	(2,686,632)	(2,276,248)	(1,816,767)	(1,175,129)	(458,462)	316,266	1,087,317	1,746,208	2,452,990
Recommended Cash Balance	2,531,039	2,560,651	2,597,389	2,634,618	2,670,623	2,702,052	2,733,953	2,766,331	2,799,196

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2024-FY2033
 Water Distribution

Rates									
Commodity rate per kgal									
Residential Tier 1 - < 9,000 gals	6.83	7.17	7.53	7.76	7.99	8.23	8.39	8.56	8.73
Residential Tier 2 - 9 to 15,000 gals	7.51	7.89	8.28	8.53	8.79	9.05	9.23	9.41	9.60
Residential Tier 3 - > 15,000 gals	8.26	8.67	9.10	9.37	9.65	9.94	10.14	10.34	10.55
Multi-Family Tier 1 - < 9,000 gals	6.83	7.17	7.53	7.76	7.99	8.23	8.39	8.56	8.73
Multi-Family Tier 2 - 9 to 15,000 gals	6.83	7.17	7.53	7.76	7.99	8.23	8.39	8.56	8.73
Multi-Family Tier 3 - > 15,000 gals	6.83	7.17	7.53	7.76	7.99	8.23	8.39	8.56	8.73
Commercial All Tiers	6.83	7.17	7.53	7.76	7.99	8.23	8.39	8.56	8.73
County & Schools All Tiers	6.83	7.17	7.53	7.76	7.99	8.23	8.39	8.56	8.73
Customer Charge per Meter Size									
= or < 1.25"	13.79	15.17	16.69	17.19	17.71	18.24	18.60	18.97	19.35
1.5"	43.68	48.05	52.86	54.45	56.08	57.76	58.92	60.10	61.30
2"	65.20	71.72	78.89	81.26	83.70	86.21	87.93	89.69	91.48
2.5" to 3"	128.66	141.53	155.68	160.35	165.16	170.11	173.51	176.98	180.52
4"	219.09	241.00	265.10	273.05	281.24	289.68	295.47	301.38	307.41
6"	462.50	508.75	559.63	576.42	593.71	611.52	623.75	636.23	648.95
8"	764.16	840.58	924.64	952.38	980.95	1,010.38	1,030.59	1,051.20	1,072.22

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2024 through FY2033
 Water Fund Cash Reserve Analysis

	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
WATER DIST & PROD CASH RESERVES									
Combined Cash Balance DW & WP	3,458,557	4,006,972	5,600,516	5,739,078	6,927,592	7,428,488	8,084,275	9,631,478	11,016,251
Recommended Cash Balance (DW)	2,531,039	2,560,651	2,597,389	2,634,618	2,670,623	2,702,052	2,733,953	2,766,331	2,799,196
Recommended Cash Balance (WP)	5,339,886	5,732,091	5,863,830	6,019,388	6,133,650	6,454,164	6,632,449	6,748,934	6,957,088
Recommended Cash Balance	7,870,925	8,292,741	8,461,220	8,654,005	8,804,274	9,156,217	9,366,402	9,515,265	9,756,284
TARGET RESERVE BALANCES									
Debt Service Reserve	258,964	260,539	262,048	282,947	290,350	321,509	332,789	330,501	349,052
Operations Reserve	3,783,824	3,840,581	3,898,190	3,956,663	4,016,013	4,076,253	4,137,397	4,199,458	4,262,450
Capital Expenditures Reserve	2,914,637	3,264,418	3,359,871	3,459,168	3,528,356	3,774,356	3,897,356	3,971,463	4,115,732
Contingency Reserve	913,500	927,203	941,111	955,227	969,556	984,099	998,860	1,013,843	1,029,051
	7,870,925	8,292,741	8,461,220	8,654,005	8,804,274	9,156,217	9,366,402	9,515,265	9,756,284
RESERVE BALANCE FORECAST									
Debt Service Reserve	258,964	258,964	258,964	271,465	273,826	621,251	875,105	872,818	891,369
Operations Reserve	-	-	2,334,957	2,369,982	2,405,532	2,441,614	3,006,715	3,702,780	4,262,450
Capital Expenditures Reserve	-	-	2,692,124	2,900,328	2,969,515	3,215,515	3,338,515	3,412,623	3,741,735
Contingency Reserve	-	-	470,555	477,614	484,778	492,049	499,430	506,922	514,525
Total Cash Remaining	3,199,593	3,748,008	(156,084)	(280,310)	793,942	658,058	364,509	1,136,336	1,606,172

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Wastewater Division

1.50%	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2024	2025	2026	2027	2028	2029	2030	2031	2032	
EXPENSE FORECAST										
WASTEWATER COLLECTION										
Supervision, Misc Direct Admin	443,514	450,167	456,919	463,773	470,730	477,791	484,957	492,232	499,615	
Wastewater Collection Operations	400,349	406,354	412,449	418,636	424,915	431,289	437,758	444,325	450,990	
Sewer Lift Stations	518,938	526,722	534,623	542,642	550,782	559,044	567,429	575,941	584,580	
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	
Total WWC Operations Expenses	1,362,801	1,383,243	1,403,991	1,425,051	1,446,427	1,468,123	1,490,145	1,512,497	1,535,185	
WASTEWATER TREATMENT										
LA WWTP Operations & Maintenance	1,474,596	1,496,715	1,519,166	1,541,953	1,565,082	1,588,559	1,612,387	1,636,573	1,661,121	
WR WWTP Operations & Maintenance	443,083	449,729	456,475	463,322	470,272	477,326	484,486	491,753	499,130	
Total WWT Operations Expenses	1,917,679	1,946,444	1,975,641	2,005,275	2,035,355	2,065,885	2,096,873	2,128,326	2,160,251	
Interdepartmental Charges	1,129,735	1,146,681	1,163,881	1,181,339	1,199,060	1,217,045	1,235,301	1,253,831	1,272,638	
Administrative Division Allocation	731,864	742,842	753,985	765,294	776,774	788,425	800,252	812,256	824,439	
Operations encumbrances rolled forward										
Debt Service (WWT)	765,034	671,250	2,142,091	2,142,090	2,138,749	2,138,749	2,223,838	2,288,907	2,764,405	
Capital	2,029,000	1,235,000	480,000	458,000	556,000	1,969,000	1,578,000	11,135,000	1,700,000	
Budget Revisions/Carryovers										
Total Operations Expenses	5,907,113	5,890,459	7,439,589	7,519,051	7,596,364	7,678,228	7,846,409	7,995,816	8,556,919	
Total Capital Expenditures	2,029,000	1,235,000	480,000	458,000	556,000	1,969,000	1,578,000	11,135,000	1,700,000	
Less Capital Paid by Other	-	-	-	-	-	1,700,000	-	9,500,000	1,700,000	
Total Cash Requirements	7,936,113	7,125,459	7,919,589	7,977,051	8,152,364	7,947,228	9,424,409	9,630,816	8,556,919	
REVENUE FORECAST										
<i>kgal Processed</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>	<i>430,000</i>
Res'l Single-Family Flat Rate Customers	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Res'l Single Family Flat Rate	46.52	47.45	48.40	52.27	56.45	60.40	64.63	68.51	70.57	
Res'l Single-Family Service Charge	12.85	13.11	13.37	14.44	15.60	16.69	17.86	18.93	19.50	
Rate Increase Percentage	2.00%	2.00%	2.00%	8.00%	8.00%	7.00%	7.00%	6.00%	3.00%	
Total Revenue from Res'l SF Flat Rate	4,937,209	5,036,170	5,136,793	5,547,604	5,991,678	6,410,804	6,859,868	7,271,510	7,490,221	

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2024-FY2033
Wastewater Division

	1.50%	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
Res'l Multi-Family Flat Rate Customers		75	75	75	75	75	75	75	75	75
Res'l Multi-Family Service Charge		12.85	13.11	13.37	14.44	15.60	16.69	17.86	18.93	19.50
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
Res'l Multi-Family Flat Rate		38.76	39.54	40.33	43.56	47.04	50.33	53.85	57.08	58.79
Rate Increase Percentage		2.00%	2.00%	2.00%	8.00%	8.00%	7.00%	7.00%	6.00%	3.00%
Total Revenue from Res'l MF Flat Rate		703,853	718,019	732,363	791,017	854,216	913,960	977,883	1,036,537	1,067,592
Non-Residential Customers		291	291	291	291	291	291	291	291	292
Non-Residential Service Charge		12.85	13.11	13.37	14.44	15.60	16.69	17.86	18.93	19.50
Non-Residential Sales in Kgal		45,209	45,118	45,028	44,938	44,848	44,758	44,669	44,579	44,490
Adjusted Non-Residential Sales in Kgal		45,209	45,118	45,028	44,938	44,848	44,758	44,669	44,579	44,490
Non-Res'l Commodity Charge per Kgal		21.89	22.33	22.78	24.60	26.57	28.43	30.42	32.25	33.22
Rate Increase Percentage		2.00%	2.00%	2.00%	8.00%	8.00%	7.00%	7.00%	6.00%	3.00%
Total Revenue from Non-Residential		1,003,452	1,021,669	1,040,250	1,121,218	1,208,702	1,290,835	1,378,554	1,458,675	1,499,904
Total Sales Revenue		6,644,515	6,775,858	6,909,406	7,459,838	8,054,597	8,615,600	9,216,305	9,766,722	10,057,717
Interest on Utility Reserves		165,449	91,382	84,926	61,795	50,410	49,226	67,166	63,642	68,631
Inter-Utility Loan Loan Proceeds										
Revenue on Recoverable Work		-	-	-	-	-	-	-	-	-
Total Cash Inflow		6,809,963	6,867,240	6,994,333	7,521,633	8,105,006	8,664,825	9,283,471	9,830,364	10,126,348
Net Cash Flow		(1,126,150)	(258,220)	(925,256)	(455,418)	(47,358)	717,597	(140,939)	199,548	1,569,429
Cumulative Net Cash Flow		(1,126,150)	(1,384,369)	(2,309,625)	(2,765,043)	(2,812,401)	(2,094,803)	(2,235,742)	(2,036,194)	(466,765)
Cash Balance		3,655,275	3,397,055	2,471,799	2,016,382	1,969,024	2,686,621	2,545,683	2,745,230	4,314,660
Recommended Cash Balance		5,358,800	5,434,668	5,491,852	5,549,147	5,609,635	5,707,026	5,795,101	6,128,789	6,221,430

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2024 through FY2033
 Wastewater Fund Cash Reserve Analysis

	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032
WASTEWATER UTILITY CASH RESERVES									
Cash Balance *	3,655,275	3,397,055	2,471,799	2,016,382	1,969,024	2,686,621	2,545,683	2,745,230	4,314,660
Recommended Cash Balance	5,358,800	5,434,668	5,491,852	5,549,147	5,609,635	5,707,026	5,795,101	6,128,789	6,221,430
TARGET RESERVE BALANCES									
Debt Service Reserve	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Operations Reserve	2,571,039	2,609,605	2,648,749	2,688,480	2,728,807	2,769,739	2,811,286	2,853,455	2,896,257
Capital Expenditures Reserve	1,692,956	1,724,603	1,736,903	1,748,639	1,762,887	1,813,342	1,853,779	2,139,113	2,182,676
Contingency Reserve	377,049	382,705	388,445	394,272	400,186	406,189	412,282	418,466	424,743
	5,358,800	5,434,668	5,491,852	5,549,147	5,609,635	5,707,026	5,795,101	6,128,789	6,221,430
RESERVE BALANCE FORECAST									
Debt Service Reserve	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Operations Reserve	-	-	1,731,186	1,298,627	1,251,269	1,968,866	1,827,927	2,853,455	2,896,257
Capital Expenditures Reserve	-	-	-	-	-	-	-	2,139,113	2,182,676
Contingency Reserve	-	-	-	-	-	-	-	418,466	424,743
Total Cash Remaining	2,937,520	2,679,300	22,858	-	-	-	-	(3,383,559)	(1,906,771)

Los Alamos County Department of Public Utilities
 10-Year Financial Forecast - FY2024 - FY2033
 Customer Impact

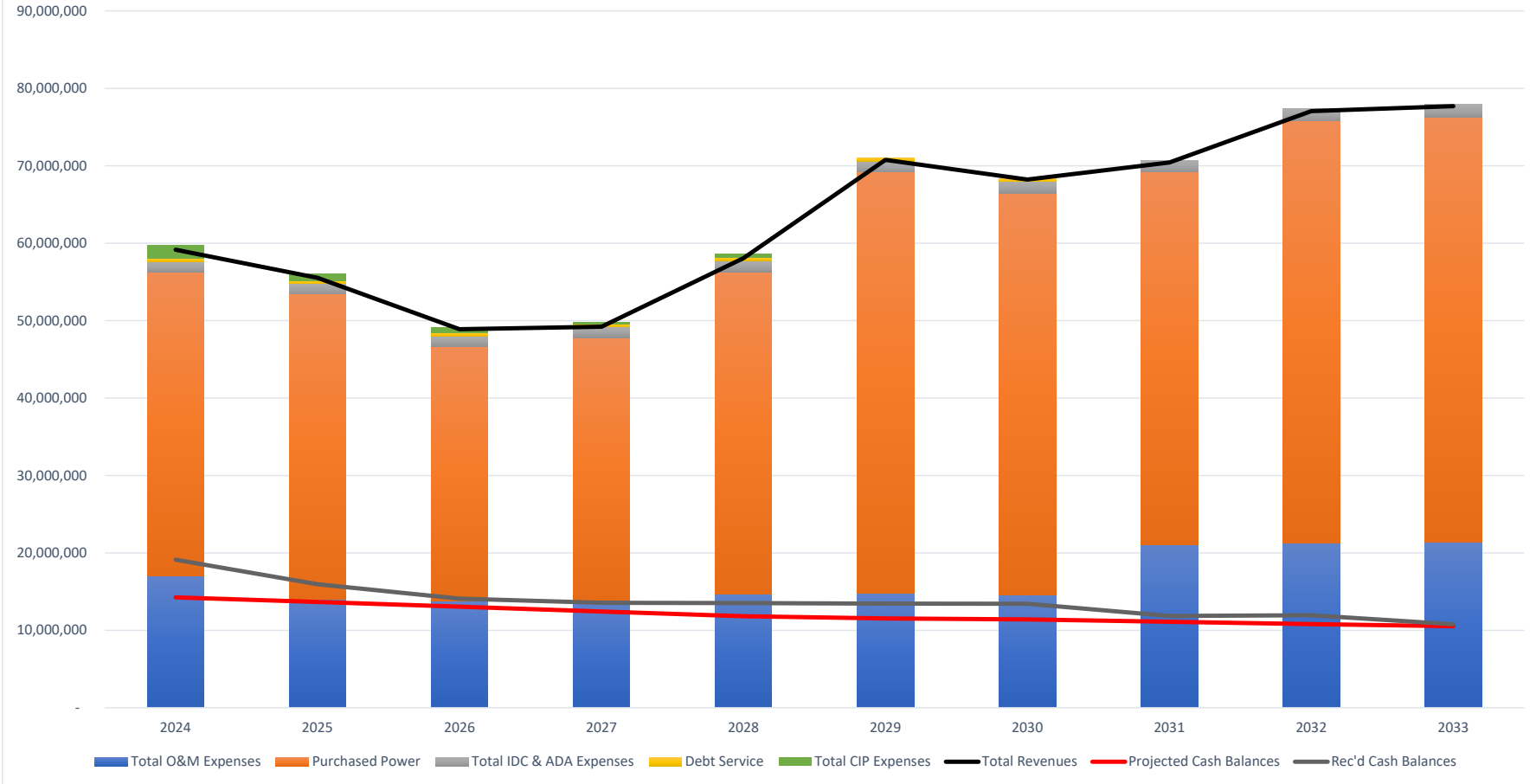
Projected Typical Bill for Residential

	ELECTRIC 500 kwh	GAS 75 therms (assumes \$0.54 variable)	WATER 6,000 gal	SEWER	Total (excludes refuse)	Total % annual Increase	Total cumulative % Increase
FY2024	\$74.21	\$71.83	\$54.90	\$59.37	\$260.32	5.15%	5%
FY2025	\$79.18	\$74.22	\$57.65	\$60.56	\$271.61	4.34%	10%
FY2026	\$81.87	\$75.57	\$60.53	\$61.77	\$279.74	2.99%	13%
FY2027	\$83.97	\$77.69	\$62.35	\$66.72	\$290.73	3.93%	17%
FY2028	\$86.13	\$78.84	\$64.22	\$72.05	\$301.24	3.62%	22%
FY2029	\$88.35	\$80.00	\$66.14	\$77.10	\$311.59	3.44%	26%
FY2030	\$89.88	\$81.03	\$67.47	\$82.49	\$320.87	2.98%	30%
FY2031	\$91.44	\$82.06	\$68.82	\$87.44	\$329.76	2.77%	33%
FY2032	\$93.02	\$83.10	\$70.19	\$90.07	\$336.39	2.01%	36%
FY2033	\$94.64	\$84.15	\$71.60	\$92.77	\$343.16	2.01%	39%

