LOS ALAMOS
where discoveries are made

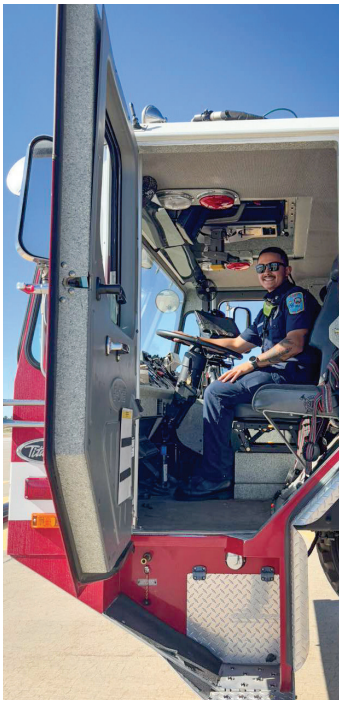












Biennial Budget

FY2027 Adopted
FY2028 Projected



INCORPORATED COUNTY
OF LOS ALAMOS

1000 CENTRAL AVE.
LOS ALAMOS, NM 87544

LOSALAMOSNM.GOV





LOS ALAMOS
where discoveries are made

Biennial Budget

FY2027 Adopted
FY2028 Projected

INCORPORATED COUNTY
OF LOS ALAMOS

1000 CENTRAL AVE.
LOS ALAMOS, NM 87544

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2026 LOS ALAMOS COUNTY COUNCIL



Randall Ryti
Chair



Ryn Herrmann
Vice-Chair



Theresa Cull
Councilor



Melanee Hand
Councilor



Suzie Havemann
Councilor



Beverly Neal-Clinton
Councilor



David Reagor
Councilor

Contact your County Councilors

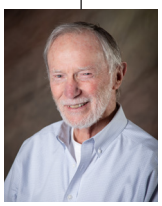
countycouncil@losalamosnm.gov

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



CITIZENS OF LOS ALAMOS COUNTY

COUNTY ASSESSOR



George Chandler
Term Ends 12.31.26

COUNTY CLERK



Michael Redondo
Term Ends 12.31.28

COUNTY SHERIFF



Jason Wardlow-Herrrera
Term Ends 12.31.26

MUNICIPAL JUDGE



Elizabeth Allen
Term Ends 12.31.26

PROBATE JUDGE



Perry Klare
Term Ends 12.31.26

COUNTY COUNCIL



Randall Ryti
Chair
Term Ends 12.31.26



Ryn Herrmann
Vice Chair
Term Ends 12.31.28



Theresa Cull
Councilor
Term Ends 12.31.26



Melanee Hand
Councilor
Term Ends 12.31.26



Suzie Havemann
Councilor
Term Ends 12.31.26



Beverly Neal-Clinton
Councilor
Term Ends 12.31.28



David Reagor
Councilor
Term Ends 12.31.28

APPOINTED POSITIONS



Anne Laurent
County Manager



Alvin Lephart
County Attorney



Philo Shelton
Dept. Public Utilities
Manager

PUBLIC UTILITIES



Juan Rael
Deputy County
Manager



Linda Matteson
Deputy County
Manager



Helen Perraglio
Administrative Services
Director



Eli Isaacson
Community Development
Director



Cory Styron
Community Services
Director



Erik Litzenberg
Fire Chief



Dino Sgambellone
Police Chief



Eric Martinez
Public Works
Director

LOS ALAMOS, NEW MEXICO

Biennial Budget

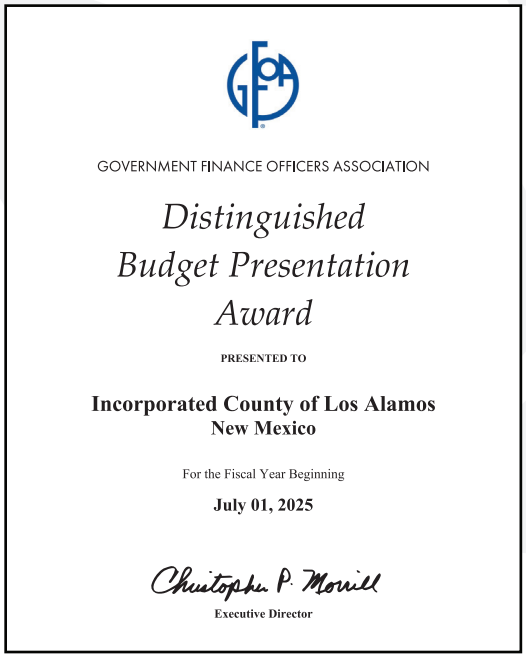
Adopted for fiscal year ending June 30, 2027

Projected for fiscal year ending June 30, 2028

Anne Laurent - County Manager
Linda Matteson - Deputy County Manager
Juan Rael - Deputy County Manager

Administrative Services Department - Finance Division
Accounting & Budget

Helen Perraglio - Administrative Services Director
Mrs. Melissa Dadzie - Chief Financial Officer
Erika D. Thomas - Budget & Performance Manager
Tara Mariano - Senior Finance and Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Incorporated County of Los Alamos
New Mexico

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Los Alamos County, for its Biennial Budget for the fiscal year beginning 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

LOS ALAMOS

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New Mexico
Department of Finance and Administration

Michelle Lujan Grisham
Governor

Wayne Propst
Cabinet Secretary

August 24, 2026

The Honorable Randall Ryti
Los Alamos County
1000 Central Ave.
Los Alamos, NM 87544

Dear Chair Commissioner Ryti,

The final budget for your local government entity for Fiscal Year 2026-2027, as approved by your governing body, has been examined and reviewed. The Department of Finance and Administration, Local Government Division (LGD) finds it has been developed in accordance with applicable statutes and budgeting guidelines, and sufficient resources appear to be available to cover budgeted expenditures. In addition, the *Budget Certification of Local Public Bodies* rule, 2.2.3 NMAC, requires that your entity's audit or "Agreed Upon Procedures" (per the *Tier System Reporting* rule, 2.2.2.16 NMAC) for Fiscal Year 2025 should have been submitted to the Office of the State Auditor as of this time. LGD's information indicates that you are in compliance with this requirement. Therefore, in accordance with Section 6-6-2E NMSA 1978, the LGD certifies your entity's final Fiscal Year 2026-2027 budget.

Please take note that state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is governed by Article 9, Section 14 of the Constitution of the State of New Mexico, commonly referred to as the anti-donation clause.

Budgets approved by the LGD are required to be made a part of the minutes of your governing body according to Section 6-6-5 NMSA 1978. In addition, Section 6-6-6 NMSA 1978 provides that the approved budget is binding on local officials and governing authorities; and any official or governing authority approving claims or paying warrants in excess of the approved budget or available funds will be liable for the excess amounts.

Finally, as required by Section 6-6-2H NMSA 1978, LGD is required to approve all budget increases and transfers between funds not included in the final approved budget via submission on the Local Government Budget Management System (LGBMS).

If you have questions regarding this matter, please call Harold Quintana of my staff at 505-396-1783, or via email at harold.quintana@dfa.nm.gov.

Sincerely,

DocuSigned by:
69A1837A6A6E42D...

y Director LGD
Department of Finance & Administration

xc: file

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Introduction

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

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

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Budget Message

County Councilors & Residents of Los Alamos,



ANNE W. LAURENT
County Manager

I am pleased to present the Adopted Fiscal Year (FY) 2027 Budget. This is the first year of the FY2027-2028 budget This budget reflects continued fiscal discipline, thoughtful long-range planning, and our commitment to sustaining the high level of services that our community expects and deserves.

Gross Receipts Tax (GRT) remains the County's primary source of revenue, accounting for approximately 75 percent of General Fund revenues. Property taxes represent approximately 8 percent, with the remaining revenues derived from user fees, intergovernmental revenues, investment income, and other sources. Because of this reliance on GRT, fluctuations in economic activity directly affect the County's ability to support operations, maintain infrastructure, and fund long-term strategic priorities.

Over the past several years, GRT revenues have demonstrated volatility following unusually strong post-pandemic growth. After reaching peak levels, collections declined and have since stabilized at levels below prior highs. In FY2025, the County's GRT revenues fell by nearly 18 percent, with FY2026 projected to drop another 4 percent below the adopted budget. While Los Alamos County remains financially sound, this sustained shift in recurring revenue required a structural response to preserve long-term stability.

Effective July 1, 2026, the previously approved .625 percent Gross Receipts Tax increment increase will be implemented to align recurring revenues with ongoing operational and infrastructure obligations and make progress on Council's objectives. Regional and local partnerships, workforce housing, economic development opportunities, environmental sustainability, mental and physical wellness of County employees, and infrastructure maintenance remain top community priorities. FY2027 represents the first full fiscal year incorporating this adjustment. The increment was adopted following detailed modeling within the County's 10-Year Long-Range Financial Plan and careful consideration of reserve policies and capital requirements.

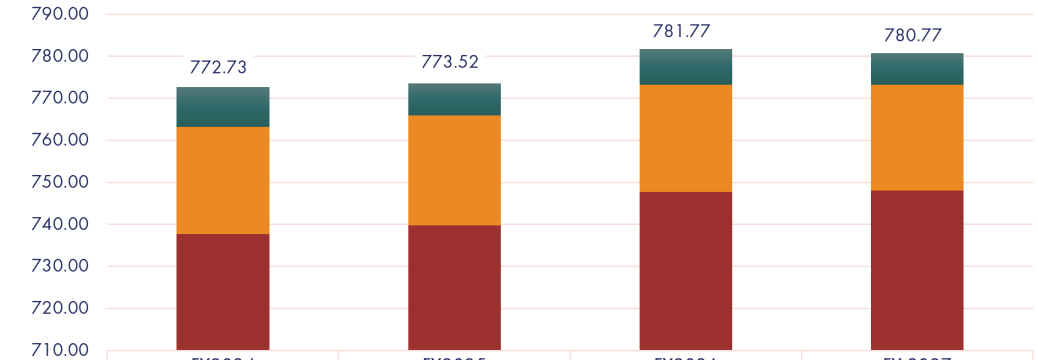
The purpose of this adjustment was not fiscal expansion, but stabilization. It was designed to reduce dependence on accumulated fund balances, safeguard mandated reserve levels, and ensure that recurring expenditures are financed through sustainable, recurring revenue sources. This approach balances the needs of current and future generations as well as prevents the postponement of essential maintenance and infrastructure obligations.

The adopted budget for FY2027 recommends increasing the targeted reserves of the unassigned General Fund balance by 5 percent. This adjustment raises the reserve goal from the current 20 percent target to 25 percent, which is based on actual revenue figures, and is adopted through the County's established financial policy. The intent of this reserve increase is to further strengthen the County's fiscal stability while maintaining ongoing support for essential services, public safety operations, infrastructure maintenance, and strategic initiatives.

With the structural revenue alignment now in place, the County is positioned to sustain service levels and advance priority projects while maintaining prudent financial safeguards.

The budget development process began in December 2025 and was guided by the Council's strategic goals and long-term financial framework. Departments were instructed to begin with the FY2026 adopted base budget, remove one-time expenditures, and carefully evaluate operational needs. Salary adjustments, benefit cost increases, inflationary pressures, and contractual obligations were incorporated within responsible expenditure targets. Throughout the process, maintaining structural balance and reserve compliance remained a central priority.

FY 2027 Adopted FTE Totals



	FY2024	FY2025	FY2026	FY 2027
Limited Term FTE	9.55	7.55	8.55	7.55
Temp/Casual FTE	25.43	26.22	25.47	25.22
Regular FTE	737.75	739.75	747.75	748.00

The following list represents highlights and accomplishments over the Calendar Year 2025 and are presented by Strategic Goal for achievements.

Quality Governance

- Ribbon Cuttings (Beehaus Ecodesign and Marketing, Urban Trail Project, Kinnikinnik Park ADA, Veterans Memorial Park in Española, Smith's Grand Re-opening, Golf Cart EVs, Kylee's Atomic City Fades, Leisure Lagoon Artwork, North Mesa Pickleball/ Tennis, East Park Basketball).
- Continued capital project reimbursement for Rio Arriba County and City of Española including increased funding for Rio Arriba County Nursing Home.
- Received the following Government Finance Officers Association awards:
    - Certificate of Achievement for Excellence in Financial Reporting, 34th consecutive year
    - Award for Distinguished Budget Presentation for the Annual Budget, 34th consecutive year
    - Award for Popular Annual Financial Report, 9th consecutive year.

Operational Excellence

- Denver Steels Road & Utility Improvements design and award for construction.
- North Mesa Rd., San Ildefonso Rd., 35th, 36th, 37th and 39th Streets Pavement Rehabilitation completed.
- North Mesa and White Rock Pavement Crack Sealing completed.
- Completed State Route 4 water production line replacement along with installation of new conduit for future middle-mile fiber optic lines.
- The construction of the non-potable Bayo Booster Tank was selected as the Best Municipal & Utilities Project of the Year for 2025 by the Associated General Contractors of America.
- Job vacancies are at 5% as of Dec. 2025, compared with 7.2% this time last year. The County Management Action Plan identifies a goal to be less than 10%.







The Kinnikinnik Park ADA Trail Ribbon Cutting was celebrated March 25, 2025. | Rio Arriba County Nursing Home is in the process of being constructed. | The County Council recognizes members of the Administrative Services Finance Division on February 17, 2026 for their Triple Crown Honor issued by the Government Finance Officers Association (GFOA).







Bee City USA celebrates Earth Day at the Los Alamos Nature Center. | The Urban Trail Ribbon Cutting Ceremony was celebrated February 26, 2025. | County welcomes The Housing Trust to their new office space inside First National 1870.

Economic Vitaliy

- January 2025—new contract with the Santa Fe Community Housing Trust for homebuyer and rehabilitation programs.
- Approved purchase, sale, and development agreement for the 20th Street mixed use development to RBMM Development LLC and Brott Real Estate LLC. Includes approx. 285 housing units (market rate rental apartments) and about 25,000 sf of retail space.
- Approved Purchase, Sale, and Development Agreement to Servitas for 380 Affordable and Market Rate Housing on the A-8-A Parcel (DP Road).
- Council approved the Small Business/Retail LEDA process and allocated $400K initially to support the program. This process provides grants to expand or enhance existing and new small businesses. Between the new Retail LEDA and original LEDA programs, over 20 business have submitted inquiries. Two formal LEDA applications have been submitted, and one business has been approved by Council.
- East downtown Los Alamos Metropolitan Re-development Area Plan was approved. Applications will be accepted by the Community Development Department beginning January 5, 2026.

Quality of Life

- Implemented Closed Loop Referral System with contracted social service providers and completed training on new software.
- Completed work on Phase I and II of Urban Trail, a 10-foot-wide concrete multi-use trail from Trinity Drive/20th Street to Aquatic Center.
- Canyon Rim Trail Phase III design completed.
- Automated Speed Cameras Ordinance passed and allocated funding for two additional officers.
- Comparing crime reported to police in the second quarter of 2025 with the second quarter of 2024, overall crime was down 33%.



Environmental Stewardship

- One-year anniversary of Bee City USA—7000 sq ft of pollinator gardens added at the golf course.
- Adopted the 2025 Open Space and Trails Management Plan.
- DPU created a Hydration Station Kit to lend out for community events to promote local tap water and refilling of reusable water vessels.
- DPU received the 2025 Sustainable Los Alamos Award from the Los Alamos Chamber of Commerce.
- Construction of 170 MW of solar with 80 MW of battery storage at Foxtail Flats underway – will supply most of County's daytime needs when complete.

While fiscal conditions remain dynamic, Los Alamos County continues to plan conservatively and monitor revenue trends closely. The adopted FY2027 budget reflects a measured approach that balances operational sustainability, capital investment, and financial resilience. Additionally, the FY2027 adopted budget is $18.6 million lower than the FY2026 adopted budget, driven primarily by a significant reduction in capital funding, which demonstrates the County's trend towards maintenance of existing facilitates rather than proposing new facilities.

Our focus remains steady: preserve essential services, maintain and modernize infrastructure, and support the long-term success of the community.

Respectfully submitted,

Anne W. Laurent,

County Manager

Presented here is the adopted budget for FY2027 - the first year of the FY2027/2028 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 (FY2027) and second year (FY2028) are adopted/projected. Expenditure budgets and performance measures are incorporated into the Department Summaries Section and are shown in conjunction with program purpose statements. This is a continuation of the County's steps in developing a meaningful performance management system. Also included are the Long-Range Financial Projection, a comprehensive Capital Improvement Program section, a Strategic Goals and Objectives section and information about the County Council's Strategic Planning Sessions.

Budget Sections

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

Introduction

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

Strategic Planning

On October 2, 2025, the Los Alamos County Council, County staff, and community members reviewed and updated the 2025 Strategic Plan and identified five goals and 22 strategic priorities; these were subsequently adopted on November 19, 2025. These goals and objectives address challenging issues important to the community that the 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 objectives, 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 online to report on key performance indicators that measure the County's performance in the areas of Quality Governance, Operational Excellence, Economic Vitality, Quality of Life, and Environmental Stewardship.

Fund Statements

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Actual	FY2027 Adopted Budget	FY2028 Projected 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, 2024.

(2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2025.

(3) The third column presents the FY2026 Adopted Budget.

(4) The fourth column presents the FY2026 Revised Budget.

(5) The fifth column presents the FY2026 Projected Actual.

(6) This sixth column presents the first year of the Biennial Budget - FY2027 Adopted Budget.

(7) The seventh column presents the second year of the Biennial Budget – FY 2028 Projected Budget

Department Summaries/Performance Measures

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

(1)	(2)	(3)	(4)	(5)
FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	FY2028 Projected 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, 2024.

(2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2025.

(3) The third column presents the FY2026 Adopted Budget.

(4) The fourth column presents the first year of the Biennial Budget - FY2027 Adopted Budget.

(5) The fifth column presents the second year of the Biennial Budget – FY2028 Projected Budget.

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

Each major department has presented their mission statement, program purpose, budget overview, significant accomplishments, performance measures with narrative and analysis, in conjunction with a history of operational inputs, such as expenditures and full-time equivalent (FTE) employees, and references 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 Government Finance Officers Association (GFOA) 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, including 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 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 December through January with meetings held by the County Council, the County Manager, and department directors.

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

GENERAL BUDGET INFORMATION

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

Budgets

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

Encumbrances

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

GENERAL BUDGET INFORMATION

Budget Revisions

Approval requirements for budget revisions are as follows:

Type of Budget Revision	Approving Authority
Budget overruns in an object code (non-labor) within a division that is covered by available budget in another object code (non-labor) within the same division.	No budget adjustment necessary
Transfers from one division to another division within the same department and funds for non-labor object codes.	Department Director or Utilities Manager
Changes within a division or between divisions within the same department or fund which involve salaries or benefits or interdepartmental charges.	County Manager
Transfers from one department to another department within the same fund.	County Manager and Council for all funds and departments, except the Utilities Department. Utilities Manager, Utilities Board and Council for Utilities Department sub-funds.
Budget increases 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.

GENERAL BUDGET INFORMATION

Governmental Funds

Governmental funds account for all or most of a government's general activities, including the collection and disbursement of earmarked money (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary Funds

Proprietary funds account for activities like 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 current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements from these funds present increases (revenues) and decreases (expenditures) in net current assets.

All proprietary funds are accounted for in 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, like modified accrual, is used for budgeting of proprietary funds.

Budget & Performance Planning Calendar FY27

Start Date	Deliverable	Completion Date
Friday, Oct. 3, 2025	Council Strategic Planning Session	Wednesday, Nov. 19, 2025
Monday, Dec. 15, 2025	Preliminary Budget Guidance to departments	Monday, Dec.15, 2025
Thursday, Jan. 15, 2026	Departments receive preliminary position control reports from Finance staff	Thursday, Jan. 15, 2026
Monday, Jan. 26, 2026	County Manager's Office, Finance and Departments meet to review FY2026 proposed budget and budget options	Thursday, Feb. 12, 2026
Monday, Feb. 16, 2026	County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide	Wednesday, Mar. 4, 2026
Friday, Jan. 9, 2026	Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Friday, Feb. 13, 2026
Thursday, Mar. 26, 2026	Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Thursday, Mar. 26, 2026
Tuesday, Mar. 31, 2026	Budget Book published; available on County website, Llibraries and at Customer Care Center in Municipal Building after	Tuesday, Mar. 31, 2026
Tuesday, Mar. 31, 2026	Proposed Budget submitted to County Council	Tuesday, Mar. 31, 2026
Monday, Apr. 27, 2026	Budget hearings	Wednesday, Apr. 29, 2026
Friday, Jul. 31, 2026	Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Friday, Jul. 31, 2026
Monday, Sep. 7, 2026	Notification of New Mexico DFA (Department of Finance and Administration) acceptance of adopted budget	Monday, Sep. 7, 2026
Tuesday, Sep. 22, 2026	Final Adopted Budget as approved by DFA is accepted by Council during Meeting; Adopted budget available to public	Tuesday, Sep. 22, 2026

General County Information—Community Profile







FUNDAMENTAL SERVICES

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

- Building Inspection
- Community Buildings and Services
- Court Services
- Debt Payments
- Elections and Voter Registration
- General Administrative Services
- Fire Protection and Emergency Services
- Social Services and Health Care Assistance
- Law Enforcement and Other Public Safety Services
- Licensing and Permit Issuance
- Roads, Streets, Traffic Control and Signals
- Snow Removal and Sidewalk Maintenance
- Solid Waste Management
- Tax Assessment, Billing, Collection and 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 and 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 and Ice Rink, and Fair/Rodeo/Stables
- Library Services
- Vast network of Hiking, Biking and Horseback Riding Trails
- Cultural Services, Historical Museum, Art Center
- Senior Centers
- Teen Center
- Atomic City Transit
- Airport

LOS ALAMOS COUNTY FACT:

Did you know that Los Alamos County is the Gateway to Three National Parks? Bandelier National Monument, the Manhattan Project National Historical Park, and the Valles Caldera National Preserve. Each park offers their own unique mix of history, culture, and intrigue. Stop by the Los Alamos or White Rock Visitor Centers 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 7,400 feet, Los Alamos' clean mountain air is pleasantly cool in summer but warm enough for full enjoyment of a variety of outdoor activities.

ANCIENT HISTORY

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

RECENT HISTORY

The community of Los Alamos was founded in absolute secrecy in 1943 as a center for defense research for the Manhattan Project, known only to the country's highest-ranking government, military, and scientific personnel. Both civilians and military personnel lived under rigid control of the military, sequestered behind high fences and guarded gates. All residents were required to show badges both entering and leaving the site, and visitors were only permitted with special advance arrangements. Public disclosure of the town's existence in 1945 made national headlines. The County officially came into existence on June 10, 1949, and it took a state constitutional amendment passed in 1968 to give the County its charter government of an incorporated county.

TODAY

Los Alamos is a relatively small county with a population of 19,675 (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 Jan. 2025, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 2.1% which is one of the lowest in the state. The Los Alamos National Laboratory (LANL) supports high levels of job stability, income and education, with the highest number of PhDs per capita and a median household income of $110,190 per year. The 2023 census (U. S. Bureau of the Census) indicates that Los Alamos was the county with the highest median earnings by far, at $83,631 compared to New Mexico's median annual earnings of $36,730. Further, 18.4% of the County's population is 65 years of age or older compared to 13.8% fourteen years ago. LANL is one of the state's largest employers and an internationally recognized research center. It employs approximately 14,150 people in the County with an annual budget of 5 billion dollars. Over 9,000 people commute to the Laboratory from the surrounding area daily. LANL conducts research in many fields including lasers, nuclear energy, superconductivity, and medicine.

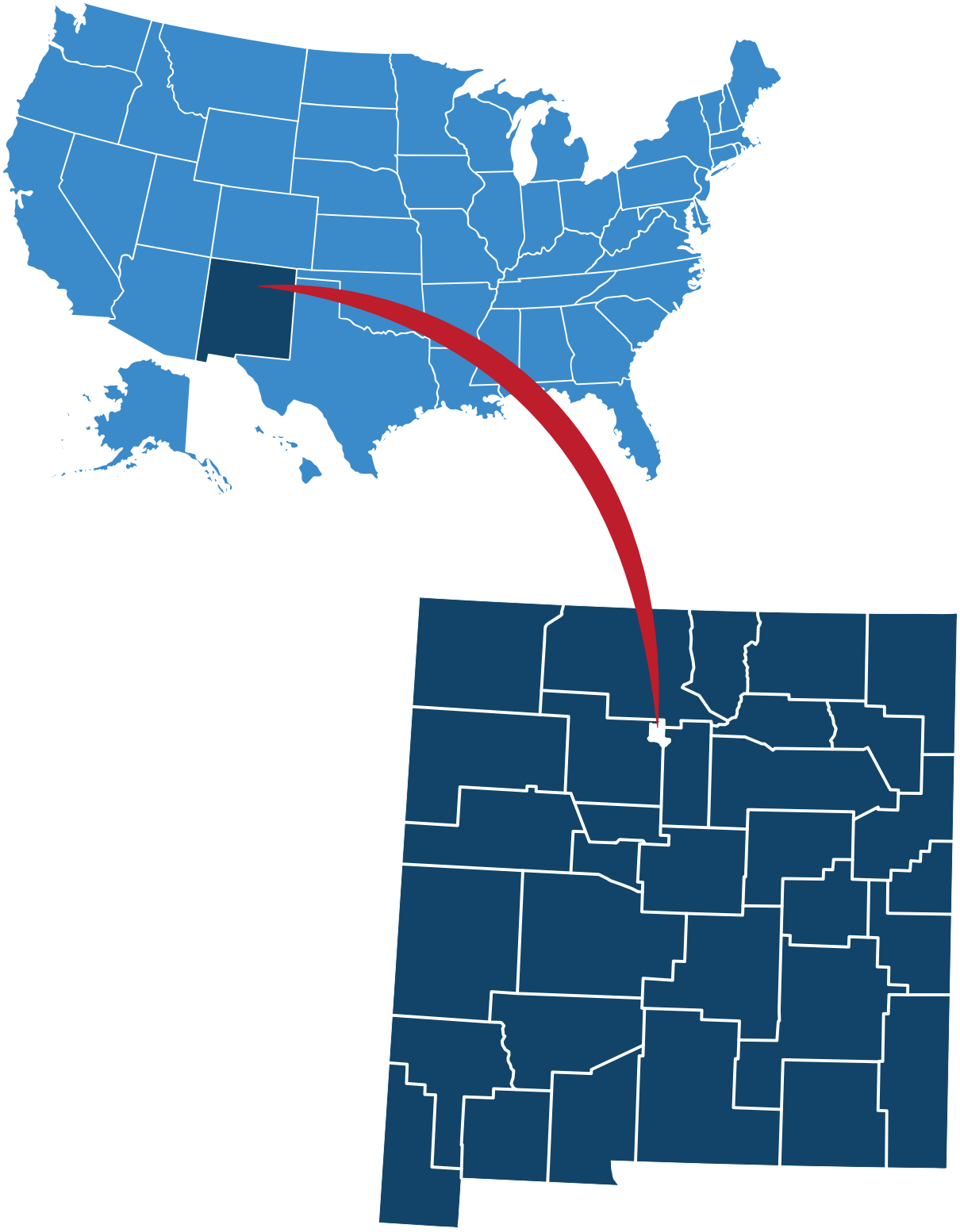






General County Information—Community Profile

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 Leadership Plan 20

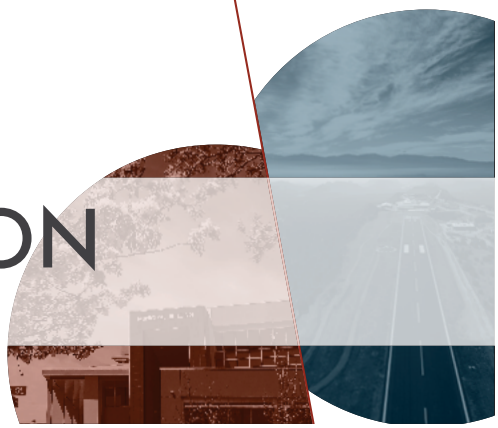

2026
STRATEGIC
LEADERSHIP
PLAN
LOS ALAMOS
Adopted November 4, 2025

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.



INTRODUCTION



On October 2, 2025, the Los Alamos County Council held a Strategic Planning meeting. Prior to that meeting, Council members were asked to complete a survey on the existing strategic objectives to help guide and prioritize the discussion on next year's plan. The survey was completed by 6 of 7 Councilors and the following topics and results were noted:

- Keep the strategic objective as is, keep but modify, or eliminate.
  Most of the strategic objectives had a mix of responses to keep as is or modify. There were many suggestions provided on these responses. Only one objective (Economic Vitality – Educational, Arts, Cultural, and Historical Amenities) received a unanimous response to keep as is. Only one Councilor suggested eliminating an objective (Economic Vitality – Community Broadband).

- Prioritize these strategic objectives as (high, medium, or low).
  Councilors were limited to no more than 7 high priorities. The objectives receiving the highest number of high-priority rankings were Quality Governance – Communication and Engagement, Quality Governance – Fiscal Stewardship, Operational Excellence – Effective, Efficient, and Reliable Services, and Economic Vitality – Housing. Quality of Life – Inclusion, Access, and Belonging and Environmental Stewardship – Greenhouse Gas Reduction each received two low-priority votes.

- Identify whether the strategic objectives are "in the County's control" or "out of the County's control."
  Most of the objectives were considered by the majority to be "in control." However, Environmental Stewardship – Greenhouse Gas Reduction and Environmental Stewardship – Carbon-Neutral Energy Supply each received three "out of control" votes, and four objectives received two "out of control" votes (Quality Governance – Intergovernmental, Tribal, and Regional Relations, Economic Vitality – Housing, Economic Vitality – Local Business, and Environmental Stewardship – Water Conservation).

- Determine whether the strategic objective is a "core service" or "non-core service of the County."
  The majority felt that the following objectives were "core services": Quality Governance – Fiscal Stewardship, Operational Excellence – Effective, Efficient, and Reliable Services, Operational Excellence – Infrastructure Asset Management, Operational Excellence – Employee Recruitment and Retention, Economic Vitality – Community Broadband, Quality of Life – Mobility, Qualify of Life – Open Space, Parks, and Recreation, Quality of Life – Public Safety, and Environmental Stewardship – Waste Management. Most felt that Quality Governance – Intergovernmental, Tribal, and Regional Relations, Economic Vitality – Housing, Economic Vitality – Local Business, Economic Vitality – Downtown Revitalization, Economic Vitality – Educational, Arts, Cultural, and Historic Amenities, Economic Vitality – Tourism and Special Events, Quality of Life – Inclusion, Access, and Belonging, Environmental Stewardship – Natural Resource Protection, Environmental Stewardship – Greenhouse Gas Reduction, and Environmental – Carbon Neutral Energy Supply were "non-core services."

This information was reviewed and used to update the strategic plan. The Council subsequently adopted five focus areas areas and 22 objectives for 2026. The focuss areas and objectives address issues that are important to the community and the governance of essential functions. They are tools to help maintain a focus on important and challenging issues, but they are not all-inclusive of the broad scope of the County's work and investments.

While all 22 objectives are important, the top five rankings in the National Community Survey, conducted in August/September 2024, are effective, efficient, and reliable services; local business; housing; fiscal stewardship; and communication and engagement. Notably, the survey's 74 percent overall rating of County services is a statistically significant increase of 10 percent over the 2022 rating. Highest performing areas are public safety, natural environment, parks and recreation, mobility, and arts and culture. Lowest performing areas are economy (quality and variety of businesses and services), affordability (housing, food, health care and services), and community design (appearance, new development, and housing options).

Concrete actions for addressing each of the 22 objectives will be determined, in the context of community survey input and all ongoing County efforts, for making and communicating progress and identifying challenges throughout the year. Many of the actions will come from existing plans listed at the end of this document, which can be found on the County's website at losalamosnm.us/reference-docs. An electronic performance dashboard, also available on the County's website, captures the scope of County actions to address each of the objectives and is updated in January 2026.

A high-level summary of the progress made toward the 2025 focus areas and priorities will be provided in the State of the County Annual Report in January 2026.



STRATEGIC
FOCUS AREAS AND OBJECTIVES

Quality Governance

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

Communication and Engagement

Inform, engage, and solicit feedback from community members and affected parties, including boards and commissions, on County projects, policies, and priorities to promote a culture of open communication and collaboration to increase public participation.

Intergovernmental, Tribal, Regional Relations, and Partnerships

Collaborate and problem-solve with the County's major employers; community partner organizations (local education, health care, and other organizations); neighboring Pueblos; and regional, state, and federal governmental entities.

Fiscal Stewardship

Evaluate alternative methods and approaches for expenditures and investments, ensure transparency, and comply with applicable budgetary and financial regulatory standards and fiscal sustainability.



STRATEGIC
FOCUS AREAS AND OBJECTIVES

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 collaborative decision-making, and efficient implementation.

Infrastructure Asset Management

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

Employee Recruitment and Retention

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



STRATEGIC
FOCUS AREAS AND OBJECTIVES

Economic Vitality

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

Housing

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

Local Business

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

Downtown Revitalization

Revitalize the downtown areas of Los Alamos and White Rock by facilitating and incentivizing development opportunities.

Educational, Arts, Cultural, and Historical Amenities

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

Tourism and Special Events

Promote tourism, sponsor special events, and support community events, by enhancing amenities, utilizing indoor and outdoor facilities, and encouraging local business support and increasing capacity for overnight stays.

Community Broadband

Implement community broadband as a self-sustaining essential service that enables reliable high-speed Internet access throughout the County at competitive pricing.



STRATEGIC
FOCUS AREAS AND OBJECTIVES

Quality of Life

Quality of life is a reflection of general wellbeing 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

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

Inclusion, Access, and Belonging

Promote inclusion, access, and belonging through events and training, facility planning, and expanded opportunities and services for diverse needs and interests.

Mobility

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

Open Space, Parks, and Recreation

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

Public Safety

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



STRATEGIC
FOCUS AREAS AND OBJECTIVES

Environmental Stewardship

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

Natural Resource Protection

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

Water Conservation

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

Climate Action and Resiliency

Implement the roadmap for reducing greenhouse gas emissions, achieving a carbon neutral energy supply, and increasing climate resilience.

Waste Management

Divert community waste from landfills through recycling, re-use, composting and waste reduction programs, and zero-waste campaigns.

REFERENCE
DOCUMENTS



Administrative Services

2025–2026 Biennial Budget (FY25, Adopted–FY26, Adopted)

2026 Budget in Brief (FY26 Adopted Budget)

2025 Annual Comprehensive Financial Report (ACFR)

2025 Popular Annual Financial Report (PAFR)

Community Development

2025 East Downtown Los Alamos Metropolitan Redevelopment Area Plan

2024 Los Alamos Affordable Housing Plan

2023 White Rock Metropolitan Redevelopment Area Plan

2021 Los Alamos Downtown Master Plan

2021 White Rock Town Center Master Plan

2020 North Mesa Housing Study

2019 Los Alamos Housing Market Needs Analysis

2019 Los Alamos County Economic Vitality Strategic Plan

2018 Fuller Lodge Interpretive Plan

2018 Los Alamos Tourism Strategic Plan

2016 Los Alamos County Comprehensive Plan

2014 Brand Action Plan

2011 Los Alamos Creative District Plan

2009 Regional Economic Development Strategic Plan

2008 Los Alamos County Historic Preservation Plan

Community Services

2025 Cemetery Master Plan

2025 Trails and Open Space Management Plan

2024 Comprehensive Health Plan

2023 Integrated Master Plan

2022 ADA Audit Report

2020–2023 Los Alamos County Library System Strategic Plan

2020 Health Services Gap Analysis Final Report

losalamosnm.us/reference-docs

County Manager

2024 Communication Plan

2024 Los Alamos Climate Action Plan

2023 Community Broadband Strategic Plan

2022 Los Alamos Resiliency, Energy, and Sustainability Task Force Final Report

2022 Racial Equity and Inclusivity Task Force Final Report

2017 Foundation Document—Manhattan Project National Historical Park

Emergency Management

2024 Los Alamos Local Hazard Mitigation Plan

2023 Continuity of Operations Plan

2023 Emergency Operations Plan

2023 Local Hazard Mitigation Plan

Fire

2019-2024 Los Alamos Fire Department Strategic Plan

Public Utilities

FY2026 Strategic Goals and Objectives

2024 Drinking Water Quality Report

2022 Integrated Resource Plan

2022 Water and Energy Conservation Plan

2018 Long Range Water Supply Plan

2014 Electric Reliability plan

Public Works

2026 Snow and Ice Plan

2025 Pedestrian Master Plan

2023 Facility Condition Reports

2022 Food Waste Composting Feasibility Study

2022 Transit Study

2021 Pavement Management Analysis and Report

2017 Bicycle Transportation Plan

2013 Airport Master Plan

2011 Canyon Rim Trail Master Plan

LOS ALAMOS
where discoveries are made

Performance metrics

The Strategic Leadership Plan sets the County Council's visions for moving the County forward. The plan is reviewed annually to make sure the five major focus areas are still current, as are all of the objectives found under each focus area.

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.

Strategic Focus Areas

Explore the five major areas of performance to see what we're focused on and how we're demonstrating success.

Help us be the best County for you!



Economic Vitality

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

(https://www.losalamosnm.gov/Government/Performance-metrics/Economic-Vitality)

Help us be the best County for you!



Quality of Life

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

(https://www.losalamosnm.gov/Government/Performance-metrics/Quality-of-Life)

Help us be the best County for you!



Environmental Stewardship

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

(https://www.losalamosnm.gov/Government/Performance-metrics/Environmental-Stewardship)

Help us be the best County for you!



Quality Governance

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

(https://www.losalamosnm.gov/Government/Performance-metrics/Quality-Governance)

Help us be the best County for you!



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.

(https://www.losalamosnm.gov/Government/Performance-metrics/Operational-Excellence)

Help us be the best County for you!

LOS ALAMOS
where discoveries are made

Economic Vitality

1. Overview

Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish. To achieve this, there are six objectives that we working on. The displays under each objective highlight the actions we're taking to support these objectives, along with the current status of those efforts.

2. Housing

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

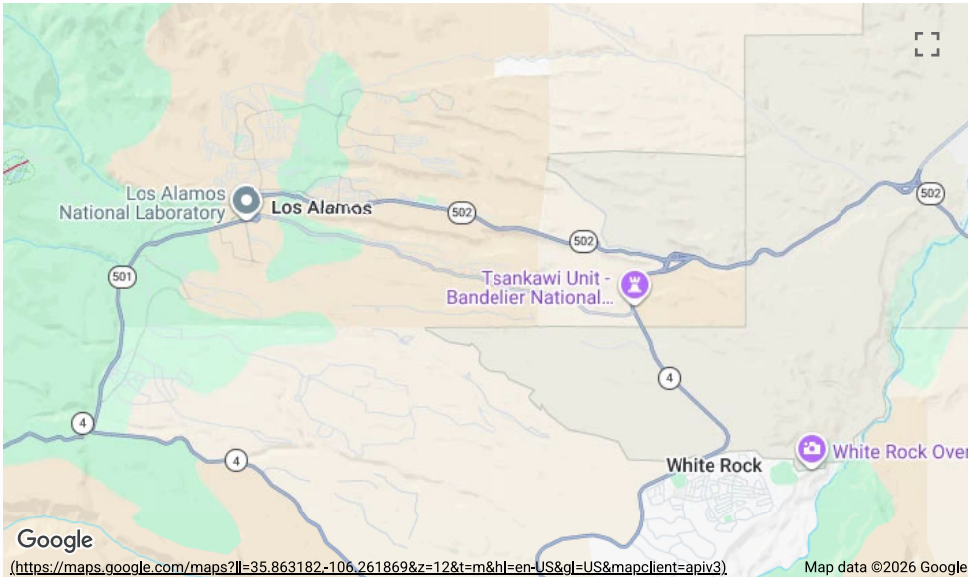
1. Increase the number of affordable units available
2. Increase the number of deed restrictions for affordable units
3. ✓ Complete new contract with Santa Fe Community Housing Trust

The Hill

Mirador

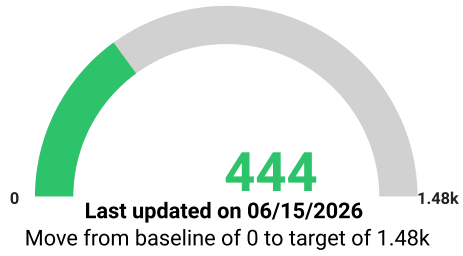
Mirador Mixed-use

Sherwood Rounds



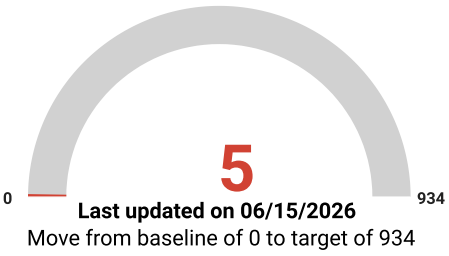
Help us be the best County for you!

Planned and completed County-supported housing units



Last updated on 06/15/2026
Move from baseline of 0 to target of 1.48k

Planned and completed private housing units



Last updated on 06/15/2026
Move from baseline of 0 to target of 934

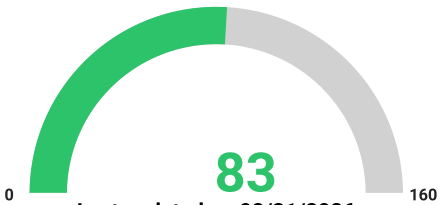
More on Housing Development page (https://www.losalamosnm.gov/Community/Housing/Housing-development)

3. Local business

Encourage the retention of existing businesses, facilitate the startup of new business, and assist in opportunities for business growth. Here are the 2026 outcomes we are working to achieve.

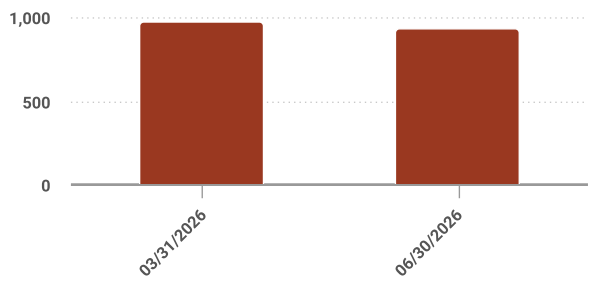
1. ✓ Create Business & Event Directory (https://www.losalamosnm.gov/Business/Business-event-directory)
2. Conduct marketing to increase tourism
3. Track businesses and organizations participating in the directory
4. Make County purchases at local and regional businesses as much as possible
5. Meet quarterly with workforce development partners to expand trade and service programs
6. Update business resources and guides (https://www.losalamosnm.gov/Government/Departments-offices/Community-Development-Department/Economic-Development) on website (in progress)
7. Track number of business licenses

Participants in Business & Event Directory



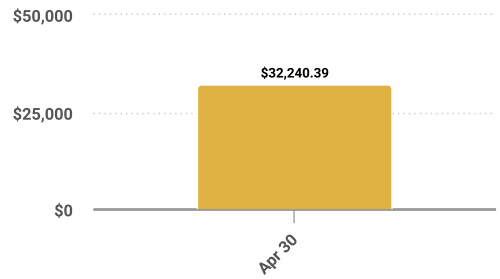
Last updated on 08/31/2026
Move from baseline of 0 to target of 160

Current active business licenses

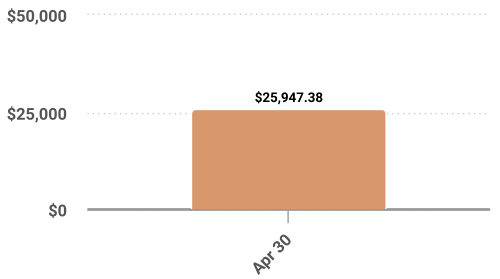


Help us be the best County for you!

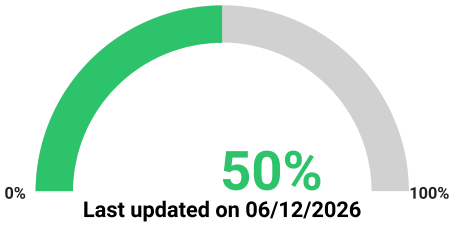
Amount of County spending at local businesses (exc. grocery & gas)



Amount of County spending at regional businesses outside of Los Alamos (exc. grocery and gas)



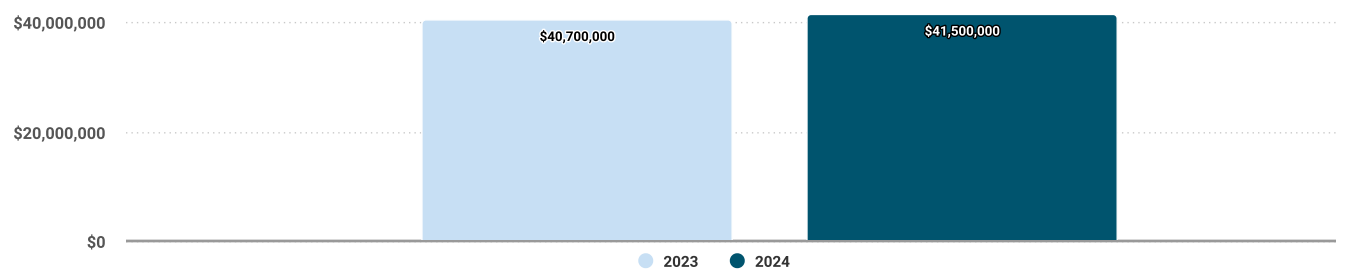
Quarterly workforce development partner meetings



Last updated on 06/12/2026

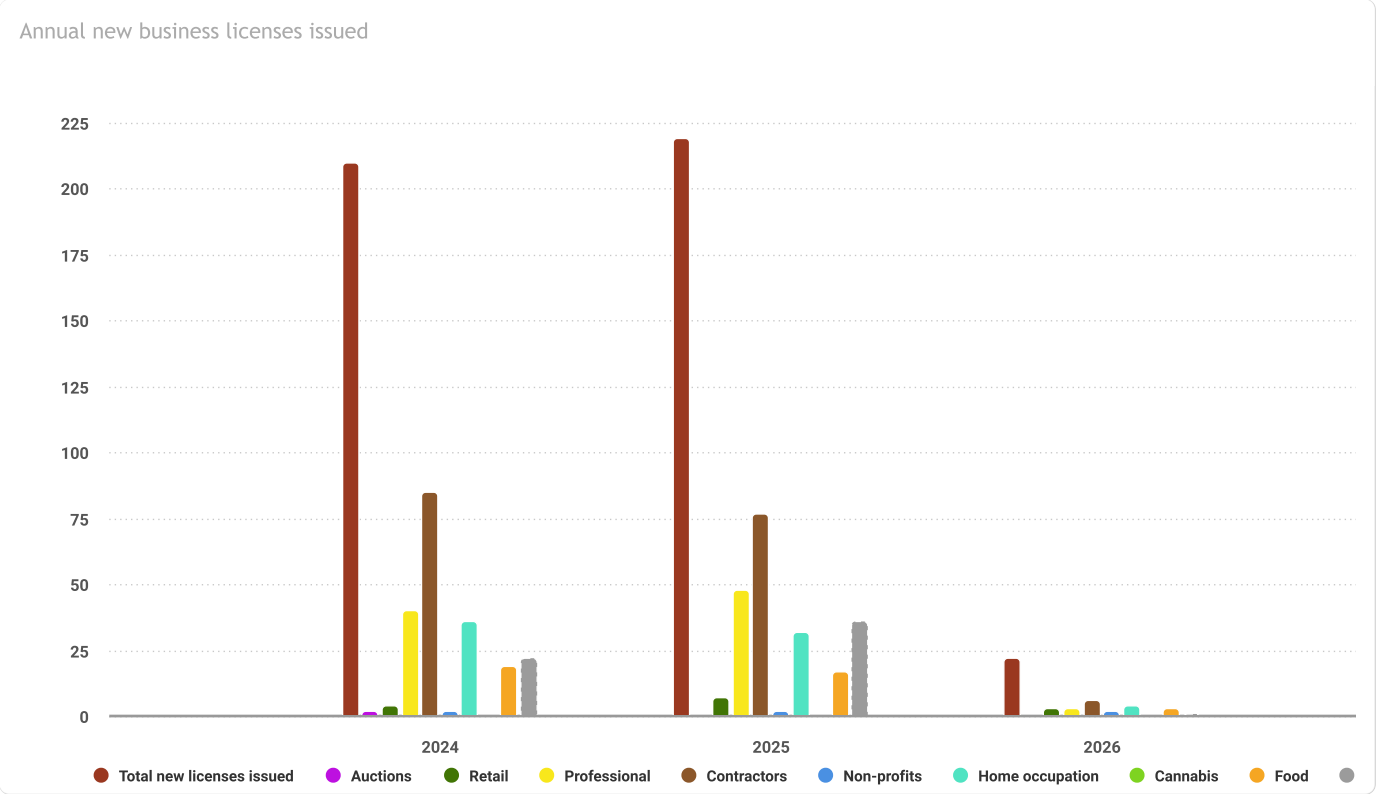
Move from baseline of 0% to target of 100%

Annual direct spending by tourists in Los Alamos County



Each year, a report is provided by the State of New Mexico (https://www.newmexico.org/industry/resources/research/) that is broken down by county. At that website, you can also find information on the methodology around what is considered a visitor. You can toggle to the various **Spending**, **Impacts**, and **Map** buttons for different ways to view the data. In the drop down where it says **New Mexico**, you can change this to any county within the state.

Help us be the best County for you!



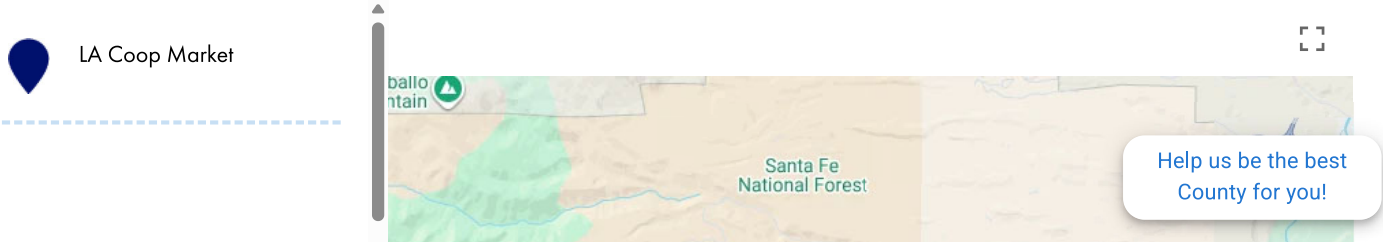
4. Downtown revitalization

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

1. Support businesses with LEDA, LEDA for Retail, MRA, and MRA+LEDA grant and loan awards
2. Reduce amount of empty storefronts
3. Increase commercial space
4. Increase visibility of commercial development opportunities
5. Track status of redevelopment opportunities
6. Increase positive perception of downtown commercial areas among residents

Definitions

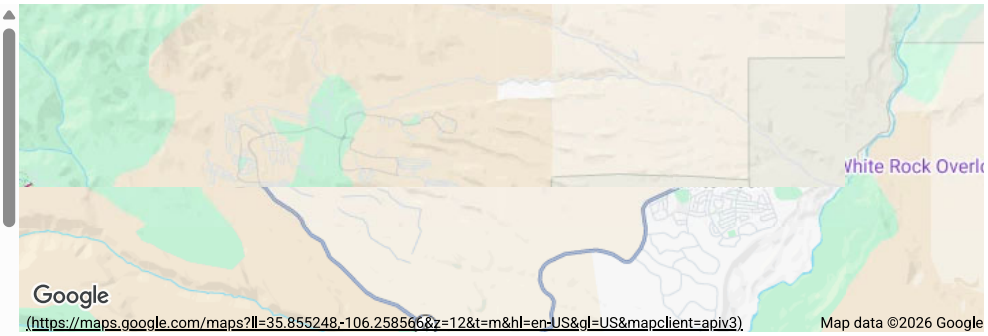
- **LEDA:** Local Economic Development Act (https://www.losalamosnm.gov/Government/Departments-offices/Community-Development-Department/Economic-Development/Business-Assistance-and-Resources/Local-Economic-Development-Act-LEDA), a state act, grants authority for local governments to provide support for economic development projects.
- **LEDA for Retail:** LEDA initiative (https://www.losalamosnm.gov/Government/Departments-offices/Community-Development-Department/Economic-Development/Business-Assistance-and-Resources/Retail-Local-Economic-Development-Act-LEDA) to help qualifying businesses grow by providing grants up to $100,000.
- **MRA:** Metropolitan Redevelopment Area (https://www.losalamosnm.gov/Government/Departments-offices/Community-Development-Department/Economic-Development/Metropolitan-Redevelopment-Areas) is a zone designated by a city or county for economic and physical reinvestment.



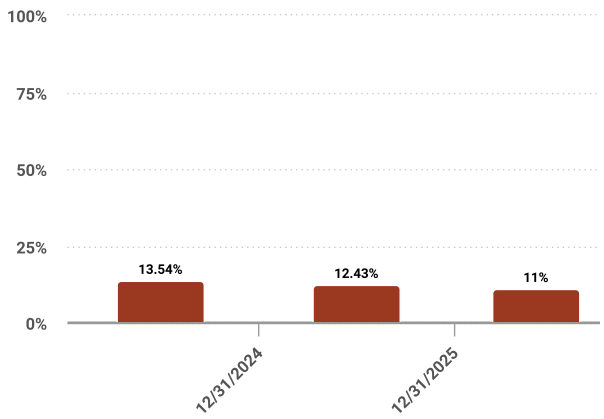
American Legion Post 90

The Guest House

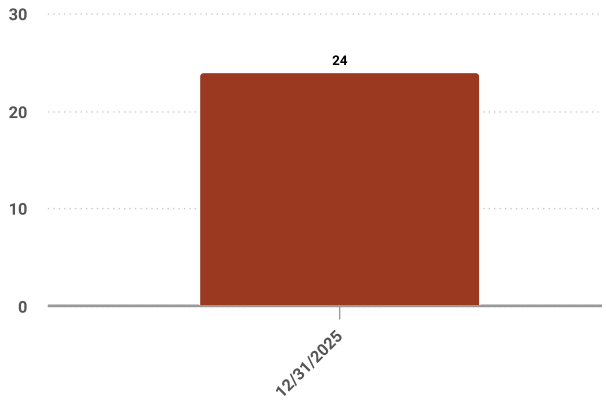
Mari Mac/La Cumbre



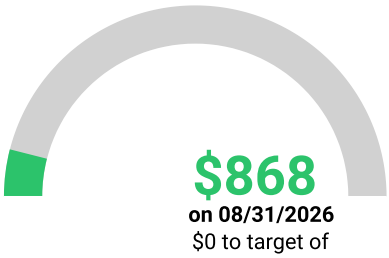
Downtown Los Alamos commercial vacancy %



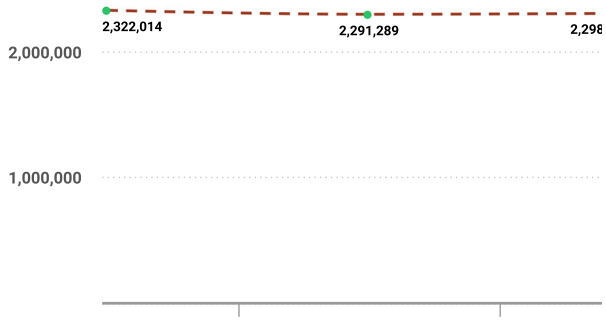
Empty storefronts in downtown Los Alamos



LEDA funds allocated and distributed



Total commercial square footage in the County



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- DP Road (Coming soon)

White Rock

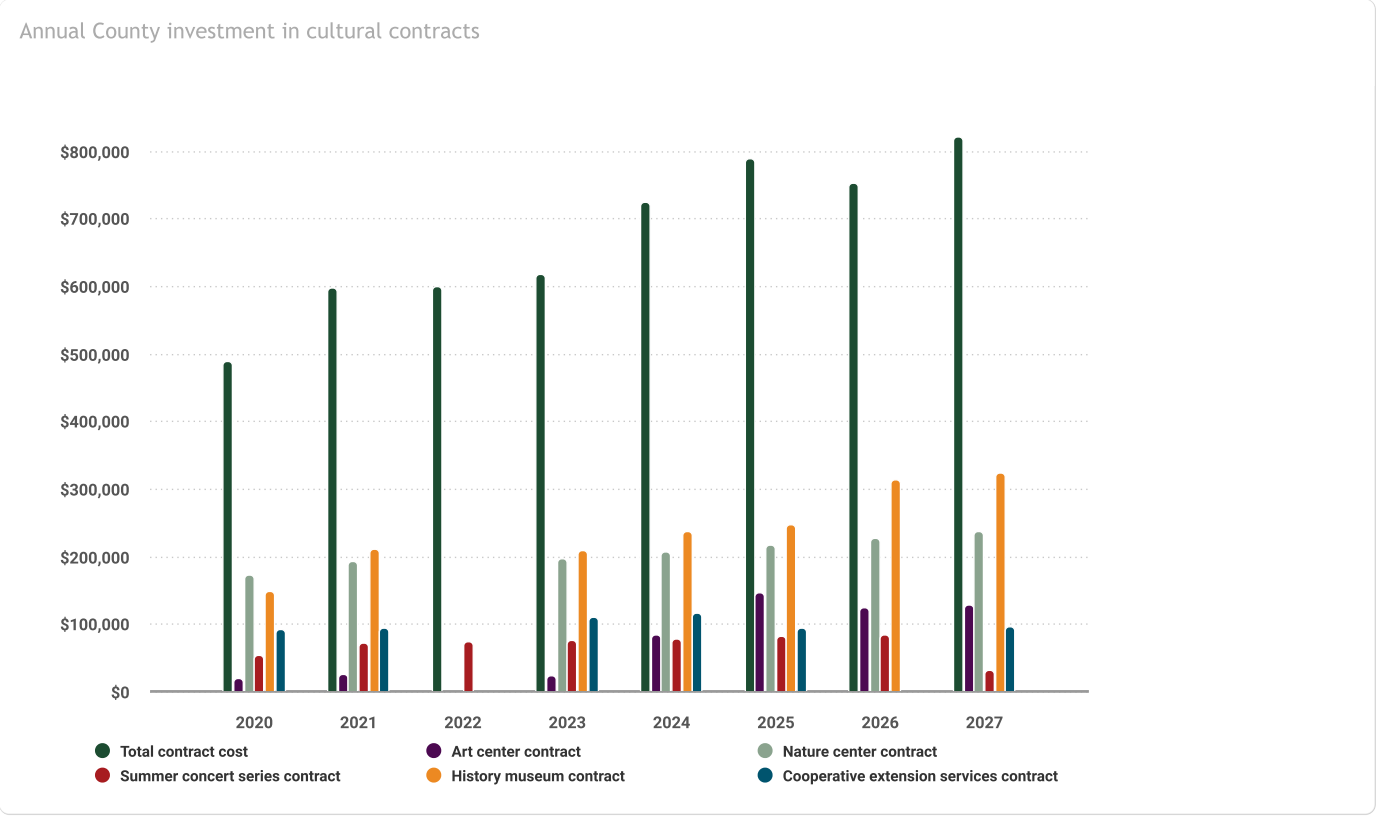
- 50 Rover Blvd. (Contact Community Development Department (mailto:EconomicDevelopment@losalamosnm.gov))
- Longview Drive (Coming soon)

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5. Educational, arts, cultural, & historical amenities

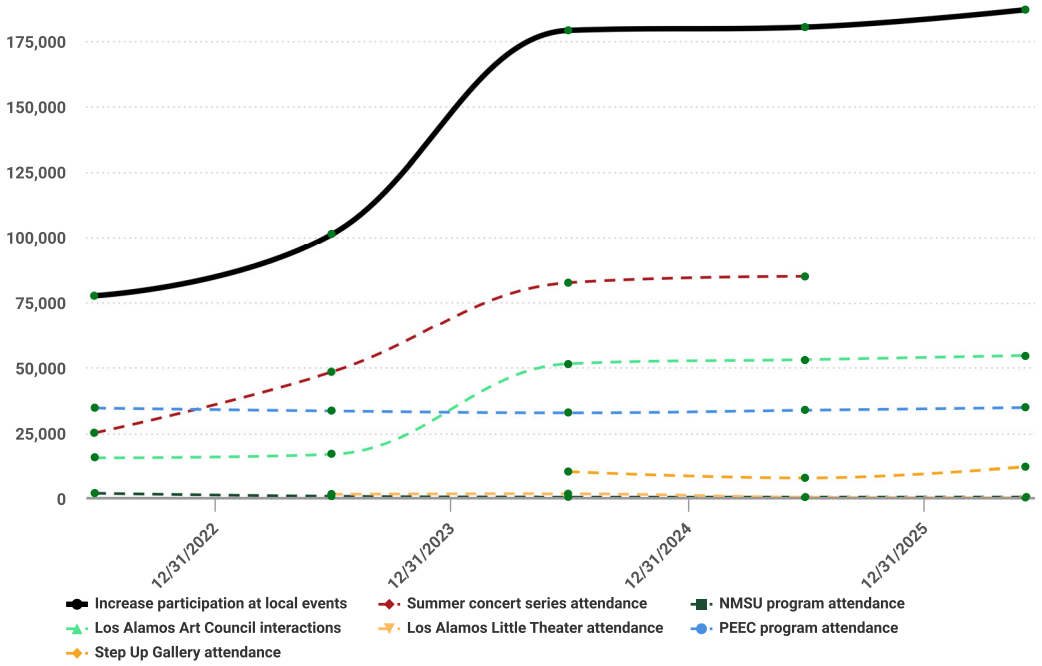
Promote and enable educational, arts, cultural, and historical enrichment opportunities, in coordination with community partners, and provide for the preservation and restoration of historic buildings and the protection of archaeological sites.

1. Report out contracted services costs
2. Track participation in contracted services
3. Complete Historic Property Master Plan
4. Renovate the Manhattan Project-era dormitory (https://www.losalamosnm.gov/Community/Projects-initiatives/PW-Projects/Manhattan-Era-Dormitory-Renovations) for use as the Manhattan Project visitor center

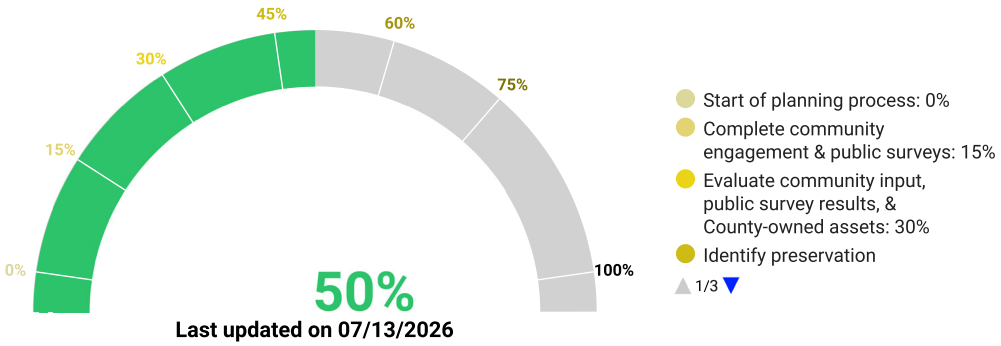


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Attendance at arts and cultural programs

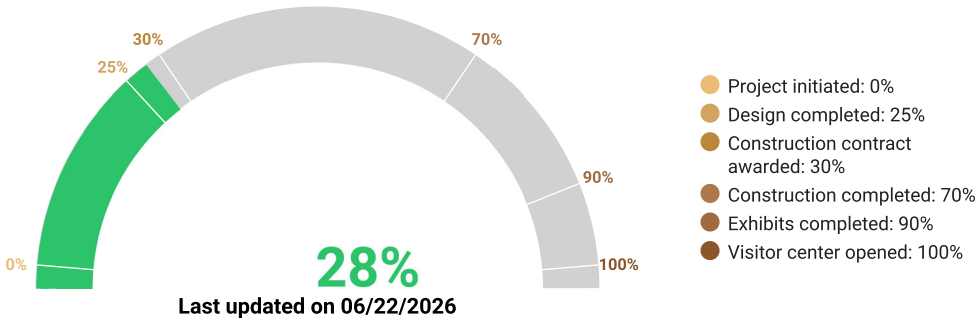


Complete the Historic Preservation & Property Master Plan



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Implement Manhattan Project Dormitory renovation and execute agreement with the National Park Service

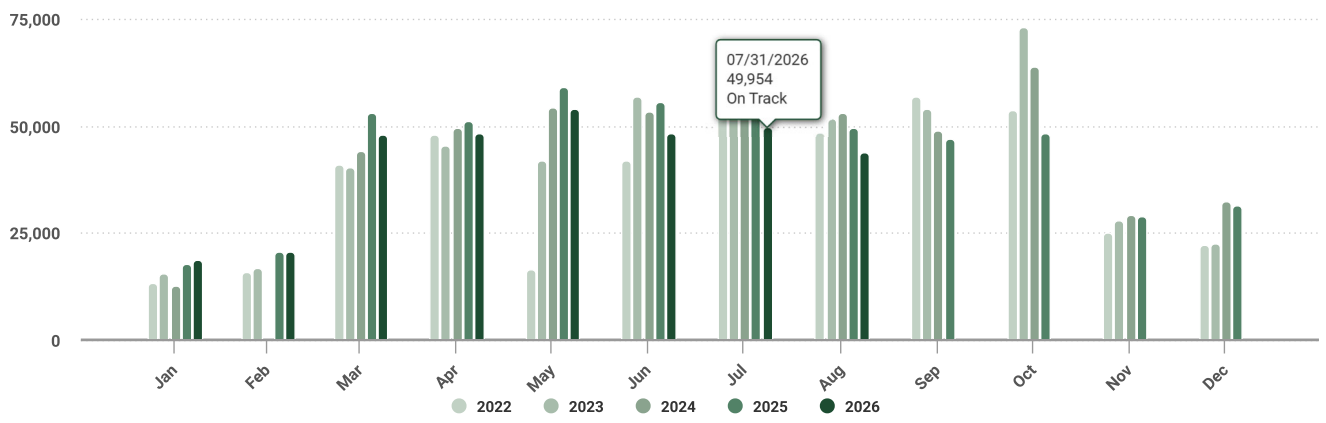


6. Tourism & special events

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

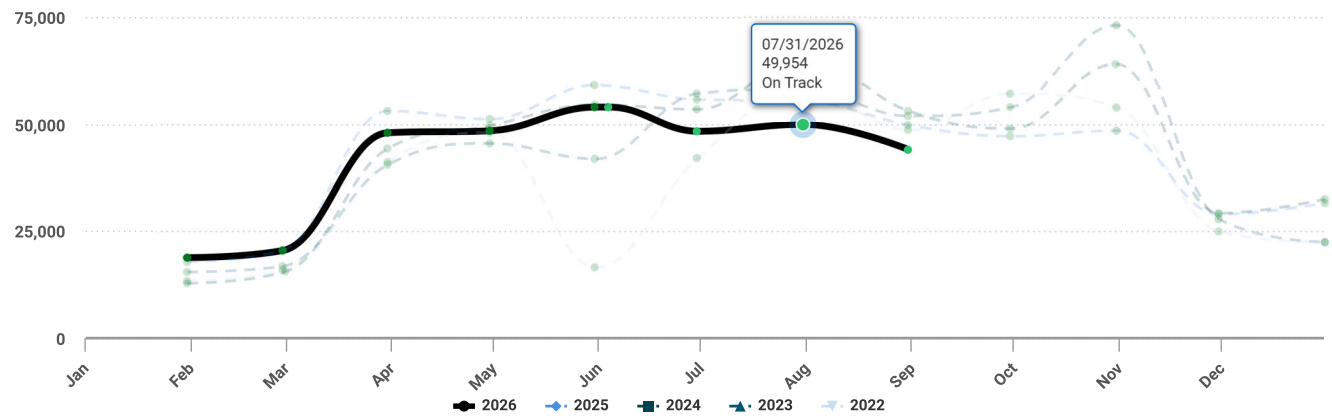
1. Increase visitors to Los Alamos County
2. Host special events that bring people to commerce districts
3. Improve wayfinding to attractions (**~50% installed**)

Annual visitation to Los Alamos County tourist attractions

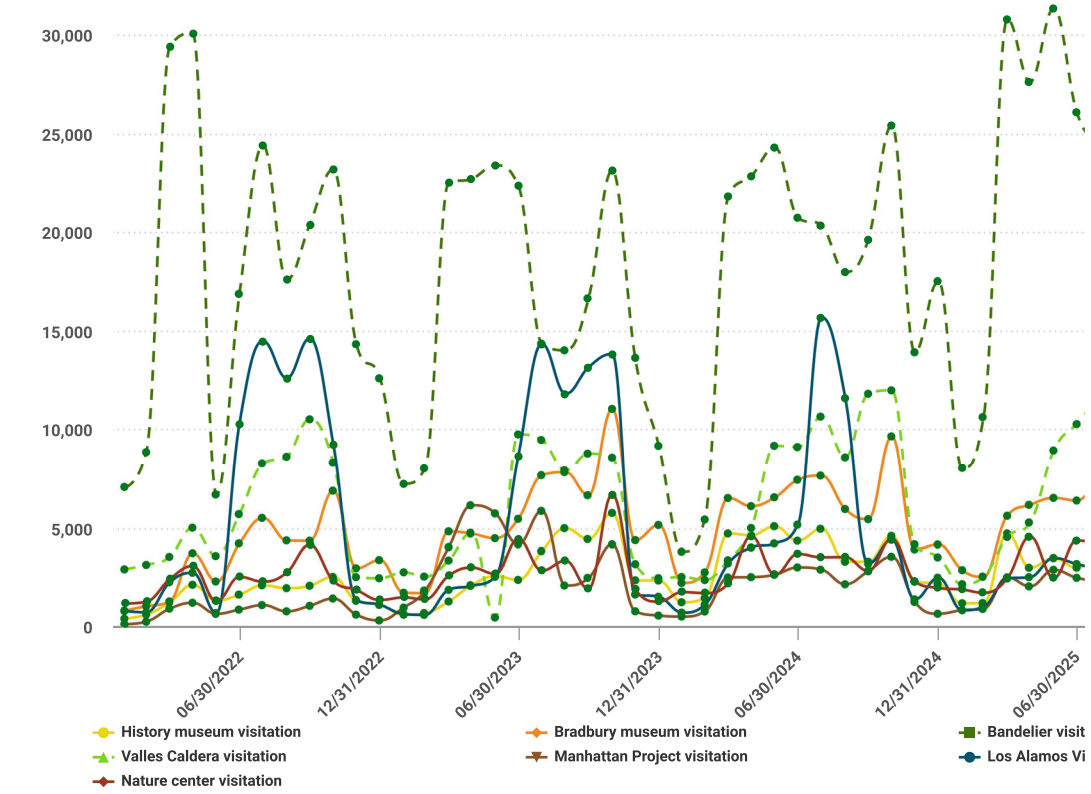


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Total visitation across tourist sites



Visitation across tourist sites



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Lodgers' tax revenue



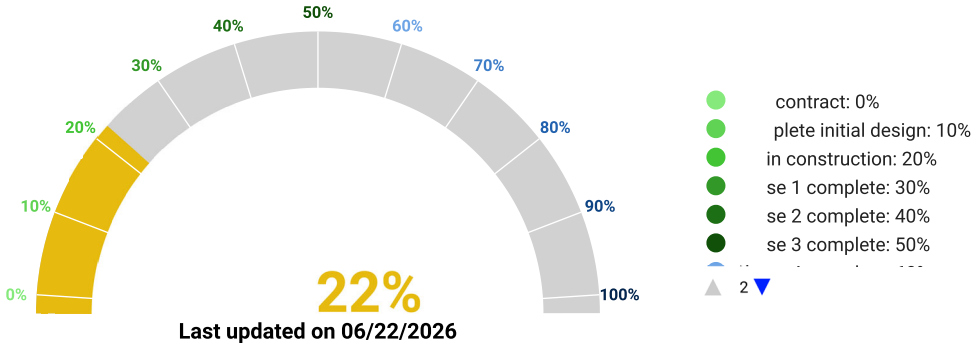
7. Community broadband

Implement community broadband as a self-sustaining essential service that enables reliable high-speed Internet access throughout the County at competitive pricing.

1. ✓ Complete "middle mile" redundancy line
2. ✓ Secure bond for construction of Atomic Fiber network
3. Implement Phase 1 (https://www.losalamosnm.gov/Community/Alerts-current-conditions#section-6) of the Atomic Fiber build (starting up)
4. Begin Phase 2 of the Atomic Fiber build

Atomic Fiber status (https://www.losalamosnm.gov/Community/Alerts-current-conditions#section-6)

Completion status of Atomic Fiber



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where discoveries are made

Quality of Life

1. Overview

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

2. Health, wellbeing, & social services

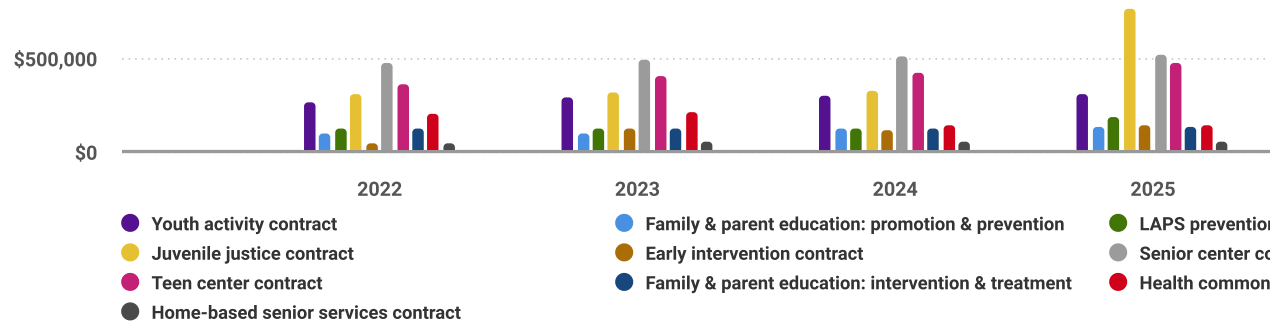
Improve access to behavioral, mental, and physical health and social services and amenities to address identified issues and promote wellbeing in the County and the region.

1. Report out on the variety of social service contracts.
2. Track the referrals completed through Unite Us (https://uniteus.com/networks/new-mexico/).
3. Track the number of new social service clients.
4. Construct a new Community Health Action Center.

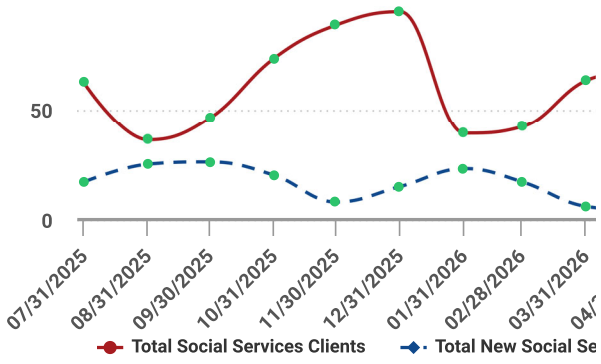


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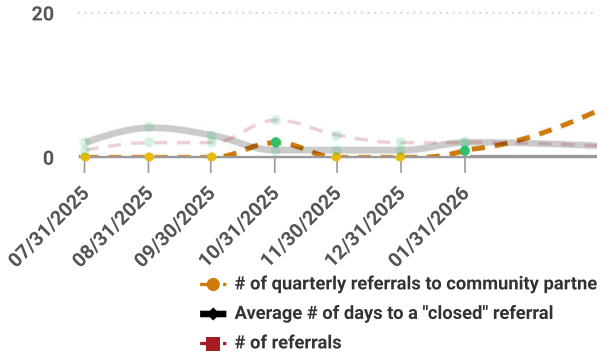
Social service contracts



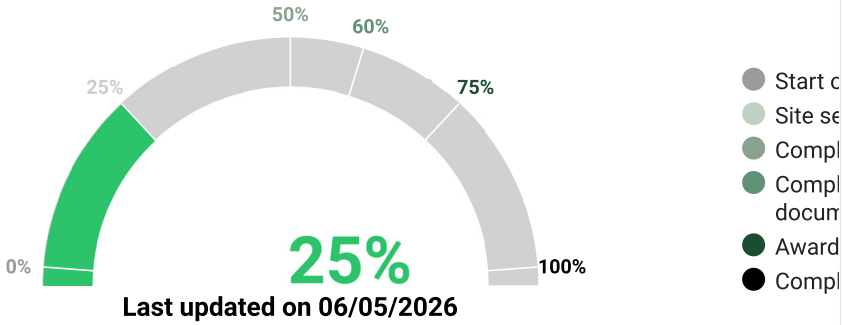
Social service clients



Referrals to Unite Us network



Construct a new Community Health Action Center



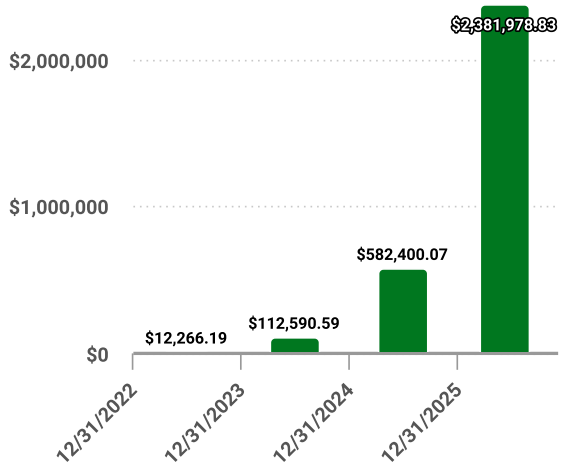
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3. Inclusion, access, & belonging

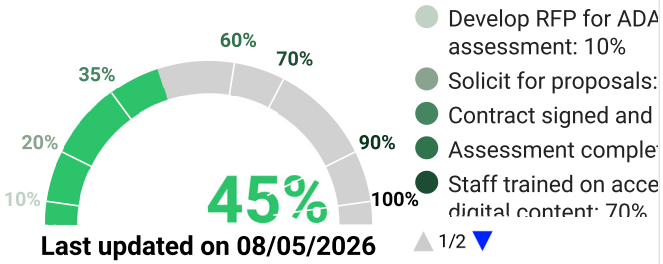
Promote inclusion, access, and belonging through events and training, facility planning, and expanded opportunities and services for diverse interests.

1. Set up the Inclusivity board.
2. Have board research and develop strategies for ensuring equal opportunity for accessing County programs and services.
3. Make progress of ADA transition plan.
4. Implement new hiring process software and advertising process that removes implicit biases.

Investment into ADA Transition Plan & Integrated Master Plan

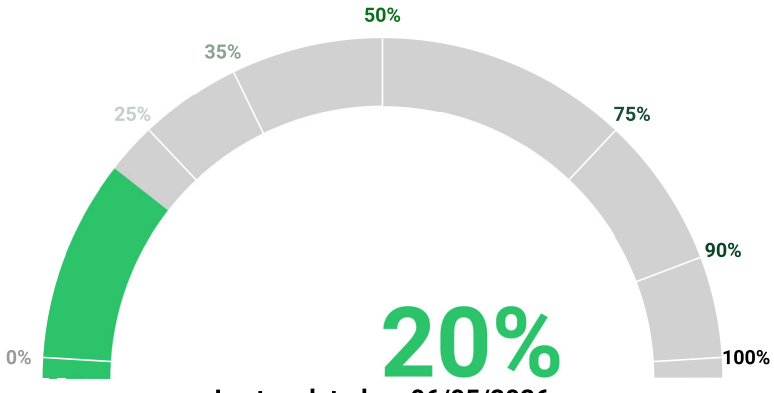


Digital content ADA accessibility assessment, training, and remediation



Last updated on 08/05/2026

Implement new job application system



Last updated on 06/05/2026

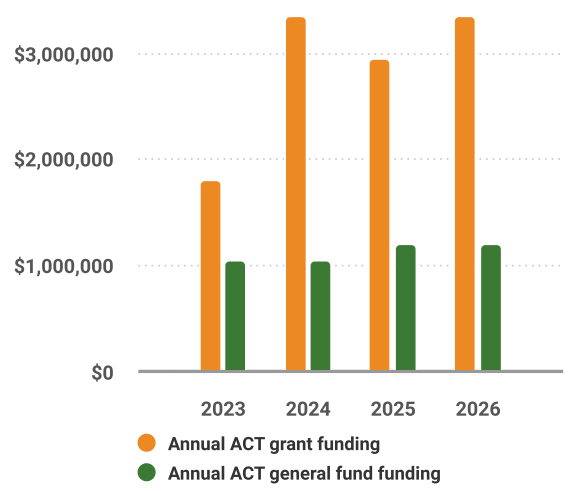
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4. Mobility

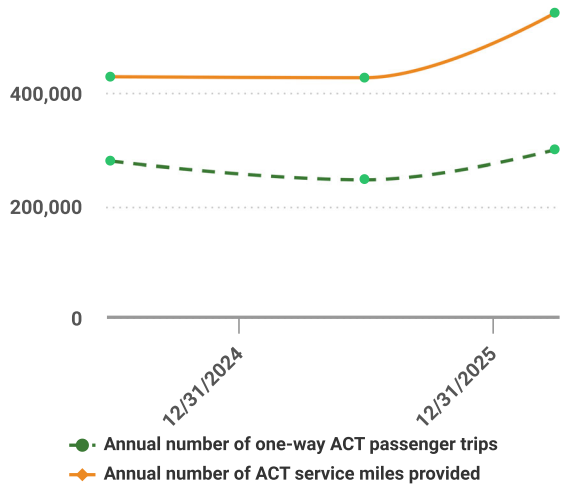
Improve and expand access to, and provide disability accommodations for, alternative modes of travel including public transit, cycling, and walking amenities and services.

1. Track ridership and focus on returning ridership to pre-pandemic levels.
2. Expand transit services.
3. Increase number of alternative transit lanes (multi-use paths and bikes lanes).
4. Increase the number of accessible intersections.

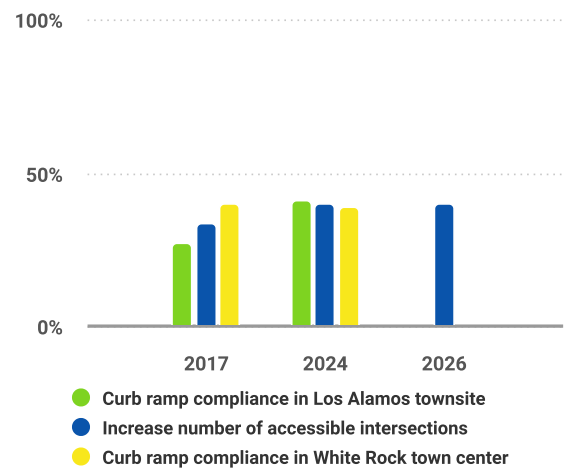
Annual Atomic City Transit funding by source



Atomic City Transit passangers and mileage



Curb ramp compliance across the County



Showing data for: Jan 1, 2017 – Dec 31, 2026

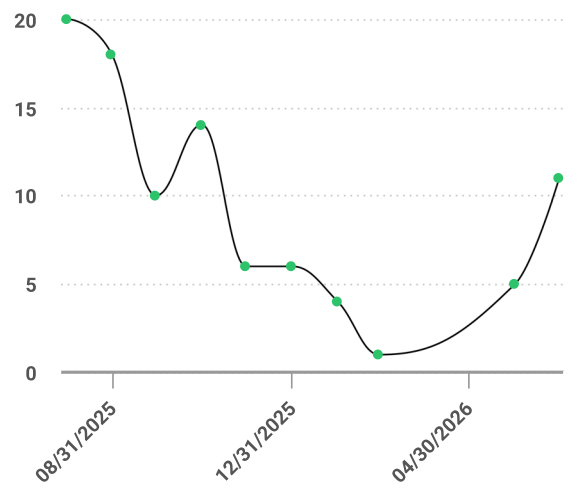
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5. Open space, parks, & recreation

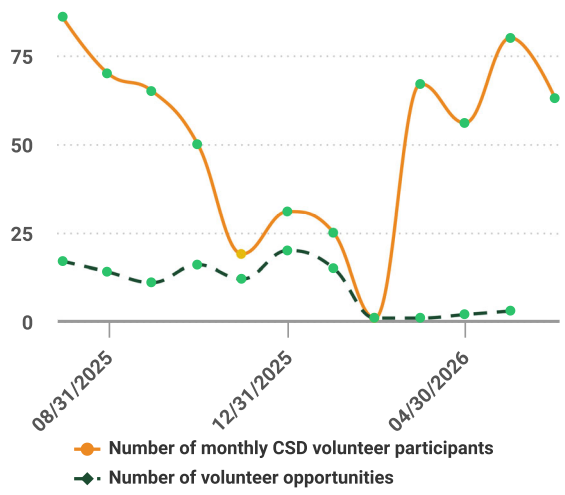
Manage, maintain, and improve designated open spaces, parks and recreation facilities, trails, and amenities as defined by adopted plans and approved projects.

1. Attract and retain qualified and diverse volunteer and casual staff for all services and activities.
2. Demonstrate efficiencies in acquiring funds and completing projects.
3. Report out the amount of grant funds received.
4. ✓ Update open space and trail maintenance plan.

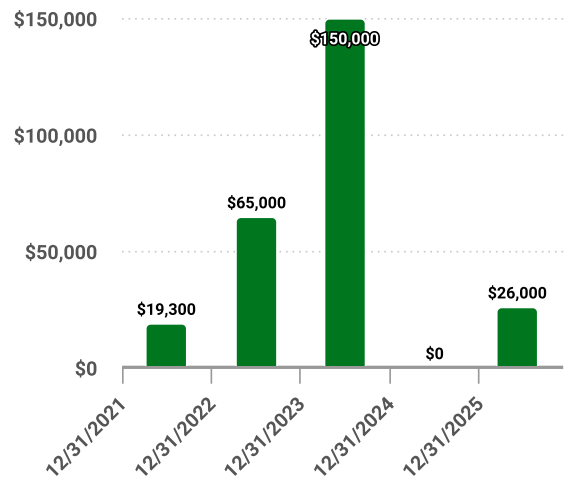
Culturally and programmatically diverse events & ...



Community service volunteers



Grant funds received for open space, parks, & recreation



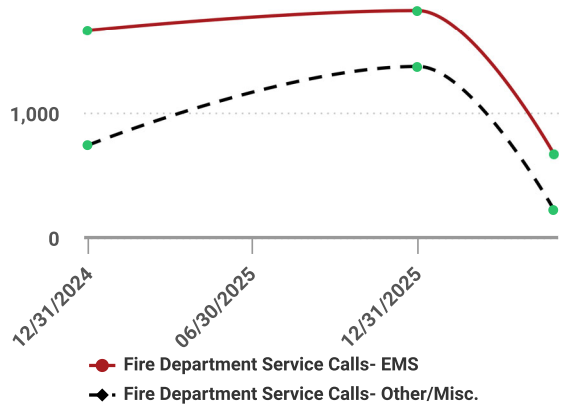
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6. Public safety

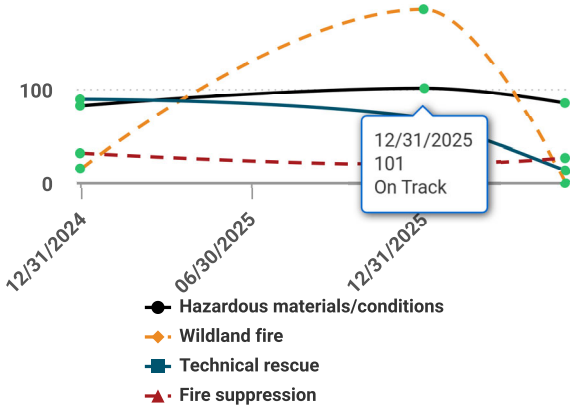
Ensure overall community safety through proactive and sustained implementation of police, fire, hazard mitigation, and emergency response plans.

1. Maintain quality emergency services.
2. Maintain emergency response times to below 740 seconds.
3. Report crime statistics.

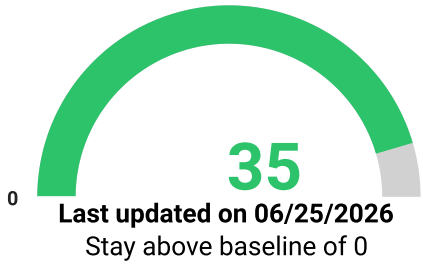
Fire department service calls: EMS and other



Fire department service calls: Fire suppression, te...



Crime prevention programs



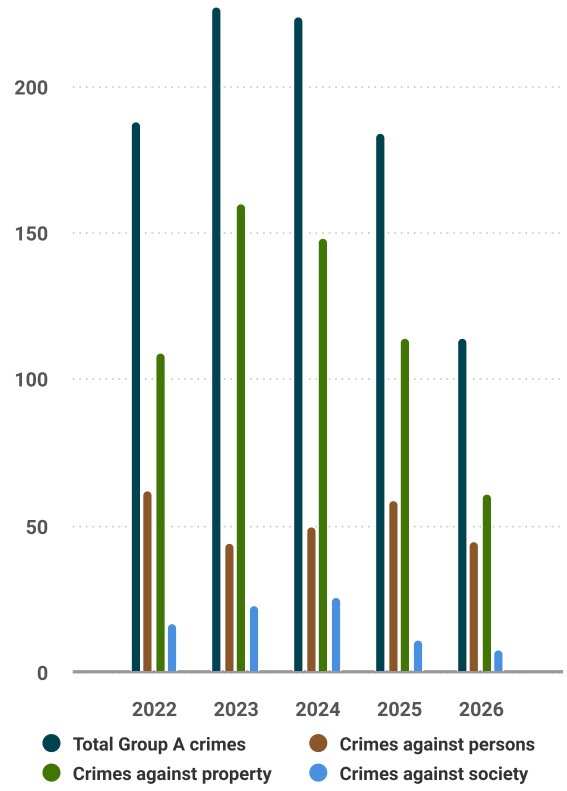
Maintain average emergency response time below...

713
Achieved

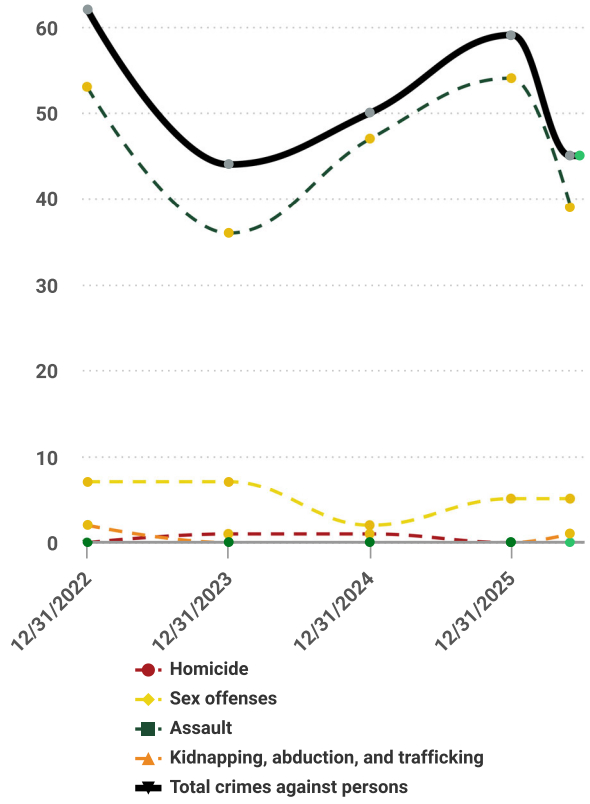
Last updated 05/31/2025

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Total crimes against people, property, and society (Group A type crimes)

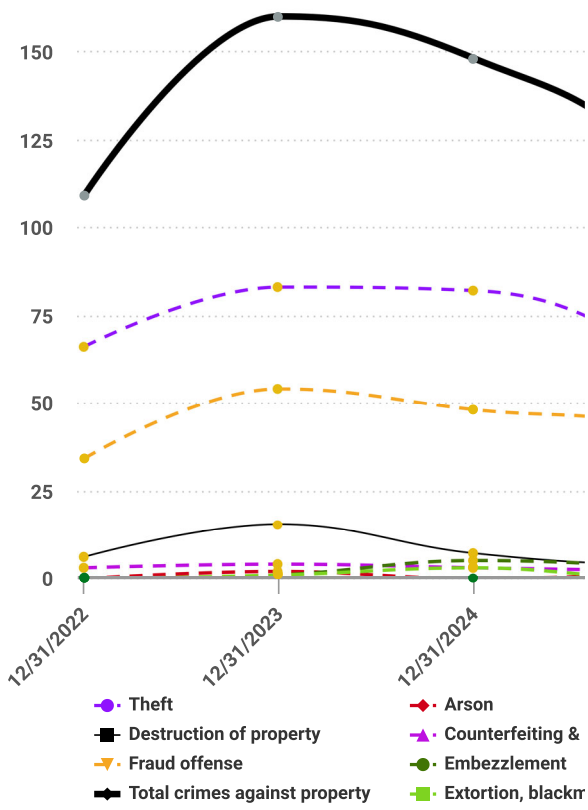


Crimes against persons

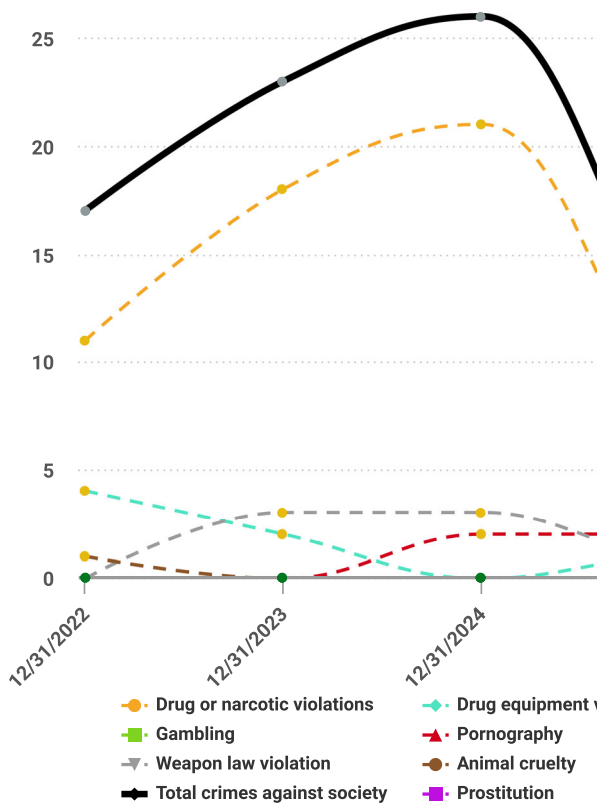


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Crimes against property



Crimes against society



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where discoveries are made

Environmental Stewardship

1. Overview

Environmental stewardship is the responsible use and protection of the natural environment through active participation in conservation efforts and sustainable practices in coordination with community and organizational partners. To achieve this, there are five objectives that we working on. The displays under each objective highlight the actions we're taking to support these objectives, along with the current status of those efforts.

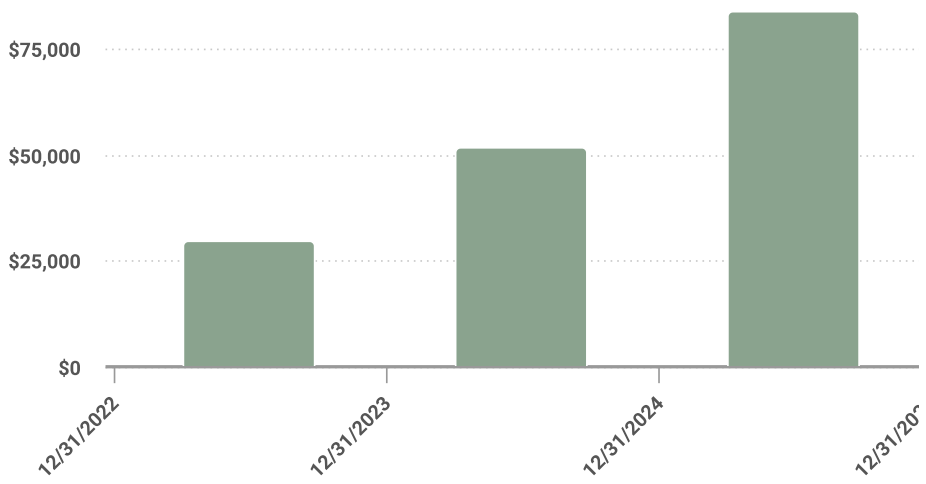
2. Natural resource protection

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

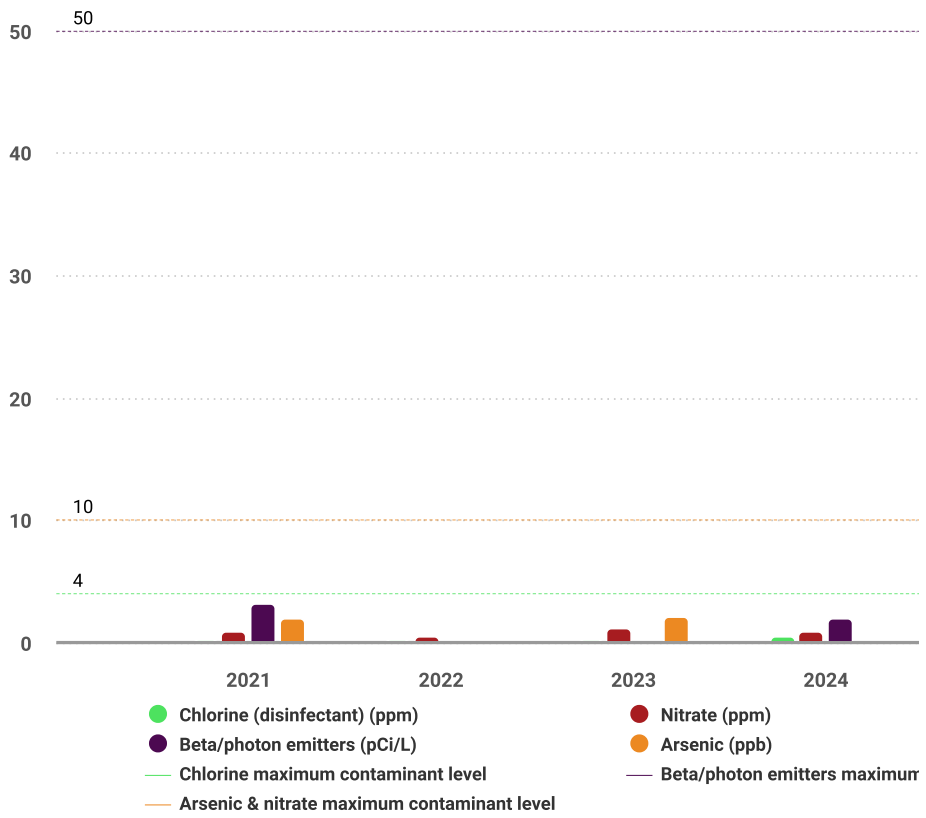
1. Monitor amount of open space within the County
2. Track amount spent on natural resource protection contracts
3. Conduct wildlife assessment with a subject-matter expert contractor
4. Implement Bee City Los Alamos (https://www.losalamosnm.gov/Home/Tabs/Whats-Happening/Los-Alamos-Bee-City) and waterwise landscaping improvements on County properties
5. Replace trees annually as required by tree mitigation policy
6. Maintain safe, quality drinking water (https://www.losalamosnm.gov/Government/Departments-offices/Department-of-Public-Utilities/Utility-Reports-and-Documents-Library)

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Amount spent annually on protecting natural resources

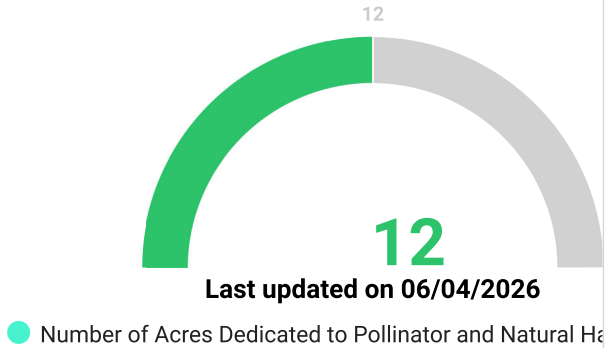


Water quality test results

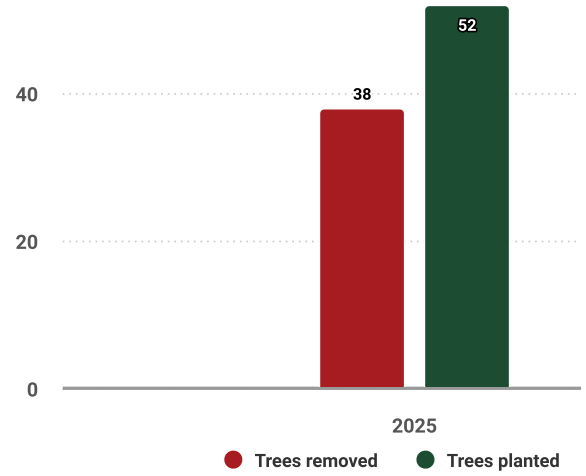


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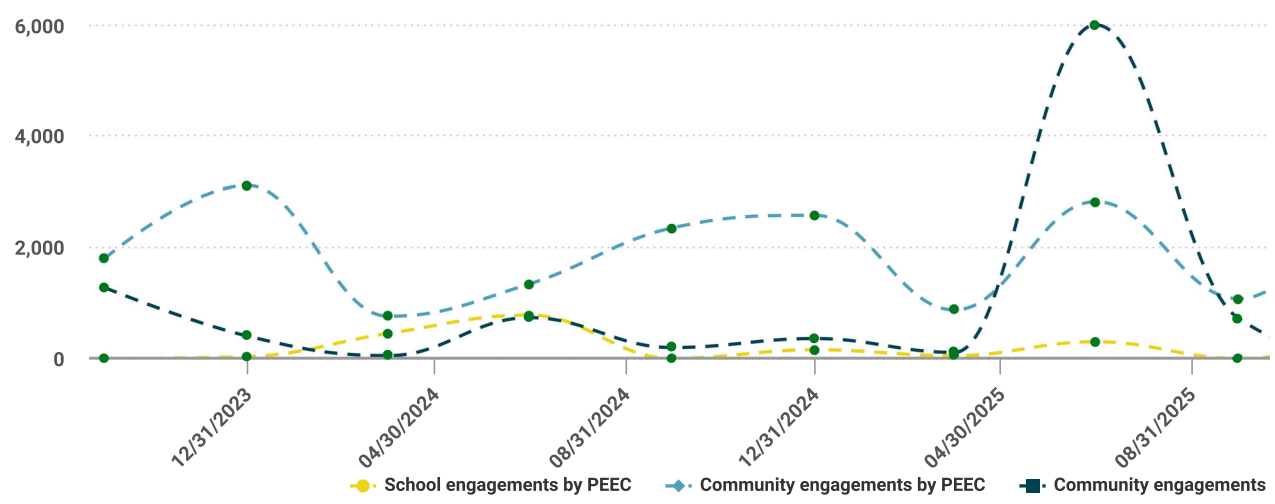
Acres dedicated to pollinators



Annual tree replacements



People engaged on conservation efforts

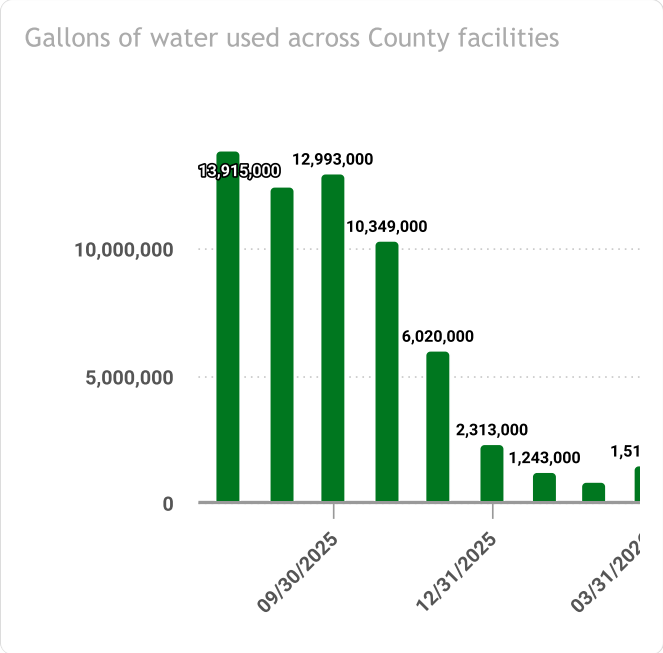


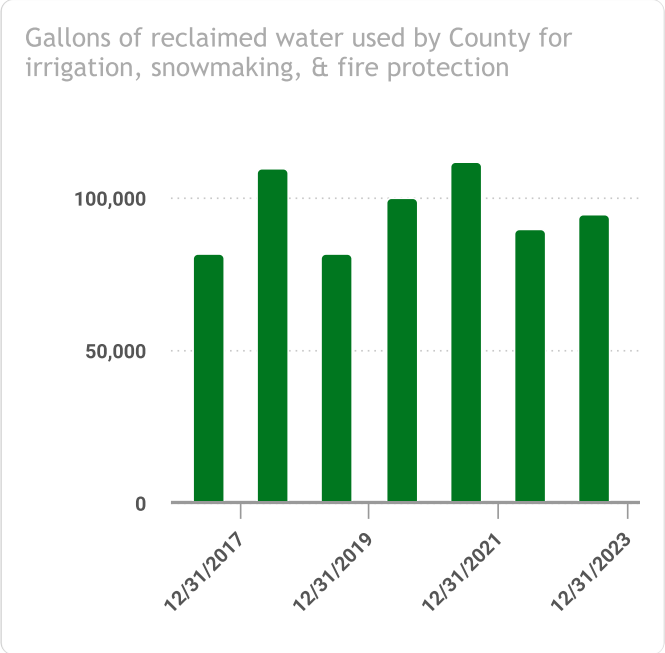
3. Water conservation

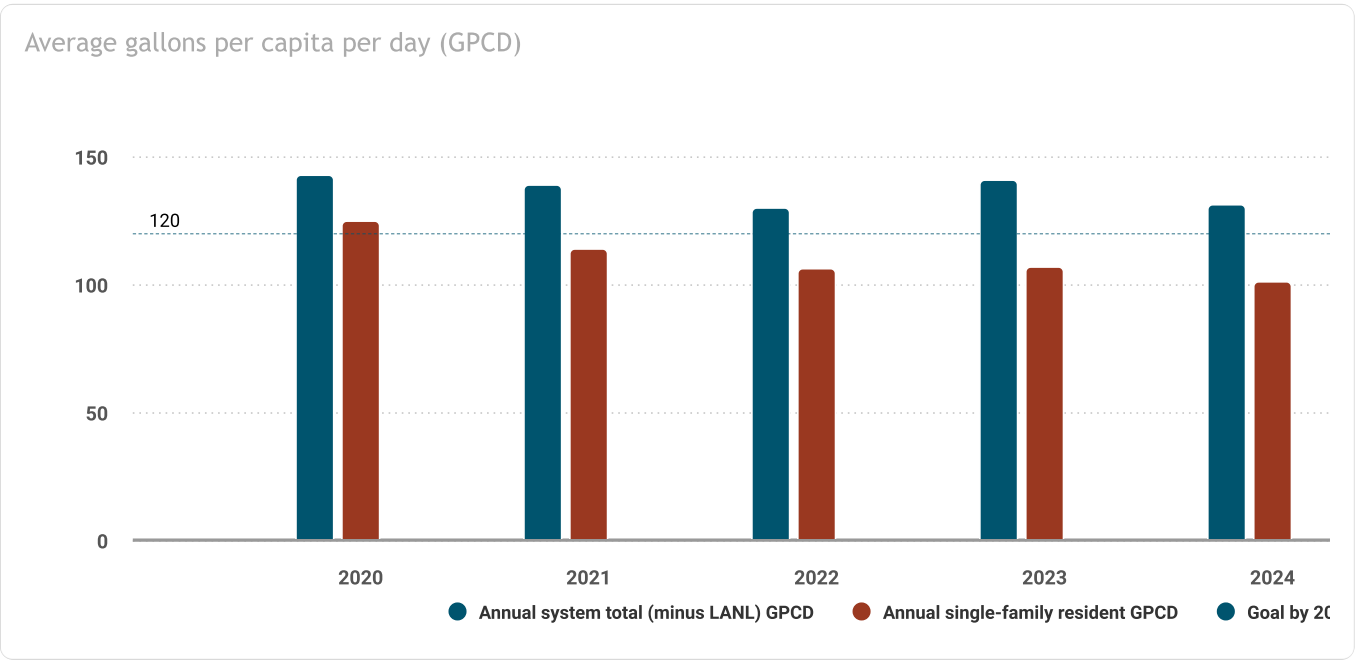
Reduce potable water use and increase non-potable water use and water harvesting for irrigation where suitable.

1. Reduce the amount of water used in County facilities
2. Expand use of reclaimed water

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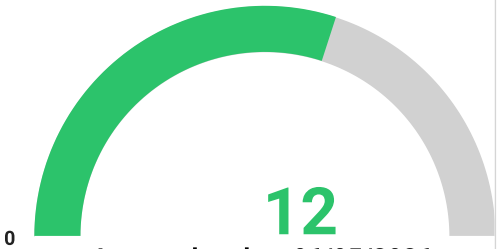
4. Greenhouse gas reduction

Achieve net-zero greenhouse gas emissions by 2050, with interim targets of 30 percent reduction by 2030 and 80 percent reduction by 2040.

Los Alamos County's Climate Action Plan (CAP), adopted by the County Council, guides community efforts to reduce greenhouse gas emissions. Visit the Climate Action Plan and Greenhouse Gas Inventory web page (https://www.losalamosnm.gov/Government/Initiatives/Sustainability-and-Conservation-Initiatives/Climate-Action-Plan-and-Greenhouse-Gas-Inventory) to learn more.

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Number of EV charging stations the County is operating



Last updated on 06/05/2026

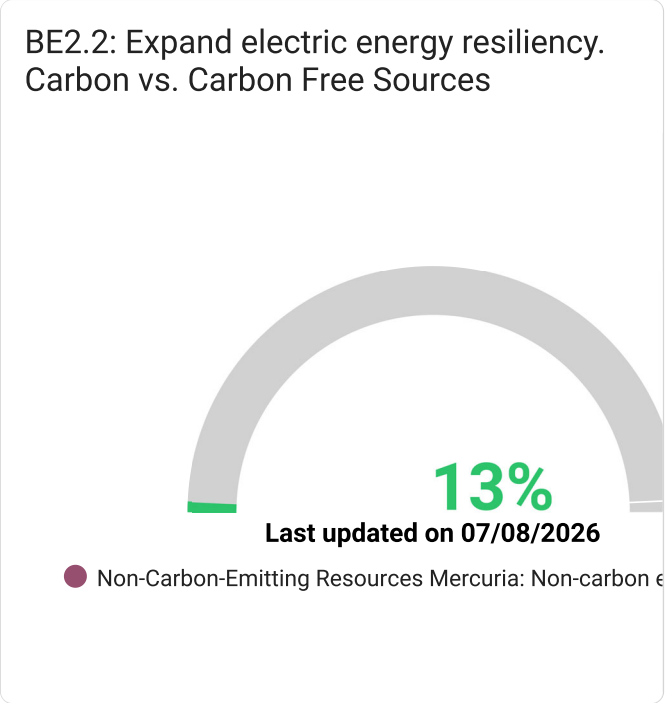
Move from baseline of 0 to target of 20

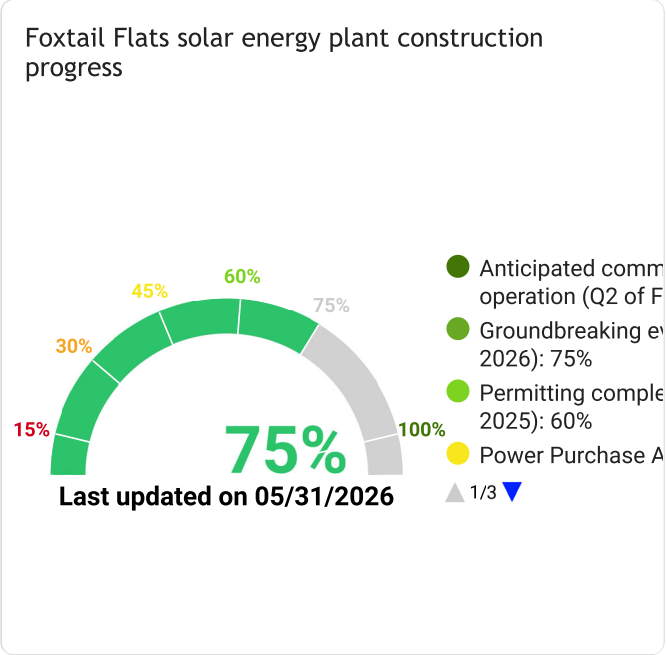
5. Carbon-neutral energy supply

Achieve carbon neutrality in electrical supply by 2024 through diversified carbon-free electric sourcing and phase out natural gas use in County facilities by 2050 and in residences and businesses by 2070.

1. Support construction of the Foxtail Flats solar field (https://www.losalamosnm.gov/Government/Initiatives/Foxtail-Flats-Solar-Power-and-Battery-Storage)
2. Expand electric energy resiliency through transitioning to carbon-free energy sources

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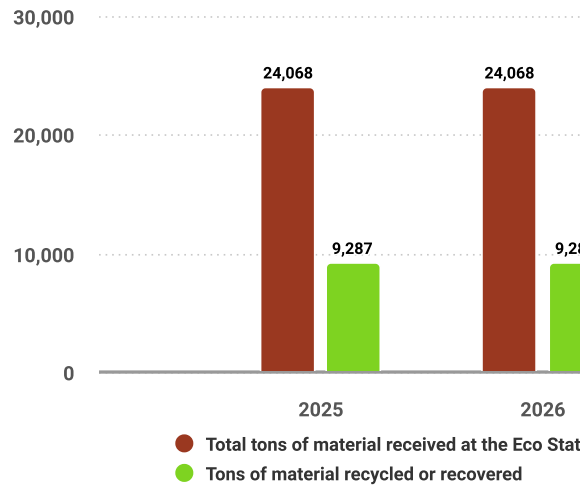
6. Waste management

Promote a circular economy by diverting community waste from landfills through recycling, re-use, composting and waste reduction programs, and zero-waste campaigns.

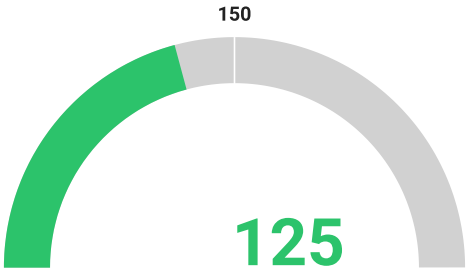
1. Track total tons of material received at the Eco Station
2. Increase amount of material recycled or recovered
3. Reduce distance traveled to landfill

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Total tons of material received and tons diverted from landfill



Distance waste is hauled to landfill (in miles)



Last updated on 06/25/2026
Stay below target of 150

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Quality Governance

1. Overview

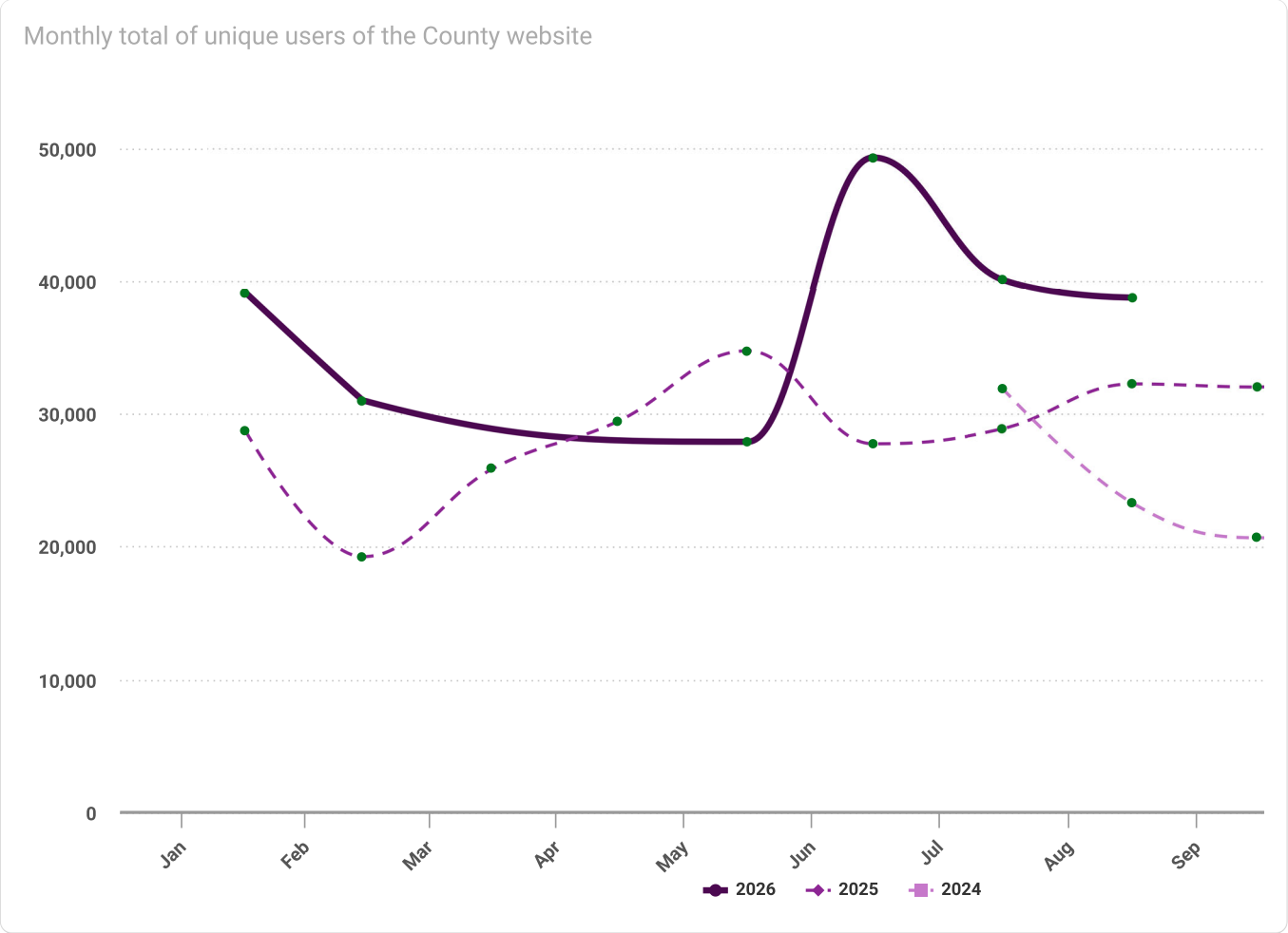
Quality Governance is participatory, consensus-oriented, transparent, accountable, effective, efficient, and responsive to present and future needs of stakeholders. To achieve this, there are three objectives that we working on. The displays under each objective highlight the actions we're taking to support these objectives, along with the current status of those efforts.

2. Communication & engagement

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

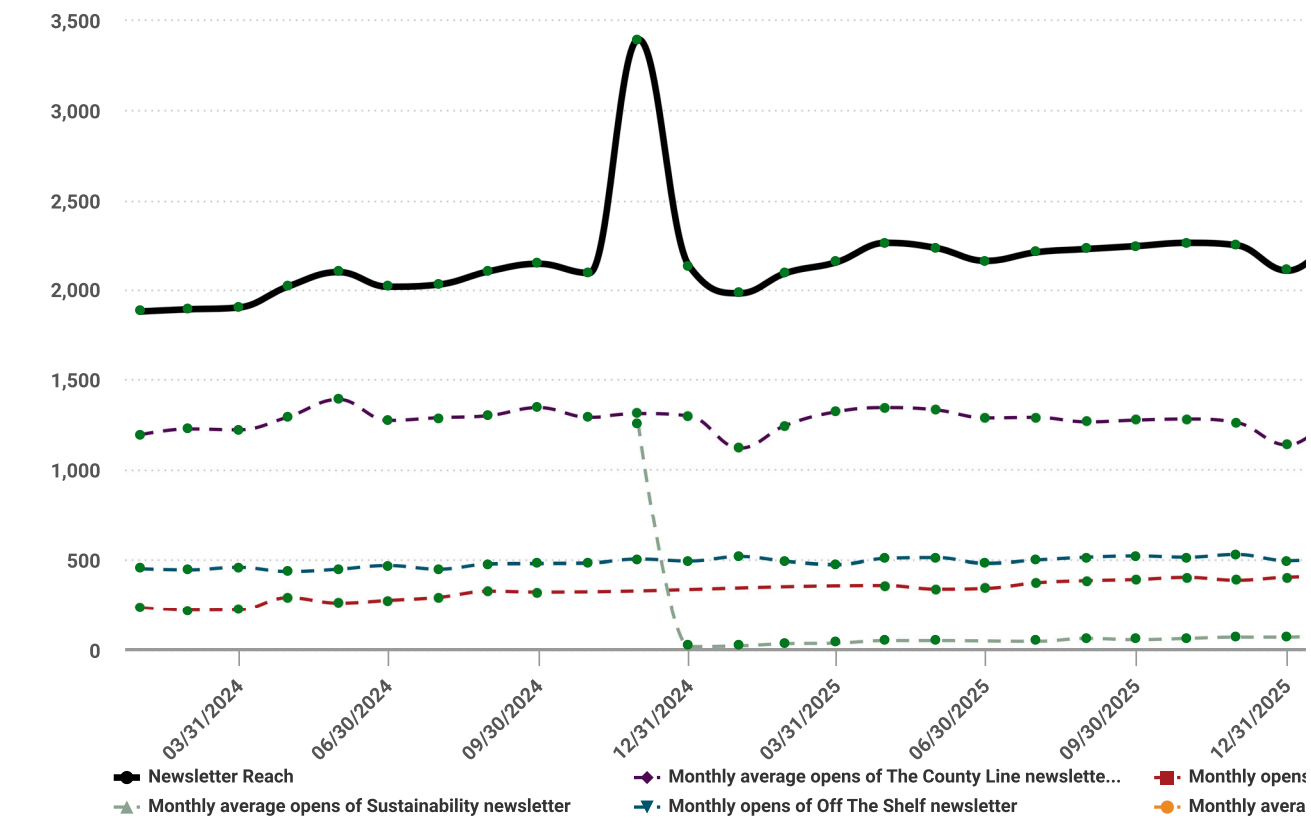
1. Monitor and report analytics of reach on the County website and through our newsletters
2. Monitor community sentiment to ensure we are meeting expectations
3. Increase methods for community members to provide feedback or participate (https://www.losalamosnm.gov/Community/Have-your-say-Los-Alamos) in the decision-making processes

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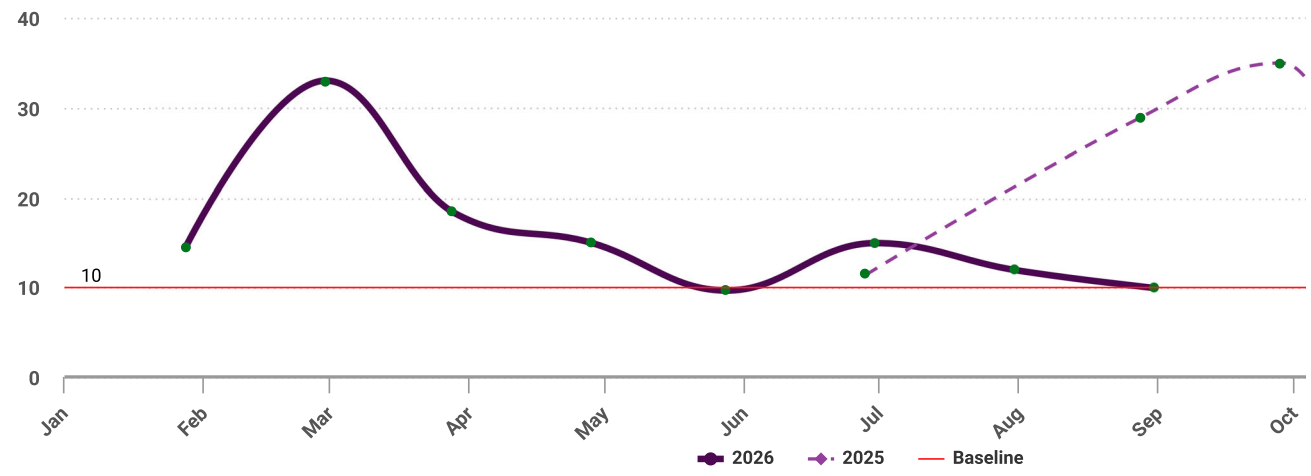


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Monthly average newletter opens

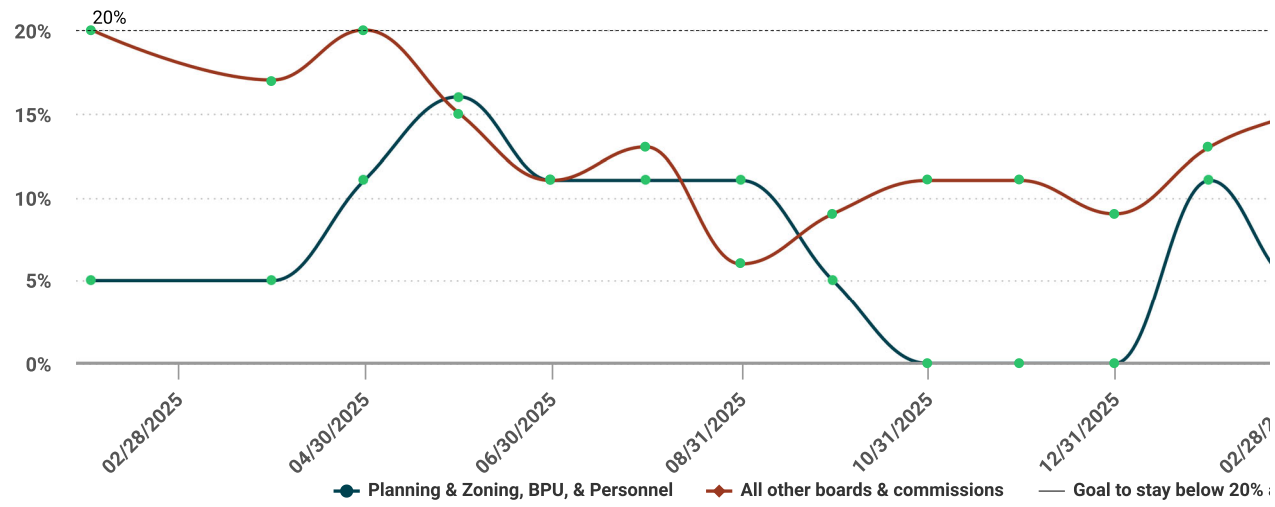


Maintain at least a 10:1 positive:negative community sentiment on social media platforms



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Boards & commissions vacancy rate

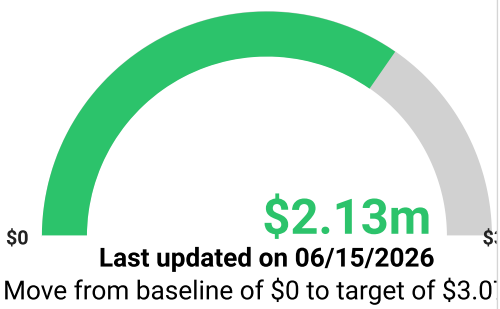


3. Intergovernmental, Tribal, & regional relationships

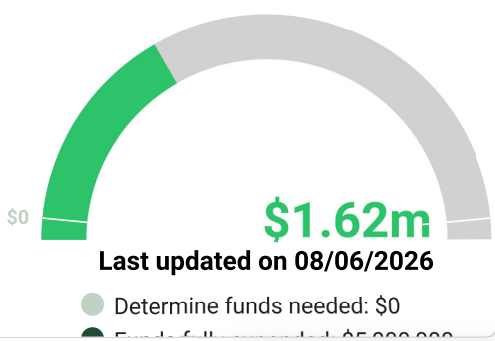
Collaborate and problem-solve with the County's major employers; community partner organizations; neighboring Pueblos; and regional, state, and national governmental entities.

1. Schedule annual meetings with neighboring Tribal Councils to coordinate on topics of mutual interest
2. Invite Tribes to participate in community events
3. Develop and share the narrative of Los Alamos County
4. Share status of regional capital projects

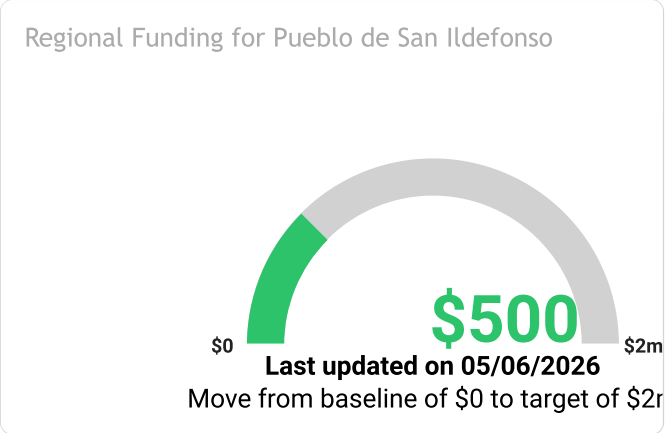
Regional Funding for City of Espanola



Funds for Rio Arriba County regional capital projects



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Progress report: Rio Arriba County senior nursing facility & rehab
Date: June 5, 2026
General contractor: Franken Construction Company
Field density testing: GEOMAT recent results are satisfactory; no deficiencies identified
Director of project management: Joshua Romero
Project lead: Bonnie Brown-Cordova

Construction crews continue to make excellent progress. Exterior and interior work is advancing steadily throughout the facility, including resident rooms, common areas, restrooms, the dining area, and the parking lot.



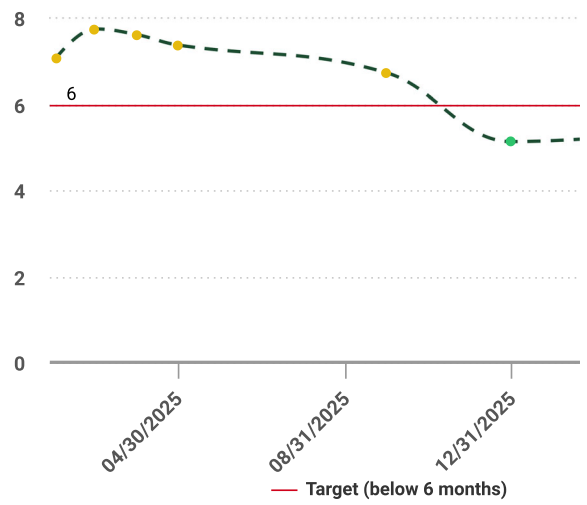
4. Fiscal stewardship

Maintain fiscal sustainability, transparency (https://www.losalamosnm.gov/Government/Transparent-Los-Alamos-County/Financial-Transparency-Open-Books), and compliance with applicable budgetary and financial regulatory standards.

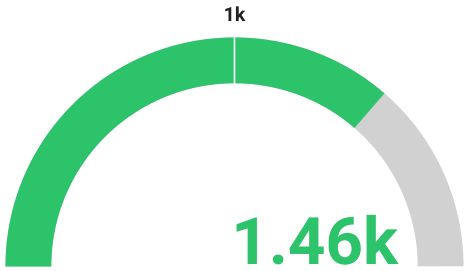
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1. Achieve clean financial audits (https://www.losalamosnm.gov/Government/Departments-offices/Administrative-Services-Department/Finance-and-Budget/Reports-and-Budgets) each year
2. Maintain high credit rating: **Moody's Aa2 "Rated as high quality and very low credit risk"**
3. Execute timely process for selling GRT bonds
4. Maintain or beat average cycle time of 6 months for procurements
5. Increase number of responses in procurement process

Average months from bid to contract in procurement process

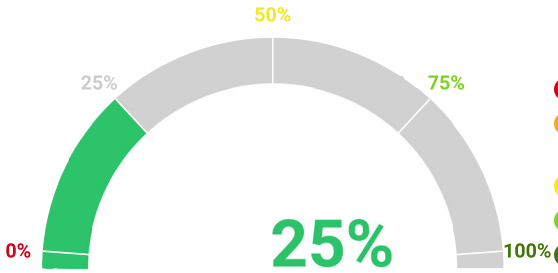


Number of vendors signed up in Bonfire eProcurement system



Last updated on 02/10/2026
Stay above baseline of 1k

Progress on Gross Receipts Tax improvement revenue bonds, series 2026A



- Bond Issuance Initiated: 0%
- Introduction of Ordinance 756 at Council (June 9, 2026): 25%
- Public Hearing- July 7, 2026: 50%
- Moody's Credit Rating : 75%
- Issuance of Bond : 100%

Last updated on 06/09/2026

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Operational Excellence

1. Overview

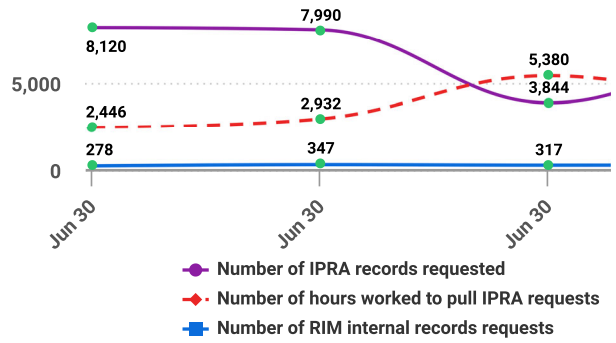
Operational excellence involves having structures, processes, standards, and oversight in place to ensure that effective services are efficiently delivered within available resources and that services continuously improve to anticipate and meet future needs. To achieve this, there are three objectives that we working on. The displays under each objective highlight the actions we're taking to support these objectives, along with the current status of those efforts.

2. Effective, efficient & reliable services

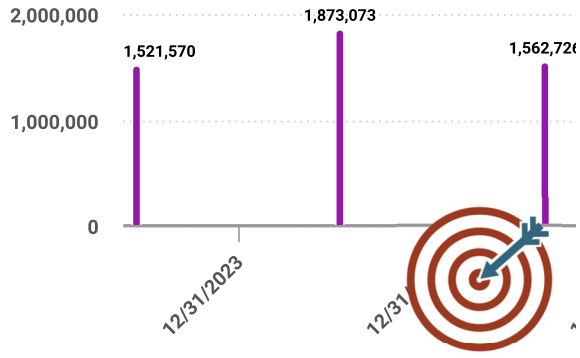
Deliver customer-focused, accessible, reliable, and sustainable services to the community through sound financial management, collaborative decision-making, and efficient implementation.

1. Improve responsiveness to reported issues
2. Maintain IPRA compliance
3. Maintain or beat an average of 3 days for turning around residential permits
4. Maintain or beat an average of 5 days for turning around commercial permits

IRPA requests and hours worked

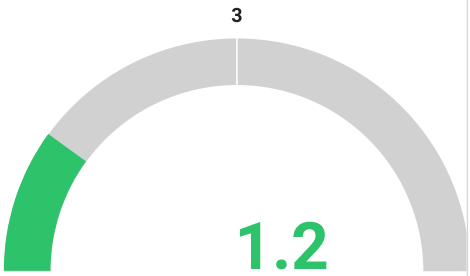


Total # of documents pulled for IPRA requests



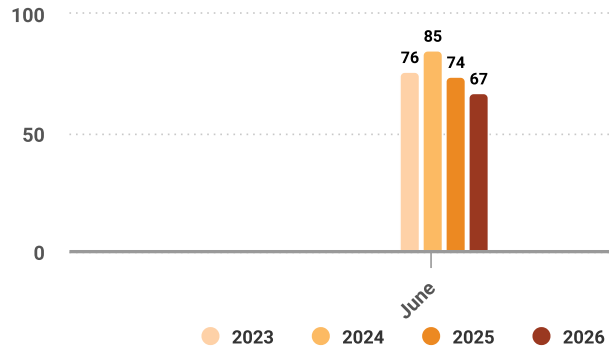
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Monthly average # of days for processing residential permits

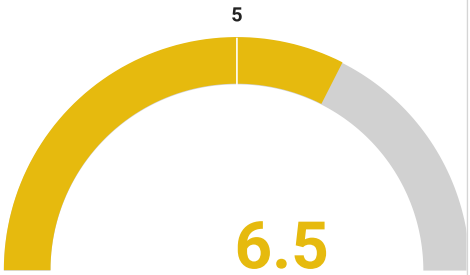


Last updated on 08/31/2026
Stay below target of 3

Residential permit volume

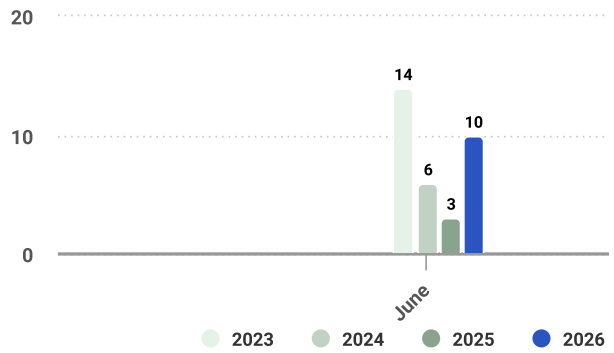


Monthly average # of days for processing commercial permits

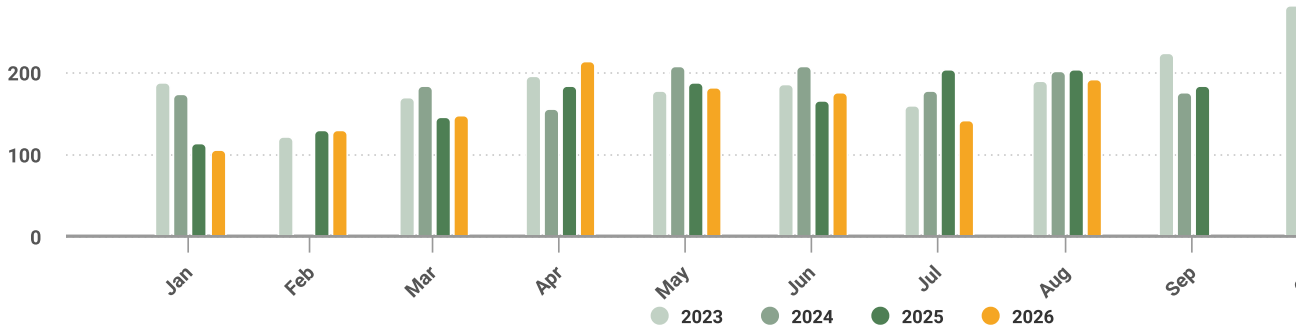


Last updated on 08/31/2026
Stay below target of 5

Commercial permit volume



Monthly volume of building inspections completed



3. Infrastructure asset management

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

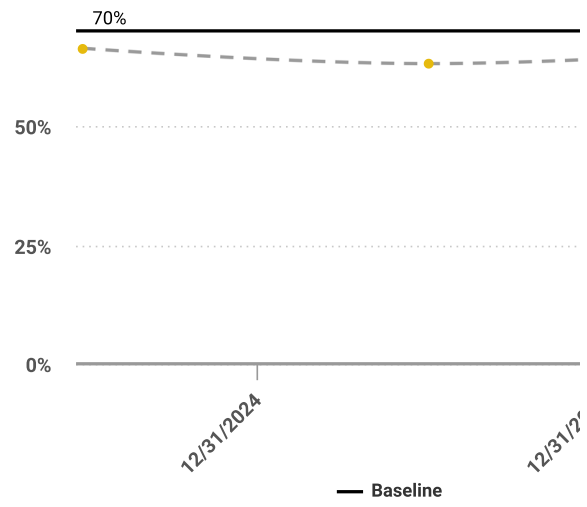
1. Improve pavement condition inventory (PCI) in asset management (for context, review the Management Analysis Report (PDF, 8MB) (/files/sharedassets/public/v/1/departments/com

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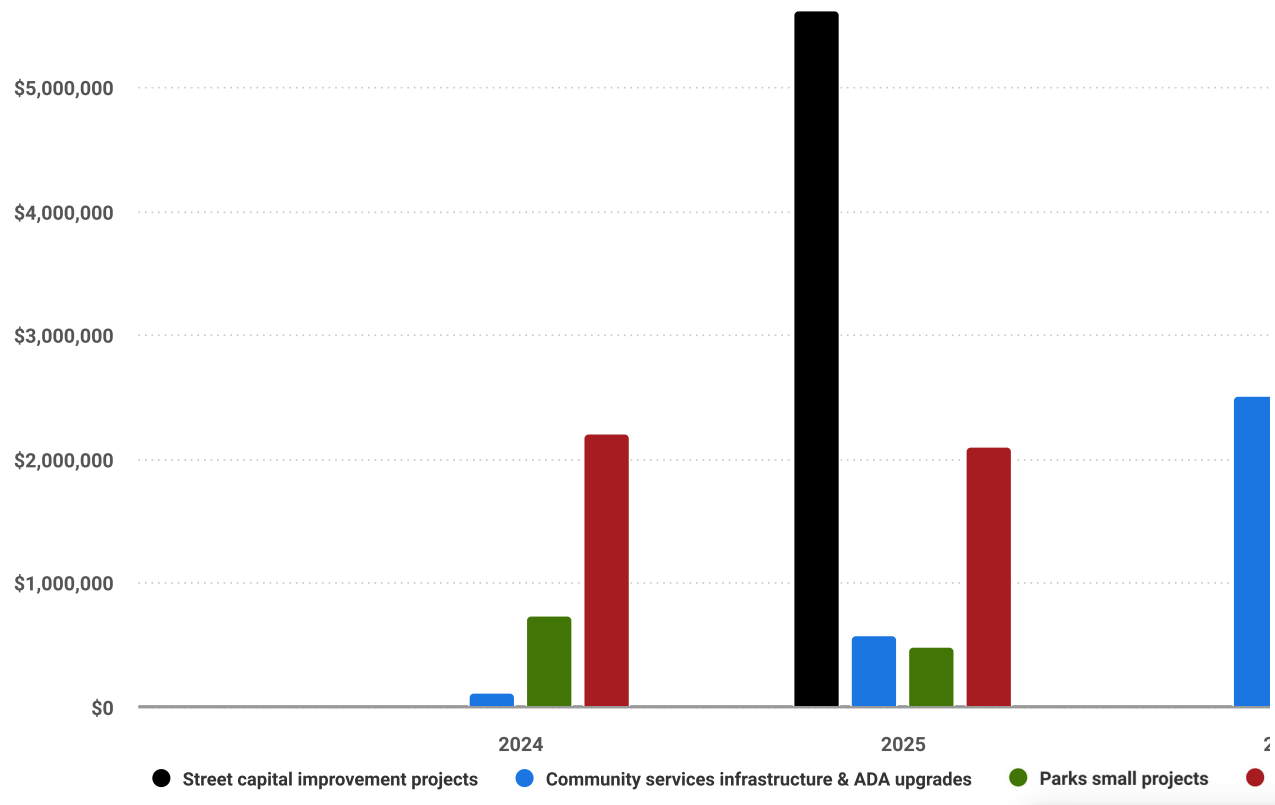
services/documents/los-alamos-pavement-rpt.-rev6.pdf))

2. Implement asset management plans

Annual pavement condition inventory



Amount spent on various improvement projects



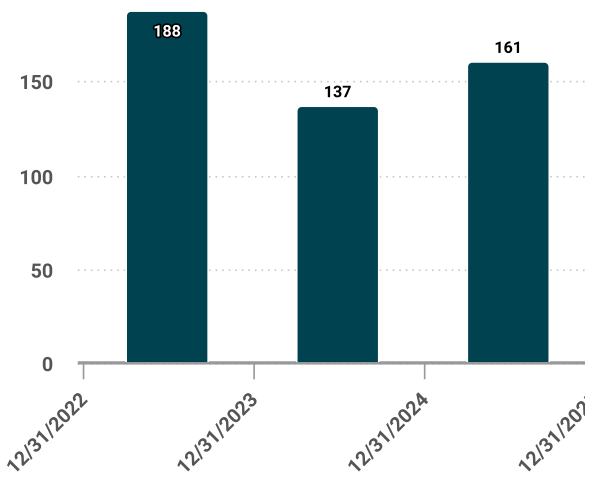
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4. Employment recruitment & retention

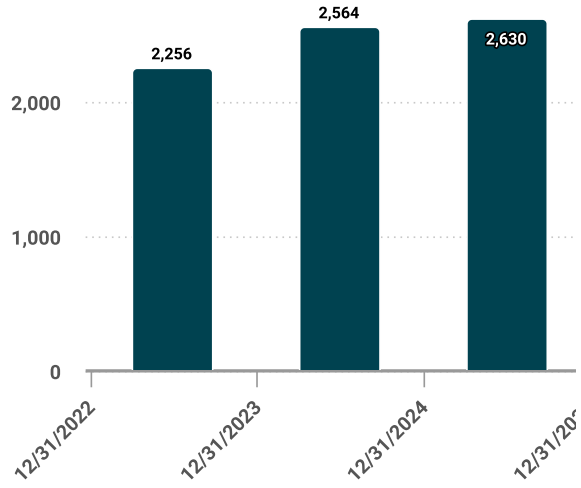
Attract and employ diverse and highly qualified staff, retain staff through development opportunities and compensation and benefits, and promote staff to address increasingly complex challenges.

1. Reduce position vacancy duration
2. Explore ways to increase employee retention

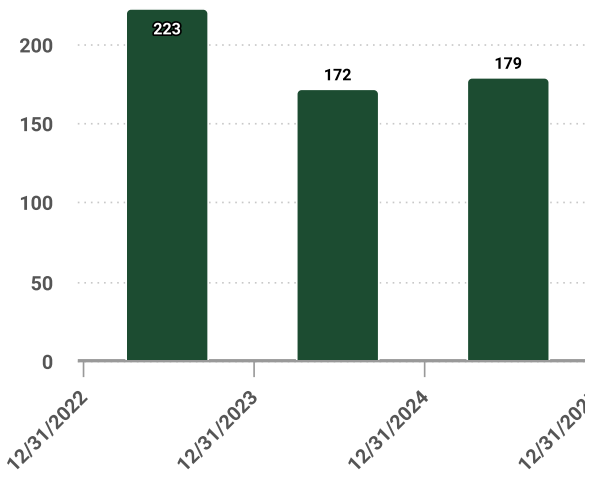
Annual County job postings



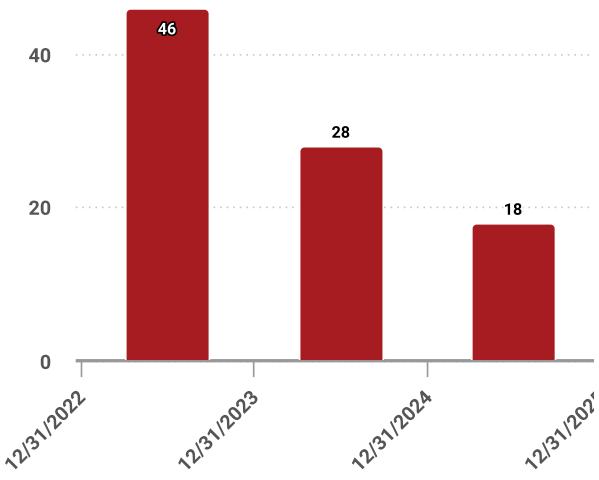
Annual applications to job postings received



Annual employees hired

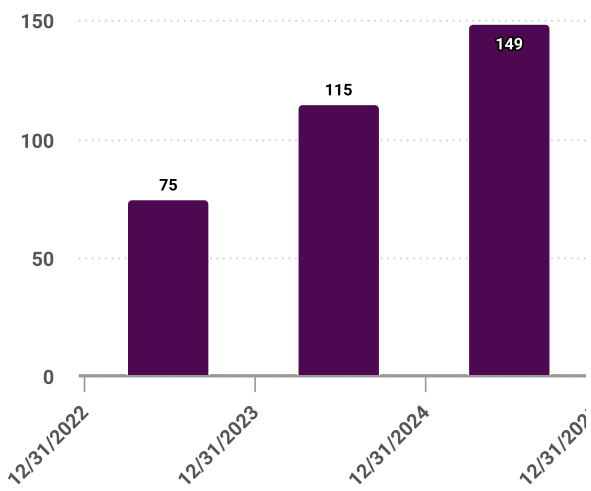


Annual declinations to job offers

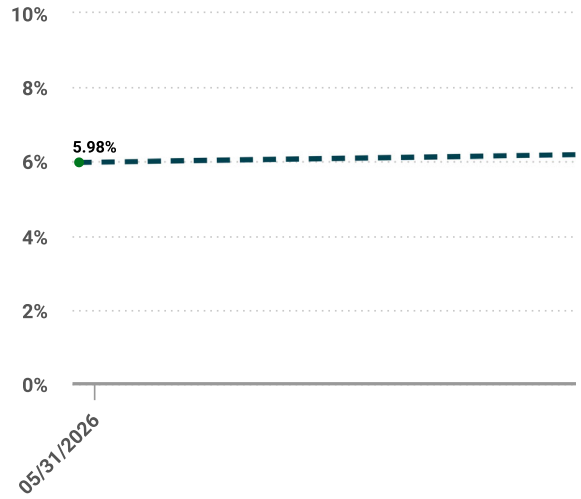


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Annual promotions and transfers of County employees



Monthly vacancy rate across all permanent County positions



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COMBINED BUDGET STATEMENT

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS
Fiscal Year (FY) 2027 Adopted				
Total beginning fund balance / working capital	$ 70,393,742	8,921,527	339,737	65,948,212
Revenues and other sources	137,916,258	6,561,374	10,192	6,554,000
Transfers from other funds	4,812,226	8,710,000	8,179,409	11,219,000
Expenditures	112,996,557	20,652,388	8,179,409	26,257,315
Transfers to other funds	28,032,409	-	-	1,776,000
Total fund balance / working capital ending FY2027	$ 72,093,259	3,540,513	349,929	55,687,897
Fiscal Year (FY) 2028 Projected				
Total beginning fund balance / working capital	$ 72,093,259	3,540,513	349,929	55,687,897
Revenues and other sources	141,406,606	6,590,095	10,813	4,500,000
Transfers from other funds	5,028,580	7,800,000	8,176,128	19,630,060
Expenditures	115,650,930	9,268,514	8,176,128	22,165,060
Transfers to other funds	35,366,188	-	-	1,940,000
Total fund balance / working capital ending FY2028	$ 67,511,327	8,662,094	360,742	55,712,897

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS
FY2026 Adopted Budget FTEs	418.36	3.55	1.00	2.00
FY2027 Adopted Budget FTEs	418.66	3.75	1.00	1.00
Net increase / (decrease)	0.30	0.20	0.00	-1.00

JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ADOPTED BUDGET	FY2026 ADOPTED BUDGET
62,581,142	10,384,723	18,994,375	237,563,457	287,207,441
97,028,980	64,252,602	21,896,273	334,219,679	331,995,095
-	1,700,000	-	34,620,635	50,529,107
95,588,744	63,513,529	23,039,846	350,227,788	367,980,440
1,254,226	3,558,000	-	34,620,635	50,529,107
62,767,152	9,265,796	17,850,801	221,555,348	251,222,096
62,767,152	9,265,796	17,850,801	221,555,348	
132,468,549	66,604,530	22,798,601	374,379,194	
-	1,700,000	-	42,334,768	
129,185,614	65,755,285	24,077,402	374,278,934	
1,339,580	3,689,000	-	42,334,768	
64,710,507	8,126,041	16,572,001	221,655,609	

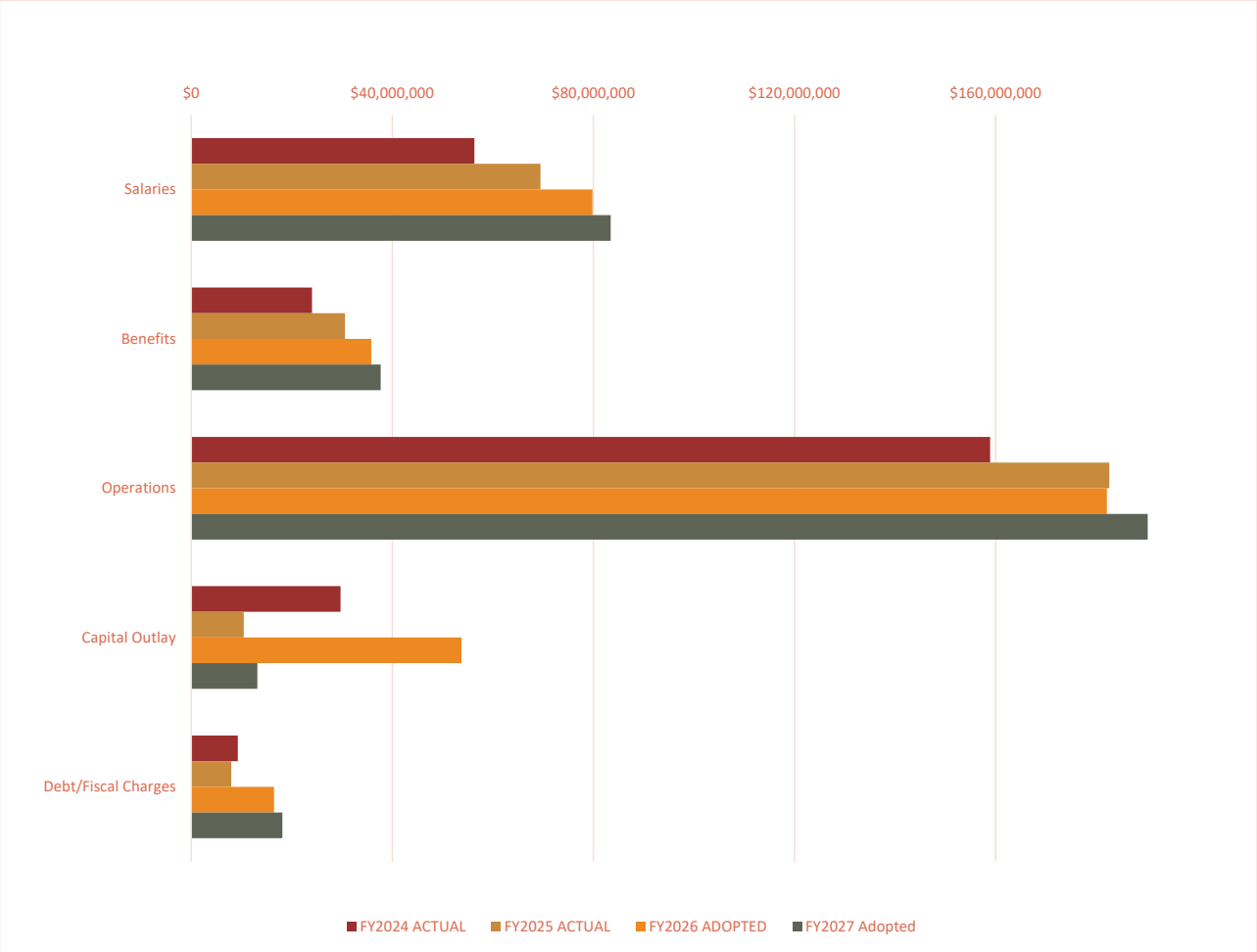
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL FTEs
107.65	234.21	15.00	781.77
107.65	233.71	15.00	780.77
0.00	-0.50	0.00	-1.00

COUNTY-WIDE COMBINED BUDGET - REVENUE AND EXPENDITURE STATEMENT

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY 2027 Adopted	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026
Total beginning fund balance working capital	235,090,983	333,863,475	287,532,439	237,563,457	(46,331,036)	-13.9%
Revenues						
Taxes	118,950,913	98,472,161	106,978,377	123,995,358	17,016,981	17.3%
Intergovernmental	45,879,235	44,715,669	50,020,980	46,579,358	(3,441,622)	-7.7%
User Charges	80,083,337	83,498,465	104,240,085	95,607,399	(8,632,686)	-10.3%
Interdepartmental	40,035,892	41,600,871	47,908,002	45,643,307	(2,264,695)	-5.4%
Investment Income	17,559,932	21,743,418	12,418,415	12,671,903	253,488	1.2%
Debt Proceeds	14,778,924	13,733,082	8,000,000	7,340,000	(660,000)	-4.8%
Other	66,389,898	5,505,655	2,429,236	2,374,854	(54,382)	-1.0%
Total Revenues	383,678,131	309,269,322	331,995,095	334,212,179	2,217,084	0.7%
Transfers from other funds	37,366,327	55,854,561	50,529,107	34,620,635	(15,908,472)	-28.5%
Total sources of funds	656,135,441	698,987,358	670,056,641	606,396,271	(60,022,424)	-8.6%
Expenditures						
County Council	357,013	362,346	445,212	689,037	243,825	67.3%
County Assessor	892,339	967,228	1,041,202	1,103,955	62,753	6.5%
County Clerk	993,200	1,266,774	1,333,520	1,413,467	79,947	6.3%
County Sheriff	16,830	17,133	17,762	18,671	909	5.3%
Municipal Court	778,422	824,283	909,443	945,750	36,307	4.4%
Probate Court	5,649	5,413	8,496	19,149	10,653	196.8%
County Manager	18,089,645	19,514,007	25,468,200	25,135,330	(332,870)	-1.7%
County Attorney	1,403,374	1,282,449	1,500,630	1,659,283	158,653	12.4%
Administrative Services	14,760,527	13,938,435	22,432,928	19,213,845	(3,219,083)	-23.1%
Community Development	5,817,742	16,118,553	17,971,077	18,524,732	553,655	3.4%
Community Services	27,945,253	35,281,458	33,742,152	34,990,202	1,248,050	3.5%
Fire	49,692,851	50,535,545	56,472,166	58,258,315	1,786,149	3.5%
Police	14,746,589	16,205,258	17,986,071	20,113,136	2,127,065	13.1%
Public Works	45,904,779	44,789,901	69,547,959	64,367,263	(5,180,696)	-11.6%
Utilities	90,934,845	95,328,065	108,739,835	95,588,744	(13,151,091)	-13.8%
Non-Departmental	5,864,253	4,549,159	10,363,787	8,179,409	(2,184,378)	-48.0%
Total Expenditures	278,203,311	300,986,008	367,980,440	350,220,288	(17,760,152)	-5.9%
Transfers to other funds	39,548,601	55,854,561	50,529,107	34,620,635	(15,908,472)	-28.5%
Nonbudgeted Items	(4,520,054)	(8,704,826)	-		-	0.0%
Ending fund balance	333,863,475	333,441,963	251,547,094	221,555,348	(26,353,800)	-7.9%
Total uses of funds	656,135,441	698,987,358	670,056,641	606,396,271	(60,022,424)	-8.6%

COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

		FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance 27 vs 26
Category:						
Salaries	$	56,327,796	69,438,699	79,822,835	83,415,115	5%
Benefits		24,018,237	30,555,900	35,818,123	37,672,045	5%
Operations		158,899,697	182,594,049	182,129,615	197,851,765	9%
Capital Outlay		29,686,394	10,446,390	53,751,745	13,154,190	(76%)
Debt/Fiscal Charges		9,271,188	7,950,970	16,458,123	18,134,673	10%
Expenditures		278,203,311	300,986,008	367,980,440	350,227,788	(5%)



This narrative describes the significant changes between the adopted FY2027 budget and FY2026 adopted budget. Following this narrative are tables and graphs that provide additional information, including revenue and expenditure comparisons.

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

COMMON CHANGES

Salaries, Benefits, Staffing, and Other Changes

The budget development process began in December 2025 and was guided by the Council's strategic goals and long-term financial framework. Departments were instructed to begin with the FY2026 adopted base budget, remove one-time expenditures, and carefully evaluate operational needs. Salary adjustments, benefit cost increases, inflationary pressures, and contractual obligations were incorporated within responsible expenditure targets. Throughout the process, maintaining structural balance and reserve compliance remained a central priority.

The adopted budget has 748.77 regular, 7.55 limited term and 25.22 temp/casual positions for a total of 780.77 budgeted FTE in all funds. There was a fluctuation in the temps and casual category and the Fire Department.

OTHER SIGNIFICANT CHANGES

The overall County adopted FY2027 expenditures are $350.2 million as compared to FY2026 adopted expenditures of $367.9 million. Overall County revenues are $334.2 million as compared to FY2026 adopted revenues of $331.9 million.

General Fund

In FY2027, General Fund adopted revenues are $15.9 million or 13.3%, higher than in the FY2026 adopted Budget for a total of $137.9 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges are most of the budgeted revenue.

A total of $112.9 million in expenditure is $9.9 million, or 9.6%, higher than the adopted FY2026 Budget. This increase is attributed to increases in salaries and benefits, general increases to existing contractual obligations in departmental operating budgets along with collective bargaining agreements, new and anticipated agreements in Information Management, Police, and Communications and Public Relations as

well as an increase to the planned and approved Cooperative Agreement with the Dept. of Energy/National Nuclear Security Administration (DOE/NNSA) for the County's cost share in Fire.

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 FY2027, Special Revenue Funds experienced a $1.4 million decrease which is a 7% decrease compared to FY2026 adopted budget. This decrease is attributed to the large increase in a transfer to the Economic Development fund in FY2026 which was unique to that year.

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 FY2027 are budgeted at $1.9 thousand above the 2026 adopted budget. The transfer from the General Fund is $650,000 to help address the shortfall which must be covered by the fund balance and may need to be increased in the future.

The Economic Development Fund has budgeted revenues of $108 thousand and budgeted expenditures of $12.4 million which includes $1.25 million for the Los Alamos Public Schools (LAPS) and University of New Mexico – Los Alamos (UNMLA) grants, Local Economic Development including Infrastructure and Housing programs of $10.75 million for future economic development projects, and $400 thousand for Housing grants. These program expenditures are funded from prior year and current year transfers in from the General Fund. The net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no steady recurring stream of revenue other than potential future land sales and is balanced with General Fund transfers for consideration in future years.

Capital Improvement Projects (CIP) Funds

For FY2027 expenditures in the CIP Fund total $26.3 million which is $13.6 million lower than FY2026 due to specific projects scheduled for FY2027 vs. FY2026 per the detailed CIP project schedules. The County is balancing funding for those CIP projects that have been planned and in the works with both General Fund transfers and proceeds from the issuance of bonds. Some planned projects have been deferred and some new projects added to balance within the County's ten-year Long Range Financial Projection and the mix of grant, bonds, and transfer revenue sources.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2027 are $97.0 Million, which is $9.9 million (10.2%) below the FY2026 adopted budget. Expenditures are budgeted at $95.6 million, which is $13.2 million (13.8%) less than the prior year.

The FY2027 Joint Utility Fund budget includes previously approved rate changes by the Board of Public Utilities (BPU) and the County Council, including an 8% increase in Electric rates and a 7% increase in Wastewater rates. The FY2027 budget also includes a 27% increase in gas rates and 8% in wholesale, potable, and non-potable water rates.

Other Enterprise Funds

FY2027 revenues totaling $64.3 million in these business-type activities funds are $1.5 million, or 2.4%, higher than FY2026. Total expenses of $63.5 million for the adopted FY2027 budget are $2.7 million or 4% larger than FY2026.

The Environmental Services Fund expenses are $7.4 million in the FY2027 budget which is $0.2 million more than the adopted FY2026 budget. The adopted FY2027 revenues of $6.7 million are $0.453 million higher than in FY2026 which is related to loan proceeds that were budgeted in FY2026.

The Transit Fund expenditures are $8.4 million or $1.2 million above the FY2026 budget due primarily to the timing of related grants. The revenues of $6.8 million are $1.5 million above the adopted FY2026 budget. General fund transfer of $1.2 million supports grant matching requirements and support of the transit program.

The Fire Fund expenditures are budgeted at $46.7 million, and revenues are $50.2 million for FY2027. The $1.4 Million dollar increase in expenditures is due primarily to planned amounts within the DOE Cooperative Agreement. This budget is in line with the associated DOE Cooperative agreement.

The Airport Fund revenue is $0.5 million and expenditures of $1.1 million. The budgeted revenues are lower than in FY2026 due to receipt of a grant. Expenditures are 6.4% lower than the FY26 adopted budget.

Internal Service Funds

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

Total FY2027 expenditures in the Fleet Fund are $8.1 million or 4.5% lower than in FY2026. Revenues are $0.52 million lower than the FY2026 adopted budget. The decrease in expenditure is due primarily to the decreased need for replacement vehicles in our fleet.

The Risk Management Fund FY2027 adopted revenues and expenditures are $ 14.2 million and $14.9 million, respectively. The revenue decreased by $ 0.832 million or 5.5% from the adopted FY26 budget and expenditure decreased $0.150 million or 1%. The decrease in both revenues and expenditures stem from intradepartmental charges and health insurance which correlate to the premiums and claims.

SUMMARY OF SIGNIFICANT CHANGES

FY 2027 ADOPTED REVENUE

Fund	Department	Description	Amount (Net)	Total Change
General				
		GRT Increase due to new increment	16,828,000	
		Property Tax	293,981	
		IDCs	(1,211,123)	
		Other changes, net	56,862	
				15,967,720
Special Revenue				
		ARPA Funding Final Year	(513,570)	
		Other changes, net	(116,099)	
				(629,669)
Debt Service		Debt Service Payment- Interest	(1,147)	(1,147)
Capital Projects				
		Reduction in Grant Revenue	(3,946,000)	
		Capital Projects Permanent Fund - increased projected investment income	585,885	
				(3,360,115)
Utilities				
		Decrease in Wholesale Sales	(10,779,005)	
		Various Increase and Decreases	861,090	
				(9,917,915)
Other Enterprise				
	Environmental Services	Increase in Residential and Commercial Service	453,849	
	Fire	The increase is primarily associated with the cooperative agreement terms	1,436,036	
	Transit	Increase in grant revenue	1,500,274	
	Airport	Decrease due to Grant Budgeting in Prior Year	(1,881,248)	1,508,911
Internal Service				
	Equipment	IDC Charges	(517,786)	
	Risk Management	Increased Premiums and IDC Charges	(832,914)	
				(1,350,700)

Total FY 2027 Budget Revenue Increase: $ 2,217,084

SUMMARY OF SIGNIFICANT CHANGES

FY 2027 ADOPTED EXPENDITURES

Fund	Department	Description	Amount (Net)	Total Change
General				
	All Depts	FY 27 Salary	1,303,157	
	All Depts	FY 27 Benefits	777,594	
	Fire	County Share of Fire Cooperative Agreement	353,769	
	Public Work MFM	Increase for Maintenance Facilities/ Contractual Increases	2,375,817	
	PD	Grant Budget Increases/ Contractual Increases	1,001,020	
	CSD	Contractual Increases/ CSD Small Capital Move from CIP	757,019	
	All	IDC increases	1,186,895	
	All	Various Increases	2,172,128	
				9,927,399
Special Revenue				
	State Grants Fund	Grants Budgeted at anticipated amounts	(1,485)	
	Health Care Assistance	Safety Care Net Pool Payments	1,990	
	Economic Development	Budgeted expenditures in the prior year	(298,750)	
	Lodger's Tax	Increased Expenditures	896	
	Special Revenue Funds	National Opioid Settlement Reduction	(525,588)	
	ARPA Funding	Last Year of Expenditures	(613,570)	
				(1,436,507)
Debt Service		Decrease due to actuals for bond sale	(1,646,750)	(1,646,750)
Capital Projects/ Permanent Fund		Planned Projects	(13,655,749)	(13,655,749)
Utilities				
	Electric	The decrease is primarily due to decreases in purchased power costs, IDCs and debt service expenditures.	(9,164,641)	
	Gas	The decrease is primarily due to decreases in the cost of gas and the in-lieu taxes/franchise fee. The sales of gas has decreased and is being budgeted in line with the 5-year average sales.	(1,095,072)	
	Water	The decrease is due primarily to decreases in expenditures for capital improvement projects for both Water Distribution and Water Production.	(2,902,250)	
	Wastewater	The increase is primarily due to increases in salaries and benefits, and capitalized equipment for the allocated share of the purchase of vactor.	10,872	
			.	(13,151,091)
Other Enterprise				
	Environmental Services	Salaries and Benefits	205,029	
	Transit	Grant Increase	1,170,161	
	Fire	Agreement increase inline with DOE Agreement	1,432,380	
	Airport	Decrease in capital projects.	(72,848)	
				2,734,722
Internal Service				
	Equipment	Planned Fleet Equipment and Maintenance	(382,184)	
	Risk Management	Estimated reduction in Premiums	(149,992)	
				(532,176)

Total FY 2027 Budget Decrease: $ (17,760,152)

SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

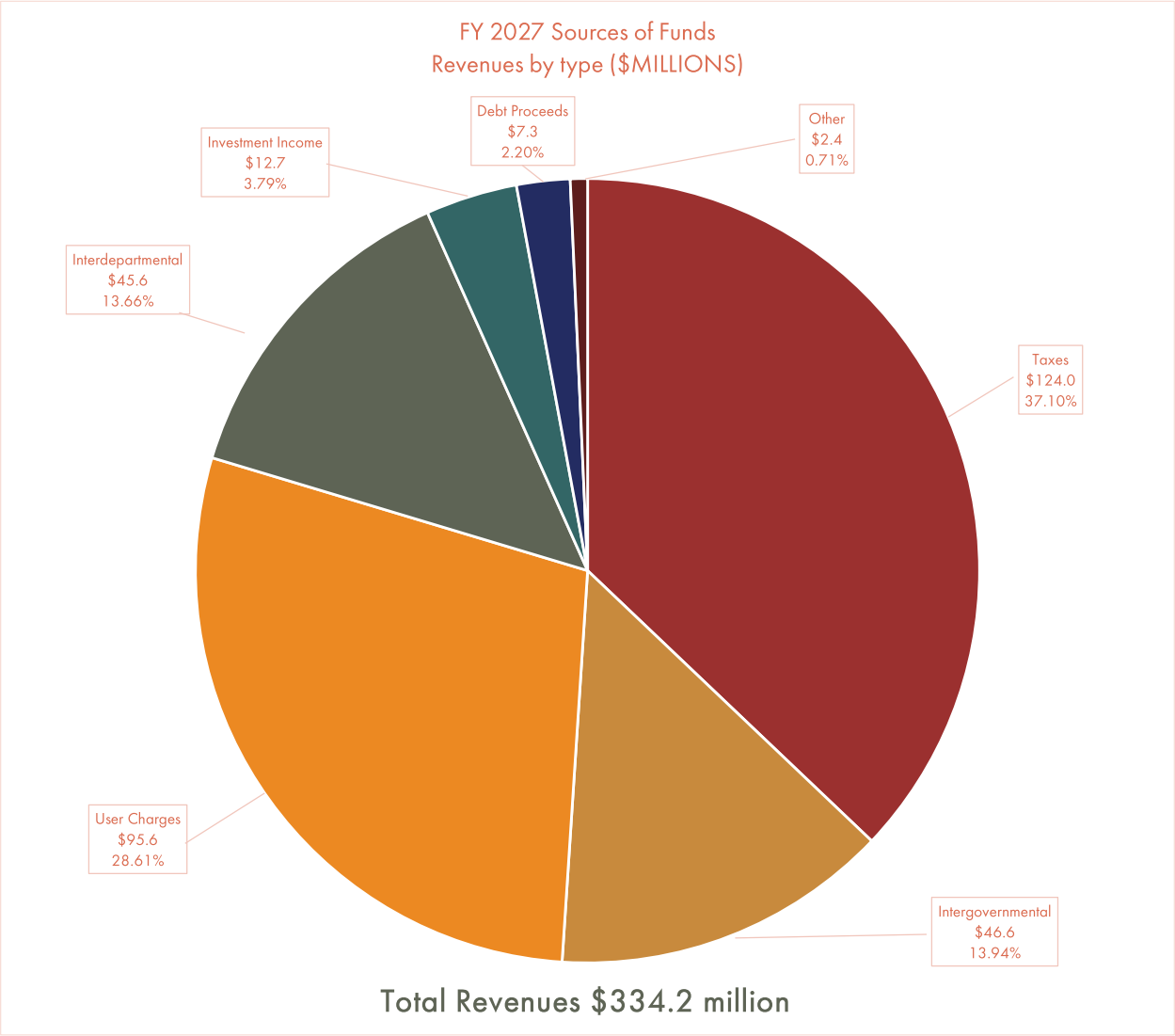
DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual*	Total
Total County FY2026 Adopted		**747.75**	**8.55**	**25.47**	**781.77**
General Fund FY2026 Adopted		**395.54**	**1.00**	**21.81**	**418.35**
Clerk	Change in Temp/Casual FTE's			(0.63)	(0.63)
CSD - Various	Change in Temp/Casual FTEs	0.25		(0.49)	(0.24)
Police - Dispatch	Change in Temp/Casual FTEs			0.08	0.08
ASD-Procurement	Change in Temp/Casual FTEs			0.30	0.30
Public Works	Realignment of Positions	0.80		-	0.80
General Fund FY2027 Adopted		**396.59**	**1.00**	**21.07**	**418.66**
Other Funds FY2026 Adopted		**352.21**	**7.55**	**3.65**	**363.41**
Fire	Change in FTEs	(1.00)			(1.00)
Public Works	Realignment of Positions	(0.80)	(1.00)	0.50	(1.30)
Utilities	Conversion of Overfill Position	1.00			
Other Funds FY2027 Adopted		**351.41**	**6.55**	**4.15**	**362.11**
Total Changes - General Fund		1.05	-	(0.74)	0.30
Total Changes - Other Funds		(0.80)	(1.00)	0.50	(1.30)
Total Changes - Countywide		0.25	(1.00)	(0.24)	(1.00)
Total County FY2027Adopted		**748.00**	**7.55**	**25.23**	**780.77**

*Temp/Casual Numbers Rounded for Cohesion

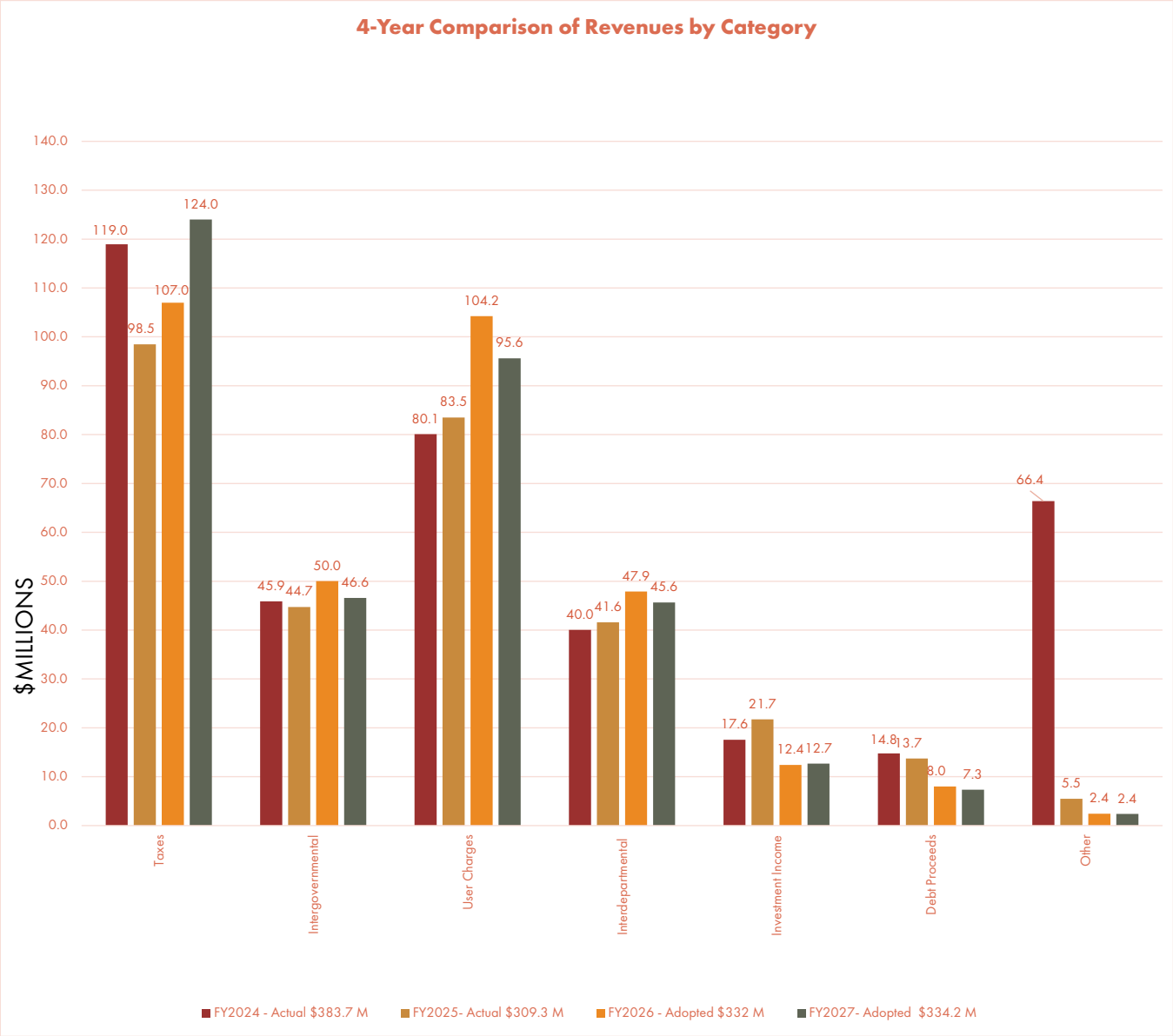
REVENUE AND EXPENDITURE COMPARISONS

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 FY2027 adopted budget is $334.2 million compared to $332.0 million in the FY2026 adopted budget. This $2.2 million dollar increase is primarily due to increased GRT revenues and various increases and decreases across multiple funds. The increase includes $15.9 million increase in the General Fund; a $3.9 million decrease in the Capital Projects Fund to in; a decrease of $9.9 million in the Joint Utility System Fund and an increase of $1.4 million in the internal service funds.



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:

FY2024 $40.9 Million Actual

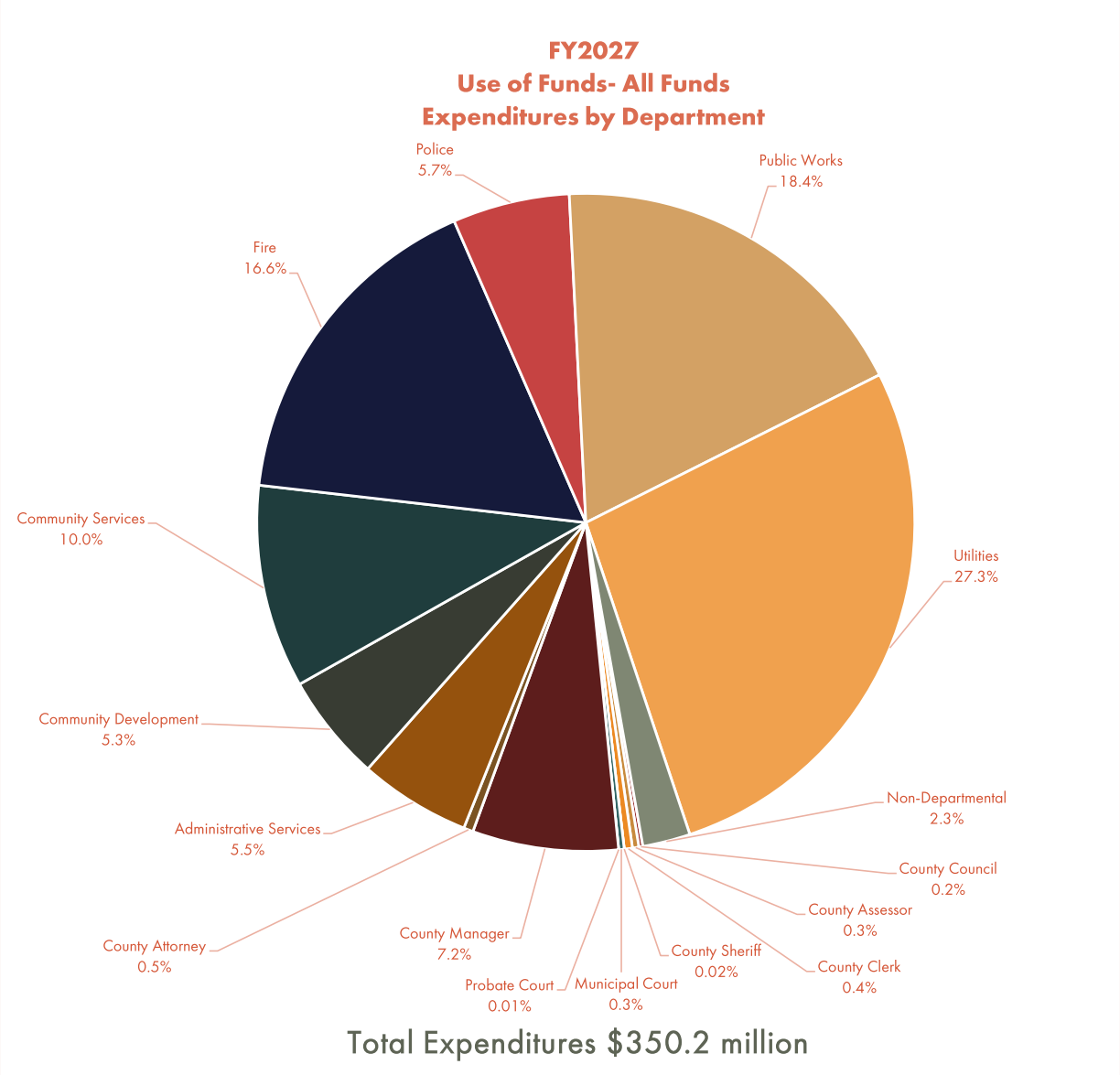
FY2025 $34.2 Million Actual

FY2026 $36.3 Million Adopted

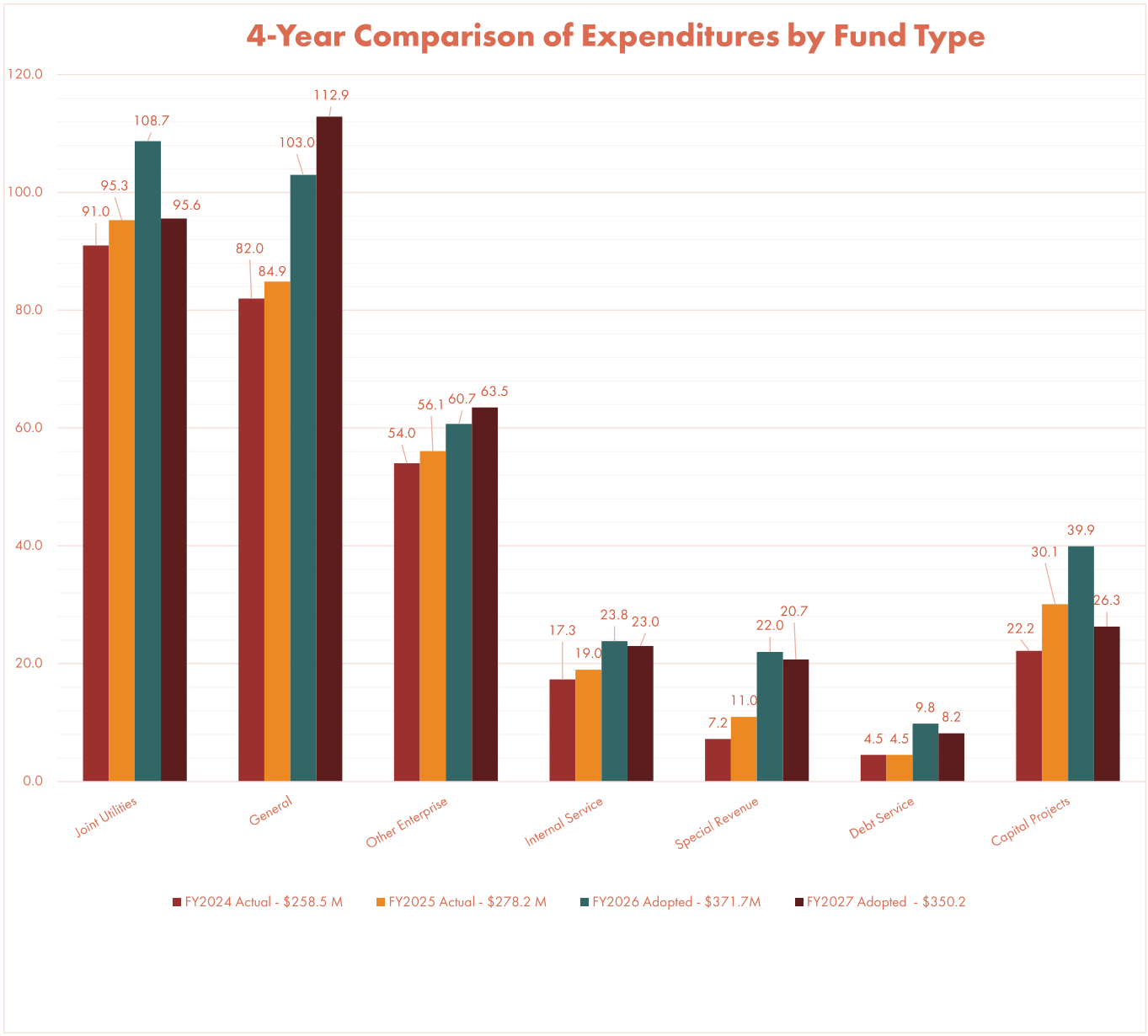
FY2027 $35.9 Million Adopted

REVENUE AND EXPENDITURE COMPARISONS

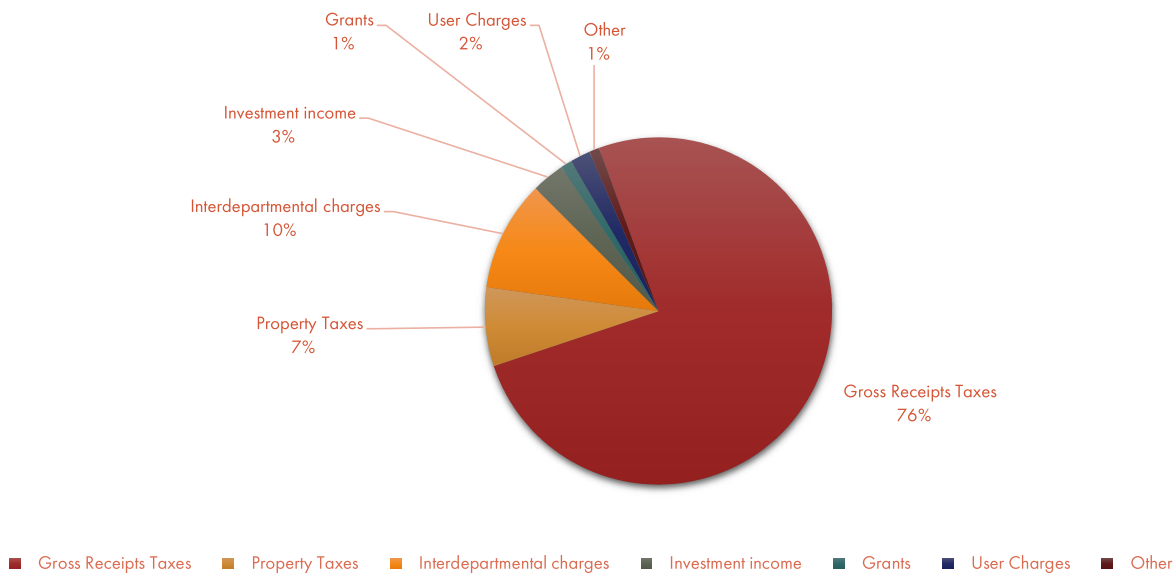
The adopted Fiscal Year 2027 expenditure budget totals $350.2 million, representing a $17.8 million reduction from the Fiscal Year 2026 adopted budget of $367.9 million. This decrease is largely attributable to a $13.6 million decline in capital project funding. However, several areas experienced funding increases and decreases, including $9.9 million in the General Fund, $1.6 Million dollar decrease in debt service, $13.1 million dollar decrease in the Joint Utility System Fund, and $2.7 million dollar increase in Internal Services Funds. The Other Enterprise Fund decreased by $1.7 million.



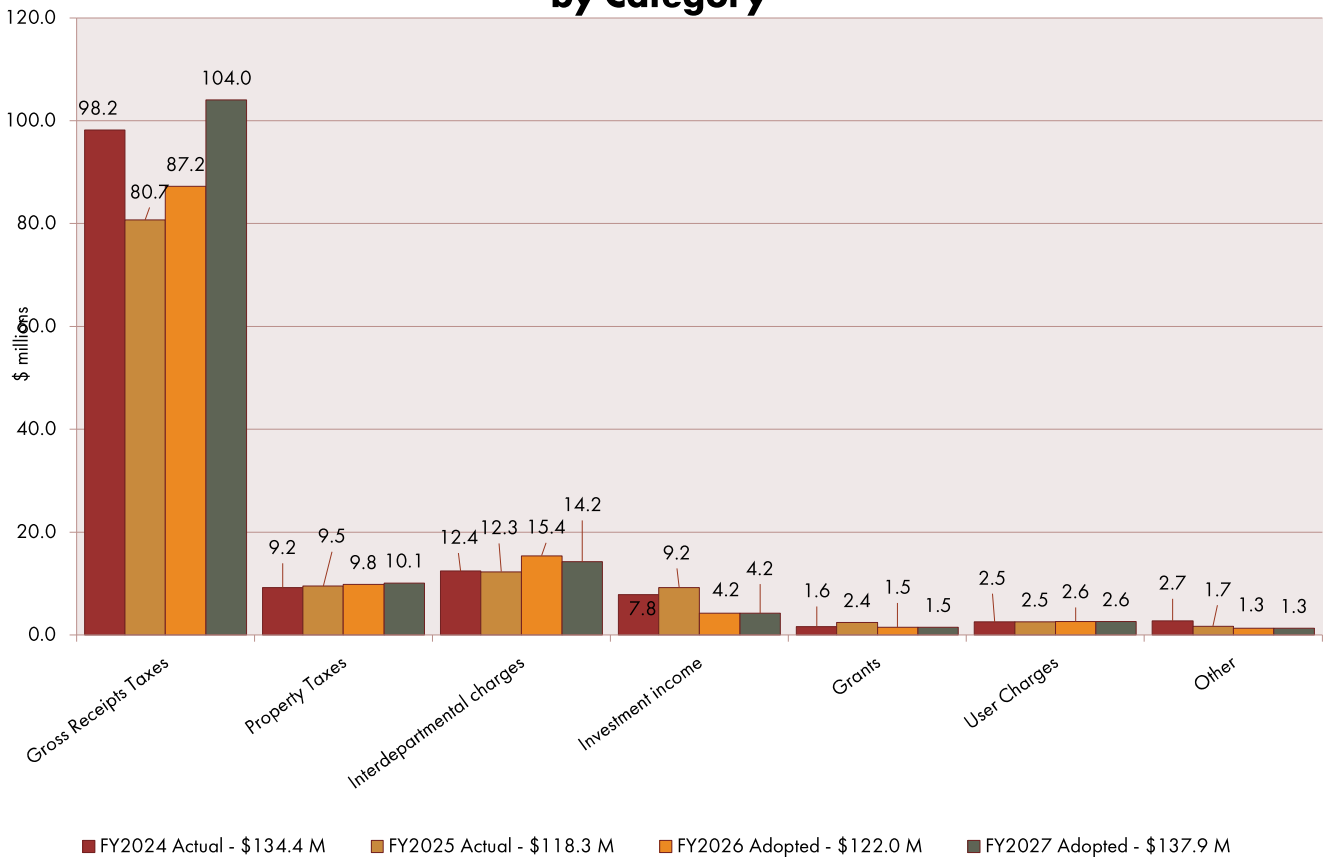
	$ In millions		$ In millions
County Council	$ 0.70	Community Development	18.50
County Assessor	$ 1.10	Administrative Services	19.20
County Clerk	$ 1.40	Community Services	35.00
County Sheriff	$ 0.02	Fire	58.30
Municipal Court	$ 0.90	Police	20.10
Probate Court	$ 0.02	Public Works	64.40
County Manager	$ 25.10	Utilities	95.60
County Attorney	$ 1.66	Non-Departmental	8.20
		Total	$ 350.2


4-Year Comparison of Expenditures by Fund Type
120.0
100.0
80.0
60.0
40.0
20.0
0.0
91.0
95.3
108.7
95.6
82.0
84.9
103.0
112.9
54.0
56.1
60.7
63.5
17.3
19.0
23.8
23.0
7.2
11.0
22.0
20.7
4.5
4.5
9.8
8.2
22.2
30.1
39.9
26.3
Joint Utilities
General
Other Enterprise
Internal Service
Special Revenue
Debt Service
Capital Projects
FY2024 Actual - $258.5 M
FY2025 Actual - $278.2 M
FY2026 Adopted - $371.7M
FY2027 Adopted - $350.2

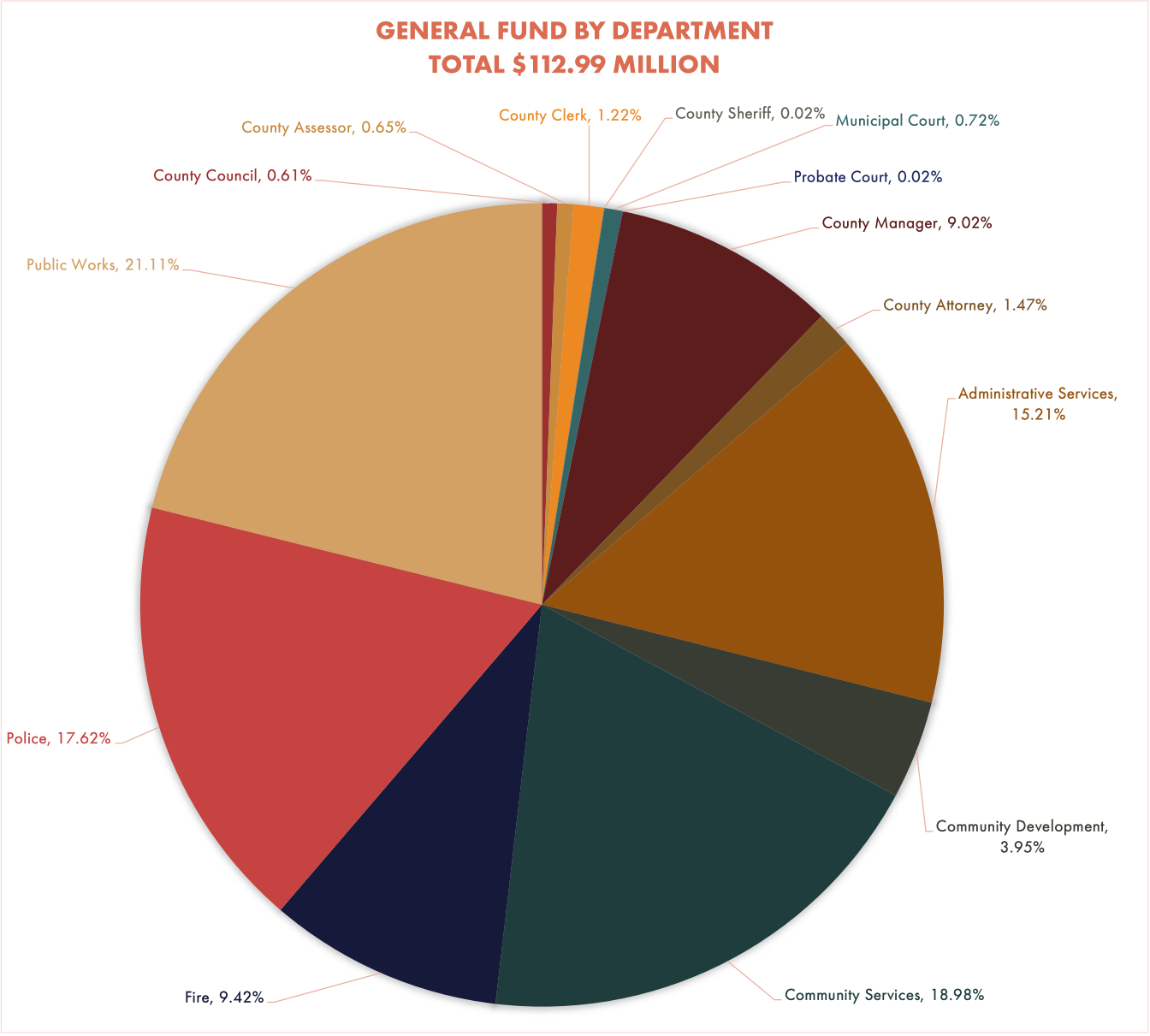
General Fund Revenues Comparison by Category FY2027



General Fund 4-Year Comparison of Revenues by Category



GENERAL FUND BY DEPARTMENT
TOTAL $112.99 MILLION



	$ In millions			$ In millions
County Council	$	0.68	Administrative Services	17.19
County Assessor	$	0.73	Community Development	4.46
County Clerk	$	1.38	Community Services	21.45
County Sheriff	$	0.02	Fire	10.64
Municipal Court	$	0.82	Police	19.91
Probate Court	$	0.02	Public Works	23.85
County Manager	$	10.19		
County Attorney	$	1.66		
			Total	$ 112.99

Revenues in the General Fund are $16 million higher in the FY2027 adopted budget than the FY2026 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - $16.9 million increase, primarily related to the new 0.625% GRT increment, effective July 1, 2026.
- Property taxes - $0.30 million increase which is valuation growth projected.
- Interdepartmental charges - $1.2 million decrease equivalent to an 8% decrease. 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.

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, 2026, is made up of 2.6875% County/Municipal, .1250% NCRTD, 1.2250% State Shared - County Portion and 3.650% State Shared - State Portion, for a total rate of 7.6875%.

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 FY2027, the General Fund's combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately $104.0 million or 75% percent of the General Fund's total projected revenues. Some increments of the total GRT are revenues for other funds as described in the following table.

Summary of Gross Receipts Tax Rates Enacted

Source / Type	GRT Rate	% of Total	Purpose
Municipal	1.2500%	16%	Municipal General Fund Operations
County	0.1250%	1.63%	County General – Operations
County	0.1250%	1.63%	Indigent Health Care Fund
Municipal	0.0625%	0.81%	Refuse Fund – Environment
Municipal Infrastructure	0.1250%	1.63%	Infrastructure debt service
County 3rd 1/8th	0.1250%	1.63%	Infrastructure debt service
County Correctional	0.1250%	1.63%	Jail / Courts
County Fire Protection	0.1250%	1.63%	Fire Station #3 and Fire Operations
*Municipal General *New 7/1/2026*	0.6125%	7.97%	*County General – Operations*
*County General *New 7/1/2026*	0.01250%	0.16%	*County General – Operations*
Municipal / State	1.2250%	15.93%	Portion of State Imposed Shared – GRT
County Portion	**3.9125%**	**50.91%**	
NCRTD Portion Regional Transit	**0.1250%**	**1.63%**	North Central Regional Transit District (NCRTD)
State Portion	**3.6500%**	**47.49%**	State Imposed - Retained by the State. **Note Total State imposed GRT = 4.875%, but 1.225% is Shared with Municipalities and becomes the County's Portion above.*
Total	**7.6875%**	**100%**	

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), County Area (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.

If all remaining tax authority for local options were implemented, the projected increase in GRT revenues would be approximately $44.5 million. Gross receipts taxing authority can only be implemented on July 1, and all legal action must be finalized 3 months prior to implementation date. In addition, some of these increments have sunset provisions and some require a referendum. Council could implement the remaining authority in one year, over several years, or not at all. The following tables summarize the impact of HB479 and illustrates the remaining taxing authority.

		HB479 (New Structure)									
		601	602		401	402	403	404		415	
	Type	Unrestricted GRT Municipal	Unrestricted GRT Municipal w Referendum	New Municipal HB479	Unrestricted GRT Countywide	Unrestricted GRT Countywide w Referendum	Unrestricted GRT County Area	Unrestricted GRT County Area w Referendum	New County HB479	Regional Transit GRT	Total County
	Rate	2.0500%	0.4500%	2.5000%	1.0000%	0.2500%	0.1200%	0.3800%	1.7500%	0.1250%	1.8750%
Prior	Previously Enacted:										
650	Municipal	-1.2500%		-1.2500%							
630	Municipal	-0.0625%		-0.0625%							
645	Municipal Infrastructure	-0.1250%		-0.1250%							
601	County MGRT Ord. No 747	-0.6125%		-0.6125%							
	ENACTED MUNICIPAL	-1.4375%	0.0000%	-2.0500%							
410	County				-0.1250%						-0.1250%
410	County				-0.1250%						-0.1250%
410	County 3rd 1/8th				-0.1250%						-0.1250%
480	County Correctional				-0.1250%						-0.1250%
440	County Fire Protection							-0.1250%			-0.1250%
415	NCRTD Regional Transit									-0.1250%	-0.1250%
401	County General Ord. No. 748				-0.0125%						-0.0125%
	ENACTED COUNTY				-0.5125%	0.0000%	0.0000%	-0.1250%		-0.1250%	-0.7625%
	REMAINING AUTHORITY	0.0000%	0.4500%	0.4500%	0.4875%	0.2500%	0.1200%	0.2550%		0.0000%	1.1125%
	TOTAL LOCAL REMAINING										1.5625%
	Approximate Annual Revenue	-	12,808,800	$ 12,808,800	13,876,200	7,116,000	3,415,680	7,258,320		-	$ 31,666,200
											$ 44,475,000
*	New beginning 7/1/2026										

Property Taxes

Property taxes are the second major source of tax revenue to the County's General Fund. In FY2027, property tax revenues are budgeted at approximately $10.1 million, or 7% of the General Fund's total projected revenues. Property tax revenues are calculated by multiplying one-third of the assessed valuation of the property by the mill rate levy approved by the State Department of Finance and Administration. Because Los Alamos is a Class H County, it receives both Municipal and County mill rate assessments on residential and non-residential property. At the time the FY2027 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2025 levies have been used to project fiscal year 2027 property tax revenues.

Total property tax rates for calendar year 2025 were 23.737 mills for residential properties and 29.207 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. The following table shows the breakdown of the rates for 2025.

Los Alamos County Property Taxes Tax Year 2025		
Purpose	RESIDENTIAL	NON-RESIDENTIAL
STATE DEBT SERVICE	1.360	1.360
OPERATING LEVY:		
County	4.963	8.850
Municipal	3.338	3.998
Subtotal County Ops	8.301	12.848
DEBT SERVICE		
County	0.000	0.000
Municipal	0.000	0.000
OTHER ENTITIES:		
School Dist Op	0.293	0.500
School Dist. Debt Service	8.760	8.760
HB33 Schl Bldg	2.833	3.246
LA Community College	1.697	2.000
UNMLA--Debt Service	0.493	0.493
Grand Total	23.737	29.207

Of the total residential levy, the County received 8.301 mils, or approximately 35% 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

	Residential			Non-Residential		
	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
Municip	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

Incorporated County of Los Alamos - Property Tax Rates - Operating Mills
Imposed Mill Rates vs. Levied Mill Rates
(based upon 2025 rates certified from DFA)

	Residential			Non-Residential		
	Imposed	Levied	Difference	Imposed	Levied	Difference
County	8.850	4.963	3.887	8.850	8.850	0.000
Municip	3.998	3.338	0.660	3.998	3.998	0.000
Total	12.848	8.301	4.547	12.848	12.848	0.000

This Long Range Financial Projection (LRFP) is prepared in accordance with Financial Policies Section IX, Long Range Financial Projection, located in the "Other Information" section. 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 transfers from the general fund to fund capital, economic development, housing or other 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 most of this analysis, with the exception of total County GRT revenues which include Environmental Services and Fire Funds. The LRFP is also modeled based on FY2026 projected ending figures, based on assumptions currently known at the time of budget development, and is subject to change when actual realized audited financial statements are completed.

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 history. The primary assumptions for each of these lines were 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 FY2027 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 $1,488,546 in FY2027. The inflation rate was set at 3% thereafter.

3. Land Sales – The County does not have plans in FY2027 that would involve the sale of County land parcels. 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. Over the past year, the County has continued discussions with LANL regarding reductions in the Laboratory's overall tax liability. These changes began to affect County GRT collections in FY2025, which is reflected in the downward trend starting that year. To strengthen long-term revenue stability, the Council adopted a .625% GRT increment during FY2026. This increase takes effect on July 1, 2026, and is incorporated into the financial model shown below. The projected rise in GRT revenues beginning in FY2027 is driven by the new .625% increment, followed by an assumed 3% annual inflationary growth in subsequent years.

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

(in $millions)												
Actual		Projected										
FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
107	88	92	113	117	121	123	127	131	135	139	143	147
11.2%	-18.0%	4.9%	22.3%	3.7%	3.0%	2.3%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
			* 5/8 Cent GRT	*Admin Fee Rebate								

5. There are no specific property tax rate adjustments included in the FY27 budget; 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 does 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 FY2028 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. A transfer in the amount of $3,050,000 per year from the General Fund to the Economic Development Fund is comprised of $400,000 per year for the housing loan programs, $1,250,000 in grants for the Los Alamos Public Schools and University of New Mexico – Los Alamos, and $1,400,000 in economic development infrastructure and LEDA projects. These recurring transfers are projected to continue through 2036. FY2027 transfers also include additional one-time transfers of $5,010,000 in support of economic development infrastructure and LEDA projects.

4. FY2027 and forward includes planned operational costs within Community Services for small project purchases, and Public Works for major facilities maintenance needs in the General Fund.

The following table illustrates the projected outcomes of combined governmental funds:

Governmental Activities Summary (in $ millions)

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Total beginning fund balance	173	209	210	145	131	130	130	134	138	143	153	164	178
Revenues and other sources	187	182	267	184	192	190	193	195	202	204	210	214	220
Expenditures and other uses	(151)	(181)	(332)	(198)	(193)	(190)	(189)	(191)	(197)	(194)	(199)	(200)	(206)
Total ending fund balance	209	210	145	131	130	130	134	138	143	153	164	178	192

The projected fund balance fluctuation from FY2025 to FY2026 is primarily due to the decline in GRT revenues, and the draw down of fund balance to cover budgeted expenditures. The projected revenue and expenditure increases in FY2026 reflect the inclusion of $75 million in bond proceeds and the associated bond-funded project costs. Normal inflation of 3% growth is built in for out years. This projection can be affected by many factors but especially if any decrease in GRT is realized.

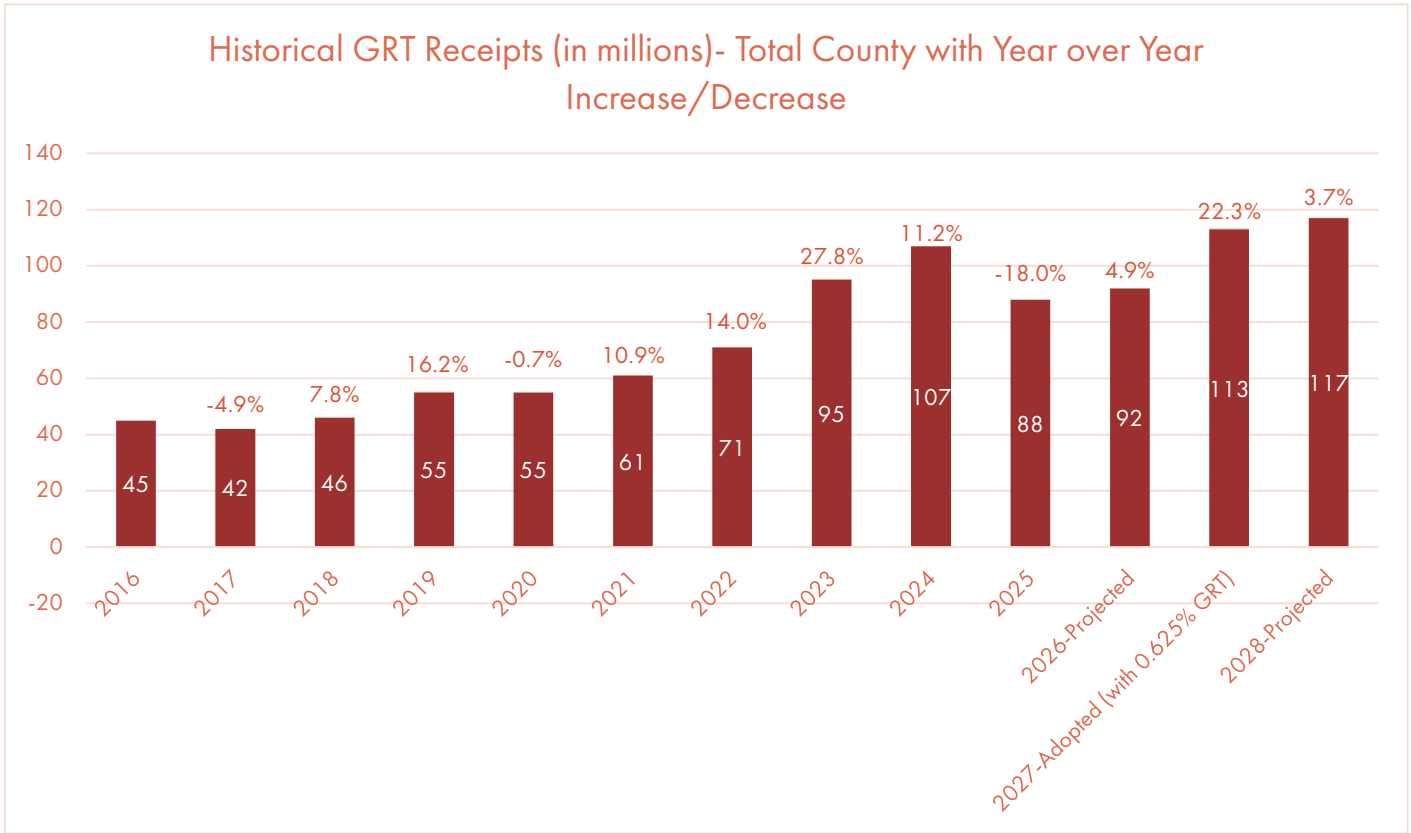
Financial Risks and Mitigation Strategies

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).

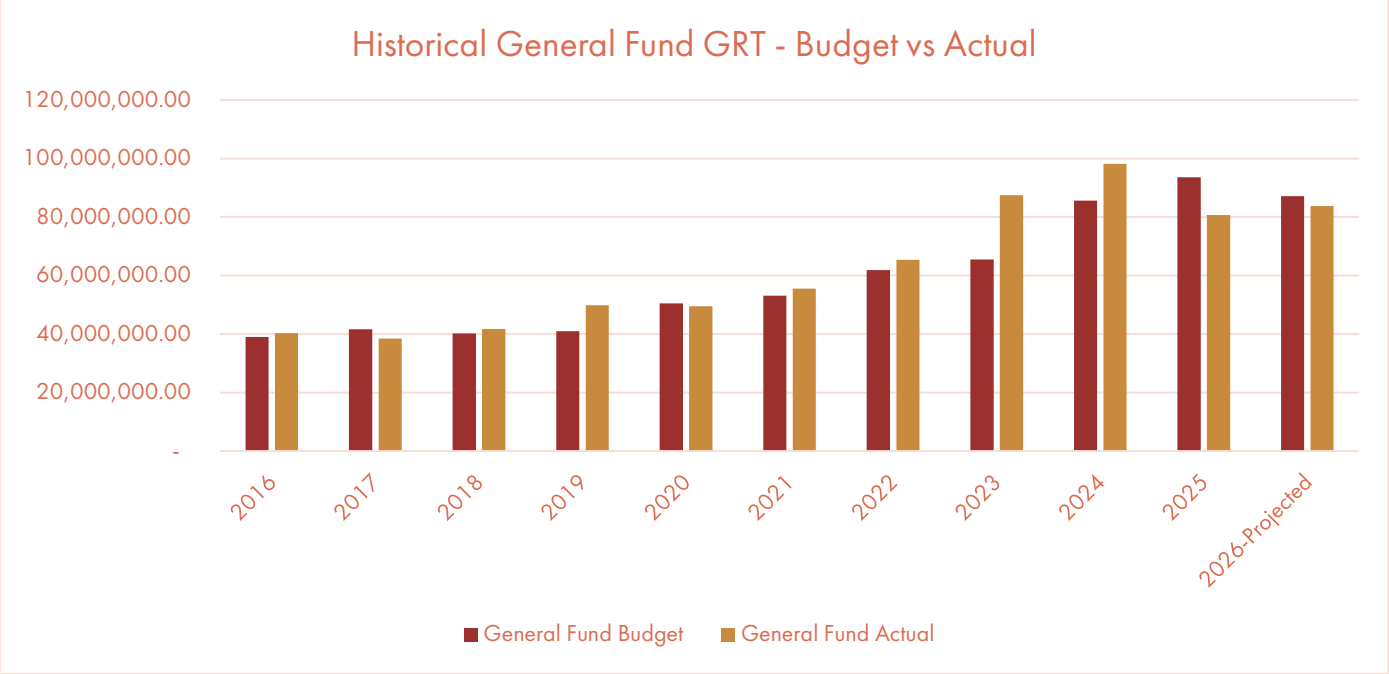
The Council's regional strategy to pursue a State legislative change in 2019 was successful and has alleviated the risk associated with the tax status of the LANL contractor. Under the new law, any federal or state lab contractor will be subject to GRT, regardless of non-profit status. Another element used by the County is to have a relatively conservative policy for fund balance targets. This enables the County to have some lead time to react to unexpected GRT changes.

Beginning in FY2027 and included in this LRPF, an additional 5 percent has been added for a total of a 25 percent reserve target of unassigned ending General Fund balance. This additional reserve target provides for more resilience in years of GRT volatility. 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 take measures in reducing recurring operating costs where possible.

The County experienced a notable decline in Gross Receipts Tax (GRT) revenues in FY2025, reflecting an 18% decrease from the prior year. To support a more resilient revenue base moving forward, the Council approved a 0.625 cent GRT increment effective July 1, 2026. This adjustment is incorporated into the financial projections beginning in FY2027 and is expected to provide a meaningful boost to recurring revenues. The increment helps offset recent volatility and positions the County to maintain service levels, invest in priority initiatives, and plan for future capital needs or to fund future strategic initiatives with greater predictability. A visual of the historical GRT receipts that have been received is presented below:



Part of the County's resiliency in managing fluctuating GRT revenues has been due to the careful approach of budgeting revenues conservatively in times of growth and balancing spending to achieve positive results in ending fund balance. This has significantly contributed to healthy reserves building up over the past four years. Beginning in FY2025, the County did spend down reserves with an operating shortfall of $7.8 million. The County projects to continue to spend down reserves in FY2026 with a projected operating shortfall of an estimated $23 million; however, the County does project to meet its reserve target of 25 percent of unassigned ending General Fund balance. Below are historical General Fund budgeted vs actual GRT revenues:



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. In this LRFP, fiscal year 2026 includes $40 million in bond proceeds for the Broadband project and $35 million in bond proceeds to fund various other capital projects. FY2027 budget transfers from the General Fund in the amount of $9.4 million, and another $36 million in fiscal years 2028 and 2029 to catch up with the new GRT increment needed to support the level of included projects. Some of the large projects that have been either removed or deferred to later years include the North Mesa Recreation Space, Social Services Facility and Fire Station 6. The ability to fund the capital plan relies on the excess unassigned fund balance in the General Fund after operating expenditures and reserve targets have been met. This excess fund balance, after meeting targeted reserves, provides additional capacity for other projects that become available over the long-term and will be revisited each fiscal year to budget for long term capital and economic plans accordingly.

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GENERAL FUND BUDGET SUMMARY

		FY2024 Actual	FY 2025 Actual	FY2026 Adopted	FY2026 Revised	FY2026 Projected	FY2027 Adopted	*$ Variance FY2027 vs FY2026*	*$ Variance FY2027 vs FY2026*
Beginning Fund Balance									
Nonspendable	$	2,291,502	2,351,751	2,351,751	2,764,593	2,764,593	2,351,751	-	0.0%
Restricted for Cash Requirements		10,100,801	11,183,121	9,646,180	13,412,900	13,412,900	10,398,925	*752,745*	*5.6%*
Other Restricted/Assigned		14,191,763	27,144,700	16,050,000	7,580,604	7,580,604	16,050,000	-	0.0%
Unassigned		52,017,651	60,471,213	52,333,762	69,618,350	69,618,350	41,593,066	*(10,740,696)*	*-15.4%*
Total beginning fund balance		78,601,717	101,150,785	80,381,693	93,376,447	93,376,447	70,393,742	*(9,987,951)*	*-10.7%*
Revenues									
Gross Receipts Taxes		98,176,210	80,746,936	87,179,000	87,179,000	83,735,000	104,038,000	*16,859,000*	*19.3%*
Property Taxes		9,115,080	9,519,818	9,799,377	9,799,377	9,799,377	10,093,358	*293,981*	*3.0%*
Interdepartmental Charges		12,426,680	12,331,643	15,397,772	15,397,772	15,397,772	14,186,649	*(1,211,123)*	*-7.9%*
Investment Income		7,764,377	9,224,974	4,200,000	4,200,000	4,200,000	4,200,000	-	0.0%
Grants		1,642,178	2,433,228	1,488,546	2,113,071	3,031,493	1,488,546	-	0.0%
User Charges		2,567,493	2,416,738	2,586,176	2,461,970	2,412,648	2,612,038	*25,862*	*1.1%*
Other		2,736,538	1,691,864	1,297,667	1,297,664	1,433,989	1,297,667	-	0.0%
Total Revenues		134,428,556	118,365,201	121,948,538	122,448,854	120,010,279	137,916,258	*15,967,720*	*13.3%*
Transfers from other funds		3,263,000	5,385,275	4,816,084	4,816,084	4,816,084	4,812,226	*(3,858)*	*-0.1%*
Total sources of funds	$	216,293,273	224,901,261	207,146,315	220,641,385	218,202,810	213,122,225	*(5,080,584)*	*-2.3%*
Expenditures									
County Council	$	357,013	362,346	445,212	646,212	549,280	689,037	*243,825*	*54.8%*
County Assessor		627,108	649,572	707,283	707,283	601,191	732,562	*25,279*	*3.6%*
County Clerk		962,004	1,178,040	1,307,316	1,317,316	1,119,719	1,375,047	*67,731*	*5.2%*
County Sheriff		16,830	17,133	17,762	17,762	15,098	18,671	*909*	*5.1%*
Municipal Court		673,635	685,992	755,123	755,123	641,855	815,294	*60,171*	*8.0%*
Probate Court		5,649	5,413	8,496	8,496	7,222	19,149	*10,653*	*125.4%*
County Manager		6,506,959	6,418,355	9,499,604	17,499,011	14,874,159	10,187,026	*687,422*	*7.2%*
County Attorney		1,403,374	1,282,449	1,500,630	1,500,630	1,275,536	1,659,283	*158,653*	*10.6%*
Administrative Services		12,513,450	12,894,890	15,853,814	17,466,696	14,846,692	17,186,845	*1,333,031*	*8.4%*
Community Development		3,557,318	3,315,647	4,760,970	5,461,577	4,642,340	4,458,479	*(302,491)*	*-6.4%*
Community Services		14,731,855	16,707,873	19,605,789	20,187,565	17,159,430	21,451,283	*1,845,494*	*9.4%*
Fire		9,259,435	9,124,923	10,287,668	10,555,127	10,555,127	10,641,437	*353,769*	*3.4%*
Police		14,574,934	16,007,550	17,829,571	19,542,050	16,610,743	19,910,517	*2,080,946*	*11.7%*
Public Works		16,747,439	16,211,372	20,489,920	29,122,252	24,753,914	23,851,927	*3,362,007*	*16.4%*
Total Expenditures		81,937,003	84,861,555	103,069,158	124,787,100	107,652,304	112,996,557	*9,927,399*	*9.6%*
Transfers to other funds		33,205,485	46,663,259	43,901,023	45,066,023	40,156,764	28,032,409	*(15,868,614)*	*-36.1%*
Ending fund balance									
Nonspendable		2,351,751	2,764,593	2,406,751	2,351,751	2,351,751	2,406,751	-	0.0%
Restricted for Cash Requirements		11,183,121	13,412,900	8,589,097	10,398,925	10,398,925	9,416,380	*827,283*	*9.6%*
Other Restricted/Assigned		27,144,700	7,580,604	16,050,000	16,050,000	16,050,000	16,050,000	-	0.0%
Unassigned		60,471,213	69,618,350	33,130,286	21,987,586	41,593,066	44,220,128	*11,089,842*	*33.5%*
Ending fund balance		101,150,785	93,376,447	60,176,134	50,788,262	70,393,742	72,093,259	11,917,125	*19.8%*
Total uses of funds	$	216,293,273	224,901,261	207,146,315	220,641,385	218,202,810	213,122,225	5,975,910	*2.9%*
Operating Surplus / (Shortfall)	$	22,549,068	(7,774,338)	(20,205,559)	(42,588,185)	(22,982,705)	1,699,518	*21,905,077*	*108%*
Unassigned as a % of Revenue		44.98%	58.82%	27.17%	17.96%	34.66%	32.06%	69.45%	*255.64%*
Unassigned Target (20% of Rev)		26,885,711	23,673,040	24,389,708	24,489,771	24,002,056	34,479,064	3,193,544	*13.09%*
$ over (under) target		**33,585,502**	**45,945,310**	**8,740,578**	**(2,502,185)**	**17,591,010**	**9,741,064**	***7,896,298***	***90.34%***

*New Reserve Target of 25%

GENERAL FUND BUDGET SUMMARY- 10 YEAR PROJECTION

		FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected	FY 2035 Projected	FY 2036 Projected
Beginning Fund Balance										
Nonspendable	$	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements		9,416,380	9,637,578	9,965,266	10,245,688	10,542,411	10,830,569	11,143,205	11,460,334	11,804,145
Other Restricted/Assigned		16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned		44,220,128	39,416,998	39,565,837	40,042,214	44,691,746	48,340,817	56,296,088	65,161,301	75,730,537
Total beginning fund balance		72,093,259	67,511,327	67,987,854	68,744,653	73,690,908	77,628,137	85,896,044	95,078,386	105,991,433
Revenues										
Gross Receipts Taxes		107,838,000	111,053,000	113,651,000	117,055,000	120,565,000	124,185,000	127,918,000	131,753,000	135,699,000
Property Taxes		10,396,159	10,708,044	11,029,285	11,360,164	11,700,969	12,051,998	12,413,558	12,785,965	13,169,544
Interdepartmental Charges		14,612,248	15,050,616	15,502,134	15,967,198	16,446,214	16,939,601	17,447,789	17,971,223	18,510,359
Investment Income		3,000,000	3,090,000	3,182,700	3,278,181	3,376,526	3,477,822	3,582,157	3,689,622	3,800,310
Grants		1,533,202	1,579,198	1,626,574	1,675,371	1,725,632	1,777,401	1,830,723	1,885,645	1,942,214
User Charges		2,690,399	2,771,111	2,854,244	2,939,871	3,028,067	3,118,909	3,212,476	3,308,850	3,408,116
Other		1,336,597	1,376,695	1,417,996	1,460,536	1,504,352	1,549,483	1,595,967	1,643,846	1,693,161
Total Revenues		141,406,606	145,628,664	149,263,934	153,736,321	158,346,760	163,100,214	168,000,670	173,038,150	178,222,704
Transfers from other funds		5,028,580	3,799,000	3,888,000	4,004,000	4,124,000	4,248,000	4,376,000	4,507,000	4,642,000
Total sources of funds	$	218,528,445	216,938,991	221,139,788	226,484,975	236,161,668	244,976,351	258,272,713	272,623,536	288,856,137
Expenditures										
County Council	$	606,708	524,909	540,656	556,876	573,582	590,789	608,513	626,768	645,571
County Assessor		754,539	777,175	800,490	824,505	849,240	874,717	900,959	927,988	955,828
County Clerk		1,416,298	1,458,787	1,502,551	1,547,628	1,594,057	1,641,879	1,691,135	1,741,869	1,794,125
County Sheriff		19,231	19,808	20,402	21,014	21,644	22,293	22,962	23,651	24,361
Municipal Court		839,753	864,946	890,894	917,621	945,150	973,505	1,002,710	1,032,791	1,063,775
Probate Court		19,723	20,315	20,924	21,552	22,199	22,865	23,551	24,258	24,986
County Manager		10,492,637	10,807,416	11,131,638	11,465,587	11,809,555	12,163,842	12,528,757	12,904,620	13,291,759
County Attorney		1,709,061	1,760,333	1,813,143	1,867,537	1,923,563	1,981,270	2,040,708	2,101,929	2,164,987
Administrative Services		17,106,080	17,413,262	17,729,660	18,055,550	18,391,217	18,736,954	19,093,063	19,665,855	20,255,831
Community Development		4,592,233	4,730,000	4,871,900	5,018,057	5,168,599	5,323,657	5,483,367	5,647,868	5,817,304
Community Services		22,094,821	22,757,666	23,440,396	24,143,608	24,867,916	25,613,953	26,382,372	27,173,843	27,989,058
Fire		10,924,528	12,020,997	12,365,198	12,814,381	13,067,433	13,518,086	13,923,629	14,341,338	14,771,578
Police		20,507,833	21,123,068	21,756,760	22,409,463	23,081,747	23,774,199	24,487,425	25,222,048	25,978,709
Public Works		24,567,485	25,304,510	26,063,645	26,845,554	27,650,921	28,480,449	29,334,862	30,214,908	31,121,355
Total Expenditures		115,650,930	119,583,192	122,948,257	126,508,933	129,966,823	133,718,458	137,524,013	141,649,734	145,899,227
Transfers to other funds		35,366,188	29,367,944	29,446,878	26,285,134	28,566,708	25,361,849	25,670,315	24,982,369	25,296,785
Ending fund balance										
Nonspendable		2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements		9,637,578	9,965,266	10,245,688	10,542,411	10,830,569	11,143,205	11,460,334	11,804,145	12,158,269
Other Restricted/Assigned		16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned		39,416,998	39,565,837	40,042,214	44,691,746	48,340,817	56,296,088	65,161,301	75,730,537	87,045,105
Ending fund balance		67,511,327	67,987,854	68,744,653	73,690,908	77,628,137	85,896,044	95,078,386	105,991,433	117,660,125
Total uses of funds	$	218,528,445	216,938,991	221,139,788	226,484,975	236,161,668	244,976,351	258,272,713	272,623,536	288,856,137
Operating Surplus / (Shortfall)	$	(4,581,932)	476,527	756,799	4,946,254	3,937,229	8,267,906	9,182,342	10,913,047	11,668,692
Unassigned as a % of Revenue		27.87%	27.17%	26.83%	29.07%	30.53%	34.52%	38.79%	43.77%	48.84%
Unassigned Target (25% of Rev)		35,351,651	36,407,166	37,315,983	38,434,080	39,586,690	40,775,053	42,000,167	43,259,538	44,555,676
$ over (under) target		4,065,347	3,158,672	2,726,231	6,257,665	8,754,127	15,521,034	23,161,133	32,470,999	42,489,428

*New Reserve Target of 25% Projected

GENERAL FUND BUDGET SUMMARY NOTES

The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses).

Summary of Transfers to Other Funds

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 REVISED	FY 2026 PROJECTED	FY2027 ADOPTED
Economic Development Fund - Infrastructure	$ 1,600,000	10,876,250	3,150,000	3,150,000	3,150,000	8,060,000
Other Special Revenue Fund - Bench Warrant Fund	30,000	30,000	-	-	-	-
Road Fund	-	-	-	-	-	-
Clerk Recording Equipment Fund	-	-	-	-	-	-
Debt Service Fund - GRT Revenue Bonds 529	4,550,159	4,458,930	9,826,159	9,826,159	4,916,900	8,179,409
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers	4,750,000	7,200,000	7,200,000	7,200,000	7,200,000	7,416,000
Major Network Replacements (Other IM)	756,422	779,115	6,579,114	6,579,114	6,579,114	2,027,000
Parks Small Projects	500,000	555,000	571,000	571,000	571,000	-
Other CIP Projects	17,250,000	17,174,638	14,035,424	14,035,424	14,035,424	-
Transit Fund - ongoing operations	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Airport Fund- operations	410,000	689,326	657,326	1,854,326	1,854,326	500,000
Airport Fund - capital project matching funds	497,326	-	32,000	-	-	-
Environmental Services	-	-	-	-	-	-
Fleet	-	-	-	-	-	-
DWI Fund	11,700	-	-	-	-	-
Health Care Assistance Fund - operations	650,000	650,000	650,000	650,000	650,000	650,000
Utilities	999,878	3,050,000	-	-	-	
Other Potential for GRT Settlement		-	-	-	-	
Total Transfers to Other Funds	33,205,485	46,663,259	43,901,023	45,066,023	40,156,764	28,032,409

SPECIAL REVENUE COMBINED BUDGET STATEMENT

		STATE SHARED REVENUES	LODGERS TAX	STATE GRANTS
Fiscal Year (FY) 2027 Adopted				
Total beginning fund balance / working capital	$	1,180,440	295,992	108,211
Revenues and other sources		500,000	465,000	1,464,152
Transfers from other funds		-	-	-
Expenditures		1,000,000	512,253	1,413,152
Transfers to other funds		-	-	-
Total fund balance / working capital ending FY2027	$	680,440	248,739	159,211
Fiscal Year (FY) 2028 Projected				
Total beginning fund balance / working capital		680,440	248,739	159,211
Revenues and other sources		530,457	476,200	1,470,682
Transfers from other funds		-	-	-
Expenditures		500,000	440,429	1,418,152
Transfers to other funds		-	-	-
Total fund balance / working capital ending FY2028	$	710,896	284,510	211,741
Total FY2027 sources of funding	$	500,000	465,000	1,464,152
Total FY2027 uses of funding		1,000,000	512,253	1,413,152
Net increase / (decrease) in fund balance	$	(500,000)	(47,253)	51,000

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

HEALTH CARE ASSISTANCE	ECONOMIC DEVELOPMENT	OTHER SPECIAL REVENUE	EMERGENCY DECLARATIONS	SPECIAL REVENUE FUNDS COMBINED	FY2026 ADOPTED BUDGET
1,714,795	4,233,946	1,388,142	-	8,921,527	14,913,566
3,609,444	108,000	305,834	108,944	6,561,374	7,183,543
650,000	8,060,000	-	-	8,710,000	3,800,000
4,690,226	12,400,000	527,813	108,944	20,652,388	22,081,395
-	-	-	-	-	100,000
1,284,013	1,946	1,166,163	-	3,540,513	3,715,714

1,284,013	1,946	1,166,163	-	3,540,513
3,727,520	46,486	338,750	-	6,590,095
650,000	7,150,000	-	-	7,800,000
4,739,398	1,650,000	520,535	-	9,268,514
-	-		-	-
922,135	5,548,433	984,378	-	8,662,094
4,259,444	8,168,000	305,834	108,944	15,271,374
4,690,226	12,400,000	527,813	108,944	20,652,388
(430,782)	(4,232,000)	(221,979)	-	(5,381,014)

STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY 2026 vs FY2027	FY2028 Projected	$ Variance FY2027 vs FY2028
Beginning Fund Balance										
Restricted for Major Street Maintenance	211,622	702,673	1,202,673	1,180,440	1,180,440	1,180,440	-	-	680,440	-42.36%
Revenues										
Major Street Maintenance										
Motor Vehicle Tax	220,814	211,514	215,000	215,000	215,000	215,000	-	-	228,100	6.09%
Gasoline Tax	270,237	266,253	285,000	285,000	285,000	285,000	-	-	302,357	6.09%
Total Revenues	491,051	477,767	500,000	500,000	500,000	500,000	-	-	530,457	
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Total sources of funds	702,673	1,180,440	1,702,673	1,680,440	1,680,440	1,680,440	-	-	1,210,896	-27.94%
Expenditures	-	-	1,000,000	1,000,000	500,000	1,000,000	-	-	500,000	-50.00%
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance										
Restricted for Major Street Maintenance	702,673	1,180,440	702,673	680,440	1,180,440	680,440	-	-	710,896	4.48%
Total uses of funds	702,673	1,180,440	1,702,673	1,680,440	1,680,440	1,680,440	-	-	1,210,896	-27.94%

For detailed department information, please see the Capital Improvement Section, under the department of Public Works.

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

LODGERS TAX FUND BUDGET SUMMARY

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	*% Variance FY2027 vs FY2028*
Beginning Fund Balance										
Restricted for Lodgers Tax	300,971	335,880	279,271	326,852	326,852	295,992	*16,721*	6.0%	248,739	-15.96%
Revenues										
Lodgers Tax - Promotion	466,278	453,489	500,000	500,000	500,000	460,000	*(40,000)*	-8.0%	469,200	2.00%
Investment Income	13,888	14,273	5,000	5,000	5,000	5,000	-	-	7,000	40.00%
Total Revenues	480,166	467,762	505,000	505,000	505,000	465,000	*(40,000)*	-7.9%	476,200	2.41%
Total sources of funds	781,137	803,642	784,271	831,852	831,852	760,992	(23,279)	-3.0%	724,939	-4.74%
Expenditures										
Professional/Contractual	407,012	434,407	454,953	479,456	479,456	496,153	*41,200*	9.1%	424,007	-14.54%
Materials & Supplies	35,101	36,465	51,500	51,500	51,500	10,300	*(41,200)*	-80.0%	10,506	2.00%
Interfund charges - Administration	3,144	5,918	4,904	4,904	4,904	5,800	*896*	18.3%	5,916	2.00%
Total Expenditures	445,257	476,790	511,357	535,860	535,860	512,253	*896*	0.2%	440,429	-14.02%
Ending fund balance										
Restricted for Lodgers Tax	335,880	326,852	272,914	295,992	295,992	248,739	(24,175)	-8.9%	284,510	14.38%
Total uses of funds	781,137	803,642	784,271	831,852	831,852	760,992	(23,279)	-3.0%	724,939	-4.74%

For detailed department information, please see the Community Development Department summary.

The Lodgers Tax Fund accounts for the proceeds of the lodgers tax which is required to be used for promotional acrtivities and for the acquisition of certain facilities as provided in the Los Alamos County Code Chapter 4.04.

STATE GRANTS FUND BUDGET SUMMARY

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2027 vs FY2028
Beginning Fund Balance										
Restricted - Community Health Council	111,036	98,312	44,822	118,057	118,057	*57,212*	*12,390*	100.0%	*57,212*	-
Restricted - Law Enforcement Protection	*77,728*	98,022	-	101,204	101,204	-	-	-	-	-
Restricted - Law Enforcement Retention	-	-	-	-	-	-	-	-	-	-
Restricted - Local DWI	62,417	66,450	-	51,151	51,151	-	-	100.0%	-	-
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	-	-	-
Restricted - Fire Marshal	2,143,147	3,077,619	*78,775*	3,205,039	3,205,039	51,000	*(27,775)*	-35.3%	102,000	100.00%
Restricted - Fire EMS	369	4,388	-	-	-	-	-	-	-	-
Total Beginning Fund Balance	2,394,697	3,344,791	123,597	3,475,451	3,475,451	108,211	(15,386)	-12.4%	159,211	47.13%
Revenues										
State Grant - Community Health Council	230,333	80,977	80,977	110,789	110,789	*74,573*	*(6,404)*	-7.9%	*74,573*	-
State Grant - Law Enforcement Protection	152,000	156,500	156,500	153,500	153,500	161,000	*4,500*	2.9%	166,000	3.11%
State Grant - Law Enforcement Retention	39,950	44,390	-	44,391	44,391	49,119	*49,119*	100.0%	49,119	-
State Grant - Local DWI	66,420	91,492	154,320	123,356	123,356	130,456	*(23,864)*	-15.5%	130,456	-
State Grant - Fire Marshal	997,570	998,004	998,004	1,265,145	1,265,145	998,004	-	-	998,004	-
State Grant - Fire EMS	10,219	-	-	-	-	-	-	-	-	-
Investment Income	117,885	147,542	51,000	51,000	51,000	51,000	-	-	52,530	3.00%
Total Revenues	1,614,377	1,518,906	1,440,801	1,748,181	1,748,181	1,464,152	*23,351*	1.6%	1,470,682	0.45%
Transfers from other funds	11,700	-	-	-	-	-	-	-	-	-
Total sources of funds	4,020,774	4,863,697	1,564,398	5,223,632	5,223,632	1,572,363	*7,965*	-	1,629,893	3.66%
Expenditures										
Community Health Council	243,057	61,232	98,313	228,846	171,635	*74,573*	*(23,740)*	-24.1%	*74,573*	-
Law Enforcement Protection	131,706	153,318	156,500	254,704	254,704	161,000	*4,500*	2.9%	166,000	3.11%
Law Enforcement Retention	39,949	44,390	-	44,391	44,391	49,119	*49,119*	100.0%	49,119	-
Local DWI	*74,087*	106,791	154,320	174,507	174,507	130,456	*(23,864)*	-15.5%	130,456	-
Forfeitures and Seizures	-	-	-	-	-		-		26,206	
Fire Marshal	180,983	1,018,127	998,004	4,470,184	4,470,184	998,004	-	-	998,004	-
Fire EMS	6,200	4,388	-	-	-	-	-	-	-	-
Total Expenditures	675,982	1,388,245	1,407,137	5,172,632	5,115,421	1,413,152	*6,015*	0.4%	1,418,152	0.35%
Transfers to other funds	-	-	-	-	-	-	-			
Ending fund balance										
Restricted - Community Health Council	98,312	118,057	27,486	-	*57,212*	*57,212*	29,726	108.1%	*57,212*	-
Restricted - Law Enforcement Protection	98,022	101,204	-	-	-	-	-		-	-
Restricted - Law Enforcement Retention	-	-	-	-	-	-	-	-	-	-
Restricted - Local DWI	66,450	51,151.00	-	-	-	-	-	-	-	-
Restricted - Fire Marshal	3,077,619	3,205,039	129,775	51,000	51,000	102,000	*(27,775)*	-21.4%	154,530	51.50%
Restricted - Fire EMS	4,388	-	-	-	-	-	-	-	-	-
Total Ending fund balance	3,344,791	3,475,451	157,261	51,000	108,211	159,211	1,950	1.2%	211,741	32.99%
Total uses of funds	4,020,773	4,863,696	1,564,398	5,223,632	5,223,632	1,572,363	*7,965*	-	1,629,893	3.66%

For detailed department information, please see Community Services, Fire and Police Department Summaries.

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Beginning Fund Balance										
Restricted for Health Care Assistance	2,323,703	2,681,782	2,245,710	2,193,660	2,193,660	1,714,795	*(530,915)*	-23.6%	1,284,013	-25.12%
Revenues										
Gross Receipts Taxes	3,687,477	2,909,647	3,596,000	3,596,000	3,492,000	3,558,000	*(38,000)*	-1.1%	3,689,000	3.68%
Rental Income	31,000	31,000	-	-	-	-	-	-	-	-
Investment Income	88,115	87,797	67,371	67,371	67,371	51,444	*(15,927)*	-23.6%	38,520	-25.12%
Other Income	-	419,815		-	-	-	-	-	-	-
Total Revenues	3,806,592	3,448,260	3,663,371	3,663,371	3,559,371	3,609,444	*(53,927)*	-1.5%	3,727,520	3.27%
Transfers from other funds	650,000	650,000	650,000	650,000	650,000	650,000	-	-	650,000	0.00%
Total sources of funds	6,780,295	6,780,041	6,559,081	6,507,031	6,403,031	5,974,239	(584,842)	-8.9%	5,661,534	-5.23%
Expenditures										
Salaries and Benefits	119,636	126,050	130,613	130,613	130,613	145,641	*15,028*	11.5%	150,010	3.00%
Professional/Contractual Services	3,923,547	4,403,935	4,494,646	4,494,646	4,494,646	4,494,290	*512*	0.01%	4,539,233	1.00%
Materials and Supplies	371	35	200	200	200	425	*225*	112.5%	425	0.00%
Intra/Interfund Charges	528	787	972	972	972	1,140	*168*	17.3%	1,000	-12.28%
Capital Outlay	54,431	55,574	61,805	61,805	61,805	48,730	-	-	48,730	-
Total Expenditures	4,098,513	4,586,381	4,688,236	4,688,236	4,688,236	4,690,226	*1,990*	-	4,739,398	1.05%
Ending fund balance										
Restricted for Health Care Assistance	2,681,782	2,193,660	1,870,845	1,818,795	1,714,795	1,284,013	*(586,832)*	-31.4%	922,135	-28.18%
Nonspendable for Prepaid Items	-	-	-	-	-	-	-	-	-	-
Total Ending fund balance	2,681,782	2,193,660	1,870,845	1,818,795	1,714,795	1,284,013	(586,832)	-31.4%	922,135	-28.18%
Total uses of funds	6,780,295	6,780,041	6,559,081	6,507,031	6,403,031	5,974,239	(584,842)	-8.9%	5,661,534	-5.23%

For detailed department information, please see the Community Services department summary.