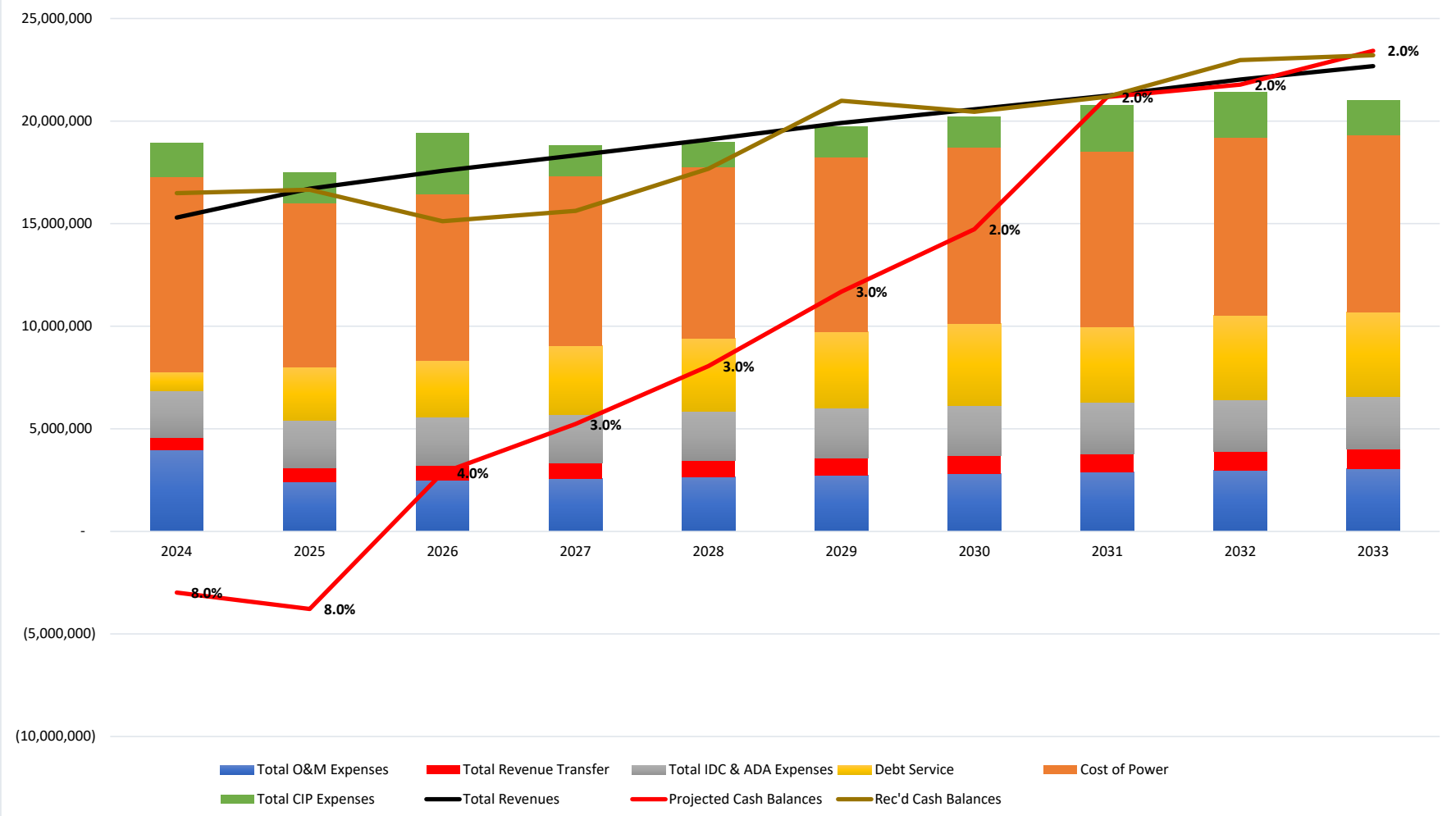
Utility Expense as a Percentage of Income

	Total Bill for Average Household	Los Alamos Median Household Income	New Mexico Median Household Income	New Mexico Individual Household Income	Assumed Annual Income Increase	Los Alamos Percentage Needed to Pay Utility Bill	NM Household Percentage Needed to Pay Utility Bill	NM Individual Percentage Needed to Pay Utility Bill
FY2024	\$260.32	\$133,187	\$58,174	\$29,360	2.5%	2.35%	5.37%	10.64%
FY2025	\$271.61	\$136,516	\$59,628	\$30,094	2.5%	2.39%	5.47%	10.83%
FY2026	\$279.74	\$139,929	\$61,119	\$30,847	2.5%	2.40%	5.49%	10.88%
FY2027	\$290.73	\$143,427	\$62,647	\$31,618	2.5%	2.43%	5.57%	11.03%
FY2028	\$301.24	\$147,013	\$64,213	\$32,408	2.5%	2.46%	5.63%	11.15%
FY2029	\$311.59	\$150,688	\$65,818	\$33,219	2.5%	2.48%	5.68%	11.26%
FY2030	\$320.87	\$154,456	\$67,464	\$34,049	2.5%	2.49%	5.71%	11.31%
FY2031	\$329.76	\$158,317	\$69,150	\$34,900	2.5%	2.50%	5.72%	11.34%
FY2032	\$336.39	\$162,275	\$70,879	\$35,773	2.5%	2.49%	5.70%	11.28%
FY2033	\$343.16	\$166,332	\$72,651	\$36,667	2.5%	2.48%	5.67%	11.23%

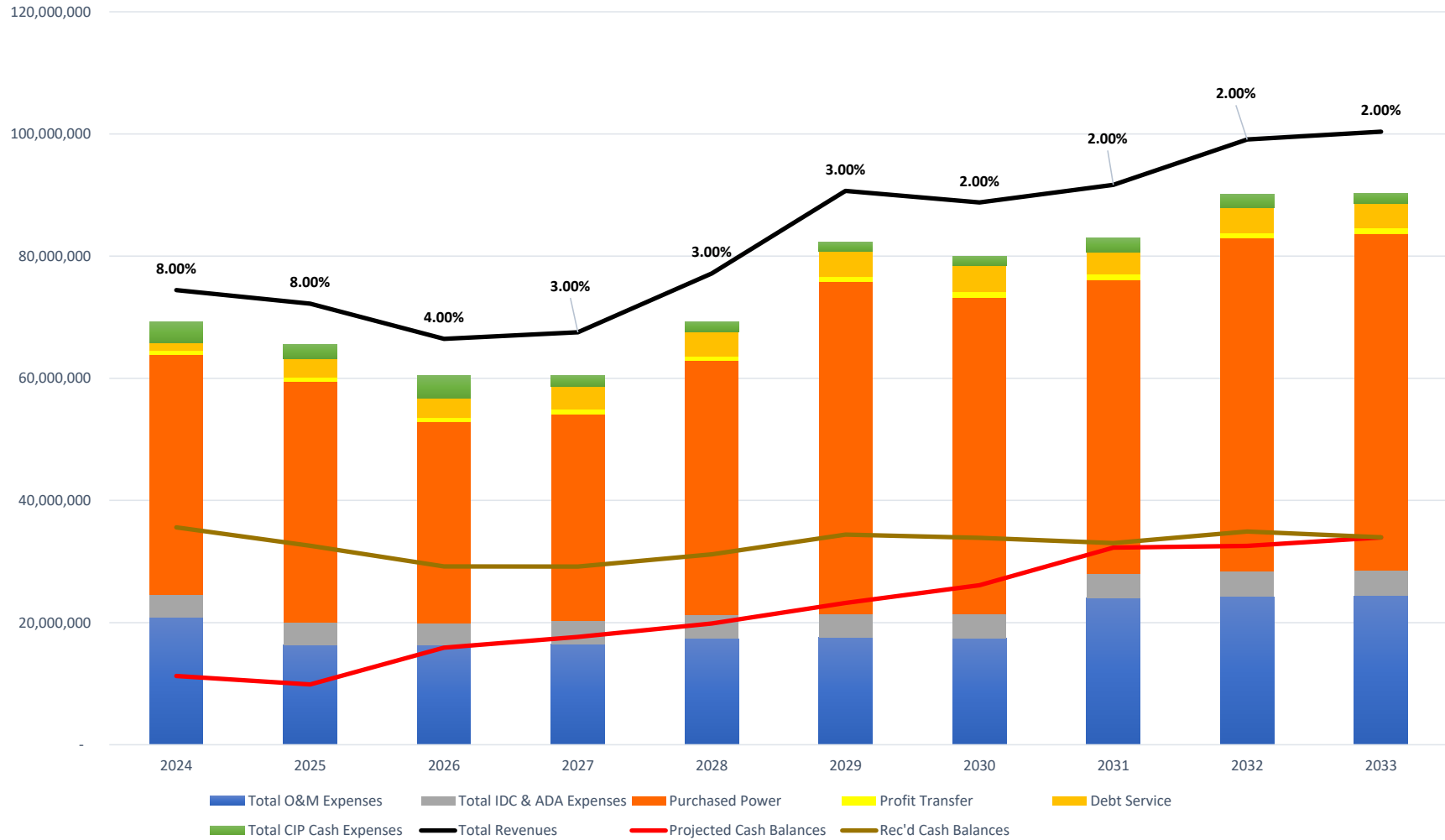
FY 2024 Budget - 10-Year Forecast - Electric Production (EP) - Revenue/Expense/Cash



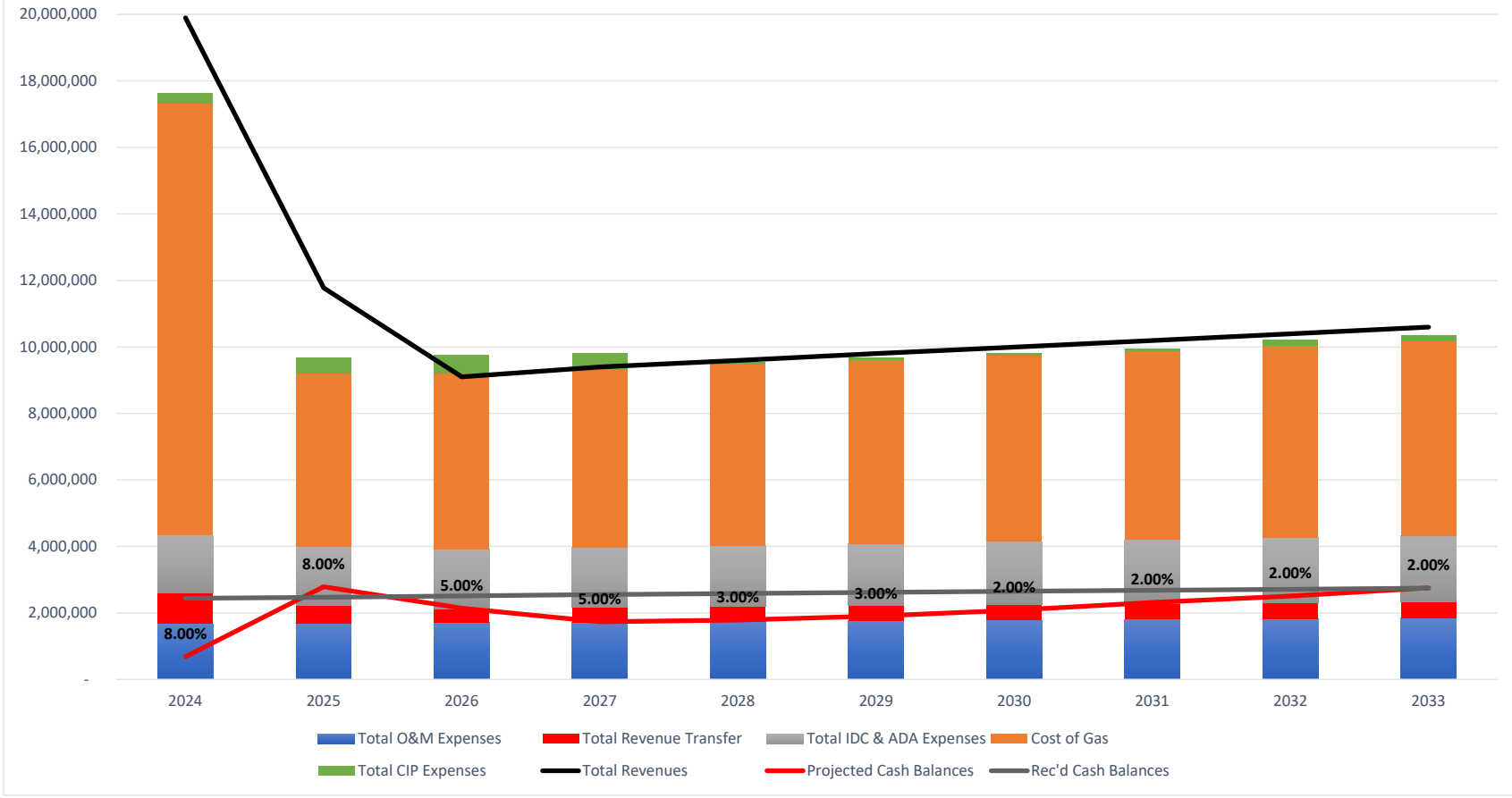
FY 2024 Budget - 10-Year Forecast - Electric Distribution (ED) - Revenue/Expense/Cash



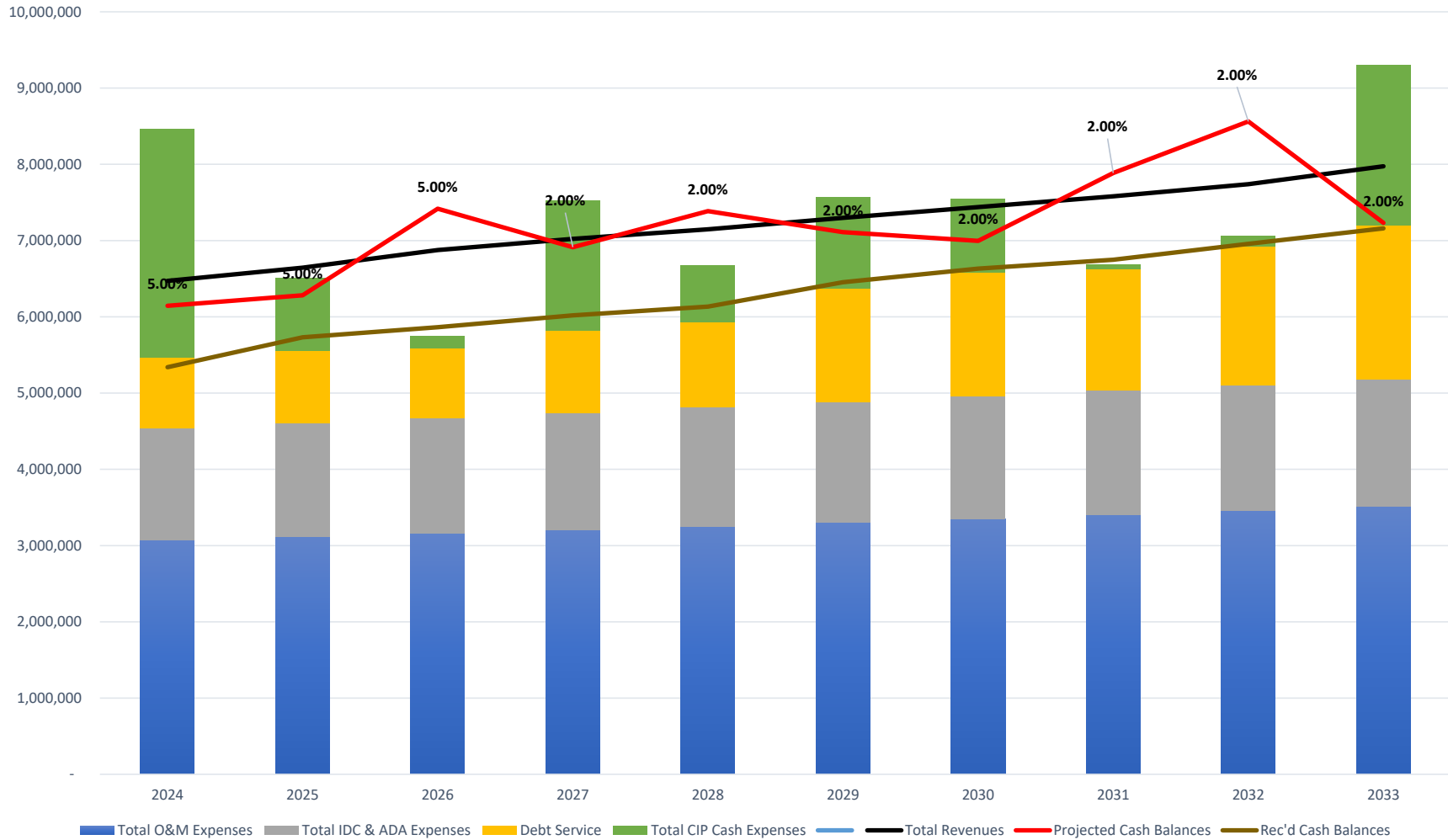
FY 2024 Budget - 10-Year Forecast - Electric Utility - Revenue/Expense/Cash



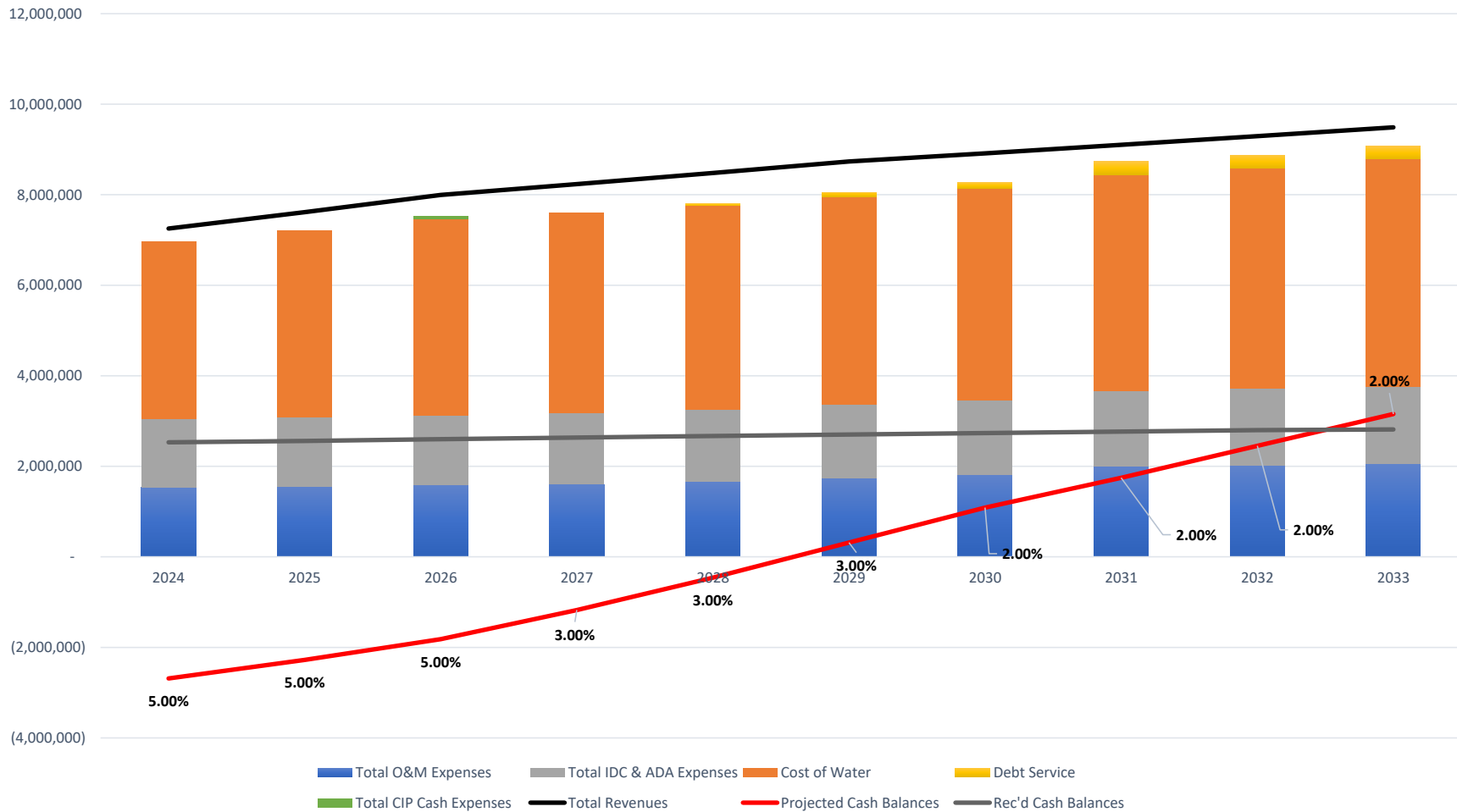
FY 2024 Budget - 10-Year Forecast - Gas Distribution (GA) - Revenue/Expense/Cash