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 due to required payments to the State for the Medicaid and Safety Net Care Pool exceeding GRT for indigent health care.

ECONOMIC DEVELOPMENT FUND

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Beginning Fund Balance										
Assigned for Econ Development	4,277,955	5,767,179	9,547,856	11,173,139	11,173,139	4,233,946	*(5,313,910)*	-55.7%	1,946	-99.95%
Nonspendable	-	-	-	-	-	-	-	-	-	-
Total beginning fund balance	4,277,955	5,767,179	9,547,856	11,173,139	11,173,139	4,233,946	*(5,313,910)*		1,946	
Revenues										
Investment Income	167,571	242,381	108,000	108,000	108,000	108,000	-	-	58	-99.95%
Loan Repayment	46,429	98,026	46,428	46,428	120,000	-	*(46,428)*	-	46,428	-
Other	-	-			1,700,000	-	-	-	-	-
Total revenues	214,000	340,407	154,428	154,428	1,928,000	108,000	*(46,428)*	-30.1%	46,486	-56.96%
Transfers from other funds	1,600,000	10,876,250	3,150,000	3,150,000	4,073,077	8,060,000	*4,910,000*	100.0%	7,150,000	-11.29%
Total sources of funds	6,091,955	16,983,836	12,852,284	14,477,567	17,174,216	12,401,946	(450,338)		7,198,433	-41.96%
Expenditures										
Economic Development Programs	-	-	-	100,000	-	-	-	-	-	-
Infrastructure and Housing	-	3,787,472	10,148,750	6,361,278	1,743,077	5,850,000	*(4,298,750)*	-42.4%	-	-100.00%
Local Econ Dev Loans/Grants	-	-	900,000	900,000	7,950,000	4,900,000	-	-	200,000	-95.92%
Grants to Schools	-	-	1,250,000	4,692,528	2,747,193	1,250,000	-	-	1,250,000	-
Housing Rehabilitation Program	279,776	23,225	200,000	473,538	200,000	200,000	-	-	100,000	-50.00%
Downpayment Assistance Program	45,000	-	200,000	924,600	200,000	200,000	-	-	100,000	-50.00%
Total Expenditures	324,776	3,810,697	12,698,750	13,451,944	12,840,270	12,400,000	*(298,750)*	-2.4%	1,650,000	-86.69%
Transfers to other funds	-	2,000,000	100,000	100,000	100,000	-	*(100,000)*	100.0%	-	-
Ending fund balance										
Assigned for Econ Development	5,767,179	11,173,139	53,534	925,623	4,233,946	1,946	(51,588)	-96.4%	5,548,433	284999.35%
Nonspendable	-	-	-	-	-	-	-	-	-	-
Ending fund balance	5,767,179	11,173,139	53,534	925,623	4,233,946	1,946	*(51,588)*	-96.4%	5,548,433	284999.35%
Total uses of funds	6,091,955	16,983,836	12,852,284	14,477,567	17,174,216	12,401,946	(450,338)	-3.5%	7,198,433	-41.96%

For detailed department information, please see the Community Development department summary.

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Beginning Fund Balance										
Restricted for Property Tax Valuation	487,065	490,484	627,785	451,003	451,003	443,394	*(184,391)*	-29.4%	350,303	-21.00%
Restricted for Clerk's Recording Equipment	208,209	202,237	-	137,004	137,004	137,004	*137,004*	100.0%	123,584	-9.80%
Restricted for Bench Warrant Collections	28,400	28,400	23,719	28,400	28,400	29,659	*5,940*	25.0%	31,049	4.69%
Restricted for Aquatic Center Operations	37,416	38,765	36,888	39,963	39,963	38,085	*1,197*	3.2%	36,228	-4.88%
Restricted for Library Operations	4,460	3,282	2,456	2,370	2,370	-	*(2,456)*	-100.0%	-	-
Restricted for National Opioid Settlement	128,834	750,957	723,611	793,562	793,562	740,001	*16,390*	2.3%	625,001	-15.54%
Total Beginning Fund Balance	894,384	1,514,125	1,414,459	1,452,302	1,452,302	1,388,142	(26,317)	-1.9%	1,166,163	-15.99%
Revenues										
Property Tax Administrative Fees	247,752	257,741	250,000	250,000	250,000	265,000	*15,000*	6.0%	278,250	5.0%
Clerk's Recording Fees	16,002	17,206	26,204	26,204	26,204	25,000	*(1,204)*	-4.6%	25,000	-
Bench Warrant Fees	700	1,500	500	500	500	500	-	-	515	3.0%
Aquatic Center Gifts / Donations	-	-	-	-	-	-	-	-	-	-
Library Gifts / Donations	-	-	-	-	-	-	-	-	-	-
National Opioid Settlement	605,578	76,407	-	28,661	28,661	-	-	-100.0%	-	-
Investment Income	51,658	63,103	20,725	20,725	20,234	15,334	(5,391)	-26.0%	34,985	128.2%
Total Revenues	921,690	415,957	297,429	326,090	325,599	305,834	*8,405*	2.8%	338,750	10.8%
Transfers from other funds	30,000	30,000	-	-	-	-	-	-	-	-
Total sources of funds	1,846,074	1,960,082	1,711,888	1,778,392	1,777,901	1,693,976	*(17,912)*	-1.0%	1,504,913	-11.2%
Expenditures										
Property Tax Valuation	265,231	317,656	333,919	344,859	275,887	371,393	*37,474*	11.2%	382,535	3.0%
Clerk's Recording Equipment	31,196	88,734	26,204	26,204	26,204	38,420	*12,216*	46.6%	20,000	-47.9%
Bench Warrant Collections	30,700	31,500	-	-	-	-	-	-	-	-
Aquatic Center Gift	290	500	3,000	3,000	3,000	3,000	-	-	3,000	0.0%
Library Gift	1,350	1,030	2,459	3,889	2,445	-	(2,459)	-100.0%	-	-
National Opioid Settlement	3,182	68,360	687,819	822,223	82,222	115,000	(572,819)	-	115,000	-
Total Expenditures	331,949	507,780	1,053,401	1,200,175	389,759	527,813	*(525,588)*	-49.9%	520,535	-1.4%
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Ending fund balance										
Restricted for Property Tax Valuation	490,484	451,003	562,700	374,422	443,394	350,303	*(212,397)*	-37.7%	256,527	-26.8%
Restricted for Clerk's Recording Equipment	202,237	137,004	-	137,004	137,004	123,584	*123,584*	-100.0%	132,292	7.0%
Restricted for Bench Warrant Collections	28,400	28,400	24,931	29,659	29,659	31,049	*6,118*	24.5%	32,495	4.7%
Restricted for Aquatic Center Operations	38,765	39,963	34,995	38,085	38,085	36,228	*1,233*	3.5%	34,314	-5.3%
Restricted for Library Operations	3,282	2,370	71	(1,444)	-	-	*(71)*	-100.0%	-	-
Restricted for National Opioid Settlement	750,957	793,562	35,792	-	740,001	625,001	*589,209*	-	528,751	-15.4%
Total Ending fund balance	1,514,125	1,452,302	658,487	577,726	1,388,142	1,166,163	*507,676*	77.1%	984,378	-15.59%
Total uses of funds	1,846,074	1,960,082	1,711,888	1,777,901	1,777,901	1,693,976	(17,912)	-1.0%	1,504,913	-11.16%

For detailed department information, please see the department summaries for Municipal Court, Assessor, Clerk, and 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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Beginning Fund Balance										
Assigned for ARPA Fund	-	-	100,000	-	-	-	*(100,000)*	100.0%	-	-
Assigned for Covid-19 Emergency Response	223,975	223,975	-	-	-	-	-	100.0%	-	-
Assigned for Other Declarations	251,620	251,620	-	-	-	-	-	100.0%	-	-
Total Beginning Fund Balance	475,595	475,595	100,000	-	-	-	-	100.0%	-	-
Revenues										
ARPA Fund	1,314,094	273,795	622,514	325,763	325,763	108,944	(513,570)	-	-	-
Snow & Wind Event - Federal Indirect	-	-	-	-	-	-	-	-	-	-
LC-Intergovernmental - Federal Indirect	-	-	-	-	-	-	-	-	-	-
FD-Intergovernmental - Federal Indirect	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,314,094	273,795	622,514	325,763	325,763	108,944	(513,570)	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Total sources of funds	1,789,689	749,390	722,514	325,763	325,763	108,944	(513,570)	100.0%	-	-
Expenditures										
ARPA Fund	1,314,094	273,795	722,514	325,763	325,763	108,944	*(613,570)*	100.0%	-	-
Covid-19 Emergency Response	-		-	-	-		-	100.0%	-	-
Other Declarations	-		-	-	-		-	100.0%	-	-
Total ending expenditures	1,314,094	273,795	722,514	325,763	325,763	108,944	*(613,570)*	100.0%	-	-
Transfers to other funds	-	475,594	-	-	-	-				
Ending fund balance										
Assigned for ARPA Fund	-	-	-	-	-	-	-	100.0%	-	-
Assigned for Covid-19 Emergency Response	223,975	-	-	-	-	-	-	-	-	-
Assigned for Other Declarations	251,620	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	475,595	-	-	-	-	-	-	100.0%	-	-
Total uses of funds	1,789,689	749,389	722,514	325,763	325,763	108,944	(613,570)	100.0%	-	-

For detailed department information, please see the department summaries for CSD/Social Services and 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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Beginning Fund Balance										
Restricted for Debt Service	324,248	367,950	377,969	328,398	328,398	339,737	*(38,232)*	-10.1%	349,929	3.00%
Total Beginning Fund Balance	324,248	367,950	377,969	328,398	328,398	339,737	*(38,232)*	-10.1%	349,929	3.00%
Revenues										
Investment Income	43,702	50,677	11,339	11,339	11,339	10,192	*(1,147)*	-10.1%	10,813	6.09%
Transfers from other funds	4,550,159	4,458,930	9,826,159	9,826,159	4,916,900	8,179,409	*(1,646,750)*	-16.8%	8,176,128	-0.04%
Total sources of funds	4,918,109	4,877,557	10,215,467	10,165,896	5,256,637	8,529,338	(1,686,129)	-16.5%	8,536,870	0.09%
Expenditures	4,550,159	4,549,159	9,826,159	9,826,159	4,916,900	8,179,409	*(1,646,750)*	-16.8%	8,176,128	-0.04%
Ending fund balance										
Restricted for Debt Service	-	-	-	-	-	-	-	-	-	-
Restricted for Debt Service	367,950	328,398	389,308	339,737	339,737	349,929	*(39,379)*	-10.1%	360,742	3.09%
Total uses of funds	4,918,109	4,877,557	10,215,467	10,165,896	5,256,637	8,529,338	(1,686,129)	-16.5%	8,536,870	0.09%

For detailed information, please see the Non-Departmental department summary.

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 2008/2013 GRT Bonds largely funded the Airport basin, Jail and Courthouse Projects and will be completely paid off in FY28. The recently issued 2026 GRT Bond will fund the Community Broadband project. Debt Service is financed by a portion of the gross receipts tax imposed and collected by the State and distributed to the County. Please see future debt service schedule in the Other Information section under Debt Summary.

CAPITAL PROJECTS FUND
COMBINING FUND STATEMENT

		CAPITAL IMPROVEMENT PROJECTS	CAPITAL PROJECTS PERMANENT	CAPITAL PROJECTS COMBINED	2026 ADOPTED BUDGET
Fiscal Year (FY) 2027 Adopted					
Total beginning fund balance / working capital	$	21,000,913	44,947,299	65,948,212	70,591,926
Revenues and other sources		1,554,000	5,000,000	6,554,000	9,914,115
Transfers from other funds		11,219,000	-	11,219,000	30,097,538
Expenditures		26,257,315	-	26,257,315	39,913,064
Transfers to other funds		-	1,776,000	1,776,000	1,712,000
Total fund balance / working capital ending FY2027	$	7,516,598	48,171,299	55,687,897	68,978,515
Fiscal Year (FY) 2028 Projected					
Total beginning fund balance / working capital		7,516,598	48,171,299	55,687,897	
Revenues and other sources		-	4,500,000	4,500,000	
Transfers from other funds		19,630,060	-	19,630,060	
Expenditures		22,165,060	-	22,165,060	
Transfers to other funds		-	1,940,000	1,940,000	
Total fund balance / working capital ending FY2028	$	4,981,598	50,731,299	55,712,897	

CIP FUND STATEMENT

	FY 2024 Actual	FY 2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted	*$ Variance FY2026 vs. FY2025*	% Variance FY2026 vs FY2025	FY2028 Projected	*$ Variance FY2028 vs FY2027*
Beginning Fund Balance	49,351,626	54,991,780	29,953,383	55,153,511	55,153,511	21,000,913	*(8,952,470)*	-29.9%	7,516,598	-64.21%
Revenues										
Intergovernmental - Federal Grants	2,398,817	2,153,177	4,000,000	8,881,560	8,881,560	400,000	*(3,600,000)*	-90.0%	-	-100.00%
Intergovernmental - State Grants	623,687	756,742	1,500,000	4,880,222	4,880,222	1,154,000	*(346,000)*	-23.1%	-	-100.00%
Debt Proceeds - GRT Rev Bonds	-	-	-	35,000,000	35,000,000	-	-	-100.0%	-	
Debt Proceeds GRT - Broadband	-	-	-	40,000,000	40,000,000	-	-	-100.0%	-	
Land Sale Proceeds	-	-	-	-	-	-	-	0.0%	-	
Total Revenues	3,022,504	2,909,919	5,500,000	88,761,782	88,761,782	1,554,000	*(3,946,000)*	-71.7%	-	
Transfers from Other Funds										
General Fund	23,256,422	25,708,753	28,385,538	28,385,538	28,385,538	9,443,000	*(18,942,538)*	-66.7%	17,690,060	87.34%
Capital Project Permanent Fund	1,591,003	1,630,000	1,712,000	1,712,000	1,712,000	1,776,000	*64,000*	3.7%	1,940,000	9.23%
Total Transfers from Other Funds	24,847,425	27,338,753	30,097,538	30,097,538	30,097,538	11,219,000	*(18,878,538)*	-62.7%	19,630,060	
Total sources of funds	*77,221,555*	85,240,452	65,550,921	174,012,831	174,012,831	33,773,913	(12,898,470)	-19.7%	27,146,658	-19.62%
Expenditures by Department										
Public Works	705,413	1,198,480	11,292,000	32,784,063	36,247,239	6,554,139	*(4,737,861)*	-42.0%	-	-100.00%
Community Development	1,490,390	8,515,419	-	11,956,606	11,033,528	1,154,000	*1,154,000*	100.0%	400,000	-65.34%
Public Works-Transportation	8,919,889	*5,747,209*	12,700,000	30,525,650	30,516,283	*7,975,000*	*(4,725,000)*	-37.2%	7,802,250	-2.17%
Community Services	8,867,006	13,582,288	8,471,650	26,841,816	26,886,184	8,547,176	*75,526*	0.9%	12,600,000	47.42%
ASD and County Manager	2,247,077	1,043,545	*7,449,414*	51,372,199	48,328,684	2,027,000	*(5,422,414)*	-72.8%	1,362,810	-32.77%
Total Expenditures	22,229,775	30,086,941	39,913,064	153,480,334	153,011,918	26,257,315	*(13,655,749)*	-34.2%	22,165,060	-15.59%
Ending fund balance	54,991,780	55,153,511	25,637,857	20,532,497	21,000,913	*7,516,598*	(18,121,259)	-70.7%	4,981,598	-33.73%
Total uses of funds	*77,221,555*	85,240,452	65,550,921	174,012,831	174,012,831	33,773,913	(31,777,008)	-48.5%	27,146,658	-19.62%

For detailed department information, please see the Capital Improvements page.

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

CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2026 vs FY2025
Beginning Fund Balance								
Restricted for Income Stabilization	4,254,147	10,400,446	12,573,300	15,121,165	15,121,165	17,944,748	*5,371,448*	42.7%
Nonspendable for Capital Improvements	29,331,758	27,582,548	28,065,243	26,538,134	26,538,134	27,002,551	*(1,062,692)*	-3.8%
Total Beginning Fund Balance	33,585,905	37,982,994	40,638,543	41,659,299	41,659,299	44,947,299	4,308,756	
Revenues								
Investment Income	*5,988,092*	*5,306,305*	4,414,115	4,414,115	5,000,000	*5,000,000*	*585,885*	13.3%
Total sources of funds	39,573,997	43,289,299	45,052,658	46,073,414	46,659,299	49,947,299	4,894,641	10.9%
Transfers to Other Funds	1,591,003	1,630,000	1,712,000	1,712,000	1,712,000	1,776,000	*64,000*	3.7%
Ending fund balance								
Restricted for Income Stabilization	10,400,446	15,121,165	14,784,273	17,358,863	17,944,748	20,696,203	*5,911,930*	40.0%
Restricted for Capital Improvements	27,582,548	26,538,134	28,556,385	27,002,551	27,002,551	27,475,096	*(1,081,289)*	-3.8%
Total Ending Fund Balance	37,982,994	41,659,299	43,340,658	44,361,414	44,947,299	48,171,299	*4,830,641*	11.1%
Total uses of funds	39,573,997	43,289,299	45,052,658	46,073,414	46,659,299	49,947,299	4,894,641	10.9%

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.

ENTERPRISE FUNDS OTHER THAN JOINT UTILITY SYSTEM
COMBINING FUND STATEMENT

	ENVIRONMENTAL SERVICES	TRANSIT	FIRE	AIRPORT	OTHER ENTERPRISE COMBINED	FY2026 ADOPTED BUDGET
Fiscal Year (FY) 2027 Adopted						
Total beginning fund balance / working capital	$ 2,130,577	1,380,104	4,355,106	2,518,936	10,384,723	14,399,502
Revenues and other sources	6,763,338	6,770,736	50,218,528	500,000	64,252,602	62,743,691
Transfers from other funds	-	1,200,000	-	500,000	1,700,000	1,889,326
Expenditures	7,412,330	8,415,777	46,618,874	1,066,548	63,513,529	60,778,807
Transfers to other funds	-	-	3,558,000	-	3,558,000	3,596,000
Total fund balance / working capital ending FY2027	$ 1,481,585	935,063	4,396,760	2,452,388	9,265,796	14,657,712
Fiscal Year (FY) 2028 Projected						
Total beginning fund balance / working capital	1,481,585	935,063	4,396,760	2,452,388	9,265,796	
Revenues and other sources	7,207,030	6,939,757	51,945,743	512,000	66,604,530	
Transfers from other funds	-	1,200,000	-	500,000	1,700,000	
Expenditures	7,773,069	8,668,584	48,215,088	1,098,544	65,755,285	
Transfers to other funds	-	-	3,689,000	-	3,689,000	
Total fund balance / working capital ending FY2028	$ 915,547	406,235	4,438,415	2,365,844	8,126,041	
Total FY2027 sources of funding	$ 6,763,338	7,970,736	50,218,528	1,000,000	65,952,602	
Total FY2027 uses of funding	7,412,330	8,415,777	50,176,874	1,066,548	67,071,529	
Net increase / (decrease) in fund balance / working capital	$ (648,992)	(445,041)	41,654	(66,548)	(1,118,927)	

ENVIRONMENTAL SERVICES FUND

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Beginning working capital	3,710,221	4,031,512	4,347,326	3,185,350	3,185,350	2,130,577	(2,216,749)	-51.0%	1,481,585	-30.5%
Revenues										
Gross receipts tax - special purpose	1,843,739	1,454,824	1,808,000	1,808,000	1,736,000	1,788,000	(20,000)	-1.1%	1,854,000	3.7%
State Grants - Other	-		-	-	-	-	-			
Residential service	2,442,471	2,670,997	2,826,187	2,826,187	2,942,376	3,177,765	351,578	12.4%	3,431,986	8.0%
Commercial service	588,220	661,115	718,351	718,351	771,882	833,632	115,281	16.0%	900,323	8.0%
Transfer station service	542,336	495,720	602,657	602,657	472,969	510,807	(91,850)	-15.2%	551,672	8.0%
Interfund charges for services	81,431	79,861	77,451	77,451	77,451	138,207	60,756	78.4%	138,207	0.0%
Miscellaneous revenue	188,244	409,421	140,843	140,843	120,303	129,927	(10,916)	-7.8%	140,843	8.4%
Debt Proceeds	-			-	-	-	-	100.0%		
Interest Income	189,830	186,670	136,000	136,000	180,000	185,000	49,000	36.0%	190,000	2.7%
	5,876,271	5,958,608	6,309,489	6,309,489	6,300,981	6,763,338	453,849	7.2%	7,207,030	6.6%
Transfers from other funds										
General Fund	-	-	-	-	-	-	-	-	-	
Expenses by Program										
Salaries and benefits	1,744,393	1,928,825	1,994,990	1,994,990	1,994,990	2,194,897	199,907	10.0%	2,260,744	3.0%
Operations	3,243,289	3,724,393	4,498,474.00	4,887,701	4,500,000	4,537,949	39,475	0.9%	4,635,000	2.1%
Capital Outlay	172,911	723,374	383,500	530,427	530,427	348,500	(35,000)	-9.1%	546,340	56.8%
Debt Service	329,807	329,279	330,337	330,337	330,337	330,984	647	0.2%	330,985	0.0%
	5,490,400	6,705,871	7,207,301	7,743,455	7,355,754	7,412,330	205,029	2.8%	7,773,069	4.9%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(64,580)	(98,899)	-	-	-	-	-		-	
Transfers to Other Funds	-	-	-	-	-	-	-		-	
Ending working capital	4,031,512	3,185,350	3,449,514	1,751,384	2,130,577	1,481,585	(1,967,929)	-57.0%	915,547	-38.20%

For detailed department information, please see Public Works Department Summary

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Beginning working capital	3,086,601	3,145,832	3,306,912	2,869,718	2,869,718	1,380,104	*(1,926,808)*	-58.3%	935,063	-32.25%
Revenues										
FTA - DOT 5311 Operating/Admin/Capital	2,914,947	2,757,477	3,007,874	3,186,615	3,186,615	3,523,755	*515,881*	17.2%	3,629,468	3.00%
FTA - DOT 5310/5339 Capital	-		178,741	3,159,565	3,159,565	1,166,289	*987,548*	552.5%	1,166,289	0.00%
Other Grants	197,248	79,784	-	-	-	-	-	0.0%	-	0.00%
NCRTD-Regional Grant to LAC	1,876,289	2,031,271	1,821,640	1,821,640	1,821,640	1,876,289	*54,649*	3.0%	1,933,000	3.02%
National Park Service	232,346	114,641	163,000	163,000	163,000	163,000	-	0.0%	168,000	3.07%
Other revenue	-		-	-	-	-	-	0.0%		
Interest Income	80,583	83,051	99,207	99,207	99,207	41,403	*(57,804)*	-58.3%	43,000	3.86%
	5,301,413	5,066,224	5,270,462	8,430,027	8,430,027	6,770,736	1,500,274	28.5%	6,939,757	2.50%
Transfers from other funds										
General Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	-	0.0%	1,200,000	0.00%
Expenses by Program										
Salaries and benefits	2,778,525	3,074,566	4,329,894	4,329,894	4,329,894	4,674,433	*344,539*	8.0%	4,815,000	3.01%
Operations	2,040,612	2,307,864	1,619,846	1,619,846	1,619,846	2,575,055	*955,209*	59.0%	2,652,307	3.00%
Capital Outlay	1,510,440	1,123,069	1,295,876	5,169,901	5,169,901	1,166,289	*(129,587)*	-10.0%	1,201,278	3.00%
Debt Service/Fiscal Charges	8,274	-	-	-	-	-	-	0.0%	-	
	6,337,851	6,505,499	7,245,616	11,119,641	11,119,641	8,415,777	1,170,161	16.1%	8,668,584	3.00%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(104,331)	(36,839)	-	-	-	-	-			
Transfers to Other Funds										
Ending working capital	3,145,832	2,869,718	2,531,758	1,380,104	1,380,104	935,063	(1,596,695)	-63.1%	406,235	-56.56%

For detailed department information, please see Public Works Department Summary

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

FIRE FUND

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Beginning working capital	$ 3,260,317	3,827,880	3,787,881	4,505,734	4,505,734	4,355,106	*567,225*	15.0%	4,396,760	0.96%
Revenues										
LANL Fire Cooperative Agmt	30,636,311	30,768,120	33,907,616	33,907,616	33,907,616	35,027,883	*1,120,267*	3.3%	36,241,007	3.46%
Ambulance revenues	787,929	1,072,486	520,000	520,000	520,000	520,000	-	0.0%	520,000	0.00%
Interdepartmental revenues	9,238,278	9,022,787	10,187,668	10,187,668	10,187,668	10,541,437	353,769	3.5%	10,924,528	3.63%
Deployment revenues	26,954	330,089	571,208	571,208	571,208	571,208	-	0.0%	571,208	0.00%
Misc. revenue		419,815	-	-	-	-	-	0.0%	-	
Fire Protection Excise Tax	3,687,510	2,909,680	3,596,000	3,596,000	3,454,000	3,558,000	*(38,000)*	-1.1%	3,689,000	3.68%
	44,376,982	44,522,977	48,782,492	48,782,492	48,640,492	50,218,528	*1,436,036*	2.9%	51,945,743	3.44%
Expenses by Program										
LANL Fire Cooperative Agreement	39,954,190	39,908,432	44,615,286	44,716,460	44,716,460	46,089,321	*1,474,035*	3.3%	47,685,535	3.46%
Mutual Aid Deployments	292,043	479,675	531,208	542,660	542,660	529,553	*(1,655)*	-0.3%	529,553	0.00%
Other Non-Cooperative Agreement	-	-	40,000	40,000	40,000	-	*(40,000)*	-100.0%	-	-100.00%
	40,246,233	40,388,107	45,186,494	45,299,120	45,299,120	46,618,874	*1,432,380*	3.2%	48,215,088	3.42%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(300,186)	(547,336)	-	-	-	-	-	0.0%	-	0.00%
Transfers to Other Funds	3,263,000	2,909,680	3,596,000	3,596,000	3,492,000	3,558,000	*(38,000)*	-1.1%	3,689,000	3.68%
Ending working capital	3,827,880	4,505,734	3,787,879	4,393,106	4,355,106	4,396,760	*608,881*	16.1%	4,438,415	0.95%
Expenses by Object										
Salaries and benefits	28,416,393	29,591,625	33,313,820	33,313,820	33,313,820	34,436,915	*1,123,095*	3.4%	33,070,198	-3.97%
Operations	11,829,840	10,796,482	11,872,674	11,985,300	11,985,300	12,181,959	*309,285*	2.6%	15,144,890	24.32%
	40,246,233	40,388,107	45,186,494	45,299,120	45,299,120	46,618,874	*1,432,380*	3.2%	48,215,088	3.42%

For detailed department information, please see Fire Department Department Summary

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Beginning working capital	2,168,413	2,838,648	2,957,383	3,154,969	3,154,969	2,518,936	*(438,447)*	-14.8%	2,452,388	-2.64%
Revenues										
Federal Grants	-	24,216	1,941,248	650,750	650,750	-	*(1,941,248)*	0.0%	-	
State Grants	1,483,568	1,875,449	-	858,667	858,667	-	-	0.0%	-	
Operational Revenues	87,897	178,963	400,000	400,000	400,000	400,000	-	0.0%	412,000	3.00%
Interest Income	84,492	99,590	40,000	40,000	40,000	100,000	*60,000*	150.0%	100,000	0.00%
	1,655,957	2,178,218	2,381,248	1,949,417	1,949,417	500,000	*(1,881,248)*	-79.0%	512,000	2.40%
Transfers from other funds										
General Fund	907,326	689,326	689,326	1,854,326	1,854,326	500,000	*(189,326)*	-27.5%	500,000	0.00%
Expenses by Program										
Salaries and benefits	102,307	144,712	200,768	200,768	200,768	235,697	*34,929*	17.4%	242,768	3.00%
Operations	1,710,142	2,338,143	803,632	4,104,012	4,104,012	696,624	*(107,008)*	-13.3%	717,523	3.00%
Capital Outlay	76,264	61,659	133,308	133,308	133,308	132,708	(600)	-0.5%	136,689	3.00%
Fiscal Charges	179	1,991	1,688	1,688	1,688	1,519	*(169)*	-10.0%	1,565	3.00%
	1,888,892	2,546,505	1,139,396	4,439,776	4,439,776	1,066,548	*(72,848)*	-6.4%	1,098,544	3.00%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(4,156)	(4,718)	-		-	-	-	0.0%		
Ending working capital	2,838,648	3,154,969	4,888,561	2,518,936	2,518,936	2,452,388	*(2,436,173)*	-49.8%	2,365,844	-3.53%

For detailed department information, please see Public Works Department Summary

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

JOINT UTILITIES FUND

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	$ Variance FY2028 vs FY2027
Beginning working capital	31,995,948	90,453,866	87,595,748	87,595,748	87,595,748	62,581,142	*(25,014,606)*	-40.0%	62,767,152	*186,010*
Revenues										
Wholesale sales	37,021,956	38,272,301	53,008,007	53,008,007	52,279,324	42,229,002	*(10,779,005)*	-25.5%	70,458,739	*28,229,737*
Retail sales	35,427,083	36,694,059	42,515,988	42,515,988	39,465,001	44,335,861	*1,819,873*	4.1%	47,554,228	*3,218,367*
Non Potable sales	325,360	398,550	214,807	214,807	362,580	391,586	*176,779*	45.1%	422,913	*31,327*
Grant/Loan Proceeds	14,778,924	13,733,082	8,000,000	15,326,736	15,326,736	7,340,000	*(660,000)*	-9.0%	11,336,000	*3,996,000*
Other revenues	60,646,008	1,600,080	544,298	5,594,298	5,594,298	547,260	2,962	0.5%	529,203	*(18,057)*
Repayment of Interfund Loan	93,784	-	-	-	-	-	-	0.0%	-	-
Interest income	2,094,317	5,251,117	2,663,795	2,663,795	2,663,795	2,185,271	*(478,524)*	-21.9%	2,167,466	*(17,805)*
Total Revenues	150,387,432	95,949,189	106,946,895	119,323,631	115,691,734	97,028,980	*(9,917,915)*	-10.2%	132,468,549	*35,439,569*
Transfers from other funds	2,053,691	4,028,123	100,000	1,097,749	1,097,749	-	*(100,000)*	100.0%	-	-
Expenses by Program										
Electric	53,345,626	57,533,462	71,764,311	77,373,288	77,373,288	62,599,670	*(9,164,641)*	-14.6%	93,081,172	*30,481,502*
Gas	5,553,848	6,474,613	7,738,714	7,966,105	7,966,105	6,643,642	*(1,095,072)*	-16.5%	6,760,830	*117,188*
Water	14,031,903	20,620,770	18,539,316	40,490,549	40,490,550	15,637,066	*(2,902,250)*	-18.6%	16,676,077	*1,039,011*
Wastewater	18,003,469	10,699,221	10,697,494	13,978,649	13,978,649	10,708,366	*10,872*	0.1%	12,667,535	*1,959,169*
Total Expenses by Program	90,934,845	95,328,065	108,739,835	139,808,591	139,808,592	95,588,744	*(13,151,091)*	-13.8%	129,185,614	*33,596,870*
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(1,946,482)	(5,808,062)	-	-	-	-	-		-	-
Transfers to Other Funds	1,101,878	1,699,302	1,220,084	1,921,770	1,995,497	1,254,226	*34,142*	0.0%	*1,339,580*	*85,354*
Ending working capital	90,453,866	87,595,748	84,682,724	66,286,767	62,581,142	62,767,152	*(21,915,572)*		64,710,507	*1,943,355*

For detailed department information, please see the Utilities Department Summary

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	$ Variance FY2028 vs FY2027
Beginning working capital	18,029,944	72,850,691	71,890,519	71,890,519	71,890,519	65,696,703	*(6,193,816)*	-9%	67,555,229	*1,858,526*
Revenues										
Wholesale sales	35,489,128	37,563,609	51,168,618	51,168,618	51,168,618	40,655,178	*(10,513,440)*	-20.55%	68,759,009	*28,103,831*
Retail sales	14,758,522	16,942,566	19,288,456	19,288,456	18,830,797	20,772,471	*1,484,015*	7.69%	22,337,677	*1,565,206*
Grant Loan Proceeds	-	-	-	-	-	1,500,000			2,500,000	
Settlements	58,112,113	23,390	-	-	-	-			-	
Other revenues	847,579	730,654	418,839	418,839	418,839	423,764	*4,925*	1.18%	407,731	*(16,033)*
Interest income	1,344,820	4,453,018	2,166,894	2,166,894	2,166,894	2,000,000	*(166,894)*	-7.70%	2,000,000	-
Total Revenues	110,552,162	59,713,237	73,042,807	73,042,807	72,585,148	65,351,413	*(7,691,394)*	-10.53%	96,004,417	*30,653,004*
Transfers from other funds	80,416	-	-	-	-	-			-	
Expenses by Program										
Salaries and benefits	8,932,202	9,562,120	10,532,319	10,532,319	10,532,319	10,862,766	*330,447*	3.14%	11,167,695	*304,929*
Operations	43,230,667	46,750,810	59,746,420	65,282,999	65,282,999	50,159,959	*(9,586,461)*	-16.05%	80,331,307	*30,171,348*
Capital	154,464	209,583	307,261	379,659	379,659	414,974	*107,713*	35.06%	426,798	*11,824*
Debt Service	1,028,292	1,010,949	1,178,311	1,178,311	1,178,311	1,161,971	*(16,340)*	-1.39%	1,155,372	*(6,599)*
Total Expenses by Type	53,345,626	57,533,462	71,764,311	77,373,288	77,373,288	62,599,670	*(9,164,641)*	-12.77%	93,081,172	*30,481,502*
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(1,854,938)	(1,803,459)					-			-
Transfers to Other Funds	611,266	1,336,488	829,404	1,405,676	1,405,676	893,217	*63,813*	0.00%	960,521	*67,304*
Ending working capital	72,850,691	71,890,519	72,339,611	66,154,362	65,696,703	67,555,229	(4,784,382)	-6.61%	69,517,953	1,962,724

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	$ Variance FY2028 vs FY2027
Beginning working capital	(629,153)	1,398,959	832,137	832,137	832,137	(1,508,645)	*(2,340,781)*	-281.3%	(762,921)	*745,724*
Revenues										
Wholesale sales										
Retail sales	*7,716,412*	6,260,836	8,365,728	8,365,728	*5,907,883*	*7,730,375*	*(635,353)*	-7.6%	8,116,894	*386,519*
Other revenues	197,624	45,076	20,000	20,000	20,000	20,000	-	0.0%	20,000	-
Interest income	3,281	42,248	37,825	37,825	37,825	-	*(37,825)*	-100.0%	-	-
Total Revenues	*7,917,318*	6,348,160	*8,423,553*	*8,423,553*	*5,965,708*	*7,750,375*	*(673,178)*	-8.0%	8,136,894	*386,519*
Transfers from other funds	178,235	-	-	249,437	249,437	-	-		-	-
Expenses by Type										
Salaries and benefits	913,406	1,248,284	1,296,040	1,296,040	1,296,040	1,473,608	*177,568*	13.7%	1,489,001	*15,393*
Operations	*4,576,965*	*5,196,533*	6,442,674	6,670,065	6,670,065	*5,093,209*	*(1,349,465)*	-20.9%	*5,249,404*	*156,195*
Capital	63,476	29,796	-	-	-	*76,825*	*76,825*	100.0%	22,425	*(54,400)*
Debt Service	-	-	-	-	-	-	-	0.0%	-	-
Total Expenses by Program	*5,553,848*	6,474,613	*7,738,714*	*7,966,105*	*7,966,105*	6,643,642	*(1,095,072)*	-14.2%	6,760,830	*117,188*
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(22,981)	*(77,556)*	-	-	-	-	-	-	-	-
Transfers to Other Funds	490,612	362,814	390,680	516,094	589,821	361,009	*(29,671)*	0.0%	379,059	*18,050*
Ending working capital	1,398,959	832,137	1,126,296	1,022,927	(1,508,645)	(762,921)	(1,889,216)	-167.7%	234,084	997,005

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	$ Variance FY2028 vs FY2027
Beginning working capital	11,232,183	13,475,525	10,885,063	10,885,063	10,885,063	(942,574)	*(11,827,637)*	-108.7%	(2,310,753)	*(2,310,753)*
Revenues										
Wholesale sales	1,532,828	708,692	1,839,389	1,839,389	1,110,706	1,573,824	*(265,565)*	-14.4%	1,699,730	*1,699,730*
Retail sales	6,530,852	6,816,567	7,611,636	7,611,636	7,585,044	8,191,848	*580,212*	7.6%	8,847,196	*8,847,196*
Non Potable sales	325,360	398,550	214,807	214,807	362,580	391,586	*176,779*	82.3%	422,913	*422,913*
Grant/Loan Proceeds	4,323,029	8,513,506	6,000,000	13,326,736	13,326,736	3,840,000	*(2,160,000)*	-36.0%	5,116,000	*5,116,000*
Other revenues	1,469,076	818,355	95,459	5,145,459	5,145,459	93,496	*(1,963)*	-2.1%	91,472	*91,472*
Repayment of Intra Subfund Loan	93,784	-	-	-	-	-	-		-	-
Interest income	571,746	559,859	284,076	284,076	284,076	178,133	*(105,943)*	-37.3%	167,466	*167,466*
Total Revenues	14,846,676	17,815,529	16,045,367	28,422,103	27,814,601	14,268,887	*(1,776,480)*	-11.1%	16,344,777	*16,344,777*
Transfers from other funds	1,533,122	4,028,123	100,000	848,312	848,312	-	*(100,000)*	100.0%	-	-
Expenses by Type										
Salaries and benefits	2,508,749	2,630,110	2,722,510	2,722,510	2,722,510	2,836,213	*113,703*	4.2%	2,865,364	*2,865,364*
Operations	10,741,575	17,179,120	14,894,153	36,845,386	36,845,387	10,722,365	*(4,171,788)*	-28.0%	12,667,272	*12,667,272*
Capital	196,962	26,328	34,535	34,535	34,535	1,151,895	*1,117,360*	3235.4%	32,852	*32,852*
Debt Service	584,617	785,213	888,118	888,118	888,118	926,593	*38,475*	4.3%	1,110,589	*1,110,589*
Total Expenses by Program	14,031,903	20,620,770	18,539,316	40,490,549	40,490,550	15,637,066	*(2,902,250)*	-15.7%	16,676,077	*16,676,077*
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(104,553)	(3,813,343)	-		-	-	-		-	-
Transfers to Other Funds	-	-	-		-	-	-		-	-
Ending working capital	13,475,525	10,885,063	8,491,114	(335,071)	(942,574)	(2,310,753)	(10,801,867)	-127.2%	(2,642,053)	(2,642,053)

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

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	$ Variance FY2028 vs FY2027
Beginning working capital	3,362,975	2,728,691	3,988,029	3,988,029	3,988,029	(664,343)	*(4,652,372)*	700.3%	(1,714,404)	*(1,050,061)*
Revenues										
Wholesale sales	-		-		-	-	-		-	-
Retail sales	6,421,297	6,674,090	*7,250,168*	*7,250,168*	*7,141,277*	*7,641,167*	*390,999*	5.1%	8,252,461	*611,294*
Grant/Loan Proceeds	10,455,896	*5,219,576*	2,000,000	2,000,000	2,000,000	2,000,000	-	0.0%	3,720,000	*1,720,000*
Other revenues	19,615	(17,395)	10,000	10,000	10,000	10,000	-	0.0%	10,000	-
Interest income	174,469	195,992	175,000	175,000	175,000	*7,138*	*(167,862)*	-2351.7%	-	*(7,138)*
Total Revenues	17,071,277	12,072,263	9,435,168	9,435,168	9,326,277	9,658,305	*223,137*	2.3%	11,982,461	*2,324,156*
Transfers from other funds	261,918		-	-	-	-			-	
Expenses by Type										
Salaries and benefits	1,725,638	1,921,858	2,144,418	2,144,418	2,144,418	2,642,285	*497,867*	18.8%	2,669,886	*27,601*
Operations	15,076,971	*7,867,091*	6,148,434	9,429,589	9,429,589	*5,605,147*	*(543,287)*	-9.7%	*7,753,332*	*2,148,185*
Capital	330,039	*137,755*	280,000	280,000	280,000	313,225	*33,225*	10.6%	13,405	*(299,820)*
Debt Service	870,820	*772,517*	2,124,642	2,124,642	2,124,642	2,147,709	*23,067*	1.1%	2,230,912	*83,203*
Total Expenses by Program	18,003,469	10,699,221	10,697,494	13,978,649	13,978,649	10,708,366	*10,872*	0.1%	12,667,535	*1,959,169*
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	35,990	(113,704)			-	-	-		-	-
Transfers to Other Funds	-									
Ending working capital	2,728,691	3,988,029	2,725,703	(555,451)	(664,343)	(1,714,404)	*(4,440,107)*	259.0%	(2,399,478)	*(685,074)*

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

INTERNAL SERVICE FUNDS
COMBINING FUND STATEMENT

	FLEET FUND	EMPLOYEE BENEFITS & RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	FY2026 ADOPTED BUDGET
Fiscal Year (FY) 2027 Adopted				
Total beginning fund balance / working capital	$ 8,800,394	10,193,980	18,994,375	19,272,035
Revenues and other sources	7,696,850	14,199,423	21,896,273	23,246,973
Transfers from other funds	-	-	-	-
Expenditures	8,091,542	14,948,304.00	23,039,846	23,572,022
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2027	$ 8,405,702	9,445,099	17,850,801	18,946,986
Fiscal Year (FY) 2028 Projected				
Total beginning fund balance / working capital	8,405,702	9,445,099	17,850,801	
Revenues and other sources	8,045,443	14,753,159	22,798,601	
Transfers from other funds	-	-	-	
Expenditures	8,394,868	15,682,534	24,077,402	
Transfers to other funds	-	-	-	
Total fund balance / working capital ending FY2028	$ 8,056,277	8,515,724	16,572,001	
Total FY2027 sources of funding	$ 7,696,850	14,199,423	21,896,273	
Total FY2027 uses of funding	8,091,542	14,948,304	23,039,846	
Net increase / (decrease) in fund balance / working capital	$ (394,692)	(748,881)	(1,143,573)	

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

		FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Beginning working capital		7,021,401	8,466,998	7,191,424	10,989,396	10,989,396	8,800,394	1,608,970	22.4%	8,405,702	-4.5%
Revenues											
	Internal charges - County	4,382,904	4,865,984	5,053,724	5,053,724	5,053,724	4,743,245	(310,479)	-6.1%	4,980,407	5.0%
	Internal charges - Environmental Serv	1,044,012	1,051,440	1,085,360	1,085,360	1,085,360	1,072,856	(12,504)	-1.2%	1,126,499	5.0%
	Internal charges - Utilities	1,117,260	1,587,059	1,419,552	1,419,552	1,419,552	1,155,749	(263,803)	-18.6%	1,213,536	5.0%
	Equipment proceeds	170,283	323,843	250,000	250,000	250,000	250,000	-	0.0%	250,000	0.0%
	Miscellaneous Revenue	2,572,481	542,791	150,000	150,000	150,000	150,000	-	0.0%	150,000	0.0%
	Interest Income	345,761	428,453	256,000	256,000	256,000	325,000	69,000	27.0%	325,000	0.0%
		9,632,701	8,799,570	8,214,636	8,214,636	8,214,636	7,696,850	(517,786)	-6.3%	8,045,443	4.5%
Transfers from other Funds		48,066	1,452,739	-	-	-	-	-	0.0%	0	0.0%
Expenses by Program											
	Equipment maintenance	3,996,910	3,937,360	5,047,334	5,108,545	5,108,545	5,062,542	15,208	0.3%	5,214,418	3.0%
	Equipment replacement	1,817,986	1,937,605	3,426,392	5,295,093	5,295,093	3,029,000	(397,392)	-11.6%	3,180,450	5.0%
		5,814,896	5,874,965	8,473,726	10,403,638	10,403,638	8,091,542	(382,184)	-4.5%	8,394,868	3.7%
Nonbudgeted Items											
	Nonbudgeted items and changes in long-term assets and liabilities	(2,420,274)	(1,854,946)	0	0	0	-	-	0.0%	0	0.0%
Ending working capital		8,466,998	10,989,396	6,932,334	8,800,394	8,800,394	8,405,702	1,473,368	21.3%	8,056,277	-4.2%
Expenses by Object											
	Salaries and benefits	1,252,349	1,236,720	1,433,143	1,433,143	1,433,143	1,533,056	99,913	7.0%	1,579,048	3.0%
	Operations	2,758,884	2,547,119	3,379,191	3,440,402	3,440,402	3,287,486	(91,705)	-2.7%	3,386,111	3.0%
	Capital	1,803,663	2,091,126	3,661,392	5,530,093	5,530,093	3,271,000	(390,392)	-10.7%	3,429,710	4.9%
		5,814,896	5,874,965	8,473,726	10,403,638	10,403,638	8,091,542	(382,184)	-4.5%	8,394,868	3.7%
						-					

For detailed department information, please see Public Works Department Summary

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

EMPLOYEE BENEFITS AND RISK MANAGEMENT FUND

	FY 2024 Actual	FY 2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Adopted Budget	*$ Variance FY2027 vs FY2026*	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Beginning working capital	11,105,660	11,783,207	12,080,611	11,553,109	11,553,109	10,193,980	*(1,886,631)*	-15.6%	9,445,099	-7.35%
Revenues										
Contributions - County	9,730,683	9,110,329	12,330,997	12,330,997	10,578,168	11,698,817	*(632,180)*	-5.1%	12,260,943	4.80%
Contributions - Employees	1,920,959	3,551,768	2,355,478	2,355,478	1,973,127	2,106,346	*(249,132)*	-10.6%	2,208,863	4.87%
Miscellaneous	-	-	-	-	-	-	-	0.0%	-	
Interest Income	529,660	557,483	345,862	345,862	345,862	394,259	*48,397*	14.0%	283,353	-28.13%
	12,181,302	13,219,580	15,032,337	15,032,337	12,897,157	14,199,423	*(832,914)*	-5.5%	14,753,159	3.90%
Expenses by Program										
Group health insurance	9,416,160	10,305,393	11,830,073	11,830,073	10,927,178	11,271,276	*(558,797)*	-4.7%	11,837,340	5.02%
Unemployment compensation	-	42,229	74,263	74,263	50,000	70,000	*(4,263)*	-5.7%	72,100	3.00%
Workers' compensation	508,898	648,298	705,000	731,702	728,632	826,500	*121,500*	17.2%	909,150	10.00%
Other risk management	1,657,628	2,099,732	2,488,960	2,550,476	2,550,476	2,780,528	*291,568*	11.7%	2,863,944	3.00%
	11,582,686	13,095,652	15,098,296	15,186,514	14,256,286	14,948,304	*(149,992)*	-1.0%	15,682,534	4.91%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	78,931	(354,026)	-	-	-	-	-	0.0%	-	
Ending working capital	11,783,207	11,553,109	12,014,652	11,398,932	10,193,980	9,445,099	*(2,569,553)*	-21.4%	8,515,724	-9.84%
		11,553,109								
Expenses by Object										
Salaries and benefits	507,576	440,780	504,776	514,776	514,776	468,335	*(36,441)*	-7.2%	482,385	3.00%
Operations	11,075,110	12,654,872	14,593,520	14,671,738	13,741,510	14,479,969	*(113,551)*	-0.8%	15,200,149	4.97%
	11,582,686	13,095,652	15,098,296	15,186,514	14,256,286	14,948,304	*(149,992)*	-1.0%	15,682,534	4.91%

For detailed department information, please see County Manager Department Summary

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.

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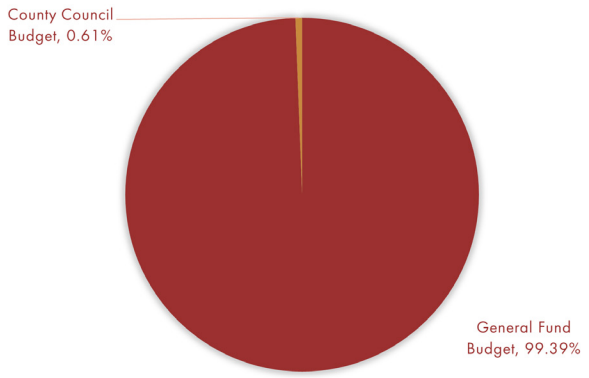
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County Council

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.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	79,901	82,636	84,858	134,340	58%	183,814	37%
Benefits	11,921	13,463	16,064	26,821	67%	29,879	11%
Professional/contractual services	240,719	233,260	319,611	502,745	57%	467,131	-7%
Materials / supplies	23,848	32,092	23,690	24,000	1%	24,720	3%
Interfund charges	624	895	989	1,130	14%	1,164	3%
Capital Outlay	-	-	-	-	0%	-	0%
	357,013	362,346	445,212	689,036	55%	706,708	3%
FTE Summary:							
Regular (full/part-time)	7.00	7.00	7.00	7.00	0%	7.00	0%

Goals

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

Mission Statement

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

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

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







Councilors David Reagor and Randall Ryti show support at the National Association of Counties (NACo) conference in Washington, D.C. | Los Alamos County Councilors and staff at 2025 Los Alamos Day at NM Legislature | County Council booth at County Fair

County Assessor's Office

Description

The County Assessor's Office administers the New Mexico Property Tax Code in Los Alamos County by valuing and classifying most real and personal property within the county. This office maintains property records, evaluates tax exemptions, determines property values, updates ownership records following sales or transfers, and processes sales affidavits, questionnaires, and business and personal property renditions. The office prepares and delivers notices of value to property owners and oversees valuation protest hearings. We submit valuation data to the Department of Finance Administration through the Property Tax Division for its calculation of tax rates. After the rates are received and approved by the County Council our office prepares the tax roll.

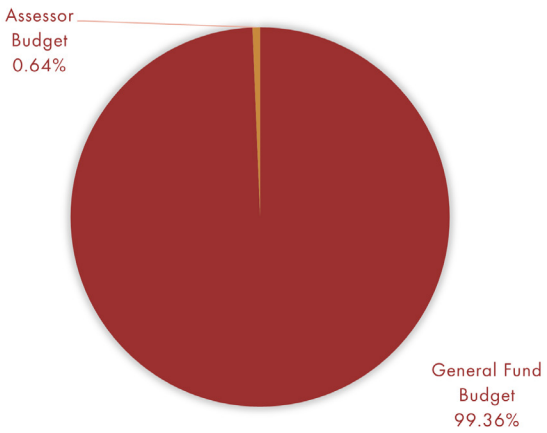
Mission Statement

The mission of the Assessor's Office is to deliver exceptional public service to taxpayers and taxing entities by ensuring accurate, complete, and timely property assessments. These assessments comply with the Property Tax Code, applicable regulations, orders, and the principles of the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The office is committed to efficiency, professionalism, and maintaining a well-managed staff.

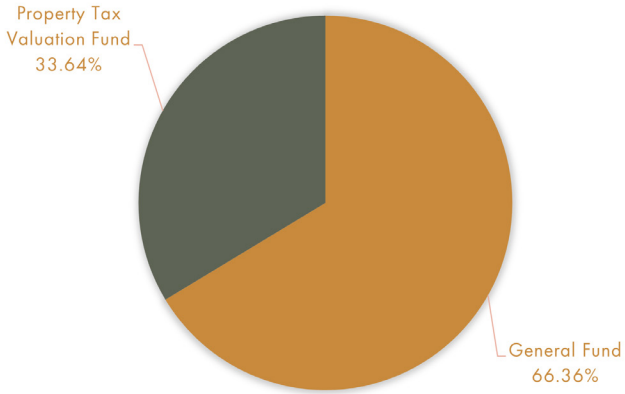
Budget Overview

The County Assessor's Office FY2027 budget will fulfill its duties and responsibilities under the Property Tax Code (NMSA 7-35 through 7-38) and the Property Valuation and Maintenance Plan. In accordance with the Property Tax Code, the County funds the Assessor's Office through the General Fund, with certain allowable expenditures covered by the Property Tax Valuation Fund (PTVF). The PTVF is financed through a 1% administrative charge on all property taxes collected by the County on behalf of all taxing entities.

EXPENDITURES AS A % OF GENERAL FUND BUDGET

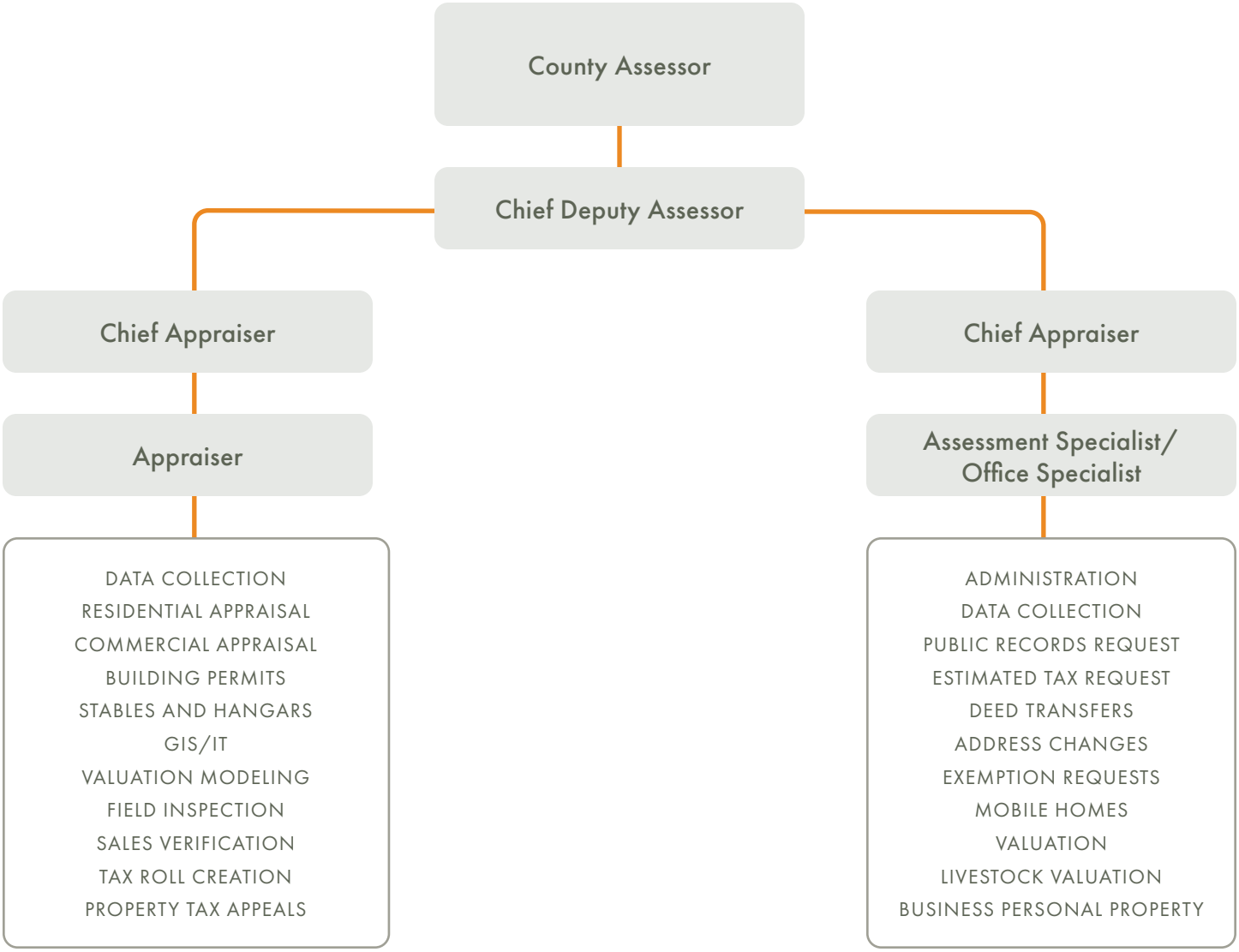


EXPENDITURES BY FUND



Program Purpose

The County Assessor oversees property value assessment for property tax purposes under the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978], including 7-36-16 (A), and complies with directives from the Taxation and Revenue Department. They are mandated to maintain and update property values, with exclusive authority at the county level, under the oversight of the Property Tax Division Director.


County Assessor
Chief Deputy Assessor
Chief Appraiser
Appraiser
DATA COLLECTION
RESIDENTIAL APPRAISAL
COMMERCIAL APPRAISAL
BUILDING PERMITS
STABLES AND HANGARS
GIS/IT
VALUATION MODELING
FIELD INSPECTION
SALES VERIFICATION
TAX ROLL CREATION
PROPERTY TAX APPEALS
Chief Appraiser
Assessment Specialist/
Office Specialist
ADMINISTRATION
DATA COLLECTION
PUBLIC RECORDS REQUEST
ESTIMATED TAX REQUEST
DEED TRANSFERS
ADDRESS CHANGES
EXEMPTION REQUESTS
MOBILE HOMES
VALUATION
LIVESTOCK VALUATION
BUSINESS PERSONAL PROPERTY

Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Fund:							
General Fund	627,108	649,572	707,283	732,562	4%	754,539	3%
Property Tax Valuation Fund	265,231	317,656	333,919	371,393	11%	382,535	3%
	892,339	967,228	1,041,202	1,103,955	6%	1,137,074	3%
FTE Summary:							
Regular (full & part time)	8.00	8.00	8.00	8.00	0%	8.00	0%

General Fund Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	410,268	398,010	442,667	459,844	4%	473,639	3%
Benefits	195,843	230,125	242,578	248,845	3%	256,310	3%
Professional / contractual services	11,584	11,630	12,771	13,410	5%	13,813	3%
Materials / supplies	629	1,235	1,126	1,130	0%	1,164	3%
Interfund charges	8,784	8,572	8,141	9,333	15%	9,613	3%
	627,108	649,572	707,283	732,562	4%	754,539	3%

Property Tax Valuation Fund Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	120,692	167,961	165,485	193,603	17%	199,411	3%
Benefits	60,829	63,643	68,733	89,973	31%	92,672	3%
Professional / contractual services	49,106	52,827	46,337	46,330	0%	47,720	3%
Materials / supplies	25,819	24,652	45,223	32,153	-29%	33,118	3%
Interfund charges	8,784	8,572	8,141	9,334	15%	9,614	3%
	265,231	317,656	333,919	371,393	11%	382,535	3%

Significant Accomplishments - FY2025

- The Computer Assisted Mass Appraisal (CAMA) system was utilized to comply with International Association of Assessing Officers (IAAO) standards for sales ratio studies through Automated Valuation Models (AVMs).
- Underwent an annual evaluation by the State of New Mexico Property Tax Division to assess its functions and identify potential deficiencies. The office has been recognized for excellence in implementing the NM Property Tax Code's statutory requirements and overall operations. Notably, Los Alamos is among the few counties that do not receive a corrective action plan.
- Notices of Valuation (NOV) are mailed annually by April 1st and are updated annually to ensure transparency and a detailed breakdown of valuations, exemptions, and classifications. This year for the first time the Los Alamos NOV's included the fair market value of each property as of Jan. 1 of 2025, as determined by our computer models based on sales data from the previous year. Previously the NOV only gave the "assessed value," which is less than the market value because of successive limitations on increases in the market value due to market fluctuations that exceed a benchmark value. Many properties in Los Alamos are assessed at around 50% of fair market value.
- Actively participated in community events, including the Fair and Rodeo, Farmer's Market, Los Alamos County's Customer Appreciation Day, and National Assessor's Day, while also collaborating with the New Mexico Department of Veteran Services. Through these initiatives, the office provided valuable information and assisted property owners in applying for various valuation exemptions.
- Active participation in the NM Assessor's Affiliate - Chief Deputy and Assessor served as Treasurer, and participated in negotiations and planning for legislative activities.
- Active participation in the New Mexico chapter of the IAAO, especially in planning and sponsoring the educational activities.







Ashley Martinez and Sonia Romero setting up for our Veteran's Outreach and the New Mexico Department of Veteran Services serving our great veterans in Los Alamos. | Curtis at the Farmer's Market answering property tax questions. | Los Alamos County Assessor's Office Staff.

Performance Measures

Our CAMA system was used to meet IAAO standards for sales ratio studies through AVMs. These studies compare sale prices to the full value of the current year. Analyzing this data helps ensure fairness and uniformity in property valuations.

TAXATION & REVENUE NEW MEXICO

County: Los Alamos

Year: 2025

Study Name : CY Los Alamos - 2025 **Status:** Final

Strata	No. of Sales	Median	Mean	Wtd. Mean	PRD	Std. Dev.	COV	COD
Residential	308	98.95%	98.36%	98.44%	1.00	0.04	3.70%	3.04
1st Quartile	30	98.56%	97.86%	97.82%	1.00	0.04	4.19%	3.44
2nd Quartile	90	98.80%	98.16%	98.21%	1.00	0.04	3.94%	3.27
3rd Quartile	94	98.38%	98.00%	98.04%	1.00	0.04	3.62%	2.98
4th Quartile	94	99.85%	99.08%	98.93%	1.00	0.03	3.32%	2.66
All Sales	308	98.95%	98.36%	98.44%	1.00	0.04	3.70%	3.04

Median	This is a measure of Central Tendency, or an average. In this case, it is the ratio that falls in the middle of a group with an equal number of ratios falling above and below the Median Ratio. IAAO Standards suggest that this figure should be within 10% of the statutory mandated assessment level. Since New Mexico Statutes require values to be at "Current and Correct" or Market Value, the Median Ratio should be between 90 and 110%.
Mean	Also a measure of central tendency. In this case it is the arithmatic average of all the ratios
Wtd. Mean	Another measure of central tendency. In this instance, the individual ratios are weighted by the value of the individual properties.
Std. Dev.	The Standard Deviation measures the dispersion of ratios around the mean ratio.
PRD	Price Related Differential: A statistic for measuring tax burdens 'between high and low value properties. IAAO Standards suggest that this number should be between 0.98 and 1.03.
COV	The Coefficient of Variation is the Standard Deviation expressed as a percentage of the Mean Ratio
COD	The Coefficient of Dispersion measures the dispersion of ratios around the Median Ratio. For mixed property types, IAAO Standards suggest that this figure be below 15.00, but in small rural jurisdictions COD's between 15.00 and 20.00 may be acceptable.
Sale Price Quartiles	Sale Price Quartiles divide the sample into four equal parts based upon sale price. The mean ratios should be within +/- 5 points from the overall ratio and hopefully there should be little differentation in the price related differential (PRD). Special consideration should be given to the first & fourth quartiles as if there is a bias, it will typically show up in the high end or low end properties.

Performance Measures Narrative & Analysis

The State of New Mexico Property Tax Division conducts an annual evaluation of the Los Alamos County Assessor's Office to ensure it is properly funded and operating a property assessment program that delivers fair and equitable assessments, in accordance with 7-35-3 NMSA 1978. The office consistently performs at a high level, adhering to the NM Property Tax Code, as well as regulations, orders, and instructions from the Taxation and Revenue Department. To further ensure fairness and equity in assessments, the International Association of Assessing Officers (IAAO) has established a set of statistical performance measures categorized into two groups.

Level of Assessment

The sales ratios indicate how the Assessor's valuations compare to market sale prices. For example, if a home sells for $100,000 and the Assessor has valued it at $98,000 the sales ratio would be 98%. Calculating the mean, median and weighted mean of these sales ratios demonstrates the accuracy and consistency of property assessments.

Assessment Uniformity

These statistical measures include the Standard Deviation, Coefficient of Dispersion, Variance, and Price-Related Differential. These metrics assess the uniformity of the Assessor's valuations and serve as key indicators of equitable assessments across all property types.

By utilizing these statistical measures, the Assessor's staff can continuously analyze the market through sales ratio studies and refine valuation models to ensure fair and equitable assessments for Los Alamos County taxpayers. The IAAO performance measures and standards, along with the actual statistical data for the Los Alamos County Assessor's Office, are illustrated above.

County Clerk

Description

The County Clerk is responsible for recording, indexing, archiving, and retrieving the County's permanent public records. The Clerk's Office currently maintains a database of more than 270,000 electronic documents and assists the public daily with record searches and retrieval. To make records easily accessible, the office also manages an online records system that allows the public to search and view index information 24 hours a day, seven days a week. Public records—including deeds, mortgages, liens, and other notarized documents—are recorded daily. A portion of the recording fees collected is reinvested in the hardware and software necessary to securely maintain these records.

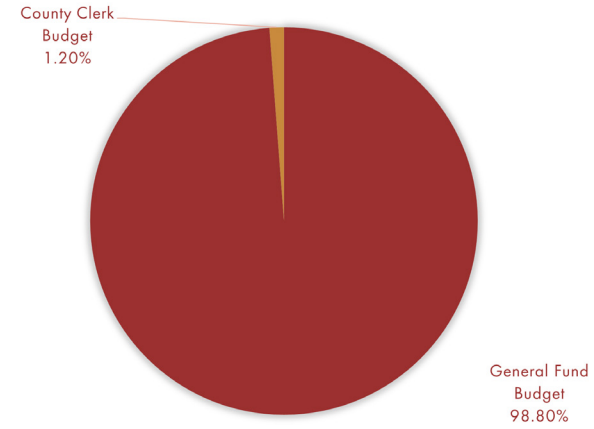
The County Clerk also issues and maintains marriage licenses and provides certified copies upon request. To improve convenience and efficiency, applicants may submit marriage license applications electronically for faster processing. In addition, as Clerk to the Probate Court, the County Clerk oversees and preserves all Probate Court records and provides administrative support for informal probate matters.

In coordination with the New Mexico Secretary of State, the County Clerk conducts all federal, state, county, and local elections in compliance with applicable federal, state, and local laws. Major responsibilities include administering absentee and early voting, managing voting machines and election systems, recruiting and training election workers, publishing required notices, and conducting canvasses. The office also maintains voter registration and election records and engages in community outreach to increase voter awareness and education throughout Los Alamos County.

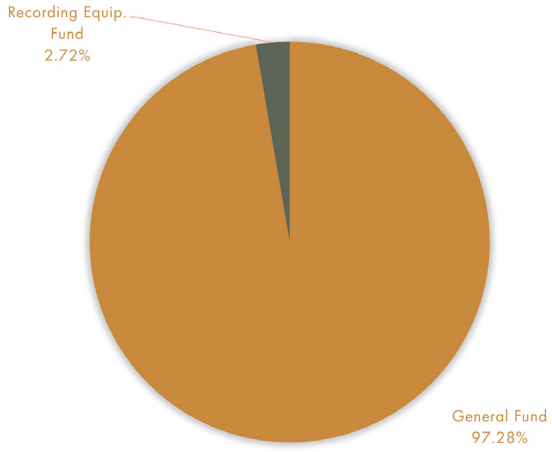
As Clerk to the County Council, the County Clerk's office attends meetings, prepares official records of proceedings, and ensures public hearing notices are posted on the County website. The Clerk's Office also files and maintains key government documents such as ordinances, resolutions, and liquor licenses. Once adopted, final attested versions of these documents are available through the Clerk's Self-Service Online Records System.

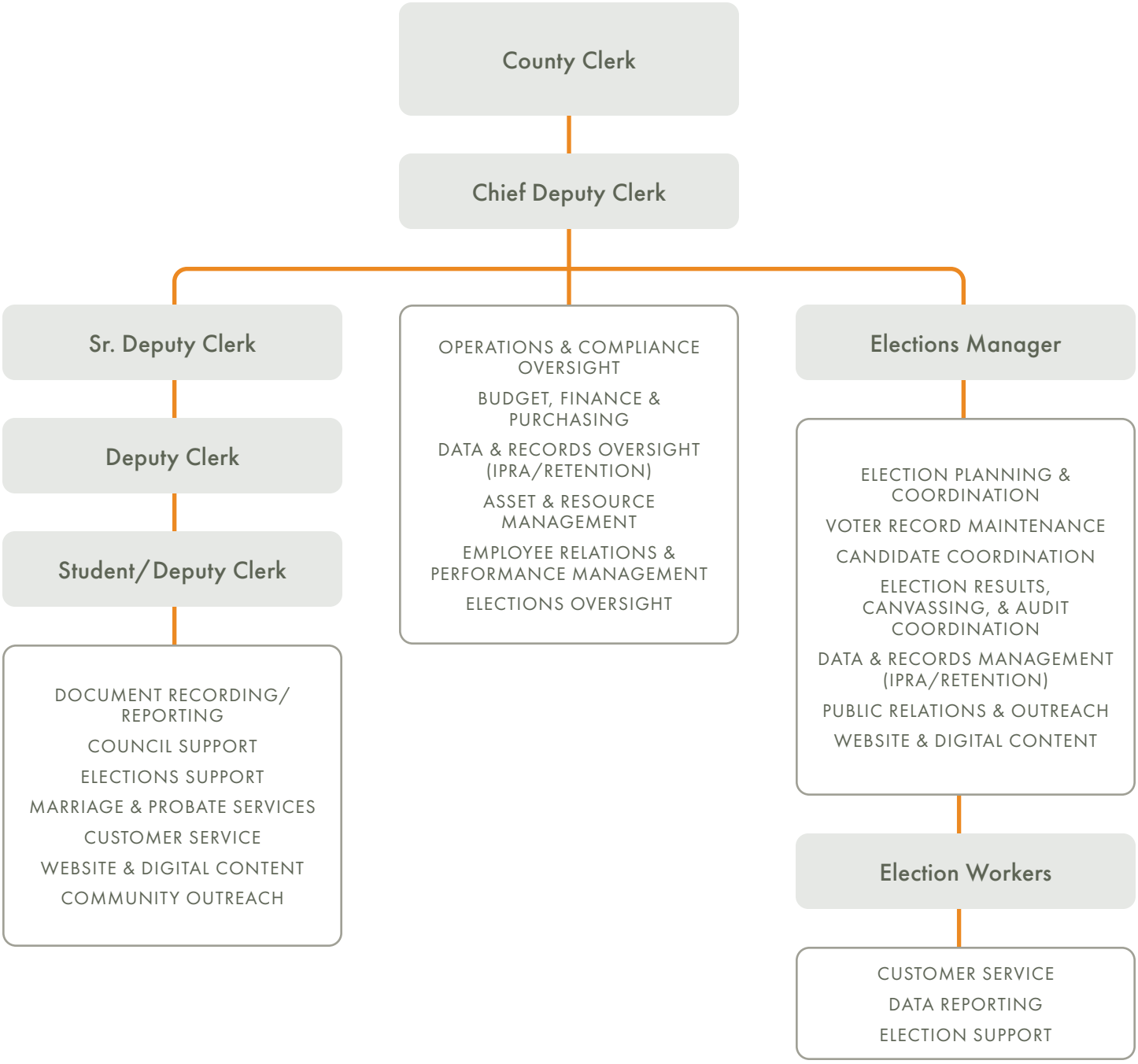
In addition to these core duties, the County Clerk and staff provide general administrative support services, including financial management, notarial services, and the administration of oaths. The office also offers FraudSleuth/FraudGuard, a free notification service that alerts subscribers by email when a document is recorded under their name.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY FUND




County Clerk
Chief Deputy Clerk
Sr. Deputy Clerk
Deputy Clerk
Student/Deputy Clerk
DOCUMENT RECORDING/ REPORTING
COUNCIL SUPPORT
ELECTIONS SUPPORT
MARRIAGE & PROBATE SERVICES
CUSTOMER SERVICE
WEBSITE & DIGITAL CONTENT
COMMUNITY OUTREACH
OPERATIONS & COMPLIANCE OVERSIGHT
BUDGET, FINANCE & PURCHASING
DATA & RECORDS OVERSIGHT (IPRA/RETENTION)
ASSET & RESOURCE MANAGEMENT
EMPLOYEE RELATIONS & PERFORMANCE MANAGEMENT
ELECTIONS OVERSIGHT
Elections Manager
ELECTION PLANNING & COORDINATION
VOTER RECORD MAINTENANCE
CANDIDATE COORDINATION
ELECTION RESULTS, CANVASSING, & AUDIT COORDINATION
DATA & RECORDS MANAGEMENT (IPRA/RETENTION)
PUBLIC RELATIONS & OUTREACH
WEBSITE & DIGITAL CONTENT
Election Workers
CUSTOMER SERVICE
DATA REPORTING
ELECTION SUPPORT

Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Fund:							
General Fund	962,004	1,178,040	1,307,316	1,375,047	5%	1,416,298	3%
Recording Equip. Fund	31,196	88,734	26,204	38,420	32%	20,000	-92%
	993,200	1,266,774	1,333,520	1,413,467	6%	1,436,298	2%
Expenditures by Type:							
Salaries *	644,799	723,526	849,686	866,398	2%	892,390	3%
Benefits	212,698	263,687	287,550	339,620	15%	349,807	3%
Professional / contractual services	55,476	47,018	96,578	105,436	8%	97,474	-8%
Materials / supplies	38,010	89,323	35,477	33,767	-5%	31,632	-7%
Interfund charges	14,784	16,366	40,889	45,728	11%	47,100	3%
Capital outlay	26,627	126,198	21,218	20,609	-3%	15,927	-29%
Fiscal charges	806	657	2,122	1,910	-11%	1,967	3%
	993,200	1,266,774	1,333,520	1,413,467	6%	1,436,298	2%
FTE Summary:							
Regular (full & part time)	7.00	7.00	7.00	7.00	0%	7.00	0%
Casual, Student,& Temp.	4.79	3.39	6.39	5.76	-11%	5.76	0%
	11.79	10.39	13.39	12.76	-5%	12.76	0%

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

Mission Statement

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.

Budget Overview

In Fiscal Year 2027 (FY2027), we remain committed to delivering our statutorily mandated services to both external and internal stakeholders. These services include document recording and filing, data management and record retrieval, support for the County Council, issuance of marriage licenses, assistance to the Probate Court, and voter registration services. A significant focus of FY2027 will be the administration of the 2026 General Election.

In preparing the FY2027 budget, the Clerk's Office has largely adhered to the guidance provided by County Senior Management, reducing the overall department budget as possible. Based on recent election cycles, Los Alamos County has been required to conduct recounts in compliance with statutory provisions when the margin between candidates falls within a specified threshold. The FY2027 budget has been structured to ensure adequate resources for such contingencies.

The implementation of the Records Management System (RMS) successfully digitized a significant volume of microfiche and digital data. Throughout FY2027, a primary objective is to efficiently index and redact these documents individually, ensuring they are properly searchable for public access.

Program Purpose

The Clerk's Office plays a central role in promoting transparency, accountability, and public trust in county government. By accurately recording and preserving deeds, mortgages, liens, and other notarized documents, the office protects the legal record and ensures that information documenting property

rights and civic actions remains reliable and accessible, both today and for future generations. Offering multiple ways for the public to search and obtain these records supports informed decision-making and confidence in the integrity of the public record.

The office also supports individuals and families during important life events by issuing, filing, and maintaining marriage licenses. This work ensures these milestones are properly documented and readily available when needed for legal, personal, or historical purposes.

As the local election authority, the Clerk's Office safeguards the democratic process by maintaining accurate voter registration records and administering fair, secure, and accessible elections in coordination with the New Mexico Secretary of State. Through careful planning, transparent procedures, and required canvasses and audits, the office works to uphold election integrity and strengthen public confidence in election outcomes.

In support of open and effective local governance, the Clerk's Office serves the County Council by maintaining the official legislative record. By attending meetings, recording minutes, preserving ordinances and resolutions, and publishing public hearing information, the office ensures that government actions are clearly documented and accessible to the public.

Additionally, in its role as Clerk to the Probate Court, the office provides continuity and reliability in the handling of informal probate matters, maintaining accurate records that support both the judicial process and the individuals it serves.

Significant Accomplishments - FY2025

- Implemented Automatic Voter Registration utilizing Motor Vehicle Division records, enhancing the accuracy and timeliness of voter registration data, and supporting broader access to voter participation for eligible residents.
- For the 2025 Regular Local Election, Los Alamos reached 26.1% voter turnout, with 4,230 total ballots cast. Of these, 1854 were cast during early voting, 348 by mail, and 2,028 on election day.
- Completed preparatory work for the implementation of semi-open primaries by developing election procedures, updating voter and election systems, training staff, and coordinating with state partners to support voter understanding and compliance.
- The Clerk's Office successfully integrated imported images from microfiche into our internal software and public website. These images are searchable by Document Number or Book and Page. The Clerk's Office is indexing all documents in-house, a process that reduces costs to taxpayers. We are on track to complete over 8,000 indexed documents of 140,000.



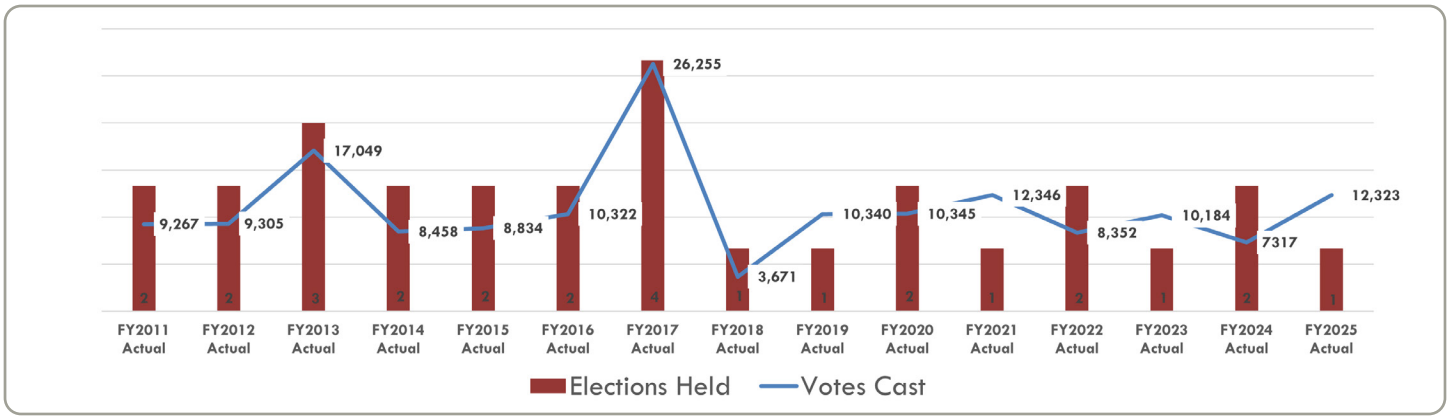


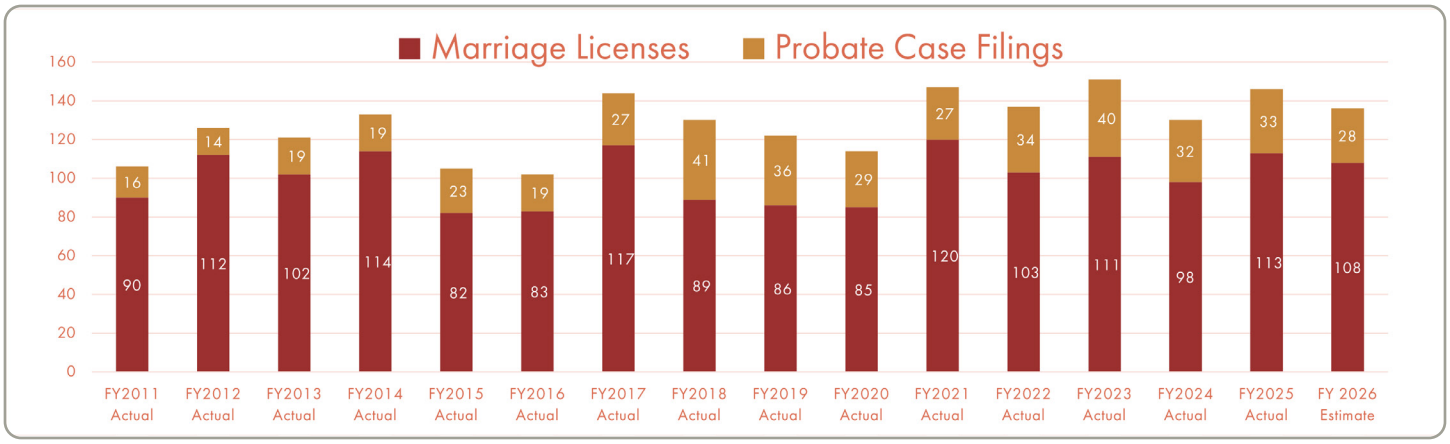


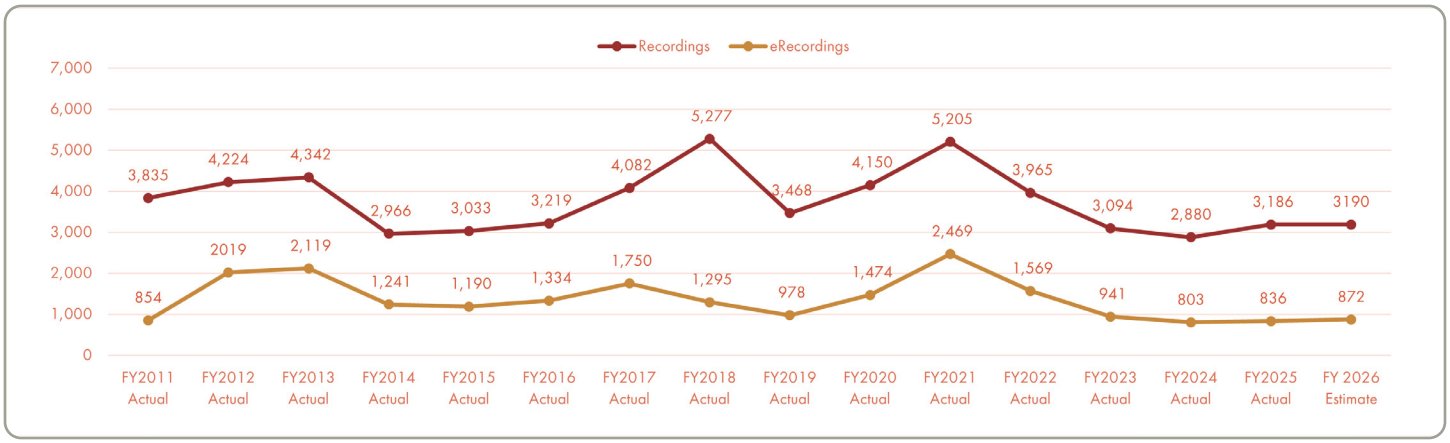
County Clerk Michael Redondo helped deliver donated supplies to Lincoln County following summer flooding. | The Clerk's Office and County Council honored election workers at the Nov. 18 Council Meeting. | Clerk's Office staff, left to right: Victoria Martinez, Elections Manager; Tessa Jo Mascareñas, Chief Dep. Clerk; Michael Redondo, County Clerk; Victoria Montoya, Sr. Dep. Clerk, Jasmine Maez, Dep. Clerk - Casual.

Performance Measures Narrative & Analysis

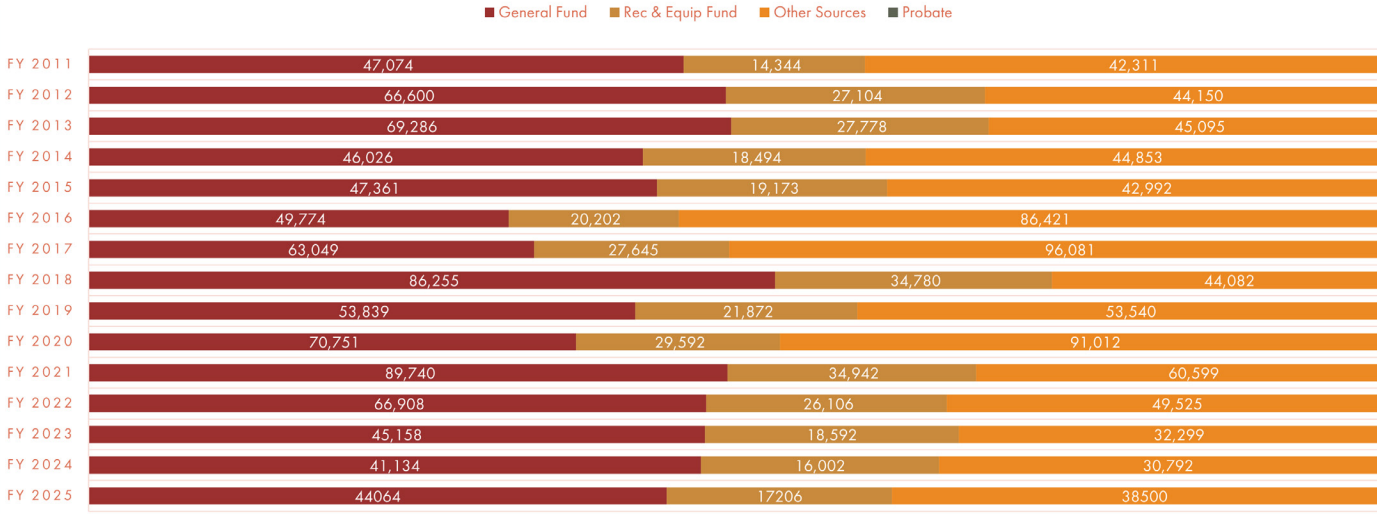
The workload and service demands of the Los Alamos County Clerk's Office vary depending on constituent needs and the election cycle. Even-numbered years require greater resources due to the Primary and General Elections, whereas odd-numbered years focus on the Regular Local Election. Special elections can also occur at any time, further influencing operations. Fluctuations in election and voter data are driven by state-mandated election schedules, which in turn impact revenue, as election-related service costs differ between election years and non-election years.

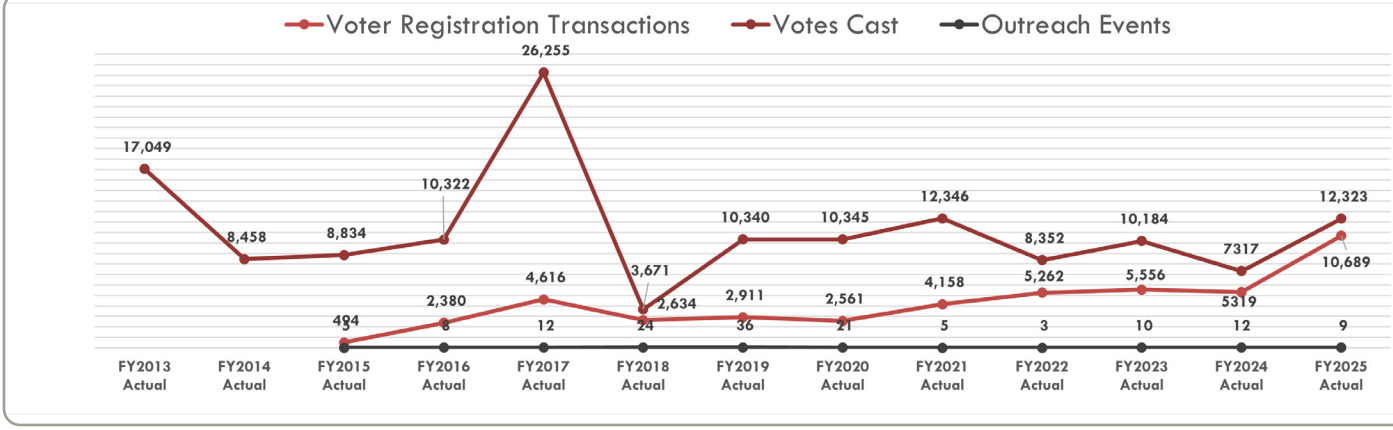






REVENUES FROM RECORDING FEES & OTHER SOURCES





Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY 2026 Estimate
Operational Excellence	Effective, Efficient, and Reliable Services	Deliver customer-focused, accessible, reliable, and sustainable services	Recordings	3,965	2,946	2,880	3,186	3190
			eRecordings	1,569	966	803	836	872
			Marriages Licenses	103	100	98	113	108
			Probate Case Filings	34	32	32	33	28
			Council Meetings	42	43	39	37	40
			Elections Held	2	1	2	1	2
			Voter Registration Transactions	5,076	7,429	5,319	10,689	8926
			Voter Records Accessed via Transactions	1,912	2,774	2,138	4,360	3568
			Votes Cast	8,352	10,184	7317	12,323	8458
			Outreach Events	3**	10	12	9	12

* Data reports revised - new figures compiled

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

County Sheriff

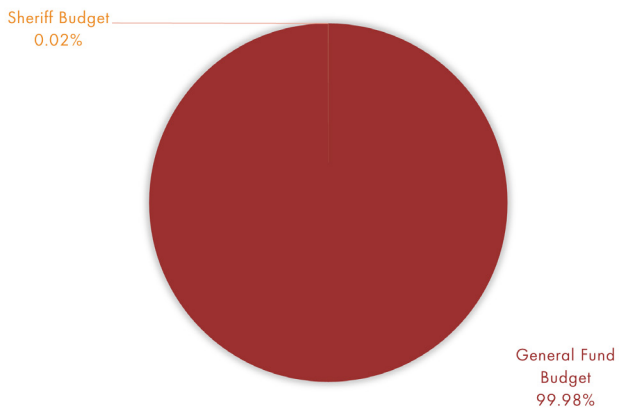
Description

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

Mission Statement

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

EXPENDITURES AS A % OF GENERAL FUND BUDGET



Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	7,922	7,953	7,922	7,922	0%	7,953	0%
Benefits	694	698	809	2,611	223%	2,610	0%
Professional / contractual services	5,192	6,681	4,902	4,411	-10%	4,686	6%
Materials / supplies	2,961	1,718	4,031	3,629	-10%	3,880	7%
Interfund charges	60	82	98	98	0%	102	4%
	16,830	17,133	17,762	18,671	5%	19,231	3%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	1.00	0%	1.00	0%
	1.00	1.00	1.00	1.00	0%	1.00	0%

Budget Overview

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

Program Purpose

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

Significant Accomplishments - FY2025

- In 2025, the Sheriff's Department worked with eight sex offenders living in the county. We conducted 24 90-day registrations and eight annual registrations. The department is actively addressing all FBI findings and collaborating with the LAPD Detention Center to use the LiveScan fingerprinting system for offender registration.

Performance Measures Narrative & Analysis

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

Municipal Court

Description

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

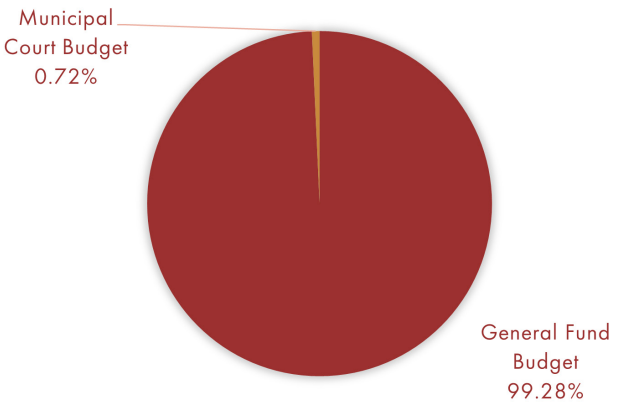
Mission Statement

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

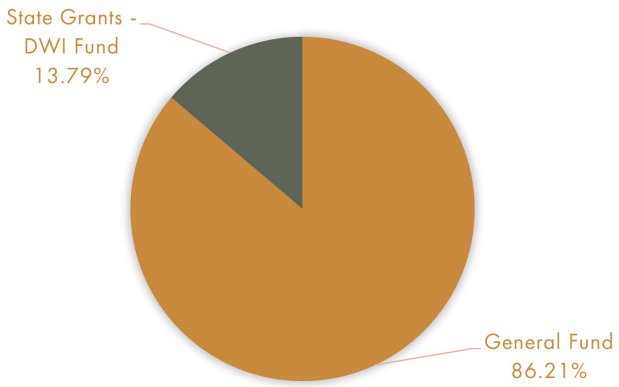
Budget Overview

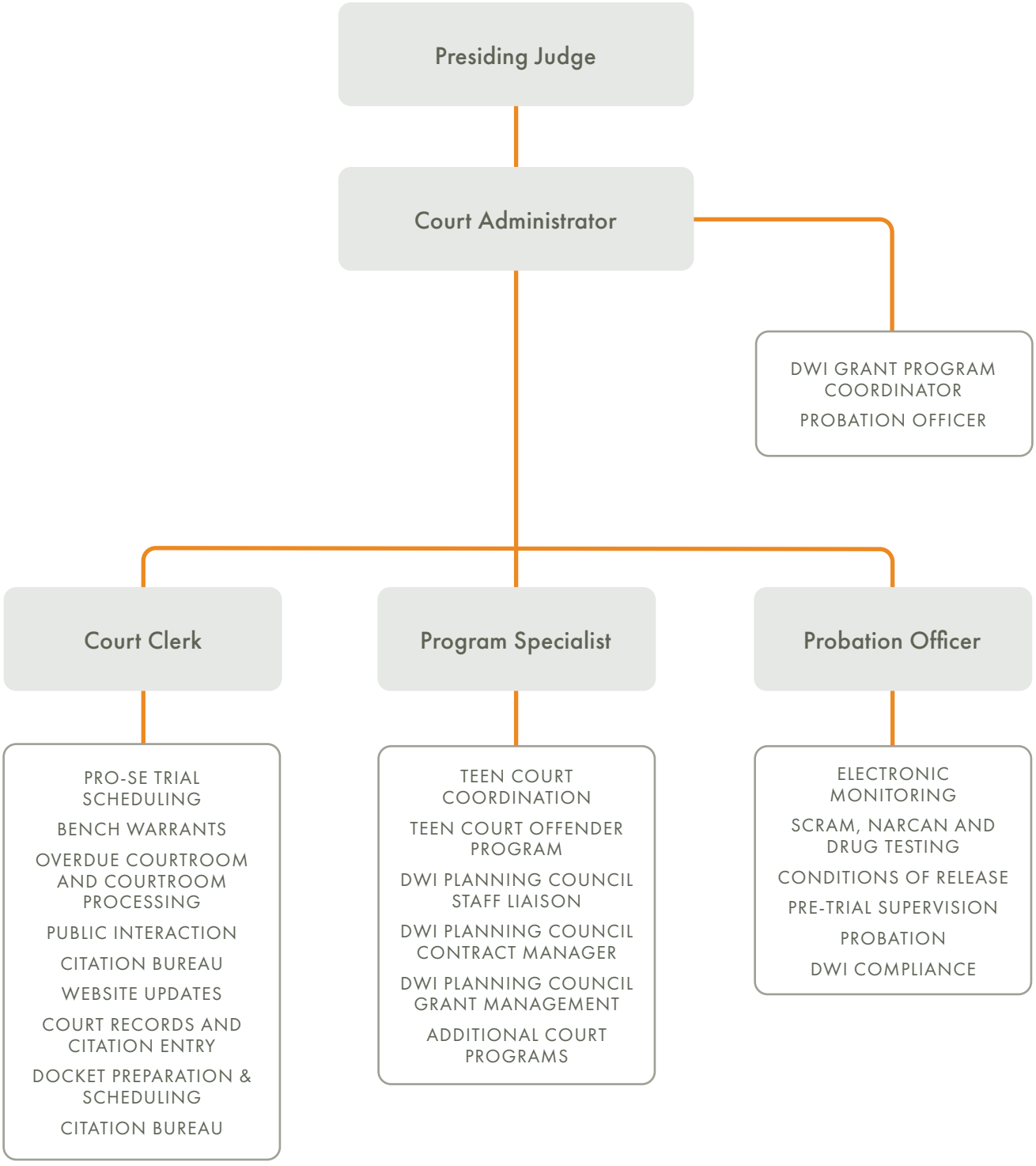
The Municipal Court goals and budget for FY27 will continue to offer the community optimal customer service with fair, efficient and impartial resolution of all matters brought before the Municipal Court. In addition, the Court will continue to support the community with Teen Court, Probation and Pre-trial programs which assist the Municipal, Magistrate and District Courts and reduces jail expenses by offering electronic monitoring, alcohol monitoring and drug testing. Programs within the Municipal Court will continue to meet the needs of those in our community by being involved in outreach, prevention and treatment.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY FUND




Presiding Judge
Court Administrator
DWI GRANT PROGRAM COORDINATOR
PROBATION OFFICER
Court Clerk
Program Specialist
Probation Officer
PRO-SE TRIAL SCHEDULING
BENCH WARRANTS
OVERDUE COURTROOM AND COURTROOM PROCESSING
PUBLIC INTERACTION
CITATION BUREAU
WEBSITE UPDATES
COURT RECORDS AND CITATION ENTRY
DOCKET PREPARATION & SCHEDULING
CITATION BUREAU
TEEN COURT COORDINATION
TEEN COURT OFFENDER PROGRAM
DWI PLANNING COUNCIL STAFF LIAISON
DWI PLANNING COUNCIL CONTRACT MANAGER
DWI PLANNING COUNCIL GRANT MANAGEMENT
ADDITIONAL COURT PROGRAMS
ELECTRONIC MONITORING
SCRAM, NARCAN AND DRUG TESTING
CONDITIONS OF RELEASE
PRE-TRIAL SUPERVISION
PROBATION
DWI COMPLIANCE

Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Fund:							
General Fund	673,635	685,992	755,123	815,294	8%	839,753	3%
*Bench Warrant Sub-Fund	30,700	31,500	-	-	0%	-	0%
**State Grants - DWI Fund	74,087	106,791	154,320	130,456	-15%	130,456	0%
	778,423	824,283	909,443	945,750	4%	970,209	3%
Expenditures by Type:							
Salaries	460,987	491,360	499,140	524,168	5%	539,894	3%
Benefits	183,008	192,660	192,118	232,040	21%	239,001	3%
Professional / contractual services	86,283	89,668	178,611	151,286	-15%	152,689	1%
Materials / supplies	38,692	41,850	28,997	25,943	-11%	25,943	0%
Interfund charges	8,268	7,829	8,986	10,881	21%	11,207	3%
Debt / Fiscal Charges	1,185	916	1,591	1,432	-10%	1,475	3%
	778,423	824,283	909,443	945,750	4%	970,209	3%
FTE Summary:							
Regular (full & part time)	6.00	6.00	6.00	6.00	0%	6.00	0%

* Bench Warrant combined with General Fund in FY26

**DWI moved from CSD to Muni Ct in FY24

Program Purpose

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

Probation Program

- Electronic Monitoring (SCRAM),
- Alcohol Monitoring, Drug Testing,
- Referrals to substance abuse treatment and mental health support,
- Referrals for basic needs.

Pre-trial Program

- Risk and needs assessments,
- Electronic Monitoring,
- Drug and Alcohol testing.

Community Service referral and verification

Teen Court

- First Offender Program,
- Second Offender Program,
- Restorative Justice referrals.







Los Alamos Municipal Court welcomes field trips for all ages. | Hawk Hangout supports middle schoolers in activities throughout Northern New Mexico. | Los Alamos Municipal Court staff.

Significant Accomplishments - FY2025

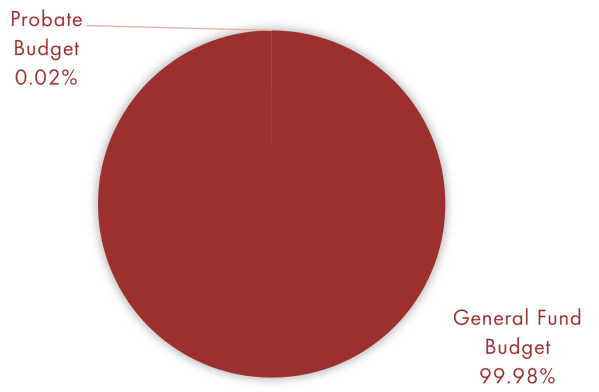
- 1,226 youth attended the middle school pro-social activities called Hawk Hangout. After meeting with Los Alamos Public Schools and Los Alamos Police Department, the Municipal Court created a pro-social event to address risk taking behaviors in middle school youth. This is a collaboration with the YMCA, JJAB and Los Alamos Recreation Department.
- 86 teens participated in the Teen Court Program and 60 volunteers acted as attorneys, judges and jury members. 65 Life Skills classes offered at the Los Alamos High School.
- 44 people were served on pre-trial release and 64 on probation. 385 days were served on electronic monitoring in lieu of jail time. Pre-trial services began to utilize a needs assessment in alignment with a risk assessment to address issues faced by defendants.
- In collaboration with Los Alamos School District, Social Services, Los Alamos Family Council and JJAB, the Court began a series of Community Conversations focused on community education, mental health resources and substance abuse support. This led to a youth summit that was developed and supported by high school students. Over 90 community members attended a program.
- The Court welcomed more than 445 students from across Los Alamos County for interactive field trips designed to bring the justice system to life. From kindergarten through high school, students participate in age-appropriate, hands-on experiences that build understanding of the judiciary and its impact on their lives. These visits help create a more accessible and welcoming view of the court system. Younger students might serve on a mock jury to decide whether the Big Bad Wolf is guilty, while older students engage in thoughtful analysis of Supreme Court cases involving free speech in schools.

Probate Court

Description

Probate is the judicial process for transferring the property of a person who has died (called a decedent). The property is transferred according to either (1) the decedent's will or (2) if the decedent died without a will, according to New Mexico's laws of intestate succession. The Probate Court appoints a legally qualified person, called a Personal Representative, to manage and settle the decedent's business affairs. The appointed Personal Representative distributes the deceased person's estate property, real and personal, to the rightful recipients. Rightful recipients might include heirs, devisees named in a valid and current will, or creditors.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	4,737	4,654	4,636	14,818	220%	25,000	69%
Benefits	876	379	377	1,184	214%	2,059	74%
Professional / contractual services	-	325	3,112	2,803	-10%	2,887	3%
Materials / supplies	-	-	312	281	-10%	289	3%
Interfund charges	36	55	59	63	7%	65	3%
	5,649	5,413	8,496	19,149	125%	30,300	58%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	1.00	0%	1.00	0%

The Probate Judge examines all applications for probate of estate, appointment of a personal representative, examines all wills and documents filed in the case, signs orders for appointment of personal representatives and signs certificates closing estates. The Court supplies sample forms and copies of applicable law to the public, answering questions regarding probate procedures and process. The Probate Judge also officiates marriage ceremonies within Los Alamos County, as allowed under state law.

The County Clerk serves as the Clerk to the Probate Court and is the custodian of all Probate Court records. The Clerk staff provide administrative support for notarizing, recording, and maintaining informal probate case records.

Mission Statement

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.

Budget Overview

In FY2027, the Probate Court will continue providing important public services, including estate probate and wedding ceremonies. Efforts to retain and retrieve records will also continue, helping the County Clerk respond to records requests more efficiently and support long-term archival needs.

Significant Accomplishments - FY2025

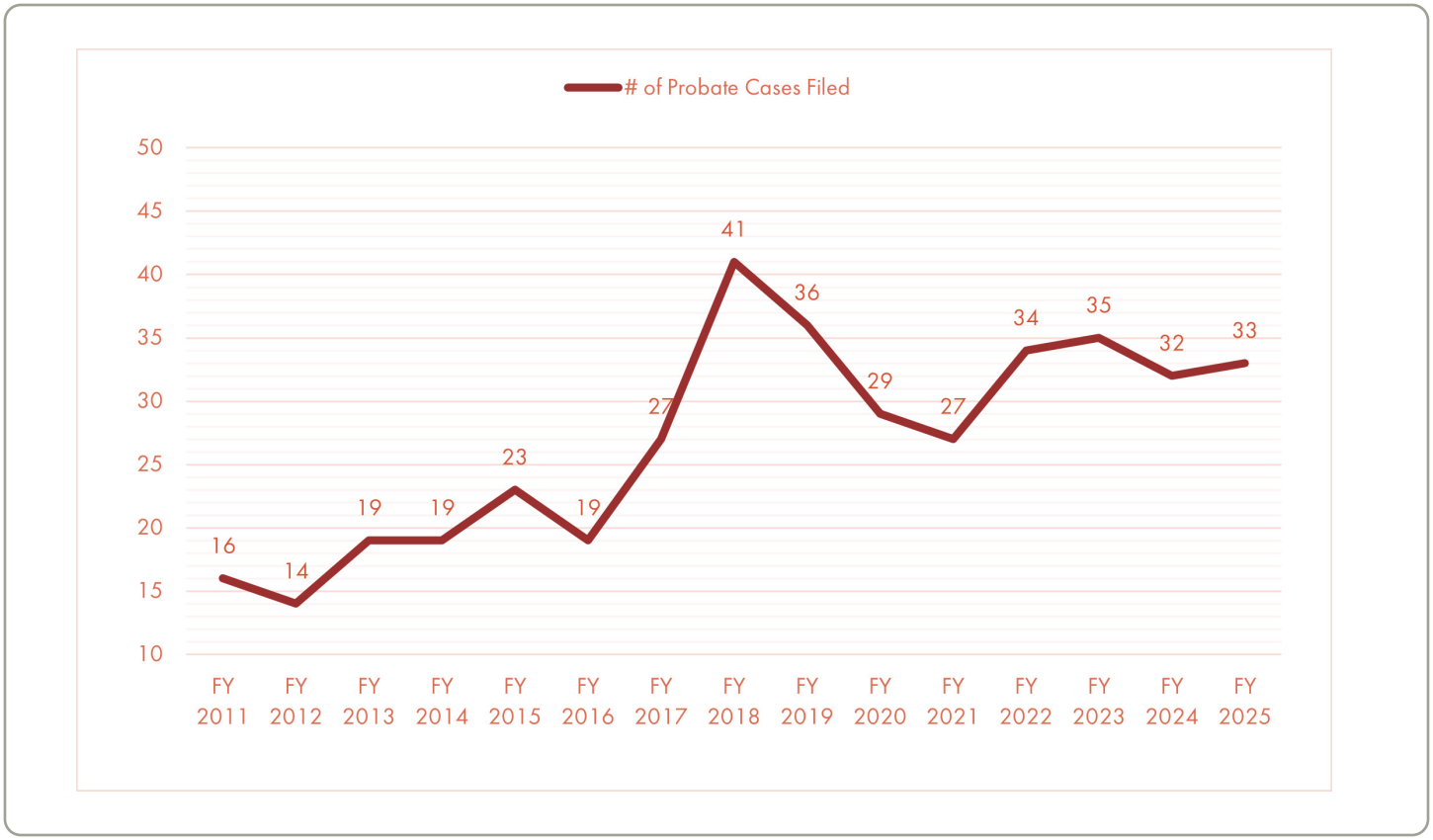
- Served as a point of contact for the public by answering questions related to probate procedures, coordinating appointments, and assisting with locating court records.
- Facilitated the timely distribution of probate-related documents to family members and addressed requests from banks, insurance providers, and legal professionals concerning required notices and case information.
- During the year, Probate Judge Perry Klare advocated for the inclusion of the Probate Judge position in County-provided health insurance coverage and supported an adjustment to compensation for future Probate Judges.
- The volume of probate filings remained steady and consistent with historical trends from prior years.

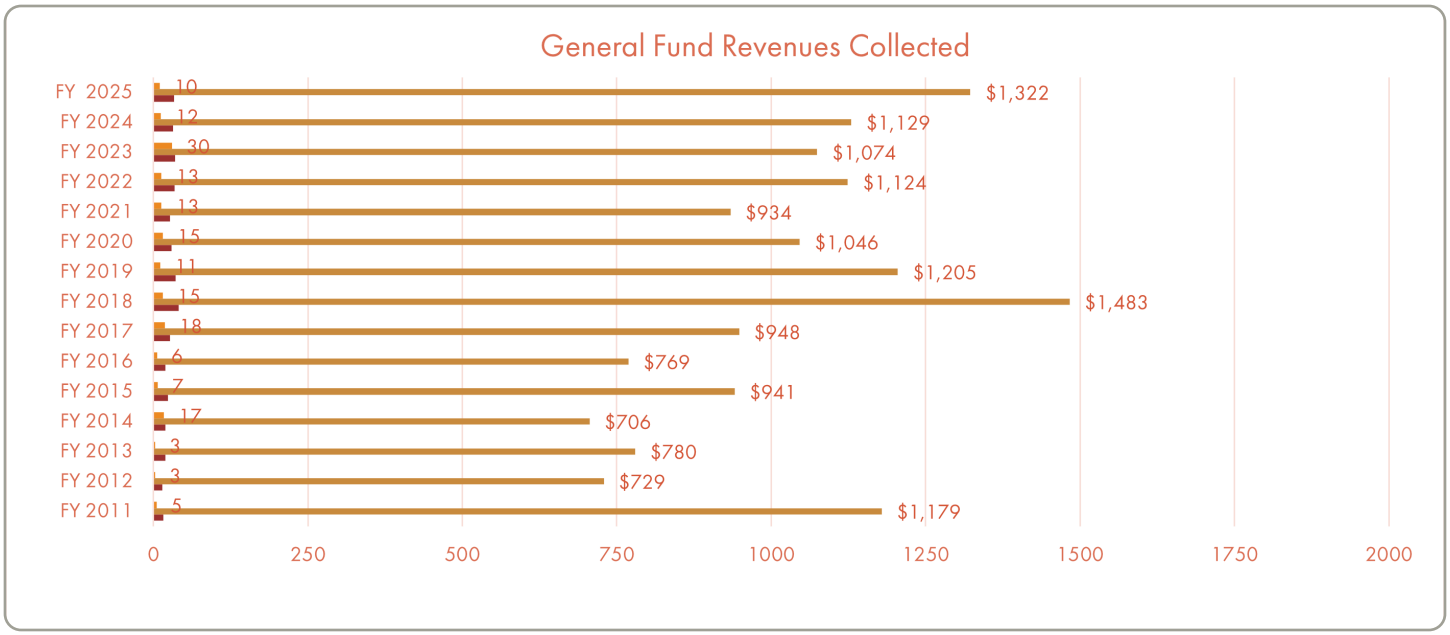


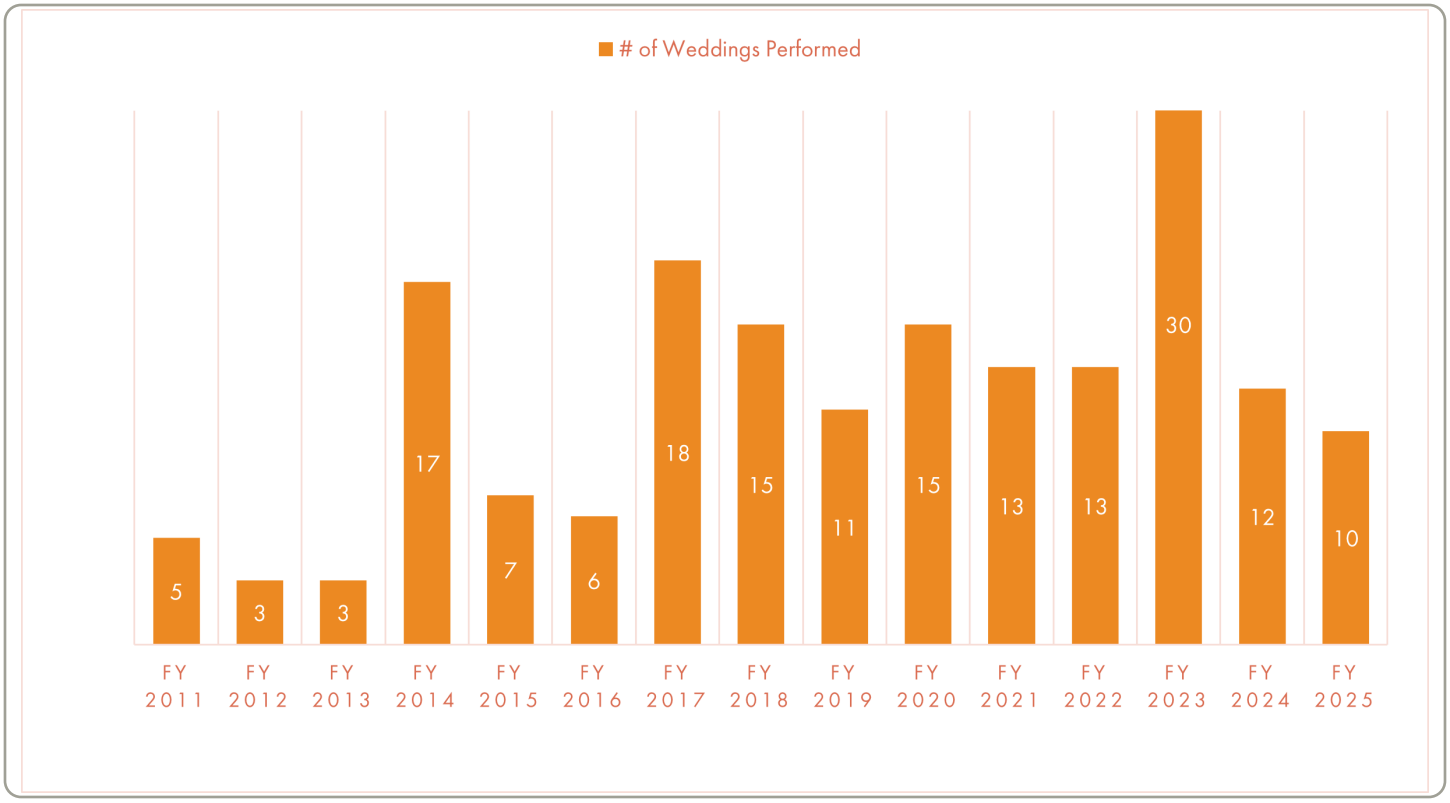
Raised in Los Alamos, Judge Klare is a practicing attorney who worked at the Law Offices of the Public Defender in Albuquerque for nine years. He returned to Los Alamos in 2020 to care for his father after his mother passed. He brings a wealth of legal experience and knowledge of the community to the position.

Performance Measures Narrative & Analysis

Since 1950, there have been 1,142 probates filed. As of February 1, 2026, there has been $667 in revenues collected, and 10 weddings performed.






of Weddings Performed
5
3
3
17
7
6
18
15
11
15
13
13
30
12
10
FY 2011
FY 2012
FY 2013
FY 2014
FY 2015
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025

County Manager's Office

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, and Human Resources.

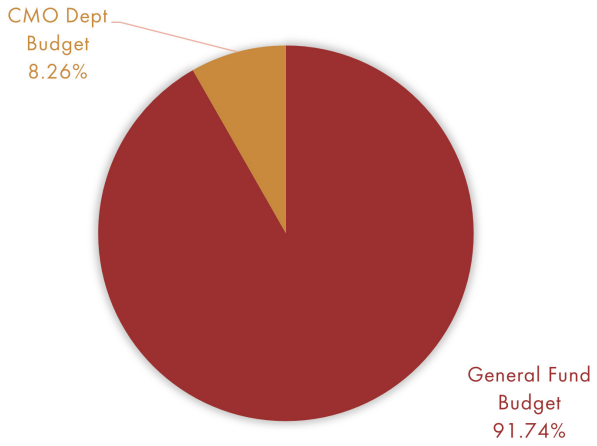
Department Summary

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. Staff also oversees the Broadband, Sustainability, Intergovernmental affairs program areas and provides support for Environmental Sustainability Board and Inclusivity Task Force.

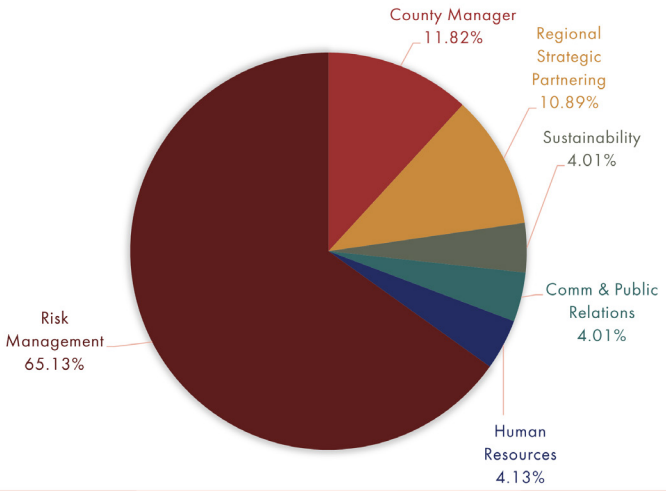
The Communication and Public Relations Division informs, educates and involves citizens and employees about County projects, policies, and goals while enhancing the image of County government.

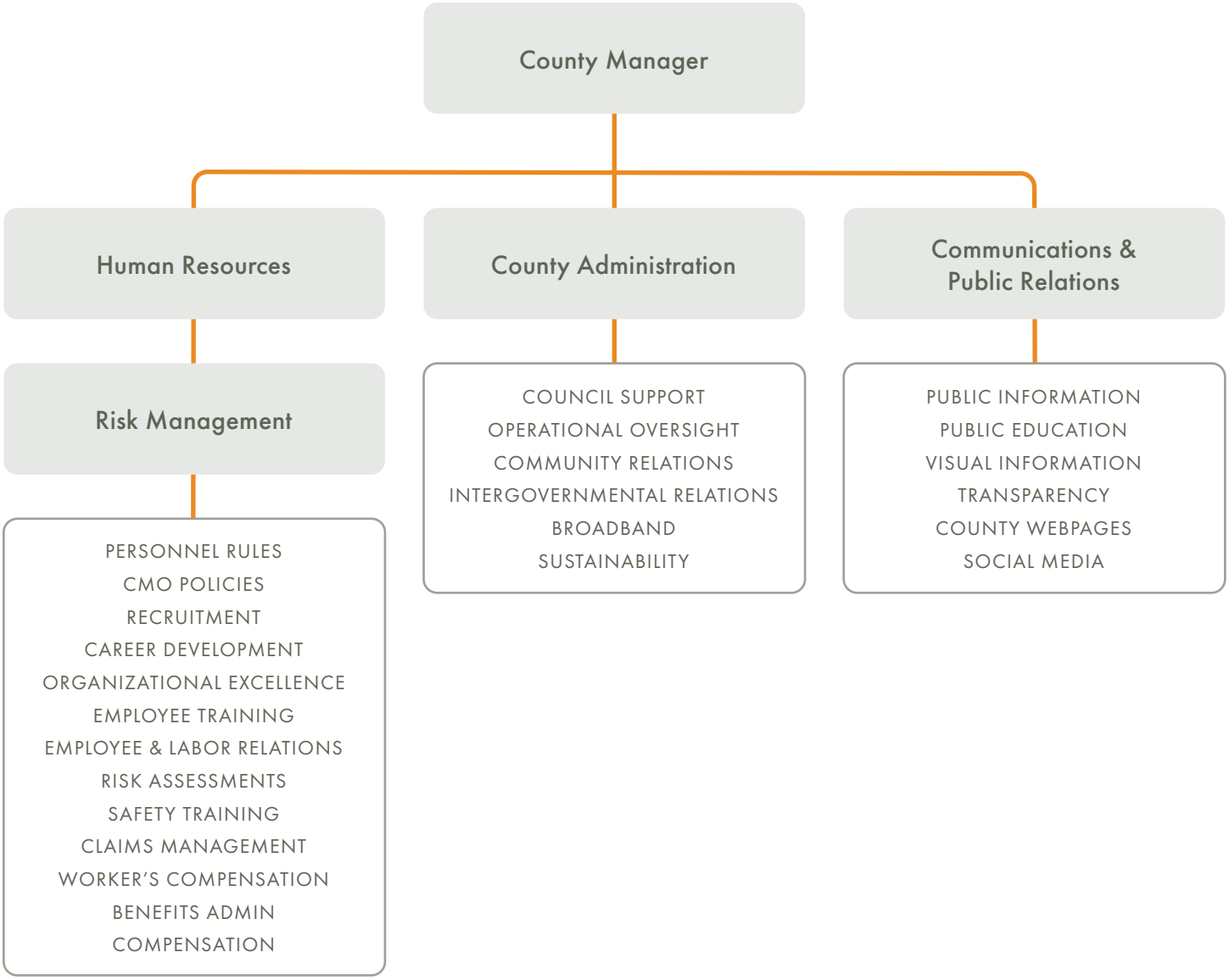
The Human Resources Division administers personnel management and human resources development to provide the County with a highly-qualified and motivated work force. It also supports County departments by providing services such as recruitment, selection, classification, work force management, compensation, salary administration, benefits, records, performance appraisal administration, compliance, staff training and development, employee and labor relations, and safety and risk management functions.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY PROGRAM




County Manager
Human Resources
County Administration
Communications & Public Relations
Risk Management
COUNCIL SUPPORT
OPERATIONAL OVERSIGHT
COMMUNITY RELATIONS
INTERGOVERNMENTAL RELATIONS
BROADBAND
SUSTAINABILITY
PUBLIC INFORMATION
PUBLIC EDUCATION
VISUAL INFORMATION
TRANSPARENCY
COUNTY WEBPAGES
SOCIAL MEDIA
PERSONNEL RULES
CMO POLICIES
RECRUITMENT
CAREER DEVELOPMENT
ORGANIZATIONAL EXCELLENCE
EMPLOYEE TRAINING
EMPLOYEE & LABOR RELATIONS
RISK ASSESSMENTS
SAFETY TRAINING
CLAIMS MANAGEMENT
WORKER'S COMPENSATION
BENEFITS ADMIN
COMPENSATION

Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
County Manager	2,077,079	2,054,680	2,153,182	2,713,406	26%	2,794,808	3%
Regional Strategic Partnering	1,739,315	1,459,481	2,500,000	2,500,000	0%	2,500,000	0%
Broadband	72,080	5,482	-	-	0%	-	0%
Sustainability	139,106	154,102	1,070,000	920,600	-14%	1,023,218	11%
Comm & Public Relations	615,108	727,090	869,787	947,660	9%	976,090	3%
Human Resources	1,864,272	2,017,520	2,906,635	3,105,361	7%	3,198,521	3%
Risk Management	11,582,686	13,095,652	15,098,296	14,948,304	-1%	15,682,534	5%
CIP-CMO-Projects	-	134,252	870,300	-	-100%	-	0%
	18,089,645	19,514,007	25,468,200	25,135,330	-1%	26,175,171	4%
Expenditures by Fund:							
General	6,506,959	6,418,355	9,499,604	10,187,026	7%	10,492,637	3%
Risk Management	11,582,686	13,095,652	15,098,296	14,948,304	-1%	15,682,534	5%
Capital Improvement Projects	-	134,252	870,300	-	-100%	-	0%
	18,089,645	19,514,007	25,468,200	25,135,330	-1%	26,175,171	4%
FTEs By Program:							
County Manager	7.00	8.00	9.00	9.00	0%	9.00	0%
Comm & Public Relations	4.00	4.00	4.00	4.00	0%	4.00	0%
Human Resources	14.46	16.46	14.00	14.00	0%	14.00	0%
Risk Management	3.00	3.00	3.00	3.00	0%	3.00	0%
	28.46	31.46	30.00	30.00	0%	30.00	0%

-

County Manager's Office

ADMINISTRATION & REGIONAL STRATEGIC PARTNERSHIP

Administration Division

Budget Overview

The County Administration Division budget supports staff time for department management, Council meeting support, broadband, sustainability, intergovernmental affairs, regional efforts, partnerships and collaborations with local governments, entities, and pueblos, and oversight of County Manager policies. The adopted budget for Regional Strategic Partnering program includes funding for Regional Transportation Services provided by North Central Regional Transit District; regional economic development including the recently updated Regional Economic Development Initiative Strategic Plan; and regional capital projects as requested by City of Española and Rio Arriba County.

Program Purpose

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

Admin Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
County Management	2,077,079	2,054,680	2,153,182	2,713,406	26%	2,794,808	3%
Broadband	72,080	5,482	-	-	0%	-	0%
Sustainability	139,106	154,102	1,070,000	920,600	-14%	1,023,218	11%
Regional Strategic Partnering	1,739,315	1,459,481	2,500,000	2,500,000	0%	2,500,000	0%
	4,027,580	3,673,745	5,723,182	6,134,006	7%	6,318,026	3%
Expenditures by Type:							
Salaries	1,358,095	1,376,875	1,425,135	1,610,670	13%	1,658,990	3%
Benefits	510,755	548,598	589,499	716,101	21%	737,584	3%
Professional / contractual services	2,130,140	1,685,423	3,646,476	3,492,113	-4%	3,559,376	2%
Materials / supplies	15,535	44,594	39,281	287,858	633%	333,994	16%
Interfund charges	13,056	18,255	22,792	27,264	20%	28,082	3%
Capital Outlay	-	-	-	-	0%	-	0%
	4,027,580	3,673,745	5,723,182	6,134,006	7%	6,318,026	3%
FTE Summary:							
Regular (full & part time)	7.00	8.00	8.00	8.00	0%	8.00	0%
Limited Term*	0.00	0.00	1.00	1.00	0%	1.00	0%
	7.00	8.00	9.00	9.00	0%	9.00	0%

*Limited Term Project Manager added in FY26 for Broadband Project





Significant Accomplishments- FY2025

- Planned and sponsored "Los Alamos Day" at the New Mexico Legislature.
- Completed the Climate Action Plan, which was accepted by Council.
- Finalized agreement with vendor for design and implementation of the community broadband network.
- Recognized the Cerro Grande fire 25th anniversary.
- Awarded task order for Electric Vehicle Fleet Conversion and Community Infrastructure Plan.
- Completed State Road 4 conduit installation in support of the middle mile fiber route.
- Completed Memorandums of Understanding with City of Española and Rio Arriba County to investigate the feasibility on a regional landfill.
- Advertised Requests for Proposals for state and federal lobbyist services.
- Continued meetings with neighboring municipalities, counties, and pueblos to discuss areas of mutual interest including joint meeting with Pueblo de San Ildefonso Council and County Council.



Left: Members of the Environmental Sustainability Board and Sustainability Manager, Angelica Gurule, attend Earth Day to educate public on sustainability efforts. | Right: CMO staff and others enjoy the Halloween Employee Luncheon. | Community members view quotes, photos, and documents displayed at "Reflections on the Cerro Grande Fire: 25 Years Later" event.

Regional Strategic Partnership

Program Purpose

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

Significant Accomplishments - FY2025

- Continued capital project reimbursements to Rio Arriba County and City of Española.
- Construction continued for Rio Arriba County Nursing and Rehabilitation Center that was partially funded by this program.
- Awarded Pueblo de San Ildefonso a $2 million match for middle mile fiber optic line grant.
- Continued funding for regional transit services.



Sign thanking Los Alamos and its citizens for funding park renovations in Española.

Regional Funding Update

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Projected Budget	FY2027 Adopted Budget	FY2028 Projected Budget
Beginning Balance Unspent from Prior Year	3,905,314	3,664,917	1,766,213	6,705,436	1,024,233	2,999,233
New Budget	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Transfer in from ED - Middle Mile	-	2,000,000	-	-	-	-
Total Funding	5,405,314	8,164,917	4,266,213	9,205,436	3,524,233	5,499,233
Expenditures by Program						
Regional Transit						
North Central Regional Transit	350,000	350,000	350,000	350,000	350,000	350,000
Regional Economic Development						
Regional Development Corp. (RDC)	166,626	184,455	175,000	175,000	175,000	175,000
	516,626	534,455	525,000	525,000	525,000	525,000
Regional Strategic Partnerships						
City of Espanola	652,475	425,026	-	1,997,499	-	-
Rio Arriba County	571,296	-	-	4,158,704	-	-
Pueblo de San Ildefonso	-	500,000	-	1,500,000	-	-
	1,223,771	925,026	-	7,656,204	-	-
Total Expenditures & Encumbrances	1,740,397	1,459,481	525,000	8,181,204	525,000	525,000
Available Funding / Unallocated	3,664,917	6,705,436	3,741,213	1,024,233	2,999,233	4,974,233

County Manager's Office

COMMUNICATIONS & PUBLIC RELATIONS

Mission Statement

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

Budget Overview

The Communications and Public Relations (C&PR) budget supports a wide variety of County communication efforts that are aligned with Council goals and priorities. These include sharing County programs, services, initiatives, and projects through advertising, promoting events, conducting community outreach, scheduling meetings, updating web pages, sharing on social media platforms, and issuing news releases.

The team also trains and mentors County employees on communication techniques and policies, developing communication strategies, branding, producing digital content, writing news releases, graphic design, public feedback initiatives, and newsletters.

Program Purpose

The purpose of the C&PR team is to proactively inform, educate, and involve citizens and employees about County services, projects, initiatives, policies, and goals. Additionally, the team promotes a culture of open communication and collaboration to foster exceptional customer service.

Significant Accomplishments - FY2025

- Wrote and distributed 127 news releases
- Crafted and prepared 34 County Council proclamations
- Conducted the 2024 National Community and National Employee surveys
- Created and maintained a Staff Directory for the public website
- Photographed headshots of more than 130 staff, volunteers, and elected officials
- Completed new Historical Walking Tour with 22 new or updated signs

Communications and Public Relations Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	369,632	400,007	458,374	434,364	-5%	447,395	3%
Benefits	145,845	158,011	207,086	190,746	-8%	196,468	3%
Professional / contractual services	85,058	137,341	182,175	299,180	64%	308,155	3%
Materials / supplies	14,572	30,662	20,652	20,870	1%	21,496	3%
Capital Outlay	-	1,071	1,500	2,500	67%	2,575	3%
	615,108	727,090	869,787	947,660	9%	976,090	3%
FTE Summary:							
Regular (full & part time)	4.00	4.00	4.00	4.00	0%	4.00	0%







The women of CMO pose for International Women's Day. | Sr. Visual Info. Specialist Rachel Freeman celebrates successful ACT MyRide promotions at County Fair | Assistant Public Info. Officer Leslie Bucklin leads an iPhone Photography training.

- Began centralizing all County social media operations through ZenCity
- Managed the 2024 Wildlife Education Plan and presented it to County Council in preparation of the 2025 plan
- Supported special events throughout the year, such as the White Rock Wastewater Treatment Plant, Kinnikinnik Park Trail, and Urban Trail ribbon-cutting ceremonies; Earth Day; the 25th anniversary of the Cerro Grande Fire; the County Fair & Rodeo; and the Jemez Mountain Fire Protection Project groundbreaking
- Started the LAC Now app team to troubleshoot app functions and grow the services and functionality
- Supported Emergency Management, Los Alamos Fire Department (LAFD), and Los Alamos Police Department (LAPD) in response to communications outages, major vehicle accidents, emergency exercises, and outreach efforts on wildfire preparedness and emergency preparedness.
- Created and updated logos for LAFD, LAPD, and Bee City USA-Los Alamos
- Hired second Senior Visual Information Specialist
- Participated in the National League of Cities (NLC) 100 Project by providing multimedia content for social media and a conference presentation

Performance Measures & Narrative Analysis

For FY25, C&PR tracked a few key digital endeavors to gauge effectiveness. For the newly reimagined website, we strove to maintain at least a 75% site audit health score, which we reached by the end of FY25. For social media, we reached and far exceeded the industry standard (per ZenCity) of a 10:1 positive to negative interaction score. For newsletters, we far surpassed the industry standard (per Constant Contact) of 28% by reaching and maintaining a 50% or higher open rate.

County Manager's Office

HUMAN RESOURCES & RISK MANAGEMENT

Budget Overview

The adopted budget for Human Resources and Risk Management will enable the completion of key initiatives, including recruitment, retention, employee benefits, employee development, occupational training, employee recognition, workers' compensation, risk compliance, and safety training.

The County continues to conduct comprehensive reviews across all HR functions to ensure operational efficiency and to address evolving departmental needs, thereby optimizing service delivery to all stakeholders.

Human Resources

Mission

The mission of the Human Resources Division is to support County employees by providing innovative and timely human resource policies, quality programs, and services. The Division collaborates with both management and staff to promote excellence, productivity and fairness, while enhancing the County's ability to attract, develop, and retain a highly skilled workforce. Additionally, the Division strives to foster a workplace culture where all employees feel valued and empowered to contribute their best efforts toward achieving the County's goals.

Program Purpose

The purpose of the Human Resources program is to provide comprehensive services that support the recruitment, retention, and development of a skilled workforce. This division is committed to fostering a positive work environment through effective Human Resources practices, promoting employee health and safety, and ensuring compliance with all relevant laws and regulations. By delivering strategic HR solutions the division plays a key role in helping the County achieve its organizational goals, while maintaining a productive and resilient workforce.

Significant Accomplishments – FY2025

- Effectively recruited for all County positions, including Public Works Department Head, Community Development Department Head, Org. & Talent Development Manager, ensuring smooth transitions and retention of key talent.
- Continued with mandatory training initiative, achieving required training compliance above 90%.
- Expanded professional development options for staff. Partnered with Santa Fe Community College to offer Management Essentials, Business Writing, and Technical Writing, in addition to other professional development courses previously offered. This collaboration provides employees with the tools to enhance their skills and deliver a higher level of customer service.
- Successfully implemented Summer Student Intern Program.
- Updated the Learning Management System (LMS) to ensure ongoing training compliance and professional development.
- Modified New Employee Orientation process to streamline completion of required training, ensuring new employees are trained in County policies and practices.
- Efficiently worked as a cohesive team through staff transitions.
- Continually foster a positive image for Los Alamos County to aid in the recruitment and retention of highly skilled staff.
- Implemented a streamlined efficient annual increase process within Munis.
- Successfully completed the RFP Process for Pension Services and Medical Insurance.
- Proficiently implemented benefit changes, enrollment changes, and updated amendments

Human Resources Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Human Resources	1,864,272	2,017,520	2,906,635	3,105,361	7%	3,198,521	3%
Risk Management	11,582,686	13,095,652	15,098,296	14,948,304	-1%	15,682,534	5%
	13,446,957	15,113,172	18,004,931	18,053,665	0%	18,881,055	5%
Expenditures by Fund:							
General	1,864,272	2,017,520	2,906,635	3,105,361	7%	3,198,521	3%
Risk Management	11,582,686	13,095,652	15,098,296	14,948,304	-1%	15,682,534	5%
	13,446,957	15,113,172	18,004,931	18,053,665	0%	18,881,055	5%
Expenditures by Type:							
Salaries	1,392,352	1,460,723	1,829,343	1,899,705	4%	1,956,696	3%
Benefits	587,457	631,669	883,788	869,235	-2%	895,312	3%
Professional / contractual services	11,308,189	12,926,682	15,114,842	15,069,115	0%	15,806,969	5%
Materials / supplies	72,135	66,640	116,435	98,530	-15%	101,485	3%
Interfund charges	19,008	27,458	10,523	80,880	669%	83,306	3%
Capital Outlay	67,817	-	50,000	36,200	100%	37,286	3%
	13,446,957	15,113,172	18,004,931	18,053,665	0%	18,881,055	5%
FTE Summary:							
Regular (full & part time)	15.00	17.00	17.00	17.00	0%	17.00	0%
Limited Term	0.00	0.00	0.00	0.00	0%	0.00	0%
Casual & Temp.	2.46	2.46	0.00	0.00	0%	0.00	0%
	17.46	19.46	17.00	17.00	0%	17.00	0%
FTEs By Program:							
Human Resources	14.46	16.46	14.00	14.00	0%	14.00	0%
Risk Management	3.00	3.00	3.00	3.00	0%	3.00	0%
	17.46	19.46	17.00	17.00	0%	17.00	0%

Performance Measures Narrative and Analysis

HR monitors key recruitment metrics to align with organizational and strategic goals. Regular data collection and analysis help identify trends, such as turnover rates and training effectiveness, and highlight areas for improvement. With this data, we can develop strategies to enhance employee satisfaction, recruitment, and development. By continuously tracking and analyzing the data, we can strategize and ensure that Los Alamos County maintains a more productive workforce and improved service delivery.

	FY 2024 Actual	FY 2025 Actual
Total completed applications received	2564	2630
Employees Hired	172	176
Promotions / Transfers Processed	115	163
Declined Job Offers	28	18

Medical - 570	
PPO 35	**374**
Self	153
Self +1	77
Family	144
PPO 45	**196**
Self	102
Self +1	35
Family	59
Dental - 610	
Self	256
Self +1	120
Family	234
VSP - 588	
Self	250
Self +1	120
Family	218

Mandatory Benefits	Total number	EE %	ER%
Basic Life Insurance	680	20%	80%
Basic ADD	680	20%	80%
LTD *	680	0.25%	0.25%
LAC Pension *	777	1%	9%

** Regular employees only*

PERA	Total # of employees	EE %	ER 5% PU	ER %	ER Total
<25K - General County	7	9.78	3.37	11.80	15.17
General County	464	10.98	5.17	11.80	16.97
Police	40	13.98	5.32	20.65	25.97
Fire	160	15.43	5.27	23.40	28.67
Detention	17	14.23	5.42	18.80	24.22

Risk Management

Mission

The Risk Management Division is responsible for overseeing the safety and risk management functions within the County. This includes safeguarding the personnel and assets of the County by identifying hazards or potential risks, implementing loss prevention strategies, and reducing overall risk exposure to potential threats. The Division also provides vital safety training, ensures regulatory compliance, and provides workers' compensation support for employees, ensuring a safe and healthy work environment.

Program Purpose

The purpose of the Risk Management and Safety Division of Los Alamos County is to create and maintain a safe and healthy work environment for all employees, visitors, and the public. We proactively identify and manage risks, deliver comprehensive safety training, and cultivate a culture of safety and compliance. Our aim is to minimize workplace injuries and losses, ensure the timely recovery of injured employees, and maintain the County's adherence to safety regulations, all while advancing the County's broader goals and fostering a secure and resilient community.

Significant Accomplishments – FY2025

- With the implementation of the NEO safety trainings we have increased safety training compliance above 90%.
- The County Safety Committee continues to meet monthly; we have representation from 43 Departments/Divisions.
- Conducting OSHA facility inspections of all County buildings. Collaboration with Fire and Facilities staff.







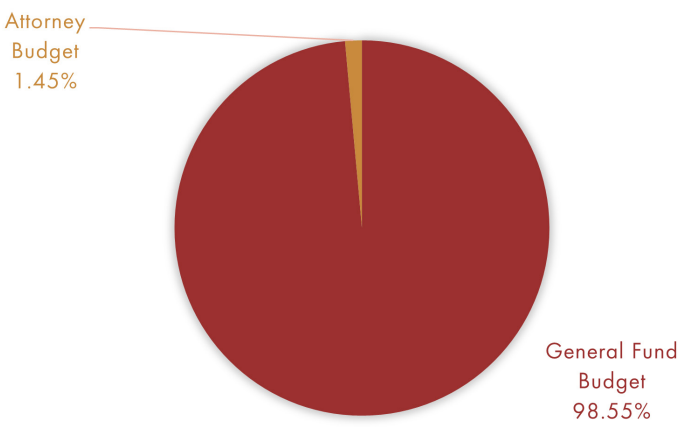
County employees attend Flagger Training. | Employees conduct an equipment pre-inspection for the Heavy Equipment Academy. | Employees participate in Confined Space Rescue training

County Attorney's Office

Mission Statement

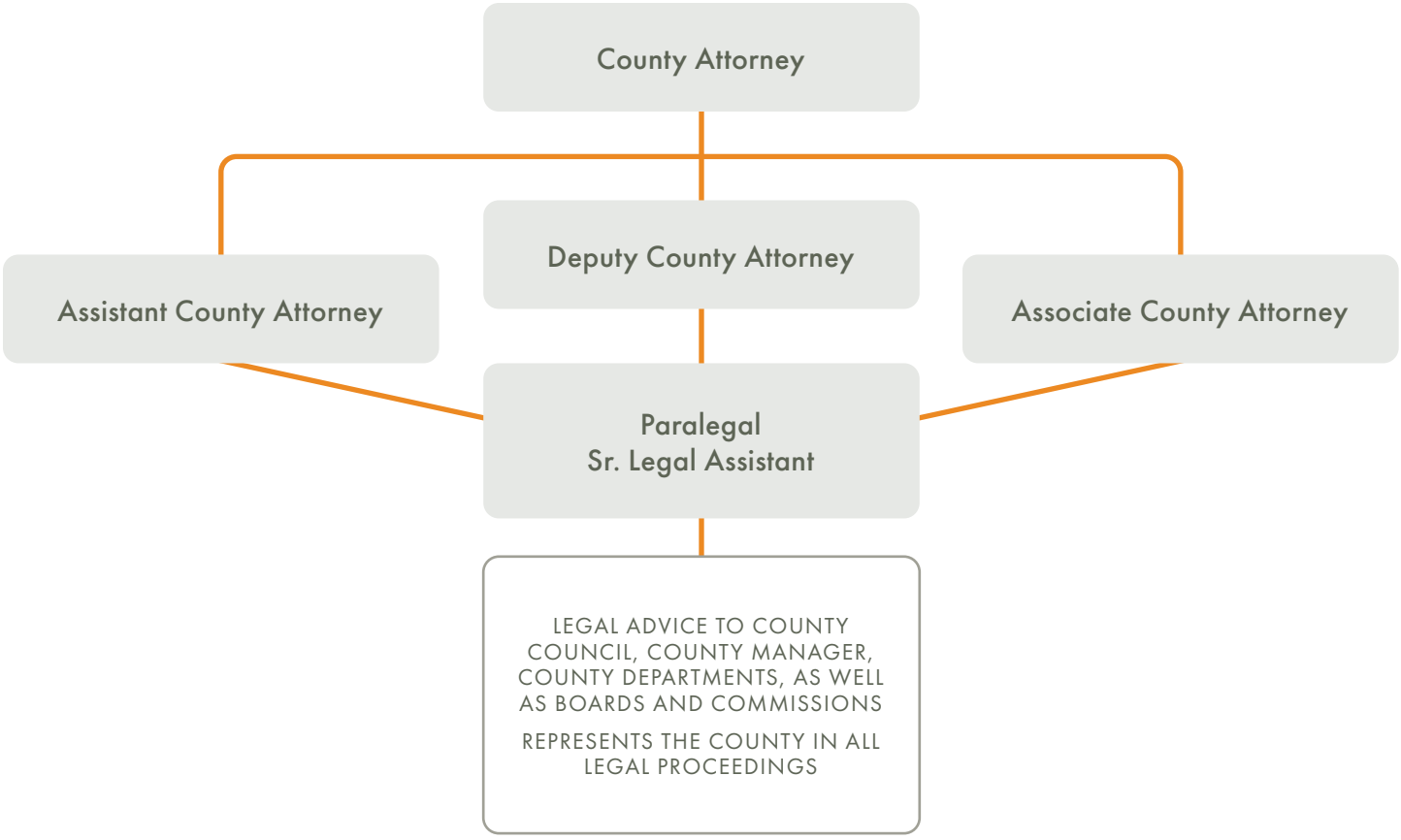
The County Attorney's office represents the Incorporated County of Los Alamos and pursuant to the County Charter acts as the legal advisor to constituent elements of the Incorporated County of Los Alamos including the County Council, the County Manager, and the County Departments. The County Attorney's Office provides these legal services as required by the Rules of Professional Conduct adopted by the New Mexico Supreme Court which govern and define the legal duties of the office. The staff of the County Attorney's Office is dedicated to providing superior public service while meeting the obligations imposed by the Rules of Professional Conduct.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	822,850	846,979	886,586	931,034	5%	958,966	3%
Benefits	321,606	332,156	343,586	458,486	33%	472,241	3%
Professional / contractual services	241,701	84,967	241,391	240,922	0%	248,147	3%
Materials / supplies	9,645	9,195	17,226	15,152	-12%	15,607	3%
Interfund charges	7,572	9,153	11,842	13,689	16%	14,100	3%
	1,403,374	1,282,449	1,500,630	1,659,283	11%	1,709,061	3%
FTE Summary:							
Regular (full & part time)	6.00	6.00	6.00	6.00	0%	6.00	0%


County Attorney
Deputy County Attorney
Assistant County Attorney
Associate County Attorney
Paralegal
Sr. Legal Assistant
LEGAL ADVICE TO COUNTY COUNCIL, COUNTY MANAGER, COUNTY DEPARTMENTS, AS WELL AS BOARDS AND COMMISSIONS
REPRESENTS THE COUNTY IN ALL LEGAL PROCEEDINGS

Administrative Services

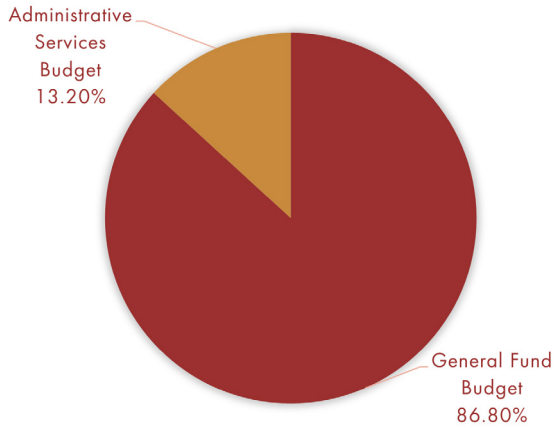
Description

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

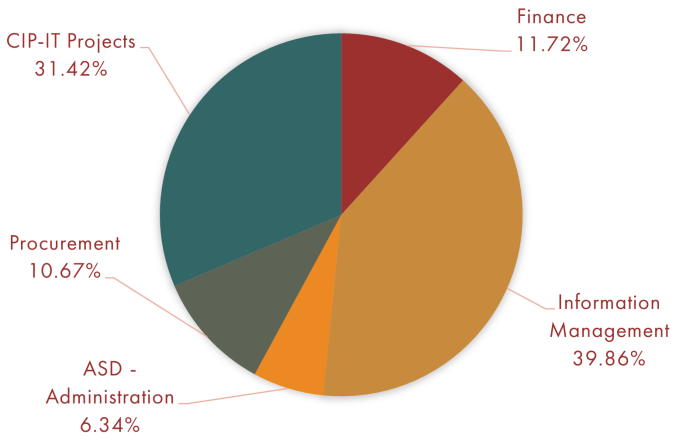
Mission

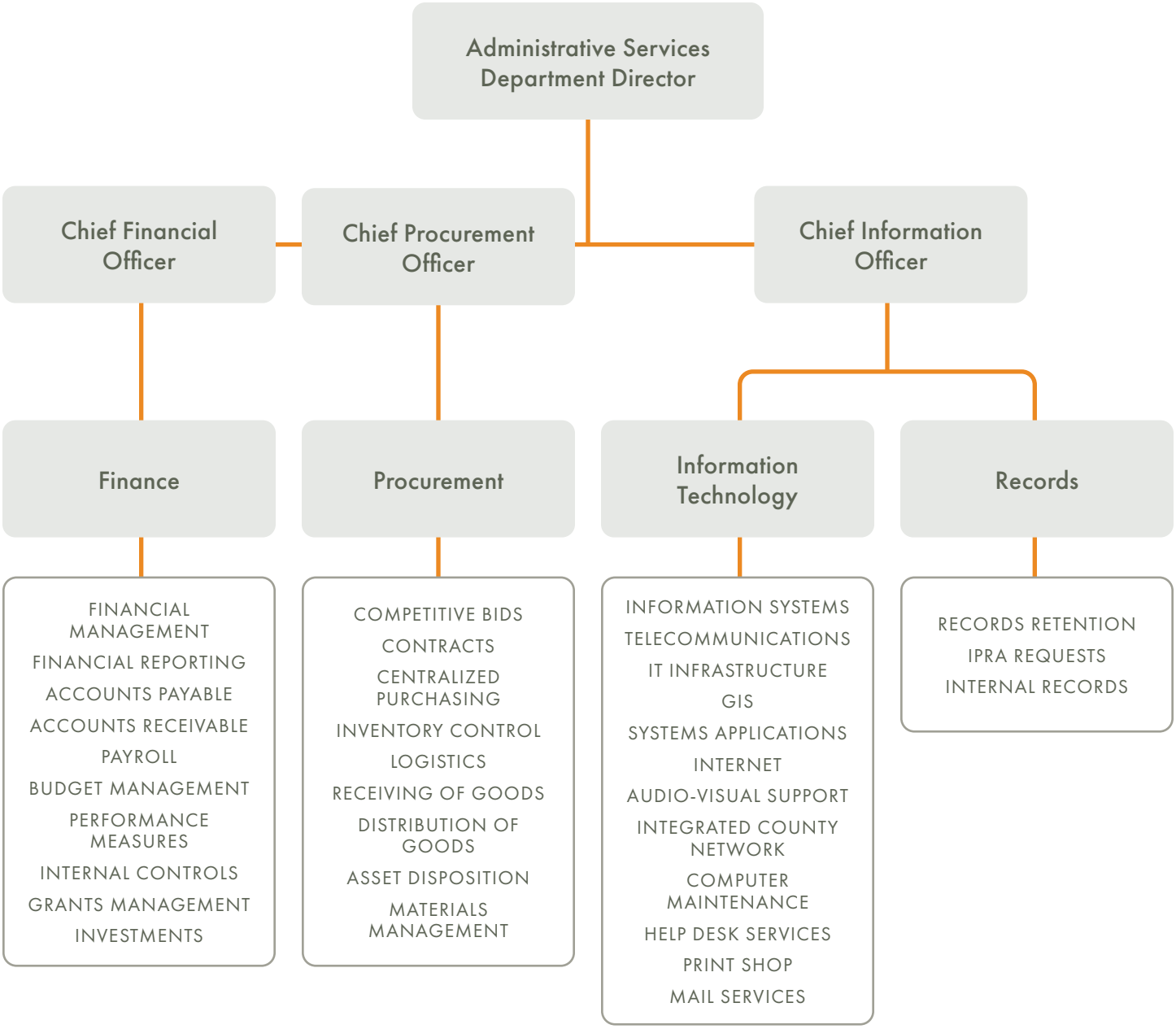
The Administrative Services Department is responsible for overseeing and coordinating functions that provide internal services, as well as oversight of the internal backbone functions that assist the operational Departments of the County. Administrative Services is comprised of the ASD Administration, Finance, Procurement, and Information Management - inclusive of Records Information Management (RIM), divisions. Our mission is to provide excellent internal customer service, while maintaining strict compliance with regulatory agencies, internal controls, safeguards over assets and internal infrastructure, and accountability over taxpayer dollars.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY PROGRAM




Administrative Services Department Director
Chief Financial Officer
Chief Procurement Officer
Chief Information Officer
Finance
Procurement
Information Technology
Records
FINANCIAL MANAGEMENT
FINANCIAL REPORTING
ACCOUNTS PAYABLE
ACCOUNTS RECEIVABLE
PAYROLL
BUDGET MANAGEMENT
PERFORMANCE MEASURES
INTERNAL CONTROLS
GRANTS MANAGEMENT
INVESTMENTS
COMPETITIVE BIDS
CONTRACTS
CENTRALIZED PURCHASING
INVENTORY CONTROL
LOGISTICS
RECEIVING OF GOODS
DISTRIBUTION OF GOODS
ASSET DISPOSITION
MATERIALS MANAGEMENT
INFORMATION SYSTEMS
TELECOMMUNICATIONS
IT INFRASTRUCTURE
GIS
SYSTEMS APPLICATIONS
INTERNET
AUDIO-VISUAL SUPPORT
INTEGRATED COUNTY NETWORK
COMPUTER MAINTENANCE
HELP DESK SERVICES
PRINT SHOP
MAIL SERVICES
RECORDS RETENTION
IPRA REQUESTS
INTERNAL RECORDS

Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Finance	2,218,126	2,362,236	2,778,544	2,936,604	6%	3,024,702	3%
Information Management	7,764,109	8,005,109	9,088,715	9,989,016	10%	9,692,317	-3%
ASD - Administration	387,373	570,818	1,556,673	1,588,265	2%	1,635,913	3%
Procurement	2,143,843	1,956,728	2,429,882	2,672,959	10%	2,753,148	3%
CIP-IT Projects	2,247,077	1,043,545	6,579,114	2,027,000	-69%	887,810	-56%
	14,760,527	13,938,435	22,432,928	19,213,845	-14%	17,993,890	-6%
Expenditures by Fund:							
General	12,513,450	12,894,890	15,853,814	17,186,845	8%	17,106,080	0%
Capital Improvement Projects	2,247,077	1,043,545	6,579,114	2,027,000	-69%	887,810	-56%
	14,760,527	13,938,435	22,432,928	19,213,845	-14%	17,993,890	-6%
FTE Summary:							
Regular (full & part time)	54.00	54.00	54.00	54.00	0%	54.00	0%
Casual, Student & Temp.	0.23	0.23	0.00	0.30	1%	0.30	0%
	54.23	54.23	54.00	54.30	1%	54.30	0%
FTEs By Program:							
Finance	14.00	14.00	14.00	14.00	0%	14.00	0%
Information Management	23.23	22.23	22.00	22.00	0%	22.00	0%
Records Info Management	3.00	3.00	3.00	3.00	0%	3.00	0%
Procurement	13.00	13.00	13.00	13.30	2%	13.30	0%
ASD - Admin	1.00	2.00	2.00	2.00	0%	2.00	0%
	54.23	54.23	54.00	54.30	1%	54.30	0%

Administrative Services

ADMINISTRATION

Budget Overview

The ASD Administration Division houses the ASD Director and Business & ERP Manager positions to provide direction to the internal support divisions of Finance and Procurement, and Information Management. This division also administers an earmark of $500k annually to account for special pay items that may arise related to contract employees, recruitment and retention, along with a bucket of non-departmental budget that could be used for double filling key positions that come up due to retirements or other special pay items. 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 individual consideration.

Program Purpose

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

ASD Admin Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	277,594	428,263	925,646	944,677	2%	973,018	3%
Benefits	104,181	135,844	419,742	433,338	3%	446,339	3%
Professional / contractual services	4,584	6,323	208,755	208,750	0%	215,013	3%
Materials / supplies	1,014	388	2,530	1,500	-41%	1,545	3%
	387,373	570,818	1,556,673	1,588,265	2%	1,635,915	3%
FTE Summary:							
Regular (full & part time)	1.00	2.00	2.00	2.00	0%	2.00	0%



Significant Accomplishments - FY2025

- The Administrative Services Department continued to advance the County's strategic priorities through strong fiscal stewardship, operational excellence, and collaborative leadership across Finance, Information Management, and Procurement functions. The year focused on sustaining long-term financial stability, enhancing organizational performance, ensuring compliance, and supporting major initiatives that position the County for future growth and resiliency.
- Directed development and implementation of the County's annual budget process and long-range financial projections to support informed decision-making and sustainability planning and continued refinement of multi-year financial forecasting models used by Council to evaluate long-term revenue trends, reserve levels, and capital funding capacity.
- Directed the County through the adoption of future Gross Receipts Tax increments and issuance of $40M Bond for Broadband project.
- Participated in the first NM state-wide Tyler user group for better networking and collaboration of users of the same ERP system software Tyler Technologies held their first NM User Group meeting in Santa Fe, NM. It was a valuable opportunity to meet with other municipalities in the state that are using Tyler Enterprise ERP (Munis) as well as several representatives from Tyler Technologies.



ASD Fall Team Building and Strategic Planning. | ASD Director Helen Perraglio providing presentation on upcoming Gross Receipts Tax increments and fiscal sustainability.

Administrative Services

FINANCE

Mission Statement

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 County expenditures.

Budget Overview

The Finance Division will continue to provide excellent centralized accounting, budget, payroll and procurement services to our internal and external customers. The 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.

Finance Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,471,345	1,586,620	1,777,779	1,765,924	-1%	1,818,902	3%
Benefits	564,134	601,113	732,495	716,783	-2%	738,287	3%
Professional / contractual services	136,055	121,328	199,286	190,121	-5%	195,822	3%
Materials / supplies	15,654	15,074	19,926	146,279	634%	150,668	3%
Interfund charges	13,488	18,362	23,635	30,087	27%	30,990	3%
Capital outlay	16,059	16,541	18,301	81,000	343%	83,430	3%
Fiscal charges	1,391	3,198	7,122	6,410	-10%	6,603	3%
	2,218,126	2,362,236	2,778,544	2,936,604	6%	3,024,702	3%
FTE Summary:							
Regular (full & part time)	14.00	14.00	14.00	14.00	0%	14.00	0%







The County receives the New Mexico Counties Continued Audit Excellence Award formally presented by State Auditor Joseph Maestas during the 2026 Legislative Conference. | Finance celebrated the retirement of Senior Budget Analyst, Yvette Atencio after 19 years of contributions to the County, and integral work on the County's annual budget. | Finance team accepts award for auditing excellence at NM Counties conference.

Significant Accomplishments - FY2025

- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2024 Annual Comprehensive Financial Report (ACFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2024 ACFR marks the 34th consecutive year the County has received this award.
- Received the Award for Outstanding Achievement in Popular Annual Reporting for the FY2024 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2024 PAFR marks the 10th year the County has received this award.
- Successfully launched Financial Transparency portal - Open Books to show how public funds are budgeted and spent at Los Alamos County. The portal includes data on expenditures, revenue sources, vendor payments, and payroll records. It offers information for fiscal years 2022 to present for comparative purposes, helping users track financial trends and better understand the County's fiscal priorities.
- Received the Award for Distinguished Budget Presentation for the FY2025 Budget Book from the Government Finance Officers Association of the United States and Canada. The award for the FY2025 Budget marks the 33rd year the County has received this award. With all three awards, the GFOA announced the County was awarded its Triple Crown Honor.
- Received the New Mexico Counties and NM Office of the State Auditor Audit and Accountability Award for Continued Excellence in Financial Reporting for the FY2024 ACFR which highlights recognition of continued audit achievement and financial management excellence. This is the 8th year the County has received this award.

Performance Measures Narrative & Analysis

Finance demonstrates long-term excellence in core financial stewardship. The County's bond rating shows a notable improvement. Moody's upgraded the Gross Receipts Tax Revenue Bonds from Aa3 to Aa2 in FY2025. This upgrade places Los Alamos County in a very strong credit position, comparable to the highest-rated counties in the state: Bernalillo County: Aaa / Los Alamos County: Aa2 / Santa Fe County: Rating withdrawn. The upgrade reflects confidence in the County's financial stability, revenue reliability, and management practices.

Operationally, the Accounts Payable division continues to demonstrate efficiency and adaptability. The department consistently processes invoices within an average of two days from receipt to payment, maintaining this performance across all reported fiscal years. Payment method trends show a strategic shift toward more efficient procurement and disbursement practices. P-Card usage has steadily increased—from 13,623 transactions in FY2022 to 14,865 in FY2024—reducing the administrative burden associated with small-dollar purchases and improving turnaround times for departments.

At the same time, the mix of payment types continues to evolve. Printed checks, ACH payments, and wire transfers fluctuate year to year, reflecting changes in vendor preferences, purchasing patterns, and internal process improvements. Despite these shifts, the department maintains reliable throughput, processing between 7,000 and 8,000 invoices annually.

Together, these accomplishments underscore a department that is both operationally disciplined and strategically forward-looking. The Finance team continues to strengthen the County's fiscal position, enhance transparency, and support high-quality public services through sound financial management and continuous improvement.

Priority	Strategic Focus Area	Goal	Performance Measure	Rating Agency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated
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	Aa2 *Upgrade	Aa2

Performance Measures - Accounts Payable (AP)

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of invoices paid in AP per year.	8,078	8,151	8,225	7,125	7,339
			Average number of days to invoice received, validated and processed to check mailed.	2	2	2	2	2
			Number of printed checks processed.	2,469	2,660	3,435	2,905	2,992
			Number of electronic payments (ACH) processed	335	1,454	2,846	1,851	1,907
			Number of Wire Payments Processed	740	707	651	447	460
			Number of P-Card transactions processed. *	13,623	14,490	14,865	14,760	15,203

Administrative Services

PROCUREMENT

Mission Statement

The Procurement Division supports Los Alamos County by ensuring the fair, ethical, and transparent acquisition of goods and services while maximizing the value of public funds and maintaining a system of quality and integrity. The division provides leadership in procurement compliance, sourcing, contract administration, supply chain operations, and supplier relationship management to ensure legal, financial, and operational accountability. Through professional service, collaboration with departments and vendors, and adherence to County code and best practices, Procurement helps deliver efficient operations that protect public resources and support County priorities.

Budget Overview

The Procurement Division will continue to provide internal support of all departmental solicitation needs, while maintaining expanded vendor access through its online procurement portal currently being rolled out to full capacity. The Procurement Operations teams will continue to support the centralized inventory management for internal departments, along with fixed asset disposals, and supply chain operations.

Program Purpose

The Procurement function provides responsible supply management throughout the County. This includes competitive sourcing, purchasing, contracting, inventory control, delivery and distribution, material management, supplier relationship

Procurement Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,191,150	1,240,604	1,349,417	1,387,588	3%	1,429,216	3%
Benefits	456,292	478,358	547,976	566,773	3%	583,777	3%
Professional / contractual services	341,170	57,971	332,441	327,418	-2%	337,237	3%
Materials / supplies	78,020	76,614	90,832	88,517	-3%	91,173	3%
Interfund charges	77,210	67,949	70,276	79,984	14%	82,384	3%
Capital outlay	-	35,232	38,940	222,680	472%	229,361	3%
	2,143,843	1,956,728	2,429,882	2,672,959	10%	2,753,148	3%
FTE Summary:							
Regular (full & part time)	13.00	13.00	13.00	13.00	0%	13.00	0%
Casual, Student & Temp	0.00	0.00	0.00	0.30	1%	0.30	0%
	13.00	13.00	13.00	13.30	2%	13.30	0%

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

Significant Accomplishments - FY2025

- Implemented a new eProcurement Software, to aid in process improvement for the formal solicitation process, bringing anticipated efficiencies for the vendor community, County user departments, and Procurement staff.
- Completed a comprehensive update of all Procurement related templates, to streamline the use of templates and align with the use of the eProcurement Software system.
- Enhanced opportunities for full fair and open competition by registered 145 new vendors in the eProcurement Software FY25 which has grown to 1,534 through mid-FY26.
- Key contributor to the Community Broadband Network initiative by completing the solicitation and contracting process for the design, construction and operation of the Community Broadband Network project.
- In support of County operations and strategic objectives, completed 109 formal Procurements and 37 Amendments.
- Delivered a clean physical inventory result, aiding in the ongoing stellar Audit results received by the County. The Auditor advised that due to the processes previously observed a physical test of inventory was not required.
- Continued reduction of slow-moving inventory items and policies on obsolete items to be excluded from re-stocking.
- Coordinated with user departments/divisions including CSD/Parks, DPU, PW/Fleet and Facilities to complete physical inventory, and continued to identify opportunities for continuous improvement in Procurement's Inventory operation.
- Delivered refresher training along with Finance on the procurement process, procurement manual, and procurement and approval thresholds.
- Provided increased analytics and reporting to assist in planning current and future solicitation needs, from procurement initiation to agreement, through the continued refinement of the Procurement Dashboard.





Jeffrey Culin and Alicia Garcia in the Procurement Warehouse. | County hosts Procurement Open House for Local Businesses.

Performance Measures Narrative & Analysis

Cycle time is estimated from closing date of RFP to contract effective date. Time is impacted by evaluation committee review, procurement staff contract draft preparation, legal review, and number of days from legal approval to approval by appropriate authority (County Council and/or Utilities Board; County Manager or Utilities Manager). With the use of the Procurement Dashboard, the backlog in demand versus resources to complete is quantified. Opportunities to improve cycle time are discussed and implemented in consultation with user departments.

Priority	Strategic Focus Area	Goal	Performance Metric	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Cycle Time for RFP Evaluation to Award in Days	106	101	126	100

Administrative Services

INFORMATION MANAGEMENT

Mission Statement

The Information Management (IM) Division improves County staff effectiveness and citizen services by supporting and upgrading County IT assets, supporting extensive audio-visual services, and managing the County's records. Assets include the County Network, the server room facility and the off-site Disaster Recovery/Continuing Operations facility, desktop and remote/mobile computing resources, and all software applications used by County organizations.

Budget Overview

IM remains committed to fulfilling its core mission of supporting all County Information Technology (IT) and Records and Information Management (RIM) requirements. Beyond these essential functions, strategic investments enable IM to drive innovation and advance IT service delivery across the organization.

Significant investment continues in back-office infrastructure, expanding the County's computing and data management foundation. The migration toward cloud-based computing is established across the market with successful County implementations across multiple operational services and back-office functions.

IM is committed to advancing this strategic direction by leveraging the scalability and flexibility of cloud technology enhanced and aided where applicable by newly developed AI tools. The focus is on leveraging this dynamic hybrid approach to optimize service delivery while maintaining operational resilience and control.

Program Purpose

IM provides comprehensive support and governance for County IT and RIM. The program encompasses the management of information systems, telecommunications infrastructure, and records management services, ranging from citizen-facing service delivery to full compliance with legal and regulatory requirements governing transparency, protection, confidentiality, and security of County records and information.

IM operates in accordance with industry standards, best practices, project management methodologies, and Generally Accepted Recordkeeping Principles (GARP). Additional responsibilities include Audio/Visual support, print management, mail services, and administration of the Inspection of Public Records Act (IPRA).

Significant Accomplishments - FY2025

Records & Information Management (RIM)

- RIM employs e-Discovery software to import, process, and analyze digital records in response to transparency requirements. In FY25, RIM processed 3625 IPRA requests and released 1,562,726 records for inspection under the Inspection of Public Records Act. An external vendor was engaged to assist with high-volume requests, totaling 5379 billable hours.
- RIM accessioned 183 boxes of physical records (approximately 366,000 documents) from County departments and completed disposition of 785 boxes. Two staff members attended the InfoNEXT Conference for professional development.
- RIM continues supporting departmental migration from shared local drives to cloud-based SharePoint Airport, Attorneys, Clerks, Muni Court. Currently, working on Payroll and hope to have the rest of the County completed by end of the year.

Infrastructure

- Upgrade of GPS base station to higher performance model
- Upgrades to GIS Enterprise software

- GIS assistance and guidance in service of Community Broadband Network
- New GIS implementations for Parks/Rec, Traffic/Streets, Emergency Management
- Rolled out ArcticWolf Cybersecurity Suite countywide

Applications

- Implemented a new Learning Management System (LMS), LAC University, including integration with the County's ERP solution to enable automatic employee data transfer and provide managers with visibility into team assignments.
- Upgraded credit card readers by replacing LANB devices with Fiserv Clover devices across multiple departments, including Animal Shelter, Clerk's Office, Environmental Services, Finance, Golf Course, Parks & Recreation
- Enabled Single Sign-On (SSO) authentication for various cloud-based business solutions, delivering a seamless login experience aligned with the County network.
- Migrated application databases to new virtual servers running SQL Server 2019 and performed application updates for several departments, including Administrative Services, Assessors, Clerks, Courts, Fire, Human Resources, Police, Public Works, and Utilities.
- Launched the library subsite (losalamoslibrary.org) and implemented an Employee Directory search feature on the County's public website to enhance accessibility and user experience.

Performance Measures Narrative & Analysis

Information Management (IM) supports the sustainability of County computing infrastructure while promoting the continued growth and expansion of electronic services across all operational areas. Remote work has been successfully refined through the adoption of IT best practices and procedures, enabling effective support for virtually all County operations as determined by County Leadership.

IM proactively monitors computing services and will upgrade current monitoring tools to improve proactive notification

Information Management Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Information Technology	7,205,401	7,140,187	8,241,857	8,607,775	4%	8,269,638	-4%
Records Management	558,708	864,922	846,858	1,381,242	63%	1,422,679	3%
	7,764,109	8,005,109	9,088,715	9,989,016	10%	9,692,317	-3%
Expenditures by Type:							
Salaries	2,578,014	2,575,311	2,818,505	2,807,581	0%	2,891,809	3%
Benefits	1,004,039	1,026,553	1,152,349	1,192,877	4%	1,228,665	3%
Professional / contractual services	1,940,496	1,454,072	1,605,803	1,339,817	-17%	1,380,013	3%
Materials / supplies	705,027	379,343	459,224	382,278	-17%	393,748	3%
Interfund charges	78,552	52,498	55,003	63,106	15%	65,000	3%
Capital outlay	1,457,980	2,517,333	2,997,831	4,203,357	40%	3,733,082	-11%
	7,764,109	8,005,109	9,088,715	9,989,016	10%	9,692,317	-3%
FTE Summary:							
Regular (full & part time)	26.00	25.00	25.00	25.00	0%	25.00	0%
Casual, Student & Temp	0.23	0.23	0.00	0.00	0%	0.00	0%
	26.23	25.23	25.00	25.00	0%	25.00	0%
FTEs By Program:							
Information Technology	23.23	22.23	22.00	22.00	0%	22.00	0%
Records Management	3.00	3.00	3.00	3.00	0%	3.00	0%
	26.23	25.23	25.00	25.00	0%	25.00	0%

capabilities. Long-term objectives aim towards seamless user experiences by diagnosing issues at their origin and implementing appropriate remedies proactively.

Proactive cybersecurity remains crucial of all operations and serves as a fulcrum component of planning, system architecture, and service selection decisions. IM continues to enhance security protections, expand layered defensive capabilities, and increase organizational awareness to effectively confront evolving cybersecurity threats.

Scope of Services

- IM currently supports 60 distinct software applications, the vast majority of which are underpinned by complex database environments.
- IM manages 70 total databases associated with the application environments: 69 are Microsoft SQL, 1 remains on the Oracle platform.

Future Trends

The organization continues its strategic migration to cloud-based operations, aligned with vendor recommendations and market trends. This architecture has proven viable following the implementation of a redundant Internet pathway via rooftop microwave technology. Current application deployment strategies reflect this shift toward cloud-based site locations.

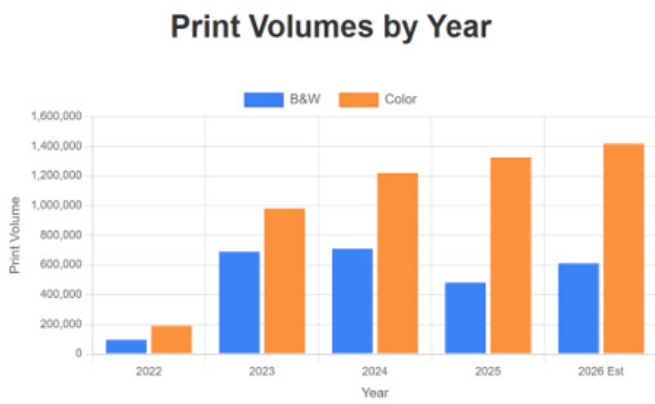
- On-Premise: 26 (43%)
- Hosted: 27 (45%). County is trending toward hosted models, where requirements, costing and performance is appropriate.
- Hybrid: 7 (12%). Hybrid refers to an application that is split between hosted & on-premise support mechanisms.

Environmental Savings Stats

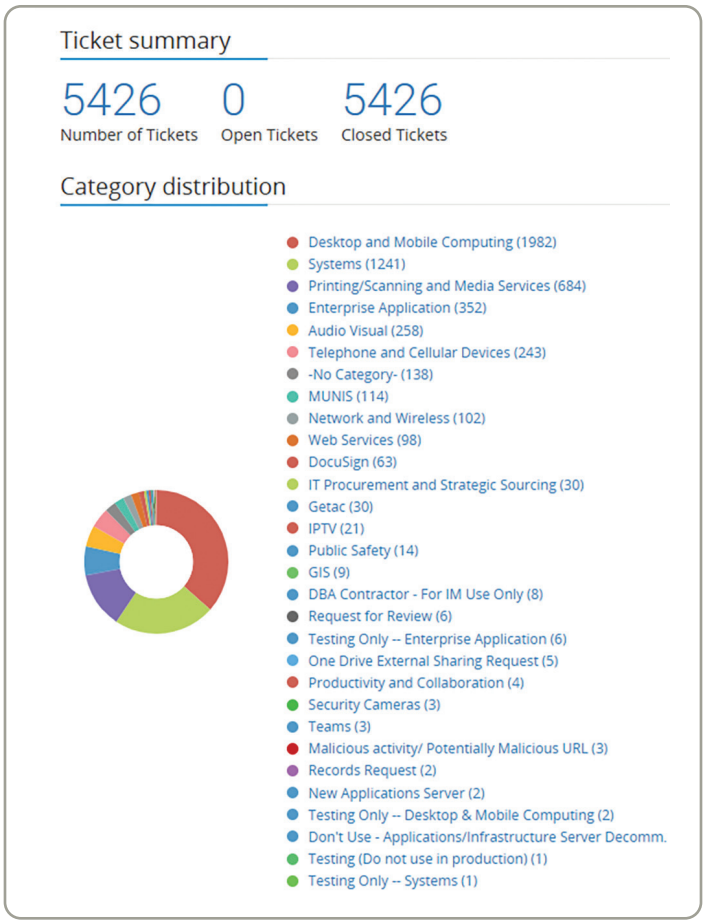
- 19,249 lb of carbon emissions reduced
- 24,146 gal of water conserved
- 8,200 lb of wood saved
- 1,332 lb of waste eliminated

COUNTY COMPUTING QUICK STATS

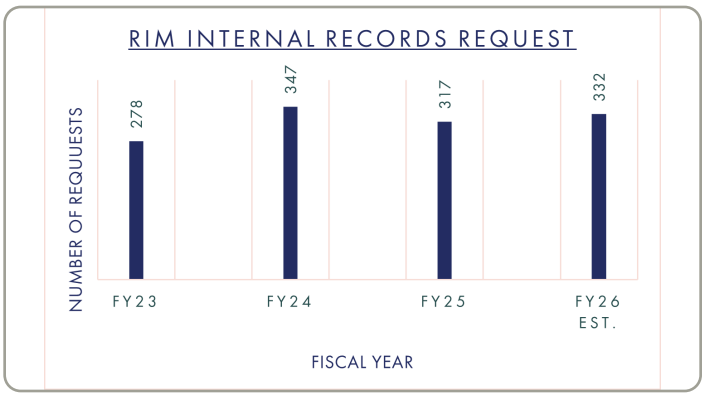
STRATEGIC GOALS	IM GOAL	Performance Measures	FY2024	FY2025	FY2026 est
Quality Governance and Operational Excellence	Maintain Quality Services	Number of Incoming Service Desk Calls	5842	5497	5823
		Number of Inspection of Public Records Act (IPRA) Requests	7990	3844	6651
		Hours to fulfill IPRA Requests	2932	5380	3586

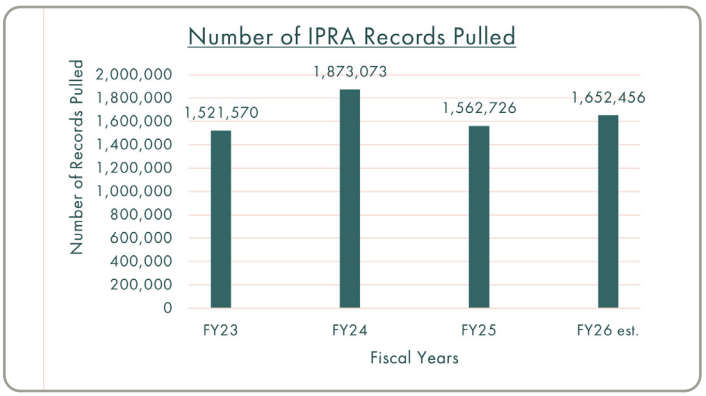


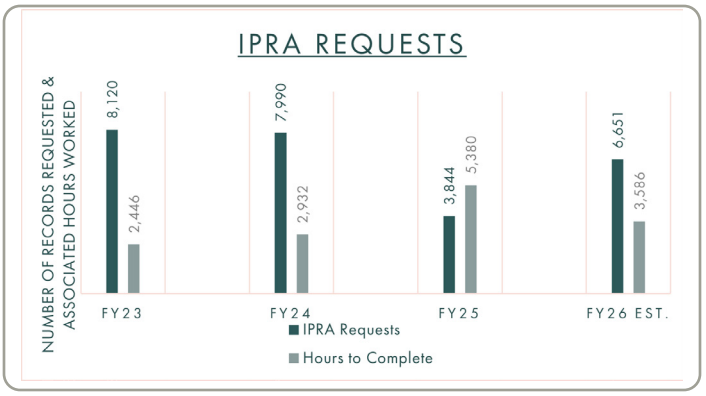
IM SERVICE DESK CALLS FOR FY2025-26



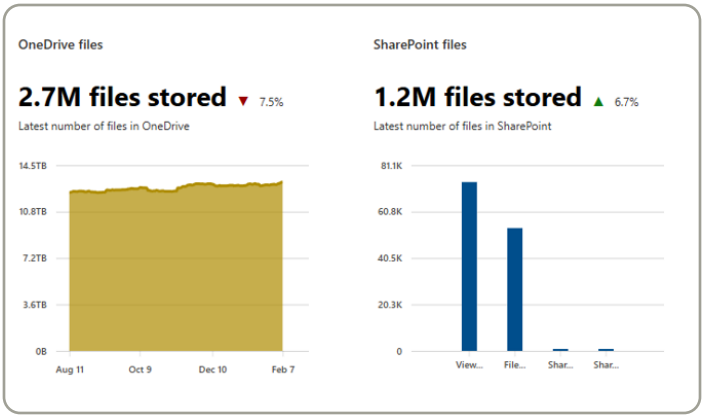
RIM RECORDS REQUEST INFORMATION





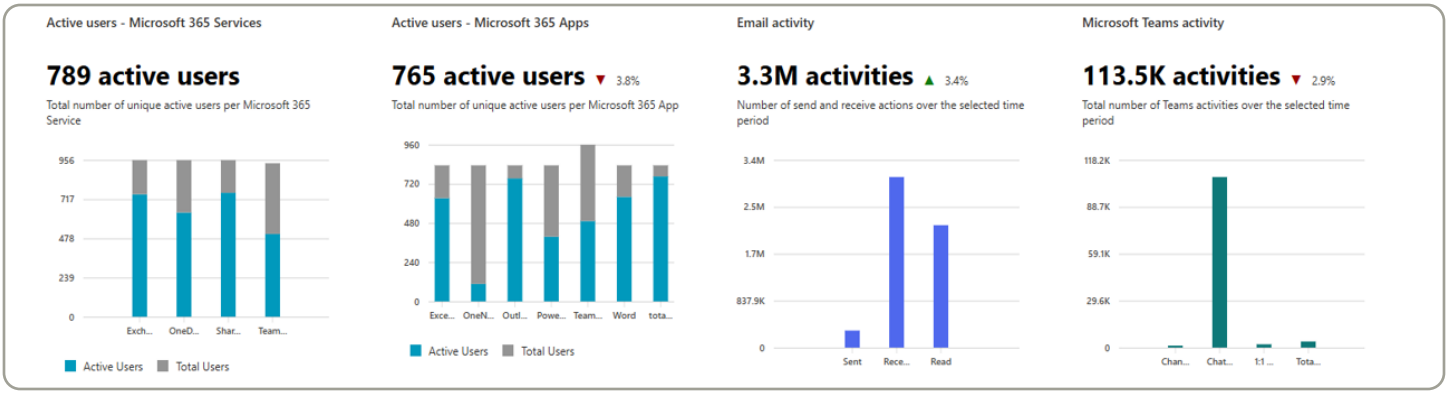


SECURITY STATS



Cybersecurity Solution Name:	Files Sacnned	File Detections	Quarantined
Cisco Secure Endpoint	451.9M	521	338
Cisco Umbrella	Blocks an average of 8361 malware/phishng attacks per workday 4.3M requests/day; 2.5M requests/weekend		

Left: Files stored on OneDrive and SharePoint. | Above: Security statistics of scanned files with Cisco.| Below: Office365 averages over the last 180 days. OneDrive, Teams and SharePoint stats are through current.



Community Development

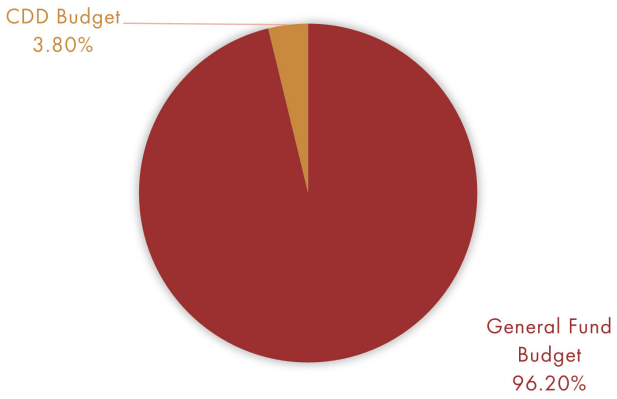
Description

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

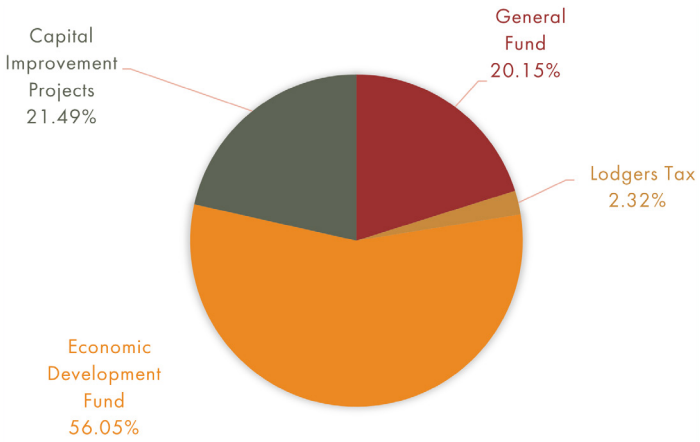
Mission Statement

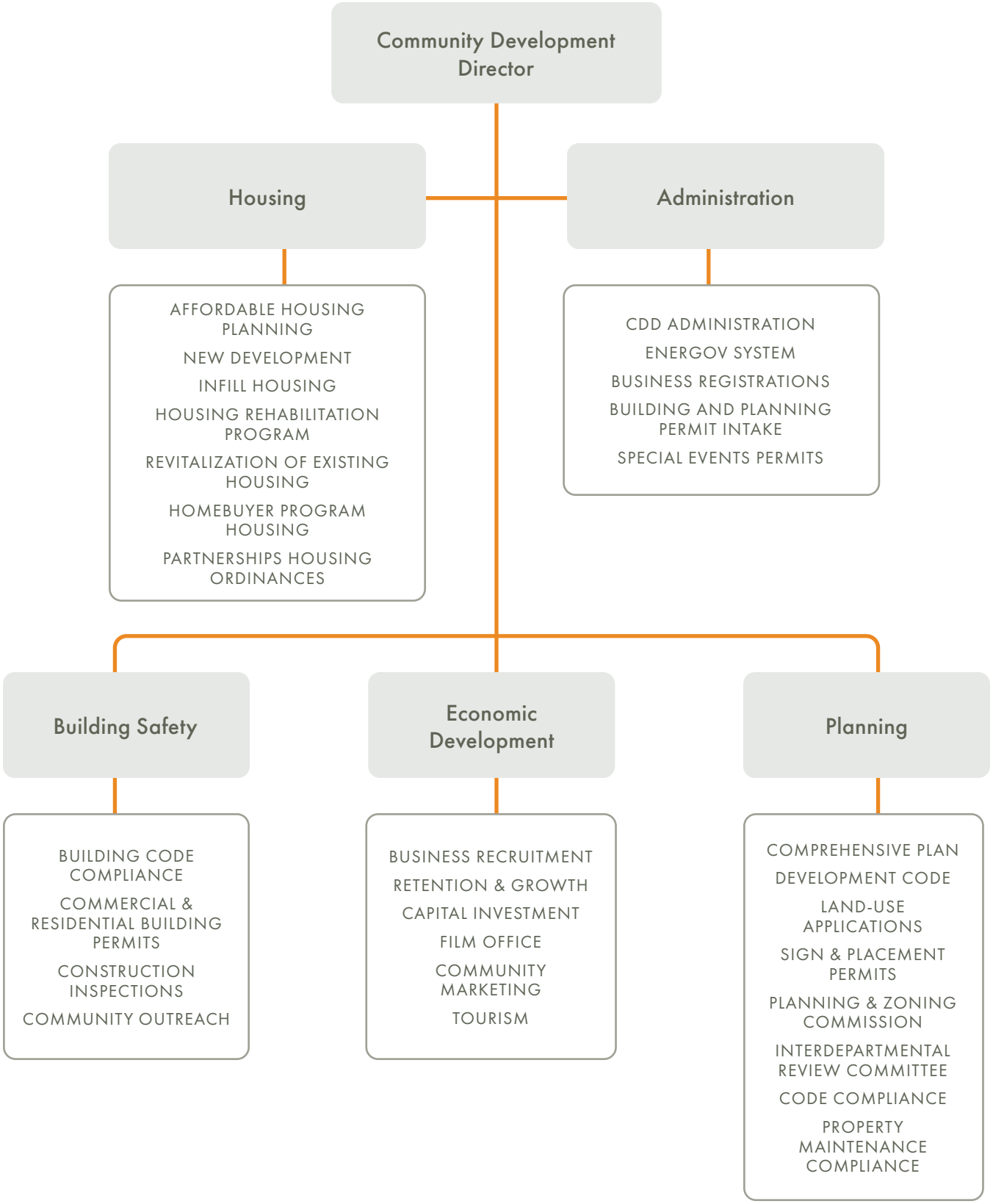
The Department's primary focus is to provide consistent, timely, fair, and solution-oriented land use planning, building permitting, inspection processes, and housing policy and program development with the highest level of customer service. Although many of the Department's core functions are regulatory in nature, staff strives to work with customers in a proactive manner. The Community Development Department encourages homeowners, businesses, and contractors to engage early in the process to receive guidance that will help expedite review and result in a better overall experience for the customer and better outcomes for the community.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY FUND




Community Development Director
Housing
AFFORDABLE HOUSING PLANNING
NEW DEVELOPMENT
INFILL HOUSING
HOUSING REHABILITATION PROGRAM
REVITALIZATION OF EXISTING HOUSING
HOMEBUYER PROGRAM HOUSING
PARTNERSHIPS HOUSING ORDINANCES
Administration
CDD ADMINISTRATION
ENERGOV SYSTEM
BUSINESS REGISTRATIONS
BUILDING AND PLANNING PERMIT INTAKE
SPECIAL EVENTS PERMITS
Building Safety
BUILDING CODE COMPLIANCE
COMMERCIAL & RESIDENTIAL BUILDING PERMITS
CONSTRUCTION INSPECTIONS
COMMUNITY OUTREACH
Economic Development
BUSINESS RECRUITMENT
RETENTION & GROWTH
CAPITAL INVESTMENT
FILM OFFICE
COMMUNITY MARKETING
TOURISM
Planning
COMPREHENSIVE PLAN
DEVELOPMENT CODE
LAND-USE APPLICATIONS
SIGN & PLACEMENT PERMITS
PLANNING & ZONING COMMISSION
INTERDEPARTMENTAL REVIEW COMMITTEE
CODE COMPLIANCE
PROPERTY MAINTENANCE COMPLIANCE

Department Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Administration	1,227,717	1,038,054	1,225,846	1,042,099	-15%	1,073,362	3%
Housing	-	-	622,980	431,756	-31%	444,709	3%
Building	422,421	450,156	586,729	542,287	-8%	558,556	3%
Planning	566,193	389,865	751,333	973,614	30%	1,002,822	3%
Lodger's Tax	445,257	476,790	511,357	512,253	0%	440,429	-14%
Economic Development Gen Fund	-5,684,042	1,437,573	1,574,082	1,468,723	-7%	1,512,785	3%
Economic Development Fund	324,777	3,810,697	12,698,750	12,400,000	-2%	1,650,000	-87%
Capital Improvement Projects	8,515,419	23,602,181	-	1,154,000	100%	400,000	-65%
	5,817,742	31,205,316	17,971,077	18,524,732	3%	7,082,662	-62%
Expenditures by Type:							
Salaries	1,724,687	1,658,737	1,958,517	1,996,982	2%	2,056,891	3%
Benefits	673,782	669,544	877,855	968,360	10%	997,411	3%
Professional / contractual services	1,809,035	26,745,437	14,983,684	10,523,548	-30%	2,238,442	-79%
Materials / supplies	45,399	31,911	76,499	56,248	-26%	57,935	3%
Interfund charges-Other	53,280	63,056	60,731	65,526	8%	67,492	3%
Fiscal charges	9,617	13,405	13,792	14,068	2%	14,490	3%
Economic Development Loans	1,501,943	2,023,225	-	4,900,000	0%	1,650,000	0%
	5,817,742	31,205,316	17,971,077	18,524,732	3%	7,082,662	-62%
Expenditures by Fund:							
General	3,557,318	3,315,647	4,760,970	4,458,479	-6%	4,592,233	3%
Lodgers Tax	445,257	476,790	511,357	512,253	0%	440,429	-14%
Economic Development Fund	324,777	3,810,697	12,698,750	12,400,000	-2%	1,650,000	-87%
Capital Improvement Projects	1,490,390	23,602,181	-	1,154,000	100%	400,000	100%
	5,817,742	31,205,316	17,971,077	18,524,732	3%	7,082,662	-62%
FTE Summary:							
Regular (full & part time)	19.00	19.00	19.00	19.00	0%	19.00	0%
FTEs By Division:							
Administration	7.00	7.00	8.00	6.00	-25%	6.00	0%
Housing	0.00	0.00	2.00	1.00	-50%	1.00	0%
Building Safety	3.00	3.00	3.00	3.00	0%	3.00	0%
Planning	4.00	4.00	3.00	5.00	67%	5.00	0%
Economic Development	5.00	5.00	3.00	4.00	33%	4.00	0%
	19.00	19.00	19.00	19.00	0%	19.00	0%

Community Development

ADMINISTRATION

Mission Statement

The mission of the Community Development Administration Division is to provide overall policy direction and operational support to the Department's divisions and functions, including addressing internal capacity and personnel needs, recruitment and hiring, budget oversight and preparation, and liaising with other department heads, the County Manager, and Council.

Budget Overview

The FY2027 budget provides funding to enable Community Development Administration to oversee and execute the priorities developed by the County Council related to housing, economic development, planning, building permitting and inspections, and code compliance.

Program Purpose

The administrative functions of the Community Development Department include providing overall policy and operational direction to the Department's divisions, ensuring 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 liaising with other department heads, the County Manager, and Council.

Significant Accomplishments - FY2025

- Administration of the ARPA program
- Oversight to state housing grant funding.
- Processing and Issuance of all Special Event Permits.
- Administration and Training of EnerGov System Upgrades.
- Processing of 120 new business licenses and 853 business license renewals.
- Successful evaluation of the Code Compliance process through the Nuisance Code Implementation Review Committee.

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	652,856	677,032	769,883	637,309	-17%	656,428	3%
Benefits	261,871	274,091	357,891	300,233	-16%	309,240	3%
Professional / contractual services	270,631	42,193	39,132	47,123	20%	48,537	3%
Materials / supplies	14,935	8,573	18,625	14,499	-22%	14,934	3%
Interfund charges	17,808	22,760	26,523	28,867	9%	29,733	3%
Fiscal charges	9,617	13,405	13,792	14,068	2%	14,490	3%
	1,227,717	1,038,054	1,225,846	1,042,099	-15%	1,073,362	3%
FTE Summary:							
Regular (full & part time)	7.00	7.00	8.00	6.00	-25%	6.00	0%

Community Development

HOUSING

Mission Statement

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

Budget Overview

The FY2027 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

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

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	-	-	224,470	85,302	-62%	87,861	3%
Benefits	-	-	96,554	50,368	-48%	51,879	3%
Professional / contractual services	-	-	301,956	296,086	-2%	304,969	3%
Materials / supplies	-	-	-	-	-	-	-
Interfund Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
	-	-	622,980	431,756	-31%	444,709	3%
FTE Summary:							
Regular (full & part time)	0.00	0.00	2.00	1.00	-50%	1.00	0%

Significant Accomplishments - FY2025

In FY25, the County Council significantly expanded housing accessibility through key partnerships and development approvals. Early in the year, the Council established a new service agreement with the Santa Fe Community Housing Trust to provide low-interest loans for homebuyer assistance and rehabilitation. This was followed by a public-private partnership in March for the 9th Street Apartments that preserved 87 deed-restricted studio units for low-income households at or below 45% Area Median Income (AMI). The summer concluded with the approval of two major residential projects—20th Street Redevelopment (~280 1-, 2-, and 3-bedroom market rate units with ~25k retail/commercial) and the Coyote Mesa Neighborhood (A8A) (380 1-, 2-, and 3-bedroom affordable (120 units between 60%-100% AMI) and workforce ("missing middle") units)—which together will add approximately 660 market-rate, affordable, and "missing middle" workforce units. To support future growth, the North Mesa Transportation and Utilities Study was completed in August, outlining the essential infrastructure required to develop the Los Alamos Public School site for residential use.

Strategic Focus Area	Goal	Performance Measures		FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected
Housing	Support Develpoment of Affordable Workforce Housing	*Homebuyer Assistance Program	Homes Purchased with County Downpayment Loan	2	2	4	4
			First Time Homebuyers	2	2	4	4
			Average County Downpayment Loan	$22,500	$45,000	$45,000	$45,000
	Promote Maintenance and Enhancement of the Housing Stock Quality while Utilizing Aavailable Infill Opportunitities as Appropriate	*Home Renewal Program	Homes Repaired or Improved	11	1	4	6
			Homes Received Energy Efficient Updates	5	1	4	6
			Homes Received General or Emergency Repairs	11	1	1	2
			Permit and Plan Review Fees Waived	$1,482	$230	$900	$1,200
			Average County Project Loan	$10,375	$13,000	$12,500	$15,000

Community Development

BUILDING SAFETY

Mission Statement

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.



The Hills Apartment Development was completed.

Budget Overview

The FY27 budget enables the Building Safety Division to execute the priorities developed by the County Council. It allows staff to continue training in order to remain educated on the current adopted codes, which allows for better customer service and better technical assistance to homeowners, design professionals, and contractors. The budget helps with overall development of the permitting process which in turn allows for a more streamlined experience for our customers.

Building Safety Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	276,750	275,830	285,673	296,724	4%	305,626	3%
Benefits	111,840	129,354	136,535	145,040	6%	149,391	3%
Professional / contractual services	229	9,114	132,468	67,190	-49%	69,206	3%
Materials / supplies	1,275	1,524	2,749	2,474	-10%	2,548	3%
Interfund charges	32,328	34,333	29,304	30,859	5%	31,785	3%
	422,421	450,156	586,729	542,287	-8%	558,556	3%
FTE Summary:							
Regular (full & part time)	3.00	3.00	3.00	3.00	0%	3.00	0%

Program Purpose

The Building Safety Division oversees construction plan reviews and project inspections to ensure compliance with established code standards. By regulating design, workmanship, material quality, and other requirements outlined in the International Building Codes and related regulations, the division helps protect the community's health, safety, and welfare.

Committed to supporting quality construction in the County, the division works closely with developers, homeowners, and contractors before and during projects, ensuring timely access to essential process information. With a facilitative approach, staff guides the review, permitting, and inspection of both residential and commercial developments.

The division collaborates with the County Fire, Police, Public Works, and Public Utilities departments. Mechanical, electrical, and plumbing plan reviews, permits, and inspections are managed by the New Mexico Construction Industries Division (CID).

Los Alamos County's Building Safety Division is an internationally accredited agency — the first in New Mexico to achieve national accreditation. This recognition reflects its commitment to best practices in public safety, customer service, budgeting, professional development, and overall operational excellence.

Significant Accomplishments - FY2025

- Issued the remaining certificates of occupancy for the Arkansas Place Development.
- Adopted portions of Chapter 5 in the Wildland and Urban Interface Code into Chapter 10 of the Municipal Code.
- Permitted and finaled the reconfiguration of the Los Alamos Smith's store.
- Conducted a contractor training and informational session for code and policy changes.
- Received IAS reaccreditation.

Performance Measures Narrative & Analysis

To maintain IAS accreditation, Building Safety staff must continuously assess and refine service provisions by implementing performance measures and updating forms, policies, and procedures. The division is committed to staying at the forefront of innovation to enhance efficiency for both staff and citizens. This includes utilizing drones for roof inspections, conducting virtual inspections, and providing ongoing staff education to improve service delivery.

Additionally, we hold weekly staff meetings to review project statuses, including plan reviews, inspections, and permits on hold. We also track the status of plan reviews across various departments to help facilitate timely approvals.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected
Quality Governance Quality of Life	Economic Vitality	Provding a Faster Turnaround Time on Plan Reviews	# of Commercial Permits Issued	80	63	54	50
		Simplify the Permit Requirements and Improve Overall Process	# of Residential Permits Issued	776	673	650	680
			# of Inspections	2351	2019*	2175*	2000*
			# of Inspections per Inspector	2351	2019*	2175*	2000*
			Commercial Valuation	8,850,570	4,948,154	24,500,000	7,500,000
			Residential Valuation	21,552,558	19,122,047	15,703,024	18,000,000
			# of Certificates of Occupancy Commercial	7	5	11	10
			# of Certificates of Occupancy Residential	14	10	15	20

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

Community Development

PLANNING

Mission Statement

The mission of the Planning Division is to administer and implement the County's land use policies and regulations in alignment with the Comprehensive Plan and County Code, support the strategic priorities established by County Council, and provide consistent, transparent, and professional planning services to the community.

Budget Overview

The FY2027 budget provides the resources necessary for the Planning Division to administer land use regulations, process development applications, maintain long-range planning documents, and implement the priorities established by Council.

Program Purpose

The Planning Division administers the Development Code and processes land use applications. The Division provides technical assistance to the public on zoning, land use and development policy and maintains the Comprehensive Plan, land use maps, and related guiding documents. These materials establish the policy and regulatory framework for land use and development in accordance with state and local law.

Significant Accomplishments - FY2025

- Advanced key policy and development initiatives, including adoption of Development Code amendments to Chapter 16, Articles III and VI
- Initiated the Comprehensive Plan update and the Historic Preservation Master Plan
- Strengthened development review and interdepartmental coordination
- Maintained timely processing of land use applications
- Secured approval of the Arbolada Subdivision, adding over 130 housing units to support community housing needs.

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	374,041	264,424	321,561	475,158	48%	489,413	3%
Benefits	141,198	108,163	147,764	256,198	73%	263,884	3%
Professional / contractual services	48,962	16,364	278,007	240,658	-13%	247,878	3%
Materials / supplies	1,991	868	4,001	1,600	-60%	1,648	3%
Capital Outlay	-	45	-	-	0%	-	0%
	566,193	389,865	751,333	973,614	30%	1,002,822	3%
FTE Summary:							
Regular (full & part time)	4.00	4.00	3.00	4.00	33%	4.00	0%

Performance Measures Narrative and Analysis

The Planning Division's work encompasses both current planning activities (including public hearing cases, permits, and development reviews) and long-range planning efforts (such as Comprehensive Plan updates, Development Code amendments, and special studies). Performance measures are designed to track outcomes across these functions and are organized into three primary categories: land use applications, special projects, and general permit-related activities.

Priority	Strategic Focus Area	Goal	Categories		FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Total Planning Cases Reviewed	7	17	49	40	40
				Total Housing Units Approved via Site Plan/Subdivision Review	567	164	143	250	250
				Number of Pre-application Meetings	12	8	20	6	5
				Number of IDRC Reviews Coordinated	3	7	49	40	40
				Planning and Zoning Commission Hearings	6	10	13	12	12
				BOA Hearings	1	N/A			
				Planning Presentations to County Council	5	4	2	5	4
				Planning and Zoning Commission Trainings	2	1	1	2	2
				Case Load per FTE	3	9			
			Special Projects	*Studies, Code Updates, Comp Plan Updates, etc.	5	1	3	3	4
			General Permit Related	**Total Permits Reviewed	546	341	430	450	450

Community Development

ECONOMIC DEVELOPMENT

Mission Statement

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 development, thereby achieving a healthy local economic balance, and enhancing the quality of life for all residents and businesses.

Budget Overview

The FY2027 Economic Development Budget will enable the County to continue working on council priorities and focus on local business recruitment and retention.

Program Purpose

The purpose of the Economic Development Division is to assist in forwarding the County Council Strategic Plan & Goals, through implementation of professionally sound economic development strategies. The major focus areas for the division include:

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





Leadership Los Alamos Economic Development Panel | Boothing at Los Alamos Day at the Legislature

Economic Development - General Funds

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	421,040	441,451	356,930	502,489	41%	517,564	3%
Benefits	158,873	157,935	139,110	216,521	56%	223,017	3%
Professional / contractual services	736,506	820,852	1,037,218	722,338	-30%	744,009	3%
Materials / supplies	24,568	17,335	40,824	27,375	-33%	28,196	3%
Capital Outlay	-	-	-	-	-	-	-
	1,340,987	1,437,573	1,574,082	1,468,723	-7%	1,512,785	3%
FTE Summary:							
Regular (full & part time)	5.00	5.00	3.00	4.00	33%	4.00	0%

Economic Development Fund Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Economic Development Programs	-	-	-	-	-	-	-
Infrastructure and Housing	-	3,480,000	10,148,750	5,850,000	-42%	-	-
Land Transfers	-	-	-	-	-	-	-
Local Econ Dev Loans/Grants	-	-	900,000	4,900,000	444%	200,000	-96%
Downtown Redevelopment	324,777	-	-	-	-	-	-
Grants to Schools	-	307,472	1,250,000	1,250,000	0%	1,250,000	0%
Housing Rehabilitation	-	23,225	200,000	200,000	0%	100,000	-50%
Down Payment Assistance	-	-	200,000	200,000	0%	100,000	-50%
	324,777	3,810,697	12,698,750	12,400,000	-2%	1,650,000	-87%

Lodgers Tax Fund Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Professional / contractual services	439,483	467,261	496,153	496,153	0%	424,329	-14%
Materials / supplies	2,630	3,611	10,300	10,300	0%	10,300	0%
Interfund charges	3,144	5,918	4,904	5,800	18%	5,800	0%
	445,257	476,790	511,357	512,253	0%	440,429	-14%

Significant Accomplishments - FY2025

- A combined community events calendar launched in spring 2025, bringing a centralized location for visitors and community members to find events on VisitLosAlamos.org.
- Visitor numbers remained strong, with an estimated 450,000 visitors to the three museums, three national parks, and two visitor centers in 2024, fueled in part by interest in historic sites highlighted in the 2023 film Oppenheimer.
- The White Rock Visitor Center Restroom and Pavilion Area Phase 1 was completed.
- Held first Tourism Debrief for key Los Alamos County attractions and organizations.

Performance Measures Narrative & 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, Valles Caldera National Preserve, and the White Rock Visitor Center.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base	LA County Population[1]	19,444	19,675	19,675	19,675
			Lodgers Tax Revenues	$466,278	$453,489	$500,000	$500,000
		Market and Brand Los Alamos as a Scenic Destination Featuring Recreation, Science, and History.	Visitors to all LA Area Attractions	492,914	535,729	520,000	535,000

[1]Based on US Census Bureau

*Anticipated 2026 numbers are based on the increase seen in FY2025, keeping in mind that there was a government shutdown in FY2026 that caused some National Parks to close for an extended period of time.

Community Services

Description

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

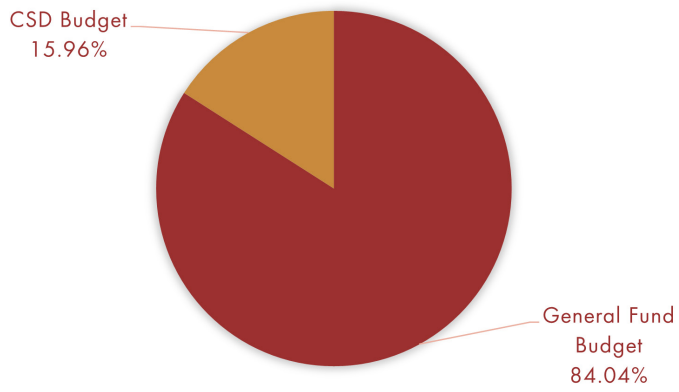
The Centralized Services Division provides department-wide support. This division is responsible for marketing, budgeting, reporting, paying invoices, assisting with RFPs and contracts, assisting community members with a wide range of requests over the phone, maintaining records, and more. Additionally,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

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.

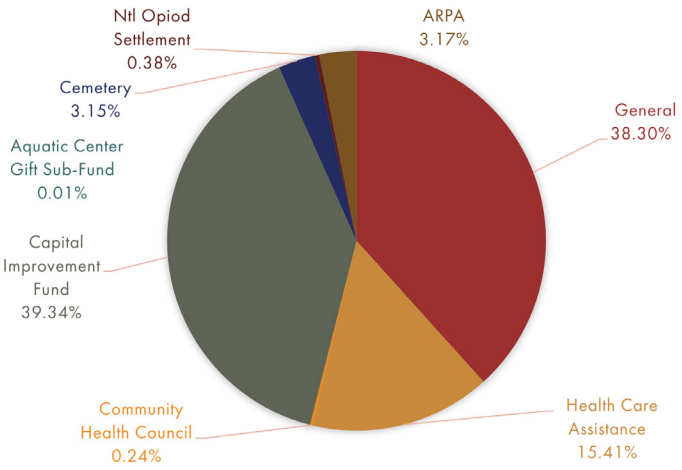
The Parks and Open Space Division is the steward of all County parks, trails, open space public landscapes, Guaje Pines Cemetery, public grounds and athletic fields. This division handles maintenance and upgrades to existing grounds as well as planning and implementing of larger projects. Duties include turf maintenance, design and development of new public spaces, coordination of leased horse stables, general horticulture, arboriculture, full operations of the cemetery, and response to snow and ice removal.

The Recreation Division is responsible for recreational facilities, grounds, and programs. Some examples of programs include fair and rodeo, the Los Alamos Summer Concert Series, movies in the park, and ice 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.

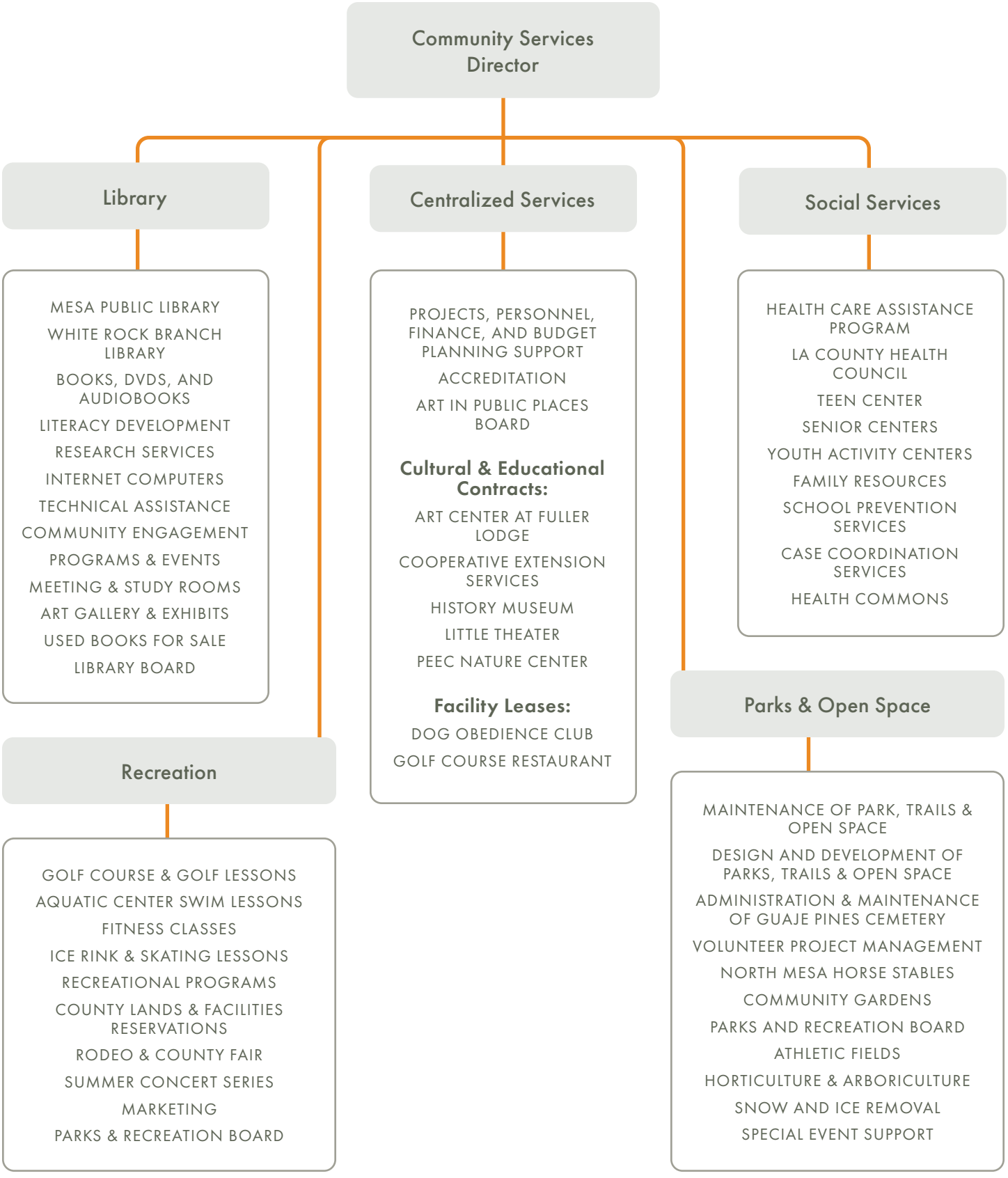
EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY FUND



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; 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.


Community Services Director
Library
MESA PUBLIC LIBRARY
WHITE ROCK BRANCH LIBRARY
BOOKS, DVDS, AND AUDIOBOOKS
LITERACY DEVELOPMENT
RESEARCH SERVICES
INTERNET COMPUTERS
TECHNICAL ASSISTANCE
COMMUNITY ENGAGEMENT
PROGRAMS & EVENTS
MEETING & STUDY ROOMS
ART GALLERY & EXHIBITS
USED BOOKS FOR SALE
LIBRARY BOARD
Recreation
GOLF COURSE & GOLF LESSONS
AQUATIC CENTER SWIM LESSONS
FITNESS CLASSES
ICE RINK & SKATING LESSONS
RECREATIONAL PROGRAMS
COUNTY LANDS & FACILITIES RESERVATIONS
RODEO & COUNTY FAIR
SUMMER CONCERT SERIES
MARKETING
PARKS & RECREATION BOARD
Centralized Services
PROJECTS, PERSONNEL, FINANCE, AND BUDGET PLANNING SUPPORT
ACCREDITATION
ART IN PUBLIC PLACES BOARD
Cultural & Educational Contracts:
ART CENTER AT FULLER LODGE
COOPERATIVE EXTENSION SERVICES
HISTORY MUSEUM
LITTLE THEATER
PEEC NATURE CENTER
Facility Leases:
DOG OBEDIENCE CLUB
GOLF COURSE RESTAURANT
Social Services
HEALTH CARE ASSISTANCE PROGRAM
LA COUNTY HEALTH COUNCIL
TEEN CENTER
SENIOR CENTERS
YOUTH ACTIVITY CENTERS
FAMILY RESOURCES
SCHOOL PREVENTION SERVICES
CASE COORDINATION SERVICES
HEALTH COMMONS
Parks & Open Space
MAINTENANCE OF PARK, TRAILS & OPEN SPACE
DESIGN AND DEVELOPMENT OF PARKS, TRAILS & OPEN SPACE
ADMINISTRATION & MAINTENANCE OF GUAJE PINES CEMETERY
VOLUNTEER PROJECT MANAGEMENT
NORTH MESA HORSE STABLES
COMMUNITY GARDENS
PARKS AND RECREATION BOARD
ATHLETIC FIELDS
HORTICULTURE & ARBORICULTURE
SNOW AND ICE REMOVAL
SPECIAL EVENT SUPPORT

Department Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Centralized Services	714,555	816,893	867,009	876,359	1%	902,650	3%
Library	3,176,038	3,552,588	3,850,796	3,899,855	1%	4,016,850	3%
Parks	2,839,685	3,259,450	3,940,526	4,305,778	9%	4,434,952	3%
Cemetery	36,895	187,285	45,566	958,810	2004%	958,810	0%
Open Space	362,445	448,401	689,788	645,564	-6%	664,931	3%
Aquatic Center	1,517,958	1,565,476	2,035,494	1,984,854	-2%	2,044,400	3%
Golf	1,314,760	1,422,081	1,685,483	1,702,084	1%	1,753,147	3%
Ice Rink	293,816	261,284	301,946	347,948	15%	358,386	3%
Recreation Programming	989,635	1,102,445	1,320,477	1,317,401	0%	1,356,923	3%
Social Services	7,195,567	8,376,221	9,740,359	9,067,631	-7%	9,175,279	1%
Capital Improvement Projects	8,080,633	13,011,682	7,900,000	8,547,176	8%	4,000,000	-53%
Cultural Services	636,892	707,045	793,057	790,742	0%	814,464	3%
CSD Small Projects*	-	-	-	546,000	0%	546,000	0%
Small Capital Maint Proj-CIP*	746,743	1,433,330	571,650	-	-100%	-	0%
Art in Public Places- CIP***	82,881	681,963	-	-	0%	-	0%
	27,988,504	36,826,145	33,742,152	34,990,202	4%	31,026,792	-11%
Expenditures by Fund:							
General	14,694,960	16,520,588	19,560,223	20,492,473	5%	21,136,011	3%
Cemetery**	36,895	187,285	45,566	958,810	2004%	958,810	0%
Health Care Assistance	4,098,513	4,586,381	4,688,236	4,690,226	0%	4,739,398	1%
Capital Improvement Fund	8,910,257	15,126,975	8,471,650	8,547,176	1%	4,000,000	-53%
Community Health Council	243,057	61,232	98,313	74,573	-24%	74,573	0%
Aquatic Center Gift Sub-Fund	290	500	3,000	3,000	0%	3,000	0%
Library Gift Sub-Fund	1,350	1,030	2,459	-	-100%	-	0%
Ntl Opiod Settlement	3,182	68,361	687,819	115,000	-83%	115,000	0%
Emergency Declarations Fund	-	273,795	184,886	108,944	-41%	-	-100%
	27,988,504	36,826,145	33,742,152	34,990,202	4%	31,026,792	-11%
FTE Summary:							
Regular (full & part time)	89.75	91.75	96.75	97.00	0%	97.00	0%
Limited Term	1.00	0.00	0.00	0.00	0%	0.00	0%
Casual, Student & Temp.	14.30	16.49	14.70	14.20	-3%	14.20	0%
	105.05	108.24	111.45	111.20	0%	111.20	0%
FTEs By Program:							
Library	30.70	30.75	31.25	31.40	0%	31.40	0%
Parks and Open Space	24.42	23.72	27.00	26.00	-4%	26.00	0%
Recreation	39.18	43.29	41.72	42.80	3%	42.80	0%
Social Services	5.00	5.48	6.48	7.00	8%	7.00	0%
Administration	5.75	4.00	4.00	4.00	0%	4.00	0%
	105.05	107.24	110.45	111.20	1%	111.20	0%

*CSD Small Projects account created FY27- moved from Small Capital Maint Projects CIP Fund in prior years.

**Significant FY27 budget increase due to necessary renovations of the Cemetery

***The Budget for Art in Public Places is calculated post-adoption cycle, as it is appropriated based on approved capital projects.

Community Services

CENTRALIZED SERVICES & ART IN PUBLIC PLACES

Centralized Services

Mission Statement

We encourage a sense of community by connecting diverse people via positive interactions, inviting and inclusive places, healthy living, and opportunities for personal growth.

Program Purpose

Centralized Services is the administrative branch of the Community Services Department. It supports administrative functions of each division within the department and ensures implementation of the Integrated Master Plan adopted in 2023 that is aligned with the Council Strategic Objectives.

Centralized Services Division Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	444,612	505,650	530,523	554,405	5%	571,037	3%
Benefits	170,077	203,495	214,966	220,382	3%	226,993	3%
Professional / contractual services**	167,235	764,344	91,531	619,755	577%	638,348	3%
Materials / supplies	7,413	16,707	22,400	18,255	-19%	18,803	3%
Interfund charges	8,100	8,604	7,589	9,562	26%	9,849	3%
Capital Outlay	-	54	-	-	0%	-	0%
Fiscal Charges	-	2	-	-	0%	-	0%
	797,436	1,498,856	867,009	1,422,359	64%	1,465,030	3%
Expenditures by Program:							
Centralized Services	714,555	816,893	867,009	876,359	1%	902,650	3%
Art in Public Places (AIPP)- CIP	82,881	681,963	-	-	0%	-	0%
CSD Small Projects*	-	-	-	546,000	100%	562,380	3%
	797,436	1,498,856	867,009	1,422,359	64%	1,465,030	3%
FTE Summary:							
Regular (full & part time)	5.75	4.00	4.00	4.00	0%	4.00	0%

*CSD Small Projects account created FY27- moved from Capital Improvements Projects Fund in prior years.

** Large increase in budget due to moving the CSD Small Projects CIP funds into the General Fund







Finalist plaque for National Gold Medal Award | CSD Expanded Management Team poses together | CSD celebrates Gold Medal Finalist award with County Manager's Office and County Council

Budget Overview

The FY27 Community Services budget is a little higher than last year, mostly because employee benefits and basic operating costs are more expensive. Most divisions are funded close to last year, with only small changes.

Budgets for the Library, Parks, Golf Course, and Ice Rink increased slightly to cover higher staffing and day-to-day costs. The Library continues offering strong programs, public computer access, and current materials despite rising prices. Parks, Open Space, and Cemetery operations focus on keeping playgrounds, trails, green spaces, and cemetery services in good condition and accessible, while planning ahead and using resources wisely.

Recreation and Social Services maintain careful spending to manage higher costs. Recreation continues year-round activities and recent facility upgrades, including the golf course and ice rink, without adding new expenses. Social Services keeps essential support in place for health, housing, food assistance, and programs for youth and older adults.

Significant Accomplishments - FY2025

Community Services received national recognition as a finalist for the 2025 National Gold Medal Award for Excellence in Park and Recreation Management. This distinction reflects strong leadership, innovative programming, and effective stewardship of community facilities. The recognition also highlighted the department's ability to balance daily operations with long-term planning. It positioned Los Alamos as a leader among peer communities nationwide.

As the administrative oversight for CSD operations, Centralized Services supported significant progress across facilities, programming, and human services that collectively enhance quality of life countywide. Capital and planning efforts advanced key improvements to parks, playgrounds, athletic fields, and community amenities, with a strong focus on safety, accessibility, ADA compliance, and long-term usability, while also moving forward with future projects such as the Mesa Public Library outdoor classroom. The Library Division continued to strengthen community engagement and literacy through a diverse slate of programs and events, including Atomicon, cultural and music programming, author talks, and family-oriented activities. At the same time, the Social Services Division provided essential support to residents facing financial, housing, and health challenges through benefits navigation, emergency assistance, housing stability services, and public health outreach, helping ensure residents remained connected to critical resources and reinforcing overall community resilience.

Art in Public Places

Program Purpose

The Art in Public Places Board (APPB) is a standing advisory board for Los Alamos County that recommends the selection, acquisition, placement, and maintenance of public art, oversees related policies and programs, and works with County departments to ensure artworks are well integrated, maintained, and aligned with community needs.

Budget Overview

The Art in Public Places account is funded by one percent of eligible capital project budgets and one-half percent of road project budgets. It supports the full lifecycle of public art, from artist selection and fabrication to installation, community engagement, and long-term care. All expenditures are reviewed by staff, evaluated by the Board, and approved by Council.

Significant Accomplishments – FY25

- Completed major updates to APP Policies and Guidelines, including a full revision of the Acquisition section and creation of a new Project Plan process, approved by Council in June 2025.
- Piloted a new artist selection model for a Police Station Lion Sculpture, approved artist stipends, and executed finalist contracts.
- Completed the Justice Center Wall mosaic design, refining the project from the original Golf Course Wall concept, and integrated extensive community input before executing the artist contract.
- Formed a Strategic Plan Working Group to develop a long-term roadmap for acquisitions, maintenance, and deaccessioning.
- Installed and celebrated the final Amanda Jaffe panels at the Leisure Lagoon, relocated "Fuller Lodge" to the County Clerk's Office, and received approval to relocate a piece from the White Rock Pottery collection due to a trail renovation project.
- Commissioned the Senior Center's "Los Alamos Heritage Gate" and collaborated with PEEC on the Nature Center sculpture acquisition, "Raven Dialogues, Friendly Advice."









Raven Dialogues, Friendly Advice with artist Star York at Nature Center | Senior Center Security Gate art project in progress | Final Design by artist J. Muzacz for Justice Center wall mosaic

Community Services

LIBRARY







Story time at Mesa Public Library | Participants at the White Rock Library Anniversary Event | Tabletop Game Day at Mesa Public Library

Mission Statement

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

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.

Budget Overview

The library's budget supports the delivery of high-quality programs, services, technology, and collections for the community. However, budgetary challenges persist, including rising costs for both digital and print materials, as well as staffing resources.

Key priorities for the upcoming year include:

- Expanding partnerships with local organizations to enhance programming and services.
- Upgrading library technology to provide access to both mainstream and emerging tools for community members.
- Improving facilities to ensure compliance with ADA requirements and accommodate evolving community needs.
- Maintaining up to date, comprehensive materials in print and in digital collections.

Library Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Fund:							
General	3,174,688	3,551,558	3,848,337	3,899,855	1%	4,016,850	3%
Library Gift Fund	1,350	1,030	2,459	-	-100%	-	0%
	3,176,038	3,552,588	3,850,796	3,899,855	1%	4,016,850	3%
Expenditures by Type:							
Salaries	1,850,300	2,054,139	2,216,450	2,228,010	1%	2,294,850	3%
Benefits	662,445	756,555	855,600	945,960	11%	974,339	3%
Professional / contractual services	114,195	87,591	128,010	123,006	-4%	126,696	3%
Materials / supplies	448,885	513,096	551,564	493,422	-11%	508,225	3%
Interfund charges	54,695	46,962	49,629	61,051	23%	62,883	3%
Capital Outlay	45,518	94,245	48,513	47,478	-2%	48,902	3%
Fiscal Charges	-	-	1,030	927	-10%	955	3%
	3,176,038	3,552,588	3,850,796	3,899,855	1%	4,016,850	3%
FTE Summary:							
Regular (full & part time)	27.25	27.25	27.24	27.50	1%	27.50	0%
Casual & Temp.	3.45	3.50	4.01	3.90	-3%	3.90	0%
	30.70	30.75	31.25	31.40	0%	31.40	0%

Significant Accomplishments - FY2025

- Successfully launched a new public website, improving accessibility and user experience.
- Delivered diverse programs and events for patrons of all ages, including the White Rock Branch Library anniversary celebration and a return visit from acclaimed author Hampton Sides.
- Implemented two new digital resources (funded by NM State Library), Craft & Hobby and GetSetUp - including selection, procurement, staff training, and marketing
- Enhanced in-library engagement through interactive displays, activities, games, and reading challenges.
- Strengthened staff recruitment and retention by offering professional development opportunities such as standardized training, a successful staff development day, and participation in national conferences.

Performance Measures Narrative & Analysis

The Library actively supports County goals by providing diverse services and resources that enrich residents' quality of life. This includes a thoughtfully curated and well-maintained collection, complemented by dynamic programming for all age groups. As offerings expand, library usage continues to grow, reflecting its vital role in the community.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2024	FY2025
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of library visits	219,540	238,890
			Circulation rate per registered borrower	36	40

Community Services

PARKS, OPEN SPACE AND CEMETERY







Progress photo of Senior Field turf renovation | The Mesa Library courtyard renovation improves ADA access and conveys a more modern look and feel. | The North Mesa Pickleball and Tennis courts were rebuilt.

Mission Statement

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

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

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

Program Purpose

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

Budget Overview

Parks: The Parks maintenance budget accomplishes a level of service that will continue to provide a high-quality park system focused on safety, usability, and continual improvement. Budget funds support new playgrounds, field and athletic court renovations, and ensure that all green spaces, outdoor sports areas, and playgrounds stay open and available to the public. The division has been working daily to implement the Cartegraph Asset Software to manage the division's work orders, capital improvements and tracking of County assets.

Open Space: The Open Space budget accomplishes a level of service that provides a high-quality trail system focused on safety, usability, and continuous improvement. The division continues to increase efficiency, reduce erosion control along trailheads and restore mesa and canyon areas. Dead, hazardous, and invasive tree removal is an important management tool that facilitates fire risk and allows native vegetation to grow without competition. Recently, wild/feral cattle entered open space areas, justifying hiring a contractor, which has resulted in over 125+ head of cattle being captured and removed in the past three years. Coordination will continue with the YMCA Youth Conservation Corps. and other volunteers to improve overall safety and the quality of the trail system.

Cemetery: The Parks and Open Space Division assumed all Guaje Pines Cemetery operations on February 1, 2024. The division manages all aspects of cemetery operations, from plot sales to final burial. This makes the process seamless for customers to address final needs in one location. County Council supported the Ordinance repeal/replace and the implementation of a new fee structure. Cemetery sales remain consistent with occasional spikes during the year. The 60-40%

Parks Program Budgets

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Parks	2,839,685	3,259,450	3,940,526	4,305,778	9%	4,434,952	3%
Open Space	362,445	448,401	689,788	645,564	-6%	664,931	3%
Small Capital Maint Proj-CIP*	746,743	1,433,330	571,650	-	0%	-	0%
Cemetery**	36,895	187,285	45,566	958,810	2004%	987,574	3%
Capital Improvements Projects	8,080,633	13,011,682	7,900,000	8,547,176	100%	12,600,000	47%
	12,066,401	18,340,148	13,147,530	14,457,329	10%	18,687,456	29%
Expenditures by Fund:							
General	3,202,130	3,707,851	4,630,314	4,951,342	7%	5,099,883	3%
Cemetery	36,895	187,285	45,566	958,810	2004%	987,574	3%
Capital Improvement Fund	8,827,376	14,445,012	8,471,650	8,547,176	1%	12,600,000	47%
	12,066,401	18,340,148	13,147,530	14,457,329	10%	18,687,456	29%
Expenditures by Type:							
Salaries	1,211,695	1,385,092	1,832,426	1,852,517	1%	1,908,093	3%
Benefits	492,277	599,036	841,287	916,009	9%	943,489	3%
Professional / contractual services	264,565	478,892	610,228	1,360,932	123%	1,401,760	3%
Materials / supplies	290,786	183,446	255,972	168,853	-34%	173,918	3%
Interfund charges	911,122	1,110,609	1,075,141	1,548,117	44%	1,594,561	3%
Capital outlay	8,889,530	14,576,626	8,524,650	8,603,507	1%	12,658,020	47%
Fiscal charges	6,426	6,447	7,826	7,393	-6%	7,615	3%
	12,066,401	18,340,148	13,147,530	14,457,329	10%	18,687,456	29%
FTE Summary:							
Regular (full & part time)	23.00	23.00	26.00	26.00	0%	26.00	0%
Casual, Student,& Temp.	1.42	0.72	1.00	0.00	-100%	0.00	0%
	24.42	23.72	27.00	26.00	-4%	26.00	0%

*Small Capital Maint Proj-CIP account transferred from CIP fund to General Fund under Centralized Services in FY27

**Significant FY27 budget increase due to necessary renovations of the Cemetery

revenue split continues to build the perpetual care fund and supports future cemetery maintenance. The Master Plan was completed and approved by the County Council in 2025. The first planned installation will be focused on the columbarium area as outlined in the plan.

Significant Accomplishments - FY2025

- **Field Renovations at Senior, Spirio and Bun Ryan:** Renovations began May 2025 with the completion of Senior and Spirio Fields. Bun Ryan will be competed in 2026. This project included laser grading and leveling of fields, installation of sod, replacement of irrigation heads, and the upgrading of bases, anchors, and home plates (where applicable), for a total investment of $1,424,479. The contractor will be issued a job order in 2026 to complete Bun Ryan and meet contract specifications before the County will sign off on the project as being completed.

- **Volunteer Los Alamos Program:** This program supports the recruitment and placement of volunteers for Parks, Open Space, and Trails projects. It offers a platform that connects the County with a broader pool of potential volunteers for various events.

- **East Park Basketball and North Mesa Tennis and Pickleball Courts:** This project, completed in October 2025, involved demolishing and rebuilding the East Park basketball court and the North Mesa tennis and pickleball courts. The project, was awarded to LA Landscape and More, LLC, for a total of $1,853,060.80. The construction phase included fencing, construction of concrete post-tension slabs and court surfaces, a new asphalt parking lot at North Mesa Park, ADA-compliant parking at East Park, drainage, and grading improvements at both locations. These upgrades allow accessibility and create community engagement while encouraging physical activity.

- **Open Space and Trails Management Plan:** The comprehensive plan for managing Los Alamos County's open spaces and trails, led by Sites Southwest, was completed and approved by the County Council in 2025. This plan consolidated multiple plans into one cohesive guide, serving the diverse interests and needs of the County's open space and trails. The Open Space Working Group was instrumental in helping the team complete this plan. Long and short-term goals were identified during the process and will be part of the division's annual work plan.

- **Guaje Pines Cemetery Master Plan:** With the support of County Council, the Cemetery Ordinance was repealed and replaced, and the fee structure was revised in 2024. The fee structure created a non-resident fee and increased charges for cemetery plots and burials to ensure perpetual care. During 2025, County Council accepted the Master Plan for the cemetery which provides a long-term roadmap for the expansion, improvement and stewardship of the County's public cemetery. The plan was developed through community engagement meetings, site analysis and national best practices. The plan ensures Guaje Pines continues to serve the community with dignity, functionality and beauty.





Guaje Pines Cemetery shaded by autumn foliage | A Robotic Mower used at the North Mesa athletic fields and the Golf Course

- **Cartegraph Asset Management Software:** The implementation of Cartegraph Asset Management software across the parks and open space system has begun. This system will enhance the tracking of labor, equipment, and material costs, while also enabling data-driven master planning and streamline project management through a work order asset system.

- **Keystone Restoration Project - Walnut Canyon:** The project created a conceptual plan to reduce erosion, raise the water table and improve riparian habitat enhancements

while removing invasive species. This project was completed in October 2025 and accomplished the three goals of stabilizing head cuts, raising the water table to improve meadow health and reducing invasive plants along Walnut Canyon.

- **CM ArborCare Trail Projects:** CM ArborCare trail crew completed 3 miles of erosion control on Deer Trap Mesa loop trail which improved drainage and over user experience. This crew also worked on improving trail drainage on the South Pueblo Bench trail where multiple large drain dips were built.
- **Hazardous Mitigation:** Southwest Fire Defense removed 12 hazard trees from the surrounding Parks and Open Space providing safe places for community members to recreate. Los Alamos County staff removed 20 fallen trees keeping local trails accessible.
- **Robotic Mowers:** Los Alamos County Community Services Department (CSD) acquired several robotic mowers from Husqvarna to test the effectiveness and efficiency of these battery-driven robotic mowers at North Mesa and the Golf Course. The mowers are expected to improve the turf health and allow for staff to work on other details in the landscape while mowing. Features include setting the cutting heights, alarms, and tracking the mower's position in case of theft. The electric component of the mowers is an additional benefit to the community as the County implements the Greenhouse Gas Mitigation Plan. North Mesa placed 6 robotic mowers, which on average will reduce staff time by 6 hours per week, per field allowing time for more pressing work assignments.
- **Mesa Library Courtyard Renovation:** Mesa Library courtyard renovation created ADA access to the "Pollyanna" statue and gives the entry point a modern look and feel. Staff and LA Landscape worked together on the renovation through demolition of the hill and adding buffalo grass and a more colorful xeriscape. Park benches were placed for library users to sit and enjoy the outdoor environment.

Performance Measures Narrative & Analysis

The Parks and Open Space Division had a very busy and productive year serving our community through updated facilities, parks and trails. Our team continues to seek qualified applicants to fill vacant positions. Our team is working on the first phase of the cemetery Master Plan, by installing the columbarium area. Our team of 18 staff, continue to maintain community parks, sports fields, athletic courts, landscaped medians, County buildings, playgrounds, splash pad, and open space and trails.

The Guaje Pines Cemetery operation was brought in-house in February of 2024, offering services for plot purchases and cemetery services in one location. This improved the efficiency of the overall process, making it easier for grieving families to navigate. Our team is working on the first phase of the cemetery Master Plan, by installing the columbarium area. The cemetery is at a fill rate of 81% based on the number of plots available. The cemetery will continue to accommodate community needs through implementation of the Master Plan. The County is not in danger of running out of available burial spaces.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2023 Actual	FY2024 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Acres Maintained	6175	6175
			Total Expenditure per Acre	$503	$701
			Number of cemetary plots sold	68	88
			*Fill Rate of Guaje Pines Cemetery (Based on available plots)	67%	71%

Note: Total Expenditure per Acre is calculated by the total allocated budget for Park increase between FY23 and FY24 is due to budget increas

Community Services

RECREATION

Mission Statement

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

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 Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Sub-Program:							
Aquatic Center	1,517,958	1,565,476	2,035,494	1,984,854	-2%	2,044,400	3%
Golf	1,314,760	1,422,081	1,685,483	1,702,084	1%	1,753,147	3%
Ice Rink	293,816	261,284	301,946	347,948	15%	358,386	3%
Recreation Programming	989,635	1,102,445	1,320,477	1,317,401	0%	1,356,925	3%
	4,116,169	4,351,287	5,343,400	5,352,287	0%	5,512,858	3%
Expenditures by Fund:							
General	4,115,879	4,350,787	5,340,400	5,349,285	0%	5,509,858	3%
Aquatic Center Gift Fund	290	500	3,000	3,000	0%	3,000	0%
	4,116,169	4,351,287	5,343,400	5,352,285	0%	5,512,858	3%
Expenditures by Type:							
Salaries	2,029,858	1,970,043	2,465,654	2,574,505	4%	2,651,740	3%
Benefits	705,187	696,562	1,056,209	1,091,533	3%	1,124,279	3%
Professional / contractual services	266,096	370,164	458,678	455,505	-1%	469,170	3%
Materials / supplies	311,619	431,321	402,048	365,475	-9%	376,439	3%
Interfund charges	714,800	807,310	782,267	687,438	-12%	708,062	3%
Capital Outlay	53,624	55,754	141,625	141,261	0%	145,499	3%
Fiscal Charges	34,985	20,133	36,919	36,568	-1%	37,665	3%
	4,116,169	4,351,287	5,343,400	5,352,285	0%	5,512,853	3%
FTE Summary:							
Regular (full & part time)	29.75	31.50	32.50	32.50	0%	32.50	0%
Casual, Student,& Temp.	9.43	11.79	9.22	10.30	12%	10.30	0%
	39.18	43.29	41.72	42.80	3%	42.80	0%

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

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. In 2025, the longstanding Aquatics manager retired, and we were able to promote that position within. Backfilling the Aquatic's Coordinator position was difficult, but we were able to promote from within. Additionally, one of our lifeguards expanded his career with Los Alamos County, becoming a maintenance specialist for the Aquatic Center. The golf course continued the Golf Course Improvement Project in 2025, with substantial completion, and the Recreation Division will continue to protect the investment through proper budgeting. The Ice Rink was able to have a full season in FY26 with the new permanent Ice Chiller and good weather. The project for the new slab and possible shade structure is in the RFP process.

Significant Accomplishments - FY2025

- The Aquatic Center has been able to expand program offerings to include Adult Dive-In Movies, Water Volleyball, and expand Leisure Lagoon Hours.
- The Golf Course was able to open on a modified schedule this year, to help ensure turf growth was adequate before allowing play. Players have been pleased with the condition of the course.
- The Ice Rink had a full season without issue with the new permanent chiller.
- The Recreation Division held its first downhill gravity car race and saw pre-covid number of participants for the 2025 Triathlon.
- The Recreation Division hosted the 2025 4th of July event at Ashley Pond Park, due to field work at Overlook Park, which helped achieve a Guinness World Record with the Drone show contractor, Sky Elements.









51ST Annual Los Alamos Triathlon | Golf Course renovations | New permanent chiller for the Ice Rink | First Downhill Gravity Car Race

Performance Measures Narrative and Analysis

The Aquatic Center saw staff changes due to various promotions and life changes. However, they have been able to maintain Saturday hours and extend Leisure Lagoon hours to meet the public's needs. 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. However, this initiative has proven difficult with the loss of the Golf Pro in 2025. Showing the breakdown between youth hockey and public ice time at the Ice Rink allows managers to ensure both uses are appropriately covered. Recreational programming continues to find ways to enhance various types of Los Alamos County programs and events. This includes partnering with organizations within the community to improve communication and duplicate efforts.

Performance Measures	F24 Actuals	FY25 Actuals	FY26 Estimate	FY27 Target
Number of Aquatic Center visitors for all purposes	73,747	76,413	*35,000	*65,000

*Note: Decrease in FY26 Estimate due to Pool Renovation Project starting early 2026.

Performance Measures	F24 Actuals	FY25 Actuals	FY26 Estimate	FY27 Target
Number of Ice Rink visitors for all purposes	49,573	71,225	80,500	**60,000

** Note: Decrease in FY27 Target due to anticipated Shade Structure project.

Priority	Strategic Focus Area	Goal	Performance Measures	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Target
Quality Governance	Operational Excellence	Maintain Quality of Essential Services	Number of youth and family golf rounds played	2,788	536	1,077	2,569
			Total number of rounds of golf played	23,906	7,039	14,187	26,477
			Number of patrons for aquatic purposes	74,296	76,259	***35,000	75,000
			Percent of ice time scheduled for youth hockey	39%	43%	44%	44%
			Percent of ice time scheduled for Adult Hockey	8%	10%	10%	10%
			Percent of ice time scheduled for general public use	49.5%	44%	45%	45%
			Percent of ice time scheduled for youth only events	3.5%	3%	1%	1%
			Number of large/special events or tournaments held by CSD REC in Los Alamos	79	95(REC) 96(AC)	100(REC) 81(AC)	100(REC) 80(AC)
			Number of large/special events or tournaments/games held at CSD Rec Facilities, hosted by partner Orgs.	72	146(IR) 11(AC)	155(IR) 10(AC)	155(IR) 10(AC)

*** Note: Decrease anticipated due to pool renovation in 2026

Community Services

SOCIAL SERVICES

Mission Statement

Our mission supports a spectrum of person-centered and equitable programs and services that aim to improve the Los Alamos community's health and well-being, with a focus on enhancing the social determinants of health across all ages.

Social Services Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Fund:							
General	2,850,816	3,386,453	4,081,106	4,078,888	0%	4,201,255	3%
Health Care Assistance	4,098,513	4,586,381	4,688,236	4,690,226	0%	4,739,398	1%
LATCF	-	-	100,000	-	-100%	-	0%
LAC HealthCouncil	243,056	61,232	98,313	74,573	-24%	74,573	0%
Ntl Opiod Settlement	3,182	68,361	687,819	115,000	-83%	115,000	0%
Emergency Declarations	-	273,795	84,886	108,944	28%	-	-100%
	7,195,567	8,376,221	9,740,359	9,067,631	-7%	9,130,226	1%
Expenditures by Type:							
Salaries	353,767	367,760	567,348	564,341	-1%	581,271	3%
Benefits	148,315	162,237	331,546	292,948	-12%	301,736	3%
Professional / contractual services	6,355,086	7,577,770	8,571,370	7,927,459	-8%	7,955,849	0%
Materials / supplies	100,792	25,031	27,453	31,550	15%	32,497	3%
Interfund charges	112,235	110,185	99,173	115,873	17%	119,349	3%
Capital Outlay	125,373	133,239	143,470	135,460	-6%	139,524	3%
	7,195,567	8,376,221	9,740,359	9,067,631	-7%	9,130,226	1%
FTE Summary:							
Regular (full & part time)	4.00	5.00	6.00	7.00	17%	7.00	0%
Casual, Student,& Temp.	1.00	0.48	0.48	0.00	-100%	0.00	0%
	5.00	5.48	6.48	7.00	8%	7.00	0%

Program Purpose

The Social Services Division administers the Health Care Assistance Program (HCAP); provides case coordination assistance to residents with health and human services related needs; coordinates the activities of the Los Alamos County Health Council (LACHC) in accordance with County policy and the New Mexico Department of Health; and manages multiple contracts with community-based providers to deliver services and programs throughout the Los Alamos community to benefit the health and wellness of youth, teens, families, and older adults. This work supports and enhances the community safety net, where each person has access to the basic necessities to live and thrive in Los Alamos, including food stability, safe and secure housing, basic income supports, and access to physical and behavioral health services as needed.

Budget Overview

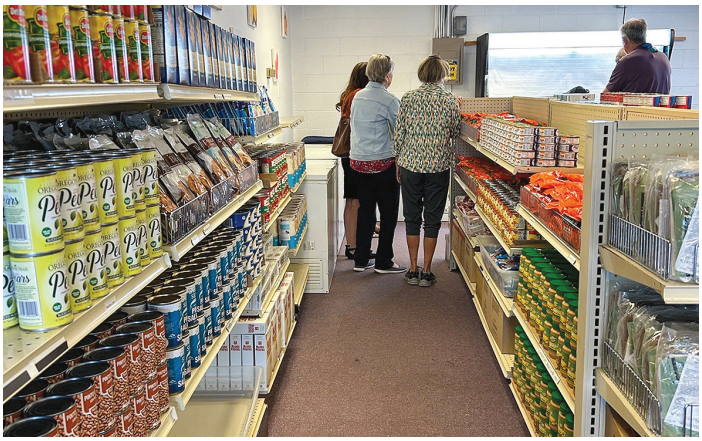
The Social Services budget allows for support to provide a wide array of contracted services within the community. Ongoing education and outreach programs focus on promoting mental well-being, harm reduction and prevention, intervention and treatment best practices, suicide prevention and opioid overdose response, and resource referrals across a wide age range, from parents of young children to older adults. These programs and services strengthen the community's safety net by addressing hunger, housing and homelessness, income support, overall physical and mental health needs, and more for the community.