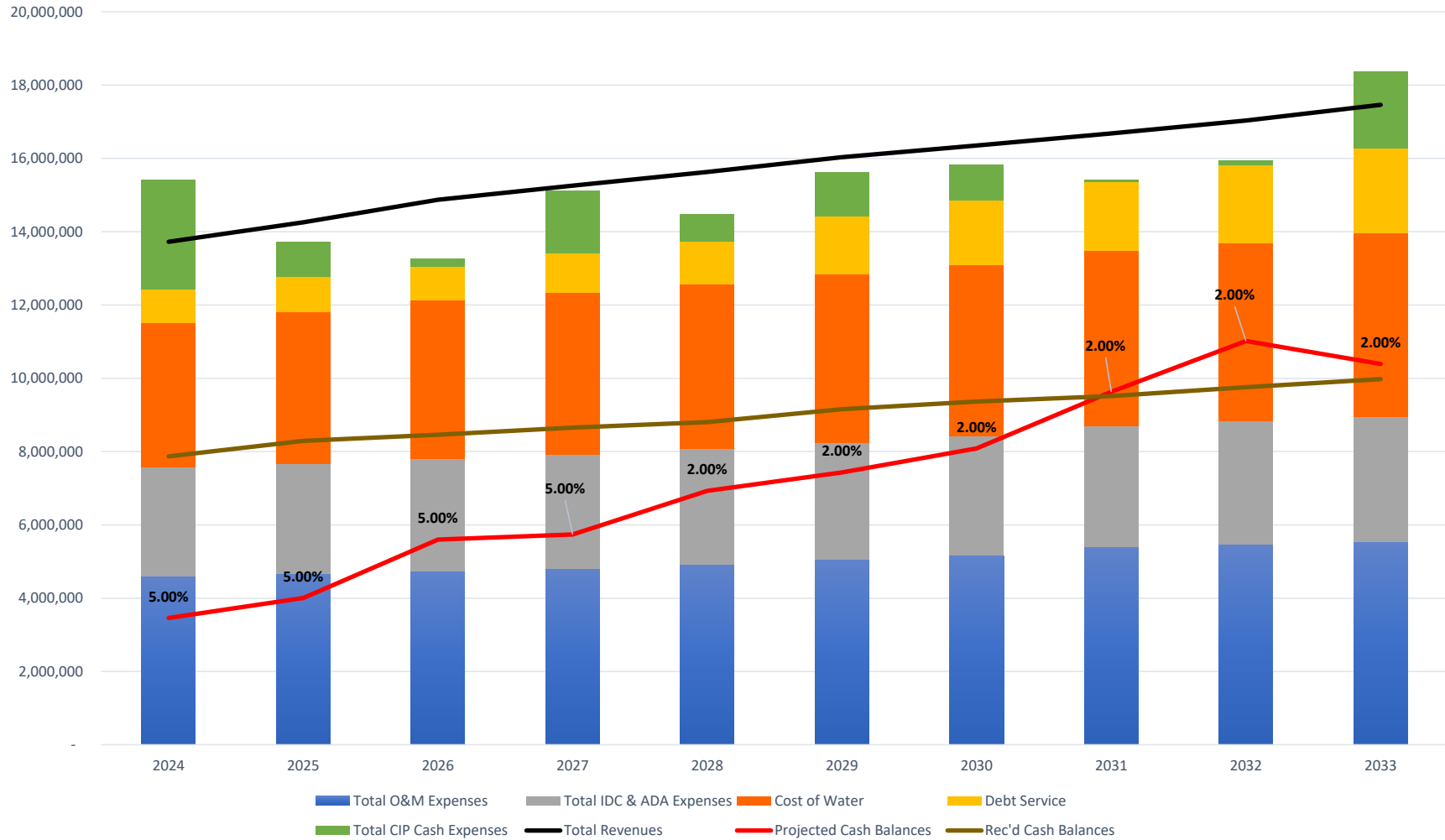
FY 2024 Budget - 10-Year Forecast - Water Production (WP) - Revenue/Expense/Cash



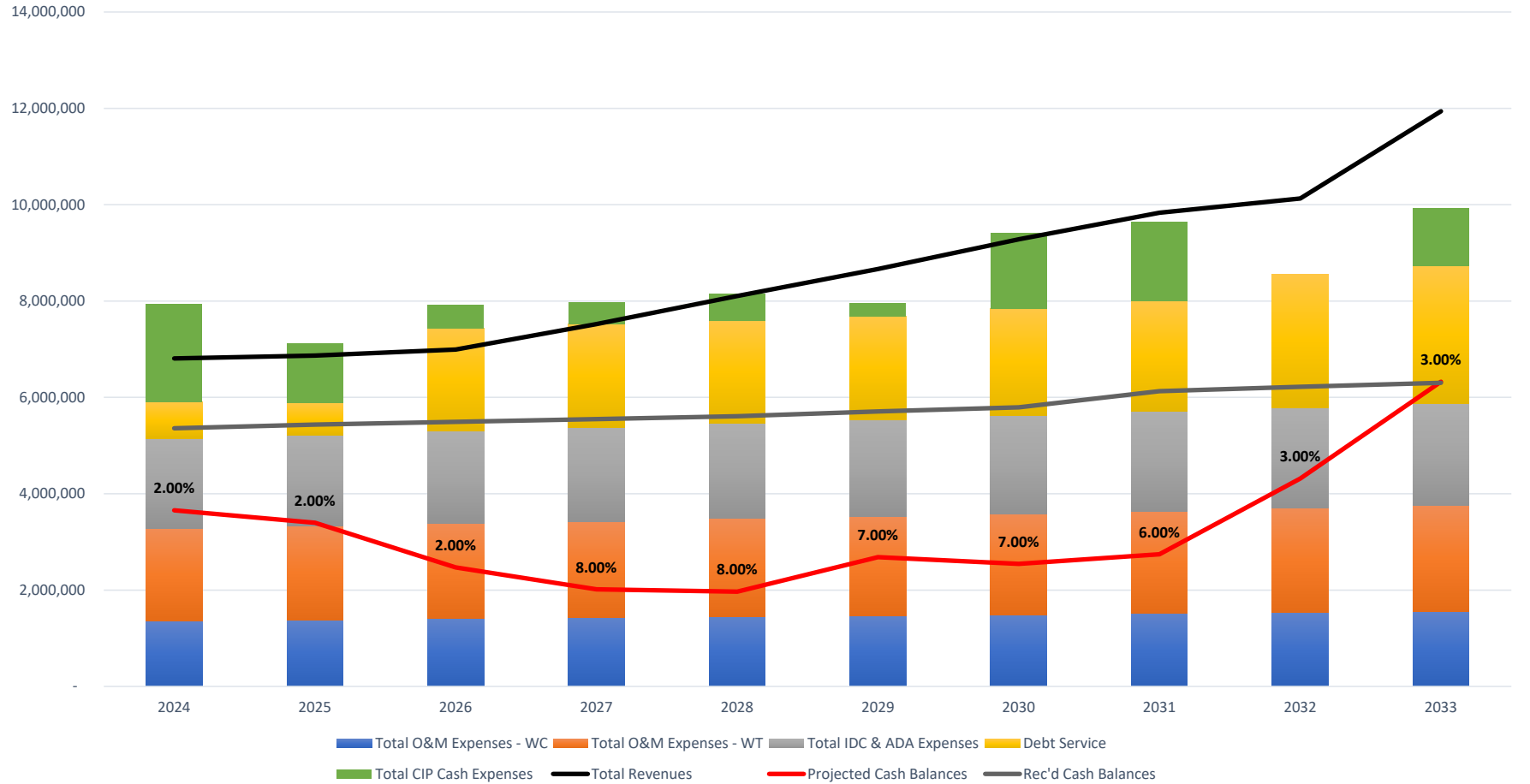
FY 2024 Budget - 10-Year Forecast - Water Distribution (DW) - Revenue/Expense/Cash



FY 2024 Budget - 10-Year Forecast - Water Utility - Revenue/Expense/Cash



FY 2024 Budget - 10-Year Forecast - Wastewater (WW) - Revenue/Expense/Cash



Los Alamos County Department of Public Utilities
Fiscal Years 2024-2033
10-Year Capital Plan

FY24 (1 July 2023 - 30 June 2024)	Budget
ELECTRIC PRODUCTION	1,755,000
Abuquiu New Office Addition	350,000
Abiquiu Unit #3 Draft Tube Design	40,000
El Vado Fiber Optic Line	925,000
Schweitzer RTU/Switches/Fiber Conversion	300,000
Windstream Fiber Optic to Coyote & Spills Substations	140,000
ELECTRIC DISTRIBUTION	1,650,000
LA URD Replacement :Oppenheimer / Trinity 3 phase replacement	1,200,000
Overhead System Replacement (polex, xarms, transformers)	200,000
Townsite Circuit Fairway, Trinity	
White Rock : Pajarito Acres	
Recloser Replacements, Golf Course, Pajarito Acres	
EA-4 Power Line Replacement Design	250,000
GAS DISTRIBUTION	300,000
SCADA Pressure Sensing Stations	200,000
Elk Ridge Gas System Evaluation	100,000
WATER DISTRIBUTION	0
WATER PRODUCTION	13,650,000
NM-4 Transmission Line Construction NMDOT (CIP \$600k / WTB \$5M / S.T.B. GRANT \$400K)	6,000,000
LA Canyon Restoration NP Year 2 Construction (\$250k DPU / \$250k County)	500,000
Bayo NP Booster Station Refurbishment (DWSRL)	1,000,000
Water Production Booster Station Mechanical and Electrical Upgrades (DWSRL)	2,000,000
SCADA System Transition	150,000
Jemez Mountain Fire Line	4,000,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	2,029,000
SEWER COLLECTION	1,200,000
Old Pueblo Sewer Canyon Drop Replacement	850,000
Miscellaneous Lift Station Pumps/Valves/Controls Replacement	350,000
WASTEWATER TREATMENT	829,000
Equipment Replacement (Belt Press)	729,000
Miscellaneous Valve Replacement	50,000
LA WWTP Electric Systems & Controls Condition Assessment/Scope/Design	50,000

Los Alamos County Department of Public Utilities
Fiscal Years 2024-2033
10-Year Capital Plan

FY25 (1 July 2024 - 30 June 2025)	Budget
ELECTRIC PRODUCTION	925,000
El Vado Ultrasonic Flow Meter	150,000
Abiquiu Unit #3 Draft Tube Repairs	450,000
El Vado Penstock Valve By-Pass Valve	75,000
New Gates PRV Chamber	200,000
Abiquiu Propane Tank Replacement	50,000
ELECTRIC DISTRIBUTION	1,500,000
LA URD Replacement: Sandia Western Area, Ponderosa Estates, Estates	200,000
White Rock URD Replacement : La Senda, Valle del Sol	1,200,000
Overhead System Replacement (polex, xarms, transformers)	100,000
Townsite Circuit: Barranca Road, Rendija Canyon	
White Rock : Monte Rey South and North	
Recloser Replacements: Sewer Plant, Rendija	
GAS DISTRIBUTION	475,000
Pipeline Repair & Replacement / Equipment	75,000
Elk Ridge Gas System Replacement	400,000
WATER DISTRIBUTION	0
WATER PRODUCTION	3,650,000
Tank Piping Upgrades (Twin Tank & Pajarito Transmission Inter-Ties LANL)	900,000
Water Production Booster Station Mechanical and Electrical Upgrades (DWSRL)	2,000,000
Diamond Drive NP Connections (WTB \$700K / CIP \$50K)	750,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,235,000
SEWER COLLECTION	785,000
Central Avenue (Public Works Road Project)	105,000
Bathtub Row/Nectar/Peach (Public Works Road Project)	395,000
North Community Backyard Sewer Mains & Services R&R - Phase 1	285,000
WASTEWATER TREATMENT	450,000
Equipment Replacement	450,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2033
 10-Year Capital Plan

FY26 (1 July 2025 - 30 June 2026)	Budget
ELECTRIC PRODUCTION	670,000
El Vado Controls Upgrade	550,000
Abiquiu High Bay Ladder & Roof Hatch	120,000
ELECTRIC DISTRIBUTION	11,475,000
LA URD Replacement: Quemazon, North Road, Walnut, 33rd	1,250,000
White Rock URD Replacement: Aragon, Ridgecrest, Garver, Catherine	1,200,000
Overhead System Replacement	450,000
Townsite Ski Hill, West Jemez Road	
White Rock: Rover, Beryl	
GWS/ED Facilities at WR WWTP	75,000
EA-4 Power Line Replacement	7,500,000
White Rock URD Replacement: Piedra Loop	1,000,000
GAS DISTRIBUTION	550,000
Pipeline Repair & Replacement / Equipment	75,000
GWS/ED Facilities at WR WWTP	75,000
Elk Ridge Gas System Replacement	400,000
WATER DISTRIBUTION	925,000
GWS/ED Facilities at WR WWTP	75,000
Fairway (DWSRL / Public Works Road Project)	850,000
WATER PRODUCTION	3,875,000
Townsite 14" Pipeline R&R - Phases 1 & 2 Combined	3,000,000
GWS/ED Facilities at WR WWTP	75,000
WR Trickling Filters NP Storage Conversion (WTB \$720K / CIP \$80K)	800,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	480,000
SEWER COLLECTION	480,000
North Community Backyard Sewer Mains & Services R&R - Phase 1	285,000
Fairway (Public Works Road Project)	120,000
GWS/ED Facilities at WR WWTP	75,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2033
 10-Year Capital Plan

FY27 (1 July 2026 - 30 June 2027)	Budget
ELECTRIC PRODUCTION	250,000
Abiquiu Rewind Study	250,000
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)	450,000
Townsite : Villa, 38th	
White Rock : Sherwood	
East Gate Substation Study	300,000
GAS DISTRIBUTION	475,000
Pipeline Repair & Replacement / Equipment	75,000
Elk Ridge Gas System Replacement	400,000
WATER DISTRIBUTION	1,200,000
Denver Steels Phase 2 (Public Works Road Project)	1,200,000
WATER PRODUCTION	2,700,000
Repaint Pajarito Tank 4A	1,500,000
Chamisa School Pipeline / Connections (NP-WTB/\$600k Grant/\$400k Loan/\$200k DPU Match)	1,200,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	458,000
SEWER COLLECTION	458,000
North Community Backyard Sewer Mains & Services R&R - Phase 2	308,000
Denver Steels Phase 2 (Public Works Road Project)	150,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2033
 10-Year Capital Plan

FY28 (1 July 2027 - 30 June 2028)	Budget
ELECTRIC PRODUCTION	500,000
Abiquiu Runner Repair /Replacement	500,000
ELECTRIC DISTRIBUTION	3,900,000
Los Alamos URD Replacement ; Sandia, 41st,thru 47th,Ridgeway Tie	1,500,000
White Rock URD Replacement: Grand Canyon, Bryce, Richard CT, Rover	1,200,000
Overhead System Replacement (polex, xarms, transformers)	450,000
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	900,000
Aspen School Area Pipeline - Phase 3	900,000
WATER PRODUCTION	9,600,000
Abandon Guaje Well # 1A and Drill New Replacement Well (DWSRL)	7,500,000
Group 12 Tank 2 on USFS - County Land (NP-WTB/\$810k Grant/\$540k Loan/\$150k DPU Match)	1,500,000
Repaint Western Area Tank	600,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	556,000
SEWER COLLECTION	556,000
Kimberly Sewer Lift Station & Wet Well	278,000
Aspen School Area Sewerline R&R Phase 3	278,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2033
 10-Year Capital Plan

FY29 (1 July 2028 - 30 June 2029)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	4,950,000
Los Alamos URD Replacement: Tewa, Otowi, Nambe Loop, Santa Clara, Airport	1,500,000
White Rock URD Replacement : Paige Loop, Cheryl east ,Pruitt	1,500,000
Overhead System Replacement (poles, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
White Rock Substation Unit 1 Transformer	1,500,000
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	3,500,000
Eastern Area Phases 2, 3 & 4	3,500,000
WATER PRODUCTION	4,800,000
Rover & Pinon Park Pipeline/Connections (NP-WTB/\$1,020k Grant/\$680k Loan/\$300k DPU Match)	2,000,000
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
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 2024-2033
 10-Year Capital Plan

FY30 (1 July 2029 - 30 June 2030)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	4,200,000
LA URD Replacement: Oakwood Loop, Nugget, Opal , Pinon,Sage,Spruce,Nectar	1,800,000
White Rock URD Replacement : La Vista, Sierra Vista, Grand Canyon, Mesa Verde	1,950,000
Overhead System Replacement (polex, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
GAS DISTRIBUTION	75,000
Pipeline Repair & Replacement / Equipment	75,000
WATER DISTRIBUTION	0
WATER PRODUCTION	2,892,000
Repaint North Mesa Tank	1,200,000
Repaint Otowi Booster 2 Tanks 1 & 2	900,000
LA WWTP NP Feed Pipeline (NP - WTB)	792,000
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 2024-2033
 10-Year Capital Plan

FY31 (1 July 2030 - 30 June 2031)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	8,250,000
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 (polex, xarms, transformers)	450,000
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	5,630,000
Otowi Booster Station 1 & Pipeline Replacement	5,000,000
SCADA Upgrades (NP-WTB/\$340k Grant/\$227k Loan/\$63k DPU Match)	630,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	11,135,000
SEWER COLLECTION	1,635,000
Laguna Sewer Canyon Drop Replacement	1,350,000
Eastern Area Phase 4	285,000
WASTEWATER TREATMENT	9,500,000
WR WWTP 10-Year Upgrade	3,200,000
LA WWTP 23-Year Upgrade	6,300,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2033
 10-Year Capital Plan

FY32 (1 July 2031 - 30 June 2032)	Budget
ELECTRIC PRODUCTION	0
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 Circuit1, Wire 3 PHASE	
East Gate Substation	500,000
GAS DISTRIBUTION	175,000
Pipeline Repair & Replacement / Equipment	175,000
WATER DISTRIBUTION	0
WATER PRODUCTION	5,804,000
Pajarito Road Pipeline R & R Phase 1 & 2	5,000,000
Barranca Mesa NP Pipeline Connections (NP-WTB/\$402k Grant/\$268k Loan/\$134k DPU Match)	804,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,700,000
SEWER COLLECTION	1,700,000
Camino Cereza Sewer Canyon Drop Replacement	1,700,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2033
 10-Year Capital Plan