Services for seniors include recreational, educational, physical, transportation, meals, and home-based services for older and frail adults, as well as case coordination to older adults through the operation of two senior centers. Services and programs for juveniles include ongoing coordination, development, administration, and evaluation, and professional services related to mental health, substance abuse and suicide prevention. Additionally, two youth activity centers and a teen center offer a myriad of programs for pre-teens and teens, as well as a place for them to recreate and relax.

Through the Health Commons, medical, family planning, and behavioral health services are offered to compliment the services already being provided by the New Mexico Department of Health. These are available on a sliding-scale payment system, and available for all community members regardless of age, ability to pay, or other barriers.

SSD manages the Health Care Assistance Program, which supports access to health-related programs and services for







Completed food bags from donations for I CAN HELP and I NEED HELP food assistance programs | Food insecurity Grocery store | Nature Therapy closing activity

low-income people that qualify based on income eligibility and residency requirements, and who are not already covered under Medicaid or Medicare, including detainees at the Los Alamos Police Department.

SSD provides staff support to the Los Alamos County Health Council (CHC), which has developed the Comprehensive Health Plan, a thorough look at the needs and gaps in existing services and programs that support the health and well-being of the community. The CHC serves as a central point of contact for community members to seek more information about health-related topics, advocates for health needs to Los Alamos County Council, and participates in the statewide Community Health Improvement Plan (CHIP) process through the New Mexico Department of Health and the New Mexico Alliance of Health Councils (NMAHC).



Youth Sequential Model workshop in Santa Fe

Significant Accomplishments - FY2025

- Contracted providers and SSD staff faced an increase in the number of clients and program participants, indicating the continued demand for basic needs, behavioral health, utility and housing assistance, and community engagement for youth, teens, families, and older adults. Changes at the state and federal level caused numerous challenges for individuals, which SSD staff quickly helped navigate, including the federal SNAP pause in November 2025. SSD and the County Health Council rallied community businesses, organizations, and members to arrange a "We Can Help" campaign, gathering more than 2,000 pounds of emergency shelf-stable food in less than two weeks. Volunteers then distributed these emergency food bags to locations around the County to lessen the impacts of the SNAP pause and federal furlough to anyone in need.
- The Social Services Division and the Los Alamos County Health Council continue to implement the Action Items from the 2024 Comprehensive Health Plan (CHP), which was presented to County Council in December 2024. Of note is the development of a Community Health Action Center needs assessment document, to guide the development of a co-located model for Social Services and community health-related organizations, as well as the hiring of a full-time Program Specialist to assist with training and outreach in the community.
- Social Services staff have worked with local, regional, and national partners to improve accessibility of mental health-related resources within the County. Notable achievements include assisting Self Help with their losalamosmentalhealth.org resource; collaborating with the Los Alamos Community Foundation on their "Los Alamos United for Community Health" (LAUNCH) suicide prevention initiative which has trained 110 individuals in suicide prevention in 2025; completing the Sequential Intercept Mapping with local and regional partners for both adults and youth with behavioral health issues; and completing the first cohort of 21 people trained by the Association of Nature and Forest Therapy.
- SSD and the County Health Council continued to provide outreach and education throughout the year, including through monthly news articles, timely speakers at the monthly Health Council meetings, and by tabling at a variety of events such as PEEC's Earth Day festival in April, ScienceFest in July, and both the Older Adult Health Fair (May) and Older Adult Summit (September).
- SSD has collaborated with community partners such as JJAB, Los Alamos Public Schools, the Municipal Courts, the Los Alamos Police Department and Dispatch, and LANL on a variety of events throughout the year to learn how to address important communication, including Crisis Incident Stress Management, and Verbal De-Escalation Techniques.

Performance Measures Narrative & Analysis

Several of the SSD contracted providers saw large increases in the number of program participants and service users in FY25, including a large increase in the number of youth/family interactions at JJAB (from 7,044 in FY24 to 9,138 in FY25). The number of meals provided to older adults at LARSO's two locations also increased by more than 4,500 meals; the number of rides provided to seniors also increased from 2,916 rides in FY24 to 4,467 rides in FY25. There remains a critical need for social service-based programs that help community members address challenges, such as mental health and substance use prevention and treatment, suicide prevention, transportation barriers, and facing the high cost of living and limited housing availability.

Priority	Strategic Focus Area	Goal	Performance Measure	FY24 Actual	FY25 Actual	FY2026 Estimated	FY2027 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	# of interactions for family resource services (treatment/intervention)	4,120	3962	3,500	2,500
			# of interactions for family resource services (promotion/prevention)	13,258	9498	8,000	8,000
			# of Youth/Family Interactions with JJAB Services	7,044	9,138	7,500	7,500
			# of Unduplicated Youth Served by JJAB	1,055	374	600	600
			# of Youth Visits to the Youth Activity Center	10,384	11,344	12,000	12,000
			# of Teen Visits to the Teen Center	19,898	12,789	40,000	40,000
			# of Meals Provided to Seniors	30,955	35,480	32,000	32,000
			# of Vehicle Trips Provided to Seniors	2,916	4,467	3,000	3,000
			Number of Visits at Health Commons	2,000	772	1,500	1,750
			HCAP Number of Claims Processed (Inmates)	437	263	500	500
			HCAP Value of Claims (Inmates)	$29,833.60	$9,401.12	$ 35,000.00	$ 35,000.00
			HCAP Number of Claims Processed (Residents)	17	13	300	300
			HCAP Value of Claims (Residents)	2,109.79	$2,050.56	$ 8,000.00	$ 8,000.00

Social Services Programs	FY25 ACTUAL	FY26 Adopted Budget	FY27 Estimated Direct Costs	FY27 Estimated In-Kind Costs	FY27 Estimated Total Costs
Senior Center Services	$526,595.00	$542,394.00	$624,185.00	$561,400.00	$1,185,585.00
Teen Center Operations	$475,720.69	$470,120.00	$486,213.00	$241,000.00	$727,213.00
Youth Activity Centers	$312,157.00	$320,948.00	$330,009.00	$178,602.00	$508,611.00
Family & Parent Ed. (Promo/Peven)	$142,573.87	$152,680.00	$160,262.00	N/A	$160,262.00
Family & Parent Ed. (Interv/Treat)	$141,072.65	$150,492.00	$158,017.00	N/A	$158,017.00
Health Commons	$150,000.00	$150,000.00	$150,000.00	$87,761.04	$237,761.04
LAPS Prevention Spec.	$194,914.04	$204,000.00	$204,000.00	N/A	$204,000.00
Juvenile Justice	$768,164.72	$930,413.00	$965,693.00	N/A	$965,693.00
Early Intervention	$149,812.89	$149,992.00	$157,491.00	N/A	$157,491.00
LA cares	$0.00	$0.00	$0.00	$11,952.00	$11,952.00
Home Based Senior Services	$61,758.00	$63,611.00	$65,519.00	$61,758.00	$127,277.00
TOTAL	$2,922,768.86	$2,156,230.73	$3,301,389.00	$1,142,473.04	$4,443,862.04

Community Services

CULTURAL SERVICES

Mission Statement

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

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.

Budget Overview

The budget supports four key community partners that provide cultural, educational, and environmental services: the Los Alamos Arts Council, Los Alamos Historical Society, New Mexico State University Cooperative Extension, and the Pajarito Environmental Education Center (PEEC). Funding for these contractors focuses on sustaining core programming, public education, and community access rather than expanding services. Overall costs remain stable, reflecting careful control amid rising operating expenses. Our cultural contractors are:

Los Alamos Historical Society, which provides connections to the history of Los Alamos and the Manhattan Project through exhibits and tours at the history museum, free history-related lectures, and programs.

PEEC, an organization that promotes life-long learning and enjoyment of the outdoors 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 on horticulture, water conservation, health awareness, and home economics, as well as food safety and nutrition.

Los Alamos Arts Council, which holds contracts for performing arts as well as the Fuller Lodge Art Center. These contracts provide the means for individuals to develop artistic talents, learn new skills, showcase talents, and enjoy the artistic influences of others.

Performance Measures Narrative & Analysis

The Los Alamos Arts Council hosted seasonal arts and crafts fairs, including the Annual Summer Craft Fair at Fuller Lodge Lawn in August 2025 and the 45th Annual Fall Craft Fair in October 2025. The Council presented community events like the Kite Festival 2025 at Overlook Park with kite-building workshops and flying demonstrations for all ages. Educational and creative opportunities included a variety of community art workshops and classes such as charcoal drawing, block printing, wreath making, and youth art programs throughout late 2025. They also featured daytime performances and cultural presentations, including outdoor performances at Fuller Lodge and rotating gallery exhibits at the Fuller Lodge Art Center, supporting both established and emerging artists. The

Cultural Services Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Professional / contractual services	636,892	707,045	793,057	790,742	0%	814,464	3%

Los Alamos Arts Council was recognized in November at the annual NM Hospitality Association's Top HAT Gala and award ceremony for their excellence in Community Engagement.

The Los Alamos Historical Society delivered a broad range of programs focused on preserving and sharing the community's history. These efforts included exhibits at the Los Alamos History Museum and the Bathtub Row Homestead, along with guided walking tours of Bathtub Row and other historic neighborhoods. They also hosted public lectures and history talks covering Manhattan Project history, Cold War–era science, and everyday life in early Los Alamos, while continuing archival access, research assistance, and educational outreach that support students, researchers, and the wider community in understanding Los Alamos' unique historical legacy.

NMSU provided education and outreach programs serving Los Alamos County residents. Key activities included agriculture and horticulture workshops, gardening and pest management education, nutrition and food safety classes, and ongoing 4-H youth development programs that support leadership, STEM learning, and life skills. NMSU Extension also offered community consultations, demonstrations, and collaborative programs with local partners, helping residents apply research-based knowledge to everyday practices

The Nature Center (PEEC) continued to provide environmental education and stewardship programs for Los Alamos County. Programs included hands-on science and nature education, guided hikes, youth camps, school partnerships, public lectures, and citizen science activities, serving residents of all ages. PEEC also maintained and enhanced exhibits, trails, and educational resources, supporting outdoor learning and environmental awareness. These efforts strengthened community understanding of local ecosystems, conservation, and science-based environmental education while leveraging partnerships and efficient use of funds.







NMSU | LAHS Oppenheimer House Renovation | LAAC and PEEC are honored at the at 2025 New Mexico Top HAT Awards

Cultural Services In-Kind and Direct Contract Costs

Cultural Services Contract and In-Kind Costs	FY27 Est. Total Direct Costs	FY27 Est. In-Kind Costs	FY27 Est. Total Costs	FY26 Est. Total Direct Costs	FY26 Est. In-Kind Costs
Los Alamos Historical Society	$ 324,450	$ 397,838	$ 722,288	$ 248,009	$ 386,250
Los Alamos Art Council	$ 129,222	$ 299,408	$ 428,630	$ 125,454	$ 290,687
Cooperative Extension	$ 95,936	$ 24,401	$ 120,337	$ 93,202	$ 23,690
PEEC Nature Center	$ 237,933	$ 173,236	$ 411,169	$ 226,603	$ 168,190
Los Alamos Little Theater	$ -	$ 7,190	$ 7,190	$ -	$ 6,981
Total	**$ 463,091**	**$ 504,234**	**$ 967,326**	**$ 445,259**	**$ 489,548**

Priority	Strategic Focus Area	Goal
Quality Governance	Operational Excellence	Maintain Quality Essential Services

Los Alamos History Society	FY25 Actual	FY26 Estimated
Programming		
Total Visitors	70,170	60,786
# reporting as residents	29,227	25,846
# reporting as non-residents	26,756	34,940
Total Programs	38	66
Archives		
# of items		70,051
# of items digitized		3,800

Los Alamos Art Council	FY25 Actual	FY26 Estimated
Total Interactions	46,654	50,732
# served through programming	27,568	21,276
# served through Performances & Workshops	19,068	29,544
Total events & programs	263	200
% Visiting Gallery Shop	37%	17%
% Taking Classes	83%	1%
Total # reporting as Residents	9,595	28,376
Total # reporting as Non-Residents	1,542	7,332
# who checked in from another state	1,524	3,020
# who checked in from another country	393	272

NMSU Cooperative Extension	FY25 Actual	FY26 Estimated
# served through programming	7,909	1,422
# Individuals trained in Programs	150	10
# of Master Gardeners	24	54
# of 4-H members	45	180

PEEC/Nature Center	FY25 Actual	FY26 Estimated
# served through programming	33,843	18,208
# of Nature Center Visitors	12,667	12,746
# reporting as residents	25,308	21,970
# reporting as non-residents	8,039	7,906
# who checked in from another state	1,969	1,110
# who checked in from another country	115	39

Los Alamos Little Theater	FY25 Actual	FY26 Estimated
# of Shows	1	1
# of Attendees	490	505

Fire

Description

The Los Alamos Fire Department (LAFD) is the third-largest career fire department in New Mexico. The department provides a multidisciplinary, multidimensional mission of fire, rescue, emergency medical services, 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. The current cooperative agreement with the Department of Energy (DOE)/National Nuclear Security Administration (NNSA) began in January 2024 and ends in June 2033. LAFD's emergency responders and administrative support staff must achieve and maintain DOE "Q" clearance. LAFD is one of three fire departments in New Mexico that has obtained international accreditation through the Commission of Fire Accreditation International. Less than 275 fire departments in the United States have successfully achieved international accreditation status. LAFD firefighters, driver/engineers, and captains are represented by Local 3279 of the International Association of Firefighters.

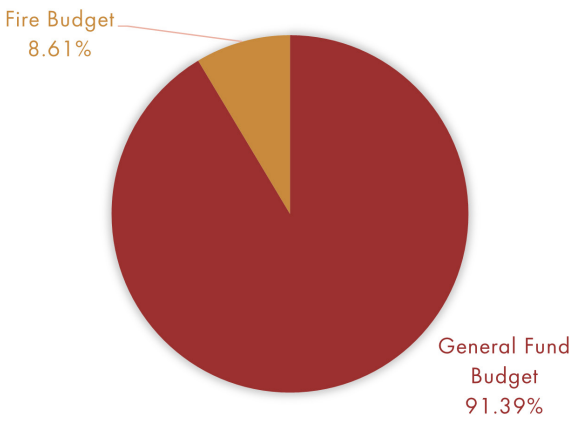
Mission Statement

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

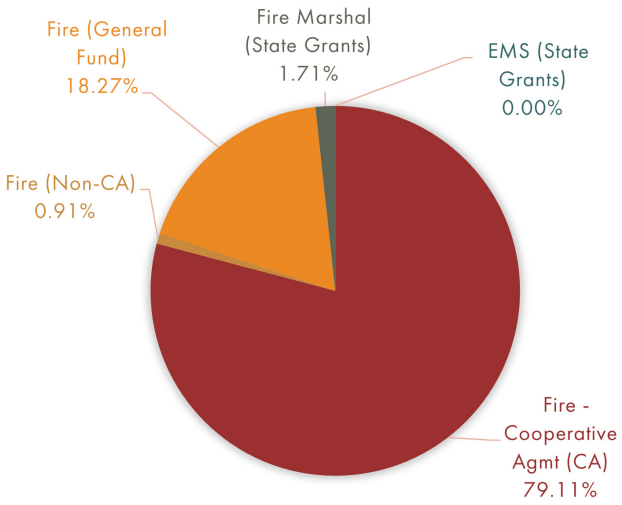
Vision

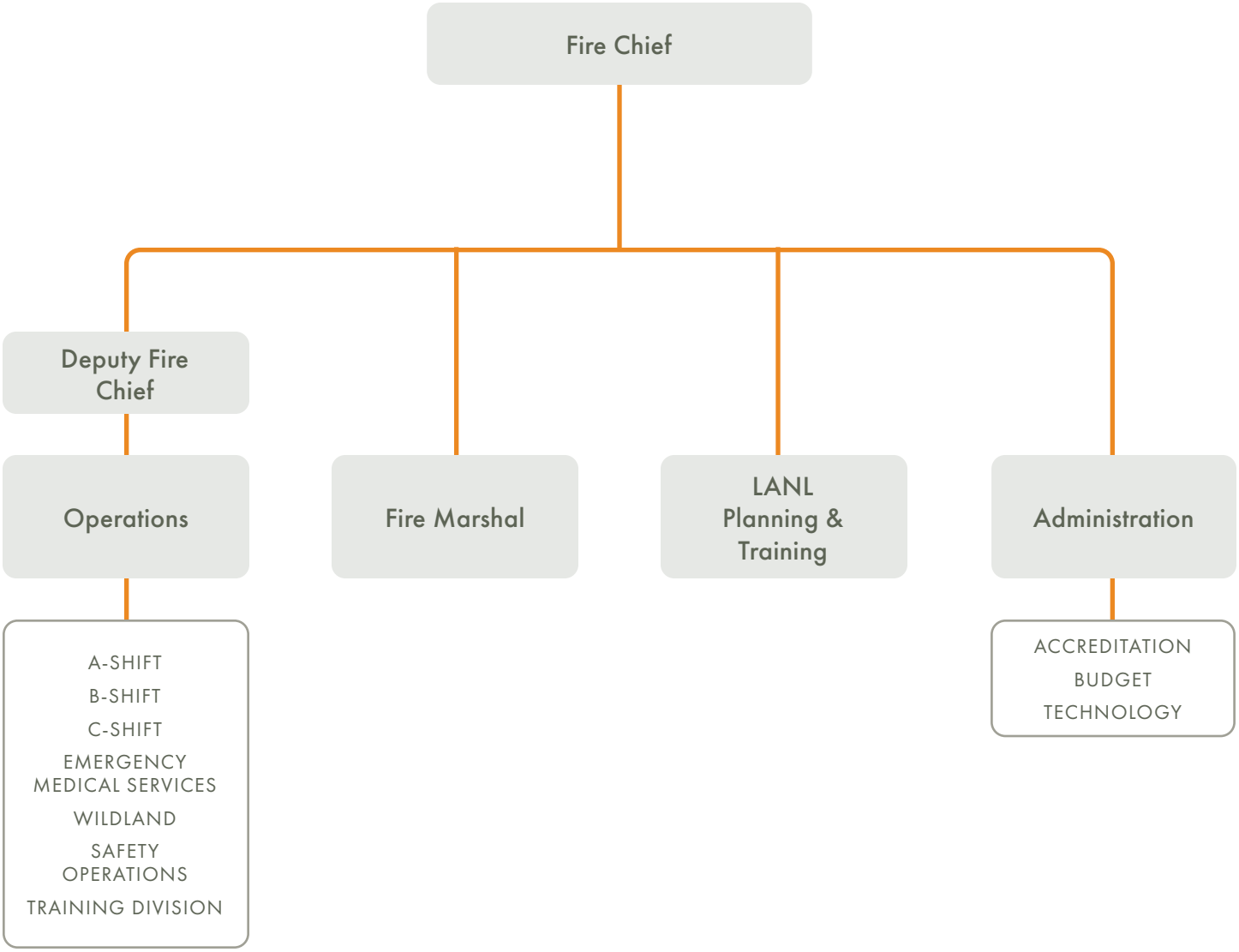
The Los Alamos Fire Department's vision is to serve the unique needs of our community. We strive to exceed expectations with professionalism, accountability, and respect.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY FUND




Fire Chief
Deputy Fire Chief
Operations
A-SHIFT
B-SHIFT
C-SHIFT
EMERGENCY MEDICAL SERVICES
WILDLAND
SAFETY OPERATIONS
TRAINING DIVISION
Fire Marshal
LANL Planning & Training
Administration
ACCREDITATION
BUDGET
TECHNOLOGY

Budget Overview

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

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

Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Fund:							
Fire - Cooperative Agmt (CA)	39,954,189	39,908,431	44,615,285	46,089,321	3%	47,685,535	3%
Fire (Non-CA)	292,043	479,675	571,209	529,552	-7%	529,552	0%
Fire (General Fund)	9,259,435	9,124,923	10,287,668	10,641,437	3%	10,924,528	3%
Fire Marshal (State Grants)	180,983	1,018,127	998,004	998,004	0%	998,004	0%
EMS (State Grants)	6,200	4,388	-	-	0%	-	0%
	49,692,850	50,535,545	56,472,166	58,258,314	3%	60,137,619	3%
Expenditures by Program:							
LANL Fire Cooperative Agreement	39,954,189	39,908,431	44,615,285	46,089,321	3%	47,685,535	3%
Mutual Aid Deployments & Other Non-Cooperative Agreements	292,043	479,675	571,209	529,552	-7%	529,552	0%
Other General Fund & State Grants	9,446,618	10,147,438	11,285,672	11,639,441	3%	11,922,532	2%
	49,692,850	50,535,545	56,472,166	58,258,314	3%	60,137,619	3%
Expenditures by Type:							
Salaries	19,241,009	19,538,627	22,961,830	23,715,075	3%	24,426,527	3%
Benefits	9,175,385	10,053,287	10,351,990	10,721,840	4%	11,043,495	3%
Professional / contractual services	1,069,233	1,639,282	1,371,274	1,390,527	1%	1,629,891	17%
Materials / supplies	1,974,873	1,060,484	2,512,406	2,403,876	-4%	2,446,730	2%
Interfund charges	17,800,420	17,445,293	19,012,071	19,626,330	3%	20,178,968	3%
Capital Outlay	411,259	798,572	262,595	400,665	53%	412,007	3%
Debt/Fiscal Charges	20,673	-	-	-	0%	-	0%
	49,692,850	50,535,545	56,472,166	58,258,314	3%	60,137,619	3%
FTE Summary:							
Regular (full & part time)	188.00	176.00	177.00	176.00	-1%	176.00	0%
FTEs By Division:							
Emergency Medical	3.00	3.00	3.00	3.00	0%	3.00	0%
Fire Life Safety	2.00	2.00	2.00	2.00	0%	2.00	0%
Operations	169.00	157.00	158.00	157.00	-1%	157.00	0%
Training	3.00	2.00	2.00	2.00	0%	2.00	0%
Administration	11.00	12.00	12.00	12.00	0%	12.00	0%
	188.00	176.00	177.00	176.00	-1%	176.00	0%







Mitigation projects are discussed with Councilor Ryn Herrmann | Canyon Rim before mitigation | Canyon Rim after mitigation

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

- **Accreditation:** The department successfully completed both a mock site visit and a full site visit. Resulting in a recommendation to appear before the Commission on Fire Accreditation International (CFAI) for an unprecedented sixth accreditation hearing. The department appeared before the CFAI board and successfully received confirmation of our accreditation. The department has been accredited for 30-plus years.
- **Wildland Mitigation:** The department's wildland division assisted both in-state and nationally by deploying to six separate fires. The department has filled requests for wildland engines, Fireline paramedics, fire investigators, and planning section chief during the past year. In addition, the department solidified a contract for robot mastication and was able to provide 40 acres of thinning on county owned property. The department plans to expand the acreage next fiscal year.
- **Progress on Company Officer Training Program:** Significant advancements were made in developing a formal Company Officer Training Program, which focused on leadership, decision-making, and management skills. This program further strengthened the department's leadership capabilities.
- **ISO Training Requirements Met:** Achieved compliance with ISO training requirements across the entire staff, ensuring that all team members were well-trained and certified according to industry standards, enhancing operational efficiency and safety.
- **Water Supply:** Through its comprehensive evaluation of water resources and pressures, the program plays a pivotal role in fortifying fire protection measures and safeguards against the adverse impacts of fire emergencies. One of our primary accomplishments this past year was achieving a high rate of 82.6% in hydrant testing and inspection. The program explores the replacement or upgrade of

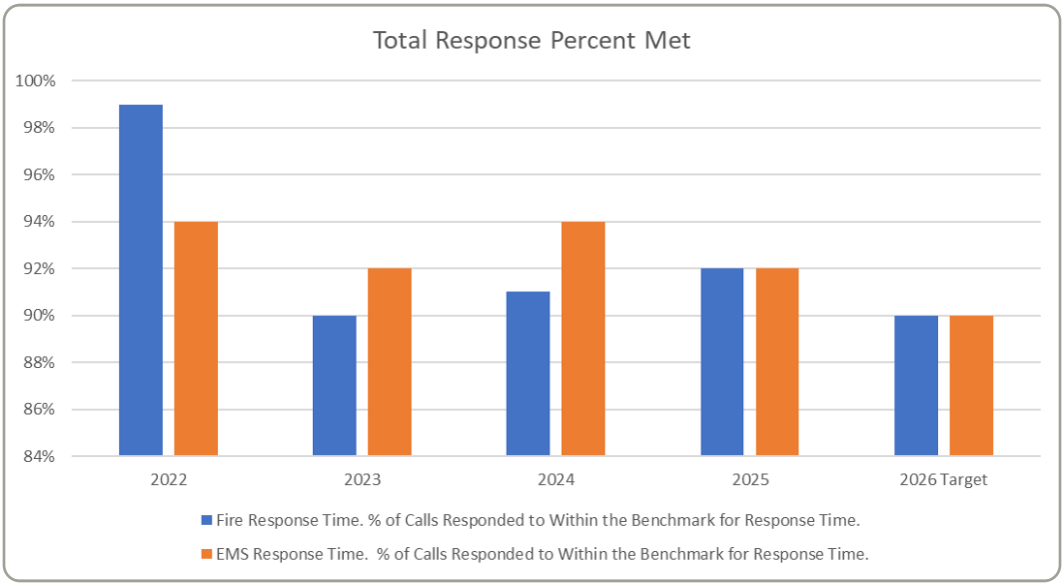
Survey 123 for hydrant testing data collection to ensure compatibility with Pre-Incident Plan software, which is essential to enable seamless integration of hydrant data into emergency response protocols.

- **Emergency Medical Services:** In 2025, the Emergency Medical Services (EMS) Division achieved key milestones, highlighting its dedication to excellence and preparedness. The division advanced the Active Assailant Program through comprehensive training, interagency collaboration, and federal recognition, positioning the department as a leader in integrated response efforts. Leadership transitions were managed seamlessly, ensuring continuity of service and strategic planning.

Performance Measures Narrative & 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 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 below shows that LAFD is meeting these benchmarks 92% of the time for Fire Responses and 92% of the time for EMS responses

	Strategic Focus Area	Goal	Performance Measures	2022	2023	2024	2025	2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	84	100	100	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	99%	90%	91%	92%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	94%	92%	94%	92%	90%



Police

Description

The Los Alamos Police Department (LAPD) 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 Statement

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.

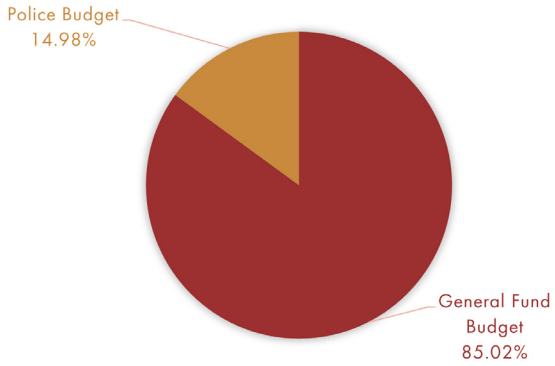
Budget Overview

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

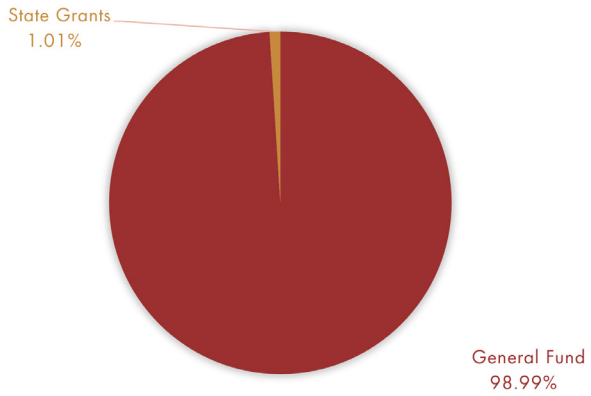
Program Purpose

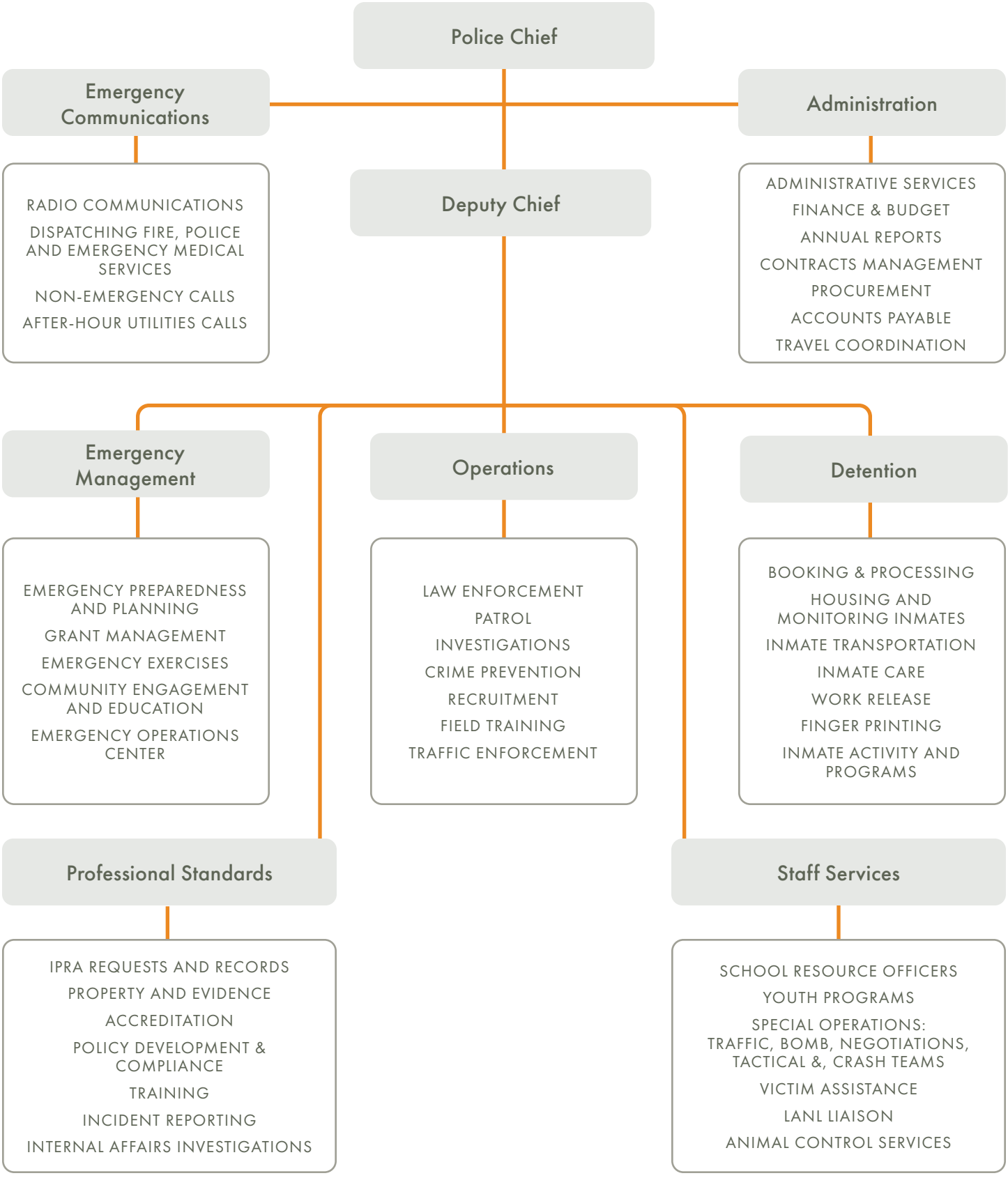
The purpose of LAPD is to provide Police Patrol, Emergency Response, Dispatch Services, Investigations, Records Management, Emergency Management, Planning, Disaster Recovery, Detention Services, and Animal Control in accordance with Department's Mission, Vision, and Core Beliefs.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



EXPENDITURES BY FUND




Police Chief
Emergency Communications
RADIO COMMUNICATIONS
DISPATCHING FIRE, POLICE AND EMERGENCY MEDICAL SERVICES
NON-EMERGENCY CALLS
AFTER-HOUR UTILITIES CALLS
Deputy Chief
Administration
ADMINISTRATIVE SERVICES
FINANCE & BUDGET
ANNUAL REPORTS
CONTRACTS MANAGEMENT
PROCUREMENT
ACCOUNTS PAYABLE
TRAVEL COORDINATION
Emergency Management
EMERGENCY PREPAREDNESS AND PLANNING
GRANT MANAGEMENT
EMERGENCY EXERCISES
COMMUNITY ENGAGEMENT AND EDUCATION
EMERGENCY OPERATIONS CENTER
Operations
LAW ENFORCEMENT
PATROL
INVESTIGATIONS
CRIME PREVENTION
RECRUITMENT
FIELD TRAINING
TRAFFIC ENFORCEMENT
Detention
BOOKING & PROCESSING
HOUSING AND MONITORING INMATES
INMATE TRANSPORTATION
INMATE CARE
WORK RELEASE
FINGER PRINTING
INMATE ACTIVITY AND PROGRAMS
Professional Standards
IPRA REQUESTS AND RECORDS
PROPERTY AND EVIDENCE
ACCREDITATION
POLICY DEVELOPMENT & COMPLIANCE
TRAINING
INCIDENT REPORTING
INTERNAL AFFAIRS INVESTIGATIONS
Staff Services
SCHOOL RESOURCE OFFICERS
YOUTH PROGRAMS
SPECIAL OPERATIONS: TRAFFIC, BOMB, NEGOTIATIONS, TACTICAL &, CRASH TEAMS
VICTIM ASSISTANCE
LANL LIAISON
ANIMAL CONTROL SERVICES

Department Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Animal Control	424,993	458,737	587,996	562,615	-4%	579,494	3%
Detention	2,402,636	2,475,271	2,755,962	2,662,382	-3%	2,742,254	3%
Emergency Communications	1,621,579	1,955,683	2,414,139	2,554,181	6%	2,630,806	3%
Operations	8,117,755	8,569,196	9,247,692	11,001,025	19%	11,331,055	3%
Emergency Management	401,649	603,639	676,316	752,190	11%	774,756	3%
Records / Administration	1,777,977	2,142,732	2,303,966	2,580,741	12%	2,658,164	3%
	14,746,589	16,205,258	17,986,071	20,113,135	12%	20,716,529	3%
Expenditures by Fund:							
General Fund	14,574,934	16,007,550	17,829,571	19,910,517	12%	20,507,833	3%
State Grants (LEPF & LERF)	171,655	197,708	156,500	202,618	29%	207,119	2%
	14,746,589	16,205,258	17,986,071	20,113,136	12%	20,716,530	3%
Expenditures by Type:							
Salaries	7,968,230	8,787,110	9,469,029	10,054,939	6%	10,356,587	3%
Benefits	3,575,686	3,951,494	4,905,000	4,920,609	0%	5,068,227	3%
Professional / contractual services	845,616	922,346	1,467,647	1,784,904	22%	1,838,451	3%
Materials / supplies	504,032	352,458	392,958	867,507	121%	893,532	3%
Interfund charges-Other	796,069	1,146,480	1,250,407	1,647,490	32%	1,696,915	3%
Capital outlay	1,056,108	1,043,624	500,000	836,759	67%	861,862	3%
Fiscal charges	849	1,745	1,030	927	-10%	955	3%
	14,746,589	16,205,258	17,986,071	20,113,135	12%	20,716,529	3%
FTEs By Division:							
Animal Control	5.00	5.00	5.00	5.00	0%	5.00	0%
Detention	16.00	16.00	16.00	16.00	0%	16.00	0%
Consolidated Dispatch	16.35	16.35	16.98	17.06	0%	17.06	0%
Emergency Management	2.00	3.00	3.00	3.00	0%	3.00	0%
Records / Administration	9.65	11.65	11.75	11.75	0%	11.75	0%
Operations	34.00	34.00	36.00	36.00	0%	36.00	0%
	83.00	86.00	88.73	88.81	0%	88.81	0%







Left: Officers Melford Hurd and Mary Barela graduate from the New Mexico Law Enforcement Academy in Santa Fe. | Deputy Chief James Rodriguez at the FBI National Academy. | Right: Officer Jake Trujillo graduates from the New Mexico Law Enforcement Academy.

Significant Accomplishments - FY2025

- In September of 2025 the Los Alamos Police Department's Traffic Unit went operational. The Traffic Enforcement Unit, staffed by Sergeant Jemuel Montoya and Corporal Robert Larsen, was formed in response to community feedback and observed increases in hazardous driving and commuter traffic within Los Alamos County. The unit's mission is to enhance roadway safety through proactive enforcement, driver education, and high-visibility efforts that encourage safer driving behaviors and reduce traffic-related incidents.
- Deputy Chief James Rodriguez attended the FBI National Academy. The academy began on June 28th, ending on September 4, 2025 with a graduation ceremony and presentation of the FBINA Diploma from the FBI Director.
- Three new officers attended and graduated from the New Mexico Law Enforcement Academy in 2025. Officers M. Hurd and M. Barela graduated in June and Officer J. Trujillo graduated in December.
- In November 2025, Commander Daniel Roberts completed LAPD's 4th year review for CALEA. An onsite assessment was completed that resulted in 100% compliance. LAPD will be awarded their 3rd Reaccreditation Award in March of 2026. This award culminates 12 years of compliance with CALEA.

Performance Measures Narrative & Analysis

In 2021, the Department adopted a more comprehensive approach to community crime assessment by transitioning from the Uniform Crime Report (UCR) to the National Incident-Based Reporting System (NIBRS). This system classifies crimes into three categories: Crimes Against Persons, Crimes Against Property, and Crimes Against Society, for all incidents reported to the police.

Under NIBRS, we recorded 50 Crimes Against Persons, 170 Crimes Against Property, and 24 Crimes Against Society. NIBRS reports on 23 offense categories encompassing 52 offenses, compared to the 9 categories presented by UCR. This transition to NIBRS reporting offers a more detailed and nuanced view of crime statistics for Los Alamos County.

Crimes Against Persons		Crimes Against Property		Crimes Against Society	
Murder	0	Counterfeiting/Forgery	2	Animal Cruelty	0
Negligent Manslaughter	0	Burglary/Breaking & Entering	2	Drug Equipment Violations	1
Justifiable Homicide	0	Robbery	0	Drug/Narcotic Violations	8
Non-consensual Sex Offenses:		Larceny/Theft Offences	50	Gambling Offenses	0
Rape	3	Motor Vehicle Theft	9	Pornography/Obscene Material	2
Spodomy	2	Arson	1	Prostitution	0
Sexual Assault with Object	0	Destruction of Property	5	Weapons Law Violation	1
Fondling	0	Bribery	0		
Aggravated Assault	4	Embezzlement	3		
Simple Assault	46	Extortion/Blackmail	0		
Intimidation	1	Fraud Offense	38		
Kidnapping/Abduction	0	Stolen Property Offense	0		
Consenual Sex Offenses:					
Incest	0				
Statutory Rape	0				
Human Trafficking, Commercial Sex Acts	0				
Human Trafficking, Involuntary Servitude	0				
Total Crimes Against Persons:	**56**	**Total Crimes Against Property:**	**110**	**Total Crimes Against Society:**	**12**

Public Works

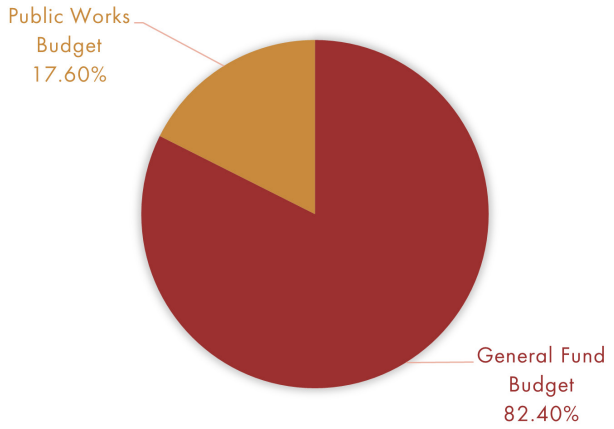
Description

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

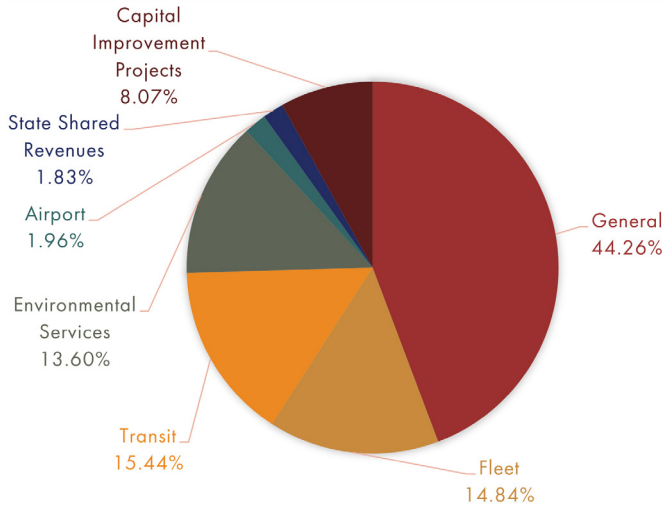
The Public Works Department oversees transportation services through Atomic City Transit and Los Alamos Airport while maintenance and capital improvements of transportation infrastructure are managed through the Traffic & Streets Division and Engineering Divisions. The Department supports other county departments, programs and operations through its Capital Projects & Facilities Division and Custodial Maintenance Division by maintaining forty-seven (47) county facilities and providing project management of major facility renovations and capital projects. Fleet Division manages the County's annual fleet replacement program and maintains over 675 heavy and light duty vehicles and equipment across all county departments. Lastly, the Environmental Services Division provides waste management, recycling and re-use programs to the community through a variety of residential and commercial collection services.

In summary, the Public Works Department's core mission of serving the public is exemplified through ongoing county infrastructure improvement projects and working with an engaged community during project planning, design and construction; ongoing operations, maintenance and management of county assets including the transportation network, county facilities and equipment; and by striving to provide exceptional customer service to the community in the areas of public transportation and solid waste management services. Committed to continuous improvement, the Department prioritizes innovation, cost-efficiency, and environmentally sustainable practices. Through strategic planning and the integration of modern technologies, it aims to meet both present and future community needs.

EXPENDITURES AS A % OF GENERAL FUND BUDGET



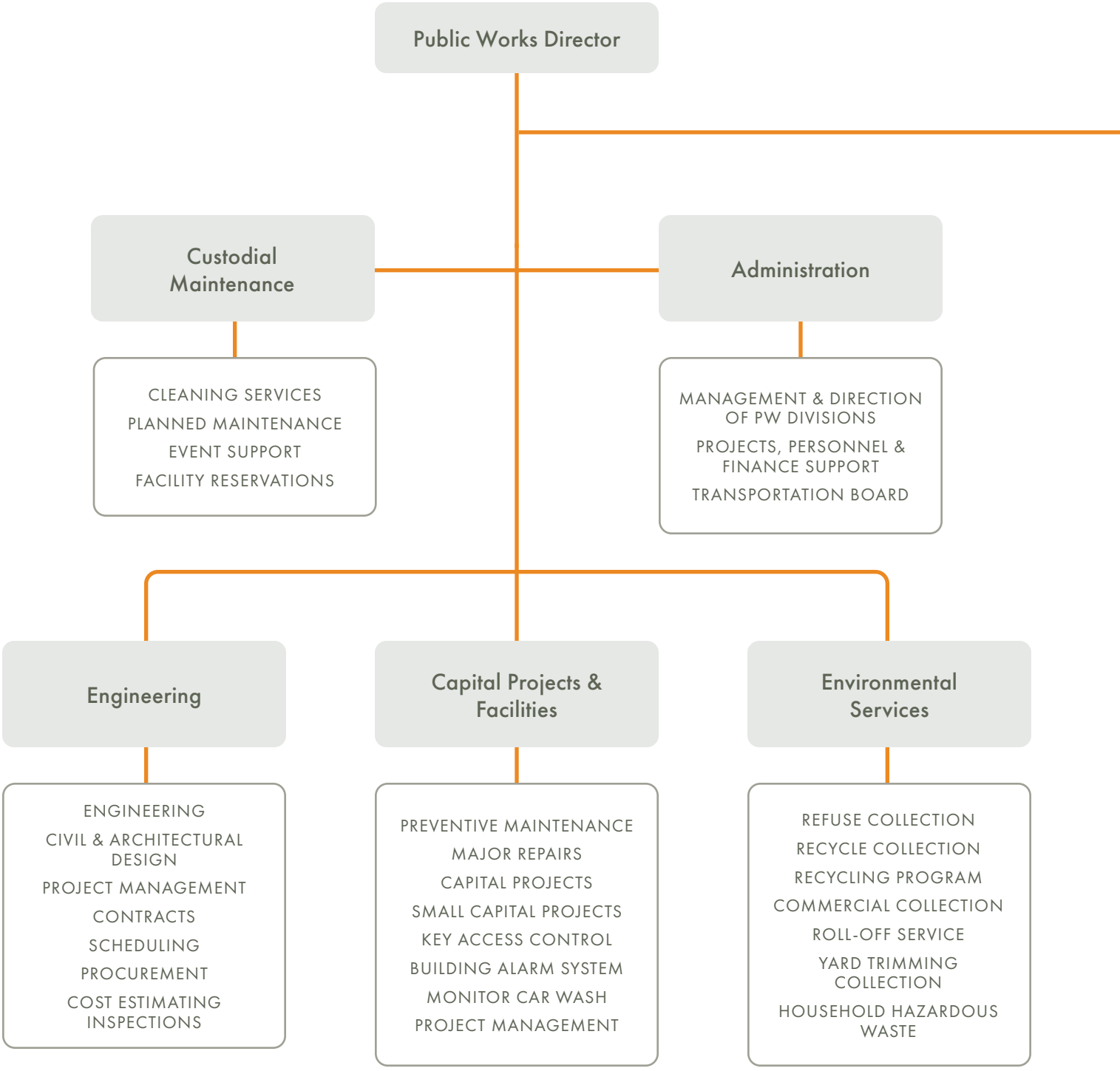
EXPENDITURES BY FUND

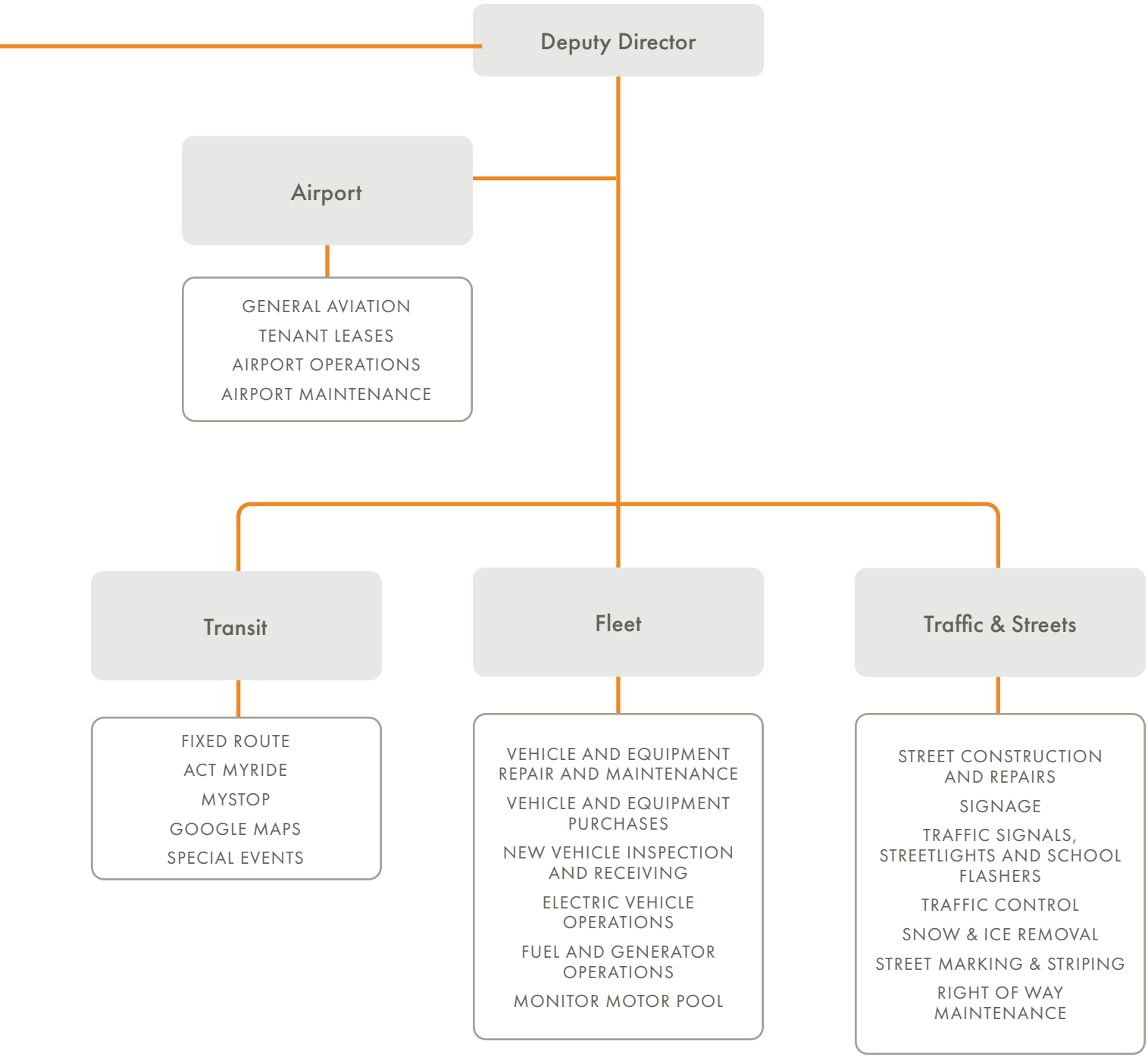


Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Program:							
Administration	631,776	605,036	690,567	736,162	7%	758,247	3%
Airport	1,888,891	2,546,505	1,139,396	1,066,548	-6%	1,098,544	3%
Capital Projects and Facilities	4,511,494	5,022,997	6,188,709	6,288,230	2%	6,482,425	3%
Custodial Maintenance	1,715,161	1,721,286	1,900,880	2,023,752	6%	2,084,465	3%
Engineering	1,544,399	1,463,429	2,059,742	2,098,640	2%	2,156,051	3%
Environmental Services	5,490,400	6,705,871	7,207,301	7,412,330	3%	7,773,069	5%
Fleet	5,814,896	5,874,966	8,473,726	8,091,542	-5%	8,394,868	4%
Major Facilities Maint Projects	2,211,642	2,103,497	3,328,466	5,429,283	63%	5,592,161	3%
Traffic & Streets	6,132,966	5,295,127	6,321,556	7,275,860	15%	7,494,136	3%
Transit (Atomic City)	6,337,851	6,505,499	7,245,616	8,415,777	16%	8,668,584	3%
Capital Improvement Projects	9,625,302	6,945,689	24,992,000	15,529,139	-38%	15,465,013	0%
	45,904,779	44,789,901	69,547,959	64,367,263	-7%	65,967,564	2%
Expenditures by Fund:							
General	16,747,439	16,211,372	20,489,920	23,851,927	16%	24,567,485	3%
Fleet	5,814,896	5,874,966	8,473,726	8,091,542	-5%	8,394,868	4%
Transit	6,337,851	6,505,499	7,245,616	8,415,777	16%	8,668,584	3%
Environmental Services	5,490,400	6,705,871	7,207,301	7,412,330	3%	7,773,069	5%
Airport	1,888,891	2,546,505	1,139,396	1,066,548	-6%	1,098,544	3%
State Shared Revenues	-	-	1,000,000	1,000,000	0%	500,000	-50%
Capital Improvement Projects	9,625,302	6,945,689	23,992,000	14,529,139	-39%	14,965,013	3%
	45,904,779	44,789,901	69,547,959	64,367,263	-7%	65,967,564	2%
FTE Summary:							
Regular (full & part time)	144.00	145.00	145.00	146.00	1%	146.00	0%
Limited Term	6.55	6.55	6.55	5.55	-15%	5.55	0%
Temp/Casual	0.00	0.00	0.00	0.50	100%	0.50	0%
	150.55	151.55	151.55	152.05	0%	152.05	0%
FTEs By Division:							
Administration	3.34	3.34	3.34	3.34	0%	3.34	0%
Engineering	10.00	10.00	10.00	8.00	-20%	10.00	25%
Fleet	12.00	12.00	12.00	12.00	0%	12.00	0%
Traffic & Streets	25.00	25.00	25.00	25.00	0%	25.00	0%
Transit	37.97	37.97	37.97	37.97	0%	37.97	0%
Environmental Services	18.24	18.24	18.24	18.24	0%	18.24	0%
Airport	1.00	1.00	1.00	1.50	50%	1.50	0%
Capital Projects and Facilities	24.00	25.00	25.00	27.00	8%	25.00	-7%
Custodial Maintenance	19.00	19.00	19.00	19.00	0%	19.00	0%
	150.55	151.55	151.55	152.05	0%	152.05	0%

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


Public Works Director
Custodial Maintenance
CLEANING SERVICES
PLANNED MAINTENANCE
EVENT SUPPORT
FACILITY RESERVATIONS
Administration
MANAGEMENT & DIRECTION OF PW DIVISIONS
PROJECTS, PERSONNEL & FINANCE SUPPORT
TRANSPORTATION BOARD
Engineering
ENGINEERING
CIVIL & ARCHITECTURAL DESIGN
PROJECT MANAGEMENT
CONTRACTS
SCHEDULING
PROCUREMENT
COST ESTIMATING INSPECTIONS
Capital Projects & Facilities
PREVENTIVE MAINTENANCE
MAJOR REPAIRS
CAPITAL PROJECTS
SMALL CAPITAL PROJECTS
KEY ACCESS CONTROL
BUILDING ALARM SYSTEM
MONITOR CAR WASH
PROJECT MANAGEMENT
Environmental Services
REFUSE COLLECTION
RECYCLE COLLECTION
RECYCLING PROGRAM
COMMERCIAL COLLECTION
ROLL-OFF SERVICE
YARD TRIMMING COLLECTION
HOUSEHOLD HAZARDOUS WASTE


Deputy Director
Airport
GENERAL AVIATION
TENANT LEASES
AIRPORT OPERATIONS
AIRPORT MAINTENANCE
Transit
FIXED ROUTE
ACT MYRIDE
MYSTOP
GOOGLE MAPS
SPECIAL EVENTS
Fleet
VEHICLE AND EQUIPMENT REPAIR AND MAINTENANCE
VEHICLE AND EQUIPMENT PURCHASES
NEW VEHICLE INSPECTION AND RECEIVING
ELECTRIC VEHICLE OPERATIONS
FUEL AND GENERATOR OPERATIONS
MONITOR MOTOR POOL
Traffic & Streets
STREET CONSTRUCTION AND REPAIRS
SIGNAGE
TRAFFIC SIGNALS, STREETLIGHTS AND SCHOOL FLASHERS
TRAFFIC CONTROL
SNOW & ICE REMOVAL
STREET MARKING & STRIPING
RIGHT OF WAY MAINTENANCE

Public Works

ADMINISTRATION

Mission Statement

The mission of the Public Works Administration Division is to provide leadership and support of Department operations and programs while fostering exceptional customer service in the delivery of county services and projects in furtherance of County Council's strategic goals and objectives.

Budget Overview

The Administration Division budget supports staff and resources with the management and operational support of all Public Works divisions in the areas of personnel, program, financial and budget administration in addition to supporting the Transportation Board and Council actions.



Proclamation declaring the week of May 18-24, 2025 as "National Public Works Week," presented by Councilor Melanee Hand and accepted by Eric Martinez, Public Works Director.

Administration Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	438,524	421,213	482,834	514,233	7%	529,660	3%
Benefits	175,799	160,057	182,470	199,071	9%	205,043	3%
Professional / contractual services	4,272	12,024	13,499	12,150	-10%	12,515	3%
Materials / supplies	3,702	1,659	5,742	4,156	-28%	4,281	3%
Interfund charges	9,480	10,084	6,022	6,552	9%	6,749	3%
	631,776	605,036	690,567	736,162	7%	758,247	3%
FTE Summary:							
Regular (full & part time)	3.34	3.34	3.34	2.92	-13%	2.92	0%

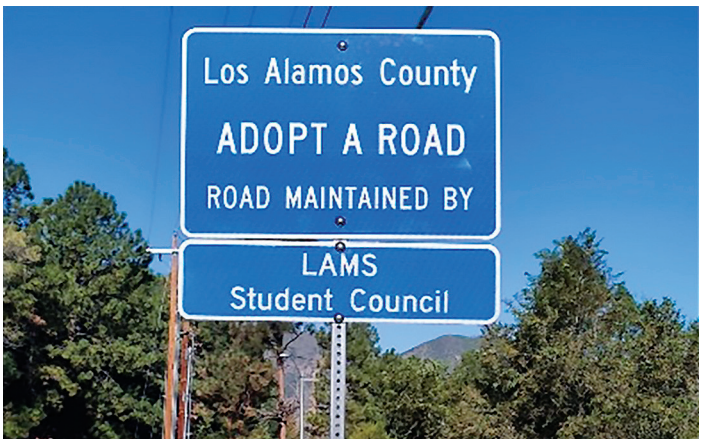
Program Purpose

The Administration Division is dedicated to providing excellent customer service and values effective communication and collaboration with the County residents, local and regional partners, and fellow departments for the successful delivery of departmental services, programs and projects in service to the community. Division staff plays a key role with supporting public engagement and outreach for capital projects, preparing Council agenda items, coordinating monthly Transportation Board meetings, and administering the County's Adopt-A-Road Program that promotes community participation through coordination of volunteers.

Significant Accomplishments – FY2025

- The Adopt-A-Road Program, approved by the County Council on April 4, 2023, currently includes participation from 10 organizations.
- Public Works staff actively participated in National Public Works Week, held annually during the third full week of May, to raise public awareness of services and recognize employee contributions to the community.
- The Division supported Bike to Work Month and Bike to Work Day activities, promoting alternative transportation and encouraging community engagement.
- Ongoing administrative support is provided to the Transportation Board, including coordination of monthly meetings, facilitation of public input, development of the annual work plan, and oversight of the Snow and Ice Control Plan.
- Provide administrative and operational support for Public Works and countywide special events, ensuring efficient execution and strong community engagement. Responsibilities include monthly Public Works updates for the County Manager's report, annual budget collaboration with the Finance Division, updates to the Public Works website and project pages, timely updates to AchieveIt and the Continuity of Operations (COOP) plan.







Sr. Office Specialist Rachel Barela serving snow cones for Customer Service Day | Students from the Los Alamos Middle School Student Council contribute to the community by participating in the Adopt-A-Road Program. | The Bike to Work event remains a popular and well-supported community event.

Public Works

AIRPORT

Mission Statement

The mission of the Airport Division is to operate and maintain the Los Alamos County Airport as a secure, compliant, and effective transportation asset. The Division supports the mobility needs of airport users, residents, Los Alamos National Laboratory (LANL), and local businesses by maintaining critical infrastructure and meeting all state and federal aviation requirements. Through strategic investment in facilities and active community outreach, the Division seeks to expand airport capabilities, increase public awareness, and foster sustainable economic growth.

Budget Overview

The Airport Division budget supports maintenance of the runway, taxiways, navigation systems, lighting systems, fueling systems and terminal building safety areas to ensure they meet or exceed the Federal Aviation Administration (FAA) standards for General Aviation Airports. This ongoing maintenance is crucial for ensuring the safety and efficiency of airport operations. The Division will regularly conduct inspections and make necessary upgrades to infrastructure, enhancing the overall functionality of the airport. Furthermore, the Division aims to implement best practices in aviation management and adopt innovative technologies that improve safety and operational effectiveness.

Program Purpose

The purpose of the Airport Division is to facilitate a wide range of aeronautical activities, including general aviation, aerial firefighting, disaster relief operations, and aeromedical flights. Ensuring proper airport operations and maintenance is essential for the safe and effective use of the runway, taxiways, aprons, airfield, and navigational lighting systems,

Airport Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	76,283	99,528	138,628	166,728	20%	171,730	3%
Benefits	26,024	45,184	62,140	68,969	11%	71,038	3%
Professional / contractual services	1,503,079	1,937,508	154,164	153,411	0%	158,014	3%
Materials / supplies	15,604	146,677	302,097	271,483	-10%	279,628	3%
Interfund charges	191,457	253,958	347,371	271,729	-22%	279,881	3%
Capital outlay	76,264	61,659	133,308	132,708	0%	136,689	3%
Fiscal charges	180	1,991	1,688	1,519	-10%	1,565	3%
	1,888,891	2,546,505	1,139,396	1,066,548	-6%	1,098,544	3%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	1.50	50%	1.50	0%







The New NMDOT Grant-Funded Fuel Farm Commissioned in FY25 | Santa Arrives at the 2025 Third Annual Santa Fly-in | Airplanes on display at the Second Annual Airport Open House

catering to both local and transient air mobility needs. The airport's infrastructure supports these vital services, providing the necessary facilities for various aviation activities while prioritizing safety and efficiency.

The Airport Division manages day-to-day airfield operations, infrastructure maintenance, and regulatory compliance to ensure uninterrupted and dependable airport service. During the year, efforts were directed toward sustaining operational performance while implementing targeted facility improvements designed to elevate service quality and strengthen the airport's role in regional economic development. Ongoing collaboration with community members and key stakeholders supports informed decision-making and continuous operational refinement.

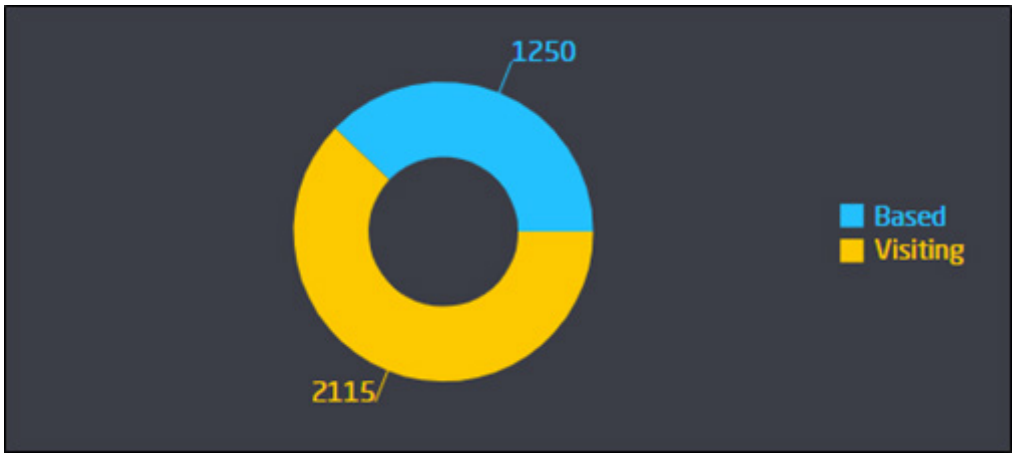
Significant Accomplishments – FY2025

- Successfully commissioned the new airport fuel farm and initiated Jet-A and Avgas fuel operations, modernizing fueling infrastructure and establishing a critical revenue-generating service supporting emergency medical flights and general aviation activity.
- Launched two major capital improvement initiatives central to long-term airport development, including the eight-unit T-Hangar construction project to expand aircraft storage capacity and the Taxiway-F relocation and design project to improve airfield circulation and safety.
- Streamlined airport administrative and customer service processes by implementing automated online systems for courtesy car reservations, launching airport-branded merchandise designed in-house, and improving user-facing services that reduced staff workload while enhancing the visitor experience.
- Organized and hosted the Los Alamos County Airport Open House in June, drawing approximately 1,000 community members and regional visitors, strengthening public engagement, showcasing aviation services, and highlighting the airport's role in emergency response, education, and economic development.
- Expanded community partnerships and aviation outreach efforts through collaboration with the Experimental Aircraft Association, emergency services, state aviation organizations, and regional stakeholders to support workforce development, tourism, safety training, and long-term strategic growth of the airport.

Performance Measures Narrative & Analysis

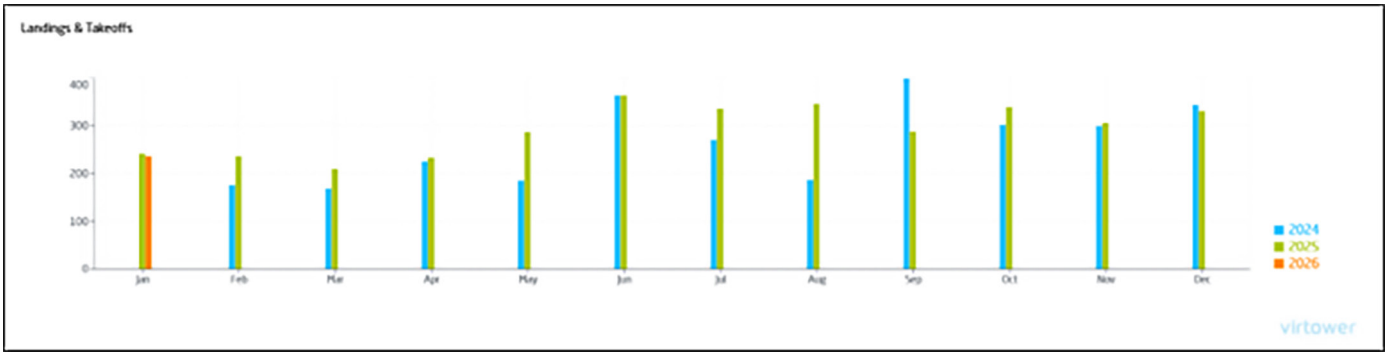
The number of aircraft based at the airport has decreased slightly in the previous three years, from fifty-six to fifty, but remained constant at fifty over the last year. The construction of the new row of T-hangars will encourage additional aircraft and aviation-related businesses to be based at the airport, as will the development of the Taxiway-F design and redevelopment that will accommodate future hangars. At present there are over 25 on the hangar waitlist and no lack of demand for aviation activities at the airport.

OPERATIONS BASED VS VISITING - FY25



3365 Take-offs and Landings in FY25

OVERALL INCREASE IN TOTAL AND MONTHLY OPERATIONS FROM FY24 TO FY25



Public Works

CAPITAL PROJECTS & FACILITIES

Mission Statement

The mission of the Capital Projects & Facilities Division is to provide safe, comfortable, and reliable County facilities through comprehensive maintenance services and effective delivery of capital projects and major renovations that meet the operational needs of the community.

Budget Overview

The Capital Projects and Facilities Division budget supports the maintenance and repair of county facilities and project delivery of CIP and major facilities maintenance projects.

The Division manages two distinct project budgets: one dedicated to facility maintenance and repairs, and the other for major facilities maintenance (MFM) projects. These budgets collectively support the Division's programs for routine maintenance, repairs, and preventative measures, as well as periodic facility renewals, including roof replacements and various modifications or remodels. Maintenance and repair tasks encompass work on HVAC systems, plumbing, electrical systems, and all related components. The budget also allocates funds to cover utility expenses for many County-owned and operated facilities. Finally, capital project managers administer CIP and MFM projects through contracted licensed design professionals and construction contractors.

Program Purpose

The purpose of the Capital Projects and Facilities Division is to manage County facility assets through ongoing maintenance, preventative maintenance, and repairs along with planning and delivery of capital improvement projects and major facility renovations to support County operations in service to the community.

The Division provides project management of capital improvement projects and supports other County departments in furtherance of their missions. Capital projects often require public engagement and include multiple phases from concept, planning, architectural and engineering design,

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,696,578	1,638,553	2,404,808	2,452,390	2%	2,525,962	3%
Benefits	733,744	731,411	1,175,508	1,195,187	2%	1,231,043	3%
Professional / contractual services	512,716	990,322	834,154	831,206	0%	856,142	3%
Materials / supplies	435,039	368,017	488,297	441,917	-9%	455,175	3%
Interfund charges	1,133,418	1,187,992	1,283,146	1,328,014	3%	1,373,401	3%
Capital outlay	-	106,702	2,250	39,025	1634%	40,196	3%
Fiscal charges	-	-	546	491	-10%	506	3%
	4,511,494	5,022,997	6,188,709	6,288,230	2%	6,482,425	3%
FTE Summary:							
Regular (full & part time)	24.00	25.00	25.00	25.00	0%	25.00	0%

construction, and eventual transfer of operations to Facilities Maintenance staff necessary to support operations and on-going maintenance.

Facilities Maintenance crews perform preventive maintenance, major repairs, workspace renovations, emergency related support, review capital project design and construction, and oversees third-party service providers and contractors for services of varying scales and specialized tasks. Examples of maintenance contracts include fire system inspections, vehicle lift and crane inspections, drain and duct cleaning, and the maintenance of elevators and overhead doors.

The Capital Projects & Facilities Division ensures that County-owned facilities are safe, functional, and reliable for the community and County staff. The Division manages 47 buildings totaling approximately 623,920 square feet, providing both general and preventative maintenance, including repair and replacement of building finishes, fixtures, and critical systems such as structural, mechanical, electrical, and plumbing components.

Significant Accomplishments – FY2025

The Capital Projects and Facilities Division managed over 30 projects during FY2025. These projects range from maintenance operations to Major Facility Maintenance and Capital Improvement projects. The most significant accomplishments include:

Capital Improvement projects

- Fire Station 4 Replacement – Schematic Design and Entitlements Process Completed
- Manhattan Project. Era Dormitory Renovations 60% Design Completed
- BESC Major Renovations Schematic Design Completed
- Muni-Building EV Charging Stations Design Completed
- White Rock Visitor Center Bathrooms & Pavilion Completed
- Golf Course Improvements Completed
- Electric Golf Carts Infrastructure Installation Completed
- Ice Rink Chiller Replacement Fabrication and Arrival to Site Completed
- Aquatic Center Olympic Pool Resurfacing Contract Executed
- Brewer Arena Design Development Completed







Six EV charging stations powered by six level 2 dual-port networked chargers were installed at the Municipal Building parking lot | Los Alamos Little Theatre Fire Suppression System Installation and wood flooring.

Major Facility Maintenance

- Red Cross Building Roof Replacement Completed
- WR Complex Roof Replacement Completed
- Community Building Roof Re-Coating Completed
- BESC New roof covering for Day out Area and Kitchen Completed
- BESC Major Updates to the Kitchen Walk-in Freezer
- BESC Dining Hall Drop Ceiling Replacement and Lighting Upgrades
- Fire Station 3 Shower Remodel Phase I Completed
- Los Alamos Little Theater Fire Suppression System Planning Completed and Construction Commencement
- Justice Center Computer Room Air Conditioning System Replacement 60% Design Completed
- BESC HVAC Replacement Schematic Design Completed
- Airport T-Hangars Procurement Completed
- Work Order Mgmt. System (AkitaBox) Implementation Phase I Completed





The new chiller at the Los Alamos Ice Rink was fully operational in time for the 2025–2026 ice season

Performance Measures Narrative & Analysis

Since the implementation of the Work Order Management System a total of 510 work orders have been received and 325 have been completed. Hundred and fifty-seven (157) of this work order originated as service requests from building liaisons. The remaining 353 have been maintenance and repair needs identified by facilities staff during the performance of their duties. The current average time logged for work orders is 9.16 hours. Times to completion vary since some work orders require ordering of replacement parts.

In an effort to expedite the attention to repair and maintenance needs at Fire and Police Departments buildings, the County has appointed James Zerr as dedicated Public Safety Facilities Manager. This appointment leverages Jim's extensive experience and relationship with both Fire and Police Departments and facilities.

Public Works

CUSTODIAL MAINTENANCE

Mission Statement

The mission of the Custodial Maintenance Division is to provide clean, safe, and well-maintained County facilities through innovative practices, responsible stewardship, and outstanding customer service creating welcoming spaces for work, recreation, and community engagement.

Budget Overview

The Custodial Maintenance budget will continue to provide essential services that keep County buildings clean, safe, and operational. These services include daily cleaning, floor care, window washing, pest control, and event support. Beyond these core responsibilities, the Division is committed to adopting environmentally responsible cleaning practices and ensuring all facilities meet rigorous health and safety standards. Continuous staff training and the integration of modern cleaning technologies will further improve the efficiency and effectiveness of custodial operations.

Program Purpose

The purpose of the Custodial Maintenance Division is to ensure County facilities are clean, safe, and functional for work, recreation, and community events. Through innovation, conscientious stewardship, and exceptional customer service, the Division maintains approximately 556,324 square feet of property and supports nearly 3,000 events annually. In addition to building maintenance, the Division manages facility reservations and provides meeting and special event support for key locations, including Fuller Lodge, the Municipal Building, Pajarito Cliffs Site, White Rock Fire Station, the Betty Ehart Senior Center, the White Rock Complex and the Airport.

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	961,679	1,019,735	1,042,305	1,149,559	10%	1,184,046	3%
Benefits	427,399	443,698	484,042	540,515	12%	556,730	3%
Professional / contractual services	62,467	42,298	106,336	95,288	-10%	98,147	3%
Materials / supplies	184,128	148,559	200,822	180,739	-10%	186,161	3%
Interfund charges	59,808	66,997	67,375	57,651	-14%	59,381	3%
Capital Outlay	19,680	-	-	-	-	-	-
	1,715,161	1,721,286	1,900,880	2,023,752	6%	2,084,465	3%
FTE Summary:							
Regular (full & part time)	19.00	19.00	19.00	19.00	0%	19.00	0%







Snow Removal Team | Employee Appreciation Winter Social at Fuller Lodge | Halloween Luncheon at Fuller Lodge

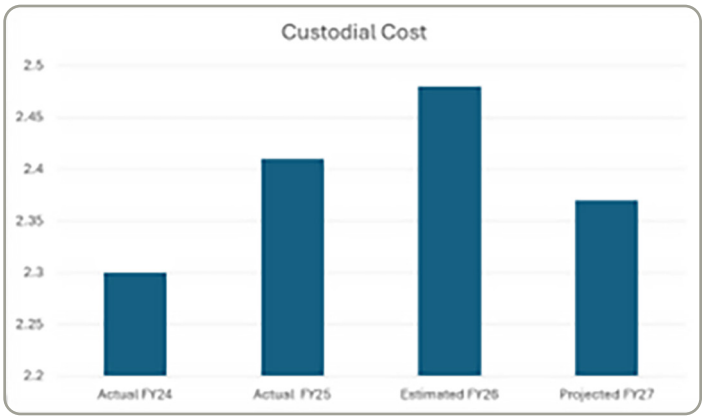
Significant Accomplishments – FY2025

- Received a 77% approval rating for custodial services throughout the County which is above the benchmark.
- The Division continued to provide excellent customer support for both County and public events with a 98% success rating (correct setups and on time building access).
- Maintained all County flooring (tile & carpet) on an annual or quarterly basis with the addition of an in-house floor crew.
- Planted and maintained annual flowers at Fuller Lodge for the benefit of events held at the Lodge.
- Refinished the wood flooring at Fuller Lodge and upgraded the PA System.

Performance Measures Narrative & Analysis

The cost per square foot for custodial services saw a slight increase from FY2025, driven by higher material costs as well as increases in salaries and benefits.

- FY24 Actual = $2.30
- FY25 Actual = $2.41
- FY26 Estimated = $2.48
- FY27 Projected = $2.37



Public Works

ENGINEERING

Mission Statement

The mission of the Engineering Division is to provide safe, reliable, and sustainable municipal infrastructure through innovative design, effective planning, and responsible resource management—ensuring projects are completed to the highest standards of quality, safety, and environmental responsibility.

Budget Overview

The Engineering Division budget provides for project delivery, including the study, design, and construction of transportation improvement projects for multiple modes of transport and supports implementation of the pavement management program. Additionally, the division provides essential surveying and mapping services to support these projects.

Program Purpose

The Engineering Division plays a vital role in planning, designing, and delivering high-quality municipal infrastructure projects. Through technical expertise and efficient project management, the Division ensures the successful execution of capital improvement projects that meet community needs. Committed to fiscal responsibility and environmental stewardship, the Division focuses on creating safe, reliable, and sustainable infrastructure that supports the County's long-term growth and quality of life.

The Division consists of engineers, project managers, and a survey crew providing professional services in engineering, surveying, and project management through in-house staff and contracted resources. Its wide range of services includes; financial, budget, and grant management, procurement

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,015,792	960,111	1,080,094	1,272,124	18%	1,310,288	3%
Benefits	453,942	435,337	507,114	564,579	11%	581,516	3%
Professional / contractual services	9,108	6,565	402,367	169,583	-58%	174,670	3%
Materials / supplies	20,376	14,185	16,232	40,905	152%	42,132	3%
Interfund charges	45,180	47,231	48,648	46,063	-5%	47,445	3%
Capital outlay	-	-	5,287	5,386	2%	0	-100%
	1,544,399	1,463,429	2,059,742	2,098,640	2%	2,156,051	3%
FTE Summary:							
Regular (full & part time) Gen Fund	10.00	10.00	10.00	10.00	0%	10.00	0%







Ice Rink Parking Lot Paving | Ribbon Cutting Ceremony for Urban Trail Phase II Project | Bike to School Event at Piñon Elementary

and contract management, scheduling and cost estimating, public involvement and asset management, construction management and inspection. The Division provides leadership and oversight in the following areas: multimodal transportation improvements, stormwater and floodplain management, land development, pavement management, and surveying and mapping.

The Division works closely with County residents and businesses, elected officials, advisory boards and commissions, various County departments, state and federal agencies, and public and private partners to deliver infrastructure that meets the community's needs and expectations.

Significant Accomplishments – FY2025

- Completed construction of DP Road, Urban Trail, and the Bathtub Row, Peach and Nectar Streets Projects. Completed design of the Denver Steels Phase II, Canyon Rim Trail Phase III, NM 4 Crossing and Multi-Use Trail, and Trinity Drive HSIP projects.
- Updated and adopted the Pedestrian Master Plan.
- Secured $4.5M in Transportation Alternatives Program (TAP) grant funding, including County match, to reconstruct the Canada Del Buey Trail in White Rock from Rover Blvd. to Meadow Lane.
- Survey initiatives support a variety of projects including the 5-Year Capital Improvement Projects, Finch Street, Eco station survey requirements, and support for other county departments for projects such as the LA Mesa Trail design, Kinnikinnick Trail, NM 502 and NM 4 water line projects, and Ice Rink parking lot project.
- These accomplishments reflect the Division's commitment to infrastructure development, community safety, and long-term improvements.

Performance Measures Narrative & Analysis

The County maintains approximately 111 miles of roadway. Since 2017, the County has tracked the average Pavement Condition Index (PCI) of the entire road network against a performance target of 70. Every five years, a pavement condition survey is conducted using specialized equipment to measure physical and structural distresses, assigning a PCI score from 1 (worst) to 100 (best). Procurement of new survey and pavement asset management software will occur in 2026.

Using pavement management software, staff can analyze trends between survey intervals and incorporate annual maintenance and reconstruction projects. This analysis helps plan capital improvements that best achieve performance targets.

To provide clear and more substantive information, the pie chart to the right illustrates the condition of the County roadway network by PCI at the end of 2025 with an average PCI of 63.24 for the road network.

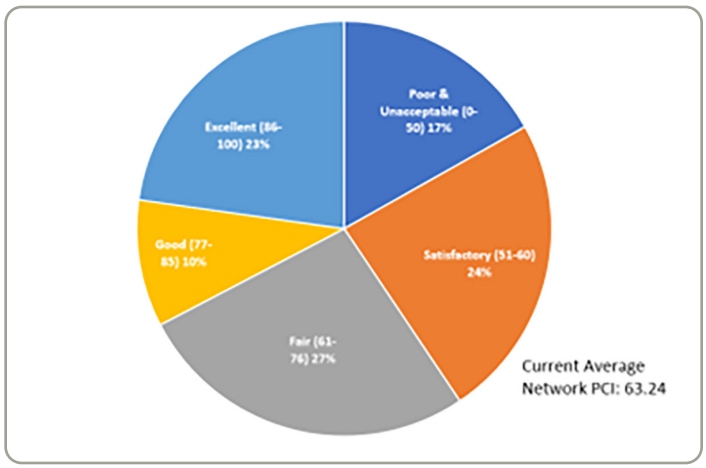
The average PCI for 2025 showed a slight decline, indicating a deterioration in the overall condition of the County's overall road network. The network remained the same as last year in the "Good, Fair and Excellent" ranges with decreases in the "Poor & Unacceptable" range thanks to investments made in County-Wide pavement maintenance projects, and reconstruction projects such as DP Road. Overall, the FY 2025 projects had less impact on the overall PCI with projects tending to be more complex, with higher construction costs and less lane miles covered.

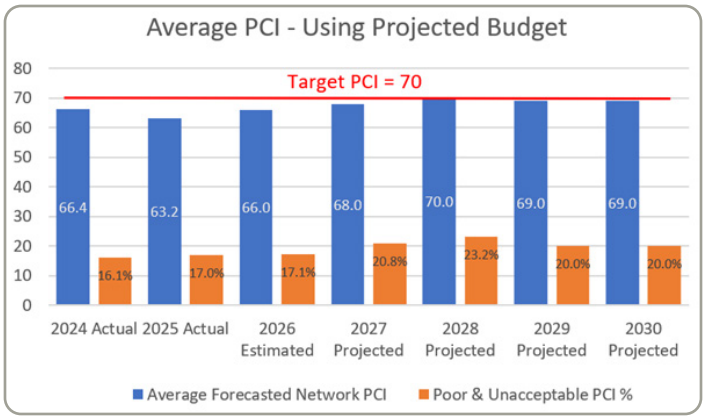
Continued investment in the County's Capital Improvements Program ensures that roads in all conditions receive appropriate rehabilitation. Roads with lower PCI scores require full reconstruction. These projects that are costly, shorter in length, and have less overall impact on the network. In contrast, roads with moderate to high PCI benefit from pavement preservation projects, which are more cost-effective, cover more lane miles, and have a greater impact on the average PCI. Surface treatments such as crack sealing and slurry sealing remain essential to slow deterioration and maintain stable PCI ranges.

It is not uncommon to have a backlog of roads in poor condition, especially given funding constraints. Typically, a backlog of 5% or less is considered an acceptable target. Roads in this category have historically been reconstructed over time in joint projects with the Department of Public Utilities. However, the rising construction costs for both utilities and roadways have led to anticipated increases in the number of backlogged projects.

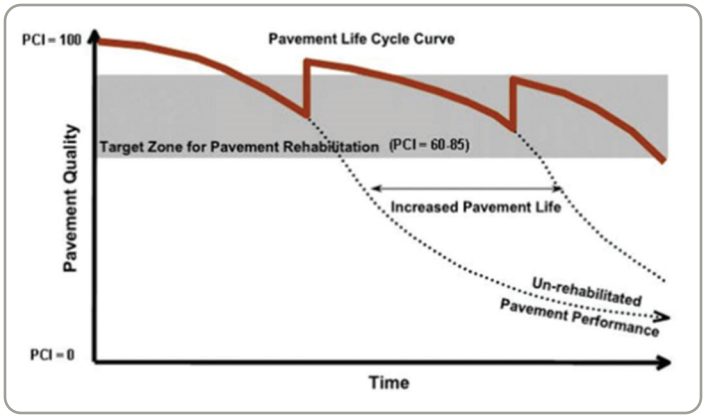
The challenge of a successful pavement management program is providing enough investment to address the backlog of poor facilities, while also maintaining and preserving those in acceptable condition. This helps extend pavement life and quality, delaying extensive rehabilitation and full replacement.

2025 PAVEMENT CONDITION INDEX (PCI) VALUES





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



The Pavement Life Cycle is illustrated in the graph above.

Public Works

ENVIRONMENTAL SERVICES

Mission Statement

The mission of the Environmental Services Division is to deliver exceptional solid waste, recycling, and sustainability services that protect the environment and enhance community well-being. We are committed to innovation, education, and responsible resource management to ensure cleaner spaces today while building a sustainable foundation for tomorrow.

Budget Overview

The Environmental Services Division budget provides for waste management and a wide array of waste diversion and recycling services for residential and commercial customers. In addition, the Division operates the Eco Station and the Overlook Convenience Center seven days a week, providing convenient access to waste disposal and recycling options for the community.

Program Purpose

The purpose of the Environmental Services Division is to provide essential solid waste, recycling, and sustainability programs that promote a cleaner, healthier community. Through innovative waste management strategies, recycling initiatives, and sustainability outreach, the Division works to minimize waste, increase recycling rates, and encourage environmentally responsible practices among residents and businesses. By prioritizing education and engagement, Environmental Services empower the community to actively participate in creating a sustainable future for generations to come.

The Environmental Services Division is responsible for operating the County Eco Station, manages the collection of refuse and recycling including curbside and drop-off service, and handles the composting of organic yard trimmings. In addition, the Division coordinates public education and outreach initiatives

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,211,048	1,326,476	1,335,714	1,459,286	9%	1,503,065	3%
Benefits	533,345	602,349	659,276	735,610	12%	757,678	3%
Professional / contractual services	1,637,436	1,893,642	2,671,772	2,743,732	3%	2,826,044	3%
Materials / supplies	107,724	82,333	179,643	153,264	-15%	157,862	3%
Interfund charges	1,498,129	1,748,418	1,647,059	1,640,954	0%	1,651,096	1%
Capital outlay	172,911	723,374	383,500	348,500	-9%	546,340	57%
Fiscal charges	329,809	329,279	330,337	330,984	0%	330,985	0%
	5,490,400	6,705,871	7,207,301	7,412,330	3%	7,773,069	5%
FTE Summary:							
Regular (full & part time)	18.24	18.24	18.24	18.24	0%	18.24	0%

to inform both residential and commercial customers about the waste and recycling programs available. Furthermore, the Division also manages the Overlook and Lemon Lot/Sullivan Field Collection Centers and ensures post-closure care for the closed Los Alamos County landfill.

Planning, site approvals, and the implementation of the Food Waste Composting Program at the Eco Station continues, alongside necessary equipment acquisitions and staffing for Los Alamos County and the Los Alamos Sustainability Alliance (LASA). Operations at the Eco Station, Lemon Lot/Sullivan Field Recycling Center, and Overlook Convenience Center will adhere to NMED Solid Waste Rules. Post-closure care for the closed Los Alamos landfill will involve the operation, monitoring, and maintenance of the permanent methane extraction system (Gas Collection and Control System) to mitigate the risk of explosive methane gas from decomposing waste. Efforts will be made to reduce recycling contamination, aiming to lower the current rate of 17%, through community education and outreach programs. Zero waste initiatives will focus on waste reduction and diversion to include food waste prevention, recycling, reuse, and backyard composting. The Division will continue to host events that promote environmental sustainability, including Clean Up Los Alamos Day.

Significant Accomplishments – FY2025

- Resumed and augmented curbside brush collection services in response to elevated wildfire risks, offering additional weekly brush pickups and bulk collection to help residents clear flammable materials
- Had an audit of the county's recycling material which reported a contamination rate of ~17.7%, which is better than the national average (~24%), indicating strong recycling behavior by residents and businesses.
- Initiated the operating permit renewal process required by the New Mexico Environment Department (NMED) as the current permit approaches expiration after 20 years of continuous operation.
- Participated in outreach events including Earth Day at PEEC and the Los Alamos Municipal Building, Farmers Market, Water Festival, Science Fest, Bear Fest, the Light Parade, and hosted the 2025 Clean up Los Alamos Day.
- Continued to investigate and assess food waste composting strategies, including innovative and emerging technologies, implementation considerations, and potential public-private partnership pathways to support program development and scalability.





Earth Day at Municipal Building | Earth Day at PEEC

Performance Measures Narrative & Analysis

The volume of recyclable materials increased, even as the weight of certain materials—such as plastics—declined. In FY 2025, residents diverted 28% of total waste (2,560 tons), including recyclables and yard trimmings, from landfills. Since the Yard Trimming Program launched in 2018, collections have grown nearly 400%, from 192 tons to about 958 tons in FY 2025. These diversion efforts reduced greenhouse gas emissions by 5,605 tons. Meanwhile, residential solid waste generation fell 3%, from 5,281 tons in FY 2024 to 5,120 tons in FY 2025.

To enhance waste management and promote wildlife safety, Environmental Services maintains an ongoing bear-resistant cart program utilizing both 95-gallon and 65-gallon carts. Since its implementation in 2021, the program has provided carts to residents and is actively administered on a daily basis as part of standard departmental operations.

Food waste composting has emerged as a strategic priority for Environmental Services, with the potential to reduce landfill tonnage by up to 17%. This initiative will also enhance the existing yard waste mulching program by incorporating yard waste mulch into the composting process, fostering long-term environmental benefits. Environmental Services continues to look at opportunities to offer this valuable service to the community.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per household (in tons).	0.69	0.72	0.70	0.75	0.68	0.65
			Percent of Waste Recycled per EPA Guidelines. (This includes mixed recycle and yard trimmings)	26.0%	27.0%	25.0%	28.0%	28.7%	30.0%
			Percent of Waste Diverted from the Landfill. **(This includes all diversion materials including concrete and asphalt, mixed recycle, yard trimmings, metal, glass, tires, cardboard, and electronics).**	46.0%	23.1%	37.0%	42.0%	42.2%	45.0%

Public Works

FLEET

Mission Statement

The mission of the Fleet Division is to provide safe, reliable, and properly maintained vehicles and equipment through proactive maintenance strategies, innovative operational practices, and responsible resource stewardship. In doing so, we support County operations and deliver measurable value to the community we serve.

Budget Overview

The Fleet Division budget provides for the maintenance, repair, and replacement of vehicles and equipment, ensuring that all assets operate efficiently and safely. This includes routine inspections, preventive maintenance, and timely repairs to minimize downtime. Furthermore, the Division evaluates the fleet to identify opportunities for upgrades and replacements, ensuring that the County utilizes reliable and environmentally friendly vehicles and equipment in its operations.

Program Purpose

The Fleet Division is charged with the comprehensive management and maintenance of the County's diverse fleet of vehicles and equipment, ensuring safe, reliable, and cost-effective transportation and operational support. This responsibility encompasses preventive maintenance, corrective repairs, and full lifecycle management of assets ranging from emergency response vehicles to specialized heavy equipment.

Through a commitment to operational efficiency, sustainability, and sound fiscal stewardship, the Division ensures that all County

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	860,907	861,856	982,916	1,044,645	6%	1,075,984	3%
Benefits	391,442	374,864	450,227	488,411	8%	503,063	3%
Professional / contractual services	139,716	169,506	132,458	110,699	-16%	114,020	3%
Materials / supplies	1,566,887	1,412,344	2,202,473	1,959,781	-11%	2,048,864	5%
Interfund charges	1,052,281	965,269	1,044,260	1,217,006	17%	1,253,516	3%
Capital outlay	1,803,663	2,091,127	3,661,392	3,271,000	-11%	3,399,420	4%
	5,814,896	5,874,966	8,473,726	8,091,542	-5%	8,394,868	4%
FTE Summary:							
Regular (full & part time)	12.00	12.00	12.00	12.00	0%	12.00	0%

departments are adequately supported with dependable resources necessary to effectively serve the community.

The Fleet Division oversees the acquisition, maintenance, and disposition of vehicles and equipment assigned to the County fleet. The Division currently manages a total of 353 vehicles, in addition to 322 pieces of auxiliary equipment, including trailers, mowers, and snow blowers.

Fleet personnel are responsible for preparing new vehicles for service, which includes the installation of vehicle decals, assignment of fueling devices, and outfitting units with department-specific accessories and equipment. The Division also monitors fuel consumption, manages fuel procurement, and coordinates fuel access for multiple departments, including Los Alamos Public Schools. In the event of fuel dispensing system issues, Fleet ensures prompt diagnosis and resolution to maintain uninterrupted operations.

As part of its ongoing commitment to sustainability and long-term operational efficiency, the Division is actively integrating electric vehicles into the fleet. Currently in service are five electric vehicles along with two plug-in hybrids, with additional units planned for future deployment.

In addition, the Division operates a service and fuel truck to support field operations and to provide fuel delivery to stationary equipment and generators located at County facilities. Fleet also provides wrecker services for vehicle breakdowns and maintains a motor pool of eight vehicles available for employee use through a centralized reservation system.

Significant Accomplishments – FY2025

- Assisted with Airport Fuel Farm
- Supported Adopt-A-Road Program
- Assisted with Adopt-A-Road Safety Video
- Assist with Transit Camera RFP
- Attended Electric Vehicle (EV) Road Map Conference
- Assisted with Municipal EV Charger upgrade/installation
- Developed County Carwash Cleaning Schedule
- Organized PCS Clean-up Day









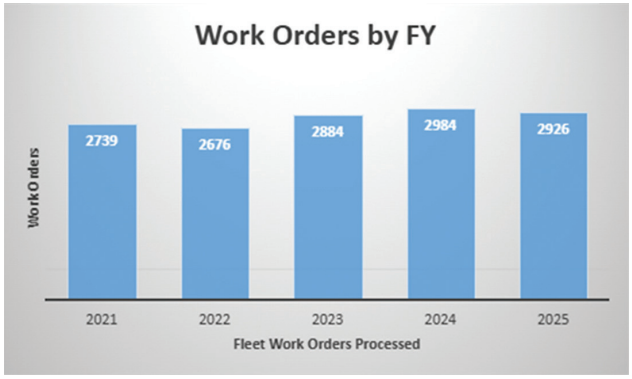


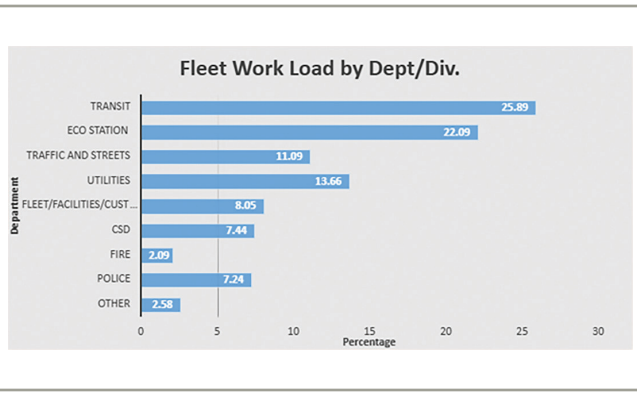
ACT bus returning from repair facility. | New unit for Atomic City Transit Division. | Replacement unit for Environmental Services Division | Team Work: PCS Building 3 Cleanup Event Before | After

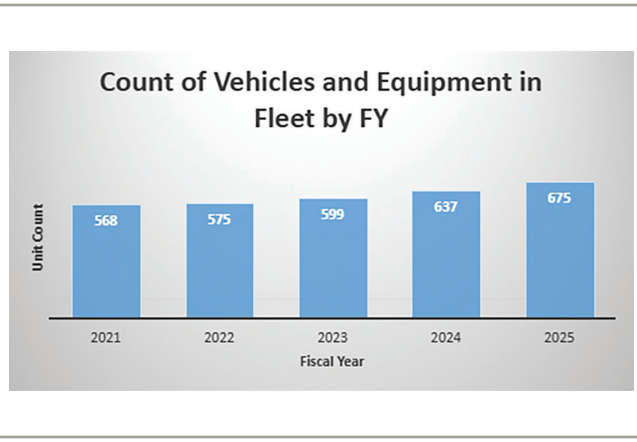
- Worked on Fleet Conversion-County Wide Charging Plan
- LAPS Lease Agreement Discussions
- Completed upgrade to PCS Fuel Software and Vehicle Fuel Modules
- Worked on NMED Fuel Tank Upgrades
- Upgraded Fleet Shop Tools
- Assisted with ACT Zero Emission Transition
- Assisted with Generator Maintenance Agreement
- Assisted with Los Alamos Climate Action Plan
- Completed Large Entity Reporting Requirement NM ENV
- Increase from 80 to 82% overall satisfaction on LAC National Employee Survey

Performance Measures Narrative & Analysis

County vehicles adhere to manufacturer-recommended service intervals, effectively minimizing repair costs and extending their lifespan. This proactive maintenance strategy keeps vehicles in optimal condition, reduces the risk of major repairs, and enhances overall reliability.







Public Works

TRAFFIC & STREETS

Mission Statement

The mission of the Traffic & Streets Division is to provide safe, reliable, and well-maintained streets and traffic systems through proactive maintenance, efficient operations, and responsive service supporting mobility, safety, and quality of life for the community.

Budget Overview

The Traffic and Streets Division budget provides for the safe and efficient movement of vehicles and pedestrians throughout the County by maintaining and improving critical transportation infrastructure. This includes managing daily traffic operations, maintaining traffic signals, school flashers, streetlights, and regulatory signage, as well as preserving pavement and sidewalks. Through comprehensive services such as road striping, pothole patching, curb and gutter repairs, street sweeping, vegetation control, and snow removal, the program enhances roadway safety, prolongs infrastructure life, and supports community mobility.

Program Purpose

The Traffic and Streets Division is responsible for managing daily traffic operations and maintaining critical roadway infrastructure throughout the County. This includes the upkeep, repair, and replacement of 12 traffic signals, 21 school flashers, 1,612 streetlights, and more than 1,500 street and regulatory signs, as well as maintaining road striping and pavement

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,626,466	1,592,702	1,988,672	2,047,799	3%	2,109,233	3%
Benefits	749,120	720,321	992,865	1,012,262	2%	1,042,630	3%
Professional / contractual services	1,866,386	1,026,877	1,489,781	2,349,289	58%	2,419,767	3%
Materials / supplies	494,617	441,991	553,267	547,940	-1%	564,379	3%
Interfund charges	1,365,347	1,359,940	1,246,345	1,268,507	2%	1,306,562	3%
Capital outlay	31,030	153,296	50,626	50,063	-1%	51,565	3%
Fiscal charges	-	-	-	-	-	-	-
	6,132,966	5,295,127	6,321,556	7,275,860	15%	7,494,136	3%
Expenditures by Program:							
Traffic & Streets	4,582,296	4,462,138	5,019,029	5,065,703	1%	5,217,674	3%
Pavement Preservation	1,466,948	765,281	1,074,019	2,000,000	86%	2,060,000	3%
Signal Street Lights	83,722	67,707	228,508	210,157	-8%	216,462	3%
	6,132,966	5,295,127	6,321,556	7,275,860	15%	7,494,136	3%
FTE Summary:							
Regular (full & part time)	25.00	25.00	25.00	25.00	0%	25.00	0%

markings. Through Pavement Preservation efforts, the Division maintains 111 centerline miles of paved roads, 96 miles of sidewalks, and performs essential services such as pothole patching, curb and gutter repairs, street sweeping, vegetation control, and snow removal ensuring safe and efficient travel for all residents.

The Traffic & Streets team offers interdepartmental support and professional traffic services, such as traffic counts, speed zone evaluations, traffic calming measures, pedestrian walkability assessments, and bicycle accessibility planning. Additionally, they oversee Excavation Permits and Traffic Permits for activities impacting county roads.

The Pavement Preservation Program aims to extend the lifespan of roads in good condition by applying surface treatments like fog seals or micro-surfacing.

During the winter months, snow removal is the Division's highest priority. Although multiple County divisions provide support, Traffic and Streets leads the way in daily snow and ice control operations. Superintendents oversee the efforts, Lead Operators direct on-site activities, and crews use heavy equipment like sand, salt, and plow trucks, motor graders, front-end loaders, and small utility vehicles to efficiently manage winter storms.

Significant Accomplishments – FY2025

- Crews constructed a parking lot at the Ice Rink. Project involved removing large boulders, placing several hundred tons of base course, paving and striping.
- In coordination with the Police Department, crews installed several hundred feet of Concrete Wall Barrier at Ashley Pond to provide a safety barrier from errant vehicles for the summer events at the Pond.
- Crews coordinated and provided traffic control for various events such as Chamber Fest, Night Market, Discovery Day, July 4th and LAPS Homecoming throughout the year.
- Crews installed over a hundred bases for the new wayfinding signage in Townsite and White Rock.
- The Traffic & Streets team continued its efforts to strengthen community relations setting up booths at community events and participating in the Library Read with a Ranger Series.





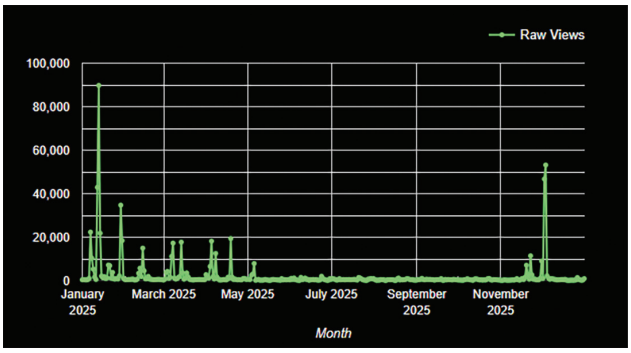


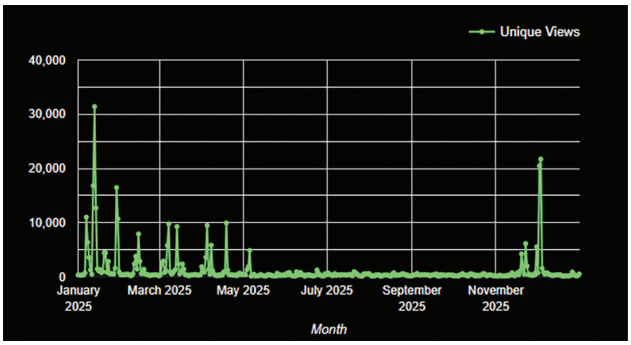
Girl Scouts donate cookies to the "Snow Removal Team". | Ice Rink Parking Lot Paving Project | Installation of Safety Concrete Wall Barriers at Ashley Pond

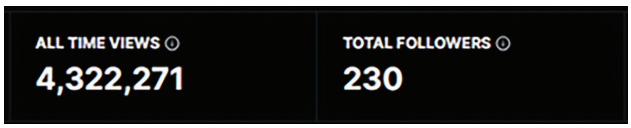
Performance Measures Narrative & Analysis

MyDrive provides live streaming of major roadways and intersections in Los Alamos and White Rock, to easily monitor traffic flow and weather conditions from your computer, tablet, or cell phone.

- "Raw Views" are the total views on all platforms.
- "Unique Views" are from the county website and Los Alamos Now app.







Public Works

TRANSIT

Mission Statement

The mission of the Transit Division (aka Atomic City Transit) is to strengthen mobility and accessibility within Los Alamos County by delivering safe, dependable, and efficient public transportation services. We are committed to meeting the diverse needs of the community while promoting sustainability, convenience, and equitable access for all.

Budget Overview

Atomic City Transit (ACT) strategically utilizes its budget to advance its mission of enhancing mobility throughout Los Alamos County by offering a variety of transportation services including fixed routes, demand-response or microtransit services and paratransit options along with seasonal support services for Bandelier National Monument. The organization is committed



ACT at the 2025 NM Bus Road-eo.

Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Expenditures by Type:							
Salaries	1,958,314	2,170,294	2,843,985	3,137,177	10%	3,231,461	3%
Benefits	820,211	904,272	1,485,909	1,537,256	3%	1,583,542	3%
Professional / contractual services	97,926	89,812	157,309	132,552	-16%	136,529	3%
Materials / supplies	34,807	27,764	60,502	54,452	-10%	56,085	3%
Interfund charges	1,907,880	2,190,289	1,402,035	2,388,051	70%	2,459,693	3%
Capital outlay	1,510,440	1,123,068	1,295,876	1,166,288	-10%	1,201,275	3%
Fiscal charges	8,273	-	-	-	0%	-	0%
	6,337,851	6,505,499	7,245,616	8,415,777	16%	8,668,584	3%
FTE Summary:							
Regular (full & part time)	33.42	33.42	33.42	33.42	0%	33.42	0%
Limited term	4.55	4.55	4.55	4.55	0%	4.55	0%
	37.97	37.97	37.97	37.97	0%	37.97	0%

to operating an effective, efficient, and reliable transit system that responds to community needs. Through regular evaluation and continuous improvement, ACT ensures its services remain dependable, accessible, and responsive for all users.

Program Purpose

Atomic City Transit's purpose is to provide sustainable, accessible, and community-focused transportation options through innovative service delivery. By prioritizing environmentally responsible practices, ACT supports the overall vitality of Los Alamos County and ensures transportation contributes positively to the community's well-being and long-term future.

Significant Accomplishments – FY2025

- Introduced the ACT MyRide App—a fast, convenient way to book paratransit and on-demand rides.
- Secured a $50,000 Planning Service Grant to support the Transit Zero Emission Transition Plan
- Two replacement buses (1 fixed route and 1 paratransit) were received and placed into service.
- Provided special transit services for the July 4th Celebration, Summer Concert Series and Ullrfest.

Performance Measures Narrative & Analysis

Federal funding is expected to continue supporting both capital and operating expenses. Los Alamos County anticipates maintaining strong performance on measures established by the New Mexico Department of Transportation, helping to sustain current funding levels and support ongoing transit services.

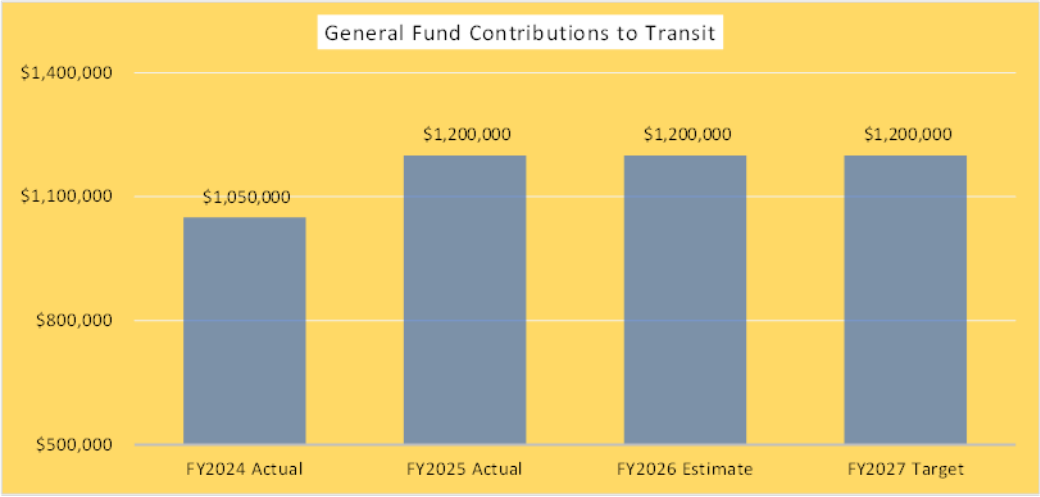




Transit drivers preparing for the day | ACT Assist Service - Paratransit

Metric	Q1	Q2	Q3	Q4	FY25 Total
# of Unlinked Passenger Trips (UPT)	93,123	45,971	49,241	58,509	**246,844**
# of UPT per Service Day	1,455.05	766.18	807.23	914.20	**991.34**
# of UPT per Service Mile	0.87	0.55	0.46	0.50	**0.60**
# of Service Disruptions	13	4	11	7	**35**
% of On-time Timepoint Departures	83%	84%	77%	84%	**85%**
% of On-time Paratransit Trips	87%	93%	95%	97%	**93%**
% of Buses with Defective ITS System	45%	24%	11%	17%	**24%**
# Customer Complaints	5	3	1	7	**16**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips	279,766	246,844	300,000	303,000
			Number of Miles of Service Provided	429,808	428,099	544,052	590,000
			LAC General Fund Contribution	$ 1,050,000	$ 1,200,000	$ 1,200,000	$ 1,200,000
			Cost per Mile from General Fund	$ 2.44	$ 2.80	$ 2.21	$ 2.03



Public Utilities

Description

Operating under the jurisdiction and control of the Board of Public Utilities, the Los Alamos County Department of Public Utilities (DPU) is a customer service oriented municipal utility that provides electric, gas, water and sewer services for County residents and businesses and provides wholesale electric and water services to the Los Alamos National Laboratory (LANL). DPU was accredited by the American Public Works Association in December 2024. It is one of only two agencies in New Mexico with this honor.

MISSION: To provide safe, reliable, economical, and environmentally responsible utility services.

VISION: Continually earn community trust through exceptional utility services.

VALUES: We value Community, Employees, Partners and the Environment through: Safety, Trust, Professionalism, Customer Service, Fiscal Responsibility, Ethical Behavior, Communication, Collaboration, Innovation and Fairness

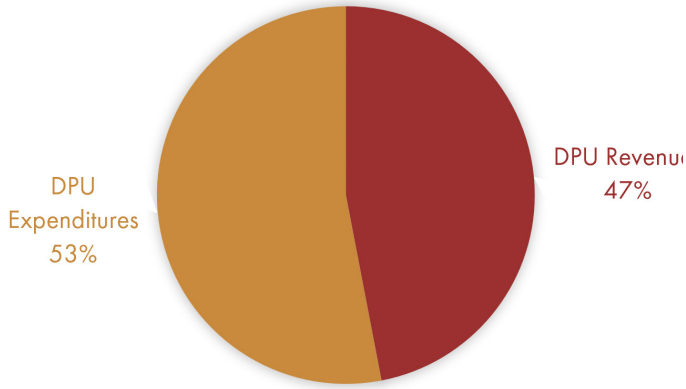
Budget Overview

The adopted expenditure budget for FY2027 is $95.6 million. The expenditure budget, overall, is $13.2 million (12%) lower than the adopted FY2026 budget.

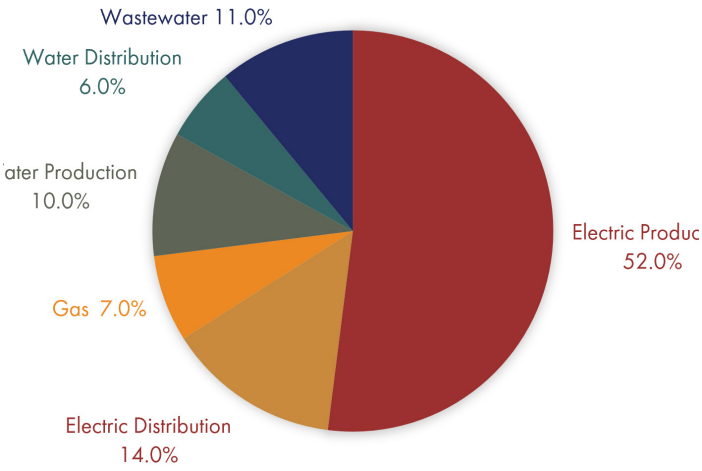
An increase in direct labor costs and benefits of 4% (1% grade adjustments, 3% performance) is budgeted per County salary increase guidance in FY2027. These salary adjustments apply to employees outside DPU's collective bargaining agreements.

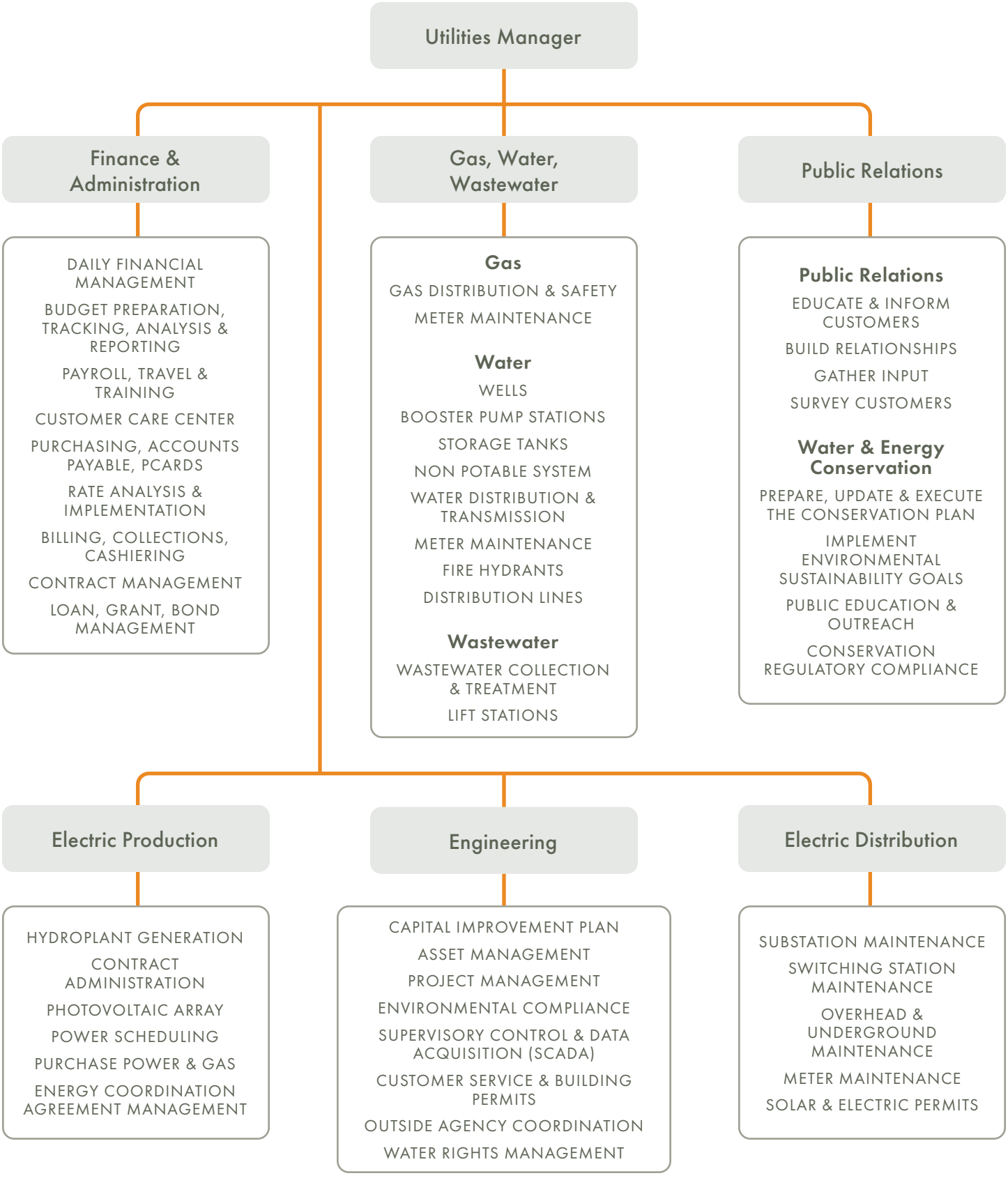
DPU has 102 regular-term FTEs and 3.65 FTEs for casual, student, and temporary roles. There is one change in overfill FTEs, where one overfill FTE was used to fill the Electric Distribution Superintendent position. The FY2027 adopted budget continues to include funds for overfill positions equivalent to two FTEs. The overfill positions will be used for backup due to eligible retirements.

REVENUES VS EXPENDITURES



EXPENDITURES BY PROGRAM




Utilities Manager
Finance & Administration
DAILY FINANCIAL MANAGEMENT
BUDGET PREPARATION, TRACKING, ANALYSIS & REPORTING
PAYROLL, TRAVEL & TRAINING
CUSTOMER CARE CENTER
PURCHASING, ACCOUNTS PAYABLE, PCARDS
RATE ANALYSIS & IMPLEMENTATION
BILLING, COLLECTIONS, CASHIERING
CONTRACT MANAGEMENT
LOAN, GRANT, BOND MANAGEMENT
Gas, Water, Wastewater
Gas
GAS DISTRIBUTION & SAFETY
METER MAINTENANCE
Water
WELLS
BOOSTER PUMP STATIONS
STORAGE TANKS
NON POTABLE SYSTEM
WATER DISTRIBUTION & TRANSMISSION
METER MAINTENANCE
FIRE HYDRANTS
DISTRIBUTION LINES
Wastewater
WASTEWATER COLLECTION & TREATMENT
LIFT STATIONS
Public Relations
Public Relations
EDUCATE & INFORM CUSTOMERS
BUILD RELATIONSHIPS
GATHER INPUT
SURVEY CUSTOMERS
Water & Energy Conservation
PREPARE, UPDATE & EXECUTE THE CONSERVATION PLAN
IMPLEMENT ENVIRONMENTAL SUSTAINABILITY GOALS
PUBLIC EDUCATION & OUTREACH
CONSERVATION REGULATORY COMPLIANCE
Electric Production
HYDROPLANT GENERATION
CONTRACT ADMINISTRATION
PHOTOVOLTAIC ARRAY
POWER SCHEDULING
PURCHASE POWER & GAS
ENERGY COORDINATION AGREEMENT MANAGEMENT
Engineering
CAPITAL IMPROVEMENT PLAN
ASSET MANAGEMENT
PROJECT MANAGEMENT
ENVIRONMENTAL COMPLIANCE
SUPERVISORY CONTROL & DATA ACQUISITION (SCADA)
CUSTOMER SERVICE & BUILDING PERMITS
OUTSIDE AGENCY COORDINATION
WATER RIGHTS MANAGEMENT
Electric Distribution
SUBSTATION MAINTENANCE
SWITCHING STATION MAINTENANCE
OVERHEAD & UNDERGROUND MAINTENANCE
METER MAINTENANCE
SOLAR & ELECTRIC PERMITS

Department Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	150,387,432	95,949,189	106,946,895	97,028,981	-9%	132,468,549	37%
Interfund Commodity	13,642,675	16,088,668	15,310,992	13,932,809	-9%	16,422,988	18%
Transfers In	1,875,456	4,028,123	2,100,000	2,000,000	-5%	2,000,000	0%
Expenditures	90,934,845	95,328,065	108,739,835	95,588,744	-12%	129,185,614	35%
Interfund Commodity	13,642,675	16,088,668	15,310,992	13,932,809	-9%	16,422,988	18%
Revenue Transfer	875,577	978,123	1,220,084	1,254,226	3%	1,339,580	7%
Transfers Out	48,066	-	2,000,000	2,000,000	0%	2,000,000	0%
Net Revenues (Expenditures)	60,404,400	3,671,123	(2,913,024)	186,012	-106%	1,943,355	945%
Expenditures by Program:							
Electric Production	45,607,979	48,745,903	61,010,331	49,821,242	-18%	80,037,884	61%
Electric Distribution	7,737,647	8,787,559	10,753,980	12,778,428	19%	13,043,288	2%
Gas	5,553,848	6,474,613	7,738,714	6,643,642	-14%	6,760,830	2%
Water Production	10,992,631	16,338,001	10,199,583	9,806,988	-4%	11,605,070	18%
Water Distribution	3,039,271	4,282,770	8,339,733	5,830,078	-30%	5,071,007	-13%
Wastewater	18,003,469	10,699,221	10,697,494	10,708,366	0%	12,667,535	18%
	90,934,845	95,328,065	108,739,835	95,588,744	-12%	129,185,614	35%
Expenditures by Fund:							
Electric	53,345,626	57,533,462	71,764,311	62,599,670	-13%	93,081,172	49%
Gas	5,553,848	6,474,613	7,738,714	6,643,642	-14%	6,760,830	2%
Water	14,031,903	20,620,770	18,539,316	15,637,066	-16%	16,676,077	7%
Wastewater	18,003,469	10,699,221	10,697,494	10,708,366	0%	12,667,535	18%
	90,934,845	95,328,065	108,739,835	95,588,744	-12%	129,185,614	35%
	-	-					
FTE Summary:							
Regular (full & part time)	98.00	101.00	101.00	102.00	1%	102.00	0%
Overfill	0.00	3.00	3.00	2.00	-33%	2.00	0%
Limited Term	2.00	0.00	0.00	0.00	0%	0.00	0%
Casual, Student & Temp.	3.65	3.65	3.65	3.65	0%	3.65	0%
	103.65	107.65	107.65	107.65	0%	107.65	0%
FTEs By Division:							
Electric Production	14.00	13.40	13.40	13.40	0%	13.40	0%
Electric Distribution	13.00	14.60	14.60	15.60	7%	15.60	0%
Gas	22.45	23.45	23.45	23.45	0%	23.45	0%
Water Production	11.25	10.25	10.25	10.25	0%	10.25	0%
Wastewater	10.30	10.30	10.30	10.30	0%	10.30	0%
Administrative & General	32.65	35.65	35.65	34.65	-3%	34.65	0%
	103.65	107.65	107.65	107.65	0%	107.65	0%

Public Utilities

ELECTRIC PRODUCTION

Description

The Utilities Electric Production Division manages the County's electric generation and transmission resources to meet the electric energy requirements for LAC customers and the Department of Energy's (DOE) Los Alamos National Laboratory in the most cost-effective manner.