FY33 (1 July 2032 - 30 June 2033)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	
	1,700,000
Los Alamos URD Replacement	600,000
White Rock URD Replacement	600,000
Overhead System Replacement (poles, xarms, transformers) Townsite & White Rock	500,000
GAS DISTRIBUTION	
	175,000
Pipeline Repair & Replacement / Equipment	175,000
WATER DISTRIBUTION	
	0
WATER PRODUCTION	
	2,100,000
Otowi Well No. 4 Tank Construct Second Tank	2,100,000
Transmission Line Replacements	0
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	
	1,200,000
SEWER COLLECTION	
	1,200,000
North Mesa Canyon Drop Replacement	1,200,000
WASTEWATER TREATMENT	
	0

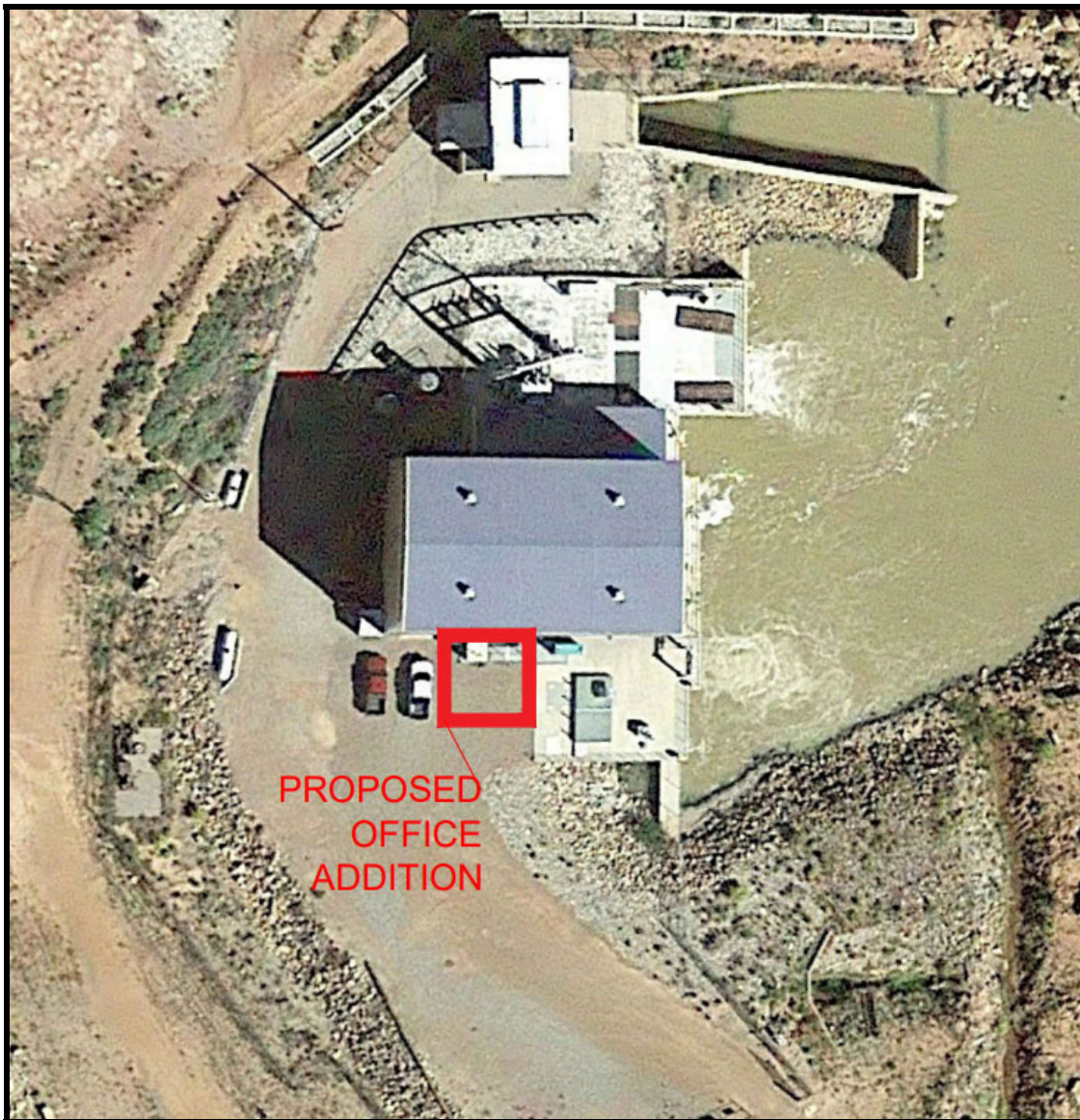
ELECTRIC PRODUCTION

FY24: Abiquiu New Office Addition

Project Scope: An Insurance inspection of the Abiquiu Hydroelectric plant found that the existing office location with respect to the plant transformer creates a hazard to personnel. The transformer is directly opposite the exterior wall of the office. The hazard is the risk of explosion if the transformer fails.

Budget: \$350,000

Schedule: Winter/Spring 2023



ELECTRIC PRODUCTION

FY24: Abiquiu Unit #3 Draft Tube Repair - Design

Project Scope: The existing draft tube on unit #3 in Abiquiu has been experiencing wear from cavitation created by the dissolved oxygen injection system. The injection system forces air into the discharge water to enhance the oxygen content of the plant discharge to sustain aquatic life. The injection piping obstructs the discharge flow and creates cavitation that has worn through steel draft tube. These funds will be applied to design a solution to the cavitation problem. The repair will be budgeted and schedule in an upcoming year.

Budget: \$40,000

Schedule: Fall 2023



ELECTRIC PRODUCTION

FY24: El Vado Fiber Optic & Communication Equipment Upgrade

Project Scope: Currently the El Vado hydroelectric plant communicates to the receiving substation through a microwave system which consists of three radio sites and five repeaters. One radio site is located in a remote location which is inaccessible in the winter. The microwave radio system is antiquated and in need of replacement. This project will replace the microwave radio system with a fiber optic line between the El Vado plant and substation 12 miles away. The microwave communication paths from the substations to Los Alamos, associated with each respective hydroelectric plant, will be replaced by a commercial fiber optic link. The conversion will require equipment upgrades at both hydroelectric plants and both substations.

Budget:	El Vado Fiber Optic Line	\$ 925,000
	Communication Equipment Upgrade	\$ 300,000
	Fiber Optic Service to Cayote & Spills Substations	\$ 140,000

Schedule: 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: Oppenheimer/Trinity 3-Phase, Piedra Loop.

Townsite

\$1,200,000

Budget: \$ 1,200,000

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, Golf Course, Recloser Replacements

1. Townsite and White Rock \$ 200,000

Budget: \$ 200,000
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 | \$ 250,000 |
|---|------------|

Budget: \$250,000

Schedule: FY 24



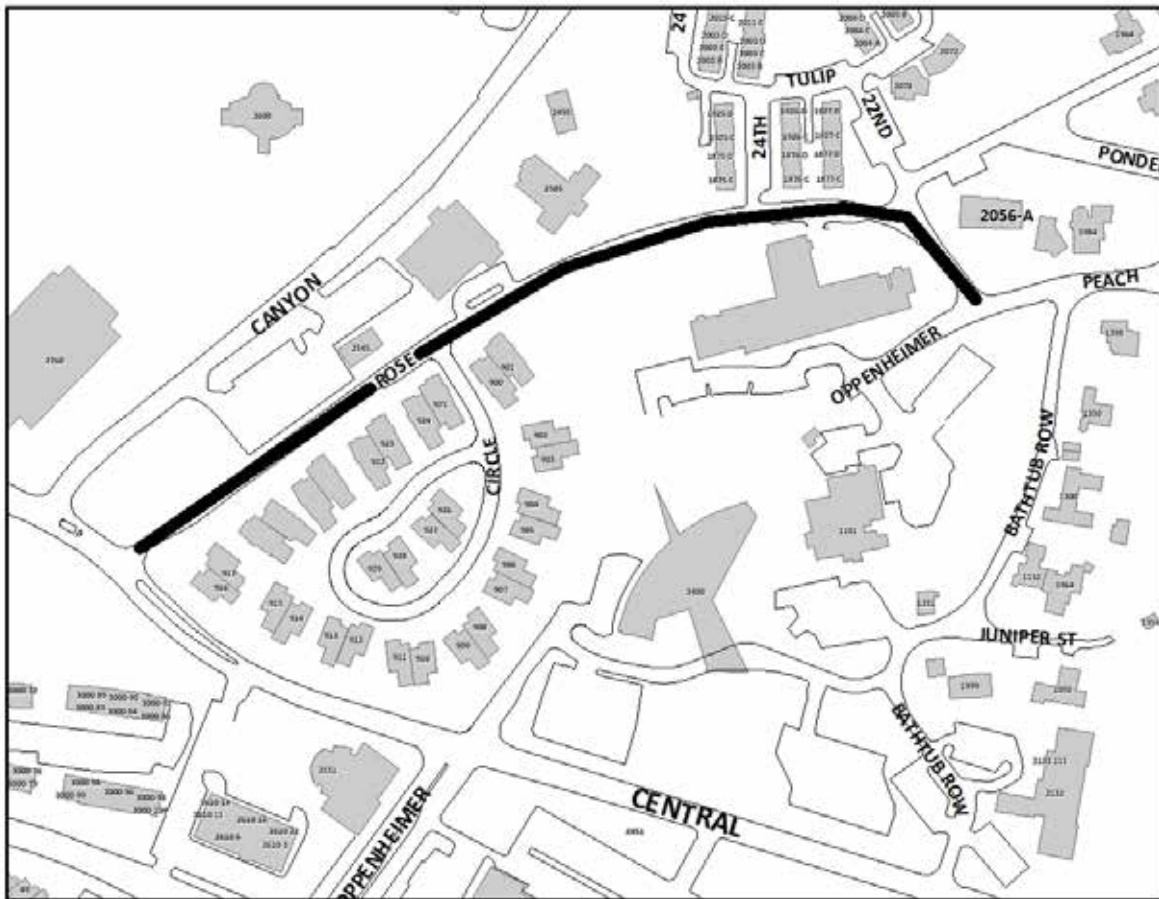
GAS DISTRIBUTION / WATER DISTRIBUTION / WATER PRODUCTION

FY24: 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 profit transfer monies allocated to the DPU by the County Council.

Budget:	Gas Distribution (Profit Transfer)	\$ 191,000
	Water Distribution (Profit Transfer)	\$ 421,816
	Water Valves in Fuller Lodge Area (PT)	\$ 255,000
	<u>Water Production (Profit Transfer)</u>	<u>\$ 411,980</u>
	Total	\$1,279,796

Schedule: Summer 2023



GAS DISTRIBUTION

FY24: SCADA Pressure Monitoring Stations

Project Scope: A new Supervisory Controls and Data Acquisition System (SCADA) has been 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: \$200,000

Schedule: Throughout 2023 & 2024



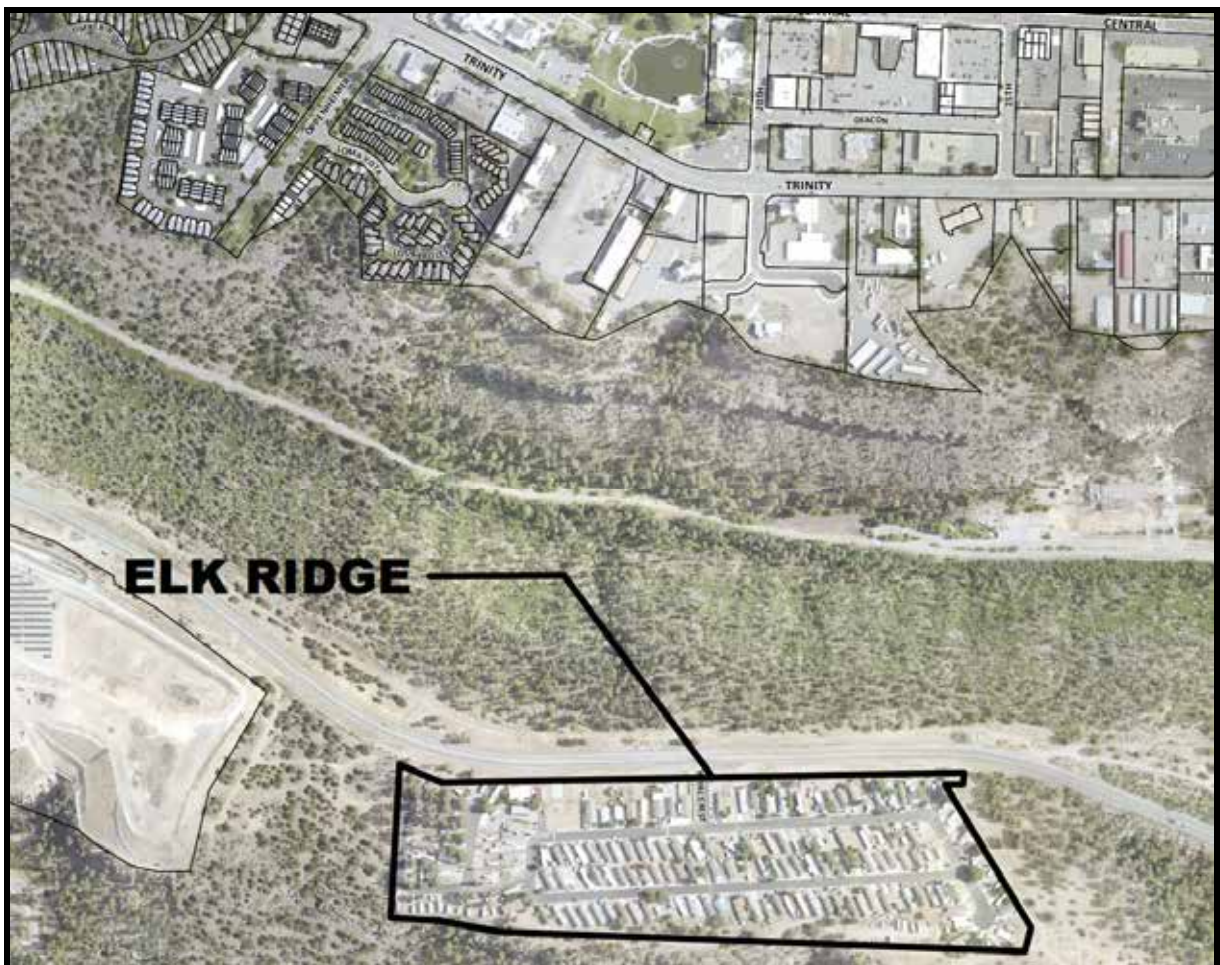
GAS DISTRIBUTION

FY24: Elk Ridge Gas System Evaluation

Project Scope: DPU is working with the owners of the Elk Ridge Mobile Home Park to take over the operation of the gas distribution system. In light of the discovery of an Ordinance from 1978 approved by the Los Alamos County Council tasking the County to take ownership of the gas system, discussions with the park owners are underway to transfer the system to the DPU. These funds will be applied to investigate the system, assess the condition, map the system and construct isolated safety improvements.

Budget: \$100,000

Schedule: Spring 2024



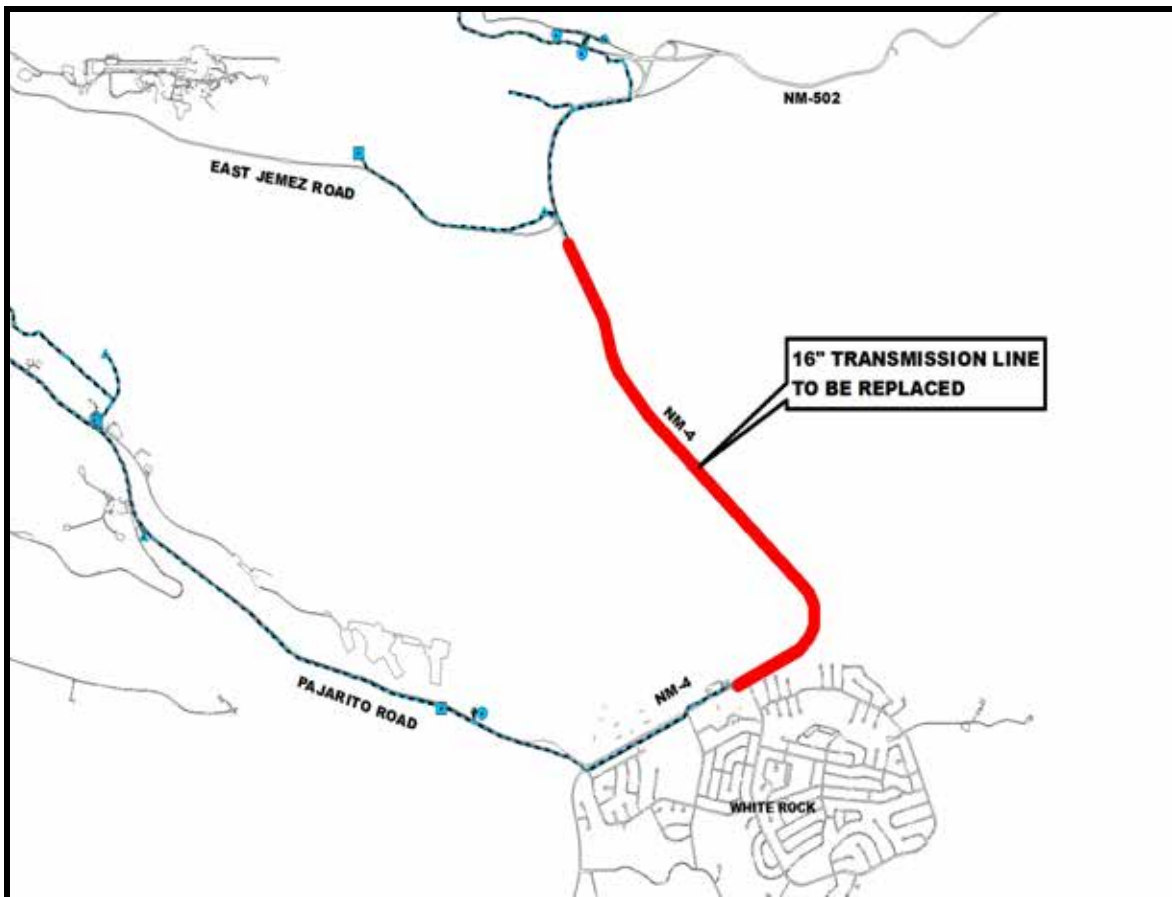
WATER PRODUCTION

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 2025. 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 will be 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 \$400k & Water Trust Board \$5,000,000)

Schedule: Construction 2025



WATER PRODUCTION

FY24: 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

FY24: Bayo Non-Potable Water Booster Station Refurbishment

The existing Bayo Booster Station, located adjacent to the composting facility, pumps treated effluent from the Los Alamos Wastewater Treatment Plant to a tank at the Los Alamos Middle School. The booster station has been in service for 31 years. The pumps, motors, disinfection system, electric gear and miscellaneous mechanical features will be replaced as part of the project. The motors and pumps have lost efficiency and seals are leaking. The electric gear and disinfection system are aged and are at the end of their service life. The DPU is negotiating with DOE/NNSA to sell effluent water to the Laboratory for cooling super computers. When this happens the Bayo Booster Station will increase its operation from seven months per year to 12 months per year. The Bayo Booster Station is the single means to pump effluent into Los Alamos and this rehabilitation effort will prepare the facility for many years of reliable operation.

Budget: \$1,000,000 Construction (DWSRL)

Schedule: Design Summer 2023
Construction Winter 2023/2024



WATER PRODUCTION

FY24: Water Production Booster Stations Electric and Mechanical Upgrades

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 increasing number of failures related to the motor control centers (MCC), electric service feeds and miscellaneous electric components. In 2022 the DPU completed an engineering evaluation of the wells and boosters electric gear and hydraulic valves/equipment to identify and prioritize necessary improvements. In FY 2023 a project is ongoing to address the findings in the wells. This project will be the first of two projects to address the findings in the booster stations. A consultant will be hired to design the upgrades and the improvements will be constructed beginning in the spring of 2024. These improvements will add to the reliability of the water production system.

Budget: \$2,000,000 Construction (DWSRL)

Schedule: Design Summer 2023
Construction Spring - Winter 2024



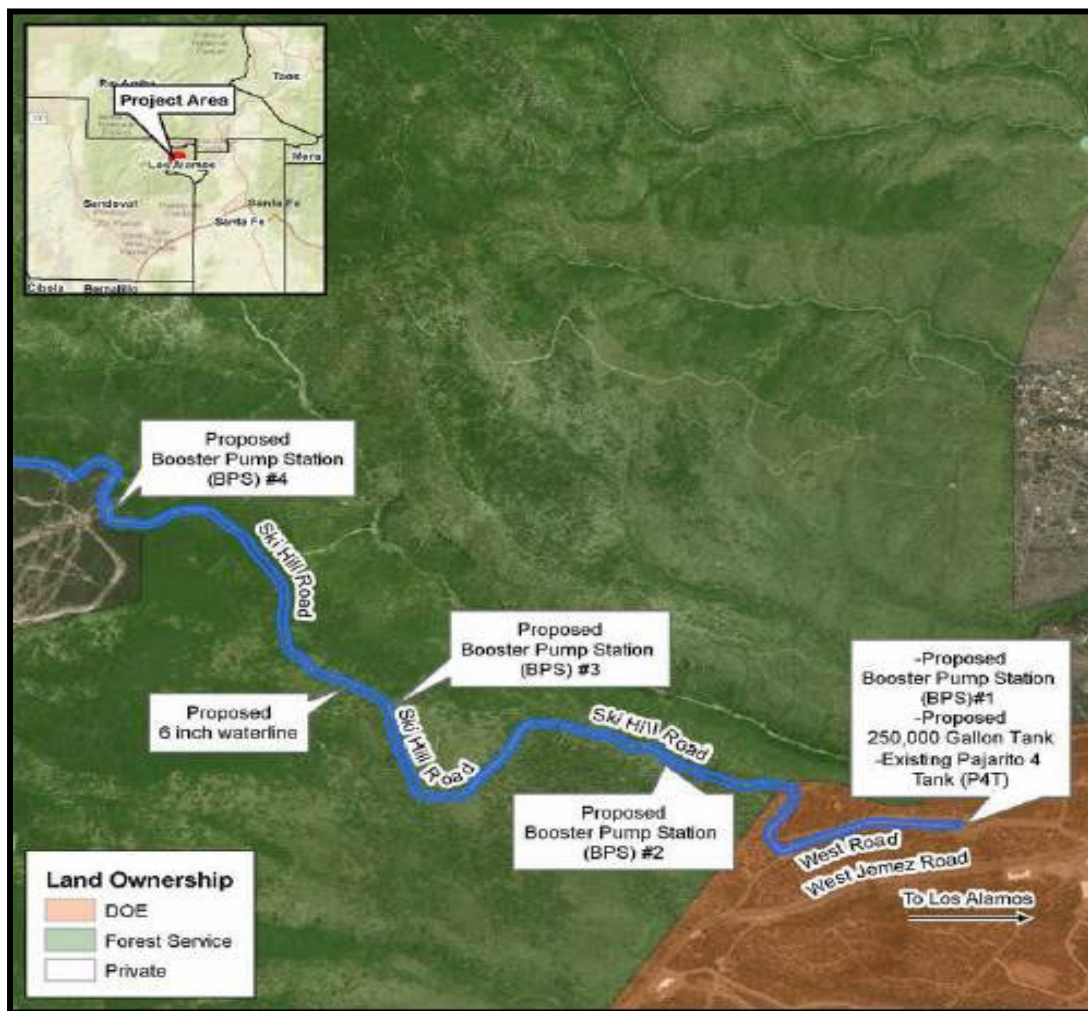
WATER PRODUCTION

FY24: Jemez Mountain Fire Protection Project (Camp May Waterline)

Project Scope: The project will convey water from the existing potable water system in Los Alamos to the ski lodge, Camp May campground and provide a reliable water supply for regional fire protection, domestic use and snow making. Four booster stations and 23,000 feet of waterline will be constructed along Camp May Road. The design is nearly complete and environmental clearances have been secured for the project from the USFS and DOE/NNSA.

Budget: \$ 2,000,000 Los Alamos County (No DPU Funds)
 \$ 2,000,000 Ski Hill Operator

Schedule: Construction Pending Additional Funding



WASTEWATER COLLECTION

FY24: Old Pueblo Plant Sewer Drop Replacement

The above ground 12" steel sewer line drops 100 feet in elevation into Pueblo Canyon attached to the rock face walls of the canyon. The steel line has required multiple repairs to replace sections which have rusted through the pipe walls. The line continues to degrade and the majority of the pipe is inaccessible. This project will replace the compromised pipe by installing a new polyethylene pipe installed by horizontal directional drilling.

Budget: \$850,000 Construction

Schedule: Design Summer 2023
Construction Spring 2024



WASTEWATER COLLECTION

FY24: Miscellaneous Sewer Lift Station

Refurbishment

The project will install new pumps, check valves and isolation valves in three lift stations which are dry-well installations, all older than 55 years. The equipment is original and has been rebuilt to the extent possible and is now antiquated. Replacing the control panels has been a work in progress and will be completed as part of this project. These three lift stations are the North Road, Paseo De Penasco and El Gancho lift stations. In addition, the East Gate and Fairway Lift Stations will be rehabilitated as part of the project. Miscellaneous electrical, controls and mechanical work will be performed on failing equipment.

Budget: \$350,000 Construction

Schedule: Design Spring 2023
Construction Summer & Fall 2023



WASTEWATER TREATMENT

FY24: Los Alamos Belt Press Replacement

The belt press at the Los Alamos Wastewater Treatment Plant is the original equipment installed in 2006. The belt press is comprised of a multi-layer serpentine conveyor system with hundreds of intricate moving parts which are subjected to one of the harshest environments in the plant. The equipment requires regular repairs which are progressively worsening. The equipment will be replaced with a different, more efficient, thickening process similar to the new equipment to be installed at the new White Rock plant.

Budget: \$729,000 Construction

Schedule: Design Summer 2023
Construction Spring 2024



WASTEWATER TREATMENT

FY24: Miscellaneous Valve Replacement

A number of underground valves associated with basin drains are inoperable at the Los Alamos Wastewater Treatment Plant. The valves are necessary to drain the basins for maintenance each year. The valves must be excavated approximately 8-10 feet deep, trenches shored due to limited space, and replaced with new valves gate valves. The work will be performed by on-call contractors.

Budget: \$50,000 Construction

Schedule: Design Summer 2023
Construction Fall 2023



WASTEWATER TREATMENT

FY24: Electric Equipment and Controls Condition Assessment

There are various control panels associated with the process equipment at the Los Alamos Wastewater Treatment Plant which are experiencing miscellaneous failures and becoming less reliable. These panels were provided as an equipment package with the process equipment in 2005 when the plant was constructed. Manufacturer support is limited, if any, and most of the equipment is obsolete making replacement parts unavailable. This project will hire a consultant to evaluate the equipment condition and risk of failure. The evaluation will provide a prioritized schedule of projects, associated costs and solutions that can be used to extend the life or replace the controls equipment.

Budget: \$50,000 Assessment

Schedule: Design Summer 2023



**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per FY22 ACFR	\$ 3,612,899	\$ 160,668	\$ 236,176	\$ 6,534,741	\$ (2,511,040)	\$ 3,340,016	\$ 11,373,459
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ 13,003,233	\$ 1,351,673	\$ 2,259,583	\$ 4,742,992	\$ -	\$ 5,067,043	\$ 26,424,524
Total Cash Per FY22 ACFR	\$ 16,616,131	\$ 1,512,341	\$ 2,495,759	\$ 11,277,733	\$ (2,511,040)	\$ 8,407,059	\$ 37,797,983
Beginning Cash - Unrestricted per FY23 Projected	\$ 968,688	\$ (1,283,319)	\$ (1,580,256)	\$ 7,721,163	\$ (2,974,794)	\$ 4,063,669	\$ 6,915,151
Beginning Cash - Restricted Including Reserves per FY23 Projected	\$ 13,927,298	\$ 1,933,852	\$ -	\$ 422,220	\$ -	\$ 717,756	\$ 17,001,126
Total Cash Per FY23 Projected	\$ 14,895,986	\$ 650,534	\$ (1,580,256)	\$ 8,143,383	\$ (2,974,794)	\$ 4,781,425	\$ 23,916,277
Total Budgeted Revenue (<i>including transfers-in/grants/loans</i>)	49,637,574	15,295,520	19,897,954	13,192,326	7,252,152	6,809,963	112,085,489
Intrafund Charges/Commodities	9,516,802	(9,516,802)	(13,000,000)	3,929,250	(3,929,250)	-	(13,000,000)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>							
1. Current Operations Budget (Including Normal Maintenance) Expense	(57,606,154)	(5,200,104)	(2,916,230)	(4,532,908)	(3,034,740)	(5,142,079)	(78,432,214)
2. Bond & Other Debt Service Expense	(442,768)	(918,731)	-	(936,863)	-	(765,034)	(3,063,396)
3b. Capital Plan for FY2024 - Replacement Expense	B (1,755,000)	(1,650,000)	(300,000)	(3,000,000)	-	(2,029,000)	(8,734,000)
4a. Franchise Fee (paid to the General Fund) Expense	-	(748,569)	(397,535)	-	-	-	(1,146,103)
4b. In Lieu Taxes (paid to the General Fund) Expense	-	(250,881)	(91,295)	-	-	-	(342,176)
5a. Capital Additions and Improvements for FY2024 - Capital Expense	-	-	-	(10,650,000)	-	-	(10,650,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds							
3a. Replacement Reserve (<i>Capital Expenditures Reserve</i>) Net Addition/Reduction	-	-	-	1,946,103	-	1,640,963	3,587,066
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	A -	-	-	(1,946,103)	-	(1,640,963)	(3,587,066)
w. Net Add/Reduction - Util Operating Reserve	-	-	-	(2,157,298)	(1,987,698)	(2,331,276)	(6,476,272)
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	(403,768)	-	-	-	-	-	(403,768)
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	(450,000)	-	(377,049)	(827,049)
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 403,768	-	-	2,607,298	1,987,698	2,708,325	7,707,089
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(59,803,922)	(18,285,087)	(16,705,060)	(19,119,771)	(6,963,990)	(7,936,113)	(128,813,942)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (649,546)	\$ (2,989,567)	\$ 3,192,894	\$ (1,998,194)	\$ 288,162	\$ (1,126,150)	\$ (3,282,401)
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	(643,769)	(928,243)	-	-	-	(1,572,012)
<i>6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.</i>	\$ (649,546)	\$ (3,633,336)	\$ 2,264,651	\$ (1,998,194)	\$ 288,162	\$ (1,126,150)	\$ (4,854,414)

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Ending Cash - Unrestricted FY24 Proposed	\$ 722,910	\$ (4,916,655)	\$ 684,395	\$ 5,886,225	\$ (2,686,632)	\$ 2,937,520	\$ 2,627,762
Projected Ending Cash - Restricted FY24 Proposed	\$ 13,523,530	\$ 1,933,852	\$ -	\$ 258,964	\$ -	\$ 717,755	\$ 16,434,102
Total Projected Ending Cash FY24 Proposed	\$ 14,246,440	\$ (2,982,803)	\$ 684,395	\$ 6,145,189	\$ (2,686,632)	\$ 3,655,275	\$ 19,061,864
Funded Reserve Balances	\$ 13,523,530	\$ 1,933,852	\$ -	\$ 258,964	\$ -	\$ 717,755	\$ 16,954,811
Reserve Targets	\$ 19,057,070	\$ 16,406,390	\$ 2,439,029	\$ 5,339,886	\$ 2,531,039	\$ 5,358,800	\$ 51,132,213
Total Reserves Over<Under> Target	\$ (5,533,540)	\$ (14,472,538)	\$ (2,439,029)	\$ (5,080,922)	\$ (2,531,039)	\$ (4,641,044)	\$ (34,177,402)

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
FY2024 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 FY2022 ACFR	-	-	1,545,720	2,157,298	1,987,698	2,331,276	8,021,992
Net Change in Reserve FY2023 to be booked June 30	-	-	(1,545,720)	-	-	-	(1,545,720)
Projected Balance FY2023	-	-	-	2,157,298	1,987,698	2,331,276	-
Budgeted Additions to the Reserve FY2024	-	-	-	-	(1,987,698)	-	(1,987,698)
Budgeted Reductions to the Reserve FY2024	-	-	-	(2,157,298)	-	(2,331,276)	-
Budgeted Balance FY2024	-	-	-	-	-	-	4,488,574
TARGET FY2024	8,045,943	3,099,777	1,702,530	2,266,454	1,517,370	2,571,039	19,203,113
Debt Service Reserve (as required by loan docs)							
Beginning Balance FY2022 ACFR	1,703,775	1,351,673	-	189,591	-	717,755	3,962,794
Net Change in Reserve FY2023 to be booked June 30	357,049	582,179	-	232,629	-	-	-
Projected Balance FY2023	2,060,824	1,933,852	-	422,220	-	717,755	-
Budgeted Additions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2024	-	-	-	(163,256)	-	-	(163,256)
Budgeted Balance FY2024	2,060,824	1,933,852	-	258,964	-	717,755	3,799,538
TARGET FY2024	1,628,530	1,244,084	-	258,964	-	717,755	3,849,333
Retirement/Reclamation Reserve (per agreements)							
Beginning Balance FY2022 ACFR	11,299,458	-	-	-	-	-	11,299,458
Net Change in Reserve FY2023 to be booked June 30	567,016	-	-	-	-	-	-
Projected Balance FY2023	11,866,474	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2024	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2024	(442,768)	-	-	-	-	-	(442,768)
Budgeted Balance FY2024	11,462,706	-	-	-	-	-	10,895,690
TARGET FY2024	8,134,131	-	-	-	-	-	8,134,131
Capital Expenditures Reserve							
Beginning Balance FY2022 ACFR	-	-	444,542	1,946,103	-	1,640,963	4,031,608
Net Change in Reserve FY2023 to be booked June 30	-	-	(444,542)	-	-	-	(444,542)
Projected Balance FY2023	-	-	-	1,946,103	-	1,640,963	-
Budgeted Additions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2024	-	-	-	(1,946,103)	-	(1,640,963)	(3,587,066)
Budgeted Balance FY2024	-	-	-	-	-	-	-
TARGET FY2023 (annual deprec + 2.5%)	1,248,466	1,137,241	463,138	2,357,718	556,919	1,692,956	7,456,437
Rate Stabilization Reserve (where pass-through rate for commodities not in place)							
Beginning Balance FY2022 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2023 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2023	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Balance FY2024	-	-	-	-	-	-	-
TARGET FY2024	-	10,378,567	-	-	-	-	10,378,567

**Schedule of Funds
FY2024 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 FY2022 ACFR	-	-	269,321	450,000	-	377,049	1,096,370
Net Change in Reserve FY2023 to be booked June 30	-	-	(269,321)	-	-	-	(269,321)
Projected Balance FY2023	-	-	-	450,000	-	377,049	-
Budgeted Additions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2024	-	-	-	(450,000)	-	(377,049)	(827,049)
Budgeted Balance FY2024	-	-	-	-	-	754,098	-
TARGET FY2024	-	546,722	273,361	456,750	456,750	377,049	2,110,632
Bond Proceeds Restricted							
Beginning Balance FY2022 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2023 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2023	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2024	-	-	-	-	-	-	-
Budgeted Balance FY2024	-	-	-	-	-	-	-
TARGET FY2024	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH							
Beginning Balance FY2022 ACFR	13,003,233	1,351,673	2,259,583	4,742,992	1,987,698	5,067,043	28,412,222
Net Change in Reserve FY2023 to be booked June 30	924,065	582,179	(2,259,583)	232,629	-	-	(2,259,583)
Projected Balance FY2023	13,927,298	1,933,852	-	4,975,621	1,987,698	5,067,043	-
Budgeted Additions to the Reserve FY2024	39,000	-	-	-	(1,987,698)	-	(1,948,698)
Budgeted Reductions to the Reserve FY2024	(442,768)	-	-	(4,716,657)	-	(4,349,288)	(9,508,713)
Budgeted Balance FY2024	13,523,530	1,933,852	-	258,964	-	717,755	16,954,811
TARGET FY2024	19,057,070	16,406,390	2,439,029	5,339,886	2,531,039	5,358,800	51,132,213
Total Reserves Over<Under> Target	(5,533,540)	(14,472,538)	(2,439,029)	(5,080,922)	(2,531,039)	(4,641,044)	(34,177,402)

Capital Plan with Funding Sources Schedule
FY2024 Budget

See 10-Year Capital Plan for Detailed Listing of Projects

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Capital Projects Funded through Reserve or Unrestricted Cash	1,755,000	1,650,000	300,000	3,000,000	-	2,029,000	8,734,000
Capital Projects Funded through Debt	-	-	-	10,650,000	-	-	10,650,000
Capital Projects Funded through Grants	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-
Total Capital Projects	1,755,000	1,650,000	300,000	13,650,000	-	2,029,000	19,384,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 to FY2033**