In 1985, the DPU and the DOE formed a power pool through an Electric Coordination Agreement (ECA). This allowed the two entities to blend resources. The Deputy Utility 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.

Budget Overview

The adopted expenditure budget for FY2027 is $49.8 million. The expenditure budget is $11.2 million (18%) lower than the adopted budget due primarily to decreases in purchased power costs.

The expenditure budget for Electric Production supports the County owned power generation resources at El Vado, Abiquiu, and Laramie River Station. The expenditure budget also funds the ECA contract administration, load control, purchased power, transmission, the landfill photovoltaic array, debt service, interdepartmental charges and the DPU administrative costs allocation. Capital improvement projects are budgeted as shown in Department's 10-year Capital Improvement Plan.

Electric Production Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	94,712,388	41,247,444	53,192,698	42,674,739	-20%	70,773,909	66%
Interfund Commodity	8,966,804	11,534,782	11,110,992	9,344,537	-16%	11,467,654	23%
Expenditures	45,607,979	48,745,903	61,010,331	49,821,242	-18%	80,037,884	61%
Transfers Out	-	-	2,000,000	2,000,000	0%	2,000,000	0%
Net Revenues (Expenditures)	58,071,213	4,036,324	1,293,359	198,034	-85%	203,679	3%
Expenditures by Type:							
Salaries	1,720,337	1,816,713	1,781,619	1,658,342	-7%	1,722,485	4%
Benefits	655,986	697,458	707,228	663,246	-6%	681,713	3%
Professional / contractual services	41,269,738	43,981,933	55,169,646	44,335,055	-20%	74,350,544	68%
Materials / supplies	123,759	221,257	225,952	248,944	10%	242,853	-2%
Interfund charges	1,331,673	1,460,200	2,484,063	2,373,193	-4%	2,496,902	5%
Capital outlay	65,108	136,205	64,361	126,100	96%	129,430	3%
Fiscal charges	441,377	432,136	577,462	416,362	-28%	413,957	-1%
	45,607,979	48,745,903	61,010,331	49,821,242	-18%	80,037,884	61%
FTE Summary:							
Regular (full & part time)	14.00	13.40	13.40	13.40	0%	13.40	0%

With the shutdown of the San Juan Generating Station (SJGS), DPU is no longer budgeting for expenditures from the SJGS. However, DPU is responsible for funding its share of projected decommissioning and mine reclamation costs. These costs are not included in the expenditure budget but are currently reserved in DPU's restricted cash balances. Currently, the trust for decommissioning and reclamation expenses is fully funded, and expenses will be drawn directly from the trust.

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 Air Force Base, and Sandia National Laboratory so they can reliably serve their customers at competitive prices.

Significant Accomplishments FY2025

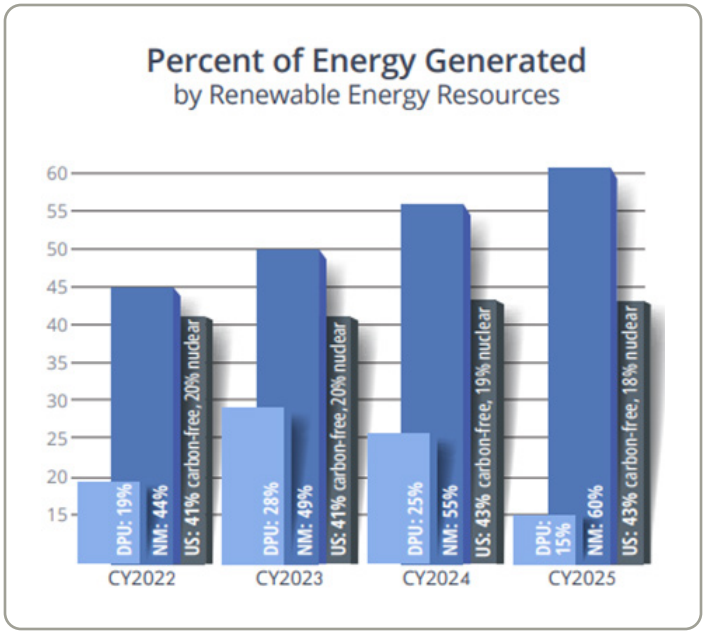
- The DPU earned an award of accreditation from the American Public Works Association after scoring a 100% rating and full compliance with all applicable practices. The DPU and LANL are the only two agencies in New Mexico with this accreditation.
- In October 2024, the DPU received two awards from the American Public Power Association. One was a Public Power Customer Satisfaction Bronze-Level Award and the other was an Excellence in Communications Award.
- The DPU and UAMPS sent high school junior Mila Moseley to the ICUA Youth Rally in Idaho where she learned about government, consumer-owned utilities, and the energy industry.
- The department continued its membership in Utah Associated Municipal Power Systems (UAMPS). Through this association, the DPU explored long-term energy resource options for our community.
- EP staff coordinated with PNM, LANL utilities, and NM state emergency management staff to develop a shared understanding of PNM's new initiative, Public Safety Power Shutoffs, which affects all parties and potentially impacts the DPU's customers.



El Vado Hydroelectric Plant

Performance Measures Narrative & Analysis

Percent of Energy Generated by Renewable Energy Resources: The national average for carbon free electrical energy is about 43%, with just under half coming from nuclear power facilities. In CY2025, 15% of DPU's energy was generated from renewable energy. DPU's renewable energy generation came from two county owned hydroelectric plants and federal hydroelectric entitlement. DPU's renewable source total has dropped because an additional resource, a power purchase agreement with Uniper Global for 15 MW of New Mexico wind and solar, was terminated in March 2024. DPU's goal is to have 100% carbon-free power by 2040.



Public Utilities

ELECTRIC DISTRIBUTION

Description

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

Budget Overview

The adopted expenditure budget for FY2027 is $12.8 million. The expenditure budget is $2.0 million (19%) higher than the adopted budget due primarily to increases in salaries/benefits and professional/contractual services.

The expenditure budget for Electric Distribution supports the operations and maintenance of the overhead/underground transmission system, substations, switching stations, and meters. The expenditure budget also funds the EV charge stations, debt service, interdepartmental charges, the DPU

Electric Distribution Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	15,839,774	18,465,792	19,850,109	22,676,674	14%	25,230,508	11%
Transfers In	80,416	-	2,000,000	2,000,000	0%	2,000,000	0%
Expenditures	7,737,647	8,787,559	10,753,980	12,778,428	19%	13,043,288	2%
Interfund Commodity	8,966,804	11,534,782	11,110,992	9,344,537	-16%	11,467,654	23%
Revenue Transfer	563,200	615,309	829,404	893,217	8%	960,521	8%
Transfers Out	48,066	-	-	-	0%	-	0%
Net Revenues (Expenditures)	(1,395,528)	(2,471,858)	(844,267)	1,660,493	-297%	1,759,045	6%
Expenditures by Type:							
Salaries	1,744,103	1,951,435	1,913,867	2,333,844	22%	2,383,669	2%
Benefits	636,624	745,643	836,414	956,662	14%	970,353	1%
Professional / contractual services	1,077,740	1,767,851	3,079,568	4,468,500	45%	4,460,696	0%
Materials / supplies	1,046,321	743,018	582,886	723,278	24%	744,141	3%
Interfund charges	2,139,982	2,504,210	2,920,034	2,851,585	-2%	3,038,045	7%
Capital outlay	64,585	67,653	242,900	282,588	16%	291,012	3%
Fiscal charges	1,028,292	1,007,749	1,178,311	1,161,971	-1%	1,155,372	-1%
	7,737,647	8,787,559	10,753,980	12,778,428	19%	13,043,288	2%
FTE Summary:							
Regular (full & part time)	42.00	43.60	43.60	44.60	2%	44.60	0%
Overfill	0.00	3.00	3.00	2.00		2.00	
Casual, Student, & Temp.	3.65	3.65	3.65	3.65	0%	3.65	0%
	45.65	50.25	50.25	50.25	0%	50.25	0%

FTE's include Administrative & General

administrative costs allocation, and in-lieu taxes/franchise fees. Capital improvement projects are budgeted as shown in Department's 10-year Capital Improvement Plan.

Program Purpose

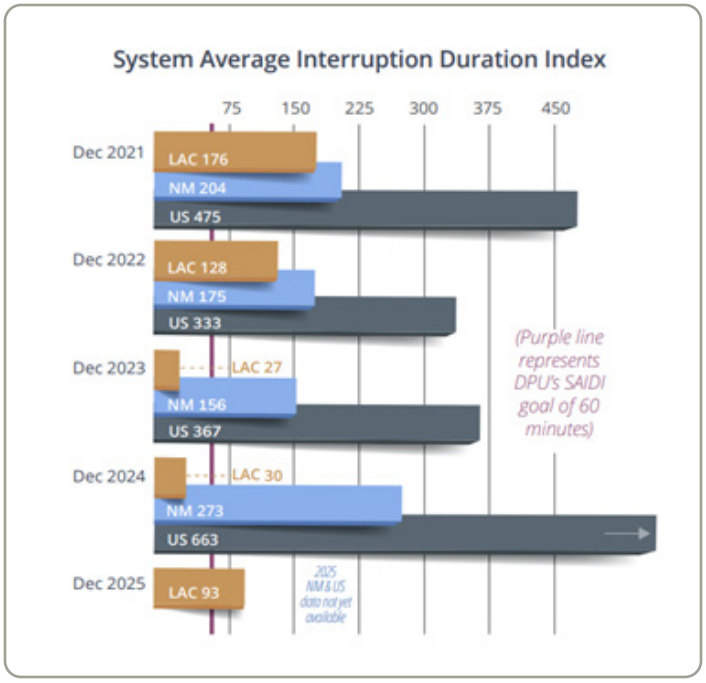
Los Alamos County's electric distribution network provides power to more than 8,500 ratepayers. Departmental priorities for maintenance and enhancements are assessed regularly. While no utility provider can ever guarantee that power will never be uninterrupted, the DPU's goal is to keep outages to less than the System Average Interruption Duration Index (SAIDI) for communities of our size as determined by the American Public Power Association.

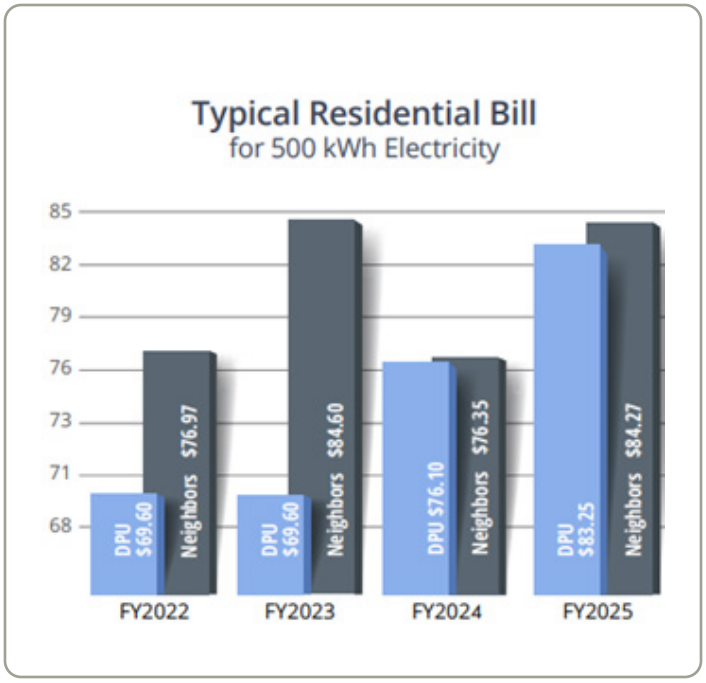
Significant Accomplishments FY2025

- A Distribution System & Electrification Plan was developed to guide long-term infrastructure investment. It included analysis of current infrastructure and modeling to forecast future electric demand. Results were shared in a public town hall.
- A new time-of-use and residential demand rate structure for electricity was approved by the BPU and Council.
- The department now has a certified Electric Coach, earned through a program sponsored by Rewiring America.
- DPU celebrated the EV Fast Charger ribbon cutting.

Performance Measures Narrative & Analysis

System Average Interruption Duration Index: Overall reliability performance is measured using the System Average Interruption Duration Index (SAIDI). This measure represents the average outage duration for each customer served in a year, so lower is better. DPU's SAIDI goal for the measure is to be under 60 minutes. Just one outage can cause the SAIDI to rise quickly if it affects many customers and isn't resolved quickly. As a rolling average, any outage impacts the SAIDI for an entire year before it can roll away. After a series of large outages in FY2022, DPU's SAIDI began trending downward, dropping below 60 in the fall of 2023. It ranged from 10 to 47 minutes throughout all of FY2025. This success can be attributed to aggressive tree trimming and system maintenance efforts. In August 2025, a backup transformer in White Rock failed while the main transformer was down for maintenance and the SAIDI spiked as a result. Still, DPU's SAIDI has stayed well below the average for New Mexico utilities and utilities across the U.S. These comparables include not only municipally owned utilities, but also cooperatives and investor-owned operations.





Typical Residential Bill: DPU measures its marketplace performance by assessing the typical monthly residential bill for 500 kWh with its neighbors: PNM, Kit Carson Electric and Jemez Mountain Electric Cooperatives. In FY24 and FY25, DPU implemented rate increases necessary to continue covering the costs incurred while providing electricity to the community. At the end of FY25, DPU's typical monthly electric bill for 500 kWh was $83.25, just shy of the average of our neighbors.

Public Utilities

GAS DISTRIBUTION

Description

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

Budget Overview

The adopted expenditure budget for FY2027 is $6.6 million. The expenditure budget is $1.1 million (14%) lower than the adopted budget due primarily to decreases in the cost of gas and the in-lieu taxes/franchise fee. The expenditure budget for Gas Distribution supports the operations and maintenance of the distribution system and meters. The expenditure budget also funds the interdepartmental charges, the DPU administrative costs allocation, and in-lieu taxes/franchise fees. Capital improvement projects are budgeted as shown in Department's 10-year Capital Improvement Plan.

Program Purpose

The purpose of the Natural Gas Distribution Program is to safely provide natural gas service to 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.

Significant Accomplishments FY2025

- The NMMEAA agreement for the County's wholesale natural gas supply includes a negotiated discount. In Q3, this discount was re-established at a much higher rate than ever before. In the last quarter, this increase saved Los Alamos up to 37% off the monthly cost of gas.

Gas Distribution Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	7,917,318	6,348,159	8,423,553	7,750,375	-8%	8,136,894	5%
Expenditures	5,553,848	6,474,613	7,738,714	6,643,642	-14%	6,760,830	2%
Revenue Transfer	312,377	362,814	390,680	361,009	-8%	379,059	5%
Net Revenues (Expenditures)	2,051,093	(489,267)	294,159	745,724	154%	997,005	34%
Expenditures by Type:							
Salaries	648,632	912,919	918,856	1,050,318	14%	1,063,039	1%
Benefits	264,774	335,365	377,184	423,290	12%	425,962	1%
Professional / contractual services	3,252,352	3,421,649	4,831,633	3,385,342	-30%	3,446,909	2%
Materials / supplies	197,036	442,194	198,357	224,424	13%	231,158	3%
Interfund charges	1,127,577	1,332,690	1,412,684	1,483,443	5%	1,571,337	6%
Capital outlay	63,476	29,796	0	76,825	100%	22,425	-71%
	5,553,848	6,474,613	7,738,714	6,643,642	-14%	6,760,830	2%
FTE Summary:							
Regular (full & part time)	21.45	23.45	23.45	23.45	0%	23.45	0%
Limited Term	1.00	0.00	0.00	0.00	0%	0.00	0%
	22.45	23.45	23.45	23.45	0%	23.45	0%

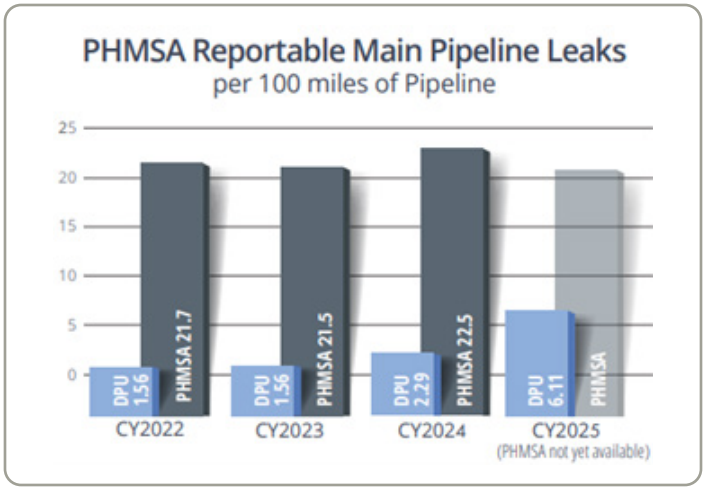
- DPU conducted focus groups in preparation for a large survey to better understand community sentiment regarding the eventual phase out of natural gas and transition to all-electric appliances, furnaces and water heaters.

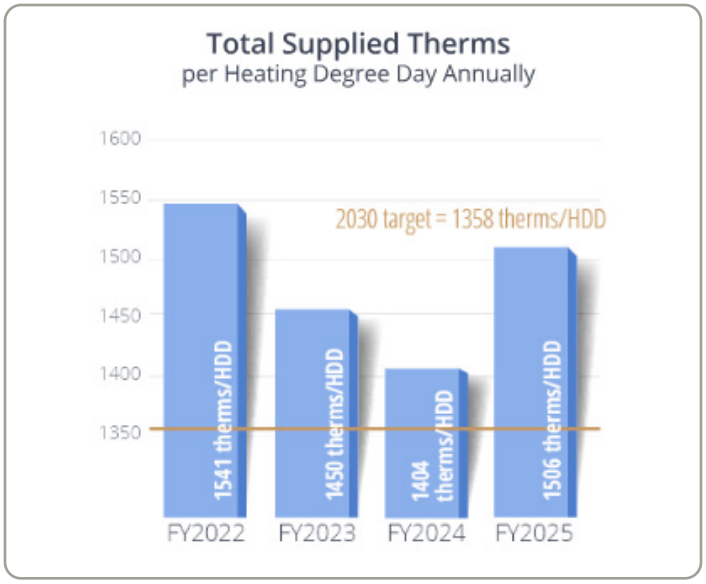
Performance Measures Narrative & Analysis

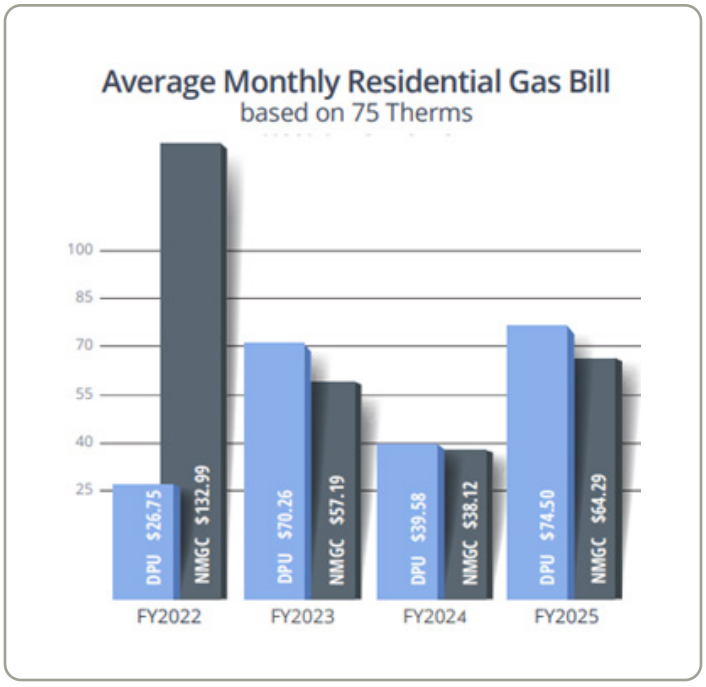
PHMSA Reportable Main Pipeline Leaks: Pipeline and Hazardous Materials Safety Administration (PHMSA) is a U.S. Department of Transportation agency, responsible for developing and enforcing regulations for the safe, reliable, and environmentally sound operation of natural gas. Comparing the leak total to the average number of PHMSA reportable gas leaks is a useful measure of DPU's overall quality and reliability of the gas distribution system. PHMSA factors in reported data for all natural gas pipeline operators. Fewer gas leaks are desirable and speak to the overall operation and maintenance of the distribution system. DPU aims to stay below the PHMSA measure reported for the previous calendar year.

Total Supplied Therms per Heating Degree Day Annually: DPU has a goal to phase out natural gas service by 2070 with a reduction in usage of at least 10% by 2030. The goal's target is calculated as annual therms supplied to DPU by New Mexico Gas Company per heating degree day (HDD) compared to a 2016-2020 baseline average of 1509 therms/HDD. This goal has proven to be a challenging one for us. In FY2025, DPU's annual total increased due to the addition of the County's new Leisure Lagoon, which heats pool water year-round, as well as about 60 new homes with gas service. We're investigating to determine if there were any other causes for the increase and will continue outreach efforts to educate the public on reducing their natural gas consumption.

Average Monthly Residential Gas Bill: DPU measures its marketplace performance by assessing the Average Monthly Residential Gas Bill with its neighbor: New Mexico Gas Company (NMGC). The graph to the left demonstrates DPU's commitment to providing a high level of customer service while keeping rates competitive with comparable utilities. In June 2022, NMGC had a cost of gas rate of $1.33 per therm—a rate that was about triple from the year before. DPU's variable rate per therm was $0.00. Meanwhile, DPU's total consumption charge per therm was down about 50% from the previous year. DPU then passed the ordinance setting the minimum variable cost of gas at $0.11 per therm. Also, when unprecedented cost-of-gas increases occurred in FY2023, a temporary recovery charge of $0.44 per therm was added to the rate. This charge enabled DPU to recover costs that weren't previously captured under the pass-through rate, and was discontinued in February 2024.







Public Utilities

WATER PRODUCTION

Description

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

Budget Overview

The adopted expenditure budget for FY2027 is $9.8 million. The expenditure budget is $0.4 million (4%) lower than the adopted budget due primarily to decreases in capital improvement projects.

The expenditure budget for Water Production supports the operations and maintenance of the production wells, booster pump stations, storage tanks, transmission lines, treatment, and the non-potable system. The expenditure budget also funds the costs associated with pumping power, debt service, interdepartmental charges, the DPU administrative costs allocation, and the state water tax. Capital improvement projects are budgeted as shown in Department's 10-year Capital Improvement Plan.

Water Production Program Budget

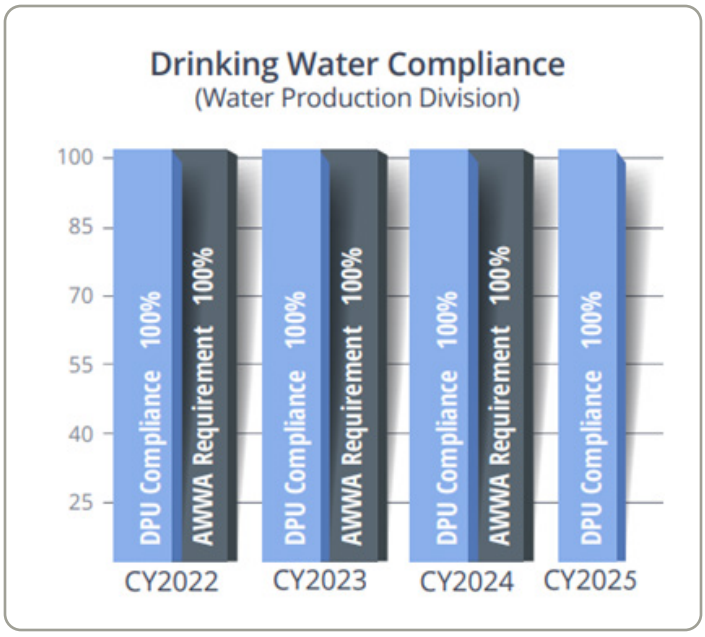
	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	8,174,288	10,874,051	4,848,731	4,792,039	-1%	6,412,581	34%
Interfund Commodity	4,675,871	4,553,886	4,200,000	4,588,272	9%	4,955,334	8%
Transfers In	653,711	3,050,000	100,000	-	-100%	-	0%
Expenditures	10,992,631	16,338,001	10,199,583	9,806,988	-4%	11,605,070	18%
Net Revenues (Expenditures)	2,511,238	2,139,936	(1,050,852)	(426,677)	-59%	(237,155)	-44%
Expenditures by Type:							
Salaries	1,061,841	1,089,726	1,136,438	1,175,368	3%	1,188,227	1%
Benefits	393,888	406,865	474,938	515,163	8%	518,697	1%
Professional / contractual services	6,293,257	11,632,688	5,432,939	4,568,182	-16%	6,180,429	35%
Materials / supplies	241,915	280,177	186,790	272,091	46%	280,255	3%
Interfund charges	2,264,260	2,143,331	2,045,825	2,262,696	11%	2,412,686	7%
Capital outlay	152,854	0	34,535	86,895	152%	32,852	-62%
Fiscal charges	584,617	785,213	888,118	926,593	4%	991,924	7%
	10,992,631	16,338,001	10,199,583	9,806,988	-4%	11,605,070	18%
FTE Summary:							
Regular (full & part time)	10.25	10.25	10.25	10.25	0%	10.25	0%
Limited Term	1.00	0.00	0.00	0.00	0%	0.00	0%
	11.25	10.25	10.25	10.25	0%	10.25	0%

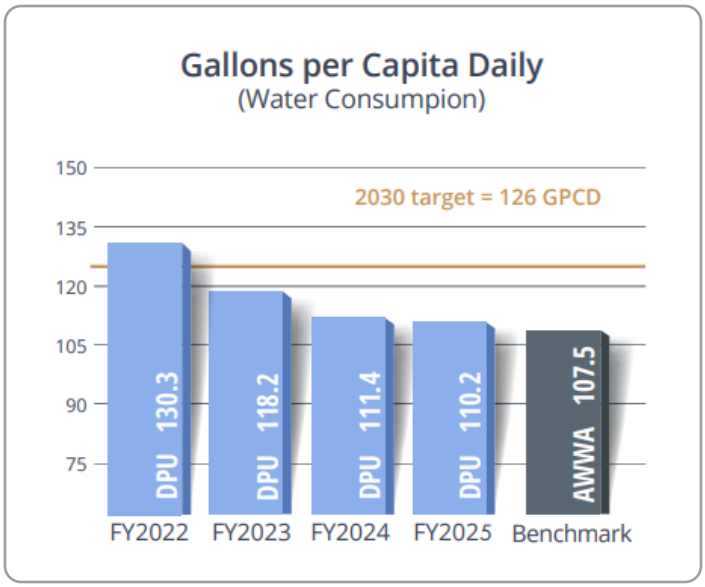
Program Purpose

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

Significant Accomplishments FY2025

- The construction of the non-potable Bayo Booster Tank was selected as the Best Municipal & Utilities Project of the Year for 2025 by the Associated General Contractors of America.
- DPU celebrated the Los Alamos Canyon Reservoir grand re-opening.





Performance Measures Narrative & Analysis

Drinking Water Compliance: Results for meeting our legal and regulatory requirements in water treatment are included in the graph to the left. Drinking Water Compliance is measured by the number of days in full regulatory compliance as a percent of all days for the potable water system. DPU has performed very well in this area with 100% compliance with regulatory requirements, demonstrating a strong commitment to safety. This measure is compared to the previous year's measure from AWWA.

Gallons per Capita Per Day: The BPU previously adopted an environmental goal to reduce the gallons per capita per day by 12 percent using 2006 fiscal year data as the baseline. After considerable progress toward the goal, the original target of 143 GPCD annually was updated to include an additional 12% reduction in consumption by 2030 using 2020 calendar year data as a baseline. The updated goal is equivalent to consumption of no more 126 GPCD annually. In FY2025, DPU exceeded again the goal. The AWWA median daily per capita consumption dropped from 111.7 to 107.5 as reported in its annual benchmarking performance report.

Public Utilities

WATER DISTRIBUTION

Description

The Water Distribution Division provides safe, pure water to its customers. The DPU produces and distributes drinking water to more than 7,000 customers in Los Alamos Townsite, White Rock, and Bandelier National Monument, as well as to the Los Alamos National Laboratory.

Budget Overview

The adopted expenditure budget for FY2027 is $5.8 million. The expenditure budget is $2.5 million (30%) lower than the adopted budget due primarily to decreases in capital improvement projects.

The expenditure budget for Water Distribution supports the operations and maintenance of the distribution system and meters. The expenditure budget also funds the cost of water, debt service, interdepartmental charges, and the DPU administrative costs. Capital improvement projects are budgeted as shown in Department's 10-year Capital Improvement Plan.

Program Purpose

The purpose of the Water Distribution Division is to provide potable and fire suppression water supply services to Los Alamos County utility customers so they can meet their consumptive and fire protection needs at a competitive price.

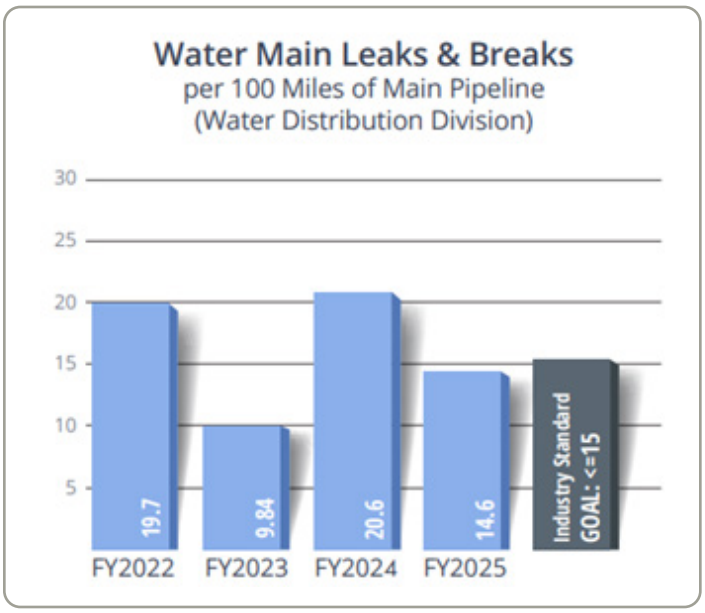
Water Distribution Program Budget

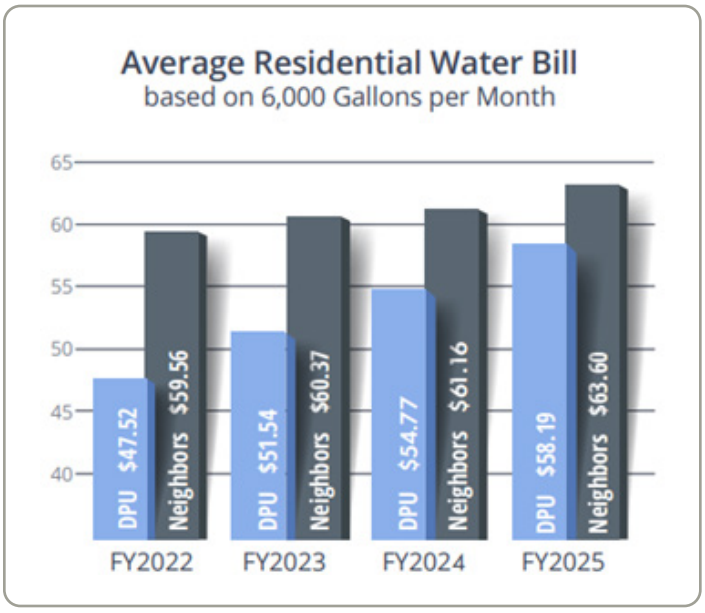
	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	6,672,387	6,941,479	11,196,636	9,476,848	-15%	9,932,196	5%
Transfers In	879,411	978,123	-	-	0%	-	0%
Expenditures	3,039,271	4,282,770	8,339,733	5,830,078	-30%	5,071,007	-13%
Interfund Commodity	4,675,871	4,553,886	4,200,000	4,588,272	9%	4,955,334	8%
Net Revenues (Expenditures)	(163,343)	(917,054)	(1,343,097)	(941,502)	-30%	(94,145)	-90%
Expenditures by Type:							
Salaries	798,303	816,942	790,528	828,214	5%	838,968	1%
Benefits	254,717	316,576	320,606	317,468	-1%	319,472	1%
Professional / contractual services	645,233	1,645,194	5,474,447	2,631,132	-52%	1,811,017	-31%
Materials / supplies	313,320	343,916	368,743	382,908	4%	394,395	3%
Interfund charges	983,589	1,133,815	1,385,409	1,505,356	9%	1,588,490	6%
Capital outlay	44,108	26,328	0	165,000	100%	0	-100%
Fiscal charges	0	0	0	0	0%	118,665	100%
	3,039,271	4,282,770	8,339,733	5,830,078	-30%	5,071,007	-13%

FTE's for Water Distribution are Included in Gas Distribution



Los Alamos ScienceFest - DPU Demonstration





Significant Accomplishments FY2025

- About 18,000 feet of 16" concrete cylinder waterline along NM-4 was replaced between White Rock and the NM-502/NM-4 intersection. Additionally, a conduit and manhole system for installation of a future middle mile fiber line was constructed within the same space in coordination with San Ildefonso Pueblo.
- GWS crews replaced corroded water valve hardware at 72 locations in the Quemazon and North Community neighborhoods. Installed during the Burned Area Reconstruction period in the early 2000s, the valves required coordinated weekend and evening work over three months, demonstrating strong teamwork and commitment to maintaining reliable water service.
- In partnership with the Los Alamos Fire Department, the annual fire hydrant testing and replacement program resumed after a hiatus caused by staffing shortages in previous years. The program identified 20 hydrants needing replacement.
- The DPU partnered with Emergency Management and Social Services to provide cooling stations around the county.

Performance Measures Narrative & Analysis

Water Main Leaks & Breaks: DPU evaluates annual trends when it comes to water main leaks and breaks. Additionally, a goal of no more than 15 leaks/breaks per 100 miles of main pipeline has been established by the Partnership for Safe Water Distribution System Optimization Program under the American Water Works Association (AWWA). This industry standard is a useful way to assess the overall quality and reliability of the water distribution system. In FY2024, DPU learned that a specific type and brand of water valves were prone to failure when they caused cascading breaks. An immediate plan to replace these valves was put in place to prevent the same type of situation in future years and that seems to have made a difference in FY2025.

Average Residential Water Bill: DPU measures its marketplace performance by comparing the residential bill for 6,000 gallons per month with those of its neighbors: Española and Santa Fe. The graph to the left demonstrates DPU's commitment to providing a high level of customer service while keeping rates competitive with similar comparable utilities. In FY25, DPU's monthly residential water bill based on 6,000 gallons of consumption was $58.19. While DPU has raised water rates annually for several years, the cost to customers still remains below neighboring rates.

Public Utilities

WASTEWATER

Description

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

Budget Overview

The adopted expenditure budget for FY2027 is $10.7 million. The expenditure budget is $0.01 million (0%) lower than the adopted budget.

The expenditure budget for Wastewater supports wastewater treatment in Los Alamos and White Rock, along with the lift stations. The expenditure budget also funds debt service, interdepartmental charges, and the DPU administrative costs. Capital improvement projects are budgeted as shown in Department's 10-year Capital Improvement Plan.

Program Purpose

The purpose of the Wastewater Division is to provide sanitary sewer collection and treatment services to Los Alamos utility customers so they can have their wastewater safely and efficiently handled, and that downstream communities can have an environmentally safe river and reclaimed water customers can receive safe irrigation water.

Wastewater Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
Revenue and Expenditure Summary:							
Revenues	17,071,277	12,072,263	9,435,168	9,658,305	2%	11,982,461	24%
Transfers In	261,918	-	-	-	0%	-	0%
Expenditures	18,003,469	10,699,221	10,697,494	10,708,366	0%	12,667,535	18%
Net Revenues (Expenditures)	(670,274)	1,373,042	(1,262,326)	(1,050,061)	-17%	(685,074)	-35%
Expenditures by Type:							
Salaries	1,251,037	1,385,005	1,526,820	1,878,792	23%	1,900,881	1%
Benefits	474,601	536,853	617,598	763,493	24%	769,005	1%
Professional / contractual services	12,622,779	5,642,917	3,563,317	3,193,288	-10%	5,188,499	62%
Materials / supplies	352,442	326,440	496,186	493,428	-1%	508,231	3%
Interfund charges	2,101,751	1,897,734	2,088,931	1,918,431	-8%	2,056,602	7%
Capital outlay	330,039	137,755	280,000	313,225	12%	13,405	-96%
Fiscal charges	870,820	772,517	2,124,642	2,147,709	1%	2,230,912	4%
	18,003,469	10,699,221	10,697,494	10,708,366	0%	12,667,535	18%
FTE Summary:							
Regular (full & part time)	10.30	10.30	10.30	10.30	0%	10.30	0%

FTE's for Wastewater Collection are Included in Gas Distribution

Significant Accomplishments FY2025

- Inspired by positive response to the ribbon cutting for the WRRF, the DPU launched public tours of the facility, aka Sewer Tours. Four public tours were held between March and June with 20 spaces filled for each one.
- The tertiary filtration system at the LA-WWTP was completed, allowing for production of Class-1A effluent. The value of this achievement was immediately evident with a massive decrease in total suspended solids and turbidity index numbers.
- DPU celebrated the White Rock Water Resource Reclamation Facility (WRRF) Ribbon Cutting.

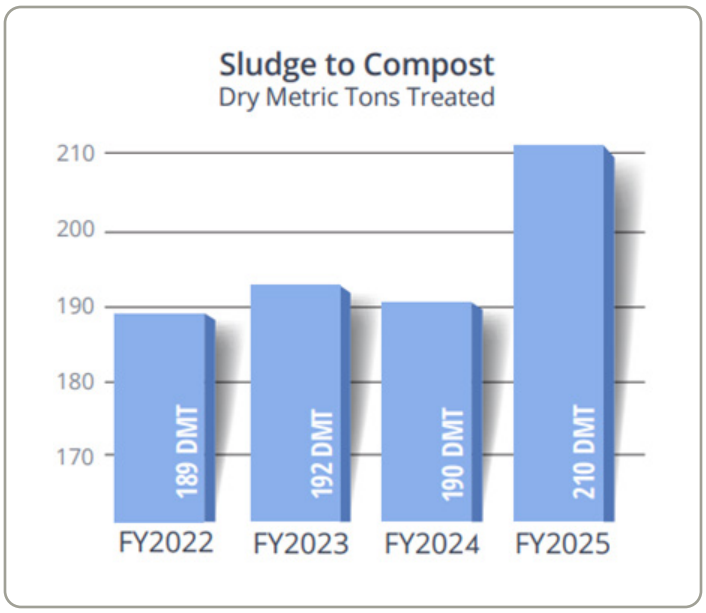


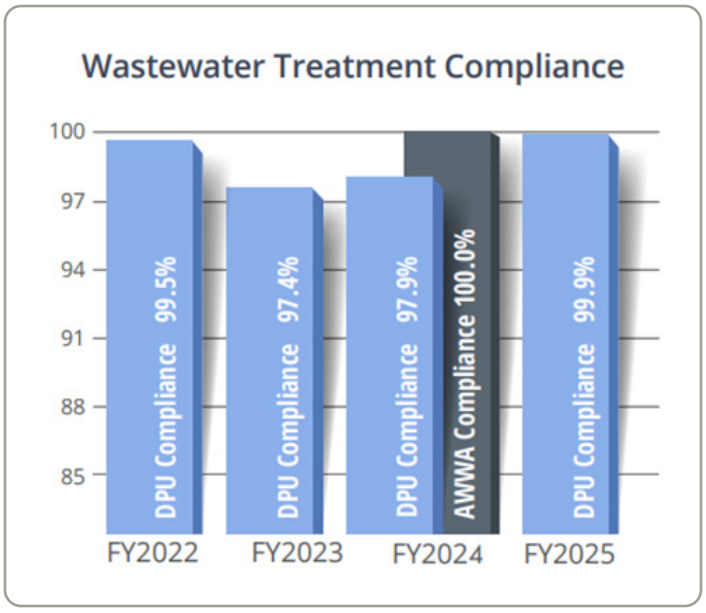
White Rock Water Resource Reclamation Facility

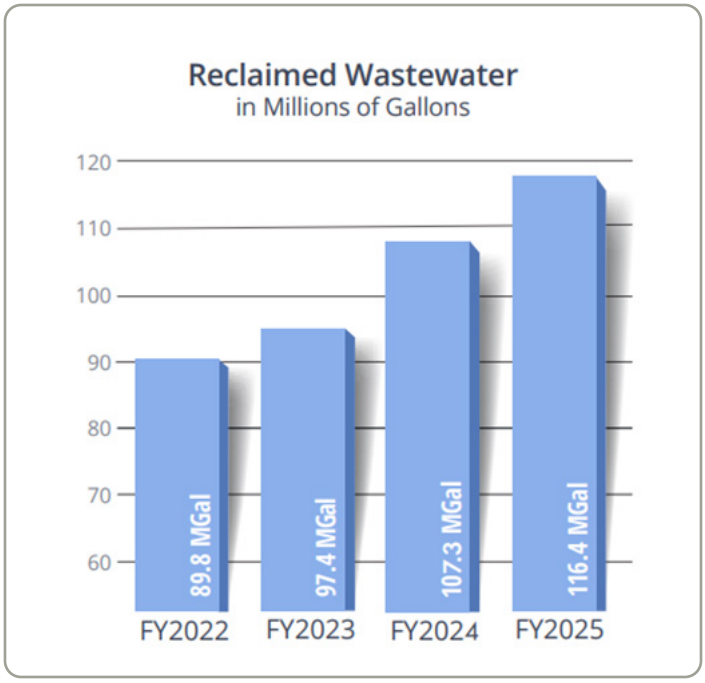
Performance Measures Narrative & Analysis

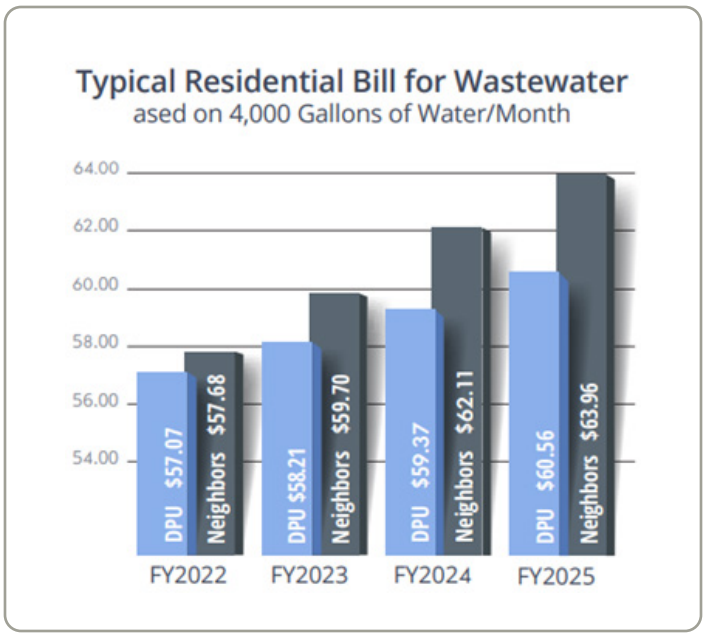
Sludge to Compost: At the Los Alamos Wastewater Treatment Plant, sludge is dewatered and treated so that the resulting biosolids may be used as a component in the composting operation. The treatment stabilizes these biosolids so that they are safe to use as soil amendments or mulch in landscaping, horticulture, and agriculture. These biosolids are measured in dry metric tons, and must meet the Environmental Protection Agency's (EPA) pollutant and pathogen requirements for land application and surface disposal. DPU is required to report dry metric tons treated to the EPA and the New Mexico Environment Department (NMED).

Wastewater Treatment Compliance: Tracking wastewater treatment compliance results ensures that DPU protects our surrounding environs and natural resources. The measure is defined as the number of permit parameter test results found in compliance as a percentage of all permit parameter tests required. Because the DPU aims to stay at or above the AWWA median compliance rate, we set our target at the previous year's AWWA result. In Los Alamos, there are 50 to 55 permit parameter tests required each month at both plants. An example of a permit parameter test is the requirement that the daily pH is between 6.6 and 9.0. In FY25, the DPU's wastewater treatment compliance was 99.9%. We have seen improvement in this number since the White Rock wastewater plant was replaced with the Water Resource Reclamation Facility in 2024.









Reclaimed Wastewater: The department tracks the use of reclaimed wastewater, which is treated wastewater used to irrigate public green spaces, such as the golf course, ball fields and Overlook Park. Using reclaimed wastewater for irrigation helps conserve the county's drinking water and save money for the County Parks Division as this non-potable water is offered at a reduced rate. In FY25, DPU provided 116 million gallons of reclaimed wastewater for irrigation.

Typical Residential Bill for Wastewater: DPU measures its marketplace performance by assessing the average residential bill to collect and treat wastewater (based on 4 kGals of water per month) with its neighbors and similar communities: Angel Fire, Silver City, Ruidoso and Aztec. Billing practices for sewer vary, which should be considered when pondering this chart. DPU charges customers a flat rate while two of our neighbors bill customers based on winter water usage.

Public Utilities

CUSTOMER CARE & MORE

Customer Care Center

The purpose of the Customer Care Center is to provide utility billing and payment processing services, and assist customers with general information about Los Alamos County. This service provides easy access to the information citizens need about County government. The Customer Care Center representatives assist citizens with making utility and property tax payments and banner permits. The Customer Care Center personnel also serve as the central processing point for all County bank deposits while answering a broad spectrum of calls.

The Customer Care Center's Billing and Service Specialists processed 112,019 utility bills in FY2025. Before a bill is sent out, it is validated against norms for the customer and location. DPU bills customers for electric, gas, water, and sewer service, as well as refuse on behalf of the Environmental Services division. Among many duties, the specialists are available from 8:00 a.m. through 5:00 p.m., Monday through Friday, to answer questions regarding utility bills.

Utilities Assistance Program

The Utilities Assistance Program (UAP) is made possible through the generous and voluntary monetary support from the community and customers. These contributions are essential to funding the program, as Los Alamos County and DPU cannot put money into the program per the State of New Mexico's law. This program is seeing greater need than the current rate of contributions will cover over the long term. With help, DPU will ensure this program continues to assist customers in need.

During FY2025, the UAP fund received $27,861 in donations and provided $24,179 in assistance to 86 households. The balance in the UAP fund on June 30, 2025, was $26,014. Support is more important now than ever before, whether it's through singular or recurring donations. Thank you to all the generous donors who provide this critical assistance. If you are interested in donating to the UAP fund, you can call the Customer Care Center at 505-662-8333. More information is also available online at ladpu.com/assist, where an online form gives UAP donors the opportunity to set up regular monthly donations through their utility bills.

Shop to Benefit UAP

DPU's four utility mascots are featured on a variety of apparel and merchandise on DPU's store. All profits from sales of DPU merchandise are directed to the UAP fund. More information is also available online at ladpu.com/shop.







Los Alamos NOW App

Easily reach Los Alamos County staff and find County information with the app that is specific to this community and compatible with Android and IOS smart phones. Report road issues, ask billing questions, find info on parks, see traffic cameras, submit crime tips and finally pay your utility bill!

Other Funds

The funds in this section do not specifically fall under any one department and are therefore, included in this section.

Description

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.

Budget Overview

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. FY2027 includes adopted new GRT Revenue Bonds debt service for Broadband and Other CIP projects.

Other (Non-Departmental) Funds Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Adopted Budget	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026
Expenditures by Program:						
Debt Service	4,550,159	4,549,159	9,826,159	8,179,409	$ (1,646,750)	-17%
	4,550,159	4,549,159	9,826,159	8,179,409	$ (1,646,750)	-17%

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CAPITAL IMPROVEMENT PROGRAM

Fund Structure Used to Account for Capital Projects

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

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

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

Group infrastructure capital and maintenance projects are also included in the Capital Improvement Program. The projects are for road reconstruction, information technology capital, CSD 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 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 3-5%. These average rates of increase are used in calculations to smooth the likely ups and downs in the costs over time due to unforeseeable events and natural economic pressures.

CAPITAL IMPROVEMENTS - FY2027 ADOPTED BUDGET

GOVERNMENTAL FUNDS	CIP Fund	Other Revenue Source
Ongoing Infrastructure Capital & Maintenance		
Public Works Division	$ 5,554,139	
Road Reconstruction Projects	$ 7,975,000	1,000,000
Major Facilities Maintenance		5,429,283
Pavement Preservation		2,000,000
Sustainability Enchancements	$ 1,000,000	
Community Development Division/ Economic Development	$ 1,154,000	12,400,000
Community Services Division Projects	$ 8,547,176	
Community Services Small Capital and Maintenance		546,000
Administrative Services Division/ Information Management	$ 2,027,000	
TOTAL	$ 26,257,315	$ 21,375,283

ENTERPRISE FUNDS	Joint Utilities System Fund
*Refer to Utilities Budget Packet Page A-16	
Department of Public Utilities	
Electric Production	$ 200,000
Electric Distribution	$ 3,485,000
Gas Distribution	$ 135,000
Water Distribution	$ 2,135,000
Water Production	$ 3,635,000
Wastewater	$ 2,185,000
TOTAL	$ 11,775,000

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.

TRANSPORTATION CIP - FY 2027-2031

Street Priorities Based on Average Pavement Condition Index (PCI)[1]

Description		Avg. PCI	Budget Amount
FY 2027			
STATE & FEDERAL GRANTS			
Canada del Buey Multiuse Trail - Rover Blvd to Meadow Ln (DESIGN; 14.56% Local Match)		NA	$ 400,000
COUNTY CIP			
Various Roads - Projected[1]			
Denver Steels Phase 3 - 35th/Ridgeway/Questa/Pueblo/34th (Joint Utility Project)[2]	Full Reconstruction	0-55	$ 7,575,000
Fairway Dr. - Trinity to West Rd./West Rd - Diamond to LANL Gate (Joint Utility Project)[2]	Full Reconstruction		
	FY 2027 Adopted Budget		**$ 7,975,000**
FY 2028			
STATE & FEDERAL GRANTS			
Canada del Buey Multiuse Trail - Rover Blvd to Meadow Ln (CONSTRUCTION; 14.56% Local Match)		NA	$ 4,100,000
COUNTY CIP			
Various Roads - Projected[1]			
Aspen School Area Phase 2 - Walnut & 33rd to 32nd (Joint Utility Project)[2]	Full Reconstruction	0-55	General Fund Transfer $ 7,800,000
Los Pueblos Phase 1 (Navajo-Los Pueblos loop & side streets - Joint Utility Project)[2]	Full Reconstruction		Other Funding Needed $ 6,000,000
	FY 2028 Projected Budget[4]		**$ 13,800,000**
FY 2029			
Various Roads - Projected[1]			
Aspen School Area Phase 3 - 32nd, Walnut & Villa (Joint Utility Project)[2]	Full Reconstruction	0-55	General Fund Transfer $ 8,000,000
Los Pueblos Phase 2 (Los Pueblos-Navajo to Terminus - Joint Utility Project)[2]	Full Reconstruction		Other Funding Needed $ 3,700,000
	FY 2029 Projected Budget[4]		**$ 11,700,000**
FY 2030			
Various Roads - Projected[1]			
Central Ave - 9th to Roundabout (Joint Utility Project)[2]	Full Reconstruction	0-55	$ 8,300,000
Orange/Nickel (Joint Utility Project)[2]	Full Reconstruction		
	FY 2030 Projected Budget[4]		**$ 8,300,000**
FY 2031			
Various Roads - Projected[1]			
Broadview Dr / Kristy Ln / Tiffany Ct / Scott Way / Mountain View Pl / Cooper Pl	Full Reconstruction	0-55	General Fund Transfer $ 8,500,000
North Community Phase 1 (40th, 41st, 42nd, 43th by Urban Park)[3]	Full Reconstruction		Other Funding Needed $ 2,200,000
	FY 2031 Projected Budget[4]		**$ 10,700,000**

[1]Projections based on Pavement Condition Indices and subject to change based on actual field conditions, updated pavement surveys and available budget. The Pavement Preservation Program, funded through the Traffic & Streets Division operating budget, also supports improvements to pavement condition indices through maintenance activities such as crack sealing; thin, moderate and thick overlays; and deep patching.

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

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

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

MAJOR FACILITIES MAINTENANCE PROJECTS[1]

		FY 2026 Revised Budget	FY 2027 Adopted Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY2030 Projected Budget	FY2031 Projected Budget
	New General Fund Dollars	$ 3,328,466	$ 5,429,283	$ 5,592,161	$ 5,759,926	$ 5,932,724	$ 6,110,706
	Carryover from prior years	$ 5,526,723	$ 2,497,512	$ 2,217,502	$ 2,883,742	$ 1,036,069	$ 2,319,466
	TOTAL	$ 8,855,189	$ 7,926,795	$ 7,809,664	$ 8,643,668	$ 6,968,793	$ 8,430,172
Facility	**Project Description**						
Airport	Terminal - Replace Pane Windows, UPS, Lighting; Incinerator Bldg. Envelope (North Side)			$ 980,000			
Animal Shelter	Replace flooring and repaint		$ 80,000				
Animal Shelter	Roof Replacement					$ 100,000	
Aquatic Center	Olympic Pool Resurfacing	$ 2,000,000					
Aquatic Center	Olympic Pool Pumps and Filtration System Upgrades	$ 60,000	$ 800,000				
Aquatic Center	ADA Improvements		$ 90,000				
Aquatic Center	Replace Clerestory Windows				$ 160,000		
BESC Senior Center	HVAC Replacement	$ 2,800,000					
BESC Senior Center	Day Out Center Roof Replacement						
Community Building	Roof Coating with 10-year Warranty						
EcoStation	Replace doors and flooring			$ 60,000			
Facility Condition Assessment	5-Year Update		$ 350,000				
Fire Station 2	Roof Replacement			$ 120,000			
Fire Station 3	Bay Roof Replacement						
Fire Station 3	Concrete Pad/Snow Melt Replacement	$ 20,000					
Fire Station 3	Shower Remodel	$ 100,000					
Fire Station 3	RTU replacement at training room	$ 80,000					
Fuller Lodge	Flooring, Casework & Wall Finishes; Art Center & Classroom Lighting		$ 350,000				
Fuller Lodge	Restore exterior finish - Logs, doors, windows, and stucco			$ 100,000			
Golf Course	Re-stucco, Exterior Doors, Painting, Flooring Replacement		$ 190,000				
Golf Course	HVAC Replacement	$ 650,000					
Golf Course	Clubhouse metal roof replacement					$ 290,000	
Golf Course Maintenance Building	Building Rehabilitation/Upgrades			$ 430,000			
Ice Rink	Chiller/Ice Making Equipment Temp Chiller & Replacement						
Ice Rink	Replace main building roof covering						$ 125,000
Justice Center	Computer Room Air Condition System Replacement	$ 1,000,000					
Justice Center	North Side Drainage & Sidewalk Improvements	$ 111,000					
Justice Center	Cell Window Replacement; Exterior Stucco/Painting; Interior Painting; Flooring		$ 400,000				
Justice Center	Detention/Sally Port Flooring	$ 80,000					
LA Little Theatre	Dry Fire Suppression System, Sidewalk Replacement	$ 460,000					
Mesa Public Library	Siding Replacement						
Mesa Public Library	Concrete Wall Exterior Finish/Rotunda Glass Block Grount/Roof Skylight Replacement				$ 200,000		
Municipal Building	Replace flooring and wall finishes						$ 1,240,000
Municipal Building	HVAC replacement		$ 75,000	$ 250,000	$ 2,500,000		
Nature Center	Exterior Finish (Wall, Trim, Doors); Interior Carpet & Repaint		$ 190,000				
Overlook Park - Parks Maint. Bldg.	Building Rehabilitation/Upgrades				$ 390,000		
PCS	Bus Canopy Drainage	$ 100,000					
PCS	Rehabilitate 2 Salt Bins	$ 100,000					
White Rock Complex	Replace carpet, replace exterior doors, repaint			$ 150,000			
White Rock Complex	Fence Replacement		$ 180,000				
White Rock Library	Replace carpet, repaint			$ 180,000			
White Rock Youth Center	Replace metal roof				$ 100,000		
Various[2]	Major Mechanical System BAS Controller Upgrades; RC_x, Design & Replacement	$ 250,000	$ 1,000,000	$ 1,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000
Various[3]	Add Lightning Protection Systems (9 buildings)		$ 350,000				
Various[4]	Fire Panel Replacements/Communications Upgrade		$ 150,000				
Various	Design/Install Electric Replacement of Radiant Tube Gas Heaters (Shops and Bays)		$ 250,000	$ 400,000			
Various	Plan to upgrade interior fluorescent lights to LED		$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Modifications & Upgrades	Office Remodels, ADA Improvements & Other Upgrades	$ 200,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Misc. Maintenance	(Roofs/Finishes/Fixtures/MEP Equipment & Re-Commissioning/Walkways/Fences/Walls)	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000
Arts in Public Places	1% of Budget	$ 33,285	$ 54,293	$ 55,922	$ 57,599	$ 59,327	$ 61,107
	TOTALS BY YEAR	$ 8,494,285	$ 5,709,293	$ 4,925,922	$ 7,607,599	$ 4,649,327	$ 5,626,107
	Estimated Carryover	$ 2,497,512	$ 2,217,502	$ 2,883,742	$ 1,036,069	$ 2,319,466	$ 2,804,065
	TOTAL	$ 10,991,797	$ 7,926,795	$ 7,809,664	$ 8,643,668	$ 6,968,793	$ 8,430,172

Notes:

[1]Projects 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.

[2]Major 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 beyond that may require further consideration as those timeframes are approached.

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

[4]Buildings scheduled for Fire Panel replacement include: Animal Shelter, BESC, EcoStation Administration, Fire Station 3 & 6, Golf Course Maintenance, Justice Center, All PCS, White Rock Complex

CSD SMALL CAPITAL PROJECTS - CIP FUND

	FY2026 Revised Budget	FY2027 Adopted Budget	FY2028 Projected Budget	FY2029 Projected Budget
New Funding	571,650	546,000	562,380	579,251
Carryover from prior years	834,414	519,373	519,373	481,753
TOTAL	1,406,064	1,065,373	1,081,753	1,061,004
Canyon and Mesa Top Restoration	$ -		$ 50,000	
Sign package	$ 75,000			
Parking lighting at Aquatic Center	$ 15,000			
Outdoor classroom at Library- Design and Construction	$ 16,888			
Recreation			$ 200,000	$ 200,000
Ice rink scoreboard	$ 75,000			
Starting Blocks at Aquatic Center	$ 50,000			
Parks and Open Space			$ 250,000	$ 250,000
Tree Inventory of Park and Public Spaces	$ 75,000			
Expand and boost wifi at Leisure lagoon and Aquatic Center	$ 50,000			
Enginneering services for Ashley Pond stage roof	$ 42,000			
Irrigation Repair Demo Garden	$ 50,000			
Library			$ 100,000	$ 100,000
Rose Garden Fence	$115,960			
Community Garden Redesign	$55,000			
East Park Mesa Canyon Trail	$185,843			
RV Park Improvement Plan	$81,000			
Pro Sweeper		$75,000		
Zero Turn Mowers		$50,000		
Bike Maintenance Stations and Bear Proof Trash Cans		$66,000		
Library Meeting Room Divider and Window Treatment		$30,000		
Mesa Trail		$204,000		
Community Garden Improvements		$121,000		
TOTALS BY YEAR	$ 886,691	$ 546,000	$ 600,000	$ 550,000

Information Management CIP				
	FY2026 Adopted Budget	FY2027 Adopted Budget	FY2028 Projected Budget	FY2029 Projected Budget
New Funding	$6,579,114	$2,027,000	$887,810	$914,444
Carryover from prior years	$2,126,193	$6,526,290	$6,503,290	$6,066,100
TOTAL	$8,705,307	$8,553,290	$7,391,100	$6,980,544
Project Description\Categories:				
Hardware				
Network Switches & Routers	50,000.00	25,000.00	25,000.00	25,000.00
Network Hardware and Backups	25,000.00	75,000.00	75,000.00	75,000.00
Audio Visual & Training Room Upgrades	50,000.00	50,000.00	50,000.00	50,000.00
AZURE VIRTUAL DESKTOP	200,000.00	300,000.00	300,000.00	200,000.00
Security				
Enterprise Mobility Management	100,000.00	100,000.00		
Cybersecurity	30,000.00	100,000.00	100,000.00	100,000.00
Server				
Enterprise Virtual Server Replacement/DR	125,000.00	150,000.00	150,000.00	150,000.00
Other Upgrades: Surveillance System, Various Technology	50,000.00	50,000.00	50,000.00	50,000.00
Enterprise				
CAD Mobile Records Jail Management System (CMRJ) Replacement	600,000.00	1,000,000.00		6,000,000.00
Recreation Software	24,016.80			
Fiber Infrastructure Maintenance	300,000.00	100,000.00	100,000.00	
Telecom/Digital Voice Infrastructure	525,000.00			
ERP Replacement			375,000.00	
MISCELLANEOUS				
Urgent or Unplanned Equipment/Services	100,000.00	100,000.00	100,000.00	100,000.00
Electricity Study				
TOTALS BY YEAR	$2,179,017	2,050,000.00	1,325,000.00	6,750,000.00
Estimated Carryover	6,526,289.81	6,503,289.81	6,066,099.81	230,544.11
Information Technology Projects include equipment, new software, software upgrades, fiber connections,				

PAVEMENT PRESERVATION PROGRAM - FY 2027-2031 Street Priorities Based on Average Pavement Condition Index (PCI)[1]			
Description		**Avg. PCI**	**Budget Amount**
FY 2027			
STATE GRANTS			
Diamond Drive - Omega Bridge to Roundabout (State NMDOT MAP Grant Pending)	Thin-Moderate Overlay	55-75	$ 300,000
COUNTY GENERAL FUND			
Various Roads & Multiuse Trails - Projected[1]			
Diamond Drive - Omega Bridge to Roundabout	Thin-Moderate Overlay	55-75	$ 1,850,000
Rover Blvd / Meadow Ln / La Paloma Dr / La Vista Dr	Thin-Moderate Overlay		
Loma del Escolar / La Cueva / Cascabel	Deep Patch & Thin Overlay		
Canyon Road - NM 502 to 15th St	Thin Overlay		
17th St / 18th St / Peach St / N&S Sage Loop / Spruce St / Ponderosa St (Manhattan Project Era D	Thin Overlay		
Broadview Dr / Kristy Ln / Tiffany Ct / Scott Way / Mountain View Pl / Cooper Pl	Thin Overlay		
East Dr / Tewa Loop / Otowi Pl / Santa Clara Pl / Nambe Loop / Nambe Pl	Thin Overlay		
Range Rd / Aspen Dr / Maple Dr / Maple Ct / Sumac Ln / Guaje Pines Rd	Crack Seal		
County Facility Parking Lots			
Aquatic Center	Crack Seal and/or Seal Coat	Varies	$ 100,000
Muncipal Building	Crack Seal and/or Seal Coat		
White Rock Complex	Crack Seal and/or Seal Coat		
Miscellaneous Patching	Countywide Repair	NA	$ 50,000
	FY 2027 Projected Budget		**$ 2,000,000**
FY 2028			
Various Roads & Multiuse Trails - Projected[1]			
Central Ave - 15th to Oppenheimer Drive	Thin-Moderate Overlay	55-75	$ 1,860,000
Camp May Road	Thin-Moderate Overlay		
Range Rd / Aspen Dr / Maple Dr / Maple Ct / Sumac Ln / Guaje Pines Rd	Thin Overlay		
Aragon Ave / Cheryl Ave / Cheryl Ct	Thin Overlay		
Canyon Rim Trail - NM 502 Trailhead to Fire Station 6	Rehabilitation	NA	
NM 4 Trail - S Monte Rey Dr to La Vista Dr	Rehabilitation		
Canada del Buey Trail - NM 4 to Rover Blvd	Crack Seal and/or Seal Coat		
County Facility Parking Lots			
Betty Ehart Senior Center (State ALTSD Grant Pending)	Reconstruction (ADA/Drainage)	Varies	$ 150,000
Ice Rink - Main Lot & East Overflow	Crack Seal and/or Seal Coat		
Main Gate Park	Rehabilitation		
Miscellaneous Patching	Countywide Repair	NA	$ 50,000
	FY 2028 Projected Budget		**$ 2,060,000**
FY 2029			
Various Roads & Multiuse Trails - Projected[1]			
Rim Rd / Quartz St / 4th St / 6th St	Deep Patch & Thick Overlay	0-55	$ 1,900,000
Canyon Road - 15th St to Central Ave	Thin Overlay	55-75	
Myrtle Street - 4th to 15th	Thin Overlay	55-75	
Hermosura / Sereno-Tranquilo / Solana / Sonrisa	Thin Overlay	55-75	
Canyon Rim Trail - Fire Station 3 to Knecht St	Crack Seal and/or Seal Coat	NA	
County Facility Parking Lots			
Animal Shelter / East Park	Crack Seal and/or Seal Coat	Varies	$ 170,000
EcoStation	Crack Seal and/or Seal Coat		
Los Alamos Little Theatre	Rehabilitation		
Miscellaneous Patching	Countywide Repair	NA	$ 50,000
	FY 2029 Projected Budget		**$ 2,120,000**
FY 2030			
Various Roads & Multiuse Trails - Projected[1]			
Quemazon Pl / Brisa Del Bosque / Corona	Deep Patch & Thick Overlay	0-55	$ 1,935,000
Placeholder - Project Pending 2026 PCI Survey	TBD	NA	
County Facility Parking Lots			
Fuller Lodge	Crack Seal and/or Seal Coat	Varies	$ 200,000
Community Building	Crack Seal and/or Seal Coat		
Justice Center	Crack Seal and/or Seal Coat		
Mesa Public Library	Crack Seal and/or Seal Coat		
Miscellaneous Patching	Countywide Repair	NA	$ 50,000
	FY 2030 Projected Budget		**$ 2,185,000**
FY 2031			
Various Roads & Multiuse Trails - Projected[1]			
Manhattan Loop	Thin-Moderate Overlay	55-75	$ 2,000,000
North Road - Diamond Dr to Yucca Street	Deep Patch & Thick Overlay	0-55	
Placeholder - Project Pending 2026 PCI Survey	TBD	NA	
County Facility Parking Lots			
Fire Stations 2, 3 and 6	Crack Seal and/or Seal Coat	Varies	$ 200,000
Nature Center	Crack Seal and/or Seal Coat		
Pajarito Cliff Site	Crack Seal and/or Seal Coat		
White Rock Library / Pinon Park & Tennis Courts	Crack Seal and/or Seal Coat		
White Rock Visitors Center	Crack Seal and/or Seal Coat		
Miscellaneous Patching	Countywide Repair	NA	$ 50,000
	FY 2031 Projected Budget		**$ 2,250,000**

[1]Projections based on Pavement Condition Indices and subject to change based on actual field conditions, updated pavement surveys and available budget. The Capital Improvement Program (CIP) also supports improvements to pavement condition indices through reconstruction projects.

			FY 2024 Actual	FY 2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted	*$ Variance FY2026 vs. FY2027*	% Variance FY2026 vs. FY2027
Beginning Fund Balance			49,351,626	54,991,780	29,953,383	55,153,511	55,153,511	21,000,913	*(8,952,470)*	-30%
Revenues										
	Intergovernmental - Federal Grants		2,398,817	2,153,177	4,000,000	8,881,560	8,881,560	400,000	*(3,600,000)*	-90%
	Intergovernmental - State Grants		623,687	756,742	1,500,000	4,880,222	4,880,222	1,154,000	*(346,000)*	-23%
	Debt Proceeds - GRT Rev Bonds		-	-	-	35,000,000	35,000,000	-	-	
	Debt Proceeds GRT - Broadband		-	-	-	40,000,000	40,000,000	-	-	
Total Revenues			3,022,504	2,909,919	5,500,000	88,761,782	88,761,782	1,554,000	*(3,946,000)*	-72%
Transfers from Other Funds										
	General Fund		23,256,422	25,708,753	28,385,538	28,385,538	28,385,538	9,443,000	*(18,942,538)*	-67%
	Capital Project Permanent Fund		1,591,003	1,630,000	1,712,000	1,712,000	1,712,000	1,776,000	*64,000*	4%
Total Transfers from Other Funds			24,847,425	27,338,753	30,097,538	30,097,538	30,097,538	11,219,000	*(18,878,538)*	-63%
Total sources of funds			*77,221,555*	85,240,452	*65,550,921*	174,012,831	174,012,831	33,773,913	*(31,777,008)*	-48%
Expenditures										
CIP#		*Goal								
Department - ASD and County Manager										
CP9003	Information Technology Projects	OE	2,247,077	909,293	6,579,114	7,872,523	*7,872,523*	2,027,000	*(4,552,114)*	-69%
CP9007	Cost Increase for all categories	OE	-	-	870,300	3,499,676	-	-	*(870,300)*	-100%
CP9008	Broadband	EV	-	134,252	-	40,000,000	40,456,161	-	-	0%
	Department Total		2,247,077	1,043,545	*7,449,414*	51,372,199	48,328,684	2,027,000	*(5,422,414)*	-73%
Department- Public Works										
CP1001	Municipal Building Residual	OE	*7,327*		-	-	-	-	-	0%
CP1006	Manhattan Project Dorm	QL	32,248	51,039	-	4,329,587	4,293,087	3,200,000	*3,200,000*	0%
CP1008	WR Visitor Center Site Improvements	EV	580,081	894,917	-	-	-	-	-	0%
CP1013	WR Visitor Center Food Truck Pads	EV	-	-	800,000	800,000	800,000	-	*(800,000)*	0%
CP1014	Emergency Operations Center	QL	-	-	150,000	5,900,000	*5,900,000*	-	*(150,000)*	-100%
CP1009	Fire Station Replacement 4	QL	-	-	5,000,000	14,997,500	21,750,000	-	*(5,000,000)*	-100%
CP1012	Fire Station Replacement 2 (Training facility)	QL	-	-	-	367,500	367,500	-	-	0%
CP1011	Sustainability Enhancements	ES	-	-	1,000,000	1,100,000	-	1,000,000	-	0%
CP1015	Betty Ehart Renovations	QL	-	-	4,000,000	5,000,000	2,847,176	2,152,824	*(1,847,176)*	0%
CP1010	Limited Term Project Managers	OE	85,757	252,524	342,000	289,476	289,476	201,315	*(140,685)*	-41%
	Department Total		705,413	1,198,480	11,292,000	32,784,063	36,247,239	6,554,139	*(4,737,861)*	-42%
Department- Community Development										
CP4004	A-8b Infrastructure (The Bluffs)	EV	10,000	-	-	-	-	-	-	0%
CP4005	A-13 (former LASO site)	EV	614,746		-	-	-	-	-	0%
CP4007	N. Mesa Housing Infrastructure	EV	-		-	422,500	422,500	1,154,000	*1,154,000*	0%
CP4009	DP Road Infrastructure	EV	853,967	8,241,272	-	355,935	355,935	-	-	0%
CP4010	Finch Street - Road Extension	EV	*7,766*	5,381	-	2,463,462	2,463,462	-	-	0%
CP4011	North Mesa Housing State Capital Outlay	EV	3,911	268,766	-	102,456	102,456	-	-	0%
CP4014	White Rock Metropolitan Redevelopment Area (MRA)	EV	-	-	-	*7,492,500*	*7,492,500*	-	-	0%
CP4016	CDD Small Projects	EV	-	-	-	969,753	46,675	-	-	0%
CP40XX	Extended Stay RV Park Infrastructure NM502	EV	-	-	-	-	-	-	-	0%
CP4015	9th Street West Concrete Imp	EV	-	-	-	150,000	150,000	-	-	0%
	Department Total		1,490,390	8,515,419	-	11,956,606	11,033,528	1,154,000	*1,154,000*	100%

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

FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected	FY2035 Projected	FY2036 Projected
8,963,774	6,428,774	4,610,218	6,569,218	3,779,218	3,428,218	3,634,218	3,890,218	5,185,218
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,690,060	18,448,444	18,181,878	15,019,134	17,304,708	14,098,849	14,401,815	13,713,869	14,035,285
1,940,000	2,101,000	2,239,000	2,350,000	2,439,000	2,506,000	2,556,000	2,595,000	2,634,000
19,630,060	20,549,444	20,420,878	17,369,134	19,743,708	16,604,849	16,957,815	16,308,869	16,669,285
28,593,834	26,978,218	25,031,096	23,938,352	23,522,926	20,033,068	20,592,033	20,199,087	21,854,504
887,810	914,000	941,878	970,134	999,238	1,029,215	1,060,092	1,091,894	1,091,894
475,000	420,000	280,000	290,000	290,000	300,000	300,000	300,000	300,000
-	-	-	-	-	-	-	-	-
1,362,810	1,334,000	1,221,878	1,260,134	1,289,238	1,329,215	1,360,092	1,391,894	1,391,894
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-		1,000,000	5,000,000	5,000,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	1,000,000	5,000,000	5,000,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
400,000		-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
400,000	-	-	-	-	-	-	-	-

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

			FY 2024 Actual	FY 2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Adopted	*$ Variance FY2026 vs. FY2027*	% Variance FY2026 vs. FY2027
Department-Public Works-Transportation										
CP5001	Street CIP	OE	-	-	1,350,000	1,315,534	1,315,534	7,975,000	6,625,000	491%
CP5049	Pavement Condition Index Survey	OE	-	-	300,000	300,000	300,000	-	(300,000)	-100%
CP5012	Canyon Rim Trail Phase 3	QL	70,669	118,445	1,000,000	4,589,730	4,589,730	-	(1,000,000)	-100%
CP5015	Proj Dev, Stds & Guidelines	OE	33,175	12,026	-	18,280	8,913	-	-	0%
CP5025	Trinity Dr. Safety & ADA Improvements	OE	23,811	260,766	4,000,000	7,838,658	7,838,658	-	(4,000,000)	-100%
CP5026	Transportation Planning	OE	35,014	53,655	-	181,823	181,823	-	-	0%
CP5029	Arkansas 33/34 Street	OE	689,902	-	-	308,068	308,068		-	0%
CP5032	Urban Trail Phase I	QL	2,027,294	319,350	-	249,056	249,056		-	0%
CP5033	Urban Trail Project Phase II - Construction	QL	1,681,896	2,187,127	-	255,117	255,117		-	0%
CP5034	Transit Hub Improvements	QL	138,661	114,852	-	20,903	20,903		-	0%
CP5035	Waste Water Treatment Plant Road	OE	-	-	-	374,207	374,207		-	0%
CP5036	NM4 Crossing and multi-use trail improvement project	QL	-	406,333	1,500,000	4,002,667	4,002,667		(1,500,000)	-100%
CP5037	Loma Linda Subdivision	EV	2,285,378	-	-	45,113	45,113		-	0%
CP5038	Rose Street Construction	OE	1,920,427	383,705	-	591,735	591,735		-	0%
CP5040	Street Light Replacement Project	OE	-	-	-	400,000	400,000		-	0%
CP5041	Travel Time and Destination Study	QL	-	-	-	250,000	250,000		-	0%
CP5042	Pedestrian Transportation Plan	QL	13,662	86,662	-	100,324	100,324		-	0%
CP5043	Wayfinding Phase II	EV	-	349,496	-	349,496	349,496		-	0%
CP5044	Wayfinding Phase III	EV	-	-	-	500,000	500,000		-	0%
CP5046	BathTub Row	EV	-	1,454,792	-	2,650,208	2,650,208		-	0%
CP5047	Denver Steels Phase II	EV	-	-	4,000,000	5,384,731	5,384,731		(4,000,000)	-100%
CP5048	Traffic Safety Projects	OE	-	-	550,000	550,000	550,000		(550,000)	-100%
CP5039	Pavement Asset Management SW	OE	-	-	-	250,000	250,000		-	0%
	Department Total		$ 8,919,889	$ 5,747,209	$ 12,700,000	$ 30,525,650	$ 30,516,283	$ 7,975,000	$ (4,725,000)	-37%
Department- Community Services										
CP7001	Art in Public Places	QL	39,630	82,881	-	673,787	743,572	-	-	
CP7002	CSD Small Capital	QL	746,743	487,725	571,650	1,406,064	1,406,064	-	(571,650)	-100%
CP7011	Golf Course Improvements	QL	5,281,383	3,122,968	-	504,992	504,992	-	-	0%
CP7013	Leisure Lagoon	QL	86,500	-	-	34,852	34,852	-	-	0%
CP7014	Community Rec Space Design LA	QL	-	-	-	17,853	-	-	-	0%
CP7016	Community Rec Space Construction White Rock	QL	1,747,186	4,560,656	-	1,170,292	1,170,292	-	-	0%
CP7018	CSD Infrastructure - IMP & ADA	QL	112,590	582,400	3,800,000	8,247,743	8,247,743	4,000,000	200,000	5%
CP7019	Social Service Facilities	QL	-	-	-	950,000	950,000	-	-	0%
CP7020	Ball Fields	QL	779,007	1,249,111	-	4,001,883	4,001,883	-	-	0%
CP7023	Golf Cart Electrification Infrastructure	QL	-	15,468	-	484,532	484,532	-	-	0%
CP7021	Ice Rink Flooring and Shade Structure (Chiller)	QL	-	2,175,343	2,000,000	6,309,658	6,309,658	-	(2,000,000)	-100%
CP7022	Athletic Court Renovations	QL	73,967	1,305,736	2,100,000	3,032,596	3,032,596	2,100,000	-	0%
CP7024	North Mesa Recreation Master Plan	QL						500,000		
CP7025	North Mesa Bike Park	QL						1,947,176		
	Department Total		8,867,006	13,582,288	8,471,650	26,834,252	26,886,184	8,547,176	(2,371,650)	-28%
Total Expenditures			22,229,775	30,086,941	39,913,064	153,472,770	153,011,918	26,257,315	(13,655,749)	-34%
Transfers to Other Funds										
Ending fund balance			54,991,780	55,153,511	25,637,857	20,540,061	21,000,913	7,516,598	(18,121,259)	-14%
Total uses of funds			77,221,555	85,240,452	65,550,921	174,012,831	174,012,831	33,773,913	(31,777,008)	-48%

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

FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected	FY2035 Projected	FY2036 Projected
7,802,250	8,034,000	8,240,000	8,549,000	8,805,470	9,069,634	9,341,723	9,621,975	9,910,634
-	-	-	350,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,000,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,802,250	10,034,000	8,240,000	8,899,000	8,805,470	9,069,634	9,341,723	9,621,975	9,910,634
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,500,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
3,000,000	5,000,000	2,000,000	-	-	-	-	-	-
	1,000,000	1,000,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,100,000	-	-	-	-	-	-	-	-
1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000	2,000,000		
1,500,000								
12,600,000	11,000,000	8,000,000	5,000,000	5,000,000	6,000,000	6,000,000	4,000,000	4,000,000
22,165,060	22,368,000	18,461,878	20,159,134	20,094,708	16,398,849	16,701,815	15,013,869	15,302,528
6,428,774	4,610,218	6,569,218	3,779,218	3,428,218	3,634,218	3,890,218	5,185,218	6,551,975
28,593,834	26,978,218	25,031,096	23,938,352	23,522,926	20,033,068	20,592,033	20,199,087	21,854,504

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

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FINANCIAL POLICIES

I. PURPOSE

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

II. GENERAL POLICY STATEMENT

The Incorporated County of Los Alamos strives 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-five percent (25%) of General Fund actual revenues. The amount should be adjusted during the budget development each year and re-adjusted based upon audited figures.

The following process must be followed whenever the General Fund Unassigned Fund Balance falls below 20% of actual revenues:

> Within 90 calendar days of the acceptance of the Annual Comprehensive Financial Report that indicates that the balance is below the 20% level, the Council must approve a documented plan to rebuild the balance to at least 20% 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 25% level.

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 Fund Balance Assigned for Economic Development

The purpose of this fund was initially to account for the receipt, management, investment, and expenditure of the $22.6 million lump-sum buyout payment from DOE that was the negotiated payment the County received under the Atomic Energy Community Act. It was established as a special revenue fund in recognition of the unique circumstances under which the County received the funds and because the use of the funds is intended to be limited. This fund is not intended to be a permanent fund. The establishment of this separate fund recognizes:

1. The dependence the County has upon actions related to our single largest employer (DOE/LANL) and the impact of decisions made by other entities that may have far reaching and significant effects upon County resources and service levels; and
2. The need to invest and expend the balance in this fund in order to create economic development and diversify the economy, and to decrease the County's dependence 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, affordable housing initiatives, or similar activities which are designed to achieve Council's economic development strategic goals. In the event the County realizes excess fund balance over the 25% reserve target, County management will engage with the Council during Budget Hearings to consider increasing funding for these economic development priorities.

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 segregate a portion of fund balance which reflects part of the unexpended appropriations on 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. In the event the County realizes excess fund balance over the 25% reserve target, County management will engage with the Council during Budget Hearings to consider increasing funding for these capital improvement projects priorities.

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 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 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 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.

D. Pooling of Cash and Investments

Funds which participate in the pooled cash and investments portfolio are allocated investment earnings on a pro-rata basis, for eligible funds. Funds with positive cash balances are credited their pro-rata share of investment earnings, while funds with negative balances are charged interest expense.

E. Recording of Interfund Transactions

Whenever interfund transactions occur the County shall record the complete transaction within the financial records. The financial records include the budget, the annual comprehensive financial report, and applicable interim reports.

FINANCIAL POLICIES

V. OPERATING BUDGET

A. Pay-As-You-Go Operating Budget

The County shall conduct its operations on a pay-as-you-go basis from available current revenues. To the fullest extent possible, the County shall fund from general revenues those activities that generally benefit a significantly large number of County citizens. Activities that benefit a small portion of the community should be funded directly by those benefited through user fees in accordance with the adopted "User Fee Policy" rather than through general County resources.

To carry out these policy objectives, the County will adhere to the following practices:

1. The County will fund annual operating expenses from current revenues and available fund balances consistent with these financial policies.

2. The County will only fund a new recurring activity if there is an assured funding source for continuing the activity.

3. To initiate new General Fund supported activities, trade-offs of existing activities must first be considered by the County, unless there is a new revenue source available to fund such activities.

4. The County will review existing activities annually to determine the need to continue or modify them.

The County shall observe the following practices regarding the management of its resources:

1. The County will encourage economic development activities to broaden its tax base.

2. The County will minimize its General Fund contributions to fund special activities that can be supported by dedicated tax revenues or user fees.

3. The County will annually plan and budget for a reasonable level of maintenance to existing major infrastructure including streets and facilities in order to minimize lifecycle costs.

4. Services for the public or others that can be accomplished effectively by outside agencies for less cost will be performed by an outside agency instead of the County.

5. The County's compensation program will be competitive to attract and retain motivated and high-performing staff members.

6. The County will coordinate the operating and capital budgets so that future capital needs will be integrated with projected operating requirements.

7. The County will seek regional cooperation and funding for any program that has regional benefits.

8. The County will only participate in intergovernmental programs that are consistent with the long-term vision and goals of the County.

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

> An individual fund's adopted budget is considered balanced if the current year estimated revenues, plus transfers in from other funds, plus appropriations of fund balance is at least as much as the current year estimated expenditures, plus transfers out to other funds. This condition must be true for the single annual budget and in total for the projected following three years.
>
> The entire County budget is considered balanced when each individual fund budget is balanced. When looking to see if a fund has a balanced budget, the use of (or appropriation of) fund balance is considered a satisfactory source for balancing the budget if the fund balance is already restricted, committed, or assigned for such use. For example, using the assigned fund balance in the Capital Improvement Projects Fund as a source for capital projects, even with no other current revenues or operating transfers in, is a legitimate use and would balance the budget. On the other hand, using the unassigned fund balance in the General Fund as a source for regular ongoing operations for multiple years would not be a preferred use and if it was necessary, the budget would not be considered balanced.

B. Revenues

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

1. Encourage economic development activities to broaden the County's tax revenue base.

2. Pursue state-wide tax structure revisions to obtain the greatest tax source flexibility for the County.

3. Aggressively collect revenues and coordinate revenue reporting with appropriate parties.

4. To the fullest extent possible and when appropriate, establish user fees and charges at levels which recover the full costs of providing the services.

5. Review fees and charges annually and develop a system for periodically changing rates to keep pace with changes in the costs of providing services.

6. Charge fees for all services that benefit limited interest 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.

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. These standards state 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 includes evaluating new major CIP projects 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. In the event the County realizes excess fund balance over the 25% reserve target, County management may engage with the Council to consider increasing funding for these capital improvement projects priorities.

C. Capital Plant Maintenance

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

VIII. DEBT MANAGEMENT

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

IX. LONG RANGE FINANCIAL PROJECTION

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

and properly coordinated from year to year. Approval by Council indicates their long-range financial policy direction.

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

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

A. Adding new items from the updated CIP, including the operating impact of new capital items;

B. Reviewing and updating assumptions used for forecasting purposes;

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

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

Only the annually adopted budget appropriates funds for expenditure. However, the annual 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 prepares the Department's proposed budget for presentation to and consideration by the Board of Public Utilities (BPU) and County Council.

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

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

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

XII. PERFORMANCE MEASURES

The County will develop strategic and program performance measures to be used as a 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.

FINANCIAL POLICIES

GLOSSARY OF TERMS

Advances

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

Capital Projects

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

Cash Requirements

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

Cemetery Perpetual Care

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

Committed Fund Balance

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

Continuing Appropriations

An account used to assign a portion of fund balance which reflects part of the unexpended appropriations on 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 statutory restrictions on the lodger's tax revenue and may be expended with Council approval only on those allowed purposes.

Prepaid Items

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

Restricted Fund Balances

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

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 - FY2024 THROUGH FY2027

Department	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
County Council	7.00	7.00	7.00	7.00
Probate Court	1.00	1.00	1.00	1.00
County Sheriff	1.00	1.00	1.00	1.00
County Clerk's Office	11.79	10.39	13.39	12.76
Municipal Court	6.00	6.00	6.00	6.00
County Assessor's Office	8.00	8.00	8.00	8.00
County Attorney's Office	6.00	6.00	6.00	6.00
County Manager's Office (CMO)	28.46	31.46	30.00	30.00
Administrative Services	54.23	54.23	54.00	54.30
Community Development	19.00	19.00	19.00	19.00
Community Services	105.05	108.24	111.45	111.20
Fire Department	188.00	176.00	177.00	176.00
Police Department	83.00	86.00	88.73	88.81
Public Works Department	150.55	151.55	151.55	152.05
Utilities Department	103.65	107.65	107.65	107.65
Total FTEs - All Funds	772.73	773.52	781.77	780.77

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
County Council				
Council Chair	1	1	1	1
Council	6	6	6	6
Department Total Regular FTEs	7	7	7	7
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
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	1	1	1
Deputy Clerk	3	3	3	3
Total Regular FTEs	7	7	7	7
Temp/Casual	4.79	3.39	6.39	5.76
Department Total FTEs	11.79	10.39	13.39	12.76
Municipal Court				
Municipal Judge	1.00	1.00	1.00	1.00
Compliance Coordinator Specialist	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	0.50	0.50	1.00	1.00
Sr. Court Clerk	1.00	1.00	1.00	1.00
Court Program Coordinator	0.75	0.50	0.50	0.50
Total Regular FTEs	5.05	4.80	5.30	5.30
Bench Warrant Fund				
Court Clerk	0.50	0.50	0.00	0.00
Total Regular FTEs	0.50	0.50	0.00	0.00
DWI Fund				
Compliance Coordinator Specialist	0.2	0.20	0.20	0.20
Court Program Coordinator	0.25	0.5	0.50	0.50
Total Regular FTEs	0.45	0.7	0.70	0.70
Department Total Regular FTEs	6	6	6	6

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
County Assessor's Office				
County Assessor	1	1	1	1
Chief Deputy Assessor	1	1	1	1
Chief Appraiser	0.75	0.75	1.50	1.50
Appraiser	0.95	1.40	0.75	0.75
Apprentice Appraiser	0.00	0.10	0.10	0.20
Sr. Assessment Specialist	0.95	0.00	0.00	0.00
Assessment Specialist	0.00	0.90	0.00	0.75
Sr. Office Specialist	1.00	0.00	0.00	0.00
Office Specialist	0.90	0.90	1.80	0.75
Total Regular FTEs	6.55	6.05	6.15	5.95
Property Valuation Fund				
Chief Appraiser	0.25	0.35	0.50	0.50
Appraiser	1.05	0.50	0.25	0.25
Apprentice Appraiser	0.00	0.90	0.90	0.80
Sr. Assessment Specialist	0.05	0.00	0.00	0.00
Assessment Specialist	0.00	0.10	0.00	0.25
Office Specialist	0.10	0.10	0.20	0.25
Total Regular FTEs	1.45	1.95	1.85	2.05
Department Total Regular FTEs	8.00	8.00	8.00	8.00
County Attorney's Office				
County Attorney	1	1	1	1
Deputy County Attorney	1	1	1	1
Associate County Attorney	1	0	0	0
Assistant County Attorney	1	2	2	2
Sr. Legal Assistant	1	1	1	1
Sr Paralegal	1	1	1	1
Department Total Regular FTEs	6	6	6	6

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
County Manager's Office (CMO)				
County Manager		1	1	1
Deputy County Manager	2	2	2	2
Assistant to County Manager	0	0	0	0
Office Manager	0	0	0	0
Sr. Office Specialist	0	0	0	0
Executive Assistant	1	1	1	1
Broadband Manager	1	1	1	1
Intergovernmental Affairs Manager	1	1	1	1
Sustainability Manager	1	1	1	1
Management Analyst	0	1	1	1
Total Regular FTEs	6	8	8	8
Limited Term	0	0	1	1
Total FTEs	6	8	9	9
Communications & Public Relations				
Public Information Officer	1	1	1	1
Assistant Public Information Officer	1	1	1	1
Social Media Coordinator	1	1	0	0
Sr Visual Information Specialist	1	1	2	2
Total Regular FTEs	4	4	4	4
Human Resources				
Human Resources Manager	1	1	1	1
Deputy Human Resources Manager	1	1	1	1
Compensation Manager	1	1	1	1
Recruitment Manager	0	1	1	1
Benefits & Pension Manager	1	1	1	1
Human Resource Analyst 3	2	2	2	3
Human Resource Analyst 2	4	4	3	4
Human Resource Analyst 1	0	1	2	0
Organizational Development Manager	1	1	1	1
Sr Office Specialist	1	1	1	1
Total Regular FTEs	12	14	14	14
Temp/Casual	2.46	2.46	0	1.92
Total FTEs	14.46	16.46	14	15.92
Human Resources-Safety/Risk Management				
Risk Manager	1	1	1	1
Safety Coordinator	1	1	1	1
Risk Management Analyst	1	1	1	1
Total Regular FTEs	3	3	3	3
Total HR Regular FTEs	15	17	17	17
Department Total Regular FTEs	25	29	29	29
Department Total Limited Term	0	0	1	1
Department Total Temp/Casual	2.46	2.46	0	0
Department total All FTEs	27.46	31.46	30	30

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
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	0	0	0	0
Sr. Accountant	0	0	0	0
Sr. Financial & Budget Analyst	2	2	2	2
Financial & Budget Analyst	2	2	2	2
Payroll Manager	1	1	1	1
Payroll Coordinator	1	1	1	1
Payroll Specialist	1	1	1	1
Sr. Management Analyst	0	0	0	0
Management Analyst	0	0	1	1
AP and P-Card Administrator	1	1	0	1
Sr. AP Coordinator	1	1	1	0
Total Regular FTEs	14	14	14	14
ASD Admin				
Administrative Services Director	1	1	1	1
Business and ERP Manager	0	1	1	1
Total Regular FTEs	1	2	2	2
Procurement				
Chief Purchasing Officer	1	1	1	1
Deputy Chief Purchasing Officer	1	1	1	1
Buyer- Planner	2	2	2	2
Sr. Buyer- Planner	2	2	2	1
Procurement Operations Manager	0	0	0	2
Management Analyst	3	3	3	2
Procurement Contract Manager	1	1	1	1
Supply Specialist	2	2	2	2
Sr. Supply Specialist	1	1	1	1
Total Regular FTEs	13	13	13	13
Temp/Casual	0	0	0	0.3
Total Procurement FTEs	13	13	13	13.3
Information Management-Records				
RIM Program Manager	1	1	1	1
Records Specialist	1	2	1	2
Sr. Records Specialist	1	0	1	0
Total Records Regular FTEs	3	3	3	3

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Information Management-Information Technology				
Chief Information Officer	1	1	1	1
IM Business Manager	0	0	0	1
Management Analyst	0	0	0	1
Sr. Management Analyst	1	1	1	0
IT Program Manager	2	2	2	2
Application Analyst/Developer	1	3	2	3
Sr. App Analyst-Developer	5	3	4	4
Security Analyst	1	1	1	1
Senior Systems Administrator	0	0	1	1
Systems Administrator	3	3	2	2
Database Administrator	1	1	1	0
Technical Services Manager	1	1	1	1
Sr. Technical Support Specialist	0	0	0	1
Technical Support Specialist	3	3	3	2
Technical Support Trainee	1	1	1	1
Network Architect	1	1	1	1
Business and ERP Manager	1	0	0	0
Sr. Office Specialist	1	1	1	0
Total Regular FTEs	23	22	22	22
Temp/Casual	0.23	0.23	0	0
Total IT FTEs	23.23	22.23	22	22
Information Management subtotals				
Total Regular FTEs	26	25	25	25
Temp/Casual	0.23	0.23	0	0
Total IM FTEs	26.23	25.23	25	25
Department Total Regular FTEs	54	54	54	54
Department Total Temp/Casual	0.23	0.23	0	0.3
Department Total Limited Term	0	0	0	0
Department Total All FTEs	54.23	54.23	54	54.3

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Community Development Department				
Administration				
Community Development Director	1	1	1	1
Management Analyst	0	0	1	1
Sr. Management Analyst	1	1	1	1
Sr. Office Specialist	1	1	2	2
Sr. Permit Technician	1	1	0	0
Permit Technician	1	1	1	1
Code Compliance Officers	2	2	2	0
Total Regular FTEs	7	7	8	6
Housing				
Housing & Special Project Manager	0	0	1	0
Housing Specialist	0	0	1	1
Total Regular FTEs	0	0	2	1
Building				
Building Safety Manager	1	1	1	1
Sr. Building Inspector	1	1	1	1
Plans Examiner	1	1	1	1
Total Regular FTEs	3	3	3	3
Planning				
Code Compliance Officer	0	0	0	2
Planning Manager	1	1	1	1
Senior Planner	1	1	2	2
Associate Planner	2	2	0	0
Total Regular FTEs	4	4	3	5
Economic Development				
Economic Development Administrator	1	1	1	1
Economic Development Program Manager	0	1	1	1
Marketing Specialist	1	0	1	1
Housing Program Coordinator	1	1	0	0
Housing & Special Project Manager	0	0	0	1
Business Associate Coordinator	1	1	0	0
Management Analyst	1	1	0	0
Total Regular FTEs	5	5	3	4
Department Total Regular FTEs	19	19	19	19

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Community Services Department				
CSD-Administration Services				
Community Services Director	1	1	1	1
Parks, Recreation, Open Space Manager	0	0	0	0
Sr. Management Analyst	2	2	2	2
Program Specialist	1	0	0	0
Office Specialist	0.75	0	0	0
Office Manager	0	0	0	0
Sr. Office Specialist	1	1	1	1
Recreation Cust Srvc Associate	0	0	0	0
Sr. Recreation Cust Srvc Associate	0	0	0	0
Recreation Cust Srvc Supervisor	0	0	0	0
Total Regular FTEs	5.75	4	4	4
Temp/Casual	0	0	0	0
Total FTEs	5.75	4	4	4
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	0	0	0
Sr. Librarian	3	4	4	4
Librarian	4	4	4	4
Sr Library Specialist	2.75	3.75	3.75	3.75
Library Specialist	6	4.75	4.75	4.75
Sr Library Technician	0	0	0	0
Library Associate	7.5	7.75	7.75	8
Total Regular FTEs	27.25	27.25	27.25	27.50
Temp/Casual	3.45	3.5	4.00	3.90
Total FTEs	30.70	30.75	31.25	31.40
Parks				
Parks Superintendent	1	1	1	1
Assistant Parks Superintendent	1	1	1	1
Parks Maintenance Construction Specialists III	4	3	3	3
Parks Maintenance Construction Specialists II	6	8	10	10
Parks Maintenance Construction Specialists I	7	5	5	5
Arborist	1	1	1	1
Irrigation Specialist	1	1	1	1
Sr. Office Specialist	0	1	1	1
Total Regular FTEs	21	21	23	23
Temp/Casual	0.92	0.72	0.50	0.00
Total FTEs	21.92	21.72	23.5	23

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Open Space				
Open Space Specialist	1	1	1	1
Parks Maintenance Construction Specialists III	0	0	0	0
Parks Maintenance Construction Specialists II	0	0	1	1
Parks Maintenance Construction Specialists I	1	1	1	1
Total Regular FTEs	2	2	3	3
Temp/Casual	0.5	0	0.5	0.00
Total FTEs	2.5	2	3.5	3.00
Recreation				
Recreation Superintendent	1	1	1	1
Sr. Recreation Leader	0.5	0.5	0.5	0.5
Recreation Leader	0.5	0.5	0.5	0.5
Recreation Programs Manager	0.75	0.75	0.75	0.75
Customer Service Associate	1.5	3.5	3.5	3.5
Customer Service Supervisor	1	1	1	1
Sr. Office Specialist	0.25	0	0	0
Senior Rec Customer Service Associate	2	0	0	0
Program Specialist	0	1	1	1
Total Regular FTEs	7.5	8.25	8.25	8.25
Temp/Casual	0.64	1.44	1.32	1.75
Total FTEs	8.14	9.69	9.57	10.00
Aquatic Center				
Recreation Program Manager	1	1	1	1
Aquatics Coordinator	1	1	1	1
Aquatics Maintenance Specialist	1	2	2	2
Senior Lifeguard	6	3	5	6
Lifeguard	5	7	2	3
Lifeguard Trainee	0	1	4	2
Custodian	1	1	1	1
Total Regular FTEs	15	16	16	16
Temp/Casual	3.4	2.65	1.78	1.89
Total FTEs	18.4	18.65	17.78	17.89
Ice Rink				
Recreation Program Manager	0.25	0.25	0.25	0.25
Assistant Golf/Ice Rink Professional	0	0	0.00	0.25
Senior Recreation Leader	0.00	0.50	0.50	0.50
Recreation Leader	1.0	0.5	0.50	0.50
Senior Rec Customer Service Associate	0.25	0.00	0.00	0.00
Golf/Ice Maintenance Assistant Superintenden	0.25	0.25	0.25	0.25
Customer Service Supervisor	0.00	0.25	0.25	0.25
Total Regular FTEs	1.75	1.75	1.75	2.00
Temp/Casual	0.96	2.40	1.45	1.46
Total FTEs	2.71	4.15	3.20	3.46

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Golf Course				
Golf Course Maintenance Superintendent	1	1	1	1
Golf/Ice Maintenance Assistant Superintenden	0.75	0.75	0.75	0.75
Golf Course Maintenance Mechanic	1	1	1	1
Recreation Program Manager	1	1	1	1
Head Golf Professional	1	1	1	1
Assistant Golf/Ice Rink Professional	0	0	1	0.75
Customer Service Supervisor	0	0.75	0.75	0.75
Senior Rec Customer Service Associate	0.75	0.00	0.00	0.00
Total Regular FTEs	5.5	5.5	6.5	6.25
Temp/Casual	4.43	5.30	4.67	5.20
Total FTEs	9.93	10.80	11.17	11.45
Social Services				
Social Services Manager	1	1	1	1
Health Care Specialist	0.81	1	1	1
Program Specialist	1	1	2	2
Management Analyst	0	1	1	1
Case Coordination Specialist	0	1	1	1
Total Regular FTEs	3	5	6	6
Temp/Casual	0	0.48	0.48	0.00
Total FTEs	2.81	5.48	6.48	6.00
CSD - Health Care Assistance Fund				
Health Care Specialist	0.19	0	0	0
Case Coordination Specialist	1	1	1	1
Total Regular FTEs	1.19	1	1	1
Temp/Casual	0	0	0	0
Total FTEs	1.19	1	1	1.00
CSD - Community Health Council				
Management Analyst	1	0	0	0
Limited Term - Kellogg Grant	1	0	0	0
Department Total Regular FTEs	89.75	91.75	96.75	97.00
Department Total Limited Term	1.00	0.00	0.00	0.00
Department Total Temp/Casual	14.30	16.49	14.70	14.20
Department Total All FTEs	105.05	108.24	111.45	111.20

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Fire Department				
Administration				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Fire Battalion Chief - LANL Training	1	1	1	1
Fire Battalion Chief - Safety	1	1	1	1
Fire Battalion Chief - Wildland	1	1	1	1
Fire Battalion Chief - EMS	1	1	1	1
Fire Battalion Chief - Training	1	1	1	1
Fire Battalion Chief - Fire Marshal	1	1	1	1
Fire Captain - Training	1	0	0	0
Security/Admin Service Manager	1	1	1	1
Payroll / Admin Specialist	1	1	1	1
Fire and Life Safety Technology Specialist	1	1	1	1
Management Analyst	2	1	1	0
Senior Management Analyst	1	1	1	1
Fire Program Specialist	3	4	4	5
Office Manager	0	1	1	1
Fire Technology Manager	1	1	1	1
EMS Training Coordinator	0	0	0	0
Total Regular FTEs	19	19	19	19
Operations				
Fire Battalion Chief (A, B, C Shift)	3	3	3	3
FLS Tech. Specialist	0	0	0	0
Fire Captain	24	29	28	28
Driver Engineer	24	24	26	26
Firefighter 2/Cadet	118	101	101	100
Total Regular FTEs	169	157	158	157
Department Total Regular FTEs	188	176	177	176

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Police Department				
Animal Control				
Animal Shelter Manager	1	1	1	1
Animal Conrol Supervisor	0	0	0	1
Animal Control Officer	0	1	2	1
Sr. Animal Control Officer	0	3	2	2
Public Services Aide	4	0	0	0
Total Regular FTEs	5	5	5	5
Detention				
Detention Administrator	1	1	1	1
Detention Sergeant	4	4	4	4
Detention Corporal	9	11	11	11
Detention Officer	2	0	0	0
Total Regular FTEs	16	16	16	16
Emergency Communications				
Consolidated Dispatch Manager	1	1	1	1
Police Chief	0.25	0.25	0.25	0.25
Sr. Office Specialist	0	0	0	0
Office Manager	0.1	0.1	0	0
Dispatcher Shift Supervisor	5	4	2	4
Emergency Communication Specialist III	0	0	2	1
Emergency Communication Specialist II	3	4	1	2
Emergency Communication Specialist I	4	6	9	7
Deputy Emergency Communication Manager	3	1	1	1
Total Regular FTEs	16.35	16.35	16.25	16.25
Temp/Casual	0	0	0.73	0.81
Total FTEs	16.35	16.35	16.98	17.06
Emergency Management				
Emergency Services Commander	1	1	1	1
Deputy Emergency Service Commander	1	1	1	1
Total Regular FTEs	2	2	2	2
Limited Term - Emergency Mgmnt Coord	0	1	1	1
Total FTEs	2	3	3	3
Operations				
Police Sergeant	6	6	7	7
Police Corporal	23	23	21	25
Police Officer	5	5	8	4
Total Regular FTEs	34	34	36	36

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Administration/Records				
Police Chief	0.75	0.75	0.75	0.75
Deputy Police Chief	1	1	1	1
Police Commander	3	3	3	3
Police Corporal	0	0	0	0
Office Manager	0.9	0.9	1	1
Sr. Office Specialist	2	2	0	0
Sr. Management Analyst	0	0	1	1
Management Analyst	1	2	1	1
Records Specialist III	0	0	2	2
Records Specialist II	0	0	1	1
Sr. Records Specialist	0	0	0	0
Victim Assistant	1	1	1	1
IPRA Analyst Specialist	0	1	0	0
Total Regular FTEs	9.65	11.65	11.75	11.75
Department Total Regular FTEs	83	85	87	87
Department Total Limited Term	0	1	1	1
Department Total Temp/Casual	0	0	0.73	0.81
Department Total All FTEs	83.00	86.00	88.73	88.81

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Public Works Department				
PW Administration				
Public Works Director	0.34	0.34	0.34	0.76
Deputy Public Works Director	1	1	1	0.58
Sr. Management Analyst	1	1	1	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	3.34	3.34	3.34	3.34
Engineering				
County Engineer	1	1	1	1
Engineering Project Manager	0	1	0	0
Projects Manager	3	2	2	2
Sr. Engineer	1	1	2	2
Chief Surveyor	1	1	1	1
Engineering Associate	2	2	2	2
Senior Engineering Aide	0	0	0	0
Engineering Aide	0	0	0	0
Total Regular FTEs	8	8	8	8
CIP Fund				
Limited Term Project Manager	2	2	2	1
Total Limited Terms	2	2	2	1
Total Regular FTEs	8	8	8	8
Total Limited Term	2	2	2	1
Total FTEs	10	10	10	9
Capital Projects and Facilities Maintenance				
Facilities Manager	1	1	1	2
Facilities Maintenance Superintendent	1	1	1	1
Capital Projects and Facilities Manager	1	1	1	1
Sr. Project Manager	0	1	1	1
Project Manager	3	3	3	4
Facility Maintenance Foreman	0	2	3	3
Construction Specialist III	5	0	0	0
Construction Specialist II	5	0	0	0
Facility Maintenance Specialist	2	3	2	0
Mechanical & Plumbing Foreman	0	0	1	4
Mechanical & Plumbing Journey	0	0	4	1
Sr. Facilities Maintenance Specialist	0	0	2	3
Sr. Construction Specialist	0	4	0	0
Electrical Foreman	0	3	3	3
Electrical Journeyman	0	1	1	1
Management Analyst	0	0	0	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	19	21	24	26

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Major Facilities Maintenance (MFM)				
Construction Specialist II	2	0	0	0
Construction Specialist I	2	3	0	0
Buyer	1	0	0	0
Management Analyst	0	1	1	0
Total Regular FTEs	5	4	1	0
Custodial Maintenance				
Facilities Services Manager	1	1	1	1
Lead Custodian	1	2	2	2
Custodian	16	15	15	15
Senior Office Specialist	1	1	1	1
Total Regular FTEs	19	19	19	19
Fleet				
Fleet Supervisor	1	1	1	1
Sr. Office Specialist	1	1	1	1
Fleet Mechanic III	0	0	2	2
Fleet Mechanic II	6	6	4	4
Fleet Mechanic I	1	1	1	1
Fleet Manager	1	1	1	1
Fleet Shop Foreman	2	2	2	2
Total Regular FTEs	12	12	12	12
Traffic & Streets				
Traffic & Streets Manager/Engineer	1	1	1	1
Street Maint. Superintendent	1	1	1	1
Asst Street Superintendent	1	1	1	1
Lead Equipment Operator	2	2	2	2
Sr. Equipment Operator	4	5	4	4
Sr. Office Specialist	1	1	1	1
Equipment Operator	8	4	6	6
Equipment Operator Trainee	0	2	1	1
Traffic Operations Manager	1	1	1	1
Traffic Electrician I	1	1	1	1
Traffic Electrician II	0	0	0	0
Traffic Electrician III	1	1	1	1
Transportation Safety Specialist	0	1	1	1
Signs & Marking Technician I-III	4	4	4	4
Total Regular FTEs	25	25	25	25

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Transit				
Public Works Director	0.42	0.42	0.42	0
Deputy Public Works Director	0	0	0	0.42
Transit Manager	1	1	1	1
Office Manager	0	0	1	1
Sr. Office Specialist	1	1	0	0
Sr. Management Analyst	1	1	1	1
Transit Supervisor	2	2	2	2
Transit CS Rep/Dispatcher	2	2	2	2
Transit Operator Trainee	9	8	11	5
Transit Operator I	4	4	3	10
Transit Operator II	10	11	9	8
Transit Operator - Lead	3	3	3	3
Total Regular FTEs	33.42	33.42	33.42	33.42
Total Limited Term - Transit Operators	4.55	4.55	4.55	4.55
Total FTEs	37.97	37.97	37.97	37.97
Environmental Services				
Public Works Director	0.24	0.24	0.24	0.24
Environmental Services Manager	1	1	1	1
Environmental Services Superintendent	1	1	1	1
Environmental Services Tech	1	2	2	2
Sr. Environmental Services Tech	1	0	0	0
Lead Equipment Operator	2	2	2	2
Administrative Scale Operator	2	2	2	2
Management Analyst	1	1	1	1
Sr. Equipment Operator	5	6	6	6
Office Specialist	0	0	0	0
Laborer	0	0	0	0
Equipment Operator	4	3	3	3
Total Regular FTEs	18.24	18.24	18.24	18.24
Airport				
Airport Manager	1	1	1	1
Total Regular FTEs	1	1	1	1
Temp/Casual	0	0	0	0.50
Total FTEs	1	1	1	1.5
Department Total Regular FTEs	144	145.00	145.00	146.00
Department Total Limited Term	6.55	6.55	6.55	5.55
Department Total Temp/Casual	0	0	0	0.50
Department Total All FTEs	150.55	151.55	151.55	**152.05**

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Utilities Department				
Administration				
Utilities Manager	1	1	1	1
Dep. Util. Mgr.-Finance	1	1	1	1
Public Relations Manager	1	1	1	1
Business Operations Manager	2	2	2	1
Sr. Office Specialist	2	2	2	2
Executive Assistant	1	1	1	1
Management Analyst	0	0	0	0
Senior Management Analyst	0	0	0	1
Water and Energy Conservation Officer	1	1	1	1
Total Regular FTEs	9	9	9	9
Department Total Overfill	0	3	3	2
Total FTEs	9	12	12	11
Customer Service				
Billing and Service Specialist	2	2	3	4
Sr.Billing and Service Specialist	3	3	1	0
Billing and Customer Service Supervisor	1	1	1	0
Data Analyst	0	0	1	2
Management Analyst	1	1	1	1
Total Regular FTEs	*7*	*7*	*7*	*7*
Engineering				
Dep. Util. Mgr.-Engineering	1	1	1	1
GIS System Specialist	1	1	1	1
SCADA System Technician	0	0	0	1
SCADA System Specialist	2	2	2	1
Sr. Engineer	1	1	1	1
Sr. Engineering Project Manager	0	0	0	1
Engineering Project Manager	2	2	1	2
Engineering Associate	4	4	5	6
Total Regular FTEs	11	11	11	14
Temp/Casual	3.65	3.65	3.65	3.65
Total FTEs	14.65	14.65	14.65	17.65
Meter Reading				
Meter Reader Supervisor	1	1	1	1
GWS Apprentice 1	1	1	1	1
Total Regular FTEs	2	2	2	2

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Electric Production				
Deputy Utility Manager-Power Supply	1	1	1	1
Power Scheduler/Energy Analyst	0	0	0	0
Power System Supervisor	1	1	1	1
Sr. Data Analyst	1	1	1	1
Senior Hydro-Elec Maint Tech	1	2	1	1
EP Resource Coordinator	0	0	2	2
Sr. Power System Operator	7	7	4	1
Power System Operator Appr	0	0	1	4
Hydro Elec Plant Supervisor/Engineer	1	1	1	1
Hydro Elec Maint. Tech Apprentice	1	0	1	1
Engineering Associate	1	0.4	0.4	0
Total Regular FTEs	14	13.4	13.4	13
Electric Distribution				
Deputy Utility Manager-Power Supply	0	0	0	0
Dep. Util. Mgr.-Elec. Dist.	0	1	1	1
Electric Distribution Superintendent	0	0	0	1
Linemen Superintendent	0	0	0	1
Linemen Supervisor	3	3	3	2
Engineering Associate	2	2.6	2.6	0
Electrical Engineering Manager	1	1	1	1
Journeyman Lineman	7	7	7	7
Total Regular FTEs	13	14.6	14.6	13
Gas/Water/Sewer				
Dep. Util. Mgr.-GWS Services	0.45	0.45	0.45	0.45
GWS Superintendent	1	1	1	1
GWS Supervisor	1	3	3	3
GWS Pipefitter	0	1	1	2
GWS Sr Pipefitter	7	3	3	5
GWS Shop Supervisor	1	0	0	0
GWS Apprentice II	1	3	3	7
GWS Apprentice I	3	5	5	1
Engineering Aide	1	1	1	1
GWS/WWTP/WP Trainee	6	6	6	3
Total Regular FTEs	21.45	23.45	23.45	23.45
Total Limited Term	1	0	0	0
Temp/Casual	0	0	0	0
Total FTEs	22.45	23.45	23.45	23.45

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
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	1	1	1	1
Sr. WW Treatment Plant Operator	2	0	0	1
WW Treatment Plant Operator	2	1	1	4
WW Treatment Plant Oper. Appr II	0	0	0	3
WW Treatment Plant Oper. Appr I	0	0	0	0
GWS/WWTP/WP Trainee	4	7	7	0
Total Regular FTEs	10.30	10.30	10.30	10.30
Temp/Casual	0.00	0.00	0.00	0.00
Total FTEs	10.30	10.30	10.30	10.30
Water Production				
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1
Water Systems Supervisor	0	1	1	1
Sr. Water Systems Operator	3	2	2	4
Water Systems Operator	1	1	1	1
Water Systems Apprentice III	0	0	0	0
Water Systems Apprentice II	1	2	2	0
Water Systems Apprentice I	1	1	1	1
WP Trainee	0	0	0	0
Water Systems Elec. Technician	1	2	2	2
Total Regular FTEs	8.25	8.25	10.25	10.25
Total Limited Term	1	1	0	0
Temp/Casual	0	0	0	0
Total FTEs	9.25	9.25	10.25	10.25
Department Total Regular FTEs	98.00	101.00	101.00	102.00
Department Total Limited Term	2.00	0.00	0.00	0.00
Department Total Overfill	0.00	3.00	3.00	2.00
Department Total Temp/Casual	3.65	3.65	3.65	3.65
Department Total All FTEs	103.65	107.65	107.65	107.65

FTE DETAILED SCHEDULE - FY2024 THROUGH FY2027

Position Title	FY 2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
County Totals				
County Total Regular FTEs	736.75	739.75	747.75	748.00
County Total Limited Term FTEs	9.55	7.55	8.55	7.55
County Total Temp/Casual	25.43	26.22	25.47	25.22
County Total All FTEs	771.73	773.52	781.77	780.77
General Fund				
Total Regular FTEs	380.50	388.94	395.54	396.59
Total Limited Term FTEs	1.00	1.00	1.00	1.00
Total Temp/Casual	22.78	23.57	21.81	21.07
Total All FTEs	404.28	413.51	418.35	418.66
All Other Funds				
Total Regular FTEs	356.25	349.81	352.21	351.41
Total Limited Term FTEs	6.55	6.55	7.55	6.55
Total Temp/Casual	3.65	3.65	3.65	4.15
Total All FTEs	366.45	360.01	363.41	362.11

FY2027 Adopted Budget
Schedule of Appropriations for Salary Adjustments

Group	In Accordance With	Estimated Costs
Non-union employees	Per Compensation Policy or Employment Contract	$ 1,727,261
Association of Plumbers & Pipefitters - Local 412	Collective Bargaining Agreement (July 1, 2021 to June 30, 2026)	-
Firefighters' Association Local 3279	Collective Bargaining Agreement (July 1, 2025 to June 30, 2029)	1,724,227
IBEW - Local 611 Utilities	Collective Bargaining Agreement (Oct. 1, 2024 to Sep. 30, 2027)	34,238
IBEW - Local 611 Public Works	Collective Bargaining Agreement (May 6, 2024 to June 30, 2027)	12,069
Police Union AFL-CIO, Local 14	Collective Bargaining Agreement (July 1, 2020 to June 30, 2025)	277,251
TOTAL		$ 3,775,046

SCHEDULE OF INTERFUND TRANSFERS - FY2027 Adopted

FY2027 ADOPTED		Operating transfers out of:						
		General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire	Total
Operating transfers into:								
General	$	-	-	-	893,217	361,009	3,558,000	4,812,226
Health Care Assistance		650,000	-	-	-	-	-	650,000
Economic Development		8,060,000	-	-	-	-	-	8,060,000
Debt Service Fund - Revenue Bonds		8,179,409	-	-	-	-	-	8,179,409
Capital Improvement Projects		9,443,000	-	1,776,000	-	-	-	11,219,000
Transit Fund		1,200,000	-	-	-	-	-	1,200,000
Airport		500,000	-	-	-	-	-	500,000
	$	28,032,409	-	1,776,000	893,217	361,009	3,558,000	34,620,635

FY 2027 Equipment Replacement- Approved 8/4/26 at Council

Unit#	Division	Year of Unit	DESCRIPTION	Full Cost	Depart Budget	Equipment Fund Budget
1256	Police	2017	SM SUV Unmarked	$75,000.00	$25,000.00	$50,000.00
1291	Police	2017	Pickup Marked	$134,000.00	$35,000.00	$99,000.00
1292	Police	2018	Pickup Marked	$134,000.00	$35,000.00	$99,000.00
1308	Police	2019	Pickup Marked	$134,000.00	$35,000.00	$99,000.00
1341	Police	2020	Pickup Marked	$134,000.00	$35,000.00	$99,000.00
1138	Assessor	2011	Mid-Size SUV			$47,000.00
1167	Library	2012	Mid-Size SUV			$47,000.00
3039	Parks	2005	Walk Behind Aerator			$5,500.00
1197	Parks	2014	Pickup 1T Dump Body, tommy lift W/plow set up			$88,000.00
3054	Parks	2006	Turf Track, Debris Vacuum			$62,000.00
3196	Parks	2013	Mower, Riding, Rough cut 4700D			$123,000.00
3283	Parks	2017	Mower, Riding Rough cut			$19,000.00
3263	Parks	2016	Sod Cutter			$6,700.00
3282	Custodial	2017	ATV W/ Plow			$8,800.00
1277	Fire	2018	Pickup Crew Cab W/ Camper			$82,000.00
3205	Fire	2012	UTV Side by Side			$22,000.00
3217	Golf	2014	Workman Turf Truck			$16,000.00
3218	Golf	2014	Workman Turf Truck			$16,000.00
3154	Golf	2011	UTV Side by Side			$16,000.00
3157	Golf	2011	Sand Pro Groomer W Drag			$25,500.00
3152	Golf	2011	Turf Sprayer 1750			$67,000.00
3268	Golf	2016	Mower Riding Rough cut 4500			$125,000.00
1205	Traffic and Streets	2015	Pickup, 1T Ext Cab W/ Utility Body			$ 70,000.00
1095	Traffic and Streets	2009	Pickup 3/4 Crew Cab 4x4 W/ Wing Plow Set up			$73,000.00
1150	Traffic and Streets	2013	Dump Truck 5YD			
3168	Traffic and Streets	2012	Spreader 5YD			$300,000.00
3207	Traffic and Streets	2014	Plow 10 FT			
3031*	Warehouse	2004	Forklift up to 10K lbs, change to a telehandler			$ 80,000.00
					Department Portion	**$165,000.00**
					Fleet Replacement Sub Total	**$1,745,500.00**

* ASD will fund additional funds needed for this upgraded item.

Police Grant will fund Cameras, Radios, Laptops, Gun Locks, and any additional items that are not part of the original replacement.