ELECTRIC PRODUCTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Beginning Cash - Unrestricted per FY22 ACFR	\$ 3,612,899									
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ 13,003,233									
Total Cash	\$ 16,616,131									
Beginning Cash - Unrestricted per Current FY Projected	\$ 968,688	\$ 722,910	\$ 535,962	\$ 706,399	\$ 447,149	\$ 214,614	\$ 311,261	\$ 534,972	\$ 197,021	\$ (151,914)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 13,927,298	\$ 13,523,530	\$ 13,130,417	\$ 12,747,380	\$ 12,370,019	\$ 11,995,065	\$ 11,626,172	\$ 11,264,479	\$ 11,303,479	\$ 11,342,479
Total Cash Current FY Projected	\$ 14,895,986	\$ 14,246,440	\$ 13,666,379	\$ 13,453,779	\$ 12,817,168	\$ 12,209,679	\$ 11,937,433	\$ 11,799,452	\$ 11,500,500	\$ 11,190,565
Total Budgeted Revenue (including transfers-in/grants/loans)	49,637,574	48,233,718	41,791,261	43,049,660	51,044,051	62,603,224	59,820,410	62,548,554	69,311,337	69,637,703
Intrafund Charges/Commodities	9,516,802	7,290,723	7,092,973	6,159,171	7,017,921	8,160,330	8,395,789	7,876,280	7,748,685	8,055,532
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(57,606,154)	(53,921,388)	(47,757,797)	(48,771,080)	(58,021,506)	(70,147,907)	(67,953,487)	(70,723,785)	(77,369,958)	(77,953,671)
2. Bond & Other Debt Service Expense	(442,768)	(432,114)	(422,036)	(416,361)	(413,955)	(407,893)	(400,692)	-	-	-
3b. Capital Plan for FY2024 - Replacement Expense	B (1,755,000)	(1,755,000)	(925,000)	(670,000)	(250,000)	(500,000)	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	4,000	8,000	12,000	16,000	20,000	-	-	-	-
5a. Capital Additions and Improvements for FY2024 - Capital Expense	-	-	-	-	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	-	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	567,016	(403,768)	(393,114)	(383,036)	(377,361)	(374,955)	(368,893)	(361,692)	39,000	39,000
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A (567,016)	403,768	393,114	383,036	377,361	374,955	368,893	361,692	(39,000)	(39,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(59,803,922)	(56,104,502)	(49,096,833)	(49,845,441)	(58,669,461)	(71,035,800)	(68,354,179)	(70,723,785)	(77,369,958)	(77,953,671)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (649,546)	\$ (580,061)	\$ (212,600)	\$ (636,611)	\$ (607,490)	\$ (272,246)	\$ (137,981)	\$ (298,951)	\$ (309,936)	\$ (260,436)
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (649,546)	\$ (580,061)	\$ (212,600)	\$ (636,611)	\$ (607,490)	\$ (272,246)	\$ (137,981)	\$ (298,951)	\$ (309,936)	\$ (260,436)
Projected Ending Cash - Unrestricted	\$ 722,910	\$ 535,962	\$ 706,399	\$ 447,149	\$ 214,614	\$ 311,261	\$ 534,972	\$ 197,021	\$ (151,914)	\$ (451,350)
Projected Ending Cash - Restricted	\$ 13,523,530	\$ 13,130,417	\$ 12,747,380	\$ 12,370,019	\$ 11,995,065	\$ 11,626,172	\$ 11,264,479	\$ 11,303,479	\$ 11,342,479	\$ 11,381,479
Total Projected Ending Cash	\$ 14,246,440	\$ 13,666,379	\$ 13,453,779	\$ 12,817,168	\$ 12,209,679	\$ 11,937,433	\$ 11,799,452	\$ 11,500,500	\$ 11,190,565	\$ 10,930,129
Funded Reserve Balances	\$ 13,523,530	\$ 13,130,417	\$ 12,747,380	\$ 12,370,019	\$ 11,995,065	\$ 11,626,172	\$ 11,264,479	\$ 11,303,479	\$ 11,342,479	\$ 11,381,479
Reserve Targets	\$ 19,064,117	\$ 15,920,659	\$ 14,058,990	\$ 13,532,507	\$ 13,495,575	\$ 13,418,732	\$ 13,413,116	\$ 11,877,082	\$ 11,968,545	\$ 12,061,280
Total Reserves Over<Under> Target	\$ (5,540,587)	\$ (2,790,243)	\$ (1,311,610)	\$ (1,162,488)	\$ (1,500,510)	\$ (1,792,561)	\$ (2,148,637)	\$ (573,602)	\$ (626,065)	\$ (679,800)

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 to FY2033
ELECTRIC PRODUCTION**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Operations Reserve (180 days of bud operations and maint)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	6,433,621	8,045,943	6,667,294	6,604,516	6,566,280	6,988,962	7,032,115	7,009,943	7,084,209	7,160,048
Debt Service Reserve (as required by loan docs)										
Beginning Balance	1,703,775	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824
Budgeted Additions to the Reserve	357,049	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824	2,060,824
TARGET	1,678,670	1,628,530	1,628,530	1,628,530	1,628,530	1,628,530	1,628,530	1,628,530	-	-
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	11,299,458	11,866,474	11,462,706	11,069,592	10,686,556	10,309,195	9,934,240	9,565,347	9,203,655	9,242,655
Budgeted Additions to the Reserve	795,314	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve	(228,298)	(442,768)	(432,114)	(422,036)	(416,361)	(413,955)	(407,893)	(400,692)	-	-
Budgeted Balance	11,866,474	11,462,706	11,069,592	10,686,556	10,309,195	9,934,240	9,565,347	9,203,655	9,242,655	9,281,655
TARGET	10,657,674	8,134,131	6,358,080	4,553,263	4,060,723	3,599,508	3,476,309	3,492,865	3,511,094	3,526,718
Capital Expenditures Reserve (annual deprec + 2.5%)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	1,244,270	1,255,513	1,266,755	1,272,681	1,276,973	1,278,575	1,281,778	1,281,778	1,281,778	1,281,778
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
FY2023 to FY2033
ELECTRIC PRODUCTION

	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	-	-	-	-	-	-	-	-	-	-
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	13,003,233	13,927,298	13,523,530	13,130,417	12,747,380	12,370,019	11,995,065	11,626,172	11,264,479	11,303,479
Budgeted Additions to the Reserve	1,152,363	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve	(228,298)	(442,768)	(432,114)	(422,036)	(416,361)	(413,955)	(407,893)	(400,692)	-	-
Budgeted Balance	13,927,298	13,523,530	13,130,417	12,747,380	12,370,019	11,995,065	11,626,172	11,264,479	11,303,479	11,342,479
TARGET	20,014,235	19,064,117	15,920,659	14,058,990	13,532,507	13,495,575	13,418,732	13,413,116	11,877,082	11,968,545
Total Reserves Over<Under> Target	(6,086,937)	(5,540,587)	(2,790,243)	(1,311,610)	(1,162,488)	(1,500,510)	(1,792,561)	(2,148,637)	(573,602)	(626,065)

Capital Plan with Funding Sources Schedule
FY2024 to FY2033
 See 10-Year Capital Plan for Detailed Listing of Projects
ELECTRIC PRODUCTION

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Capital Projects Funded through Reserve or Unrestricted Cash	1,755,000	1,755,000	925,000	670,000	250,000	500,000	-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,755,000	1,755,000	925,000	670,000	250,000	500,000	-	-	-	-

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 to FY2033**

ELECTRIC DISTRIBUTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Beginning Cash - Unrestricted per FY22 ACFR	\$ 160,668									
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ 1,351,673									
Total Cash	\$ 1,512,341									
Beginning Cash - Unrestricted per Current FY Projected	\$ (1,283,319)	\$ (4,916,655)	\$ (5,719,604)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 1,933,852	\$ 1,933,852	\$ 1,933,852	\$ 2,856,994	\$ 5,233,524	\$ 8,057,874	\$ 11,687,057	\$ 14,725,359	\$ 21,176,328	\$ 21,775,792
Total Cash Current FY Projected	\$ 650,534	\$ (2,982,803)	\$ (3,785,752)	\$ 2,856,994	\$ 5,233,524	\$ 8,057,874	\$ 11,687,057	\$ 14,725,359	\$ 21,176,328	\$ 21,775,792
Total Budgeted Revenue (including transfers-in/grants/loans)	15,295,520	16,700,009	26,069,026	21,174,685	21,796,007	23,357,243	23,272,489	27,240,247	22,024,064	22,680,395
Intrafund Charges/Commodities	(9,516,802)	(8,000,000)	(8,120,000)	(8,241,800)	(8,365,427)	(8,490,908)	(8,618,272)	(8,575,817)	(8,704,455)	(8,661,576)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(5,200,104)	(5,278,106)	(5,357,277)	(5,437,636)	(5,519,201)	(5,601,989)	(5,686,019)	(5,771,309)	(5,857,879)	(5,945,747)
2. Bond & Other Debt Service Expense	(918,731)	(951,716)	(1,119,552)	(1,699,608)	(1,900,653)	(2,078,811)	(2,318,992)	(2,025,048)	(2,437,268)	(2,440,515)
3b. Capital Plan for FY2024 - Replacement Expense	B (1,650,000)	(1,500,000)	(2,975,000)	(1,500,000)	(1,200,000)	(1,500,000)	(1,500,000)	(2,250,000)	(2,200,000)	(1,700,000)
4a. Franchise Fee (paid to the General Fund) Expense	(748,569)	(818,891)	(862,609)	(897,372)	(933,536)	(971,157)	(1,000,486)	(1,030,701)	(1,061,828)	(1,093,895)
4b. In Lieu Taxes (paid to the General Fund) Expense	(250,881)	(249,999)	(249,999)	(249,999)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
5a. Capital Additions and Improvements for FY2024 - Capital Expense										
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	7,168	1,390,384	30,750	38,438	38,438	57,656	56,375
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	(7,168)	(1,390,384)	(30,750)	(38,438)	(38,438)	(57,656)	(56,375)
w. Net Add/Reduction - Util Operating Reserve	-	-	923,142	2,369,362	58,864	60,205	56,679	57,752	58,848	59,968
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	1,375,102	3,538,228	2,943,185	6,282,327	555,412	1,175,416
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	72,453	(72,453)	356,154
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A -	-	(923,142)	(2,369,362)	(1,433,966)	(3,598,433)	(2,999,865)	(6,412,532)	(541,808)	(1,591,538)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(18,285,087)	(16,798,712)	(18,684,437)	(18,026,416)	(18,168,817)	(18,892,865)	(19,373,769)	(19,902,875)	(20,511,429)	(20,091,732)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (2,989,567)	\$ (98,703)	\$ 7,384,589	\$ 3,148,269	\$ 3,627,191	\$ 4,464,378	\$ 3,898,720	\$ 7,337,372	\$ 1,512,636	\$ 2,588,663
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	(643,769)	(704,246)	(741,843)	(771,739)	(802,841)	(835,195)	(860,418)	(886,403)	(913,172)	(940,750)
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (3,633,336)	\$ (802,949)	\$ 6,642,746	\$ 2,376,530	\$ 2,824,350	\$ 3,629,183	\$ 3,038,302	\$ 6,450,969	\$ 599,464	\$ 1,647,913
Projected Ending Cash - Unrestricted	\$ (4,916,655)	\$ (5,719,604)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Cash - Restricted	\$ 1,933,852	\$ 1,933,852	\$ 2,856,994	\$ 5,233,524	\$ 8,057,874	\$ 11,687,057	\$ 14,725,359	\$ 21,176,328	\$ 21,775,792	\$ 23,423,705
Total Projected Ending Cash	\$ (2,982,803)	\$ (3,785,752)	\$ 2,856,994	\$ 5,233,524	\$ 8,057,874	\$ 11,687,057	\$ 14,725,359	\$ 21,176,328	\$ 21,775,792	\$ 23,423,705
Funded Reserve Balances	\$ 1,933,852	\$ 1,933,852	\$ 2,856,994	\$ 5,233,524	\$ 8,057,874	\$ 11,687,057	\$ 14,725,359	\$ 21,176,328	\$ 21,775,792	\$ 23,423,705
Reserve Targets	\$ 16,406,390	\$ 16,570,147	\$ 15,024,094	\$ 15,479,027	\$ 17,517,670	\$ 20,813,852	\$ 20,260,285	\$ 21,020,883	\$ 22,770,114	\$ 23,002,899
Total Reserves Over<Under> Target	\$ (14,472,538)	\$ (14,636,295)	\$ (12,167,100)	\$ (10,245,503)	\$ (9,459,796)	\$ (9,126,796)	\$ (5,534,926)	\$ 155,445	\$ (994,321)	\$ 420,807

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 to FY2033

ELECTRIC DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	-	-	-	-	923,142	3,292,504	3,351,368	3,411,573	3,468,252	3,526,005	3,584,853
Budgeted Additions to the Reserve	-	-	-	923,142	2,369,362	58,864	60,205	56,679	57,752	58,848	59,968
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	923,142	3,292,504	3,351,368	3,411,573	3,468,252	3,526,005	3,584,853	3,644,821
TARGET	2,843,364	3,099,777	3,173,498	3,234,943	3,292,504	3,351,368	3,411,573	3,468,252	3,526,005	3,584,853	3,644,821
Debt Service Reserve (as required by loan docs)											
Beginning Balance	1,351,673	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852
Budgeted Additions to the Reserve	582,179	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852	1,933,852
TARGET	1,325,949	1,244,084	1,244,084	1,244,084	1,244,084	1,244,084	1,244,084	1,244,084	1,244,084	1,244,084	1,244,084
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	-	-	-	-	-	7,168	1,397,552	1,428,302	1,466,739	1,505,177	1,562,833
Budgeted Additions to the Reserve	-	-	-	-	7,168	1,390,384	30,750	38,438	38,438	57,656	56,375
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	7,168	1,397,552	1,428,302	1,466,739	1,505,177	1,562,833	1,619,208
TARGET (annual deprec + 2.5%)	1,202,161	1,137,241	1,244,442	1,282,880	1,359,114	1,397,552	1,428,302	1,466,739	1,505,177	1,562,833	1,619,208
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	1,375,102	4,913,330	7,856,515	14,138,842	14,694,254
Budgeted Additions to the Reserve	-	-	-	-	-	1,375,102	3,538,228	2,943,185	6,282,327	555,412	1,175,416
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	1,375,102	4,913,330	7,856,515	14,138,842	14,694,254	15,869,670
TARGET	8,217,306	10,378,567	10,353,200	8,698,941	9,011,630	10,944,396	14,140,919	13,483,400	14,138,842	15,762,466	15,869,670

Schedule of Funds
FY2023 to FY2033

ELECTRIC DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	-	-	-	-	-	-	-	-	-	72,453	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	72,453	-	356,154
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	(72,453)	-
Budgeted Balance	-	-	-	-	-	-	-	-	72,453	-	356,154
TARGET	538,642	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776	615,878	625,116
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	1,351,673	1,933,852	1,933,852	1,933,852	2,856,994	5,233,524	8,057,874	11,687,057	14,725,359	21,176,328	21,775,792
Budgeted Additions to the Reserve	582,179	-	-	923,142	2,376,530	2,824,350	3,629,183	3,038,302	6,450,969	671,917	1,647,913
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	(72,453)	-
Budgeted Balance	1,933,852	1,933,852	1,933,852	2,856,994	5,233,524	8,057,874	11,687,057	14,725,359	21,176,328	21,775,792	23,423,705
TARGET	14,127,421	16,406,390	16,570,147	15,024,094	15,479,027	17,517,670	20,813,852	20,260,285	21,020,883	22,770,114	23,002,899
Total Reserves Over<Under> Target	(12,193,569)	(14,472,538)	(14,636,295)	(12,167,100)	(10,245,503)	(9,459,796)	(9,126,796)	(5,534,926)	155,445	(994,321)	420,807

**Capital Plan with Funding Sources Schedule
FY2024 to FY2033**

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC DISTRIBUTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Capital Projects Funded through Reserve or Unrestricted Cash	\$ 1,650,000	\$ 1,500,000	\$ 2,975,000	\$ 1,500,000	\$ 1,200,000	\$ 1,500,000	\$ 1,500,000	\$ 2,250,000	\$ 2,200,000	\$ 1,700,000
Capital Projects Funded through Debt	-	-	8,500,000	2,850,000	2,700,000	3,450,000	2,700,000	6,000,000	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	\$ 1,650,000	\$ 1,500,000	\$ 11,475,000	\$ 4,350,000	\$ 3,900,000	\$ 4,950,000	\$ 4,200,000	\$ 8,250,000	\$ 2,200,000	\$ 1,700,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 to FY2033**

GAS DISTRIBUTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Beginning Cash - Unrestricted per FY22 ACFR	\$ 236,176									
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ 2,259,583									
Total Cash	\$ 2,495,759									
Beginning Cash - Unrestricted per Current FY Projected	\$ (1,580,256)	\$ 684,395	\$ 2,789,672	\$ 2,145,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ -	\$ -	\$ -	\$ 1,735,106	\$ 1,786,581	\$ 1,907,168	\$ 2,084,003	\$ 2,317,746	\$ 2,509,069
Total Cash Current FY Projected	\$ (1,580,256)	\$ 684,395	\$ 2,789,672	\$ 2,145,332	\$ 1,735,106	\$ 1,786,581	\$ 1,907,168	\$ 2,084,003	\$ 2,317,746	\$ 2,509,069
Total Budgeted Revenue (including transfers-in/grants/loans)	19,897,954	11,777,609	9,098,802	9,396,489	9,593,774	9,800,478	9,995,651	10,193,519	10,394,123	10,596,004
Intrafund Charges/Commodities	(13,000,000)	(5,200,000)	(5,278,000)	(5,357,170)	(5,437,528)	(5,519,090)	(5,601,877)	(5,685,905)	(5,771,194)	(5,857,761)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,916,230)	(2,959,973)	(3,004,373)	(3,049,439)	(3,095,180)	(3,141,608)	(3,188,732)	(3,236,563)	(3,285,111)	(3,334,388)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2024 - Replacement Expense	B (300,000)	(475,000)	(550,000)	(475,000)	(75,000)	(75,000)	(75,000)	(75,000)	(175,000)	(175,000)
4a. Franchise Fee (paid to the General Fund) Expense	(397,535)	(58,667)	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	(91,295)	(430,163)	(488,830)	(488,830)	(488,830)	(488,830)	(488,830)	(488,830)	(488,830)	(488,830)
5a. Capital Additions and Improvements for FY2024 - Capital Expense										
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A 444,542	-	-	-	-	91,949	153,273	209,828	61,900	4,484
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(444,542)	-	-	-	-	(91,949)	(153,273)	(209,828)	(61,900)	(4,484)
w. Net Add/Reduction - Util Operating Reserve	(1,545,720)	-	-	1,735,106	51,475	28,638	23,562	23,915	24,274	24,638
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	(269,321)	-	-	-	-	-	-	-	105,148	207,410
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 1,815,041	-	-	(1,735,106)	(51,475)	(28,638)	(23,562)	(23,915)	(129,422)	(232,048)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(16,705,060)	(9,123,803)	(9,321,203)	(9,370,439)	(9,096,538)	(9,224,528)	(9,354,439)	(9,486,298)	(9,720,135)	(9,855,979)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 3,192,894	\$ 2,653,806	\$ (222,401)	\$ 26,050	\$ 497,237	\$ 575,950	\$ 641,212	\$ 707,221	\$ 673,988	\$ 740,025
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	(928,243)	(548,529)	(421,939)	(436,277)	(445,762)	(455,363)	(464,377)	(473,477)	(482,665)	(491,942)
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 2,264,651	\$ 2,105,277	\$ (644,340)	\$ (410,226)	\$ 51,475	\$ 120,587	\$ 176,835	\$ 233,743	\$ 191,322	\$ 248,082
Projected Ending Cash - Unrestricted	\$ 684,395	\$ 2,789,672	\$ 2,145,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,549
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ 1,735,106	\$ 1,786,581	\$ 1,907,168	\$ 2,084,003	\$ 2,317,746	\$ 2,509,069	\$ 2,745,602
Total Projected Ending Cash	\$ 684,395	\$ 2,789,672	\$ 2,145,332	\$ 1,735,106	\$ 1,786,581	\$ 1,907,168	\$ 2,084,003	\$ 2,317,746	\$ 2,509,069	\$ 2,757,151
Funded Reserve Balances	\$ -	\$ -	\$ -	\$ 1,735,106	\$ 1,786,581	\$ 1,907,168	\$ 2,084,003	\$ 2,317,746	\$ 2,509,069	\$ 2,745,602
Reserve Targets	\$ 2,439,029	\$ 2,472,688	\$ 2,511,222	\$ 2,552,073	\$ 2,591,403	\$ 2,620,891	\$ 2,650,792	\$ 2,681,113	\$ 2,711,860	\$ 2,745,602
Total Reserves Over<Under> Target	\$ (2,439,029)	\$ (2,472,688)	\$ (2,511,222)	\$ (816,967)	\$ (804,822)	\$ (713,723)	\$ (566,789)	\$ (363,367)	\$ (202,791)	\$ -