Unit#	Description				Estimated Replacement Cost
Environmental Services		**Year**	**Full Cost**	**In ECO Fund Budget**	**In Equipment Fund budget**
1271	Refuse Truck Side Loader	2018			$490,000.00
3135	Water Trailer 1000 Gallon	2010			$13,500.00
3213	Loader Tool Carrier	2009			$380,000.00
				Department Portion	
				Fleet Replacement Sub Total	**$883,500.00**
Utilities			**Full Cost**	**In Utilities Fund Budget**	**In Equipment Fund budget**
1235	Pickup 1T Ext Cab Utility Bed	2016			$68,000.00
1236	Pickup 1T Ext Cab Utility Bed	2016			$68,000.00
1242	Pickup 1/2T Ext. Cab	2016			$47,000.00
1243	SUV SM	2016			$47,000.00
1247	Pickup 1T Ext Cab Utility Bed W Tommy Lift	2016			$75,000.00
17	Trailer Flat bed	1995			$12,000.00
32	Welder Trailer Mounted	1994			$30,000.00
				Department Portion	
				Fleet Replacement Sub Total	**$347,000.00**

Replacement cost is split between the Transit Fund and The Equipment Fund.			**Full Cost**	**Budget**	**budget**
4012	Bus Medium	2001	$771,000.00	$758,000.00	$13,000.00
4123	Bus Medium	2014	$771,000.00	$698,000.00	$73,000.00
4106	Bus Heavy Duty	2016	$841,398.00	$734,401.00	$106,997.00
4082	Mini Van	2008			$47,000.00
			Department Total		**$2,190,401.00**
				Fleet Replacement Subtotal	**$239,997.00**
				Fleet Equipment Fund Grand Total	**$3,215,997.00**

Schedule of Recurring Grants
Estimates for FY2027

Dept/Div	Funding Source	Grant Description	Amount
Fire	NMPRC	Fire Protection Fund	$ 998,004
Muni Court	NMDFA	DWI Distribution and Grant Program	130,456
Community Services			
	NMCYFD	Juvenile Justice Advisory Board	965,693
	NMDCA	Library Go Bonds	28,620
	NMSL	Library State Grant	14,570
	NMDOH	Community Health Council	74,573
Police			
	NMDHSEM	State Homeland Security Grant Program	521,787
	NMDFA	Law Enforcement Protection Fund	153,500
	NMPS	Law Enforcement Retention Fund	49,118
	NMCVRC	VAWA	27,007
	NMDFA	E911	376,674
	USDOJ	Bulletproof Vest Program	13,000
Transit			
	NMDOT	Transit 5311 (Admin/Operations Only)	5,605,740
	NMDOT	Transit 5310 Capital Grant	198,803
	USDOI	National Park Service - Bandelier Service	222,447
Public Works			
	NMDOT	School Bus Route Program	224,151
	NMDOT	County Arterial Program	28,753
	NMDOT	Cooperative Program	175,598
	NMDOT	Muncipal Arterial Program	150,000
		Total	$ 9,958,494

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 $300,000, Council approval is required before acceptance by the County Manager or Utilities Manager.

DEBT SUMMARY

General Obligation Debt

The County has no General Obligation debt.

Computation of the Legal Debt Limit

The County of Los Alamos is the only Class H (city / county government) in the state of New Mexico. A review of Article IX, Section 13 of the New Mexico Constitution limits the amount of general obligation indebtedness for a county, city, town, or village to four percent (4%) of the assessed valuation. This article is silent regarding an entity which is both a city and a county. However, the New Mexico Department of Finance and Administration (DFA) indicates that the limitation for Los Alamos County should also be four percent (4%) of assessed valuation. The County relies on this guidance in calculating the legal debt limit for FY2025 (based on tax year 2024 valuation) at approximately $44.5 million. This limit applies to general obligation debt. As the County presently has none-outstanding, $44.5 million is also the County's current general obligation debt capacity.

Gross Receipts Tax (GRT) Revenue Bonds

On October 21, 2008, the County closed on the sale of The Incorporated County of Los Alamos, New Mexico Gross Receipts Tax (GRT) Improvement Revenue Bonds, Series 2008. The original bonds were issued in the amount of $75,000,000 with a final maturity date of June 1, 2028. On June 26, 2013, the County issued $38,235,000 Gross Receipts Tax Refunding Revenue Bonds, Series 2013 which advance refunded a portion of the 2008 Series. The net proceeds of $49,926,817 (including $5,178,930 in premiums net of discount [$115,496], $6,700,000 additional funding from the County less $187,113 in underwriting, insurance and issuance costs) were deposited into escrow and used to pay a portion of the interest on the 2008 Series when due beginning December 1, 2013 through June 1, 2028 and redeem the outstanding 2008 Series maturing on June 1, 2029 and after. The un-refunded Series 2008 Revenue Bonds have principal outstanding of $0. The final maturity date was June 1, 2018.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $9,653,817. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2028 using the straight-line method. The County completed the advance refunding 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 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 are as follows:

Year ending June 30	2013 Series Principal	2013 Series Interest
2026	4,100,000	448,909
2027	4,265,000	284,909
2028	4,395,000	151,628
	12,760,000	885,445
2013 Series Principal	12,760,000	
Unamortized balances:		
Discounts and premiums	226,936	
	$ 12,986,936	

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 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, 2024, are as presented below.

Year ending June 30	2014A Series Principal	2014A Series Interest	2014B Series Principal	2014B Series Interest
2026	$ 465,000	175,710	0	0
2027	475,000	161,295	0	0
2028	495,000	144,195	0	0
2029	510,000	126,375	0	0
2030	530,000	108,015	0	0
2031-2035	2,310,000	226,573	0	0
	$ 4,785,000	942,163	0	0

2014A Series Principal	$	4,785,000
2014B Series Principal		0
Unamortized balances:		
Discounts and premiums		235,601
Total payable	$	5,020,601

DEBT SUMMARY

Utility Revenue Bonds – 2010 Series

On August 12, 2010, the county issued $13,085,000 in Utility Revenue bonds (2010 Series A, B, C, D). These are 20-year bonds and will be fully amortized on June 1, 2030. Series A are tax-exempt bonds with an aggregate principal of $3,785,000. The B Series 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, 2024, 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	
2026	$ 0	0	0	0	640,000	207,328	270,000	92,720	1,210,048
2027	0	0	0	0	660,000	168,416	285,000	76,304	1,189,720
2028	0	0	0	0	685,000	128,288	305,000	58,976	1,177,264
2029	0	0	0	0	700,000	86,640	325,000	40,432	1,152,072
2030	0	0	0	0	725,000	44,080	340,000	20,672	1,129,752
	$ 0	0	0	0	3,410,000	634,752	1,525,000	289,104	5,858,856

2010A Series Principal	$ 0
2010B Series Principal	0
2010C Series Principal	3,410,000
2010D Series Principal	1,525,000
Unamortized balances:	
Refunding costs	0
Discounts and premiums	(11,130)
Total payable	$ 4,923,870

Intergovernmental Notes Payable

Business-type Activities

Beginning in December 2005 through June 2025, the County entered into various agreements to borrow $45,162,079 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:

DEBT SUMMARY

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 sub fund, 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.

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 sub fund, which is a part of the Joint Utility System Fund.

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

PP 3732: To construct the Los Alamos County Eco Station and repay loan# PP-1898. The loan is to be repaid from Municipal Environmental Services Gross Receipts Tax revenues.

WPF 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. The loan is to be repaid from existing Utility Water system revenues.

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 and is to be repaid from the net revenues of the Utility Water system.

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. The agreement includes a grant in the amount of $79,832. The loan is to be repaid from existing Joint Utility System Revenues.

DEBT SUMMARY

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

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

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

WPF 5673: To construct Phase II new Bayo non-potable water tank and existing tank upgrades, etc. The agreement included a grant in the amount of $2,190,000 and is to be repaid from the net revenues of the Water Utility system.

WPF 5638: To finance the costs of acquiring the services of an engineer to assess and prioritize facility upgrades and to replace motor control venters in four facilities including the associated electric gear. The loan is to be repaid from the net revenues of the Joint Utility System.

Loan terms and repayment schedules are shown on the following table:

DEBT SUMMARY

		New Mexico Environment Department	New Mexico Environment Department	New Mexico Environment Department	New Mexico Finance Authority	New Mexico Environment Department Construction Programs Bureau	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority
Loan Number		CWSRF 1438143	CWSRF 083	CWSRF 110	PP 3732	ARRA CWSRF O9	WPF 820	WPF 821	WPF 918	WPF 940	WPF 3557	WPF 4826
Date of agreement		Dec 2005	Aug 2022	Sep 2022	May 2007	Dec 2009	Nov 2011	Jan 2013	Jun 2015	Mar 2015	Feb 2017	Mar 2022
Beginning principal		14,355,105	6,259,681	25,000,000	4,331,349	234,812	600,000	140,000	562,400	182,000	53,840	320,000
Term of agrement, in years		20	20	20	15	20	20	20	20	20	20	20
Interest rate		3%	0.01%	0.01%	2.57%	2.56%	-	-	-	-	-	-
Administrative fee		-	-	-	-	0.44%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Payable in year ending 6/30/2026:												
Principal		416,570	312,750	-	256,570	-	31,259	7,071	28,334	9,514	2,681	16,422
Interest and/or admin fee		43,583	563	-	70,415	-	471	125	715	240	88	667
Total	$	460,153	313,313	-	326,985	-	31,730	7,196	29,049	9,754	2,769	17,089
Payable in year ending 6/30/2027:												
Principal		420,736	312,781	-	261,522	-	31,257	7,078	28,345	9,519	2,680	16,407
Interest and/or admin fee		39,417	532	-	62,730	-	393	107	644	216	82	626
Total		460,153	313,313	-	324,252	-	31,650	7,185	28,989	9,735	2,762	17,033
Payable in year ending 6/30/2028:												
Principal		424,944	312,812	-	266,988	-	31,372	7,096	28,416	9,543	2,687	16,448
Interest and/or admin fee		35,209	501	-	59,997	-	315	89	573	193	75	585
Total		460,153	313,313	-	326,985	-	31,687	7,185	28,989	9,736	2,762	17,033
Payable in year ending 6/30/2029:												
Principal		429,193	312,843	-	273,476	-	31,448	7,114	28,487	9,567	2,694	16,489
Interest and/or admin fee		30,960	470	-	53,509	-	236	71	502	169	68	544
Total		460,153	313,313	-	326,985	-	31,684	7,185	28,989	9,736	2,762	17,033
Payable in year ending 6/30/2030:												
Principal		433,485	312,874	-	280,832	-	31,523	7,132	28,558	9,591	2,700	16,530
Interest and/or admin fee		26,668	438	-	46,153	-	158	54	431	145	61	503
Total		460,153	313,313	-	326,985	-	31,681	7,186	28,989	9,736	2,761	17,033
Payable in five years ending 6/30/2035:												
Principal		2,233,322	1,564,842	-	1,210,072	-	31,639	14,317	143,866	48,315	13,604	83,272
Interest and/or admin fee		67,445	1,722	-	74,871	-	79	54	1,151	362	205	1,892
Total		2,300,767	1,566,564	-	1,284,943	-	31,718	14,371	145,017	48,677	13,809	85,164
Payable in five years ending 6/30/2040:												
Principal		-	1,565,624	-	-	-	-	-	-	-	8,244	84,317
Interest and/or admin fee		-	940	-	-	-	-	-	-	-	42	846
Total		-	1,566,564	-	-	-	-	-	-	-	8,287	85,163
Payable in five years ending 6/30/2045:												
Principal		-	939,750	-	-	-	-	-	-	-	-	16,990
Interest and/or admin fee		-	187	-	-	-	-	-	-	-	-	42
Total		-	939,937	-	-	-	-	-	-	-	-	17,032
Payable in five years ending 6/30/2050:												
Principal		-	-	-	-	-	-	-	-	-	-	-
Interest and/or admin fee		-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-
Total payable												
Principal		**4,358,251**	**5,634,277**	**24,615,451**	**2,549,460**	**-**	**188,498**	**49,808**	**286,006**	**96,049**	**35,290**	**266,875**
Interest and/or admin fee		**243,282**	**5,353**	**-**	**367,675**	**-**	**1,652**	**500**	**4,016**	**1,325**	**621**	**5,705**
Total	**$**	**4,601,533**	**5,639,630**	**24,615,451**	**2,917,135**	**-**	**190,150**	**50,308**	**290,022**	**97,374**	**35,912**	**272,580**

DEBT SUMMARY

	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	Totals
Loan Number	DW 5456	WPF 5081	WPF 5426	DW 5637	WPF 5673	WPF 5638	
Date of agreement	May 2022	Mar 2021	Jan 2022	Jul 2022	Jan 2023	Jul 2022	
Beginning principal	3,709,892	540,000	1,300,000	865,570	1,460,000	2,727,000	
Term of agrement, in years	25	25	25	25	25	25	
Interest rate	1.00%	-	-	1.00%	-	1.00%	
Administrative fee	-	0.25%	0.25%	-	0.25%	0.25%	
Payable in year ending 6/30/2026:							
Principal	132,088	10,671	58,070	15,721	(682)	97,654	1,394,693
Interest and/or admin fee	35,430	492	2,973	7,086	1,889	26,304	191,041
Total	$ 167,518	11,163	61,043	22,807	1,207	123,958	1,585,734
Payable in year ending 6/30/2027:							
Principal	132,663	10,658	57,976	26,533	39,022	98,495	1,455,672
Interest and/or admin fee	34,116	465	2,829	6,823	1,791	25,329	176,100
Total	166,779	11,123	60,805	33,356	40,813	123,824	1,631,773
Payable in year ending 6/30/2028:							
Principal	133,990	10,685	58,121	26,799	39,120	99,480	1,468,501
Interest and/or admin fee	32,789	439	2,684	6,558	1,694	24,344	166,045
Total	166,779	11,124	60,805	33,357	40,814	123,824	1,634,546
Payable in year ending 6/30/2029:							
Principal	135,329	10,712	58,266	27,067	39,218	100,475	1,482,378
Interest and/or admin fee	31,449	412	2,538	6,290	1,596	23,350	152,165
Total	166,778	11,124	60,804	33,357	40,814	123,825	1,634,544
Payable in year ending 6/30/2030:							
Principal	136,683	10,738	58,412	27,337	39,316	101,479	1,497,191
Interest and/or admin fee	30,096	385	2,393	6,019	1,498	22,345	137,347
Total	166,779	11,123	60,805	33,356	40,814	123,824	1,634,538
Payable in five years ending 6/30/2035:							
Principal	704,192	54,096	294,258	140,843	198,059	190,625	6,925,321
Interest and/or admin fee	129,703	1,522	9,765	25,941	6,011	41,635	362,359
Total	833,895	55,617	304,023	166,784	204,069	232,260	7,287,679
Payable in five years ending 6/30/2040:							
Principal	740,112	54,775	297,954	148,026	200,547	-	3,099,600
Interest and/or admin fee	93,782	842	6,069	18,757	3,522	-	124,800
Total	833,894	55,617	304,023	166,783	204,069	-	3,224,400
Payable in five years ending 6/30/2045:							
Principal	777,866	33,401	300,990	155,578	201,036	-	2,425,611
Interest and/or admin fee	56,029	176	1,847	11,206	1,006	-	70,492
Total	833,895	33,576	302,836	166,784	202,042	-	2,496,103
Payable in five years ending 6/30/2050:							
Principal	655,797	-	-	141,864	-	-	797,661
Interest and/or admin fee	16,350	-	-	3,270	-	-	19,620
Total	672,147	-	-	145,134	-	-	817,281
Total payable							
Principal	**3,548,720**	**195,736**	**1,184,047**	**709,768**	**755,635**	**688,208**	**45,162,079**
Interest and/or admin fee	**459,745**	**4,732**	**31,098**	**91,952**	**19,007**	**163,308**	**1,399,971**
Total	**$ 4,008,465**	**200,468**	**1,215,145**	**801,720**	**774,642**	**851,516**	**46,562,050**

GENERAL FUND REVENUE DETAIL

	FY2024 Actuals	FY2025 Actuals	FY2026 Adopted Budget	FY2026 Projected	FY2027 Adopted Budget	$ Variance FY2027 vs FY 2026	% Variance FY2027 vs FY 2026
REVENUES							
GROSS RECEIPTS TAXES	98,176,210	80,746,936	87,179,000	83,735,000	104,038,000	16,859,000	19.3%
PROPERTY TAXES	9,206,402	9,519,818	9,843,085	9,843,085	10,093,358	250,273	2.5%
INTERDEPARTMENTAL CHARGES	12,426,680	12,331,643	15,397,772	15,397,772	14,186,649	(1,211,123)	-7.9%
USER CHARGES	2,601,174	2,416,738	2,586,176	2,412,648	2,612,038	25,862	1.0%
INVESTMENT INCOME (LOSS)	7,764,377	9,224,974	4,200,000	4,200,000	4,200,000	-	0.0%
GRANTS	1,642,178	2,433,228	1,488,546	3,031,493	1,488,546	0	0.0%
OTHER	2,645,217	1,691,864	1,253,956	1,390,281	1,297,667	43,711	3.5%
TOTAL REVENUES	**134,462,237**	**118,365,201**	**121,948,538**	**120,010,279**	**137,916,258**	**15,967,721**	13.1%
GROSS RECEIPTS TAXES							
GROSS REC TAX-MUNICIPAL-PRIOR	32,909,429	26,758,000	29,233,000	28,077,000	28,920,000	(313,000)	-1.1%
GROSS REC TAX-MUNICIPAL	8,097,452	6,575,000	7,183,000	6,899,000	7,106,000	(77,000)	-1.1%
GROSS REC TAX-MUNI INFRASTRUCT	4,048,726	3,292,000	3,596,000	3,454,000	3,558,000	(38,000)	-1.1%
GROSS REC -COUNTY 3RD PLEDGED	4,048,726	3,292,000	3,596,000	3,454,000	3,558,000	(38,000)	-1.1%
GROSS REC TAX-COUNTY	4,048,726	3,292,000	3,596,000	3,454,000	3,558,000	(38,000)	-1.1%
GROSS REC TAX-CO. CORRECTIONAL	4,048,726	3,292,000	3,596,000	3,454,000	3,558,000	(38,000)	-1.1%
ST SHARED-GROSS REC TAX	40,935,481	34,202,122	36,348,000	34,912,000	35,959,000	(389,000)	-1.1%
GROSS REC-TAX- New Increment					17,790,000	17,790,000	#DIV/0!
GROSS REC TAX-CANNABIS	38,946	43,814	31,000	31,000	31,000	-	0.0%
Total Gross Receipts Taxes	**98,176,210**	**80,746,936**	**87,179,000**	**83,735,000**	**104,038,000**	**16,859,000**	19.3%
PROPERTY TAXES							
PROP TAXES-RESIDENTIAL	7,544,047	7,715,967	8,128,728	8,128,728	8,348,590	219,862	2.7%
PROP TAXES-NONRESIDENTIAL	1,571,033	1,735,285	1,670,649	1,670,649	1,702,768	32,119	1.9%
PROPERTY TAXES-INTEREST	52,501	39,307	24,729	24,729	24,000	(729)	1.0%
PROPERTY TAXES-PENALTY	38,821	29,259	18,979	18,979	18,000	(979)	1.0%
Total Property Taxes	**9,206,402**	**9,519,818**	**9,843,085**	**9,843,085**	**10,093,358**	**251,002**	2.6%
INTERDEPARTMENTAL CHARGES							
IDC CHARGES-GENERAL COUNTY	2,556,118	2,569,979	1,828,888	1,828,888	2,081,670	252,782	13.8%
IDC CHARGES-REFUSE	352,988	534,552	438,055	438,055	446,520	8,465	1.9%
IDC CHARGES-UTILITIES	2,691,264	2,513,623	3,262,608	3,262,608	1,417,412	(1,845,196)	-56.6%
IDC CHARGES-FIRE	970,728	970,728	1,878,935	1,878,935	1,845,196	(33,739)	-1.8%
IDC-INDIRECT O/H-FIRE CONTRACT	5,855,582	5,742,761	7,989,286	7,989,286	8,395,851	406,565	5.1%
IDC-Interdepartmental Charges	**12,426,680**	**12,331,643**	**15,397,772**	**15,397,772**	**14,186,649**	**(1,211,123)**	-7.9%
USER CHARGES							
ALCOHOLIC BEVERAGE LICENSES	4,800	1,750	5,931	5,931	5,991	59	1.0%
BUSINESS LICENSE FEES	35,780	34,915	40,532	40,532	40,937	405	1.0%
ANIMAL LICENSES	150	-	294	294	297	3	1.0%
BUILDING PERMITS	298,712	296,957	264,088	264,088	266,729	2,641	1.0%
MARRIAGE LICENSES	980	1,244	989	989	999	10	1.0%
LEMON LOT PERMITS	100	200	7,513	7,513	7,588	75	1.0%
Licenses and Permits	**340,522**	**335,066**	**319,347**	**319,347**	**322,541**	**3,193**	1.0%
FINES-POLICE	28,362	20,276	54,644	54,644	55,190	546	1.0%
CORRECTION FEES-MAGISTRATE CT	2,588	2,423	18,759	18,759	18,947	188	1.0%
CORRECTION FEES-MUNICIPAL CT	8,704	637	21,205	21,205	21,417	212	1.0%
COURT FACILITIES FEE	4,353	3,236	9,787	9,787	9,885	98	1.0%
FIELD SOBRIETY TRAINING FEES	194	69	244	244	246	2	1.0%
MUNI CT. ELECTRONIC MONITORING	500	501	3,833	3,833	3,871	38	1.0%
MUNI CT. DRUG TESTING FEE	75	190	1,387	1,387	1,401	14	1.0%
TRAFFIC SAFETY FEE-LAC	2,116	1,553	4,485	4,485	4,530	45	1.0%
MUNI COURT-DWI PROBATION FEE	4,201	3,166	1,469	1,469	1,484	15	1.0%
PROBATION FEES	1,000	890	1,549	1,549	1,564	15	1.0%
COMMUNITY SERVICE FEE	3,040	2,284	7,341	7,341	7,414	73	1.0%
ALTERNATIVE SENTENCING FEE	6,080	4,544	15,496	15,496	15,651	155	1.0%
MISC COURT FEES OTHER	1,360	-	2,039	2,039	2,059	20	1.0%
MAGISTRATE PROBATION FEES	2,400	300	2,936	300	2,965	29	1.0%
MAGISTRATE COMMUNITY SERV FEES	-	15	-	-	-	-	0.0%
MAGISTRATE ELECTRONIC MONITOR	345	-	2,447	2,447	2,471	24	1.0%
Fines and Forfeits	**65,318**	**40,084**	**147,621**	**144,985**	**149,097**	**1,476**	1.0%

GENERAL FUND REVENUE DETAIL

	FY2024 Actuals	FY2025 Actuals	FY2026 Adopted Budget	FY2026 Projected	FY2027 Adopted Budget	$ Variance FY2027 vs FY 2026	% Variance FY2027 vs FY 2026
PROBATE COURT FEES	1,322	1,322	899	899	908	9	1.0%
CANDIDATE FILING FEES	-	-	619	619	625	6	1.0%
RECORDING FEES	44,064	44,064	55,498	45,000	56,053	555	1.0%
PLANNING FEES	15,510	15,510	6,988	6,988	7,058	70	1.0%
PLAN REVIEW FEES	127,773	127,773	32,940	32,940	33,269	329	1.0%
DUPLICATING/PRINTING SERVICES	2,834	2,834	999	999	1,009	10	1.0%
SALE OF DOCUMENTS/PUBLICATIONS	37,548	37,548	44,219	30,000	44,661	442	1.0%
SALES OF FOOD	8,287	8,287	9,982	9,982	10,081	100	1.0%
SALES OF MERCHANDISE	62,008	62,008	94,826	65,000	95,775	948	1.0%
OTHER CHARGES FOR SERVICES	27,169	27,169	22,958	22,958	23,188	230	1.0%
Chgs Svcs-General	**326,515**	**326,515**	**269,928**	**215,384**	**272,627**	**2,699**	1.0%
CIVIL SERVICE FEES	2,165	1,800	4,030	4,030	4,070	40	1.0%
FINGERPRINTING FEES	3,016	2,023	1,055	1,055	1,066	11	1.0%
PRISONER HOUSING REIMBURSEMENT	151,905	31,130	100,000	100,000	101,000	1,000	1.0%
SPECIAL SERVICES-POLICE	6,440	4,625	15,810	15,810	15,968	158	1.0%
Chgs Svcs-Public Safety	**163,526**	**39,578**	**120,895**	**120,895**	**122,104**	**1,209**	1.0%
MISC SALES/SERVICES	(826)	(1,009)	816	816	824	8	1.0%
REVENUES	**(826)**	**(1,009)**	**816**	**816**	**824**	**8**	1.0%
CEMETERY EQUIPMENT RENTALS	-	-	152	152	154	2	1.0%
CEMETERY OPENINGS	64,638	111,975	63,568	63,568	64,203	636	1.0%
SALES-CEMETERY LOTS (40%)	32,120	45,788	23,347	23,347	23,580	233	1.0%
SALES-CEMETERY LOTS (60%)	48,180	68,682	37,142	37,142	37,514	371	1.0%
ANIMAL SHELTER FEES	1,880	1,110	5,837	5,837	5,895	58	1.0%
Chgs Svcs-Environment	**146,818**	**227,555**	**130,045**	**130,045**	**131,346**	**1,300**	1.0%
DAILY FEES/PASSES	235,224	132,307	206,082	206,082	208,143	2,061	1.0%
ANNUAL PASSES	133,594	109,133	205,661	205,661	207,718	2,057	1.0%
THREE-MONTH PASSES	20,698	22,750	31,980	31,980	32,300	320	1.0%
PUNCH PASSES	88,860	92,362	68,412	68,412	69,096	684	1.0%
RECREATION FEES-CLASSES	128,036	115,172	138,661	138,661	140,048	1,387	1.0%
SPECIAL CULT/REC FEES	42,335	49,324	40,000	40,000	40,400	400	1.0%
Chgs Svcs-Culture/Recreation	**648,747**	**521,048**	**690,797**	**690,797**	**697,705**	**6,908**	1.0%
BUILDING RENTALS	208,259	185,324	371,175	200,000	374,887	3,712	1.0%
LAND RENTALS	506,722	613,960	397,688	397,688	401,664	3,977	1.0%
RECREATION FACILITY RENTALS	195,573	128,617	137,865	192,691	139,244	1,379	1.0%
Rentals/Concessions-Outside	**910,554**	**927,901**	**906,728**	**790,379**	**915,795**	**9,068**	1.0%
TOTAL USER CHARGES	**2,601,174**	**2,416,738**	**2,586,176**	**2,412,648**	**2,612,038**	**25,862**	1.0%
INVESTMENT INCOME							
INTEREST INCOME-INVESTMENTS	8,445,030	9,135,555	4,000,000	4,000,000	4,000,000	-	0.0%
INTEREST INCOME-RES ASSETS	215,999	191,406	200,000	200,000	200,000	-	0.0%
INTEREST INCOME-PRORATED	(2,814,234)	(3,128,275)	-	-	-	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	1,917,582	3,026,288	-	-	-	-	0.0%
Investment Income	**7,764,377**	**9,224,974**	**4,200,000**	**4,200,000**	**4,200,000**	**-**	0.0%
GRANTS							
FEDERAL DIRECT-OTHER	3,146	110,673	7,300	13,569	7,300	-	0.0%
FEDERAL INDIRECT-OTHER	339,848	396,608	416,235	226,135	416,235	-	0.0%
FEDERAL SH REV-FOREST RESERVE	4,275	2,302	4,735	4,735	4,735	-	0.0%
FEDERAL IN LIEU TAXES (PILT)	113,113	117,445	105,900	105,900	105,900	-	100.0%
FEDERAL IN LIEU TAX -DOE/NNSA	322,927	329,195	339,071	339,071	339,071	0	100.0%
Intergov't Revenue-Federal	**783,309**	**956,223**	**873,241**	**689,410**	**873,241**	**0**	0.0%
STATE-LIBRARY OPERATIONS	15,529	15,431	15,431	15,000	15,431	-	0.0%
STATE-G.O. BOND DISTRIBUTION	14,310	-	56,684	56,684	56,684	-	0.0%
STATE GRANT-E911	189,775	265,375	100,000	795,385	100,000	-	0.0%
STATE GRANTS-OTHER	368,861	935,689	227,493	734,545	227,493	-	0.0%
ST SHARED-SMALL COUNTY ASSIST.	189,000	201,000	189,000	189,000	189,000	-	0.0%
STATE SHARED REVENUES-OTHER	81,394	59,510	26,697	551,469	26,697	-	0.0%
Intergov't Revenue-Federal	**858,869**	**1,477,005**	**615,305**	**2,342,083**	**615,305**	**-**	0.0%

GENERAL FUND REVENUE DETAIL

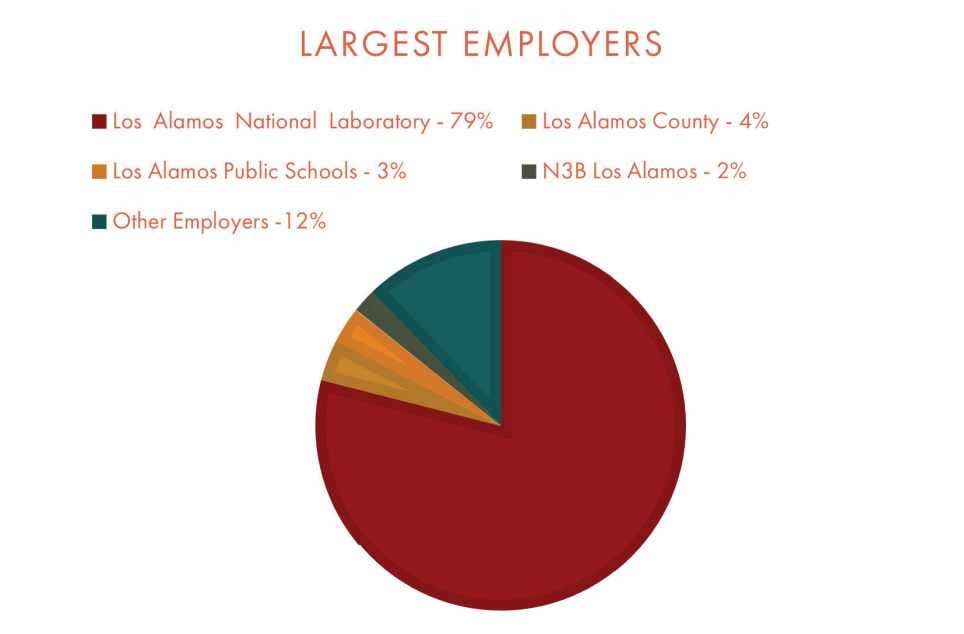
	FY2024 Actuals	FY2025 Actuals	FY2026 Adopted Budget	FY2026 Projected	FY2027 Adopted Budget	$ Variance FY2027 vs FY 2026	% Variance FY2027 vs FY 2026
TOTAL GRANT REVENUE	**1,642,178**	**2,433,228**	**1,488,546**	**3,031,493**	**1,488,546**	**0**	0.0%
OTHER REVENUE							
IN LIEU TAX-ELECTRIC UTILITY	285,091	284,119	367,236	367,236	367,236	-	0.0%
IN LIEU TAX-GAS UTILITY	113,589	119,224	104,169	104,169	104,169	-	0.0%
FRANCHISE TAX-CABLE TV	121,157	111,901	108,182	108,182	108,182	-	0.0%
FRANCHISE TAX-TELEPHONE	22,263	19,887	23,000	23,000	23,000	-	0.0%
FRANCHISE TAX-ELECTRIC UTILITY	293,950	335,831	288,326	288,326	288,326	-	0.0%
FRANCHISE TAX-GAS UTILITY	177,417	155,365	121,882	121,882	121,882	-	0.0%
Taxes	**1,013,467**	**1,026,327**	**1,012,795**	**1,012,795**	**1,012,795**	**-**	0.0%
Interfund Misc Revenues						-	
LACEPP PENSION FORFEITURES	205,480	397,139	90,661	99,723	90,661	(0)	0.0%
Insurance/Pension Forfeitures	**205,480**	**397,139**	**90,661**	**99,723**	**90,661**	**(0)**	0.0%
DONATIONS	40,200	45,585	50,500	50,500	50,500	-	0.0%
Donations	**40,200**	**45,585**	**50,500**	**50,500**	**50,500**	**-**	0.0%
OTHER JUDGMENTS/SETTLEMENTS	1,283,183	-	-	12,619	-	-	0.0%
DISCOUNTS TAKEN	-	-	-	505	-	-	0.0%
CASH OVER (SHORT)	10	50	-	-	-	-	0.0%
INTEREST-DELINQUENT ACCTS	133	-	-	-	-	-	0.0%
REFUNDS/REBATES	-	68,634		68,634	43,711	43,711	0.0%
MISCELLANEOUS REVENUES-OTHER	102,743	154,129	100,000	145,505	100,000	-	0.0%
Miscellaneous Revenues	**1,386,069**	**222,813**	**100,000**	**227,263**	**143,711**	**43,711**	43.7%
TOTAL OTHER REVENUE	**2,645,216**	**1,691,864**	**1,253,956**	**1,390,281**	**1,297,668**	**43,711**	3.5%
TOTAL REVENUE	**134,462,237**	**118,365,201**	**121,948,538**	**120,010,279**	**137,916,258**	**15,968,453**	13.1%

Statistics

LARGEST EMPLOYERS

EMPLOYER	TYPE OF BUSINESS	NUMBER OF EMPLOYEES [a]
Los Alamos National Laboratory	Research and Development	17,925
Los Alamos County	Government	813
Los Alamos Public Schools	Education	725
N3B Los Alamos	Legacy Waste Cleanup	482
Other Employers		2,752
		22,697

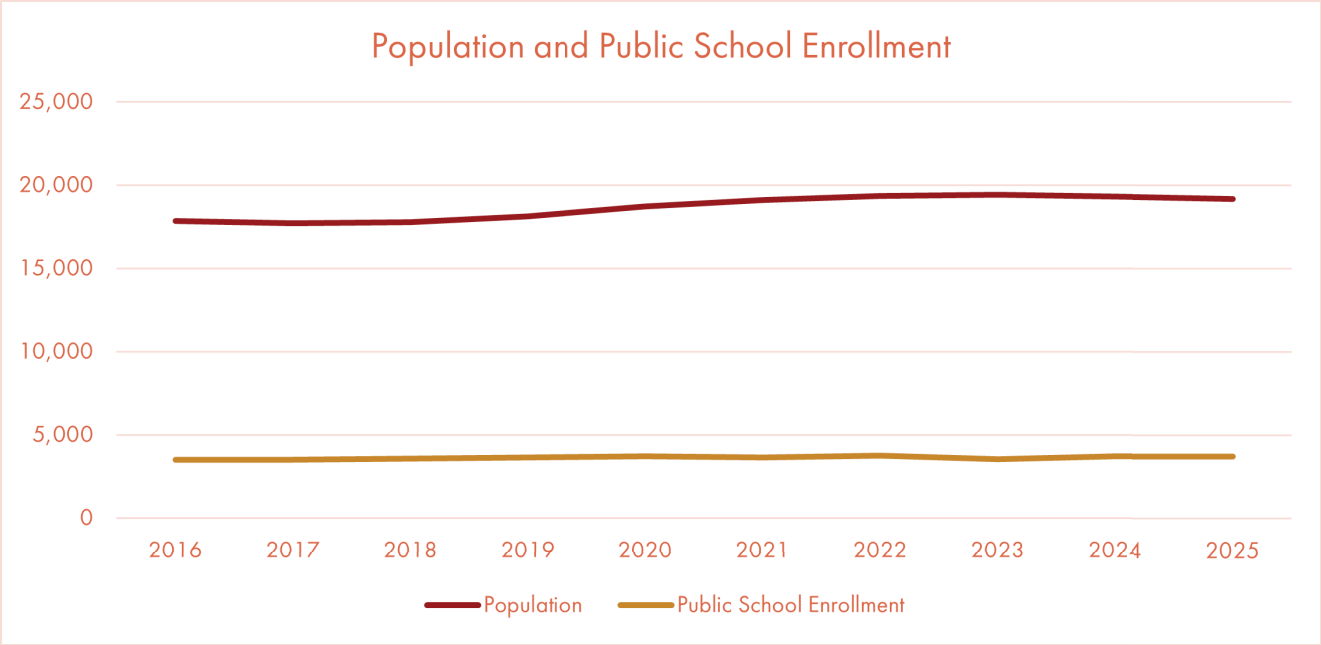
Sources: Individual Employers, New Mexico Department of Workforce Solutions
[a] For rankings, number of employees who work in the County is not limited to those who also live in the County.



OTHER DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (a)	PUBLIC SCHOOL ENROLLMENT (b) (Grades K through 12)
2016	17,848	3,524
2017	17,718	3,505
2018	17,785	3,578
2019	18,147	3,666
2020	18,738	3,714
2021	19,101	3,662
2022	19,369	3,757
2023	19,419	3,544
2024	19,330	3,713
2025	19,187	3,727

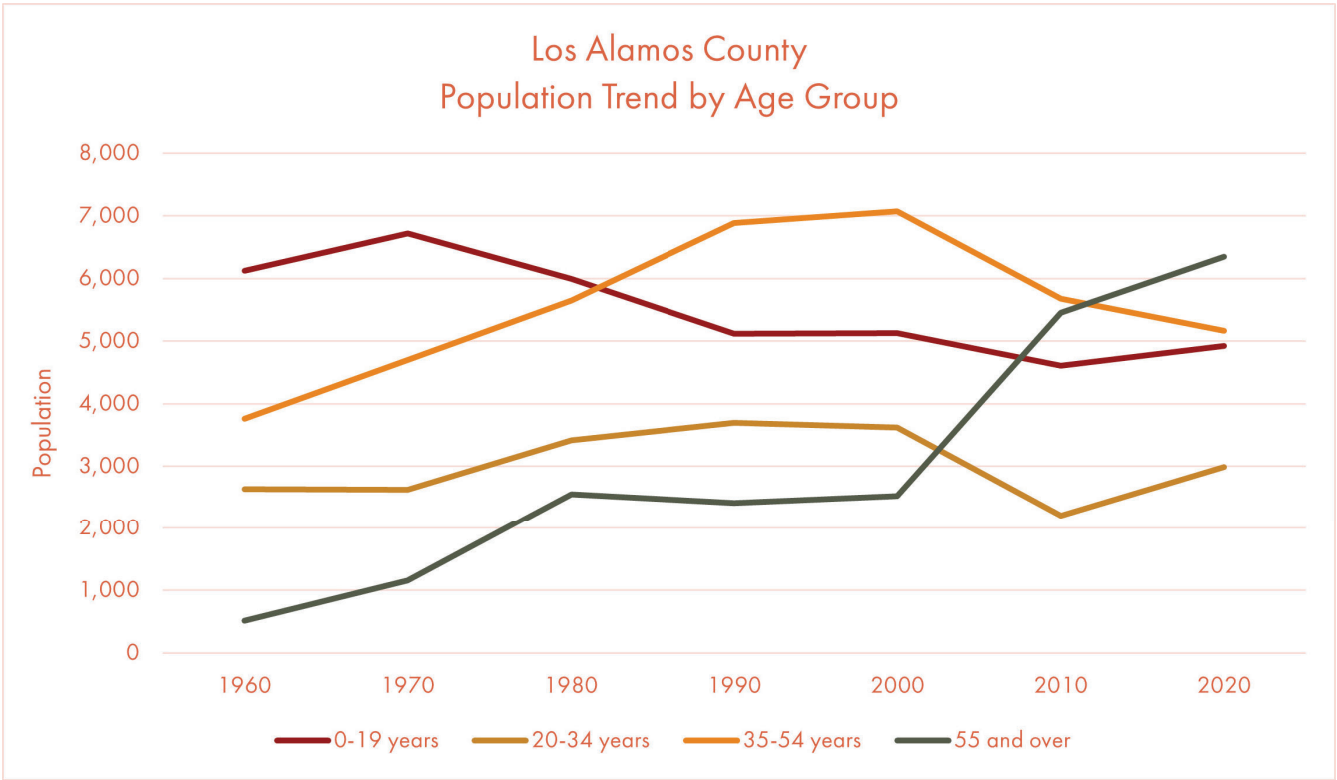
Sources:
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website.
School Enrollment is from the New Mexico Public Education Department website.



POPULATION BY AGE BRACKET, COUNTS AND PERCENTAGES

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

SOURCE: U.S. Census Bureau



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

	ASSESSED VALUE 1)				
TAX YEAR 2)	REAL PROPERTY	PERSONAL PROPERTY 3)	CENTRALLY ASSESSED PROPERTY 4)	EXEMPTIONS	TOTAL NET VALUATION
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	748,020,390	9,892,020	4,787,970	(9,075,060)	753,568,300
2019	790,725,420	9,732,880	4,187,260	(9,552,630)	795,092,930
2020	830,113,580	11,111,760	4,032,280	(10,977,760)	834,279,860
2021	870,871,310	11,478,360	4,084,360	(11,465,930)	874,968,100
2022	925,837,750	10,844,540	4,151,620	(11,778,890)	929,055,020
2023	995,495,910	10,128,040	4,162,780	(13,522,600)	996,264,130
2024	1,059,839,720	9,792,560	6,761,850	(16,115,460)	1,060,278,670

Source: Tax rolls

Notes:

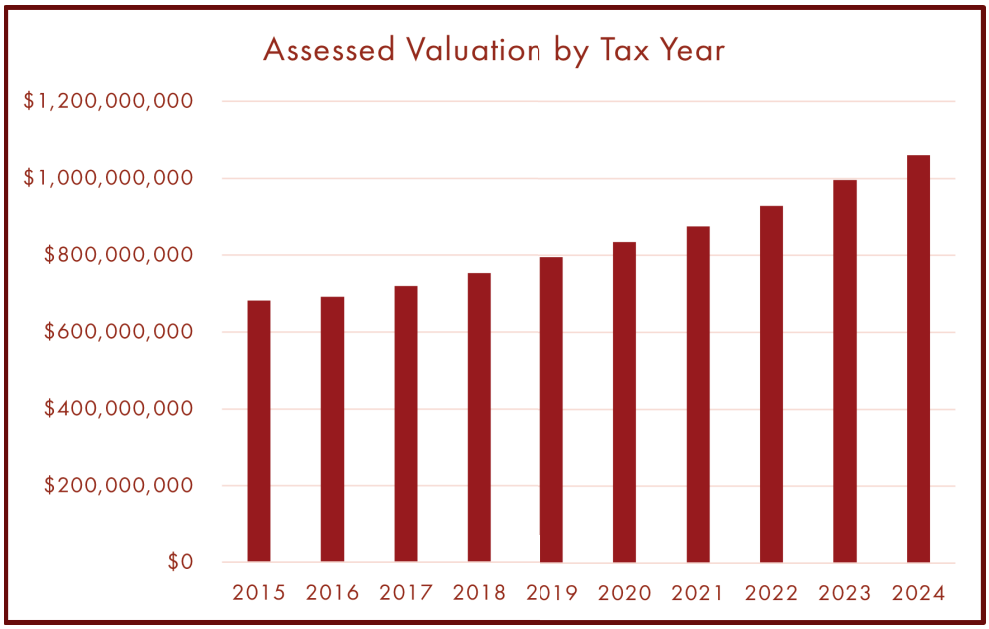
[a] Assessed valuation is one third of estimated actual value for all ten years.

[b] Tax Year 20XX corresponds to the fiscal year ended on June 30, 20XX+1.
For example, taxes levied for Tax Year 2012 were collected during the fiscal year ended June 30, 2013.

[c] Personal property Includes mobile homes and livestock.

[d] 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 Division. A breakdown of real and personal property is not available.

[e] Weighted average rate applied to assessed value.



PROPERTY VALUE, NEW CONSTRUCTION, AND BANK DEPOSITS
LAST TEN YEARS

CALENDAR YEAR	TOTAL ASSESSED PROPERTY VALUE	COMMERCIAL CONSTRUCTION		RESIDENTIAL CONSTRUCTION	
		NUMBER OF PERMITS	MARKET VALUE	NUMBER OF PERMITS	MARKET VALUE
2015	682,086,900	97	3,704,847	592	8,052,497
2016	692,125,230	92	3,754,837	570	9,923,000
2017	720,469,140	85	4,163,933	666	14,659,752
2018	753,568,300	95	4,034,456	697	12,515,553
2019	795,092,930	77	4,183,243	714	12,137,128
2020	834,279,860	82	5,172,953	836	23,228,290
2021	874,968,100	104	65,769,819	773	21,414,928
2022	929,055,020	82	4,100,137	689	19,058,173
2023	996,264,130	55	4,790,402	784	23,271,402
2024	1,060,278,670	80	8,850,570	776	21,552,558

FISCAL YEAR	COMMERCIAL BANK DEPOSITS
2015	802,879,000
2016	793,142,000
2017	823,023,000
2018	787,130,000
2019	771,955,000
2020	814,859,000
2021	882,861,000
2022	908,722,000
2023	905,955,000
2024	899,902,000

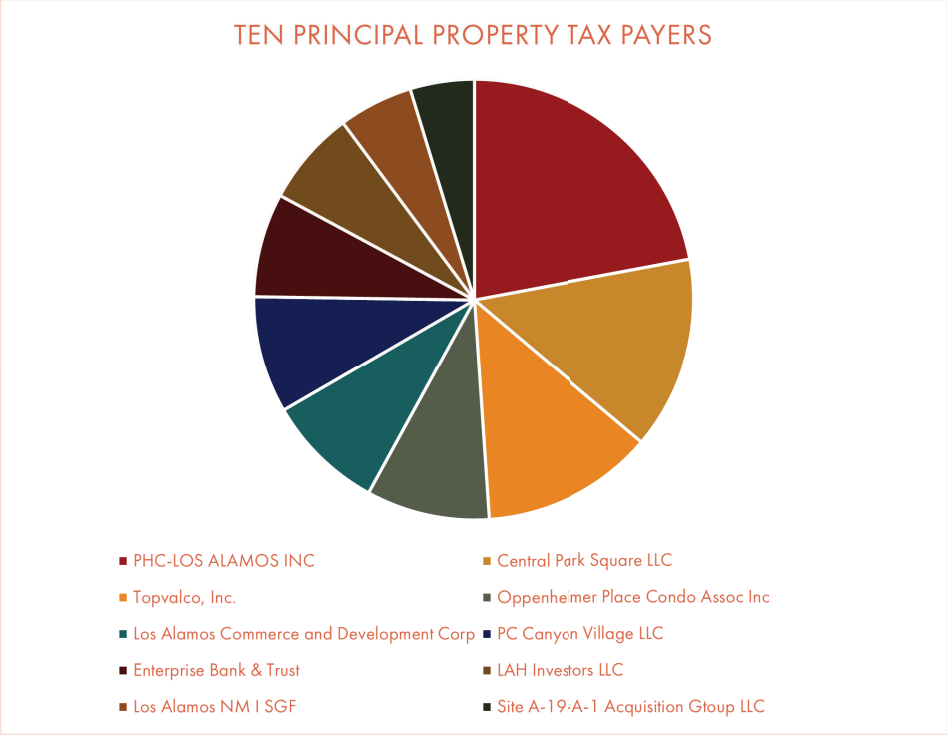
Priority	Strategic Focus Area	Goal	Performance Measures	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Projected
Quality Governance	Economic Vitality	Provding a Faster Turnaround Time on Plan Reviews	# of Commercial Permits Issued	80	63	54	50
Quality of Life		Simplify the Permit Requirements and Improve Overall Process	# of Residential Permits Issued	776	673	650	680
			# of Inspections	2351	2019*	2175*	2000*
			# of Inspections per Inspector	2351	2019*	2175*	2000*
			Commercial Valuation	8,850,570	4,948,154	24,500,000	7,500,000
			Residential Valuation	21,552,558	19,122,047	15,703,024	18,000,000
			# of Certificates of Occupancy Commercial	7	5	11	10
			# of Certificates of Occupancy Residential	14	10	15	20

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

TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2024 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
PHC-LOS ALAMOS INC	Medical Services	$ 12,617,310	1.19%
Central Park Square LLC	Real Estate	8,073,730	0.76%
Topvalco, Inc.	Food & Drug	7,302,410	0.69%
Oppenheimer Place Condo Assoc Inc	Real Estate	5,173,280	0.49%
Los Alamos Commerce and Development Corp	Real Estate	4,954,500	0.47%
PC Canyon Village LLC	Apartments	4,927,740	0.46%
Enterprise Bank & Trust	Banking	4,353,620	0.41%
LAH Investors LLC	Real Estate	3,993,460	0.38%
Los Alamos NM I SGF	Medical Services	3,120,000	0.29%
Site A-19-A-1 Acquisition Gtoup LLC	Real Estate	2,695,420	0.25%
Total assessed valuation of ten principal taxpayers		57,211,470	5.40%
Total assessed valuation of other taxpayers		1,003,067,200	94.60%
Total 2024 assessed valuation		$ 1,060,278,670	100.00%

Source: Tax Rolls



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.

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.

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 basis 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.

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.

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 that 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.

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.

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.

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.

Acronymns & 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 Services 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
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
NPS	National Park Service
O&M	Operations & Maintenance
O/H	Overhead

P&Z	Planning and Zoning Commission
PCARD	Procurement Card
PAFR	Popular Annual Financial Report
PCI	Pavement Condition Index
PCS	Pajarito Cliffs Site
PHMSA	Pipeline and Hazardous Material Safety Admin
PILT	Payments in Lieu of Tax
PIO	Public Information Officer
PPA	Performance Planning and Appraisal
PPE	Personal Protective Equipment
PSA	Public Service Aide
PTC	Property Tax Code
PTP	Progress Through Partnering
PRC	Public Regulation Commission
PRIDE	Parents Resource Institute for Drug Education
PRV	Pressure Regulating Valve
PTVF	Property Tax Valuation Fund
PW	Public Works
REDI	Regional Economic Development Initiative
RFP	Request for Proposal
RIM	Records Information Management
RRFB	Rectangular Rapid Flashing Beacon
SAIDI	System Average Interruption Duration Index
SCADA	System Control and Data Acquisition
SPEC	Specialist
SR	Senior
SRP	Summer Reading Program
SUPT	Superintendent
SVCS	Services
TECH	Technician
TEMP	Temporary
UAV	Unmanned Aerial Vehicles
UNM	University of New Mexico
USDOI	United States Department of the Interior
USFAA	United States Federal Aviation Administration
VRA	Voter Registration Agent
WAC	Woman Army Core
WCA	Worker's Compensation Administration
WP	Water Production
WD	Water Distribution
WR	White Rock
WTB	Water Trust Board
WW	Wastewater
WWTP	Wastewater Treatment Plant
YMCA	Young Men's Club of America
YRRS	Youth Risk and Resiliency Survey
YTD	Year To Date

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Department of Public Utilities

FY2027-2028 Proposed Budget Packet

DEPARTMENT OF PUBLIC UTILITIES
FY2027-2028 PROPOSED BUDGET PACKET
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Financial Statement Fund Flow

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Summary Of Expenditure Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Electric Production	45,607,979	48,745,903	61,010,331	62,261,544	49,821,242	(11,189,089)	-18%	80,037,884	61%
Electric Distribution	16,704,451	20,322,341	21,864,972	26,222,736	22,122,964	257,992	1%	24,510,942	11%
Less Interdivision Electric Sales	(8,966,804)	(11,534,782)	(11,110,992)	(11,110,992)	(9,344,537)	1,766,455	-16%	(11,467,654)	23%
Total Electric Fund	53,345,626	57,533,462	71,764,311	77,373,288	62,599,670	(9,164,641)	-13%	93,081,172	49%
Gas	$ 5,553,848	$ 6,474,613	$ 7,738,714	$ 7,936,105	$ 6,643,642	$ (1,095,072)	-14%	6,760,830	2%
Water Production	10,992,631	16,338,001	10,199,583	30,864,798	9,806,988	(392,595)	-4%	11,605,070	18%
Water Distribution	7,715,142	8,836,656	12,539,733	13,825,752	9,518,350	(3,021,383)	-24%	10,026,341	5%
Less Interdivision Water Sales	(4,675,871)	(4,553,886)	(4,200,000)	(4,200,000)	(4,588,272)	(388,272)	9%	(4,955,334)	8%
Total Water Fund	14,031,903	20,620,770	18,539,316	40,490,549	14,737,066	(3,802,250)	-21%	16,676,077	13%
Wastewater	$ 18,003,469	$ 10,699,221	$ 10,697,494	$ 13,978,649	$ 10,708,366	$ 10,872	0%	12,667,535	18%
Total Expenditure Budget	**90,934,845**	**95,328,065**	**108,739,835**	**139,778,591**	**94,688,744**	**(14,051,091)**	**-13%**	**129,185,614**	**36%**

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Department of Public Utilities

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Revenues									
Wholesale Sales	37,021,956	38,272,301	53,008,007	52,625,863	42,229,003	(10,779,004)	-20%	70,458,739	67%
Retail Sales	35,427,083	36,694,058	42,515,988	39,465,001	44,335,861	1,819,873	4%	47,554,228	7%
Non Potable Sales	325,360	398,550	214,807	362,580	391,586	176,779	82%	422,913	8%
Bond Federal Subsidy	118,249	104,221	93,298	93,298	75,788	(17,510)	-19%	57,731	-24%
Other Revenues	964,038	252,476	246,000	246,000	266,472	20,472	8%	266,472	0%
Repayment of Intra Subfund Loan	93,784	-	-	-	-	-	0%	-	0%
Interest Income	2,094,317	5,253,944	2,663,795	2,663,795	2,185,271	(478,524)	-18%	2,167,466	-1%
Revenue on Recoverable Work	275,311	480,208	205,000	205,000	205,000	-	0%	205,000	0%
Total Revenues	$ 76,320,098	$ 81,455,759	$ 98,946,895	$ 95,661,537	$ 89,688,981	$ (9,257,914)	-9%	$ 121,132,549	35%
Operating Expenses by Program									
Electric	51,386,836	55,849,110	68,909,311	69,073,466	58,914,670	(9,994,641)	-15%	88,581,172	50%
Gas	5,271,162	6,268,746	6,913,714	6,911,105	6,508,642	(405,072)	-6%	6,650,830	2%
Water	7,555,821	7,892,150	9,180,816	9,561,549	9,867,066	686,250	7%	10,156,077	3%
Wastewater	5,699,449	5,668,804	8,002,494	8,021,326	8,523,366	520,872	7%	8,517,535	0%
Total Operating Expenses by Program	$ 69,913,268	$ 75,678,811	$ 93,006,335	$ 93,567,446	$ 83,813,744	$ (9,192,591)	-10%	$ 113,905,614	36%
Operating Income (Loss)	**$ 6,406,830**	**$ 5,776,948**	**$ 5,940,560**	**$ 2,094,091**	**$ 5,875,238**	**$ (65,322)**		**$ 7,226,935**	
Capital Expenditures									
Capital Expenditures	21,021,577	19,649,255	15,733,500	46,211,145	10,875,000	(4,858,500)	-31%	15,280,000	41%
Other Financing									
Grants/Loan Proceeds	14,778,924	13,733,083	8,000,000	12,688,450	7,340,000	(660,000)	-8%	11,336,000	54%
County/External Reimbursement	1,176,296	736,958	-	9,400,153	-	-	0%	-	0%
Transfer from General Fund	394,892	3,050,000	100,000	3,150,000	-	(100,000)	-100%	-	0%
Transfer to Fleet	(48,066)	-	-	-	-	-	0%	-	0%
Revenue Transfer	(490,612)	-	(1,220,084)	(1,220,084)	(1,254,226)	(34,142)	3%	(1,339,580)	7%
Revenue Transfer Council Redirect	1,095,598	-	-	-	-	-	0%	-	0%
Other Judgments/Settlements	58,112,113	23,390	-	-	-	-	0%	-	0%
Total Other Financing	75,019,147	17,543,430	6,879,916	24,018,519	6,085,774	(794,142)	-12%	9,996,420	64%
Net Income (Loss)	**$ 60,404,400**	**$ 3,671,123**	**$ (2,913,024)**	**$ (20,098,536)**	**$ 1,086,012**	**$ 3,999,036**		**$ 1,943,355**	
Expenditures by Type:									
Salaries	7,224,254	7,972,740	8,068,128	8,068,128	8,924,878	856,750	11%	9,097,269	2%
Benefits	2,680,591	3,038,760	3,333,968	3,333,968	3,639,323	305,355	9%	3,685,202	1%
Professional/Contractual Services	65,161,098	68,092,232	77,551,550	108,427,820	61,681,498	(15,870,052)	-20%	95,438,094	55%
Materials/Supplies	2,274,793	2,357,002	2,058,914	2,109,002	2,345,073	286,159	14%	2,401,033	2%
Interfund Charges	9,948,833	10,471,979	12,336,946	12,376,946	12,394,704	57,758	0%	13,164,062	6%
Capital Outlay	720,170	397,737	621,796	694,194	1,050,633	428,837	69%	489,124	-53%
Fiscal Charges	2,925,107	2,997,614	4,768,533	4,768,533	4,652,635	(115,898)	-2%	4,910,830	6%
Total	90,934,845	95,328,065	108,739,835	139,778,591	94,688,744	(14,051,091)	-13%	129,185,614	36%

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Electric Production

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Revenue									
Mwh Sales - LANL	381,849	365,967	485,207	485,207	440,492	(44,715)	-9%	569,058	29%
Mwh Sales - LAC Distribution	118,952	118,484	123,455	123,455	123,401	(54.29)	0%	124,018	0%
Total Mwh Sales	500,801	484,451	608,662	608,662	563,893	(44,769)	-7%	693,076	23%
LAPP Revenue per Mwh	$ 75.68	$ 91.53	$ 90.00	$ 90.00	$ 74.25	(15.75)	-18%	$ 91.00	23%
DOE Sales - LANL	28,931,780	32,806,216	43,668,618	43,668,618	32,706,554	(10,962,064)	-25%	51,784,245	58%
Sales to Electric Distribution	8,966,804	11,534,782	11,110,992	11,110,992	$ 9,344,537	(1,766,455)	-16%	11,467,654	23%
DOE Sales - SNL/KAFB Foxtail Flats PV	-	-	-	-	1,448,624	1,448,624	100%	7,234,764	399%
SNL/KAFB Foxtail Flats BESS Fixed Charge	-	-	-	-	-	-	0%	3,240,000	100%
Economy Sales	6,557,348	4,757,393	7,500,000	7,500,000	6,500,000	(1,000,000)	-13%	6,500,000	0%
Interest Income	1,080,280	3,633,419	2,000,000	2,000,000	2,000,000	-	0%	2,000,000	0%
Bond Federal Subsidy	30,866	27,027	24,080	24,080	19,561	(4,519.00)	-19%	14,900	-24%
Total Revenue	$ 45,567,079	$ 52,758,837	$ 64,303,690	$ 64,303,690	$ 52,019,276	$ (12,284,414)	-19%	$ 82,241,563	58%
Operating Expenses									
El Vado Generation	743,736	991,272	870,812	871,575	975,162	104,350	12%	994,052	2%
Abiquiu Generation	758,550	686,434	3,131,147	3,131,692	2,979,836	(151,311)	-5%	759,370	-75%
Contract Administration	61,901	11,257	89,755	89,755	68,969	(20,786)	-23%	71,038	3%
Load Control	2,037,401	2,102,113	2,699,178	2,699,178	2,867,688	168,510	6%	2,189,695	-24%
Transmission - PNM	3,444,480	3,106,142	3,577,249	3,577,249	3,761,111	183,862	5%	3,948,917	5%
Transmission - Other	3,094,458	3,236,801	3,700,528	3,700,528	3,885,554	185,026	5%	4,079,832	5%
Purchased Power	30,268,359	33,446,364	39,582,229	39,582,229	29,934,867	(9,647,362)	-24%	48,860,621	63%
Landfill Photovoltaic Array	20,346	979,383	1,450,050	1,450,050	258,500	(1,191,550)	-82%	8,500	-97%
Debt Service	441,377	432,136	577,462	577,462	416,362	(161,100)	-28%	413,957	-1%
Energy Storage Agreement	-	-	-	-	-	-	0%	12,960,000	100%
Laramie River Operations	2,445,121	2,028,682	2,067,858	2,067,858	2,100,000	32,142	2%	2,205,000	5%
SMR Project	321,127	-	-	-	-	-	0%	-	0%
Interdepartmental Charges	600,732	601,991	637,973	637,973	676,312	38,339	6%	743,946	10%
Administrative Allocation	730,941	858,209	1,846,090	1,846,090	1,696,881	(149,209)	-8%	1,752,956	3%
Total Operating Expenses	$ 44,968,529	$ 48,480,784	$ 60,230,331	$ 60,231,640	$ 49,621,242	$ (10,609,089)	-18%	$ 78,987,884	59%
Operating Income (Loss)	**$ 598,550**	**$ 4,278,053**	**$ 4,073,359**	**$ 4,072,050**	**$ 2,398,034**	**$ (1,675,325)**		**$ 3,253,679**	
Capital Expenditures									
Capital Expenditures	639,450	265,119	780,000	2,029,904	200,000	(580,000)	-74%	1,050,000	425%
Other Financing									
Other Judgments/Settlements	58,112,113	23,390	-	-	-	-	0%	-	0%
Transfer to ED for Capital Plan	-	-	(2,000,000)	(2,000,000)	(2,000,000)	-	0%	(2,000,000)	0%
Net Income (Loss)	**$ 58,071,213**	**$ 4,036,324**	**$ 1,293,359**	**$ 42,146**	**$ 198,034**	**$ (1,095,325)**		**$ 203,679**	
Expenditures by Type:									
Salaries	1,720,337	1,816,713	1,781,619	1,781,619	1,658,342	(123,277)	-7%	1,722,485.00	4%
Benefits	655,986	697,458	707,228	707,228	663,246	(43,982)	-6%	681,713.00	3%
Professional/Contractual Services	41,269,738	43,981,933	55,169,646	56,420,859	44,335,055	(10,834,591)	-20%	74,350,544	68%
Materials/Supplies	123,759	221,257	225,952	225,952	248,944	22,992	10%	242,853	-2%
Interfund Charges	1,331,673	1,460,200	2,484,063	2,484,063	2,373,193	(110,870)	-4%	2,496,902	5%
Capital Outlay	65,108	136,205	64,361	64,361	126,100	61,739	96%	129,430	3%
Fiscal Charges	441,377	432,136	577,462	577,462	416,362	(161,100)	-28%	413,957	-1%
Total	**$ 45,607,979**	**$ 48,745,903**	**$ 61,010,331**	**$ 62,261,544**	**$ 49,821,242**	**$ (11,189,089)**	**-18%**	**$ 80,037,884**	**61%**

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Electric Distribution

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Revenue									
kWh Sales	118,952,361	118,484,231	123,455,462	120,815,751	123,401,169	(54,293)	0%	124,018,175	0%
Revenue per kWh	$ 0.1241	$ 0.1430	$ 0.1562	$ 0.1559	$ 0.1683	$ 0.0121	8%	$ 0.1801	7%
Sales Revenue	14,758,522	16,942,566	19,288,456	18,830,797	20,772,471	1,484,015	8%	22,337,677	8%
Interest Income	264,540	819,599	166,894	166,894	-	(166,894)	-100%	-	0%
Bond Federal Subsidy	66,045	62,533	58,759	58,759	47,731	(11,028)	-19%	36,359	-24%
Miscellaneous/Pole Rentals	586,206	143,476	186,000	186,000	186,000	-	0%	186,000	0%
Revenue on Recoverable Work	164,445	480,231	150,000	150,000	150,000	-	0%	150,000	0%
EV Charge Stations	16	17,387	-	-	20,472	20,472	100%	20,472	0%
Total Revenue	$ 15,839,774	$ 18,465,792	$ 19,850,109	$ 19,392,450	$ 21,176,674	$ 1,326,565	7%	$ 22,730,508	7%
Operating Expenses									
Operations Staffing Related	2,391,398	2,769,648	3,016,111	3,016,111	3,560,650	544,539	18%	3,630,939	2%
Substation Maintenance	1,715	1,608	95,300	95,300	91,350	(3,950)	-4%	94,133	3%
Switching Station Maintenance	10,661	16,314	90,760	90,760	88,300	(2,460)	-3%	90,950	3%
Overhead Maintenance	196,223	246,365	329,820	375,795	499,634	169,814	51%	514,624	3%
Underground Maintenance	144,082	208,390	333,788	341,345	357,396	23,608	7%	368,119	3%
Meter Maintenance	718	9,304	23,950	23,950	24,269	319	1%	25,015	3%
EV Charge Stations	-	17,041	-	39,313	33,780	33,780	100%	33,780	0%
Interdepartmental Charges	1,198,599	1,182,446	1,355,469	1,425,469	1,352,784	(2,685)	0%	1,488,066	10%
Eng. Cust Svc. MR and Admin	940,908	1,304,006	1,554,403	1,554,403	1,484,510	(69,893)	-4%	1,535,658	3%
In Lieu Taxes & Franchise fee	558,695	605,457	701,068	701,068	638,784	(62,284)	-9%	656,632	3%
Debt Service	975,308	1,007,749	1,178,311	1,178,311	1,161,971	(16,340)	-1%	1,155,372	-1%
Cost of Power	8,966,804	11,534,782	11,110,992	11,110,992	9,344,537	(1,766,455)	-16%	11,467,654	23%
Total Operating Expenses	$ 15,385,111	$ 18,903,108	$ 19,789,972	$ 19,952,818	$ 18,637,964	$ (1,152,008)		$ 21,060,942	13%
Operating Income (Loss)	**$ 454,663**	**$ (437,316)**	**$ 60,137**	**$ (560,368)**	**$ 2,538,710**	**$ 2,478,573**		**$ 1,669,566**	
Capital Expenditures									
Capital Expenditures	1,319,340	1,419,233	2,075,000	6,269,918	3,485,000	1,410,000	68%	3,450,000	-1%
Other Financing									
Grants/Loan/Bond Proceeds	-	-	-	-	1,500,000	1,500,000	0%	2,500,000	100%
Transfer from Electric Production		-	2,000,000	2,000,000	2,000,000	-	0%	2,000,000	0%
Transfer from General Fund	80,416	-	-	-	-	-	0%		0%
Transfer to Fleet	(48,066)	-	-	-	-	-	0%		0%
Revenue Transfer	-	-	(829,404)	(829,404)	(893,217)	(63,813.00)	8%	(960,521)	8%
Revenue Transfer Council Redirect	(563,200)	(615,309)	-	-	-	0	0%		0%
Net Income (Loss)	**$ (1,395,528)**	**$ (2,471,858)**	**$ (844,267)**	**$ (5,659,690)**	**$ 1,660,493**	**$ 2,504,760**		**$ 1,759,045**	
Expenditures by Type:									
Salaries	1,744,103	1,951,435	1,913,867	1,913,867	2,333,844	419,977	22%	2,383,669	2%
Benefits	636,624	745,643	836,414	836,414	956,662	120,248	14%	970,353	1%
Professional/Contractual Services	1,077,740	1,767,851	3,079,568	7,288,714	4,468,500	1,388,932	45%	4,460,696	0%
Materials/Supplies	1,046,321	743,018	582,886	619,105	723,278	140,392	24%	744,141	3%
Interfund Charges	2,139,982	2,504,210	2,920,034	2,960,034	2,851,585	(68,449)	-2%	3,038,045	7%
Capital Outlay	64,585	67,653	242,900	315,298	282,588	39,688	16%	291,012	3%
Fiscal Charges	1,028,292	1,007,749	1,178,311	1,178,311	1,161,971	(16,340)	-1%	1,155,372	-1%
Total	**$ 7,737,647**	**$ 8,787,559**	**$ 10,753,980**	**$ 15,111,744**	**$ 12,778,428**	**$ 2,024,448**	**19%**	**$ 13,043,288**	**2%**

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Gas Distribution

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Revenue									
Therm Sales	7,533,515	7,379,299	8,400,000	6,600,000	6,800,000	(1,600,000)	-19%	6,800,000	0%
Revenue per Therm	$ 1.0243	$ 0.8484	$ 0.9959	$ 0.8951	$ 1.1368	$ 0.1409	14%	$ 1.1937	5%
Sales Revenue	7,716,412	6,260,836	8,365,728	5,907,883	7,730,375	(635,353)	-8%	8,116,894	5%
Interest on Utility Reserves	3,281	45,076	37,825	37,825	-	(37,825)	-100%	-	0%
Revenue on Recoverable Work	35,199	42,248	20,000	20,000	20,000	-	0%	20,000	0%
Misc. Service Revenues	162,425	-	-	-	-	-	0%	-	0%
Total Revenue	$ 7,917,318	$ 6,348,159	$ 8,423,553	$ 5,965,708	$ 7,750,375	$ (673,178)	-8%	$ 8,136,894	5%
Operating Expenses									
Operations Staffing Related	1,049,979	1,390,430	1,463,390	1,433,504	1,606,451	143,061	10%	1,625,709	1%
Gas Distribution	173,801	205,954	214,343	214,343	291,429	77,086	36%	293,415	1%
Gas Meters	55,876	272,095	64,476	64,476	66,411	1,935	3%	68,404	3%
Interdepartmental Charges	530,496	493,791	485,494	485,494	612,062	126,568	26%	612,771	0%
Eng. Cust Svc. MR and Admin	599,932	836,900	927,190	927,190	924,283	(2,907)	0%	956,364	3%
In Lieu Taxes & Franchise fee	291,007	274,588	314,821	314,821	177,829	(136,992)	-44%	179,085	1%
Cost of Gas	2,570,071	2,794,989	3,444,000	3,471,278	2,830,177	(613,823)	-18%	2,915,082	3%
Total Operating Expenses	$ 5,271,162	$ 6,268,746	$ 6,913,714	$ 6,911,105	$ 6,508,642	$ (405,072)	-6%	$ 6,650,830	2%
Operating Income (Loss)	**$ 2,646,156**	**$ 79,413**	**$ 1,509,839**	**$ (945,398)**	**$ 1,241,733**	**$ (268,106)**		**$ 1,486,064**	
Capital Expenditures									
Capital Expenditures	282,686	205,866	825,000	1,025,000	135,000	(690,000)	-84%	110,000	-19%
Other Financing									
Revenue Transfer	(490,612)	-	(390,680)	(390,680)	(361,009)	29,671	-8%	(379,059)	5%
Revenue Transfer Council Redirect	178,235	(362,814)	-	-	-	-	0%	-	0%
Net Income (Loss)	**$ 2,051,093**	**$ (489,267)**	**$ 294,159**	**$ (2,361,078)**	**$ 745,724**	**$ 451,565**		**$ 997,005**	
Expenditures by Type:									
Salaries	648,632	912,919	918,856	918,856	1,050,318	131,462	14%	1,063,039	1%
Benefits	264,774	335,365	377,184	377,184	423,290	46,106	12%	425,962	1%
Professional/Contractual Services	3,252,352	3,421,649	4,831,633	5,029,024	3,385,342	(1,446,291)	-30%	3,446,909	2%
Materials/Supplies	197,036	442,194	198,357	198,357	224,424	26,067	13%	231,158	3%
Interfund Charges	1,127,577	1,332,690	1,412,684	1,412,684	1,483,443	70,759	5%	1,571,337	6%
Capital Outlay	63,476	29,796	-	-	76,825	76,825	100%	22,425	-71%
Fiscal Charges	-	-	-	-	-	-	0%	-	0%
Total	**$ 5,553,848**	**$ 6,474,613**	**$ 7,738,714**	**$ 7,936,105**	**$ 6,643,642**	$ (1,095,072)	-14%	$ 6,760,830	2%

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Water Distribution

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Revenue									
Sales in Thousand of Gallons	790,698	723,981	800,000	760,000	760,000	(40,000)	-5%	760,000	0%
Revenue per thousand gallons	$ 8.2596	$ 9.4154	$ 9.5145	$ 9.9803	$ 10.7787	$ 1.2642	13%	$ 11.6410	8%
Sales Revenue	6,530,852	6,816,567	7,611,636	7,585,044	8,191,848	580,212	8%	8,847,196	8%
Interest on Utility Reserves	5,280	58,175	-	-	-	-	0%	-	0%
Revenue on Recoverable Work	56,053	(24,876)	25,000	25,000	25,000	-	0%	25,000	0%
Misc Service Revenues	80,203	91,612	60,000	60,000	60,000	-	0%	60,000	0%
Total Revenue	$ 6,672,387	$ 6,941,479	$ 7,696,636	$ 7,670,044	$ 8,276,848	$ 580,212	8%	$ 8,932,196	8%
Operating Expenses									
Operations Staffing Related	1,116,772	1,220,438	1,269,796	1,269,910	1,243,681	(26,115)	-2%	1,259,379	1%
Water Distribution	235,519	408,006	501,278	716,320	706,980	205,702	41%	728,191	3%
Water Meters	210,631	57,102	283,250	286,253	74,311	(208,939)	-74%	76,540	3%
Interdepartmental Charges	417,792	372,567	354,361	354,361	626,902	272,541	77%	508,094	-19%
Eng. Cust Svc. MR and Admin	567,837	761,105	1,031,048	1,031,048	1,043,204	12,156	1%	1,080,138	4%
Debt Service	-	-	-	-	-	-	0%	118,665	100%
Cost of Water	4,675,871	4,553,886	4,200,000	4,200,000	4,588,272	388,272.00	9%	4,955,334	8%
Total Operating Expenses	$ 7,224,421	$ 7,373,104	$ 7,639,733	$ 7,857,892	**$ 8,283,350**	$ 643,617	8%	$ 8,726,341	5%
Operating Income (Loss)	**$ (552,033)**	**$ (431,625)**	**$ 56,903**	**$ (187,847)**	**$ (6,502)**	**$ (63,405)**		**$ 205,855**	
Capital Expenditures									
Capital Expenditures	490,721	1,463,551	4,900,000	5,967,860	1,235,000	(3,665,000)	-75%	1,300,000	5%
Other Financing									
Grants/Loan Proceeds	-	-	3,500,000	3,500,000	1,200,000	(2,300,000)	-66%	1,000,000	-17%
Revenue Transfer Council Redirect	879,411	978,123	-	-	-	-	0%	-	0%
Net Income (Loss)	**$ (163,343)**	**$ (917,054)**	**$ (1,343,097)**	**$ (2,655,707)**	**$ (41,502)**	**$ 1,301,595**		**$ (94,145)**	
Expenditures by Type:									
Salaries	798,303	816,942	790,528	790,528	828,214	37,686	5%	838,968	1%
Benefits	254,717	316,576	320,606	320,606	317,468	(3,138)	-1%	319,472	1%
Professional/Contractual Services	645,233	1,645,194	5,474,447	6,750,464	1,731,132	(3,743,315)	-68%	1,811,017	5%
Materials/Supplies	313,320	343,916	368,743	378,745	382,908	14,165	4%	394,395	3%
Interfund Charges	983,589	1,133,815	1,385,409	1,385,409	1,505,356	119,947	9%	1,588,490	6%
Capital Outlay	44,108	26,328	-	-	165,000	165,000	0%	-	-100%
Fiscal Charges	-	-	-	-	-	-	0%	118,665	100%
Total	**$ 3,039,271**	**$ 4,282,770**	**$ 8,339,733**	**$ 9,625,752**	**$ 4,930,078**	**$ (3,409,655)**	**-41%**	**$ 5,071,007**	**3%**

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Water Production

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Revenue									
Potable 1000-gallon production	1,240,726	1,099,647	1,150,000	1,050,000	1,050,000	(100,000)	-9%	1,050,000	0%
Non-potable 1000-gallon production	99,521	112,300	136,500	97,300	97,300	(39,200)	-29%	97,300	0%
Revenue per 1000 gallons	$ 4.88	$ 4.67	$ 4.86	$ 5.25	$ 5.71	0.85	18%	6.17	8%
Potable Sales to Water Distribution	4,675,871	4,553,886	4,200,000	4,200,000	4,588,272	388,272	9%	4,955,334	8%
Potable Sales Retail	1,532,828	708,692	1,839,389	1,457,245	1,573,824	(265,565)	-14%	1,699,730	8%
Repayment of InterUtility Loan	93,784	-	-	-	-	-	0%		0%
Interest on Utility Reserves	566,466	501,684	284,076	284,076	178,133	(105,943)	-37%	167,466	-6%
Bond Federal Subsidy	21,338	14,661	10,459	10,459	8,496	(1,963)	-19%	6,472	-24%
Non Potable	325,360	398,550	214,807	362,580	391,586	176,779	82%	422,913	8%
Miscellaneous	135,187	-	-	-	-	-	0%	-	0%
Total Revenue	$ 7,350,834	$ 6,177,473	$ 6,548,731	$ 6,314,360	$ 6,740,311	191,580	3%	$ 7,251,915	8%
Operating Expenses									
Operations Staffing Related	1,989,299	1,978,357	1,803,108	1,803,108	1,900,337	97,229	5%	1,923,024	1%
Pumping Power	726,082	866,918	885,800	885,800	936,272	50,472	6%	1,001,811	7%
Wells	117,853	121,458	180,667	213,623	145,350	(35,317)	-20%	149,711	3%
Booster Pump Stations	148,110	94,239	382,246	499,665	231,364	(150,882)	-39%	238,305	3%
Treatment	15,038	59,110	8,863	12,730	58,288	49,425	558%	59,287	2%
Storage Tanks	11,461	17,617	21,218	21,218	326,855	305,637	1440%	336,661	3%
Transmission Lines	103,151	74,372	144,587	144,587	169,939	25,352	18%	175,038	3%
Non Potable System	175,656	98,873	204,830	213,163	128,105	(76,725)	-37%	135,996	6%
Interdepartmental Charges	413,058	469,276	441,292	441,292	557,362	116,070	26%	552,600	-1%
Eng. Cust Svc. MR and Admin	1,070,774	733,448	731,944	731,944	743,113	11,169	2%	770,850	4%
State Water Tax	37,222	32,989	48,410	48,410	48,410	-	0%	49,863	3%
Debt Service	199,569	526,275	888,118	888,118	926,593	38,475	4%	991,924	7%
Total Operating Expenses	$ 5,007,271	$ 5,072,932	$ 5,741,083	$ 5,903,658	$ 6,171,988	430,905	8%	$ 6,385,070	3%
Operating Income (Loss)	**$ 2,343,563**	**$ 1,104,540**	**$ 807,648**	**$ 410,702**	**$ 568,323**	**(239,325)**		**$ 866,845**	
Capital Expenditures									
Capital Expenditures	5,985,360	11,265,069	4,458,500	24,961,140	3,635,000	(823,500)	-18%	5,220,000	44%
Other Financing									
Grants/Loan Proceeds	4,323,029	8,513,506	2,500,000	7,188,450	2,640,000	140,000	6%	4,116,000	56%
County/External Reimbursement	1,176,296	736,958	-	9,400,153	-	-	0%	-	0%
Transfer from General Fund/Econ Dev	314,477	3,050,000	100,000	3,150,000	-	(100,000)	-100%	-	0%
Revenue Transfer Council Redirect	339,234	-	-	-	-	-	0%	-	0%
									0%
Net Income (Loss)	**$ 2,511,238**	**$ 2,139,936**	**$ (1,050,852)**	**$ (4,811,835)**	**$ (426,677)**	**624,175**		**$ (237,155)**	
Expenditures by Type:									
Salaries	1,061,841	1,089,726	1,136,438	1,136,438	1,175,368	38,930	3%	1,188,227	1%
Benefits	393,888	406,865	474,938	474,938	515,163	40,225	8%	518,697	1%
Professional/Contractual Services	6,293,257	11,632,688	5,432,939	26,094,287	4,568,182	(864,757)	-16%	6,180,429	35%
Materials/Supplies	241,915	280,177	186,790	190,657	272,091	85,301	46%	280,255	3%
Interfund Charges	2,264,260	2,143,331	2,045,825	2,045,825	2,262,696	216,871	11%	2,412,686	7%
Capital Outlay	152,854	-	34,535	34,535	86,895	52,360	152%	32,852	-62%
Fiscal Charges	584,617	785,213	888,118	888,118	926,593	38,475	4%	991,924	7%
Total	**$ 10,992,631**	**$ 16,338,001**	**$ 10,199,583**	**$ 30,864,798**	**$ 9,806,988**	**(392,595)**	**-4%**	**$ 11,605,070**	**18%**

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Wastewater Treatment - Collection

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
REVENUE									
Thousands of Gallons Processed	369,475	368,333	400,000	368,333	368,333	(31,667)	-8%	368,333	0%
Sales Revenue	6,421,297	6,674,090	7,250,168	7,141,277	7,641,167	390,999	5%	8,252,461	8%
Interest on Utility Reserves	174,469	195,992	175,000	175,000	7,138	(167,861.51)	-96%	-	-100%
Revenue on Recoverable Work	19,615	(17,395)	10,000	10,000	10,000	-	0%	10,000	0%
TOTAL REVENUE	$ 6,615,381	$ 6,852,687	$ 7,435,168	$ 7,326,277	$ 7,658,305	$ 223,137	3%	$ 8,262,461	8%
OPERATING EXPENSES									
Operations Staffing Related - Collections	781,795	815,380	1,005,493	1,005,639	1,182,079	176,586	18%	1,195,929	1%
Operations Staffing Related - Treatments	1,018,345	1,192,106	1,209,498	1,209,498	1,559,045	349,547	29%	1,575,761	1%
Wastewater Collection	97,409	431,629	270,684	270,684	290,455	19,771	7%	273,164	-6%
Lift Stations	117,120	62,753	175,769	189,488	190,235	14,466	8%	197,022	4%
Wastewater Treatment	629,921	598,872	1,069,347	1,074,313	1,145,440	76,093	7%	1,187,976	4%
Interdepartmental Charges	1,094,160	1,190,890	1,367,223	1,367,223	1,227,897	(139,326)	-10%	1,048,189	-15%
Eng. Cust Svc. MR and Admin	1,090,454	604,657	779,838	779,838	780,506	668	0%	808,582	4%
Debt Service	870,247	772,517	2,124,642	2,124,642	2,147,709	23,067	1%	2,230,912	4%
TOTAL OPERATING EXPENSES	$ 5,699,449	$ 5,668,804	$ 8,002,494	$ 8,021,326	$ 8,523,366	$ 520,872	7%	$ 8,517,535	0%
OPERATING INCOME (LOSS)	**$ 915,932**	**$ 1,183,883**	**$ (567,326)**	**$ (695,049)**	**$ (865,061)**	**$ (297,735)**		**$ (255,074)**	
CAPITAL EXPENDITURES									
Capital Expenditures	12,304,019	5,030,417	2,695,000	5,957,323	2,185,000	(510,000)	-19%	4,150,000	90%
OTHER FINANCING									
Grant/Loan Proceeds	10,455,896	5,219,576	2,000,000	2,000,000	2,000,000	-	0%	3,720,000	86%
Revenue Transfer Council Redirect	261,918	-	-	-	-	-	0%	0	0%
NET INCOME (LOSS)	**$ (670,274)**	**$ 1,373,042**	**$ (1,262,326)**	**$ (4,652,372)**	**$ (1,050,061)**	**212,265**		**$ (685,074)**	
Expenditures by Type:									
Salaries	1,251,037	1,385,005	1,526,820	1,526,820	1,878,792	351,972	23%	1,900,881	1%
Benefits	474,601	536,853	617,598	617,598	763,493	145,895	24%	769,005	1%
Professional/Contractual Services	12,622,779	5,642,917	3,563,317	6,844,472	3,193,288	(370,029)	-10%	5,188,499	62%
Materials/Supplies	352,442	326,440	496,186	496,186	493,428	(2,758)	-1%	508,231	3%
Interfund Charges	2,101,751	1,897,734	2,088,931	2,088,931	1,918,431	(170,500)	-8%	2,056,602	7%
Capital Outlay	330,039	137,755	280,000	280,000	313,225	33,225	12%	13,405	-96%
Fiscal Charges	870,820	772,517	2,124,642	2,124,642	2,147,709	23,067	1%	2,230,912	4%
Total	**$ 18,003,469**	**$ 10,699,221**	**$ 10,697,494**	**$ 13,978,649**	**$ 10,708,366**	**$ 10,872**	**0%**	**$ 12,667,535**	**18%**

Los Alamos County Utilities Department
Fiscal Year 2027-2028 Budgets
Administration

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
Meter Reading	**$ 281,258**	**$ 282,286**	**$ 309,670**	**309,670**	**346,172**	**$ 36,502**	**12%**	**356,209**	**3%**
Salaries	164,690	$ 171,078	167,867	167,867	197,672	29,805	18%	202,305	2%
Benefits	67,923	$ 70,064	74,851	74,851	83,416	8,565	11%	84,717	2%
Professional/Contractual Services	4,694	$ 3,282	42,210	42,210	39,358	(2,852)	-7%	41,326	5%
Materials/Supplies	23,384	$ 17,053	6,825	6,825	8,756	1,931	28%	9,194	5%
Interfund Charges	20,568	$ 20,809	17,917	17,917	16,970	(947)	-5%	18,667	10%
Capital Outlay	-	$ -	-	-	-	-	0%	-	0%
Fiscal Charges	-	$ -	-	-	-	-	0%	-	0%
Customer Service	**$ 883,049**	**$ 920,665**	**$ 1,053,628**	**1,057,153**	**1,073,941**	**$ 20,313**	**2%**	**1,108,137**	**3%**
Salaries	433,770	$ 456,162	525,632	525,632	518,640	(6,992)	-1%	536,704	3%
Benefits	186,103	$ 207,924	245,263	245,263	240,152	(5,111)	-2%	245,527	2%
Professional/Contractual Services	256,555	$ 252,105	266,983	270,508	294,149	27,166	10%	308,856	5%
Materials/Supplies	6,620	$ 4,474	15,750	15,750	21,000	5,250	33%	17,050	-19%
Interfund Charges	-	$ -	-	-	-	-	0%	-	0%
Capital Outlay	-	$ -	-	-	-	-	0%	-	0%
Fiscal Charges	-	$ -	-	-	-	-	0%	-	0%
Engineering	**$ 1,835,280**	**$ 1,984,334**	**$ 2,019,917**	**2,019,917**	**2,146,891**	**$ 126,974**	**6%**	**2,228,735**	**4%**
Salaries	1,234,419	$ 1,321,766	1,367,152	1,367,152	1,433,634	66,482	5%	1,489,550	4%
Benefits	490,793	$ 514,089	543,732	543,732	553,001	9,269	2%	570,253	3%
Professional/Contractual Services	54,466	$ 60,749	47,322	47,322	87,500	40,178	85%	91,875	5%
Materials/Supplies	22,371	$ 76,687	53,000	53,000	54,900	1,900	4%	57,415	5%
Interfund Charges	13,643	$ 11,043	8,711	8,711	17,856	9,145	105%	19,642	10%
Capital Outlay	19,588	$ -	-	-	-	-	0%	-	0%
Fiscal Charges	-	$ -	-	-	-	-	0%	-	0%
Administration	**$ 747,817**	**$ 807,234**	**$ 1,713,169**	**1,713,169**	**1,554,720**	**$ (158,449)**	**-9%**	**1,601,989**	**3%**
Salaries	413,187	$ 429,314	1,092,921	1,092,921	749,622	(343,299)	-31%	764,816	2%
Benefits	185,823	$ 192,749	194,440	194,440	326,288	131,848	68%	331,490	2%
Professional/Contractual Services	102,070	$ 130,703	348,448	348,448	393,966	45,518	13%	413,665	5%
Materials/Supplies	9,021	$ 5,578	25,200	25,200	25,725	525	2%	27,012	5%
Interfund Charges	37,716	$ 48,431	52,160	52,160	58,619	6,459	12%	64,481	10%
Capital Outlay	-	$ 459	-	-	500	500	0%	525	5%
Fiscal Charges	-	$ -	-	-	-	-	0%	-	0%
Finance	**$ 874,036**	**$ 721,134**	**$ 1,284,679**	**1,288,204**	**1,078,511**	**$ (206,168)**	**-16%**	**1,114,918**	**3%**
Salaries	502,615	$ 490,376	528,863	528,863	578,088	49,225	9%	596,076	3%
Benefits	193,865	$ 184,758	221,275	221,275	233,652	12,377	6%	239,057	2%
Professional/Contractual Services	167,719	$ 33,325	510,391	513,916	234,752	(275,639)	-54%	246,408	5%
Materials/Supplies	4,655	$ 4,590	24,150	24,150	27,133	2,983	12%	28,491	5%
Interfund Charges	-	$ -	-	-	-	-	0%	-	0%
Capital Outlay	5,184	$ 4,886	-	-	4,886	4,886	0%	4,886	0%
Fiscal Charges	-	$ 3,200	-	-	-	-	0%	-	0%
Public Information	**$ 438,248**	**$ 440,444**	**$ 550,753**	**573,617**	**533,565**	**$ (17,188)**	**-3%**	**555,863**	**4%**
Salaries	220,509	$ 222,205	245,351	245,351	245,226	(125)	0%	254,789	4%
Benefits	81,455	$ 90,386	85,844	85,844	91,281	5,437	6%	94,161	3%
Professional/Contractual Services	122,208	$ 108,739	191,808	214,672	159,508	(32,300)	-17%	167,485	5%
Materials/Supplies	14,075	$ 18,734	27,750	27,750	36,650	8,900	32%	38,483	5%
Interfund Charges	-	$ -	-	-	-	-	0%	-	0%
Capital Outlay	-	$ 380	-	-	900	900	0%	945	5%
Fiscal Charges	-	$ -	-	-	-	-	0%	-	0%
Total Administrative Division	**5,059,687**	**5,156,096**	**6,931,816**	**6,961,730**	**6,733,800**	**(198,016)**	**-3%**	**6,965,851**	**3%**
Expenditures by Type:									
Salaries	2,969,190	$ 3,090,901	3,927,786	3,927,786	3,722,882	(204,904)	-5%	3,844,240	3%
Benefits	1,205,962	$ 1,259,969	1,365,405	1,365,405	1,527,790	162,385	12%	1,565,205	2%
Professional/Contractual Services	707,712	$ 588,903	1,407,162	1,437,076	1,209,233	(197,929)	-14%	1,269,615	5%
Materials/Supplies	80,125	$ 127,115	152,675	152,675	174,164	21,489	14%	177,645	2%
Interfund Charges	71,927	$ 80,283	78,788	78,788	93,445	14,657	19%	102,790	10%
Capital Outlay	24,772	$ 5,725	-	-	6,286	6,286	0%	6,356	1%
Fiscal Charges	-	$ 3,200	-	-	-	-	0%	-	0%
Total	**$ 5,059,687**	**$ 5,156,096**	**$ 6,931,816**	**$ 6,961,730**	**$ 6,733,800**	**$ (198,016)**	**-3%**	**$ 6,965,851**	**3%**

Full Time Equivalent (FTE) Summary

Los Alamos County Department of Public Utilities
Fiscal Year 2027-2028 Budgets

FTE Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	FY2028 Projected
FTE Summary:						
Regular (full & part time)	98.00	101.00	101.00	102.00	102.00	102.00
Overfill		3.00	3.00	2.00	2.00	2.00
Limited Term	2.00	0.00	0.00	0.00	0.00	0.00
Casual, student & temp.	3.65	3.65	3.65	3.65	3.65	3.65
	103.65	107.65	107.65	107.65	107.65	107.65
FTE by Division:						
Electric Production	14.00	13.40	13.40	13.40	13.40	13.40
Electric Distribution	13.00	14.60	14.60	15.60	15.60	15.60
Gas/Water/Sewer	23.45	23.45	23.45	23.45	23.45	23.45
Water Production	10.25	10.25	10.25	10.25	10.25	10.25
Wastewater Treatment	10.30	10.30	10.30	10.30	10.30	10.30
Administrative & General	32.65	35.65	35.65	34.65	34.65	34.65
	103.65	107.65	107.65	107.65	107.65	107.65

10-Year CIP and Budget Option Plans

FY27 (1 July 2026 - 30 June 2027)	Budget
ELECTRIC PRODUCTION	**200,000**
Abiquiu Wicket Gate Hydraulic Servo Motor Replacement	200,000
ELECTRIC DISTRIBUTION	**3,485,000**
White Rock URD Replacement: Aragon, Ridgecrest,Garver,Catherine	1,500,000
Overhead System Replacement (polex, xarms, transformers)	450,000
DP Road Staging Area	35,000
EA-4 Power Line Replacement (State Grant)	1,500,000
GAS DISTRIBUTION	**135,000**
Pipeline Repair & Replacement / Equipment	100,000
DP Road Staging Area	35,000
WATER DISTRIBUTION	**1,235,000**
Denver Steels Phase III (Public Works Road Project) (DWSRF Loan)	1,200,000
DP Road Staging Area	35,000
WATER PRODUCTION	**3,635,000**
Repaint Pajarito Tank 4A (WTB $1,280,000 / CIP $320K)	1,600,000
Pajarito Road Transmission Line Replacement Phase I (WTB $1,360,000 / CIP $340K)	1,700,000
Pajarito Well No. 3 Replacement Well Design	300,000
DP Road Staging Area	35,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**2,185,000**

SEWER COLLECTION	**1,885,000**
Denver Steels Phase III (Public Works Road Project)	150,000
Sewer Line Rehabilitation (RIP Loan)	
Fairway Street	800,000
Sycamore Street	600,000
North Community/Western Area Sewer Mains & Services R&R - Phase 2	300,000
DP Road Staging Area	35,000
WASTEWATER TREATMENT	**300,000**
Convert Effluent Washwater to Gravity System (RIP Loan)	300,000

FY28 (1 July 2027 - 30 June 2028)	Budget
ELECTRIC PRODUCTION	**1,050,000**
El Vado Shaft Seal Repair	250,000
El Vado Controls Upgrade	650,000
El Vado Synchronizer Replacement	150,000
ELECTRIC DISTRIBUTION	**3,450,000**
Overhead System Replacement (polex, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
EA-4 Power Line Replacement (State Grant)	2,500,000
Los Pueblos Phase I	500,000
GAS DISTRIBUTION	**110,000**
Pipeline Repair & Replacement / Equipment	110,000
WATER DISTRIBUTION	**1,300,000**
34th & Little Urban Street Waterline Replacement (WTB $1,000,000 / CIP $300K)	1,300,000
WATER PRODUCTION	**5,220,000**
North Mesa Tank Altitude Valve (WTB $536k / CIP $134K)	670,000
Pajarito Road Transmission Line Replacement Phase II (WTB $1,800,000 / CIP $400K)	2,200,000
Booster Station Mech. and Elec. Upgrades Phase I - Design (WTB $280k / CIP $70k)	350,000
Booster Station Building Renovations Phase II	500,000
Pajarito Well No. 3 Replacement Test Well Drilling/Hydrogeology (Federal Allocation)	1,500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**4,150,000**

SEWER COLLECTION	**4,150,000**
Old Pueblo Plant Canyon Drop Replacement (WTB $640 / CIP $160k)	800,000
Cooper Road Sewer Canyon Drop Repl. (WTB $1,080,000 /CIP $270k)	1,350,000
Sewer Line Rehabilitation (RIP Loan)	
Refurbish or Eliminate Pueblo Canyon Pipe Bridge	1,100,000
Aspen School Area Pipeline - Phase 2 (Public Works Project)	200,000
Sandia Drive	700,000
WASTEWATER TREATMENT	**0**

FY29 (1 July 2028 - 30 June 2029)	Budget
ELECTRIC PRODUCTION	**1,100,000**
Abiquiu Excitation System Replacement Units 1 & 2	1,100,000
ELECTRIC DISTRIBUTION	**6,750,000**
Los Alamos URD Replacement: Tewa, Otowi, Nambe Loop, Santa Clara,	1,000,000
Overhead System Replacement (polex, xarms, transformers)	250,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
Los Pueblos Phase II	750,000
SCADA	250,000
Los Alamos URD Replacement ; Sandia, 41st,thru 47th,Ridgeway Tie (Bond)	1,000,000
White Rock URD Replacement: Grand Canyon, Bryce, Richard CT, Rover (Bond)	2,000,000
La Senda (Bond)	1,500,000
GAS DISTRIBUTION	**295,000**
Pipeline Repair & Replacement / Equipment	120,000
Central Avenue - 9th St to Roundabout (Public Works Road Project)	175,000
WATER DISTRIBUTION	**520,000**
Central Avenue - 9th St to Roundabout (WTB $416k / CIP $104k)	520,000
WATER PRODUCTION	**4,075,000**
Booster Station Mech. and Elec. Upgrades Phase I (WTB $1,600,000 / CIP $400K)	2,000,000
Townsite 14" Pipeline Replacement - Phase 2 (WTB $1,700,000 / CIP $375K)	2,075,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**1,700,000**

SEWER COLLECTION	**1,700,000**	
Sewer Line Rehabilitation (RIP Loan)		
Eastern Area Phase 1 Renewal & Replacement	1,000,000	
Aspen School Area Pipeline - Phase 3 (Public Works Project)	300,000	
Kimberly Sewer Lift Station & Wet Well	400,000	
WASTEWATER TREATMENT	**0**	

FY30 (1 July 2029 - 30 June 2030)	Budget
ELECTRIC PRODUCTION	**1,305,000**
El Vado Excitation System Replacement	600,000
Abiquiu Runner Repair /Replacement	530,000
Abiquiu Propane Storage Tank $175K	175,000
ELECTRIC DISTRIBUTION	**3,700,000**
LA URD Replacement: Oakwood Loop, Nugget, Opal , Pinon,Sage,Spruce,Nectar	1,800,000
White Rock URD Replacement : Rover and Ridgecrest (Bond)	1,900,000
GAS DISTRIBUTION	**130,000**
Pipeline Repair & Replacement / Equipment	130,000
WATER DISTRIBUTION	**600,000**
Waterline Replacements (WTB $480k / CIP $120k)	600,000
WATER PRODUCTION	**2,900,000**
Repaint Guaje Booster Station 1 Tank 1 (WTB $440k / CIP $110k)	550,000
Repaint Guaje Booster Station 2 Tanks 1 & 2 (WTB $720k / CIP $180k)	900,000
Repaint Guaje Booster Station 3 Tanks 1 & 2 (WTB $860k / CIP $215k)	1,075,000
Booster Station Mech. and Elec Upgrades Phase II - Design (WTB $300k / CIP $75k)	375,000
Pajarito Well No. 3 Replacement Well Construction (Federal Allocation)	TBD
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**2,000,000**

SEWER COLLECTION	**2,000,000**	
Sewer Line Rehabilitation (RIP Loan)		
Airport Canyon Sewer Drop Replacement	1,000,000	
Eastern Area Phase 2 Renewal & Replacement	750,000	
Orange and Nickel Streets (Public Works Project)	250,000	
WASTEWATER TREATMENT	**0**	

FY31 (1 July 2030 - 30 June 2031)	Budget
ELECTRIC PRODUCTION	**350,000**
Abiquiu Fiber Optic Line to Substation Replacement	350,000
ELECTRIC DISTRIBUTION	**2,000,000**
Los Alamos URD Replacement: Sage Loop	1,000,000
White Rock URD Replacement :Kimberly Loop	1,000,000
GAS DISTRIBUTION	**130,000**
Pipeline Repair & Replacement / Equipment	130,000
WATER DISTRIBUTION	**700,000**
Waterline Replacements (WTB $560k / CIP $140k)	700,000
WATER PRODUCTION	**3,500,000**
Repaint Otowi Booster 2 Tanks 1 & 2 (WTB $700,000/CIP $200,000)	900,000
Repaint Western Area Tank (WTB $450,000 / CIP $150,000)	600,000
Booster Station Mechanical and Electrical Upgrades Phase II (WTB $1,6M / CIP $400K)	2,000,000
	2,000,000

SEWER COLLECTION	**2,000,000**
Sewer Line Rehabilitation (RIP Loan)	
Laguna Sewer Canyon Drop Replacement	1,400,000
Range Road Lift Station Refurbishment	350,000
40th, 41st & 42nd South of Urban (Public Works Project)	250,000
WASTEWATER TREATMENT	**0**

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	1,000,000
White Rock URD Replacement: Briston Pl, Brighton, Paul Place, Todd Loop	600,000
Overhead System Replacement (polex, xarms, transformers)	600,000
GAS DISTRIBUTION	**175,000**
Pipeline Repair & Replacement / Equipment	175,000
WATER DISTRIBUTION	**1,515,000**
41st, 43rd & 44th Streets North of Urban (WTB $1,212,000 / CIP $303k)	1,515,000
WATER PRODUCTION	**550,000**
Diamond Drive NP Connections (RIP Loan)	550,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**7,235,000**
SEWER COLLECTION	**935,000**
Sewer Line Rehabilitation (RIP Loan)	
41st, 43rd & 44th Streets North of Urban	450,000
Fairway Lift Station Upgrades	200,000
Eastern Area Phase 3 Sewer Ren. & Rep	285,000
WASTEWATER TREATMENT	**6,300,000**
LA WWTP - Miscellaneous Upgrades (CWSRF Loan)	6,300,000

FY33 (1 July 2032 - 30 June 2033)	Budget
ELECTRIC PRODUCTION	**0**
ELECTRIC DISTRIBUTION	**4,500,000**
Los Alamos URD Replacement	1,000,000
White Rock URD Replacement	1,000,000
Guaje Canyon Primary Replacement (Bond)	2,500,000
GAS DISTRIBUTION	**175,000**
Pipeline Repair & Replacement / Equipment	175,000
WATER DISTRIBUTION	**800,000**
Waterline Replacements (WTB $640k / CIP 160k)	800,000
WATER PRODUCTION	**1,500,000**
Transmission Line Replacements (WTB $1,200,000 / CIP $300,000)	1,500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**2,000,000**

SEWER COLLECTION	**2,000,000**
Sewer Line Rehabilitation (RIP Loan)	
Vitrified Clay Sewer Replacements	1,000,000
Camino Cereza Sewer Canyon Drop Replacement	1,000,000
WASTEWATER TREATMENT	**0**

FY34 (1 July 2033 - 30 June 2034)	Budget
ELECTRIC PRODUCTION	**0**
ELECTRIC DISTRIBUTION	**2,500,000**
Los Alamos URD Replacement	1,000,000
White Rock URD Replacement	1,000,000
Overhead System Replacement (polex, xarms, transformers)	500,000
GAS DISTRIBUTION	**175,000**
Pipeline Repair & Replacement / Equipment	175,000
WATER DISTRIBUTION	**900,000**
Waterline Replacements (WTB $720k / CIP $180k)	900,000
WATER PRODUCTION	**2,000,000**
Transmission Line Replacements (WTB $1,600,000 / CIP $400k)	2,000,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**1,000,000**
SEWER COLLECTION	**1,000,000**
Sewer line Rehabilitation (RIP Loan)	1,000,000
WASTEWATER TREATMENT	**0**

FY35 (1 July 2034 - 30 June 2035)	Budget
ELECTRIC PRODUCTION	**0**
ELECTRIC DISTRIBUTION	**2,500,000**
Los Alamos URD Replacement	1,000,000
White Rock URD Replacement	1,000,000
Overhead System Replacement (polex, xarms, transformers)	500,000
GAS DISTRIBUTION	**200,000**
Pipeline Repair & Replacement / Equipment	200,000
WATER DISTRIBUTION	**1,200,000**
Waterline Replacements (WTB $900,000 / CIP $300k)	1,200,000
WATER PRODUCTION	**1,500,000**
Transmission Line Replacements (WTB $1,200,000 / CIP $300k)	1,500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**1,000,000**

SEWER COLLECTION	**1,000,000**
Sewer line Rehabilitation (RIP Loan)	1,000,000
WASTEWATER TREATMENT	**0**

FY36 (1 July 2035 - 30 June 2036)	Budget
ELECTRIC PRODUCTION	**0**
ELECTRIC DISTRIBUTION	**2,500,000**
Los Alamos URD Replacement	1,000,000
White Rock URD Replacement	1,000,000
Overhead System Replacement (polex, xarms, transformers)	500,000
GAS DISTRIBUTION	**220,000**
Pipeline Repair & Replacement / Equipment	220,000
WATER DISTRIBUTION	**1,200,000**
Waterline Replacements (WTB $900,000 / CIP $300k)	1,200,000
WATER PRODUCTION	**1,500,000**
Transmission Line Replacements (WTB $1,200,000 / CIP $300,000)	1,500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	**1,000,000**

SEWER COLLECTION	**1,000,000**	
Sewer line Rehabilitation(RIP Loan)	1,000,000	
WASTEWATER TREATMENT	**0**	

FY27 (1 July 2026 - 30 June 2027)	
WATER DISTRIBUTION	**900,000**
Fairway (Public Works Project)	900,000

FY28 (1 July 2027 - 30 June 2028)	
WATER DISTRIBUTION	**987,000**
Aspen School Area Pipeline - Phase 2 (Public Works Project)	987,000

FY29 (1 July 2028 - 30 June 2029)	
WATER DISTRIBUTION	**900,000**
Aspen School Area Pipeline - Phase 3 (Public Works Project)	900,000

FY30 (1 July 2029 - 30 June 2030)	
WATER DISTRIBUTION	**1,100,000**
Orange and Nickel Streets (Public Works Project)	1,100,000

FY31 (1 July 2030 - 30 June 2031)	
WATER DISTRIBUTION	**1,388,000**
40th, 41st & 42nd South of Urban (Public Works Project)	1,388,000

ELECTRIC PRODUCTION

FY27: Abiquiu Wicket Gate Hydraulic Servo Motor Replacement

Project Scope: The hydroelectric plan in Abiquiu, NM. has two identical 6.9MW turbine/generators that were installed in 1987 and manufactured by ORENCO (Chinese). Each unit has 2 servos per turbine that operate the wicket gates. Los Alamos County had all four servos rehabilitated approximately 10 years ago. The servos are leaking hydraulic oil again and will be replaced. Four new servos will be purchased in FY26'. These funds will be applied to the installation in FY27'.

Budget: $200,000

Schedule: Winter FY27'



ELECTRIC DISTRIBUTION

FY27: 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 that have experienced 3 or more failures are targeted for replacement because they will fail again. Areas to be included are:

White Rock: Aragon, Ridgecrest, Garver, and Catherine

Budget: $ 1,500,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION
FY27: 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).

Townsite & White Rock:	$450,000

Budget: $ 450,000
Schedule: Year-round design and construction

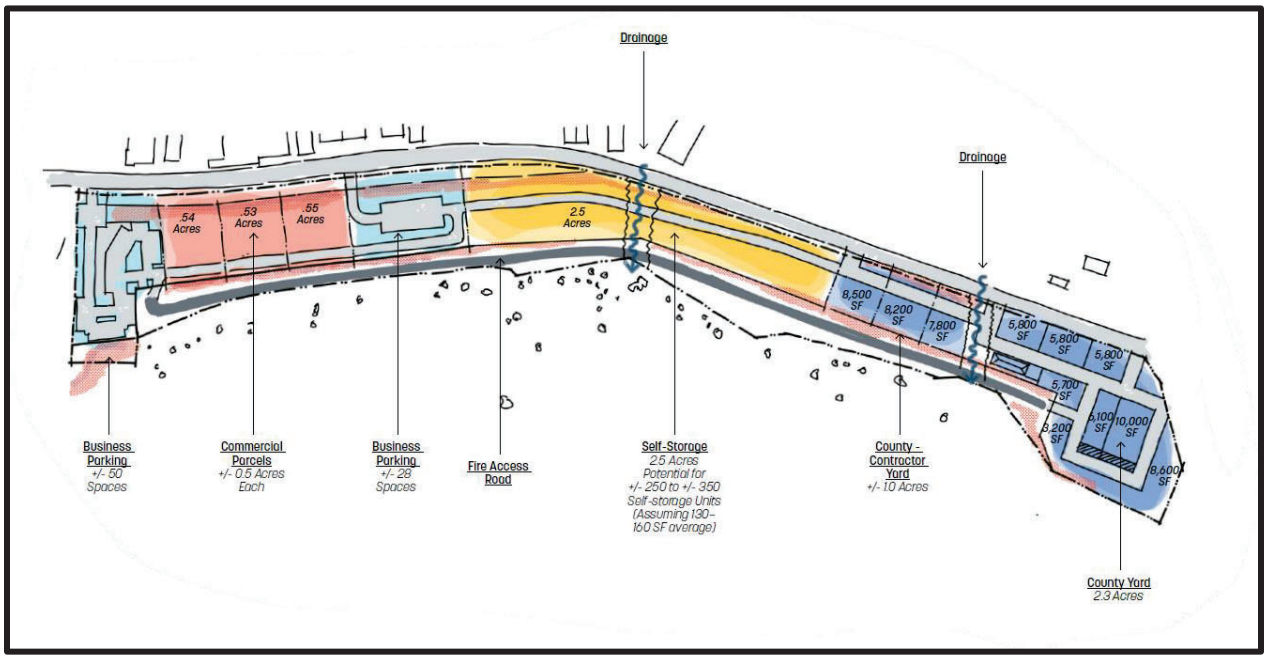


ELECTRIC DISTRIBUTION
GAS DISTRIBUTION
WATER DISTRIBUTION
WATER PRODUCTION
WASTEWATER COLLECTION

FY27: DP Road Staging Area

Project Scope: Due to limited available space in the Los Alamos townsite during active construction, this project will establish a properly sized staging area primarily for DPU and Public Works field crews. The staging area will also provide contractors with a dedicated, fenced location to safely store equipment and materials while performing work for Los Alamos County. Project costs will be shared between DPU, the participating departments, and Public Works field crews.

Budget: $ 35,000/EA ($175,000 Total)
Schedule: Summer FY27'



ELECTRIC DISTRIBUTION
FY27: EA-4 Power Line Replacement

Project Scope: The EA4 line is a separate feeder supplied by LANL to the County. The line enters the service area at NM502 and East Gate and crosses 5 canyons to Feed the Townsite Sewer Plant, East Gate Business area, Townsite water wells in Guaje Canyon and the Totavi gas station. The line has no access over much of its length. The line was constructed in the 60's and has reached its useful life expectancy.

Budget: $ 1,500,000 (State Grant)
Schedule: Year-round design and construction



GAS DISTRIBUTION

FY27 & FY28: Pipeline Repair & Replacement / Equipment

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

Budget:	FY27'	$100,000
	FY28'	$ 110,000

Schedule: All year

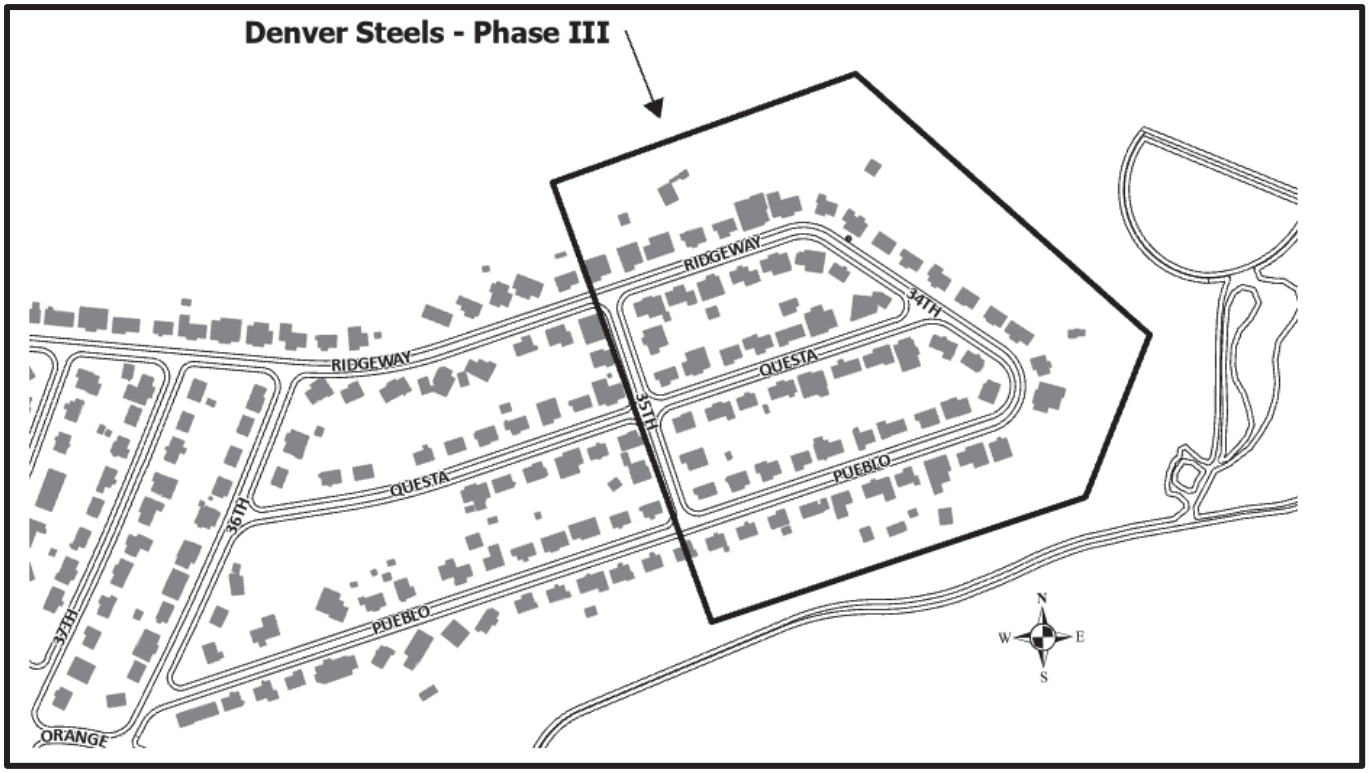


WATER DISTRIBUTION
WASTEWATER COLLECTION
FY27: Denver Steels Phase III (Public Works Road Project)

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

Budget:	Phase III FY27' Water Distribution (DWSRL)	$ 1,200,000
	Phase III FY27' Wastewater Collection	$ 150,000

Schedule: Phase III Summer FY27'



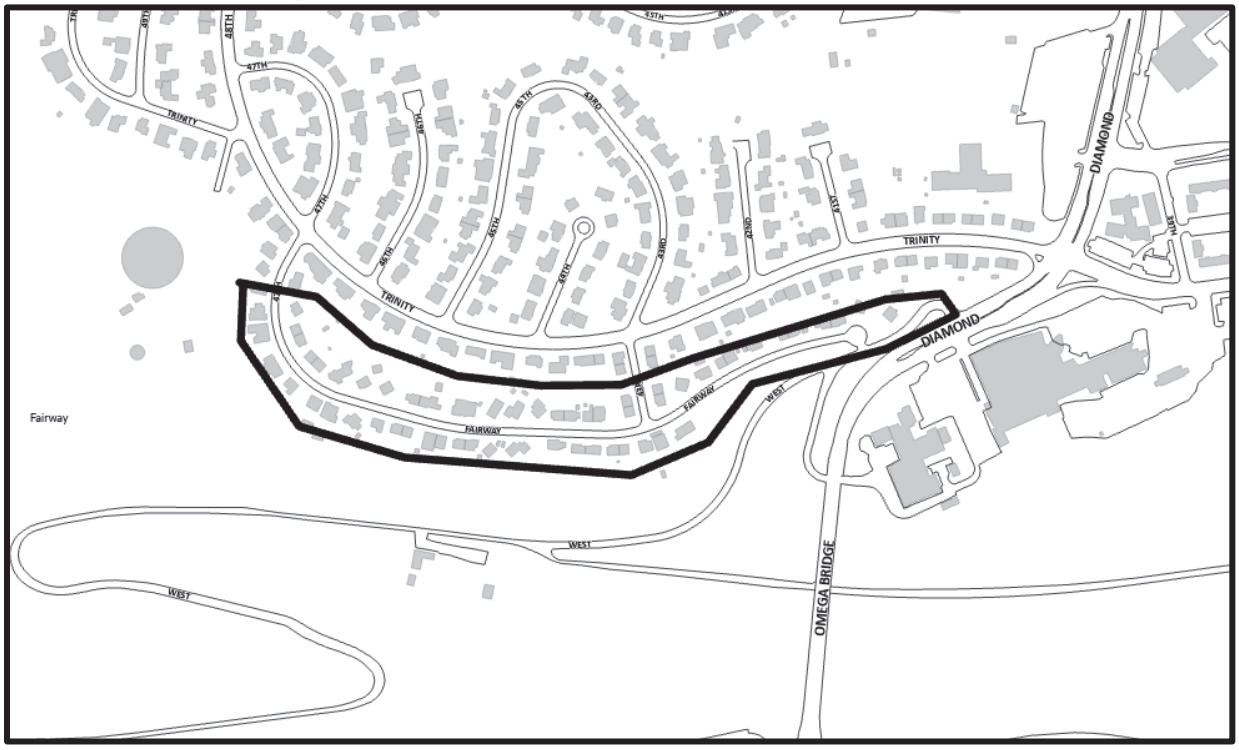
WATER DISTRIBUTION (PROFIT TRANSFER)
WASTEWATER COLLECTION
FY27: Fairway (Public Works Road Project)

Project Scope: This project will be a joint project between DPU and the Public Works Department to re-pave the roadway and replace utility infrastructure. The project will be on Fairway in the Western Area of Los Alamos that contains vintage sections of waterlines. The aged cast iron waterlines will be replaced with new ductile iron pipes along with replacing segments of vitrified clay sewer lines that have reoccurring problems prior to roadway being paved. The water distribution portion of the project will be funded by profit transfer monies allocated to the DPU by the County Council.

Budget:	Water Distribution (Profit Transfer)	$ 900,000
	Wastewater Collection	$ 800,000
		$1,700,000

Schedule: Summer FY27'

Fairway



WATER PRODUCTION
FY27: Repaint Pajarito Tank 4A

Project Scope: The Pajarito Tank 4A is a 4-million-gallon tank. It was constructed in 1982 and is located on Anchor Ranch Road on LANL Property that serves Los Alamos National Laboratory. The tank coating has deteriorated over the years, and the tank is in need of repainting. The tank interior and exterior will have some repairs and then be re-painted. The new paint will protect the tank for the next thirty years.

Budget: $1,600,000 (WTB $1,280 / CIP $320,000)

Schedule: Fall FY27'

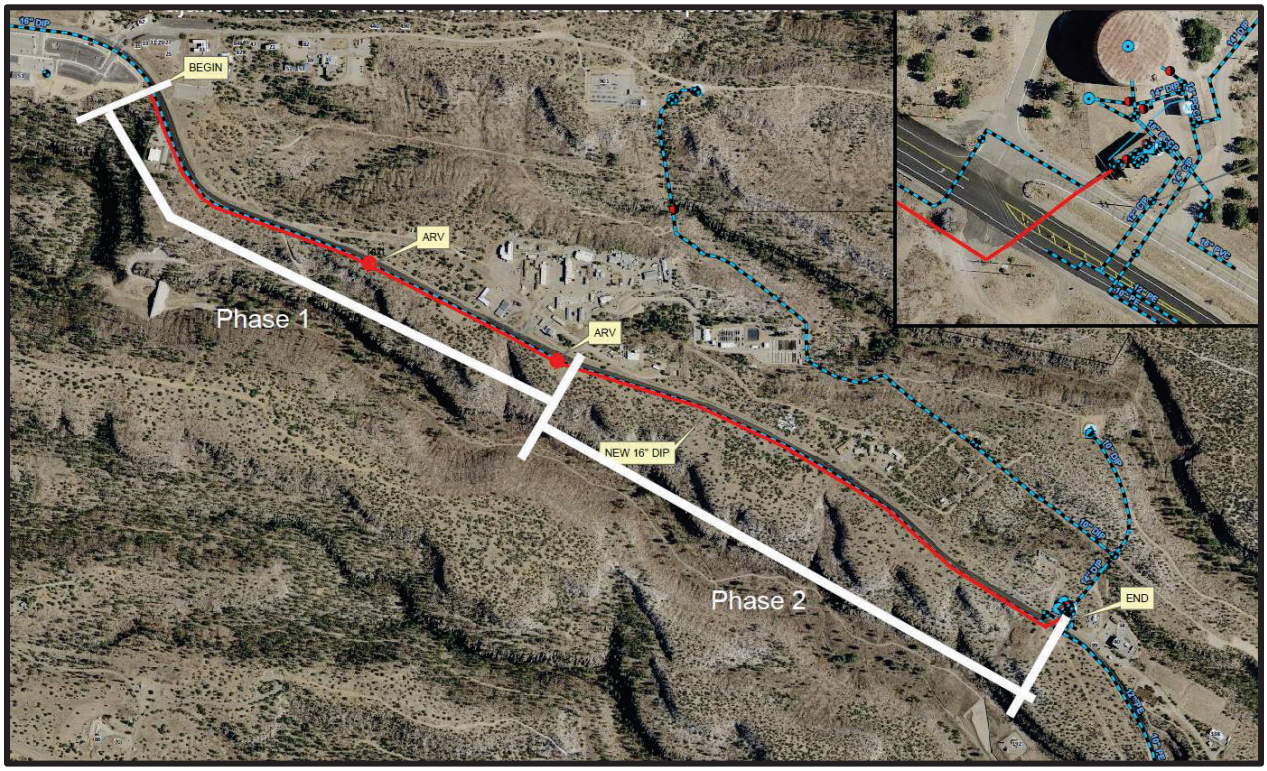


WATER PRODUCTION
FY27: Pajarito Road Transmission Line Replacement Phase I

Project Scope: The Pajarito 16” Transmission line was installed in the early 1960’s and is a concrete cylinder (CCP) pipe that is experiencing frequent failures. The root cause of the failures is consistently found to be corrosion of the bottom of the pipe where moisture and road salts deposit, where the trench is in rock or volcanic tuff. The majority of this 2.3-mile corridor is trenched in rock. The asset management team has identified this pipeline segment as one of the highest risk for failure, with a large consequence when it fails. Three water wells are cut off when the line fails, which serve the Los Alamos National Laboratory. This first phase will be to install approximately 4,500 linear feet of new ductile iron pipe along this corridor.