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 to FY2033**

GAS DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	1,545,720	-	-	-	-	1,735,106	1,786,581	1,815,219	1,838,781	1,862,696	1,886,971
Budgeted Additions to the Reserve	-	-	-	-	1,735,106	51,475	28,638	23,562	23,915	24,274	24,638
Budgeted Reductions to the Reserve	(1,545,720)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	1,735,106	1,786,581	1,815,219	1,838,781	1,862,696	1,886,971	1,911,609
TARGET	1,341,644	1,702,530	1,724,402	1,746,601	1,769,134	1,792,005	1,815,219	1,838,781	1,862,696	1,886,971	1,911,609
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	444,542	-	-	-	-	-	-	91,949	245,222	455,050	516,950
Budgeted Additions to the Reserve	-	-	-	-	-	-	91,949	153,273	209,828	61,900	4,484
Budgeted Reductions to the Reserve	(444,542)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	91,949	245,222	455,050	516,950	521,435
TARGET (annual deprec + 2.5%)	444,542	463,138	470,825	482,997	497,091	509,263	511,185	513,107	515,029	516,950	521,435
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
FY2023 to FY2033

GAS DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	269,321	-	-	-	-	-	-	-	-	-	105,148
Budgeted Additions to the Reserve										105,148	207,410
Budgeted Reductions to the Reserve	(269,321)										
Budgeted Balance	-	-	-	-	-	-	-	-	-	105,148	312,558
TARGET	269,321	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388	307,939	312,558
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	2,259,583	-	-	-	-	1,735,106	1,786,581	1,907,168	2,084,003	2,317,746	2,509,069
Budgeted Additions to the Reserve	-	-	-	-	1,735,106	51,475	120,587	176,835	233,743	191,322	236,533
Budgeted Reductions to the Reserve	(2,259,583)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	1,735,106	1,786,581	1,907,168	2,084,003	2,317,746	2,509,069	2,745,602
TARGET	2,055,507	2,439,029	2,472,688	2,511,222	2,552,073	2,591,403	2,620,891	2,650,792	2,681,113	2,711,860	2,745,602
Total Reserves Over<Under> Target	(2,055,507)	(2,439,029)	(2,472,688)	(2,511,222)	(816,967)	(804,822)	(713,723)	(566,789)	(363,367)	(202,791)	-

**Capital Plan with Funding Sources Schedule
FY2024 to FY2033**

See 10-Year Capital Plan for Detailed Listing of Projects

GAS DISTRIBUTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Capital Projects Funded through Reserve or Unrestricted Cash	300,000	475,000	550,000	475,000	75,000	75,000	75,000	75,000	175,000	175,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	300,000	475,000	550,000	475,000	75,000	75,000	75,000	75,000	175,000	175,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 to FY2033**

WATER PRODUCTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Beginning Cash - Unrestricted per FY22 ACFR	\$ 6,534,741									
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ 4,742,992									
Total Cash	\$ 11,277,733									
Beginning Cash - Unrestricted per Current FY Projected	\$ 7,721,163	\$ 5,886,225	\$ 6,024,257	\$ 1,660,683	\$ 894,819	\$ 1,252,403	\$ 658,058	\$ 364,509	\$ 1,136,336	\$ 1,606,172
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 422,220	\$ 258,964	\$ 258,964	\$ 5,756,600	\$ 6,019,388	\$ 6,133,650	\$ 6,454,164	\$ 6,632,449	\$ 6,748,934	\$ 6,957,088
Total Cash Current FY Projected	\$ 8,143,383	\$ 6,145,189	\$ 6,283,221	\$ 7,417,283	\$ 6,914,207	\$ 7,386,053	\$ 7,112,222	\$ 6,996,958	\$ 7,885,270	\$ 8,563,260
Total Budgeted Revenue (including transfers-in/grants/loans)	13,192,326	9,344,700	10,595,713	8,023,758	15,998,113	10,859,920	9,264,603	13,012,210	13,115,037	7,681,132
Intrafund Charges/Commodities	3,929,250	-	-	-	-	38,596	93,084	133,950	292,874	292,874
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(4,532,908)	(4,600,901)	(4,669,915)	(4,739,964)	(4,811,063)	(4,883,229)	(4,956,477)	(5,030,825)	(5,106,287)	(5,182,881)
2. Bond & Other Debt Service Expense	(936,863)	(955,766)	(916,735)	(1,086,871)	(1,115,204)	(1,489,118)	(1,624,474)	(1,597,023)	(1,819,633)	(2,021,216)
3b. Capital Plan for FY2024 - Replacement Expense	B (3,000,000)	(950,000)	(155,000)	(1,700,000)	(750,000)	(1,200,000)	(972,000)	(63,000)	(134,000)	(2,100,000)
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 FY2024 - Capital Expense	(10,650,000)	(2,700,000)	(3,720,000)	(1,000,000)	(8,850,000)	(3,600,000)	(1,920,000)	(5,567,000)	(5,670,000)	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A 1,946,103	-	2,692,124	208,204	69,188	246,000	123,000	74,108	144,269	148,728
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(1,946,103)	-	(2,692,124)	(208,204)	(69,188)	(246,000)	(123,000)	(74,108)	(144,269)	(148,728)
w. Net Add/Reduction - Util Operating Reserve	(2,157,298)	-	2,334,957	35,025	35,550	36,083	36,624	37,174	37,731	38,297
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)	-	470,555	7,059	7,164	7,272	7,381	7,491	7,604	7,718
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 2,607,298	-	(2,805,512)	(42,083)	(42,714)	(43,355)	(44,005)	(44,665)	(45,335)	(46,015)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(19,119,771)	(9,206,668)	(9,461,650)	(8,526,834)	(15,526,267)	(11,172,347)	(9,472,952)	(12,257,848)	(12,729,920)	(9,304,098)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (1,998,194)	\$ 138,032	\$ 1,134,063	\$ (503,076)	\$ 471,847	\$ (273,831)	\$ (115,265)	\$ 888,312	\$ 677,991	\$ (1,330,092)
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (1,998,194)	\$ 138,032	\$ 1,134,063	\$ (503,076)	\$ 471,847	\$ (273,831)	\$ (115,265)	\$ 888,312	\$ 677,991	\$ (1,330,092)
Projected Ending Cash - Unrestricted	\$ 5,886,225	\$ 6,024,257	\$ 1,660,683	\$ 894,819	\$ 1,252,403	\$ 658,058	\$ 364,509	\$ 1,136,336	\$ 1,606,172	\$ 64,539
Projected Ending Cash - Restricted	\$ 258,964	\$ 258,964	\$ 5,756,600	\$ 6,019,388	\$ 6,133,650	\$ 6,454,164	\$ 6,632,449	\$ 6,748,934	\$ 6,957,088	\$ 7,168,630
Total Projected Ending Cash	\$ 6,145,189	\$ 6,283,221	\$ 7,417,283	\$ 6,914,207	\$ 7,386,053	\$ 7,112,222	\$ 6,996,958	\$ 7,885,270	\$ 8,563,260	\$ 7,233,168
Funded Reserve Balances	\$ 258,964	\$ 258,964	\$ 5,756,600	\$ 6,019,388	\$ 6,133,650	\$ 6,454,164	\$ 6,632,449	\$ 6,748,934	\$ 6,957,088	\$ 7,168,630
Reserve Targets	\$ 5,339,886	\$ 5,732,091	\$ 5,863,830	\$ 6,019,388	\$ 6,133,650	\$ 6,454,164	\$ 6,632,449	\$ 6,748,934	\$ 6,957,088	\$ 7,168,630
Total Reserves Over<Under> Target	\$ (5,080,922)	\$ (5,473,127)	\$ (107,230)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 to FY2033**

WATER PRODUCTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	2,157,298	2,157,298	-	-	2,334,957	2,369,982	2,405,532	2,441,614	2,478,239	2,515,412	2,553,143
Budgeted Additions to the Reserve	-			2,334,957	35,025	35,550	36,083	36,624	37,174	37,731	38,297
Budgeted Reductions to the Reserve		(2,157,298)									
Budgeted Balance	2,157,298	-	-	2,334,957	2,369,982	2,405,532	2,441,614	2,478,239	2,515,412	2,553,143	2,591,441
TARGET	2,157,298	2,266,454	2,300,451	2,334,957	2,369,982	2,405,532	2,441,614	2,478,239	2,515,412	2,553,143	2,591,441
Debt Service Reserve (as required by loan docs)											
Beginning Balance	189,591	422,220	258,964	258,964	258,964	271,465	273,826	304,985	316,265	313,977	332,528
Budgeted Additions to the Reserve	232,629				12,501	2,361	31,160	11,280	(2,288)	18,551	16,799
Budgeted Reductions to the Reserve		(163,256)									
Budgeted Balance	422,220	258,964	258,964	258,964	271,465	273,826	304,985	316,265	313,977	332,528	349,327
TARGET	235,458	258,964	260,539	257,287	271,465	273,826	304,985	316,265	313,977	332,528	349,327
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	1,946,103	1,946,103	-	-	2,692,124	2,900,328	2,969,515	3,215,515	3,338,515	3,412,623	3,556,891
Budgeted Additions to the Reserve				2,692,124	208,204	69,188	246,000	123,000	74,108	144,269	148,728
Budgeted Reductions to the Reserve		(1,946,103)									
Budgeted Balance	1,946,103	-	-	2,692,124	2,900,328	2,969,515	3,215,515	3,338,515	3,412,623	3,556,891	3,705,619
TARGET (annual deprec + 2.5%)	1,946,103	2,357,718	2,707,499	2,801,031	2,900,328	2,969,515	3,215,515	3,338,515	3,412,623	3,556,891	3,705,619
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
FY2023 to FY2033

WATER PRODUCTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	450,000	450,000	-	-	470,555	477,614	484,778	492,049	499,430	506,922	514,525
Budgeted Additions to the Reserve	-	-	-	470,555	7,059	7,164	7,272	7,381	7,491	7,604	7,718
Budgeted Reductions to the Reserve	-	(450,000)	-	-	-	-	-	-	-	-	-
Budgeted Balance	450,000	-	-	470,555	477,614	484,778	492,049	499,430	506,922	514,525	522,243
TARGET	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525	522,243
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	4,742,992	4,975,621	258,964	258,964	5,756,600	6,019,388	6,133,650	6,454,164	6,632,449	6,748,934	6,957,088
Budgeted Additions to the Reserve	232,629	-	-	5,497,636	262,788	114,263	320,514	178,285	116,485	208,155	211,541
Budgeted Reductions to the Reserve	-	(4,716,657)	-	-	-	-	-	-	-	-	-
Budgeted Balance	4,975,621	258,964	258,964	5,756,600	6,019,388	6,133,650	6,454,164	6,632,449	6,748,934	6,957,088	7,168,630
TARGET	4,788,859	5,339,886	5,732,091	5,863,830	6,019,388	6,133,650	6,454,164	6,632,449	6,748,934	6,957,088	7,168,630
Total Reserves Over<Under> Target	186,762	(5,080,922)	(5,473,127)	(107,230)	-	-	-	-	-	-	-

**Capital Plan with Funding Sources Schedule
FY2024 to FY2033**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER PRODUCTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Capital Projects Funded through Reserve or Unrestricted Cash	3,000,000	950,000	155,000	1,700,000	750,000	1,200,000	972,000	63,000	134,000	2,100,000
Capital Projects Funded through Debt	10,650,000	2,700,000	3,720,000	1,000,000	8,850,000	3,600,000	1,920,000	5,567,000	5,670,000	-
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources										
Total Capital Projects	13,650,000	3,650,000	3,875,000	2,700,000	9,600,000	4,800,000	2,892,000	5,630,000	5,804,000	2,100,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 to FY2033**

WATER DISTRIBUTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Beginning Cash - Unrestricted per FY22 ACFR	\$ (2,511,040)									
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ -									
Total Cash	\$ (2,511,040)									
Beginning Cash - Unrestricted per Current FY Projected	\$ (2,974,794)	\$ (2,686,632)	\$ (2,276,248)	\$ (1,816,767)	\$ (1,175,129)	\$ (458,462)	\$ -	\$ -	\$ -	\$ -
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,266	\$ 1,087,317	\$ 1,746,208	\$ 2,452,990
Total Cash Current FY Projected	\$ (2,974,794)	\$ (2,686,632)	\$ (2,276,248)	\$ (1,816,767)	\$ (1,175,129)	\$ (458,462)	\$ 316,266	\$ 1,087,317	\$ 1,746,208	\$ 2,452,990
Total Budgeted Revenue (including transfers-in/grants/loans)	7,252,152	7,613,645	8,843,196	9,432,500	9,378,976	12,232,838	8,912,067	9,101,605	9,293,018	9,488,777
Intrafund Charges/Commodities	(3,929,250)	(4,123,000)	(4,332,250)	(4,417,500)	(4,502,750)	(4,595,750)	(4,688,750)	(4,781,750)	(4,874,750)	(5,022,000)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(3,034,740)	(3,080,261)	(3,126,465)	(3,173,362)	(3,220,962)	(3,269,277)	(3,318,316)	(3,368,091)	(3,418,612)	(3,469,891)
2. Bond & Other Debt Service Expense	-	-	-	-	(38,596)	(93,084)	(133,950)	(292,874)	(292,874)	(292,874)
3b. Capital Plan for FY2024 - Replacement Expense	B -	-	(75,000)	-	-	-	-	-	-	-
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 FY2024 - Capital Expense	-	-	(850,000)	(1,200,000)	(900,000)	(3,500,000)	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	-	184,844
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	(184,844)
w. Net Add/Reduction - Util Operating Reserve	1,987,698	-	-	-	-	-	-	528,476	658,891	521,939
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A (1,987,698)	-	-	-	-	-	-	(528,476)	(658,891)	(521,939)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(6,963,990)	(7,203,261)	(8,383,715)	(8,790,862)	(8,662,308)	(11,458,111)	(8,141,016)	(8,442,714)	(8,586,236)	(8,784,765)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 288,162	\$ 410,384	\$ 459,481	\$ 641,638	\$ 716,667	\$ 774,727	\$ 771,051	\$ 658,891	\$ 706,782	\$ 704,012
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 288,162	\$ 410,384	\$ 459,481	\$ 641,638	\$ 716,667	\$ 774,727	\$ 771,051	\$ 658,891	\$ 706,782	\$ 704,012
Projected Ending Cash - Unrestricted	\$ (2,686,632)	\$ (2,276,248)	\$ (1,816,767)	\$ (1,175,129)	\$ (458,462)	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,266	\$ 1,087,317	\$ 1,746,208	\$ 2,452,990	\$ 3,157,002
Total Projected Ending Cash	\$ (2,686,632)	\$ (2,276,248)	\$ (1,816,767)	\$ (1,175,129)	\$ (458,462)	\$ 316,266	\$ 1,087,317	\$ 1,746,208	\$ 2,452,990	\$ 3,157,002
Funded Reserve Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,266	\$ 1,087,317	\$ 1,746,208	\$ 2,452,990	\$ 3,157,002
Reserve Targets	\$ 3,087,957	\$ 3,117,569	\$ 3,151,469	\$ 3,181,976	\$ 3,212,940	\$ 3,244,369	\$ 3,276,269	\$ 3,308,648	\$ 3,341,513	\$ 3,374,870
Total Reserves Over<Under> Target	\$ (3,087,957)	\$ (3,117,569)	\$ (3,151,469)	\$ (3,181,976)	\$ (3,212,940)	\$ (2,928,103)	\$ (2,188,952)	\$ (1,562,440)	\$ (888,522)	\$ (217,868)

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 to FY2033**

WATER DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	1,987,698	-	-	-	-	-	-	-	528,476	1,187,367	1,709,306
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	528,476	658,891	521,939	25,640
Budgeted Reductions to the Reserve	(1,987,698)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	528,476	1,187,367	1,709,306	1,734,946
TARGET	1,313,225	1,517,370	1,540,131	1,563,233	1,586,681	1,610,481	1,634,638	1,659,158	1,684,045	1,709,306	1,734,946
Debt Service Reserve (as required by loan docs)											
Beginning Balance	-	-	-	-	-	-	-	316,266	558,841	558,841	558,841
Budgeted Additions to the Reserve	-	-	-	-	-	-	316,266	242,575	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	316,266	558,841	558,841	558,841	558,841
TARGET	556,919	556,919	556,919	558,841	558,841	558,841	558,841	558,841	558,841	558,841	558,841
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	184,844
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	184,844	373,997
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	184,844	558,841
TARGET (annual deprec + 2.5%)	556,919	556,919	556,919	558,841	558,841	558,841	558,841	558,841	558,841	558,841	558,841
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
FY2023 to FY2033

WATER DISTRIBUTION	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	304,375
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	304,375
TARGET	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525	522,243
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	1,987,698	-	-	-	-	-	-	316,266	1,087,317	1,746,208	2,452,990
Budgeted Additions to the Reserve	-	-	-	-	-	-	316,266	771,051	658,891	706,782	704,012
Budgeted Reductions to the Reserve	(1,987,698)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	316,266	1,087,317	1,746,208	2,452,990	3,157,002
TARGET	2,877,062	3,087,957	3,117,569	3,151,469	3,181,976	3,212,940	3,244,369	3,276,269	3,308,648	3,341,513	3,374,870
Total Reserves Over<Under> Target	(2,877,062)	(3,087,957)	(3,117,569)	(3,151,469)	(3,181,976)	(3,212,940)	(2,928,103)	(2,188,952)	(1,562,440)	(888,522)	(217,868)

**Capital Plan with Funding Sources Schedule
FY2024 to FY2033**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER DISTRIBUTION	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
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	-	-	925,000	1,200,000	900,000	3,500,000	-	-	-	-

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2024 to FY2033**

WASTEWATER (COLLECTION & TREATMENT)	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Beginning Cash - Unrestricted per FY22 ACFR	\$ 3,340,016									
Beginning Cash - Restricted Including Reserves per FY22 ACFR	\$ 5,067,043									
Total Cash	\$ 8,407,059									
Beginning Cash - Unrestricted per Current FY Projected	\$ 4,063,669	\$ 2,937,520	\$ 2,679,300	\$ 22,858	\$ -	\$ -	\$ -	\$ -	\$ 6,116,441	\$ 7,593,229
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 717,756	\$ 717,755	\$ 717,755	\$ 2,448,941	\$ 2,016,382	\$ 1,969,024	\$ 2,686,621	\$ 2,545,683	\$ 6,128,789	\$ 6,221,431
Total Cash Current FY Projected	\$ 4,781,425	\$ 3,655,275	\$ 3,397,055	\$ 2,471,799	\$ 2,016,382	\$ 1,969,024	\$ 2,686,621	\$ 2,545,683	\$ 12,245,230	\$ 13,814,660
Total Budgeted Revenue (including transfers-in/grants/loans)	6,809,963	6,867,240	6,994,333	7,521,633	8,105,006	10,364,825	9,283,471	19,330,364	11,826,348	11,939,183
Intrafund Charges/Commodities	-	-	-	-	-	-	-	-	-	-
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(5,142,079)	(5,219,210)	(5,297,498)	(5,376,960)	(5,457,615)	(5,539,479)	(5,622,571)	(5,706,910)	(5,792,513)	(5,879,401)
2. Bond & Other Debt Service Expense	(765,034)	(671,250)	(2,142,091)	(2,142,090)	(2,138,749)	(2,138,749)	(2,223,838)	(2,288,907)	(2,764,405)	(2,849,495)
3b. Capital Plan for FY2024 - Replacement Expense	(2,029,000)	(1,235,000)	(480,000)	(458,000)	(556,000)	(269,000)	(1,578,000)	(1,635,000)	-	(1,200,000)
4a. Franchise Fee (paid to the General Fund) Expense	B									
4b. In Lieu Taxes (paid to the General Fund) Expense										
5a. Capital Additions and Improvements for FY2024 - Capital Expense	-	-	-	-	-	(1,700,000)	-	-	(1,700,000)	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A	-	-	-	-	-	-	2,139,113	43,563	30,750
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	-	-	(2,139,113)	(43,563)	(30,750)
w. Net Add/Reduction - Util Operating Reserve		-	1,731,186	(432,560)	(47,358)	717,597	(140,939)	1,025,527	42,802	43,444
x. Net Add/Reduction - Util Retirement/Reclamation Reserve		-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve		-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve		-	-	-	-	-	-	418,466	6,277	6,371
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	-	(1,731,186)	432,560	47,358	(717,597)	140,939	(1,443,993)	(49,079)	(49,815)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(7,936,113)	(7,125,459)	(7,919,589)	(7,977,051)	(8,152,364)	(9,647,228)	(9,424,409)	(9,630,816)	(10,256,919)	(9,928,896)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (1,126,150)	\$ (258,220)	\$ (925,256)	\$ (455,418)	\$ (47,358)	\$ 717,597	\$ (140,939)	\$ 9,699,548	\$ 1,569,429	\$ 2,010,287
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (1,126,150)	\$ (258,220)	\$ (925,256)	\$ (455,418)	\$ (47,358)	\$ 717,597	\$ (140,939)	\$ 9,699,548	\$ 1,569,429	\$ 2,010,287
Projected Ending Cash - Unrestricted	\$ 2,937,520	\$ 2,679,300	\$ 22,858	\$ -	\$ -	\$ -	\$ -	\$ 6,116,441	\$ 7,593,229	\$ 9,522,951
Projected Ending Cash - Restricted	\$ 717,755	\$ 717,755	\$ 2,448,941	\$ 2,016,382	\$ 1,969,024	\$ 2,686,621	\$ 2,545,683	\$ 6,128,789	\$ 6,221,431	\$ 6,301,996
Total Projected Ending Cash	\$ 3,655,275	\$ 3,397,055	\$ 2,471,799	\$ 2,016,382	\$ 1,969,024	\$ 2,686,621	\$ 2,545,683	\$ 12,245,230	\$ 13,814,660	\$ 15,824,946
Funded Reserve Balances	\$ 717,755	\$ 717,755	\$ 2,448,941	\$ 2,016,382	\$ 1,969,024	\$ 2,686,621	\$ 2,545,683	\$ 6,128,789	\$ 6,221,431	\$ 6,301,996
Reserve Targets	\$ 5,358,800	\$ 5,434,668	\$ 5,491,852	\$ 5,549,147	\$ 5,609,635	\$ 5,707,026	\$ 5,795,101	\$ 6,128,789	\$ 6,221,430	\$ 6,301,995
Total Reserves Over<Under> Target	\$ (4,641,044)	\$ (4,716,913)	\$ (3,042,911)	\$ (3,532,765)	\$ (3,640,611)	\$ (3,020,405)	\$ (3,249,419)	\$ 0	\$ 0	\$ 0

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

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

**Schedule of Funds
FY2023 to FY2033**

WASTEWATER (COLLECTION & TREATMENT)	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	2,331,276	2,331,276	-	-	1,731,186	1,298,627	1,251,269	1,968,866	1,827,927	2,853,455	2,896,257
Budgeted Additions to the Reserve	-	-	-	1,731,186	-	-	717,597	-	1,025,527	42,802	43,444
Budgeted Reductions to the Reserve	-	(2,331,276)	-	-	(432,560)	(47,358)	-	(140,939)	-	-	-
Budgeted Balance	<u>2,331,276</u>	<u>-</u>	<u>-</u>	<u>1,731,186</u>	<u>1,298,627</u>	<u>1,251,269</u>	<u>1,968,866</u>	<u>1,827,927</u>	<u>2,853,455</u>	<u>2,896,257</u>	<u>2,939,701</u>
TARGET	2,331,276	2,571,039	2,609,605	2,648,749	2,688,480	2,728,807	2,769,739	2,811,286	2,853,455	2,896,257	2,939,701
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	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>	<u>717,755</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	1,640,963	1,640,963	-	-	-	-	-	-	-	2,139,113	2,182,676
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	2,139,113	43,563	30,750
Budgeted Reductions to the Reserve	-	(1,640,963)	-	-	-	-	-	-	-	-	-
Budgeted Balance	<u>1,640,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,139,113</u>	<u>2,182,676</u>	<u>2,213,426</u>
TARGET (annual deprec + 2.5%)	1,640,963	1,692,956	1,724,603	1,736,903	1,748,639	1,762,887	1,813,342	1,853,779	2,139,113	2,182,676	2,213,426
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
FY2023 to FY2033

WASTEWATER (COLLECTION & TREATMENT)	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	377,049	377,049	-	-	-	-	-	-	-	418,466	424,743
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	418,466	6,277	6,371
Budgeted Reductions to the Reserve	-	(377,049)	-	-	-	-	-	-	-	-	-
Budgeted Balance	377,049	-	-	-	-	-	-	-	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	5,067,043	5,067,043	717,755	717,755	2,448,941	2,016,382	1,969,024	2,686,621	2,545,683	6,128,789	6,221,431
Budgeted Additions to the Reserve	-	-	-	1,731,186	-	-	717,597	-	3,583,106	92,641	80,565
Budgeted Reductions to the Reserve	-	(4,349,288)	-	-	(432,560)	(47,358)	-	(140,939)	-	-	-
Budgeted Balance	5,067,043	717,755	717,755	2,448,941	2,016,382	1,969,024	2,686,621	2,545,683	6,128,789	6,221,431	6,301,996
TARGET	5,061,471	5,358,800	5,434,668	5,491,852	5,549,147	5,609,635	5,707,026	5,795,101	6,128,789	6,221,430	6,301,995
Total Reserves Over<Under> Target	5,572	(4,641,044)	(4,716,913)	(3,042,911)	(3,532,765)	(3,640,611)	(3,020,405)	(3,249,419)	0	0	0

**Capital Plan with Funding Sources Schedule
FY2024 to FY2033**

See 10-Year Capital Plan for Detailed Listing of Projects

WASTEWATER (COLLECTION & TREATMENT)	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Capital Projects Funded through Reserve or Unrestricted Cash	2,029,000	1,235,000	480,000	458,000	556,000	269,000	1,578,000	1,635,000	-	1,200,000
Capital Projects Funded through Debt	-	-	-	-	-	1,700,000	-	9,500,000	1,700,000	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	2,029,000	1,235,000	480,000	458,000	556,000	1,969,000	1,578,000	11,135,000	1,700,000	1,200,000

FY2024 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
	1	DPU	Water Distribution	\$ 421,816	Rose Street (Public Works Road Project)	Joint DPU/PW project 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.	One Time	Revenue Transfer
	2	DPU	Water Production	\$ 411,980	Rose Street (Public Works Road Project)	Joint DPU/PW project 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.	One Time	Revenue Transfer
	3	DPU	Gas Distribution	\$ 191,000	Rose Street (Public Works Road Project)	Joint DPU/PW project 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 gas lines will be replaced.	One Time	Revenue Transfer
	4	DPU	Water Distribution	\$ 255,000	Rose Street (Public Works Road Project)	Install valves and upgrades in the Fuller Lodge area to support Rose Street.	One Time	Revenue Transfer

Los Alamos County Department of Public Utilities
Fiscal Years 2024-2028
5-Year Revenue Transfer Budget Option Cash Analysis

	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028
Utilities Revenue Transfer Reserves					
Electric Distribution	654,033	643,769	704,246	741,843	771,739
Gas	626,643	928,243	548,529	421,939	436,277
Total Revenue Transfer	1,280,676	1,572,012	1,252,775	1,163,782	1,208,016
Total Budget Options	1,279,796	1,583,404	1,265,500	1,177,000	1,222,000
DPU Cash (Remaining Funds)	(880)	11,392	12,725	13,218	13,984
Utility Budget Option Expenditures					
Electric Production Projects	-	-	-	-	-
Electric Distribution Projects	-	278,000	-	1,177,000	-
Gas Projects	191,000	137,509	-	-	-
Water Distribution Projects	676,816	1,167,895	987,000	-	1,110,000
Water Production Projects	411,980	-	-	-	-
Wastewater Projects	-	-	278,500	-	112,000

Los Alamos County Department of Public Utilities
Fiscal Years 2024-2028
5-Year Revenue Transfer Budget Option Cash Analysis

FY24 (1 July 2023 - 30 June 2024)	Budget
WATER DISTRIBUTION	676,816
Rose Street (Public Works Road Project)	421,816
Install Valves and Upgrades Fuller Lodge Area to Support Rose Street	255,000
WATER PRODUCTION	411,980
Rose Street (Public Works Road Project)	411,980
GAS DISTRIBUTION	191,000
Rose Street (Public Works Road Project)	191,000
Total	1,279,796
FY25 (1 July 2024 - 30 June 2025)	Budget
ELECTRIC DISTRIBUTION	278,000
Rim/Quartz/Pine/6th St (Public Works Road Project)	278,000
WATER DISTRIBUTION	1,167,895
Central Avenue (Public Works Road Project)	435,252
Bathtub Row/Nectar/Peach (Public Works Road Project)	732,643
GAS DISTRIBUTION	137,509
Central Avenue (Public Works Road Project)	137,509
TOTAL	1,583,404
FY26 (1 July 2025 - 30 June 2026)	Budget
WATER DISTRIBUTION	987,000
Aspen School Area Pipeline Phase 2	987,000
SEWER COLLECTION	278,500
Aspen School Area Phase 2 Sewer Line R&R	278,500
TOTAL	1,265,500

Los Alamos County Department of Public Utilities
 Fiscal Years 2024-2028
 5-Year Revenue Transfer Budget Option Cash Analysis

FY27 (1 July 2026 - 30 June 2027)	Budget
ELECTRIC DISTRIBUTION	1,177,000
Navajo (Public Works Road Project)	346,000
Los Pueblos (Public Works Road Project)	831,000
TOTAL	1,177,000
FY28 (1 July 2027 - 30 June 2028)	Budget
WATER DISTRIBUTION	1,110,000
Denver Steels Phase 3 (Public Works Road Project)	1,110,000
SEWER COLLECTION	112,000
Denver Steels Phase 3 (Public Works Road Project)	112,000
TOTAL	1,222,000
FY29 (1 July 2028 - 30 June 2029)	Budget
WATER DISTRIBUTION	1,157,000
Orange Street & Nickel (Public Works Road Project)	1,157,000
SEWER COLLECTION	105,000
Orange Street & Nickel (Public Works Road Project)	105,000
TOTAL	1,262,000

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

INDEX

A

Acronyms & Abbreviations.....	427
Administrative Services Department.....	165
Airport Fund	87
Assessed Property Value.....	354

B

Bases of Accounting/Budgeting	6
Budget Adjustments	5
Budget Message	ii
Budget Process.....	3
Activities	4
Approving Authority.....	5
Responsibilities	4
Revisions.....	5
Budget Summary	37

C

Calendar.....	7
Capital Projects Funds	74-78, 303
Combined Fund Statement	74
Capital Improvements Projects Fund.....	76
Capital Projects Permanent Fund	78
Capital Improvement Program	302
Capital Projects-Utilities	382
Combined Budget Statement.....	38
Combined Budget-County Wide-Rev. and Expenditure	40
Commercial Bank Deposits.....	355
Common Changes	42
Communications Device	3
Community Development Department.....	180
Community Services	197
Construction, Commercial & Residential	355
Council Goals.....	21
County Manager.....	133
County Assessor	145
County Attorney.....	151
County Clerk.....	153
County Council.....	126
County Fund Types.....	5
County Services	10
County Sheriff	164

D

Debt Service Funds.....	73
GRT Revenue Bonds	73
Debt Summary	342
Demographic Statistics	352
Department Summaries Table of Contents	123

INDEX

E

Economic Development Fund.....	193
Elected and Appointed Officials	9
Emergency Declarations Fund.....	72, 301
Employee Benefit Costs.....	42
Employers, Largest	351
Encumbrances	4
Enterprise Funds.....	82
Joint Utility Fund.....	88
Combining Fund Statement	74
Environmental Services Fund	84
Transit Fund	85
Fire Fund	86
Airport Fund.....	87
Equipment Replacement Schedule.....	340
Expenditure Comparison	46

F

Financial Plan, Long Range.....	56
Financial Policies	309
Fire Department	86, 223
Fire Fund.....	86
Fleet Fund.....	80
Full-Time Equivalent/Temp/Casual Detail Comparison	322
Fundamental Services.....	10
Fund Statements - Combined	38, 64
Fund Statements Table of Contents	61
Fund Type - Descriptions.....	5
Governmental Funds.....	6
Proprietary Funds.....	6
Non-Budgetary Funds	6

G

General Budget Information.....	3
General County Information	10
General Fund	62
Changes.....	42
Comparison.....	43
Expenditures	46
Fund Statement	62
Sources of Funds-Revenues	46
Uses of Funds-Expenditures	46
Transfers to Other Funds.....	312
Revenue Detail	348
General Obligation Debt	342
Glossary	419
Gross Receipts Taxes.....	47-52
Grants	316, 320, 341
Guidance.....	iii

INDEX

H

Health Care Assistance Fund	69
Infrastructure and Capital Improvements Program.....	302
Interdepartmental Charges.....	312
Interfund Activities.....	312
Interfund Loans	312
Interfund Transactions	313
Internal Service Funds	79
Combining Fund Statement	79
Equipment Fund.....	80
Risk Management Fund	81
Introduction	i

J

Joint Utility System Fund	vii, 43, 82
---------------------------------	-------------

KL

Lodgers' Tax Fund	57
Long Range Financial Projection	56
Los Alamos	10-11
Geography	11
Ancient History.....	11
Recent History	11
Today	11
County Map.....	12

M

Management Action Plans	20
Maintenance Services.....	10
Measurement Focus	6
Municipal Court	60, 128

N

Non-Budgetary Funds/Account Groups	6
--	---

O

Operating Budget.....	303
Operating Position.....	309
Operations Guide	3
Organizational Chart-County Wide	9
Other Demographic Statistics	352
Other Information Table of Contents.....	308

P

Performance Measures.....	2, 124
Police Department.....	214
Policy Document	1

INDEX

Population	352
Property Taxes/Levies	52
Property Tax Valuation	148
Property Value, New Construction & Bank Deposits	355
Proprietary Funds.....	6
Public School Enrollment	352
Public Works Department	240

QR

Quality of Life Services	10
Reader's Guide	1
Revenues	40
Comparison.....	46
General Fund Revenue Detail	348
Risk Management Fund.....	81

S

Services	10
Significant Changes	42
Special Revenue Funds.....	65
Combining Fund Statement	64-65
Economic Development Fund.....	70
Emergency Declarations Fund.....	72
Health Care Assistance Fund.....	69
Lodgers' Tax Fund.....	67
Other Special Revenue	71
State Grants	68
State Shared Revenue.....	66
Staffing Changes.....	45
Statistical Data:	
Largest Employers	351
Population by Age Bracket, Counts & Percentages.....	353
Assessed & Estimated Actual Value of Taxable Property ..	354
Other Demographic Statistics	352
Property Value, New Construction & Bank Deposits	355
Principal Taxpayers.....	356
Strategic Leadership Plan.....	14

TU

Transfers	339
Transit Fund.....	85
Unassigned Fund Balance.....	309
Utility Department.....	275
Utility Department Budget Package.....	357-411
Utility System Fund	82
Utility Profit Transfers to the General Fund	412

VWXYZ

Vision Statement.....	16
-----------------------	----