Budget: $1,700,000 (WTB $1,360,000 / CIP $340K)

Schedule: Summer FY27’



WATER PRODUCTION
FY27/28: Pajarito Well No.3 Replacement Well Design

Project Scope: Due to the loss of water supply from Pajarito Well No. 3 which has been taken offline due to groundwater contamination and the need to plan for projected increases in water use by Los Alamos National Laboratory and Los Alamos County, preparation to permit and construct a new water supply well is necessary. This project will fund the engineering and hydrologist services to design a new exploratory well and perform the analysis necessary to harvest the County's San Juan Chama water right from a water supply well located at Overlook Park in White Rock. In 2012, the DPU commissioned an engineering study to evaluate the alternatives to develop the San Juan Chama water allocation of 1,200 acre-feet annually. This is a surface water right and must be drawn from the Rio Grande. The recommended alternative was to drill conventional water wells in close proximity to the Rio Grande to harvest the surface water from the Rio Grande. The Pajarito Well No. 3 replacement will need to drill and test it for capacity at the Overlook Park Area. Hydrogeological studies, modeling, and environmental assessments will be needed to move forward with permitting the well through the Office of the State Engineer.

Budget: FY27 $300,000 (CIP)
FY28 $1,500,000 (Federal Allocation)
Schedule: Summer FY27'



WASTEWATER COLLECTION
FY27: Fairway Street, Sycamore Street, North Community/Western Area Sewer Line Rehabilitation

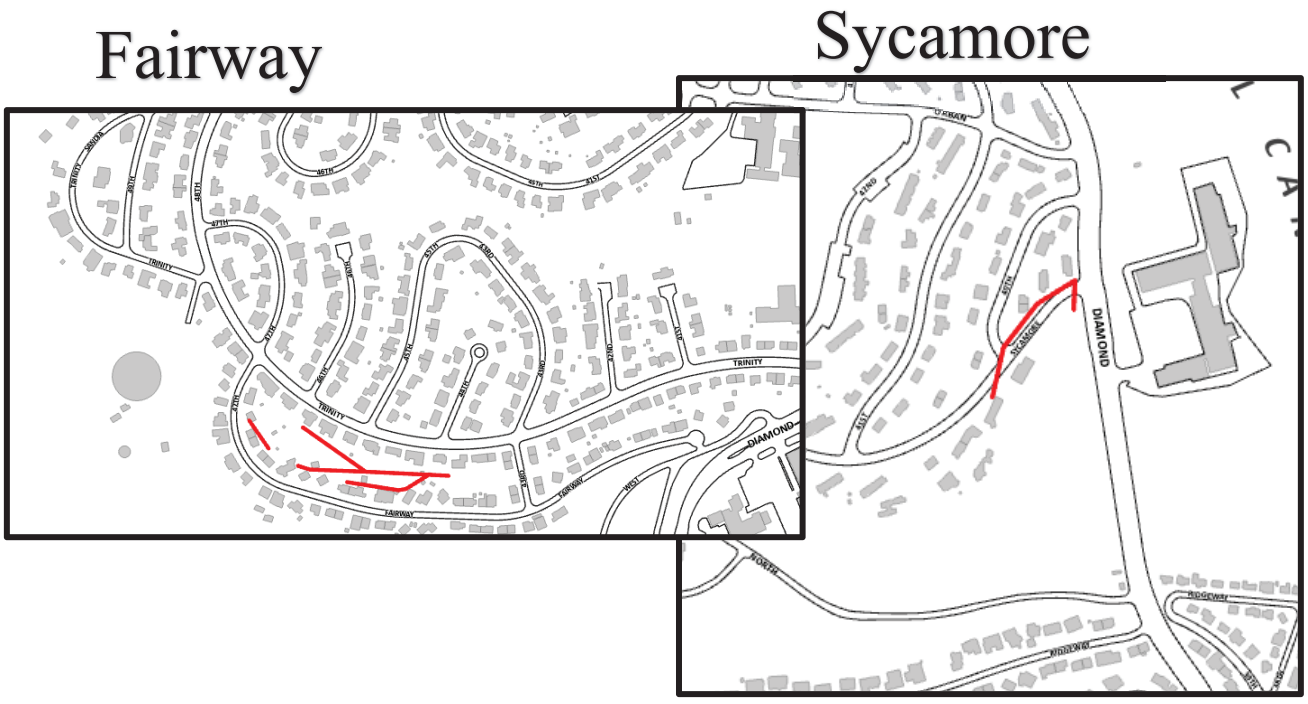
Project Scope: The project will repair and replace segments of vitrified clay sewer lines in Fairway Street and Sycamore Street in areas where collection lines are located in back of homes where it is difficult to access with equipment and have had recurring problems and threats of overflowing. The North Community/Western Area Sewer Mains Project will be the second phase of multiple phases over two fiscal years.

Budget:

- Fairway Street $800,000
- Sycamore Street $600,000
- North Community/Western Area Sewer Mains & Services R&R – Phase 2 $300,000

$1,700,000 (RIP Loan)

Schedule: Construction Spring FY27'



WASTEWATER TREATMENT

FY27: Convert Effluent Wash-Water to Gravity

Project Scope: Treated effluent is currently used for wash-water at the Los Alamos Wastewater Treatment Plant to conserve potable water. A booster station pressurizes the effluent and distributes it throughout the plant. The booster station requires a high amount of maintenance and will soon require refurbishment. This project will pipe effluent water to the plant via gravity and eliminate the need for the booster station. This will save energy to pump the water and operate maintenance-free.

Budget: $300,000 (RIP Loan)

Schedule: Construction FY27'

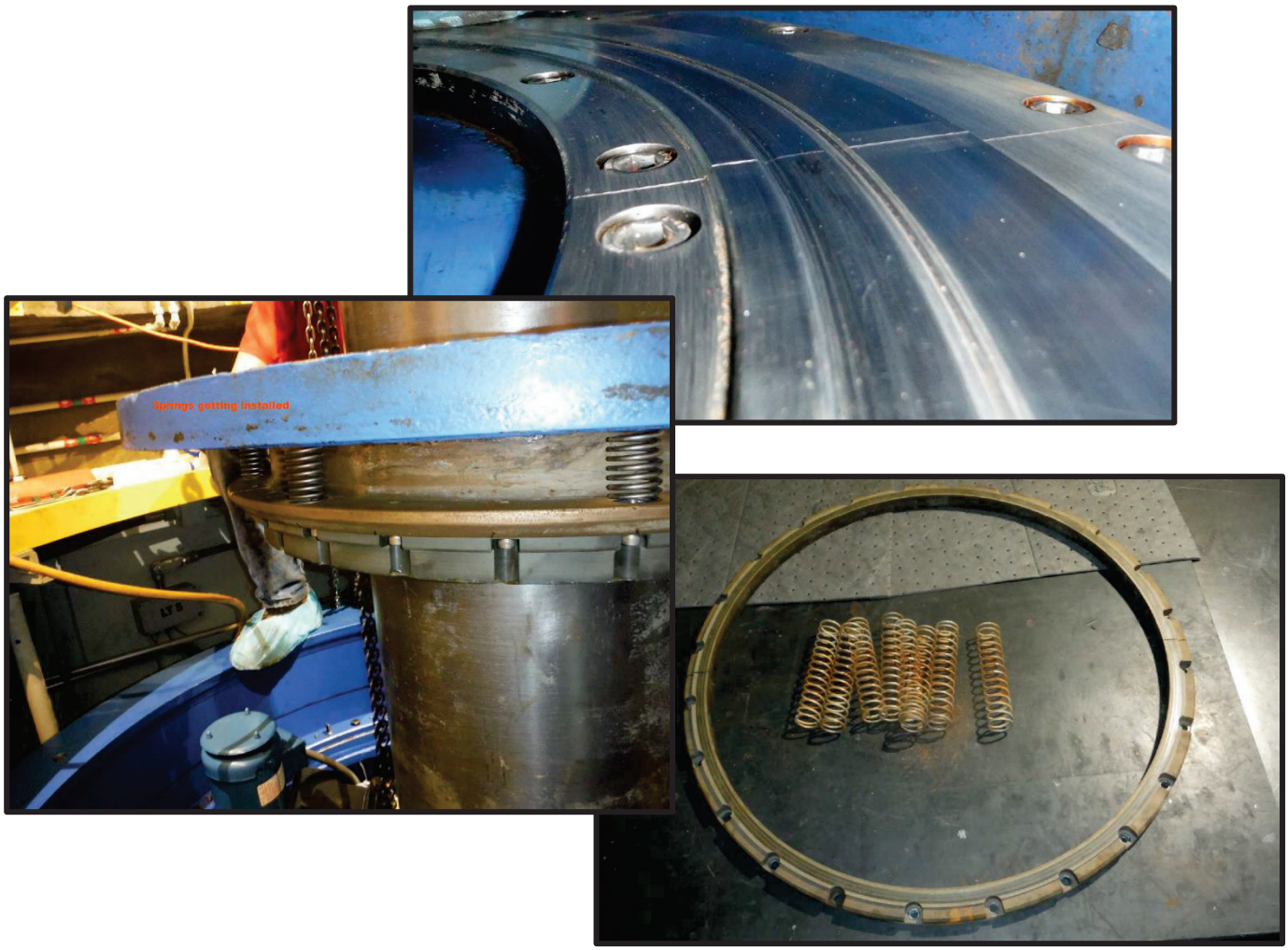


ELECTRIC PRODUCTION
FY28: El Vado Shaft Seal Repair

Project Scope: This is to purchase and install replacement parts to repair the El Vado Shaft Seal, to remove and replace the existing seal ring, O-rings, compression springs, etc., with new ones on the turbine shaft. The new equipment will likely be a new design.

Budget: $250,0000

Schedule: Winter FY28’



ELECTRIC PRODUCTION
FY28: El Vado Control Upgrade & El Vado Synchronizer Replacement

Project Scope: The controls system at the El Vado hydroelectric plant is now 20 years old and was upgraded in 2006. The software and hardware will be upgraded with new components and programmed with some operational efficiencies. The upgrade will replace hardware and instrumentation that is at the end of its service life to provide continued reliable operation of the plant.

Budget:	El Vado Controls Upgrade	$650,000
	El Vado Synchronizer Replacement	$150,000

Schedule: Winter FY28'



ELECTRIC DISTRIBUTION
FY28: 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).

Townsite Circuit 16, 1 PHASE
White Rock Circuit 1, Wire 1 PHASE

Budget: $ 450,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION
FY28: EA-4 Power Line Replacement

Project Scope: Continuation of FY27 Project for the EA4 line is a separate feeder supplied by LANL to the County. The line enters the service area at NM502 and East Gate and crosses 5 canyons to Feed the Townsite Sewer Plant, East Gate Business area, Townsite water wells in Guaje Canyon and the Totavi gas station. The line has no access over much of its length. The line was constructed in the 60's and has reached its useful life expectancy.

Budget: $ 2,500,000 (State Grant)
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION
FY28: Los Pueblos Phase 1

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.

Budget: $ 500,000
Schedule: Summer FY28'



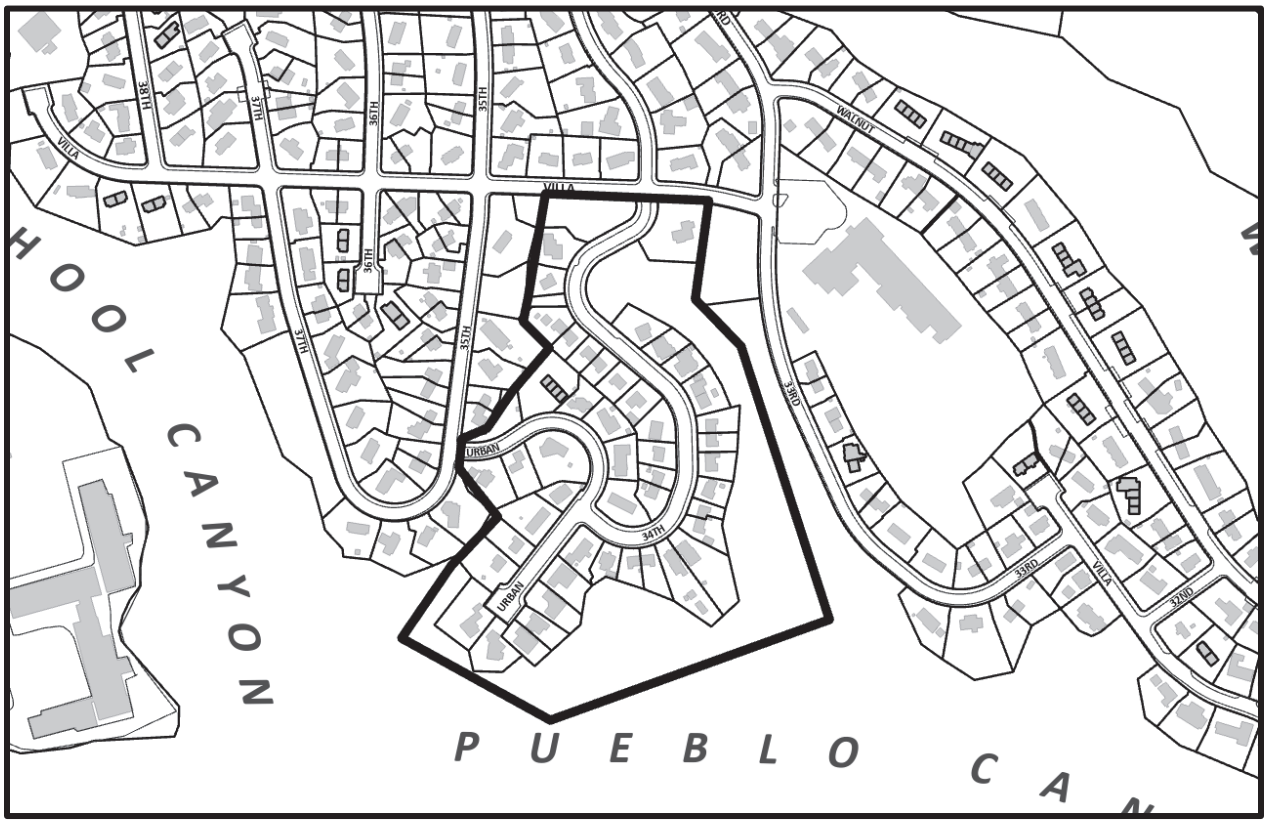
WATER DISTRIBUTION

FY28: 34th & Little Urban Street Waterline Replacement

Project Scope: The project will be in the 34th and Little Urban Street neighborhood in the vicinity of Aspen Elementary School. The failures have been increasing in frequency in recent years. The waterline is a 1950's vintage sections of cast iron pipe that will be replaced. The water distribution portion of the project will apply for Water Trust Board Funding (WTB)

Budget: $1,300,000 (WTB $1,000,000 / CIP $300K)

Schedule: Summer FY28'

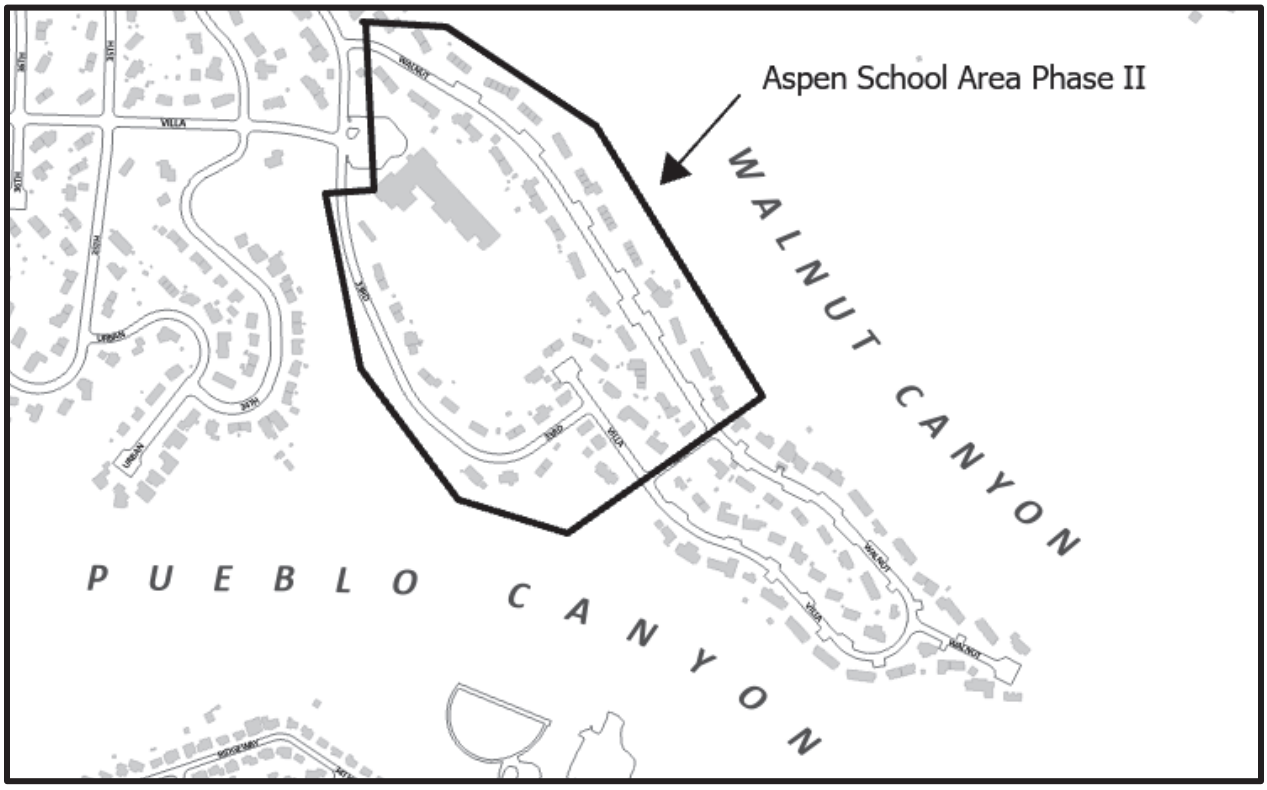


WATER DISTRIBUTION (PROFIT TRANSFER)
WASTEWATER COLLECTION
FY28: Aspen School Area Phase II (Public Works Road Project)

Project Scope: This project will be a joint project between DPU and the Public Works Department to replace another area of 1950's vintage sections of cast iron pipe. This pipe network is an undersized cast iron water distribution pipe that has repeated failures in recent years. This project will also look at repairing and replacing segments of vitrified clay sewer lines within the area located in back of homes where it is difficult to access with equipment and have had recurring problems and threats of overflowing. The water distribution portion of the project will be funded by profit transfer monies allocated to the DPU by the County Council.

Budget:	Water Distribution	$987,000 (Profit Transfer)
	Wastewater Collection	$200,000
		$1,187,000

Schedule: Summer FY28'



WATER PRODUCTION

FY28: North Mesa Tank Altitude Valve

Project Scope: This project would be to install an Altitude Valve on the Water Transmission line that fills the Hawk tank. The altitude valve will replace the offsite pressure reducing valve that currently fills the tank. The new altitude valve will be placed at the base of the tank.

Budget: $670,000 (WTB $536k / CIP $134K)

Schedule: Fall FY28‘

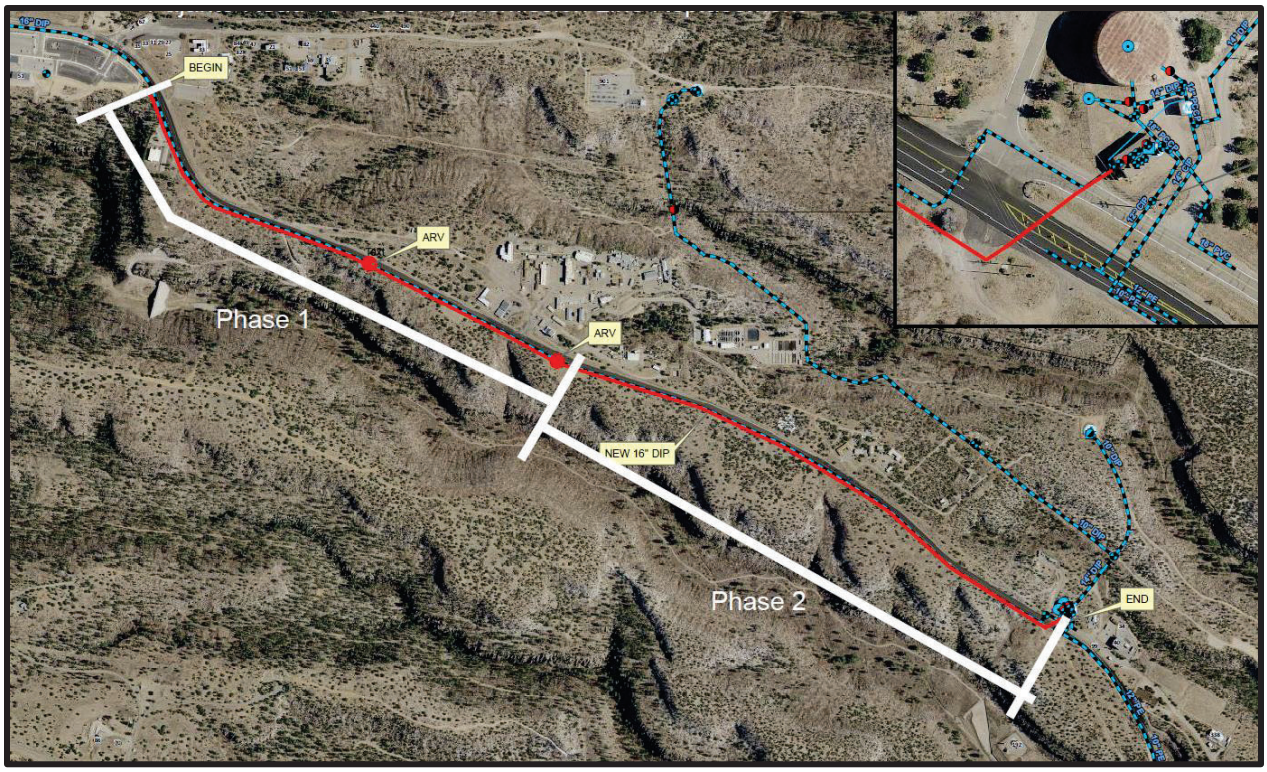


WATER PRODUCTION
FY28: Pajarito Road Transmission Line Replacement Phase II

Project Scope: This is a continuation from Phase 1. The Pajarito 16” Transmission line was installed in the early 1960’s and is a concrete cylinder (CCP) pipe through the Pajarito Road corridor. The root cause of the failures is consistently found to be corrosion of the bottom of the pipe where moisture and road salts deposit, where the trench is in rock or volcanic tuff. The majority of this 2.3-mile corridor is trenched in rock. has identified this pipeline segment as one of the highest risk for failure, with a large consequence when it fails. Three water wells are cut off when the line fails, which serve the Los Alamos National Laboratory. This second phase will be to install approximately 4,500 linear feet of new ductile iron pipe along this corridor.

Budget: $2,200,000 (WTB $1,800,000 / CIP $400,000)

Schedule: Summer FY28’



WATER PRODUCTION
FY28: Booster Station Mech. and Elec. Upgrades Phase I Design

Project Scope: Following the condition assessment completed by Molzin & Corbin in 2022, it listed specific improvement items for each of our Booster Stations in regard to Mechanical and Electrical needs. The upgrades at each Booster location will follow a list based on priority.

Budget: $350,000 (WTB $280k / CIP $70k)

Schedule: Fall FY28'





WATER PRODUCTION

FY28: Booster Station Building Renovations Phase II

Project Scope: Several buildings housing wells and booster stations in our Water Production system are in need of roof, floor, HVAC and structural repairs. This project will identify the most urgent needs and address them. The majority of these facilities in the system were constructed in the 1950s and 1960s.

Budget: $500,000

Schedule: Summer FY28’





WASTEWATER COLLECTION

FY28: Old Pueblo Sewer Canyon Drop Replacement

Project Scope: 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: $800,000 (WTB $640 / CIP $160k)

Schedule: Summer FY28’



WASTEWATER COLLECTION

FY28: Cooper Road Sewer Drop Replacement

Project Scope: A study completed by Wilson & Company looked at the infrastructure capacity within the North Mesa Area. The study looked at all infrastructure from Transportation and Utilities and identified items that need improvement in order to support the new development in the area. Deficiencies noted for the wastewater collection was the two sewer drops that will be affected by the new development. The Cooper Road Sewer Drop is located at the end of a cul-de-sac and behind a resident's home. Camera inspection footage showed the need for repairs.

Budget: $1,350,000 (WTB $1,080,000 / CIP $270k)

Schedule: Summer FY28'



WASTEWATER COLLECTION

FY28: Refurbish or Eliminate Pueblo Canyon Pipe Bridge

Project Scope: Further evaluation is ongoing to determine if the bridge will undergo rehabilitation or look at other alternatives to reroute the sewer and gas utilities on this structure and eliminate the bridge in its entirety.

Budget: $1,100,000 (RIP Loan)

Schedule: Summer FY28'

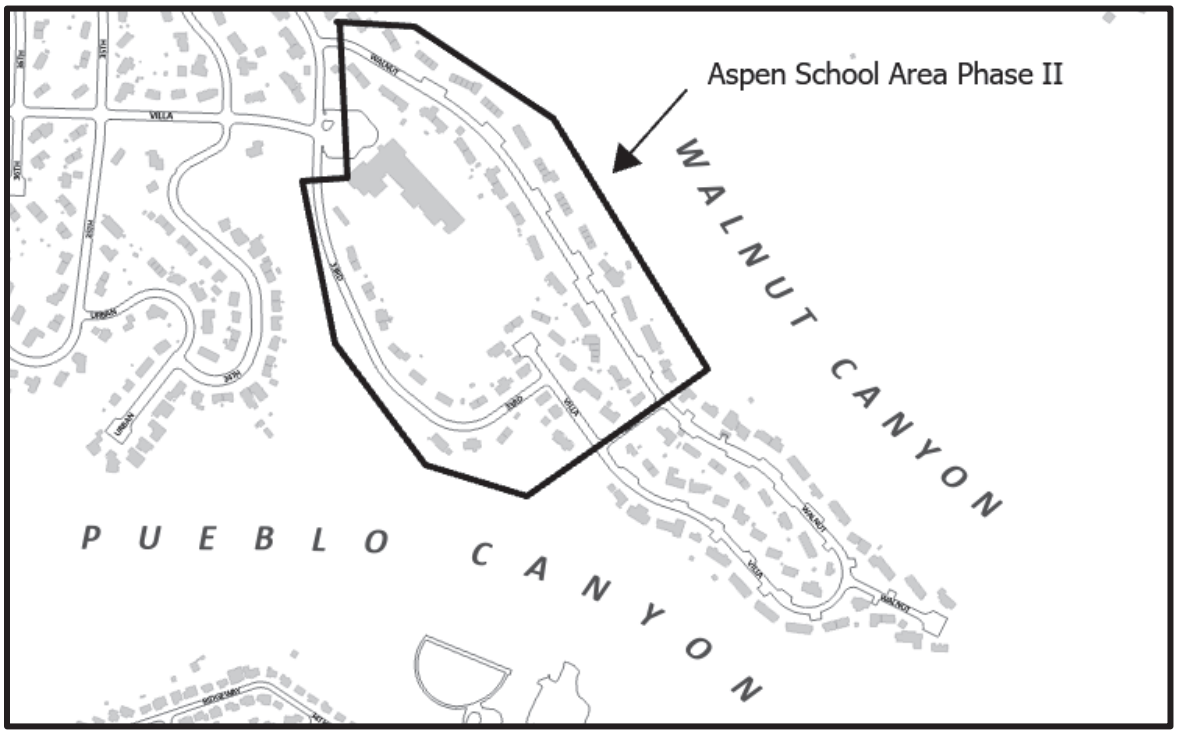


WASTEWATER COLLECTION
FY28: Fairway Street, Sycamore Street, North Community/Western Area Sewer Line Rehabilitation

Project Scope: The Aspen School Area portion of work will be a joint project between DPU and the Public Works Department. This project will be to repair and replace segments of vitrified clay lines in the Aspen School area where sewer lines are located in back of homes where it is difficult to access with equipment and have had recurring problems and threats of overflowing.

Budget: Aspen School Area Pipeline $200,000 (Public Works Project)

Schedule: Spring FY28'



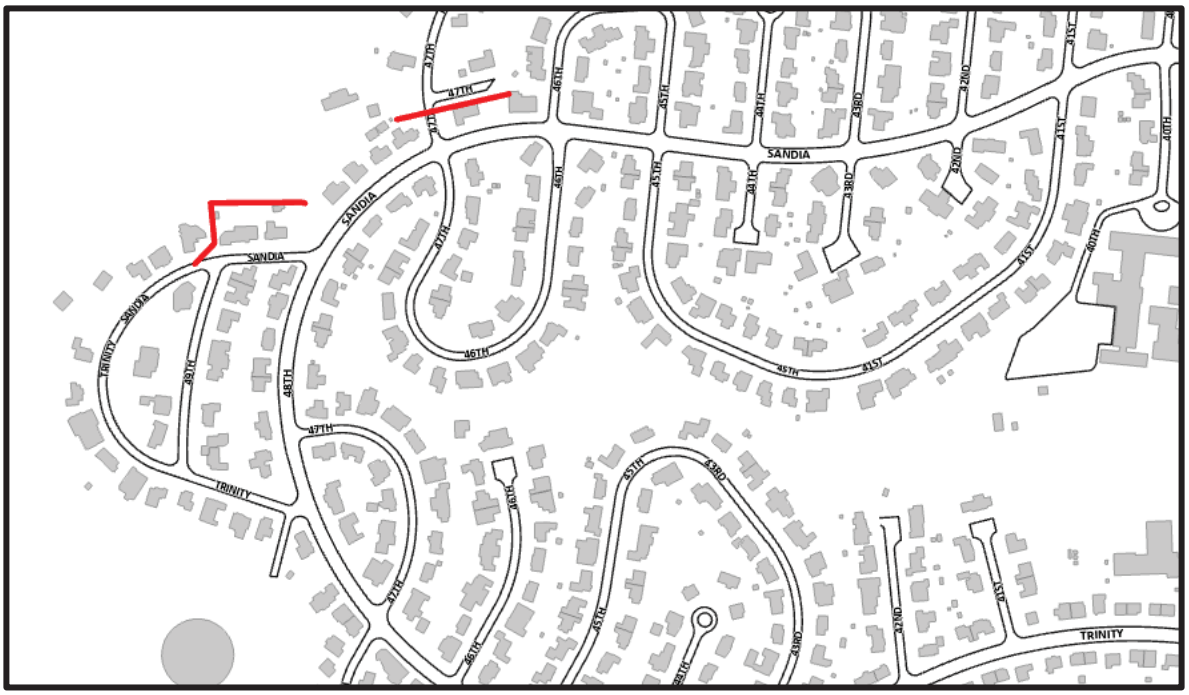
WASTEWATER COLLECTION
FY28: Fairway Street, Sycamore Street, North Community/Western Area Sewer Line Rehabilitation

Project Scope: The project will repair and replace segments of vitrified clay sewer lines in Sandia drive where the collection lines are located in back homes where it is difficult to access with equipment and have had recurring problems and threats of overflowing.

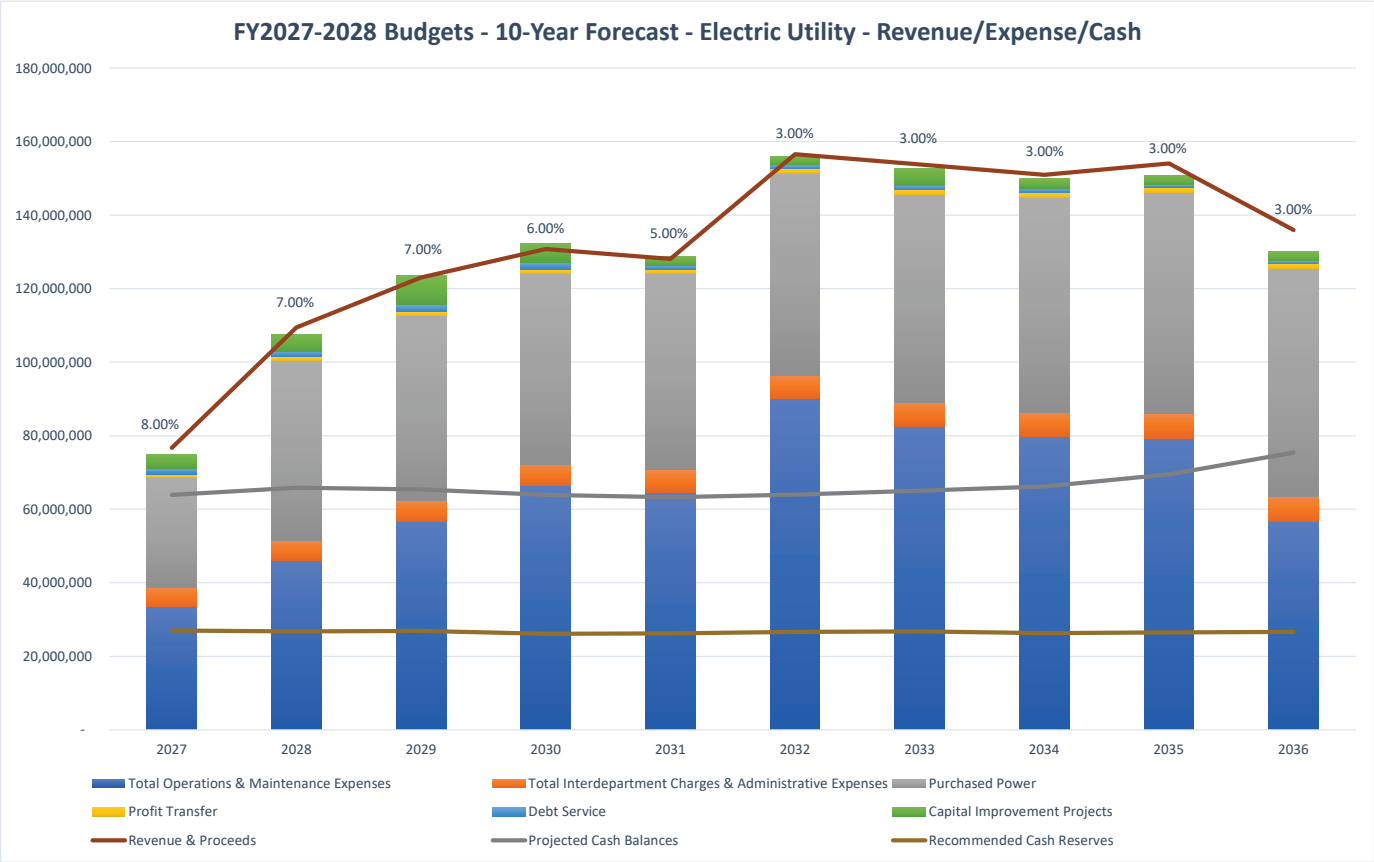
Budget: Sandia Drive $700,000 (RIP Loan)

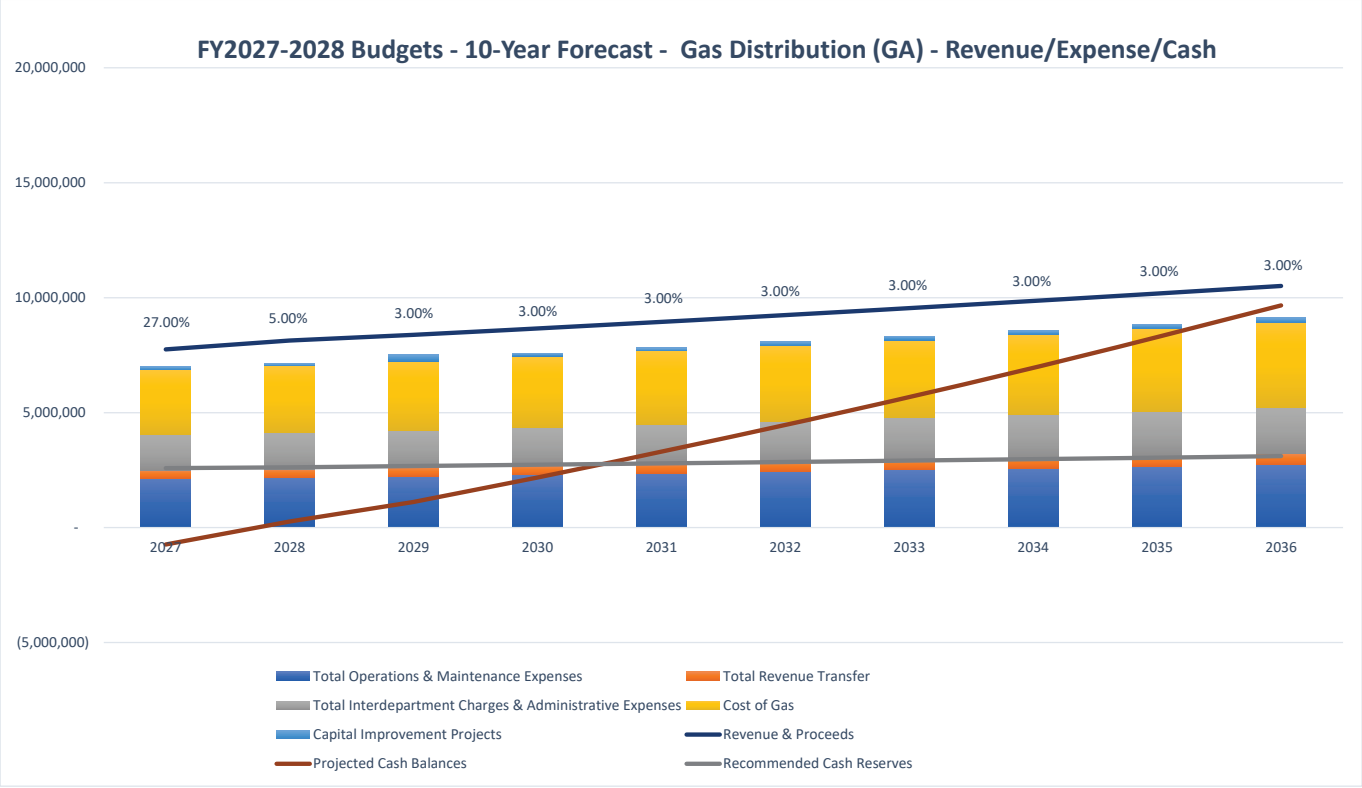
Schedule: Spring FY28’

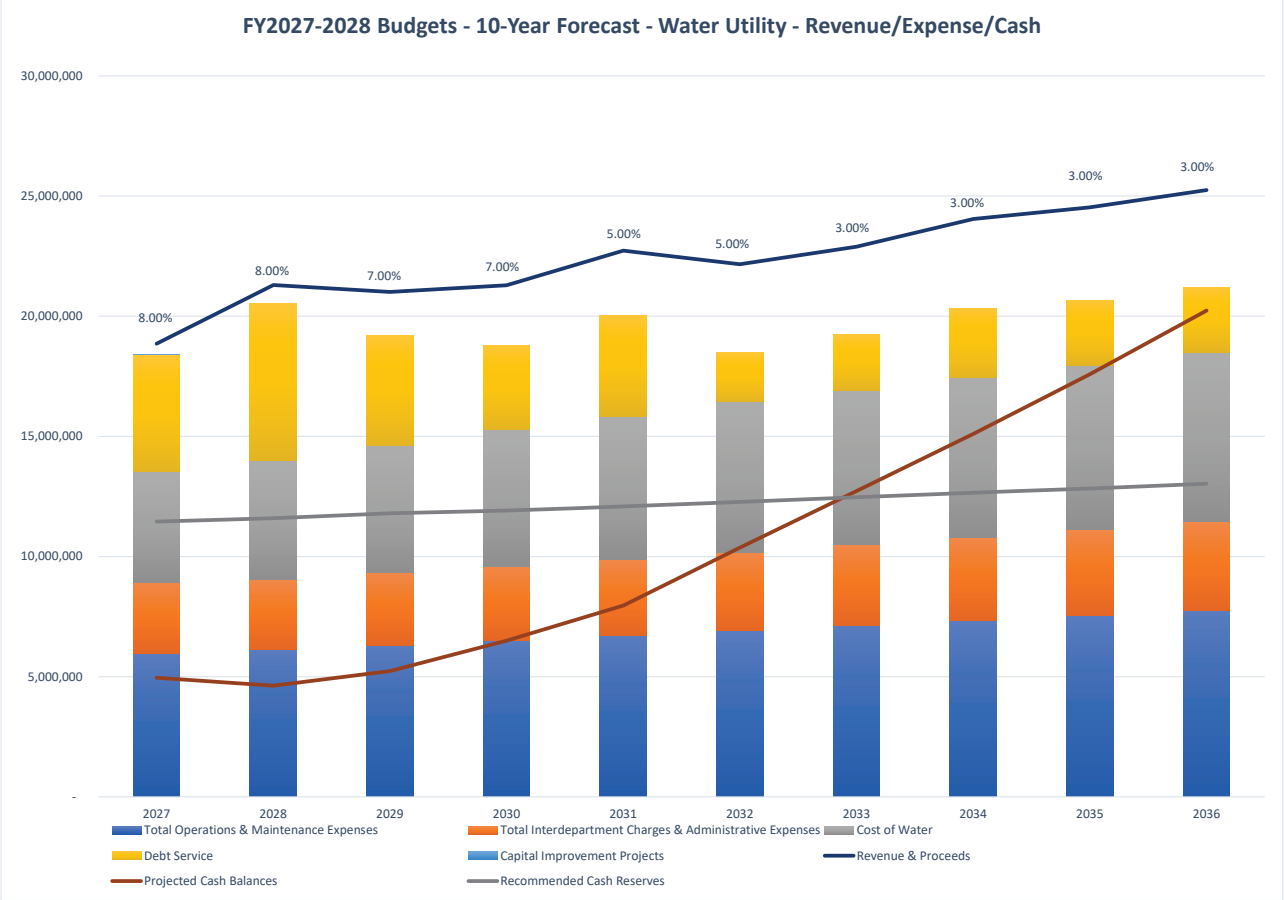
Sandia Drive

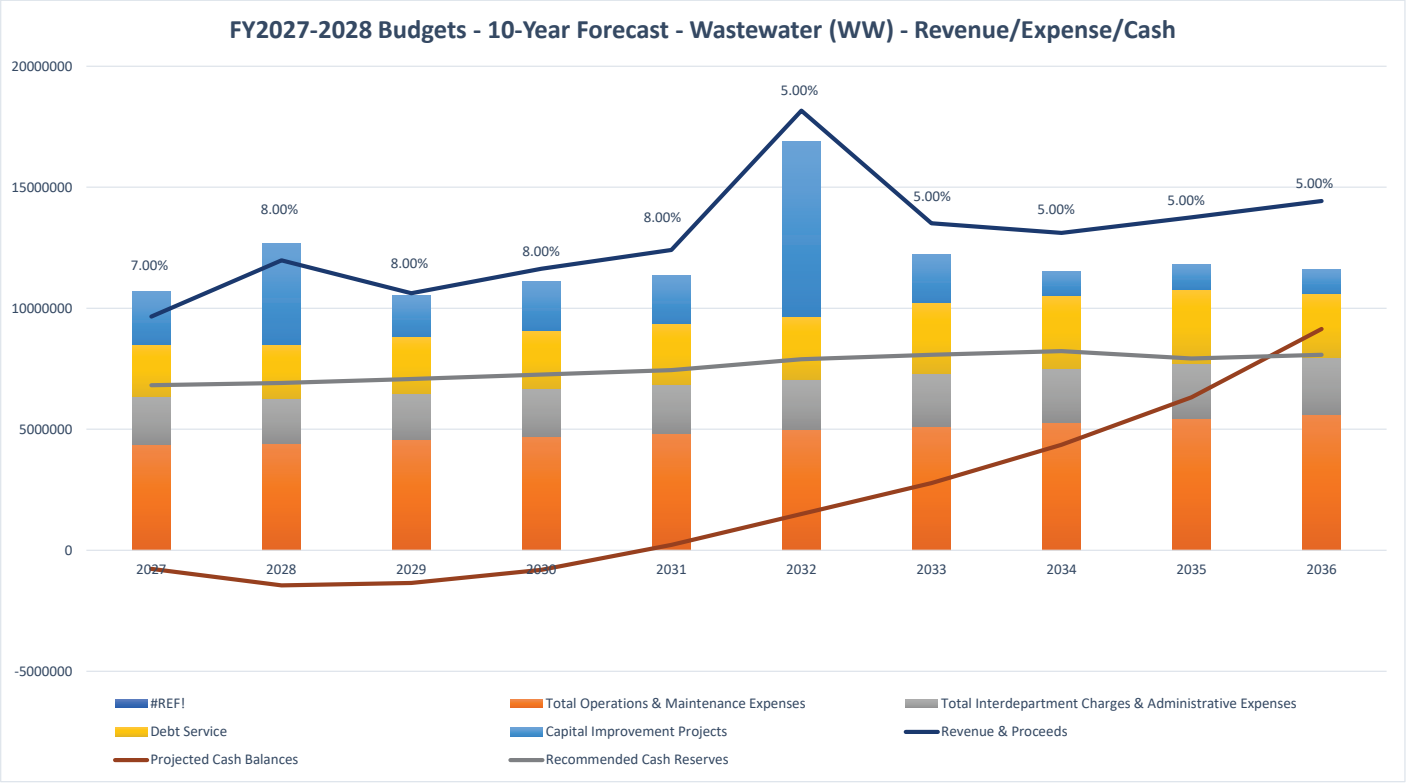


10-Year Forecast Graphs for Revenue, Expense and Cash


FY2027-2028 Budgets - 10-Year Forecast - Electric Utility - Revenue/Expense/Cash
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
8.00%
7.00%
7.00%
6.00%
5.00%
3.00%
3.00%
3.00%
3.00%
3.00%
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
Total Operations & Maintenance Expenses
Total Interdepartment Charges & Administrative Expenses
Purchased Power
Profit Transfer
Debt Service
Capital Improvement Projects
Revenue & Proceeds
Projected Cash Balances
Recommended Cash Reserves


FY2027-2028 Budgets - 10-Year Forecast - Gas Distribution (GA) - Revenue/Expense/Cash
20,000,000
15,000,000
10,000,000
5,000,000
-
(5,000,000)
27.00%
5.00%
3.00%
3.00%
3.00%
3.00%
3.00%
3.00%
3.00%
3.00%
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
Total Operations & Maintenance Expenses
Total Revenue Transfer
Total Interdepartment Charges & Administrative Expenses
Cost of Gas
Capital Improvement Projects
Revenue & Proceeds
Projected Cash Balances
Recommended Cash Reserves


FY2027-2028 Budgets - 10-Year Forecast - Water Utility - Revenue/Expense/Cash
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
8.00%
8.00%
7.00%
7.00%
5.00%
5.00%
3.00%
3.00%
3.00%
3.00%
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
Total Operations & Maintenance Expenses
Total Interdepartment Charges & Administrative Expenses
Cost of Water
Debt Service
Capital Improvement Projects
Revenue & Proceeds
Projected Cash Balances
Recommended Cash Reserves


FY2027-2028 Budgets - 10-Year Forecast - Wastewater (WW) - Revenue/Expense/Cash
20000000
15000000
10000000
5000000
0
-5000000
7.00%
8.00%
8.00%
8.00%
8.00%
5.00%
5.00%
5.00%
5.00%
5.00%
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
#REF!
Total Operations & Maintenance Expenses
Total Interdepartment Charges & Administrative Expenses
Debt Service
Capital Improvement Projects
Revenue & Proceeds
Projected Cash Balances
Recommended Cash Reserves

Customer Impact (Rates)

Los Alamos County Department of Public Utilities

Historical & Projected Typical Monthly Bill for Residential

	ELECTRIC 500 kwh	GAS 75 therms	WATER 6,000 gal	SEWER	**Total** (excludes refuse)	Total $$ change	Total % change
FY2018	$69.60	$42.50	$39.06	$47.45	**$198.61**	$5.24	2.71%
FY2019	$69.60	$44.00	$39.91	$51.24	**$204.75**	$6.14	3.09%
FY2020	$69.60	$42.50	$43.12	$54.32	**$209.54**	$4.79	2.34%
FY2021	$69.60	$53.75	$45.23	$55.95	**$224.53**	$14.99	7.15%
FY2022	$69.60	$59.75	$47.07	$57.07	**$233.49**	$8.96	3.99%
FY2023**	$69.60	$87.51	$50.20	$57.93	**$265.24**	$31.75	13.60%
FY2024	$76.10	$59.83	$53.96	$59.08	**$248.97**	($16.27)	-6.13%
FY2025	$83.25	$61.75	$58.19	$60.56	**$263.75**	$14.78	5.94%
FY2026	$90.75	$71.25	$61.87	$64.80	**$288.67**	$24.92	9.45%
FY2027*	$106.19	$78.53	$66.81	$69.33	**$320.86**	$32.19	11.15%
FY2028*	$108.61	$87.63	$72.15	$74.88	**$343.27**	$22.41	6.98%

TOTAL CHANGE IN MONTHLY BILL FY2018 TO FY2027 $122.25

FY15 to Dec 2024 total Change in Monthly Bill **61.6%**

FY2016 to FY2025 Change in CPI **34.1%**

** FY2023 gas includes the $0.44 revenue recovery rate

*Using 70 Therms to Calculate Average Cost of Gas Starting FY2027

10-Year Financial Forecast

TEN-YEAR FINANCIAL FORECAST
JOINT UTILITY FUND
FY2027 to FY2036

	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
REVENUE/CASH INFLOW										
Electric Fund	76,695,950	109,472,071	123,001,374	130,737,363	128,057,593	156,554,749	153,747,914	150,975,416	154,065,482	135,941,849
Gas Fund	7,750,375	8,136,894	8,386,920	8,658,999	8,944,075	9,238,430	9,541,228	9,853,870	10,176,669	10,509,326
Water Fund	18,857,159	21,300,111	21,006,843	21,290,661	22,731,736	22,165,656	22,896,369	24,049,012	24,528,045	25,248,979
Wastewater Fund	9,658,305	11,982,461	10,622,658	11,635,671	12,405,725	18,166,205	13,508,714	13,113,788	13,755,098	14,435,857
TOTAL REV - CASH INFLOWS	112,961,790	150,891,537	163,017,795	172,322,694	172,139,129	206,125,039	199,694,225	197,992,085	202,525,294	186,136,011
EXPENSES/CASH OUTFLOWS										
Electric Fund	74,837,423	107,509,347	123,436,203	132,222,621	128,718,117	155,873,569	152,669,775	149,832,537	150,743,867	130,026,944
Gas Fund	7,004,651	7,139,889	7,536,252	7,589,400	7,813,362	8,089,254	8,327,192	8,572,298	8,849,697	9,129,519
Water Fund	19,325,338	21,631,411	20,395,892	20,025,866	21,268,693	19,764,345	20,532,972	21,678,610	22,049,337	22,592,515
Wastewater Fund	10,708,366	12,667,535	10,524,566	11,089,478	11,372,686	16,896,896	12,228,357	11,530,118	11,796,876	11,610,237
TOTAL EXP-CASH OUTFLOWS	111,875,778	148,948,181	161,892,914	170,927,365	169,172,859	200,624,064	193,758,296	191,613,563	193,439,777	173,359,215
NET CASH FLOW	**1,086,012**	**1,943,355**	**1,124,881**	**1,395,329**	**2,966,270**	**5,500,975**	**5,935,928**	**6,378,522**	**9,085,517**	**12,776,796**
BEGIN UNRESTRICTED CASH/INV	38,837,023	39,884,034	41,788,390	42,874,271	43,980,600	45,907,870	48,969,845	52,366,774	54,506,296	58,752,813
TRANSFER TO/FROM RESERVES	(39,000)	(39,000)	(39,000)	(289,000)	(1,039,000)	(2,439,000)	(2,539,000)	(4,239,000)	(4,839,000)	(6,839,000)
END UNRESTRICTED CASH/INV	39,884,034	41,788,390	42,874,271	43,980,600	45,907,870	48,969,845	52,366,774	54,506,296	58,752,813	64,690,609
BEG RESERVE BALANCES	27,413,576	27,452,576	27,491,576	27,530,576	27,819,576	28,858,576	31,297,576	33,836,576	38,075,576	42,914,576
TRANSFER TO/FROM RESERVES	39,000	39,000	39,000	289,000	1,039,000	2,439,000	2,539,000	4,239,000	4,839,000	6,839,000
END RESERVE BALANCES	27,452,576	27,491,576	27,530,576	27,819,576	28,858,576	31,297,576	33,836,576	38,075,576	42,914,576	49,753,576
RESERVE TARGET	**47,877,155**	**47,902,006**	**48,438,898**	**48,024,578**	**48,579,039**	**49,675,473**	**50,253,947**	**50,182,501**	**50,258,994**	**50,849,035**

TEN-YEAR FINANCIAL FORECAST
ELECTRIC FUND (EP AND ED)
FY2027 to FY2036

	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
MWh Sales - LANL	440,492	569,058	554,882	516,282	481,815	743,132	681,925	668,836	659,528	664,547
MWh Sales - LAC Distribution	123,401	124,018	124,638	125,261	125,888	126,517	127,150	127,786	136,850	129,067
Total MWh Sales	563,893	693,076	679,520	641,543	607,703	869,649	809,075	796,622	796,378	793,614
Revenue per MWh	74.25	91.00	107.56	127.64	131.19	123.35	124.81	125.14	125.15	103.83
KWh Sales	123,401,169	124,018,175	124,638,000	125,261,000	125,888,000	126,517,000	127,150,000	127,786,000	136,850,000	129,067,000
Revenue per KWh	0.1683	0.1801	0.1927	0.2043	0.2145	0.2209	0.2276	0.2344	0.2414	0.2487
Rate Increase Percentage	**8.0%**	**7.0%**	**7.0%**	**6.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
REVENUE/CASH INFLOW										
DOE Revenues	32,706,554	51,784,245	59,684,463	65,897,936	63,208,165	91,665,330	85,111,985	83,697,688	82,537,197	68,999,915
Retail Sales Revenue	20,772,471	22,337,677	24,020,769	25,589,287	27,003,244	27,952,311	28,934,929	29,952,050	33,038,879	32,094,672
Economy Sales	7,948,624	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764
Miscellaneous Revenue	206,472	206,472	206,472	206,472	206,472	206,472	206,472	206,472	206,472	206,472
Revenue on Recoverable Work	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Grant/Loan/Bond Proceeds	1,500,000	2,500,000	4,500,000	1,900,000	-	-	2,500,000	-	-	-
Interest on Cash & Reserves	2,000,000	2,000,000	2,023,920	2,013,049	2,000,000	2,000,000	2,000,000	2,003,387	2,031,959	2,115,000
Other Judgments/Settlements	-	-	-	-	-	-	-	-	-	-
Bond Federal Subsidy	67,292	51,259	34,618	17,613	-	-	-	-	-	-
Sales to Electric Distribution	9,344,537	11,467,654	13,406,368	15,988,242	16,514,948	15,605,872	15,869,764	15,991,054	17,126,211	13,401,027
Elec Prod Transfer to Elec Dist	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REV - CASH INFLOWS	76,695,950	109,472,071	123,001,374	130,737,363	128,057,593	156,554,749	153,747,914	150,975,416	154,065,482	135,941,849
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	57,336,337	87,011,843	97,258,819	106,112,156	105,568,217	133,742,917	127,738,373	126,738,822	127,015,748	110,064,610
Debt Service	1,578,333	1,569,329	1,888,122	2,016,883	1,123,813	1,122,830	1,317,437	1,314,722	681,237	681,237
Revenue Transfer	893,217	960,521	1,032,894	1,100,340	1,161,140	1,201,950	1,244,202	1,287,939	1,420,672	1,380,071
Capital	2,185,000	2,000,000	3,350,000	3,105,000	2,350,000	2,200,000	2,000,000	2,500,000	2,500,000	2,500,000
Capital Paid with Debt/Grants	1,500,000	2,500,000	4,500,000	1,900,000	-	-	2,500,000	-	-	-
Cost of Power	9,344,537	11,467,654	13,406,368	15,988,242	16,514,948	15,605,872	15,869,764	15,991,054	17,126,211	13,401,027
Elec Prod Transfer to Elec Dist	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL EXP-CASH OUTFLOWS	74,837,423	107,509,347	123,436,203	132,222,621	128,718,117	155,873,569	152,669,775	149,832,537	150,743,867	130,026,944
NET CASH FLOW	**1,858,527**	**1,962,724**	**(434,830)**	**(1,485,258)**	**(660,525)**	**681,180**	**1,078,138**	**1,142,878**	**3,321,615**	**5,914,905**
BEGIN UNRESTRICTED CASH/INV	40,861,245	42,680,772	44,604,496	44,130,666	42,606,409	41,906,884	41,549,064	41,588,202	41,192,081	42,974,696
TRANSFER TO/FROM RESERVES	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(1,039,000)	(1,039,000)	(1,539,000)	(1,539,000)	(3,339,000)
END UNRESTRICTED CASH/INV	42,680,772	44,604,496	44,130,666	42,606,409	41,906,884	41,549,064	41,588,202	41,192,081	42,974,696	45,550,601
BEG RESERVE BALANCES	21,160,201	21,199,201	21,238,201	21,277,201	21,316,201	21,355,201	22,394,201	23,433,201	24,972,201	26,511,201
TRANSFER TO/FROM RESERVES	39,000	39,000	39,000	39,000	39,000	1,039,000	1,039,000	1,539,000	1,539,000	3,339,000
END RESERVE BALANCES	21,199,201	21,238,201	21,277,201	21,316,201	21,355,201	22,394,201	23,433,201	24,972,201	26,511,201	29,850,201
RESERVE TARGET	**27,016,281**	**26,766,173**	**26,878,492**	**26,121,788**	**26,260,219**	**26,656,374**	**26,799,251**	**26,314,476**	**26,471,308**	**26,632,798**

TEN-YEAR FINANCIAL FORECAST
ELECTRIC PRODUCTION FUND
FY2027 to FY2036

ELECTRIC PRODUCTION	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
MWh Sales - LANL	440,492	569,058	554,882	516,282	481,815	743,132	681,925	668,836	659,528	664,547
MWh Sales - LAC Distribution	123,401	124,018	124,638	125,261	125,888	126,517	127,150	127,786	136,850	129,067
Total MWh Sales	563,893	693,076	679,520	641,543	607,703	869,649	809,075	796,622	796,378	793,614
Revenue per MWh	74.25	91.00	107.56	127.64	131.19	123.35	124.81	125.14	125.15	103.83
REVENUE/CASH INFLOW										
DOE Revenues	$ 32,706,554	$ 51,784,245	$ 59,684,463	$ 65,897,936	$ 63,208,165	$ 91,665,330	$ 85,111,985	$ 83,697,688	$ 82,537,197	$ 68,999,915
Sales to Electric Distribution	9,344,537	11,467,654	13,406,368	15,988,242	16,514,948	15,605,872	15,869,764	15,991,054	17,126,211	13,401,027
Economy Sales	7,948,624	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764	16,974,764
Interest on Cash & Reserves	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Judgments/Settlements	-	-								
Bond Federal Subsidy	19,561	14,900	10,063	5,120	-	-	-	-	-	-
TOTAL REV - CASH INFLOWS	52,019,276	82,241,563	92,075,658	100,866,062	98,697,877	126,245,966	119,956,513	118,663,506	118,638,172	101,375,706
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	49,204,880	78,573,927	88,567,765	97,160,370	96,347,877	124,245,966	117,956,513	116,663,506	116,638,172	99,375,706
Debt Service	416,362	413,957	407,893	400,692	-	-	-	-	-	-
Capital	200,000	1,050,000	1,100,000	1,305,000	350,000	-	-	-	-	-
Capital Paid with Debt/Grants	-	-	-	-	-	-	-	-	-	-
Transfer to Elec Dist	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL EXP-CASH OUTFLOWS	51,821,242	82,037,884	92,075,658	100,866,062	98,697,877	126,245,966	119,956,513	118,663,506	118,638,172	101,375,706
NET CASH FLOW	**198,034**	**203,679**	-	-	-	-	-	-	-	-
BEGIN UNRESTRICTED CASH/INV	50,759,570	50,918,605	51,083,284	51,044,284	51,005,284	50,966,284	50,927,284	50,888,284	50,849,284	50,810,284
TRANSFER TO/FROM RESERVES	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
END UNRESTRICTED CASH/INV	50,918,605	51,083,284	51,044,284	51,005,284	50,966,284	50,927,284	50,888,284	50,849,284	50,810,284	50,771,284
BEG RESERVE BALANCES	13,724,633	13,763,633	13,802,633	13,841,633	13,880,633	13,919,633	13,958,633	13,997,633	14,036,633	14,075,633
TRANSFER TO/FROM RESERVES	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
END RESERVE BALANCES	13,763,633	13,802,633	13,841,633	13,880,633	13,919,633	13,958,633	13,997,633	14,036,633	14,075,633	14,114,633
RESERVE TARGET	**15,051,000**	**14,658,653**	**14,657,739**	**14,263,489**	**14,270,093**	**14,276,862**	**14,283,801**	**14,290,913**	**14,298,202**	**14,305,674**

TEN-YEAR FINANCIAL FORECAST
ELECTRIC DISTRIBUTION FUND
FY2027 to FY2036

ELECTRIC DISTRIBUTION	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
KWh Sales	123,401,169	124,018,175	124,638,000	125,261,000	125,888,000	126,517,000	127,150,000	127,786,000	136,850,000	129,067,000
Revenue per KWh	0.1683	0.1801	0.1927	0.2043	0.2145	0.2209	0.2276	0.2344	0.2414	0.2487
Rate Increase Percentage	**8.0%**	**7.0%**	**7.0%**	**6.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
REVENUE/CASH INFLOW										
Sales Revenue	$ 20,772,471	$ 22,337,677	$ 24,020,769	$ 25,589,287	$ 27,003,244	$ 27,952,311	$ 28,934,929	$ 29,952,050	$ 33,038,879	$ 32,094,672
Bond Federal Subsidy	47,731	36,359	24,555	12,493	-	-	-	-	-	-
Interest on Cash & Reserves	-	-	23,920	13,049	-	-	-	3,387	31,959	115,000
Miscellaneous Revenue	206,472	206,472	206,472	206,472	206,472	206,472	206,472	206,472	206,472	206,472
Revenue on Recoverable Work	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Grant/Loan/Bond Proceeds	1,500,000	2,500,000	4,500,000	1,900,000	-	-	2,500,000	-	-	-
Transfer from Elec Prod	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REV - CASH INFLOWS	24,676,674	27,230,508	30,925,716	29,871,301	29,359,716	30,308,783	33,791,401	32,311,909	35,427,310	34,566,144
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	8,131,457	8,437,916	8,691,054	8,951,786	9,220,340	9,496,951	9,781,860	10,075,316	10,377,576	10,688,904
Debt Service	1,161,971	1,155,372	1,480,230	1,616,191	1,123,813	1,122,830	1,317,437	1,314,722	681,237	681,237
Cost of Power	9,344,537	11,467,654	13,406,368	15,988,242	16,514,948	15,605,872	15,869,764	15,991,054	17,126,211	13,401,027
Capital	1,985,000	950,000	2,250,000	1,800,000	2,000,000	2,200,000	2,000,000	2,500,000	2,500,000	2,500,000
Capital Paid with Debt/Grants	1,500,000	2,500,000	4,500,000	1,900,000	-	-	2,500,000	-	-	-
Revenue Transfer	893,217	960,521	1,032,894	1,100,340	1,161,140	1,201,950	1,244,202	1,287,939	1,420,672	1,380,071
TOTAL EXP-CASH OUTFLOWS	23,016,181	25,471,463	31,360,545	31,356,559	30,020,241	29,627,603	32,713,263	31,169,031	32,105,695	28,651,238
NET CASH FLOW	**1,660,493**	**1,759,045**	**(434,830)**	**(1,485,258)**	**(660,525)**	**681,180**	**1,078,138**	**1,142,878**	**3,321,615**	**5,914,905**
BEGIN UNRESTRICTED CASH/INV	(9,898,325)	(8,237,833)	(6,478,787)	(6,913,617)	(8,398,875)	(9,059,400)	(9,378,220)	(9,300,081)	(9,657,203)	(7,835,588)
TRANSFER TO/FROM RESERVES	-	-	-	-	-	(1,000,000)	(1,000,000)	(1,500,000)	(1,500,000)	(3,300,000)
END UNRESTRICTED CASH/INV	**(8,237,833)**	**(6,478,787)**	**(6,913,617)**	**(8,398,875)**	**(9,059,400)**	**(9,378,220)**	**(9,300,081)**	**(9,657,203)**	**(7,835,588)**	**(5,220,683)**
BEG RESERVE BALANCES	7,435,568	7,435,568	7,435,568	7,435,568	7,435,568	7,435,568	8,435,568	9,435,568	10,935,568	12,435,568
TRANSFER TO/FROM RESERVES	-	-	-	-	-	1,000,000	1,000,000	1,500,000	1,500,000	3,300,000
END RESERVE BALANCES	7,435,568	7,435,568	7,435,568	7,435,568	7,435,568	8,435,568	9,435,568	10,935,568	12,435,568	15,735,568
RESERVE TARGET	**11,965,281**	**12,107,519**	**12,220,754**	**11,858,298**	**11,990,126**	**12,379,511**	**12,515,450**	**12,023,563**	**12,173,106**	**12,327,124**

TEN-YEAR FINANCIAL FORECAST
GAS FUND
FY2027 to FY2036

GAS	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
Therm Sales	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
Revenue per Therm	1.1368	1.1937	1.2295	1.2664	1.3043	1.3435	1.3838	1.4253	1.4681	1.5121
Rate Increase Percentage	**27.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
REVENUE/CASH INFLOW										
Sales Revenue	$ 7,730,375	$ 8,116,894	$ 8,360,401	$ 8,611,213	$ 8,869,549	$ 9,135,636	$ 9,409,705	$ 9,691,996	$ 9,982,756	$ 10,282,238
Interest on Cash & Reserves	-	-	6,519	27,786	54,526	82,794	111,523	141,874	173,914	207,088
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
Revenue on Recoverable Work	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfers In	-	-								
TOTAL REV - CASH INFLOWS	7,750,375	8,136,894	8,386,920	8,658,999	8,944,075	9,238,430	9,541,228	9,853,870	10,176,669	10,509,326
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	3,678,465	3,735,748	3,847,821	3,963,256	4,082,154	4,204,619	4,330,758	4,460,681	4,594,502	4,732,338
Cost of Gas	2,830,177	2,915,082	3,003,000	3,094,000	3,187,000	3,283,000	3,382,000	3,484,000	3,589,000	3,697,000
Capital	135,000	110,000	295,000	130,000	130,000	175,000	175,000	175,000	200,000	220,000
Capital Paid with Debt/Grants	-	-	-	-	-	-	-	-	-	-
Revenue Transfer	361,009	379,059	390,431	402,144	414,208	426,635	439,434	452,617	466,195	480,181
TOTAL EXP-CASH OUTFLOWS	7,004,651	7,139,889	7,536,252	7,589,400	7,813,362	8,089,254	8,327,192	8,572,298	8,849,697	9,129,519
NET CASH FLOW	**745,724**	**997,005**	**850,668**	**1,069,599**	**1,130,713**	**1,149,176**	**1,214,036**	**1,281,572**	**1,326,972**	**1,379,807**
BEGIN UNRESTRICTED CASH/INV	(2,481,950)	(1,736,226)	(739,221)	111,448	931,046	1,061,760	1,310,935	2,524,971	3,806,544	5,133,516
TRANSFER TO/FROM RESERVES	-	-	-	(250,000)	(1,000,000)	(900,000)	-	-	-	-
END UNRESTRICTED CASH/INV	(1,736,226)	(739,221)	111,448	931,046	1,061,760	1,310,935	2,524,971	3,806,544	5,133,516	6,513,323
BEG RESERVE BALANCES	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	2,250,000	3,150,000	3,150,000	3,150,000	3,150,000
TRANSFER TO/FROM RESERVES	-	-	-	250,000	1,000,000	900,000	-	-	-	-
END RESERVE BALANCES	1,000,000	1,000,000	1,000,000	1,250,000	2,250,000	3,150,000	3,150,000	3,150,000	3,150,000	3,150,000
RESERVE TARGET	**2,585,513**	**2,621,658**	**2,676,456**	**2,732,897**	**2,791,031**	**2,850,910**	**2,912,585**	**2,976,110**	**3,041,541**	**3,108,935**

TEN-YEAR FINANCIAL FORECAST
WATER FUND (DW AND WP)
FY2027 to FY2036

	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
Potable Kgal Sales	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Revenue per Kgal	5.4270	5.8611	6.2714	6.7104	7.0459	7.3982	7.6202	7.8488	8.0843	8.3268
Rate Increase Percentage	**8.0%**	**8.0%**	**7.0%**	**7.0%**	**5.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Non-Potable Kgal Sales	97,300	97,300	97,300	97,300	97,300	97,300	97,300	97,300	97,300	97,300
Revenue per Kgal	4.0245	4.3465	4.6507	4.9763	5.2251	5.4864	5.6510	5.8205	5.9951	6.1750
Rate Increase Percentage	**8.0%**	**8.0%**	**7.0%**	**7.0%**	**5.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Kgal Retail Sales	760,000	760,000	760,000	760,000	760,000	760,000	760,000	760,000	760,000	760,000
Revenue per Kgal	10.7787	11.6410	12.4559	13.3278	13.9942	14.6939	15.1348	15.5888	16.0565	16.5382
Rate Increase Percentage	**8.0%**	**8.0%**	**7.0%**	**7.0%**	**5.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
REVENUE/CASH INFLOW										
Potable Sales Revenue	$ 1,573,824	$ 1,699,730	$ 1,818,711	$ 1,946,021	$ 2,043,322	$ 2,145,488	$ 2,209,853	$ 2,276,148	$ 2,344,433	$ 2,414,766
Non-Potable Sales Revenue	391,586	422,913	452,517	484,193	508,403	533,823	549,838	566,333	583,323	600,823
Sales to Water Distribution	4,588,272	4,955,334	5,302,207	5,673,362	5,957,030	6,254,881	6,442,528	6,635,803	6,834,878	7,039,924
Retail Sales Revenue	8,191,848	8,847,196	9,466,500	10,129,155	10,635,612	11,167,393	11,502,415	11,847,487	12,202,912	12,568,999
Interest on Cash & Reserves	178,133	167,466	161,537	170,706	192,369	217,070	266,736	318,240	377,500	439,467
Bond Federal Subsidy	8,496	6,472	4,371	2,224	-	-	-	-	-	-
Miscellaneous Revenue	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenue on Recoverable Work	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Grant/Loan/Bond Proceeds	3,840,000	5,116,000	3,716,000	2,800,000	3,310,000	1,762,000	1,840,000	2,320,000	2,100,000	2,100,000
TOTAL REV - CASH INFLOWS	18,857,159	21,300,111	21,006,843	21,290,661	22,731,736	22,165,656	22,896,369	24,049,012	24,528,045	25,248,979
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	8,940,473	9,045,488	9,316,854	9,596,361	9,884,253	10,180,782	10,486,207	10,800,795	11,124,820	11,458,565
Cost of Water	4,588,272	4,955,334	5,302,207	5,673,362	5,957,030	6,254,881	6,442,528	6,635,803	6,834,878	7,039,924
Debt Service	926,593	1,110,589	1,181,831	1,256,143	1,227,410	1,263,682	1,304,238	1,342,012	1,389,639	1,394,026
Capital	1,030,000	1,404,000	879,000	700,000	890,000	303,000	460,000	580,000	600,000	600,000
Capital Paid with Debt/Grants	3,840,000	5,116,000	3,716,000	2,800,000	3,310,000	1,762,000	1,840,000	2,320,000	2,100,000	2,100,000
TOTAL EXP-CASH OUTFLOWS	19,325,338	21,631,411	20,395,892	20,025,866	21,268,693	19,764,345	20,532,972	21,678,610	22,049,337	22,592,515
NET CASH FLOW	**(468,179)**	**(331,300)**	**610,951**	**1,264,795**	**1,463,043**	**2,401,311**	**2,363,397**	**2,370,401**	**2,478,708**	**2,656,464**
BEGIN UNRESTRICTED CASH/INV	824,801	356,623	25,323	636,274	1,901,068	3,364,111	5,765,422	7,628,818	8,799,220	9,977,928
TRANSFER TO/FROM RESERVES	-	-	-	-	-	-	(500,000)	(1,200,000)	(1,300,000)	(1,000,000)
END UNRESTRICTED CASH/INV	356,623	25,323	636,274	1,901,068	3,364,111	5,765,422	7,628,818	8,799,220	9,977,928	11,634,392
BEG RESERVE BALANCES	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	5,100,762	6,300,762	7,600,762
TRANSFER TO/FROM RESERVES	-	-	-	-	-	-	500,000	1,200,000	1,300,000	1,000,000
END RESERVE BALANCES	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	5,100,762	6,300,762	7,600,762	8,600,762
RESERVE TARGET	**11,454,693**	**11,595,277**	**11,802,345**	**11,910,350**	**12,087,462**	**12,273,082**	**12,460,274**	**12,661,801**	**12,824,704**	**13,031,087**

TEN-YEAR FINANCIAL FORECAST
WATER DISTRIBUTION FUND
FY2027 to FY2036

WATER DISTRIBUTION	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
Kgal Retail Sales	760,000	760,000	760,000	760,000	760,000	760,000	760,000	760,000	760,000	760,000
Revenue per Kgal	10.7787	11.6410	12.4559	13.3278	13.9942	14.6939	15.1348	15.5888	16.0565	16.5382
Rate Increase Percentage	**8.0%**	**8.0%**	**7.0%**	**7.0%**	**5.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
REVENUE/CASH INFLOW										
Sales Revenue	$ 8,191,848	$ 8,847,196	$ 9,466,500	$ 10,129,155	$ 10,635,612	$ 11,167,393	$ 11,502,415	$ 11,847,487	$ 12,202,912	$ 12,568,999
Interest on Cash & Reserves	-	-	-	-	-	-	-	6,340	20,211	31,697
Miscellaneous Revenue	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenue on Recoverable Work	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Grant/Loan/Bond Proceeds	1,200,000	1,000,000	416,000	480,000	560,000	1,212,000	640,000	720,000	900,000	900,000
Transfers In										
TOTAL REV - CASH INFLOWS	9,476,848	9,932,196	9,967,500	10,694,155	11,280,612	12,464,393	12,227,415	12,658,827	13,208,123	13,585,696
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	3,695,078	3,652,342	3,761,913	3,874,771	3,991,015	4,110,746	4,234,069	4,361,092	4,491,925	4,626,683
Cost of Water	4,588,272	4,955,334	5,302,207	5,673,362	5,957,030	6,254,881	6,442,528	6,635,803	6,834,878	7,039,924
Debt Service	0	118,665	139,193	147,733	157,587	169,083	193,965	207,104	221,884	240,361
Capital	35,000	300,000	104,000	120,000	140,000	303,000	160,000	180,000	300,000	300,000
Capital Paid with Debt/Grants	1,200,000	1,000,000	416,000	480,000	560,000	1,212,000	640,000	720,000	900,000	900,000
TOTAL EXP-CASH OUTFLOWS	9,518,350	10,026,341	9,723,313	10,295,865	10,805,631	12,049,711	11,670,562	12,103,999	12,748,687	13,106,968
NET CASH FLOW	**(41,502)**	**(94,145)**	**244,186**	**398,289**	**474,981**	**414,682**	**556,853**	**554,828**	**459,436**	**478,728**
BEGIN UNRESTRICTED CASH/INV	(1,699,740)	(1,741,242)	(1,835,387)	(1,591,200)	(1,192,911)	(717,930)	(303,248)	253,605	308,432	267,868
TRANSFER TO/FROM RESERVES	-	-	-	-	-	-	-	(500,000)	(500,000)	(500,000)
END UNRESTRICTED CASH/INV	(1,741,242)	(1,835,387)	(1,591,200)	(1,192,911)	(717,930)	(303,248)	253,605	308,432	267,868	246,596
BEG RESERVE BALANCES	-	-	-	-	-	-	-	-	500,000	1,000,000
TRANSFER TO/FROM RESERVES	-	-	-	-	-	-	-	500,000	500,000	500,000
END RESERVE BALANCES	-	-	-	-	-	-	-	500,000	1,000,000	1,500,000
RESERVE TARGET	5,461,400	5,475,745	5,537,865	5,602,906	5,671,246	5,754,676	5,828,119	5,905,013	5,987,467	6,071,840

TEN-YEAR FINANCIAL FORECAST
WATER PRODUCTION FUND
FY2027 to FY2036

WATER PRODUCTION	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
Potable Kgal Sales	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Revenue per Kgal	5.4270	5.8611	6.2714	6.7104	7.0459	7.3982	7.6202	7.8488	8.0843	8.3268
Rate Increase Percentage	**8.0%**	**8.0%**	**7.0%**	**7.0%**	**5.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Non-Potable Kgal Sales	97,300	97,300	97,300	97,300	97,300	97,300	97,300	97,300	97,300	97,300
Revenue per Kgal	4.0245	4.3465	4.6507	4.9763	5.2251	5.4864	5.6510	5.8205	5.9951	6.1750
Rate Increase Percentage	**8.0%**	**8.0%**	**7.0%**	**7.0%**	**5.0%**	**5.0%**	**3.0%**	**3.0%**	**3.0%**	**3.0%**
REVENUE/CASH INFLOW										
Potable Sales Wholesale Revenue	$ 1,573,824	$ 1,699,730	$ 1,818,711	$ 1,946,021	$ 2,043,322	$ 2,145,488	$ 2,209,853	$ 2,276,148	$ 2,344,433	$ 2,414,766
Potable Sales to Water Distribution	$ 4,588,272	$ 4,955,334	$ 5,302,207	$ 5,673,362	$ 5,957,030	$ 6,254,881	$ 6,442,528	$ 6,635,803	$ 6,834,878	$ 7,039,924
Non-Potable Sales Revenue	$ 391,586	$ 422,913	$ 452,517	$ 484,193	$ 508,403	$ 533,823	$ 549,838	$ 566,333	$ 583,323	$ 600,823
Interest on Cash & Reserves	178,133	167,466	161,537	170,706	192,369	217,070	266,736	311,899	357,289	407,771
Bond Federal Subsidy	8,496	6,472	4,371	2,224	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
Grant/Loan/Bond Proceeds	2,640,000	4,116,000	3,300,000	2,320,000	2,750,000	550,000	1,200,000	1,600,000	1,200,000	1,200,000
Net Transfers In/Out										
TOTAL REV - CASH INFLOWS	9,380,311	11,367,915	11,039,343	10,596,506	11,451,124	9,701,263	10,668,954	11,390,184	11,319,922	11,663,283
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	5,245,395	5,393,146	5,554,941	5,721,590	5,893,238	6,070,036	6,252,138	6,439,703	6,632,895	6,831,882
Debt Service	926,593	991,924	1,042,638	1,108,410	1,069,824	1,094,599	1,110,272	1,134,908	1,167,755	1,153,665
Capital	995,000	1,104,000	775,000	580,000	750,000	-	300,000	400,000	300,000	300,000
Capital Paid with Debt/Grants	2,640,000	4,116,000	3,300,000	2,320,000	2,750,000	550,000	1,200,000	1,600,000	1,200,000	1,200,000
TOTAL EXP-CASH OUTFLOWS	9,806,988	11,605,070	10,672,579	9,730,000	10,463,062	7,714,635	8,862,410	9,574,611	9,300,650	9,485,547
NET CASH FLOW	**(426,677)**	**(237,155)**	**366,765**	**866,506**	**988,062**	**1,986,628**	**1,806,544**	**1,815,574**	**2,019,273**	**2,177,736**
BEGIN UNRESTRICTED CASH/INV	2,524,541	2,097,864	1,860,709	2,227,474	3,093,980	4,082,042	6,068,670	7,375,214	8,490,787	9,710,060
TRANSFER TO/FROM RESERVES	-	-	-	-	-	-	(500,000)	(700,000)	(800,000)	(500,000)
END UNRESTRICTED CASH/INV	2,097,864	1,860,709	2,227,474	3,093,980	4,082,042	6,068,670	7,375,214	8,490,787	9,710,060	11,387,796
BEG RESERVE BALANCES	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	5,100,762	5,800,762	6,600,762
TRANSFER TO/FROM RESERVES	-	-	-	-	-	-	500,000	700,000	800,000	500,000
END RESERVE BALANCES	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	5,100,762	5,800,762	6,600,762	7,100,762
RESERVE TARGET	**5,993,293**	**6,119,532**	**6,264,480**	**6,307,444**	**6,416,216**	**6,518,407**	**6,632,155**	**6,756,787**	**6,837,237**	**6,959,247**

TEN-YEAR FINANCIAL FORECAST
WASTEWATER FUND
FY2027 to FY2036

WASTEWATER	PROPOSED 2027	PROJECTED 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034	FORECAST 2035	FORECAST 2036
REVENUE/CASH INFLOW										
Thousands of Gallons Processed	368,333	368,333	368,333	368,333	368,333	368,333	368,333	368,333	368,333	368,333
Sewer Rate Increase	7%	8%	8%	8%	8%	5%	5%	5%	5%	5%
Sales Revenue	$ 7,641,167	$ 8,252,461	$ 8,912,658	$ 9,625,671	$ 10,395,725	$ 10,915,512	$ 11,461,288	$ 12,034,353	$ 12,636,071	$ 13,267,875
Interest on Cash & Reserves	7,138	-	-	-	-	5,693	37,426	69,435	109,027	157,982
Revenue on Recoverable Work	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grant/Loan/Bond Proceeds	2,000,000	3,720,000	1,700,000	2,000,000	2,000,000	7,235,000	2,000,000	1,000,000	1,000,000	1,000,000
Net Transfers In/Out										
TOTAL REV - CASH INFLOWS	9,658,305	11,982,461	10,622,658	11,635,671	12,405,725	18,166,205	13,508,714	13,113,788	13,755,098	14,435,857
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	6,375,657	6,286,623	6,475,222	6,669,479	6,869,564	7,075,651	7,287,921	7,506,559	7,731,756	7,963,709
Debt Service	2,147,709	2,230,912	2,349,344	2,419,999	2,503,122	2,586,245	2,940,436	3,023,559	3,065,120	2,646,528
Capital	185,000	430,000	-	-	-	-	-	-	-	-
Capital Paid with Debt/Grants	2,000,000	3,720,000	1,700,000	2,000,000	2,000,000	7,235,000	2,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXP-CASH OUTFLOWS	10,708,366	12,667,535	10,524,566	11,089,478	11,372,686	16,896,896	12,228,357	11,530,118	11,796,876	11,610,237
NET CASH FLOW	**(1,050,061)**	**(685,074)**	**98,092**	**546,193**	**1,033,039**	**1,269,309**	**1,280,357**	**1,583,670**	**1,958,221**	**2,825,620**
BEGIN UNRESTRICTED CASH/INV	(367,074)	(1,417,134)	(2,102,208)	(2,004,117)	(1,457,924)	(424,885)	344,424	624,782	708,452	666,673
TRANSFER TO/FROM RESERVES	-	-	-	-	-	(500,000)	(1,000,000)	(1,500,000)	(2,000,000)	(2,500,000)
END UNRESTRICTED CASH/INV	**(1,417,134)**	**(2,102,208)**	**(2,004,117)**	**(1,457,924)**	**(424,885)**	**344,424**	**624,782**	**708,452**	**666,673**	**992,293**
BEG RESERVE BALANCES	652,613	652,613	652,613	652,613	652,613	652,613	1,152,613	2,152,613	3,652,613	5,652,613
TRANSFER TO/FROM RESERVES	-	-	-	-	-	500,000	1,000,000	1,500,000	2,000,000	2,500,000
END RESERVE BALANCES	652,613	652,613	652,613	652,613	652,613	1,152,613	2,152,613	3,652,613	5,652,613	8,152,613
RESERVE TARGET	**6,820,668**	**6,918,897**	**7,081,606**	**7,259,544**	**7,440,327**	**7,895,107**	**8,081,838**	**8,230,115**	**7,921,440**	**8,076,215**

Debt Coverage Ratio Projection

Los Alamos County Department of Public Utilities

Debt Profile - Current & Proposed

Net System Revenue of the Joint Utility System

Fiscal Year	Senior Lien Tier	Subordinate Lien Tier	Super Subordinate Lien Tier	Total Debt Service	Total Operating Net Revenue	Debt Service Coverage Ratio
2027	1,034,901	1,064,035	2,553,696	4,652,631	5,875,238	1.26
2028	1,021,300	1,175,335	2,714,189	4,910,825	7,226,935	1.47
2029	995,484	1,516,960	2,906,854	5,419,298	7,072,206	1.31
2030	975,204	1,664,031	3,053,791	5,693,025	6,832,813	1.20
2031	-	1,659,953	3,194,393	4,854,345	7,911,618	1.63
2032	-	1,658,969	3,313,788	4,972,757	9,807,560	1.97
2033	-	1,853,576	3,708,534	5,562,110	10,254,564	1.84
2034	-	1,850,861	3,829,431	5,680,292	11,374,078	2.00
2035	-	1,217,376	3,918,620	5,135,996	14,272,384	2.78
2036	-	1,217,377	3,504,414	4,721,791	17,957,048	3.80
Total	4,026,890	14,878,472	32,697,709	51,603,071	98,584,445	

2.3 Objective - Meet financial reserve targets within our 10-year financial policy, with a debt coverage ratio of 1.3 or greater every fiscal year.

Schedule of Funds

LOS ALAMOS
Department of Public Utilities

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per FY25 ACFR	**$ 52,156,424**	**$ (4,238,636)**	**$ (120,873)**	**$ 7,336,376**	**$ 955,968**	**$ 4,285,298**	**$ 60,374,558**
Beginning Cash - Restricted Including Reserves per FY25 ACFR	**$ 12,285,633**	**$ 7,435,568**	**$ 1,000,000**	**$ 4,600,762**	**$ -**	**$ 652,613**	**$ 25,974,576**
Total Cash Per FY25 ACFR	**$ 64,442,057**	**$ 3,196,933**	**$ 879,127**	**$ 11,937,138**	**$ 955,968**	**$ 4,937,911**	**$ 86,349,135**
Beginning Cash - Unrestricted per FY26 Projected	**$ 50,759,570**	**$ (9,898,325)**	**$ (2,481,950)**	**$ 2,524,541**	**$ (1,699,740)**	**$ (367,074)**	**$ 38,837,023**
Beginning Cash - Restricted Including Reserves per FY26 Projected	**$ 13,724,633**	**$ 7,435,568**	**$ 1,000,000**	**$ 4,600,762**	**$ -**	**$ 652,613**	**$ 27,413,576**
Total Cash Per FY26 Projected	**$ 64,484,203**	**$ (2,462,757)**	**$ (1,481,950)**	**$ 7,125,303**	**$ (1,699,740)**	**$ 285,539**	**$ 66,250,599**
Total Budgeted Revenue *(including transfers-in/grants/loans)* FY27	42,674,739	24,676,674	7,750,375	4,792,039	9,476,848	9,658,305	99,028,981
Intrafund Charges/Commodities FY27	9,344,537	(9,344,537)	(2,830,177)	4,588,272	(4,588,272)	-	(2,830,177)
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies							
1. Current Operations Budget (Including Normal Maintenance) Expense	(49,196,380)	(7,492,673)	(3,500,636)	(5,245,395)	(3,695,078)	(6,375,657)	(75,505,819)
2. Bond & Other Debt Service Expense	(416,362)	(1,161,971)	-	(926,593)	-	(2,147,709)	(4,652,635)
3b. Capital Plan for FY2027 - Replacement Expense	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense		(502,784)	(115,829)	-	-	-	(618,613)
4b. In Lieu Taxes (paid to the General Fund) Expense	(8,500)	(136,000)	(62,000)	-	-	-	(206,500)
5. Capital Additions and Improvements for FY2027 - Capital Expense	(200,000)	(3,485,000)	(135,000)	(3,635,000)	(1,235,000)	(2,185,000)	(10,875,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds							
3a. Replacement Reserve *(Capital Expenditures Reserve)* Net Addition/Reduction							
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve							
w. Net Add/Reduction - Util Operating Reserve							
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	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	(39,000)	-	-	-	-	-	(39,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(49,821,242)	(22,122,964)	(6,643,642)	(9,806,988)	(9,518,350)	(10,708,366)	(108,621,552)
Net Cash Budgeted Sources and Uses (Operating Profit)	$ 2,198,034	$ 2,553,710	$ 1,106,733	$ (426,677)	$ (41,502)	$ (1,050,061)	$ 4,340,238
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	(893,217)	(361,009)	-	-	-	(1,254,226)
Transfers to Other Funds	(2,000,000)						(2,000,000)
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	*$ 198,034*	*$ 1,660,493*	*$ 745,724*	*$ (426,677)*	*$ (41,502)*	*$ (1,050,061)*	*$ 1,086,012*
Projected Ending Cash - Unrestricted FY27 Proposed	**$ 50,918,605**	**$ (8,237,833)**	**$ (1,736,226)**	**$ 2,097,864**	**$ (1,741,242)**	**$ (1,417,134)**	**$ 39,884,034**
Projected Ending Cash - Restricted FY27 Proposed	**$ 13,763,633**	**$ 7,435,568**	**$ 1,000,000**	**$ 4,600,762**	**$ -**	**$ 652,613**	**$ 27,452,576**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Total Projected Ending Cash FY27 Proposed	$ 64,682,238	$ (802,264)	$ (736,226)	$ 6,698,627	$ (1,741,242)	$ (764,521)	$ 67,336,611
Funded Reserve Balances	$ 13,763,633	$ 7,435,568	$ 1,000,000	$ 4,600,762	$ -	$ 652,613	$ 27,452,576
Reserve Targets	$ 14,847,137	$ 14,626,522	$ 2,597,533	$ 5,999,891	$ 5,478,311	$ 6,856,086	$ 50,405,479
Total Reserves Over<Under> Target	$ (1,083,504)	$ (7,190,953)	$ (1,597,533)	$ (1,399,129)	$ (5,478,311)	$ (6,203,473)	$ (22,952,903)

Schedule of Funds
FY2027 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 FY2025 ACFR	1,829,600	4,142,300	1,000,000	2,246,500	-	313,313	9,531,713
Net Change in Reserve FY2026 to be booked June 30	1,400,000	-	-	-	-	-	1,400,000
Projected Balance FY2026	3,229,600	4,142,300	1,000,000	2,246,500	-	313,313	
Budgeted Additions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	3,229,600	4,142,300	1,000,000	2,246,500	-	313,313	10,931,713
TARGET FY2027	**4,666,441**	**3,984,414**	**1,802,448**	**2,570,244**	**1,810,588**	**3,124,072**	**17,958,206**
Debt Service Reserve (as required by loan docs)							
Beginning Balance FY2025 ACFR	626,194	1,435,568	-	158,531	-	-	2,220,293
Net Change in Reserve FY2026 to be booked June 30	-			-		-	
Projected Balance FY2026	626,194	1,435,568		158,531	-	-	
Budgeted Additions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	626,194	1,435,568	-	158,531	-	-	2,220,293
TARGET FY2027	**413,957**	**1,155,372**	**-**	**991,924**	**118,665**	**2,230,912**	**4,910,830**
Retirement/Reclamation Reserve (per agreements)							
Beginning Balance FY2025 ACFR	9,521,439	-	-	-	-	-	9,521,439
Net Change in Reserve FY2026 to be booked June 30	39,000					-	39,000
Projected Balance FY2026	9,560,439					-	
Budgeted Additions to the Reserve FY2027	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	9,599,439	-	-	-	-	-	9,560,439
TARGET FY2027	**9,521,439**	**-**	**-**	**-**	**-**	**-**	**9,521,439**
Capital Expenditures Reserve							
Beginning Balance FY2025 ACFR	308,400	1,257,700	-	1,745,731	-	-	3,311,831
Net Change in Reserve FY2026 to be booked June 30	-	-	-			-	-
Projected Balance FY2026	308,400	1,257,700	-	1,745,731	-	-	
Budgeted Additions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	308,400	1,257,700	-	1,745,731	-	-	3,311,831
TARGET FY2027 (annual deprec + 2.5%)	**245,300**	**1,384,184**	**525,085**	**1,937,724**	**655,087**	**1,001,102**	**5,748,481**
Rate Stabilization Reserve (where pass-through rate for commodities not in place)							
Beginning Balance FY2025 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2026 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2026	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	-	-	-	-	-	-	-
TARGET FY2027	**-**	**7,484,552**	**-**	**-**	**2,693,971**	**-**	**10,178,524**

Schedule of Funds
FY2027 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 FY2025 ACFR	-	600,000	-	450,000	-	339,300	1,389,300
Net Change in Reserve FY2026 to be booked June 30	-	-	-			-	-
Projected Balance FY2026	-	600,000	-	450,000	-	339,300	
Budgeted Additions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	-	600,000	-	450,000	-	339,300	1,389,300
TARGET FY2027	**-**	**618,000**	**270,000**	**500,000**	**200,000**	**500,000**	**2,088,000**
Bond Proceeds Restricted							
Beginning Balance FY2025 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2026 to be booked June 30	-						
Projected Balance FY2026	-						
Budgeted Additions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	-	-	-	-	-	-	-
TARGET FY2027	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL RESERVES/RESTRICTED CASH							
Beginning Balance FY2025 ACFR	12,285,633	7,435,568	1,000,000	4,600,762	-	652,613	25,974,576
Net Change in Reserve FY2026 to be booked June 30	1,439,000	-	-	-	-	-	1,439,000
Projected Balance FY2026	13,724,633	7,435,568	1,000,000	4,600,762	-	652,613	-
Budgeted Additions to the Reserve FY2027	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2027	-	-	-	-	-	-	-
Budgeted Balance FY2027	13,763,633	7,435,568	1,000,000	4,600,762	-	652,613	27,452,576
TARGET FY2027	**14,847,137**	**14,626,522**	**2,597,533**	**5,999,891**	**5,478,311**	**6,856,086**	**50,405,479**
Total Reserves Over<Under> Target	**(1,083,504)**	**(7,190,953)**	**(1,597,533)**	**(1,399,129)**	**(5,478,311)**	**(6,203,473)**	**(22,952,903)**

Capital Plan with Funding Sources Schedule
FY2027 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	200,000	1,985,000	135,000	995,000	35,000	185,000	3,535,000
							-
Capital Projects Funded through Debt	-	-	-	1,056,000	924,000	1,500,000	3,480,000
Capital Projects Funded through Grants	-	1,500,000	-	1,584,000	276,000	500,000	3,860,000
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-
Total Capital Projects	**200,000**	**3,485,000**	**135,000**	**3,635,000**	**1,235,000**	**2,185,000**	**10,875,000**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 to FY2036

ELECTRIC PRODUCTION		**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**	**FY2033**	**FY2034**	**FY2035**	**FY2036**
Beginning Cash - Unrestricted per FY25 ACFR		**$ 52,156,424**									
Beginning Cash - Restricted Including Reserves per FY25 ACFR		**$ 12,285,633**									
Total Cash Per FY25 ACFR		**$ 64,442,057**									
Beginning Cash - Unrestricted per FY26 Projected		**$ 50,759,570**	**$ 50,918,605**	**$ 51,083,284**	**$ 51,044,284**	**$ 51,005,284**	**$ 50,966,284**	**$ 50,927,284**	**$ 50,888,284**	**$ 50,849,284**	**$ 50,810,284**
Beginning Cash - Restricted Including Reserves per FY26 Projected		**$ 13,724,633**	**$ 13,763,633**	**$ 13,802,633**	**$ 13,841,633**	**$ 13,880,633**	**$ 13,919,633**	**$ 13,958,633**	**$ 13,997,633**	**$ 14,036,633**	**$ 14,075,633**
Total Cash Per FY26 Projected		**$ 64,484,203**	**$ 64,682,238**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**
Total Budgeted Revenue *(including transfers-in/grants/loans)*		42,674,739	70,773,909	78,669,290	84,877,820	82,182,929	110,640,094	104,086,749	102,672,452	101,511,961	87,974,679
Intrafund Charges/Commodities		9,344,537	11,467,654	13,406,368	15,988,242	16,514,948	15,605,872	15,869,764	15,991,054	17,126,211	13,401,027
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies											
1. Current Operations Budget (Including Normal Maintenance) Expense		(49,196,380)	(78,565,427)	(88,559,265)	(97,151,870)	(96,339,377)	(124,237,466)	(117,948,013)	(116,655,006)	(116,629,672)	(99,367,206)
2. Bond & Other Debt Service Expense		(416,362)	(413,957)	(407,893)	(400,692)	-	-	-	-	-	-
3b. Capital Plan for FY2027 - Replacement Expense		-		-	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense		-									
4b. In Lieu Taxes (paid to the General Fund) Expense		(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
5a. Capital Additions and Improvements for FY2027 - Capital Expense		(200,000)	(1,050,000)	(1,100,000)	(1,305,000)	(350,000)	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds											
3a. Replacement Reserve *(Capital Expenditures Reserve)* Net Addition/Reduction	A	-	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve		-	-	-	-	-	-	-	-	-	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve		39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
y. Net Add/Reduction - Util Rate Stabilization Reserve		-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve		-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)		2,198,034	2,203,679	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Net Cash Budgeted Sources and Uses (Operating Profit)		$ 2,198,034	$ 2,203,679	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)		-	-	-	-	-	-	-	-	-	-
Transfers to Other Funds		(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.		*$ 198,034*	*$ 203,679*	*$ (0)*	$ -	*$ (0)*	$ -	$ -	$ -	$ -	$ -
Projected Ending Cash - Unrestricted		**$ 50,918,605**	**$ 51,083,284**	**$ 51,044,284**	**$ 51,005,284**	**$ 50,966,284**	**$ 50,927,284**	**$ 50,888,284**	**$ 50,849,284**	**$ 50,810,284**	**$ 50,771,284**
Projected Ending Cash - Restricted		**$ 13,763,633**	**$ 13,802,633**	**$ 13,841,633**	**$ 13,880,633**	**$ 13,919,633**	**$ 13,958,633**	**$ 13,997,633**	**$ 14,036,633**	**$ 14,075,633**	**$ 14,114,633**
Total Projected Ending Cash		**$ 64,682,238**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**	**$ 64,885,916**
Funded Reserve Balances		**$ 13,763,633**	**$ 13,802,633**	**$ 13,841,633**	**$ 13,880,633**	**$ 13,919,633**	**$ 13,958,633**	**$ 13,997,633**	**$ 14,036,633**	**$ 14,075,633**	**$ 14,114,633**
Reserve Targets		**$ 14,847,137**	**$ 13,375,347**	**$ 13,757,782**	**$ 13,721,326**	**$ 13,649,216**	**$ 14,735,948**	**$ 14,496,038**	**$ 14,456,249**	**$ 14,463,538**	**$ 13,774,526**
Total Reserves Over<Under> Target		**$ (1,083,504)**	**$ 427,285**	**$ 83,850**	**$ 159,306**	**$ 270,417**	**$ (777,315)**	**$ (498,405)**	**$ (419,616)**	**$ (387,905)**	**$ 340,107**

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

Schedule of Funds
FY2027 to FY2036
ELECTRIC PRODUCTION

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Operations Reserve (180 days of bud operations and maint)										
Beginning Balance	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600
Budgeted Additions to the Reserve										
Budgeted Reductions to the Reserve										
Budgeted Balance	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600	3,229,600
TARGET	**4,666,441**	**3,194,583**	**3,577,933**	**3,935,726**	**3,857,012**	**4,936,975**	**4,690,126**	**4,643,225**	**4,643,225**	**3,946,741**
Debt Service Reserve (as required by loan docs)										
Beginning Balance	626,194	626,194	626,194	626,194	626,194	626,194	626,194	626,194	626,194	626,194
Budgeted Additions to the Reserve										
Budgeted Reductions to the Reserve										
Budgeted Balance	626,194	626,194	626,194	626,194	626,194	626,194	626,194	626,194	626,194	626,194
TARGET	**413,957**	**407,893**	**400,692**	-	-	-	-	-	-	-
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	9,560,439	9,599,439	9,638,439	9,677,439	9,716,439	9,755,439	9,794,439	9,833,439	9,872,439	9,911,439
Budgeted Additions to the Reserve	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve										
Budgeted Balance	9,599,439	9,638,439	9,677,439	9,716,439	9,755,439	9,794,439	9,833,439	9,872,439	9,911,439	9,950,439
TARGET	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**	**9,521,439**
Capital Expenditures Reserve (annual deprec + 2.5%)										
Beginning Balance	308,400	308,400	308,400	308,400	308,400	308,400	308,400	308,400	308,400	308,400
Budgeted Additions to the Reserve										
Budgeted Reductions to the Reserve										
Budgeted Balance	308,400	308,400	308,400	308,400	308,400	308,400	308,400	308,400	308,400	308,400
TARGET (annual deprec + 2.5%)	**245,300**	**251,433**	**257,718**	**264,161**	**270,765**	**277,534**	**284,473**	**291,585**	**298,874**	**306,346**
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
FY2027 to FY2036
ELECTRIC PRODUCTION

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
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	13,724,633	13,763,633	13,802,633	13,841,633	13,880,633	13,919,633	13,958,633	13,997,633	14,036,633	14,075,633
Budgeted Additions to the Reserve	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	13,763,633	13,802,633	13,841,633	13,880,633	13,919,633	13,958,633	13,997,633	14,036,633	14,075,633	14,114,633
TARGET	**14,847,137**	**13,375,347**	**13,757,782**	**13,721,326**	**13,649,216**	**14,735,948**	**14,496,038**	**14,456,249**	**14,463,538**	**13,774,526**
Total Reserves Over<Under> Target	**(1,083,504)**	**427,285**	**83,850**	**159,306**	**270,417**	**(777,315)**	**(498,405)**	**(419,616)**	**(387,905)**	**340,107**

Capital Plan with Funding Sources Schedule
FY2027 to FY2036
See 10-Year Capital Plan for Detailed Listing of Projects
ELECTRIC PRODUCTION

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Capital Projects Funded through Reserve or Unrestricted Cash	200,000	1,050,000	1,100,000	1,305,000	350,000	-	-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	
Total Capital Projects	**200,000**	**1,050,000**	**1,100,000**	**1,305,000**	**350,000**	**-**	**-**	**-**	**-**	**-**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 to FY2036

ELECTRIC DISTRIBUTION		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Beginning Cash - Unrestricted per FY25 ACFR		**$ (4,238,636)**									
Beginning Cash - Restricted Including Reserves per FY25 ACFR		**$ 7,435,568**									
Total Cash Per FY25 ACFR		**$ 3,196,933**									
Beginning Cash - Unrestricted per FY26 Projected		**$ (9,898,325)**	**$ (8,237,833)**	**$ (6,478,787)**	**$ (6,913,617)**	**$ (8,398,875)**	**$ (9,059,400)**	**$ (9,378,220)**	**$ (9,300,081)**	**$ (9,657,203)**	**$ (7,835,588)**
Beginning Cash - Restricted Including Reserves per FY26 Projected		**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 8,435,568**	**$ 9,435,568**	**$ 10,935,568**	**$ 12,435,568**
Total Cash Per FY26 Projected		**$ (2,462,757)**	**$ (802,264)**	**$ 956,781**	**$ 521,951**	**$ (963,307)**	**$ (1,623,831)**	**$ (942,651)**	**$ 135,487**	**$ 1,278,365**	**$ 4,599,980**
Total Budgeted Revenue (including transfers-in/grants/loans)		24,676,674	27,230,508	30,925,716	29,871,301	29,359,716	30,308,783	33,791,401	32,311,909	35,427,310	34,566,144
Intrafund Charges/Commodities		(9,344,537)	(11,467,654)	(13,406,368)	(15,988,242)	(16,514,948)	(15,605,872)	(15,869,764)	(15,991,054)	(17,126,211)	(13,401,027)
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies											
1. Current Operations Budget (Including Normal Maintenance) Expense		(7,492,673)	(7,799,132)	(8,052,270)	(8,313,002)	(8,581,556)	(8,858,167)	(9,143,076)	(9,436,532)	(9,738,792)	(10,050,120)
2. Bond & Other Debt Service Expense		(1,161,971)	(1,155,372)	(1,480,230)	(1,616,191)	(1,123,813)	(1,122,830)	(1,317,437)	(1,314,722)	(681,237)	(681,237)
3b. Capital Plan for FY2027 - Replacement Expense		-									
4a. Franchise Fee (paid to the General Fund) Expense		(502,784)	(502,784)	(502,784)	(502,784)	(502,784)	(502,784)	(502,784)	(502,784)	(502,784)	(502,784)
4b. In Lieu Taxes (paid to the General Fund) Expense		(136,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)
5a. Capital Additions and Improvements for FY2027 - Capital Expense		(3,485,000)	(3,450,000)	(6,750,000)	(3,700,000)	(2,000,000)	(2,200,000)	(4,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds											
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A	-	-	-	-	-	-	-	-	-	200,000
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	-	-	-	-	-	(200,000)
w. Net Add/Reduction - Util Operating Reserve		-	-	-	-	-	-	-	-	1,500,000	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve		-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve		-	-	-	-	-	1,000,000	1,000,000	1,500,000	-	3,100,000
z. Net Add/Reduction - Util Contingency Reserve		-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	-	-	-	-	-	(1,000,000)	(1,000,000)	(1,500,000)	(1,500,000)	(3,100,000)
											-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)		(22,122,964)	(24,510,942)	(30,327,651)	(30,256,219)	(28,859,101)	(28,425,653)	(31,469,061)	(29,881,092)	(30,685,023)	(27,271,167)
Net Cash Budgeted Sources and Uses (Operating Profit)		$ 2,553,710	$ 2,719,566	$ 598,064	$ (384,918)	$ 500,615	$ 1,883,130	$ 2,322,340	$ 2,430,817	$ 4,742,287	$ 7,294,976
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)		(893,217)	(960,521)	(1,032,894)	(1,100,340)	(1,161,140)	(1,201,950)	(1,244,202)	(1,287,939)	(1,420,672)	(1,380,071)
Transfers to Other Funds											
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.		*$ 1,660,493*	*$ 1,759,045*	*$ (434,830)*	*$ (1,485,258)*	*$ (660,525)*	*$ 681,180*	*$ 1,078,138*	*$ 1,142,878*	*$ 3,321,615*	*$ 5,914,905*
Projected Ending Cash - Unrestricted		**$ (8,237,833)**	**$ (6,478,787)**	**$ (6,913,617)**	**$ (8,398,875)**	**$ (9,059,400)**	**$ (9,378,220)**	**$ (9,300,081)**	**$ (9,657,203)**	**$ (7,835,588)**	**$ (5,220,683)**
Projected Ending Cash - Restricted		**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 8,435,568**	**$ 9,435,568**	**$ 10,935,568**	**$ 12,435,568**	**$ 15,735,568**
Total Projected Ending Cash		**$ (802,264)**	**$ 956,781**	**$ 521,951**	**$ (963,307)**	**$ (1,623,831)**	**$ (942,651)**	**$ 135,487**	**$ 1,278,365**	**$ 4,599,980**	**$ 10,514,886**
Funded Reserve Balances		**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 7,435,568**	**$ 8,435,568**	**$ 9,435,568**	**$ 10,935,568**	**$ 12,435,568**	**$ 15,735,568**
Reserve Targets		**$ 14,626,522**	**$ 15,138,967**	**$ 15,436,560**	**$ 15,109,727**	**$ 15,278,365**	**$ 15,646,661**	**$ 15,821,944**	**$ 15,370,827**	**$ 16,068,686**	**$ 16,621,036**
Total Reserves Over<Under> Target		**$ (7,190,953)**	**$ (7,703,399)**	**$ (8,000,991)**	**$ (7,674,159)**	**$ (7,842,796)**	**$ (7,211,092)**	**$ (6,386,375)**	**$ (4,435,259)**	**$ (3,633,118)**	**$ (885,468)**

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

Schedule of Funds
FY2027 to FY2036

ELECTRIC DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	5,142,300
Budgeted Additions to the Reserve	-	-							1,000,000	
Budgeted Reductions to the Reserve	-	-								
Budgeted Balance	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	4,142,300	5,142,300	5,142,300
TARGET	**3,984,414**	**4,134,579**	**4,258,616**	**4,386,375**	**4,517,967**	**4,653,506**	**4,793,111**	**4,936,905**	**5,085,012**	**5,237,563**
Debt Service Reserve (as required by loan docs)										
Beginning Balance	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,935,568
Budgeted Additions to the Reserve									500,000	
Budgeted Reductions to the Reserve										
Budgeted Balance	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,435,568	1,935,568	1,935,568
TARGET	**1,155,372**	**1,480,230**	**1,616,191**	**1,123,813**	**1,122,830**	**1,317,437**	**1,314,722**	**681,237**	**681,237**	**1,553,092**
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	-		-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-									
Budgeted Reductions to the Reserve	-									
Budgeted Balance	-		-	-	-	-	-	-	-	-
TARGET	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Expenditures Reserve										
Beginning Balance	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700
Budgeted Additions to the Reserve	-	-								200,000
Budgeted Reductions to the Reserve	-	-								
Budgeted Balance	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,257,700	1,457,700
TARGET (annual deprec + 2.5%)	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**	**1,384,184**
Rate Stabilization Reserve (where pass-through rate for commodities not in place)										
Beginning Balance	-	-	-	-	-	-	1,000,000	2,000,000	3,500,000	3,500,000
Budgeted Additions to the Reserve	-	-				1,000,000	1,000,000	1,500,000	-	3,100,000
Budgeted Reductions to the Reserve	-	-								
Budgeted Balance	-	-	-	-	-	1,000,000	2,000,000	3,500,000	3,500,000	6,600,000
TARGET	**7,484,552**	**7,521,975**	**7,559,569**	**7,597,355**	**7,635,384**	**7,673,534**	**7,711,927**	**7,750,502**	**8,300,254**	**7,828,197**

Schedule of Funds
FY2027 to FY2036

ELECTRIC DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Budgeted Additions to the Reserve	-									
Budgeted Reductions to the Reserve	-									
Budgeted Balance	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
TARGET	**618,000**	**618,000**	**618,000**	**618,000**	**618,000**	**618,000**	**618,000**	**618,000**	**618,000**	**618,000**
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	7,435,568	7,435,568	7,435,568	7,435,568	7,435,568	7,435,568	8,435,568	9,435,568	10,935,568	12,435,568
Budgeted Additions to the Reserve	-	-	-	-	-	1,000,000	1,000,000	1,500,000	1,500,000	3,300,000
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	7,435,568	7,435,568	7,435,568	7,435,568	7,435,568	8,435,568	9,435,568	10,935,568	12,435,568	15,735,568
TARGET	**14,626,522**	**15,138,967**	**15,436,560**	**15,109,727**	**15,278,365**	**15,646,661**	**15,821,944**	**15,370,827**	**16,068,686**	**16,621,036**
Total Reserves Over<Under> Target	**(7,190,953)**	**(7,703,399)**	**(8,000,991)**	**(7,674,159)**	**(7,842,796)**	**(7,211,092)**	**(6,386,375)**	**(4,435,259)**	**(3,633,118)**	**(885,468)**

Capital Plan with Funding Sources Schedule
FY2027 to FY2036
See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC DISTRIBUTION	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**	**FY2033**	**FY2034**	**FY2035**	**FY2036**
Capital Projects Funded through Reserve or Unrestricted Cash	$ 1,985,000	$ 950,000	$ 2,250,000	$ 1,800,000	$ 2,000,000	$ 2,200,000	$ 2,000,000	$ 2,500,000	$ 2,500,000	$ 2,500,000
Capital Projects Funded through Debt			4,500,000	1,900,000	-	-	2,500,000	-	-	-
Capital Projects Funded through Grants	1,500,000	2,500,000								
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	**$ 3,485,000**	**$ 3,450,000**	**$ 6,750,000**	**$ 3,700,000**	**$ 2,000,000**	**$ 2,200,000**	**$ 4,500,000**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 to FY2036

GAS DISTRIBUTION		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Beginning Cash - Unrestricted per FY25 ACFR		$ (120,873)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beginning Cash - Restricted Including Reserves per FY25 ACFR		$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Per FY25 ACFR		$ 879,127	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beginning Cash - Unrestricted per FY26 Projected		$ (2,481,950)	$ (1,736,226)	$ (739,221)	$ 111,448	$ 931,046	$ 1,061,760	$ 1,310,935	$ 2,524,971	$ 3,806,544	$ 5,133,516
Beginning Cash - Restricted Including Reserves per FY26 Projected		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	$ 2,250,000	$ 3,150,000	$ 3,150,000	$ 3,150,000	$ 3,150,000
Total Cash Per FY26 Projected		$ (1,481,950)	$ (736,226)	$ 260,779	$ 1,111,448	$ 2,181,046	$ 3,311,760	$ 4,460,935	$ 5,674,971	$ 6,956,544	$ 8,283,516
Total Budgeted Revenue *(including transfers-in/grants/loans)*		7,750,375	8,136,894	8,386,920	8,658,999	8,944,075	9,238,430	9,541,228	9,853,870	10,176,669	10,509,326
Intrafund Charges/Commodities		(2,830,177)	(2,915,082)	(3,003,000)	(3,094,000)	(3,187,000)	(3,283,000)	(3,382,000)	(3,484,000)	(3,589,000)	(3,697,000)
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies											
1. Current Operations Budget (Including Normal Maintenance) Expense		(3,500,636)	(3,557,919)	(3,669,992)	(3,785,427)	(3,904,325)	(4,026,790)	(4,152,929)	(4,282,852)	(4,416,673)	(4,554,509)
2. Bond & Other Debt Service Expense		-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2027 - Replacement Expense		-									
4a. Franchise Fee (paid to the General Fund) Expense		(115,829)	(115,829)	(115,829)	(115,829)	(115,829)	(115,829)	(115,829)	(115,829)	(115,829)	(115,829)
4b. In Lieu Taxes (paid to the General Fund) Expense		(62,000)	(62,000)	(62,000)	(62,000)	(62,000)	(62,000)	(62,000)	(62,000)	(62,000)	(62,000)
5a. Capital Additions and Improvements for FY2027 - Capital Expense		(135,000)	(110,000)	(295,000)	(130,000)	(130,000)	(175,000)	(175,000)	(175,000)	(200,000)	(220,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds											
3a. Replacement Reserve *(Capital Expenditures Reserve)* Net Addition/Reduction	A	-	-	-	-	250,000	276,000	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	(250,000)	(276,000)	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve		-	-	-	250,000	750,000	354,000	-	-	-	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve		-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve		-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve		-	-	-	-	-	270,000	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	-	-	-	(250,000)	(750,000)	(624,000)	-	-	-	-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)		(6,643,642)	(6,760,830)	(7,145,821)	(7,187,256)	(7,399,154)	(7,662,619)	(7,887,758)	(8,119,681)	(8,383,502)	(8,649,338)
Net Cash Budgeted Sources and Uses (Operating Profit)		$ 1,106,733	$ 1,376,064	$ 1,241,099	$ 1,471,743	$ 1,544,921	$ 1,575,811	$ 1,653,470	$ 1,734,189	$ 1,793,167	$ 1,859,988
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools) Transfers to Other Funds		(361,009)	(379,059)	(390,431)	(402,144)	(414,208)	(426,635)	(439,434)	(452,617)	(466,195)	(480,181)
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.		*$ 745,724*	*$ 997,005*	*$ 850,668*	*$ 1,069,599*	*$ 1,130,713*	*$ 1,149,176*	*$ 1,214,036*	*$ 1,281,572*	*$ 1,326,972*	*$ 1,379,807*
Projected Ending Cash - Unrestricted		$ (1,736,226)	$ (739,221)	$ 111,448	$ 931,046	$ 1,061,760	$ 1,310,935	$ 2,524,971	$ 3,806,544	$ 5,133,516	$ 6,513,323
Projected Ending Cash - Restricted		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	$ 2,250,000	$ 3,150,000	$ 3,150,000	$ 3,150,000	$ 3,150,000	$ 3,150,000
Total Projected Ending Cash		$ (736,226)	$ 260,779	$ 1,111,448	$ 2,181,046	$ 3,311,760	$ 4,460,935	$ 5,674,971	$ 6,956,544	$ 8,283,516	$ 9,663,323
Funded Reserve Balances		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	$ 2,250,000	$ 3,150,000	$ 3,150,000	$ 3,150,000	$ 3,150,000	$ 3,150,000
Reserve Targets		$ 2,597,533	$ 2,625,601	$ 2,680,517	$ 2,737,080	$ 2,795,340	$ 2,855,348	$ 2,917,156	$ 2,980,819	$ 3,046,391	$ 3,113,931
Total Reserves Over<Under> Target		$ (1,597,533)	$ (1,625,601)	$ (1,680,517)	$ (1,487,080)	$ (545,340)	$ 294,652	$ 232,844	$ 169,181	$ 103,609	$ 36,069

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

Schedule of Funds
FY2027 to FY2036

GAS DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	2,000,000	2,354,000	2,354,000	2,354,000	2,354,000
Budgeted Additions to the Reserve	-	-	-	250,000	750,000	354,000				
Budgeted Reductions to the Reserve										
Budgeted Balance	1,000,000	1,000,000	1,000,000	1,250,000	2,000,000	2,354,000	2,354,000	2,354,000	2,354,000	2,354,000
TARGET	**1,802,448**	**1,830,516**	**1,885,432**	**1,941,995**	**2,000,255**	**2,060,263**	**2,122,071**	**2,185,734**	**2,251,306**	**2,318,846**
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	-	-	-	-	-	250,000	526,000	526,000	526,000	526,000
Budgeted Additions to the Reserve					250,000	276,000				
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	250,000	526,000	526,000	526,000	526,000	526,000
TARGET (annual deprec + 2.5%)	**525,085**	**525,085**	**525,085**	**525,085**	**525,085**	**525,085**	**525,085**	**525,085**	**525,085**	**525,085**
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
FY2027 to FY2036

GAS DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	270,000	270,000	270,000	270,000
Budgeted Additions to the Reserve						270,000				-
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	-	270,000	270,000	270,000	270,000	270,000
TARGET	**270,000**	**270,000**	**270,000**	**270,000**	**270,000**	**270,000**	**270,000**	**270,000**	**270,000**	**270,000**
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	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	2,250,000	3,150,000	3,150,000	3,150,000	3,150,000
Budgeted Additions to the Reserve	-	-	-	250,000	1,000,000	900,000	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,000,000	1,000,000	1,000,000	1,250,000	2,250,000	3,150,000	3,150,000	3,150,000	3,150,000	3,150,000
TARGET	**2,597,533**	**2,625,601**	**2,680,517**	**2,737,080**	**2,795,340**	**2,855,348**	**2,917,156**	**2,980,819**	**3,046,391**	**3,113,931**
Total Reserves Over<Under> Target	**(1,597,533)**	**(1,625,601)**	**(1,680,517)**	**(1,487,080)**	**(545,340)**	**294,652**	**232,844**	**169,181**	**103,609**	**36,069**

Capital Plan with Funding Sources Schedule
FY2027 to FY2036
See 10-Year Capital Plan for Detailed Listing of Projects

GAS DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Capital Projects Funded through Reserve or Unrestricted Cash	135,000	110,000	295,000	130,000	130,000	175,000	175,000	175,000	200,000	220,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	**135,000**	**110,000**	**295,000**	**130,000**	**130,000**	**175,000**	**175,000**	**175,000**	**200,000**	**220,000**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 to FY2036

WATER PRODUCTION		**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**	**FY2033**	**FY2034**	**FY2035**	**FY2036**
Beginning Cash - Unrestricted per FY25 ACFR		**$ 7,336,376**									
Beginning Cash - Restricted Including Reserves per FY25 ACFR		**$ 4,600,762**									
Total Cash Per FY25 ACFR		**$ 11,937,138**									
Beginning Cash - Unrestricted per FY26 Projected		**$ 2,524,541**	**$ 2,097,864**	**$ 1,860,709**	**$ 2,227,474**	**$ 3,093,980**	**$ 4,082,042**	**$ 6,068,670**	**$ 7,375,214**	**$ 8,490,787**	**$ 9,710,060**
Beginning Cash - Restricted Including Reserves per FY26 Projected		**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 5,100,762**	**$ 5,800,762**	**$ 6,600,762**
Total Cash Per FY26 Projected		**$ 7,125,303**	**$ 6,698,627**	**$ 6,461,471**	**$ 6,828,236**	**$ 7,694,742**	**$ 8,682,804**	**$ 10,669,432**	**$ 12,475,976**	**$ 14,291,550**	**$ 16,310,822**
Total Budgeted Revenue *(including transfers-in/grants/loans)*		4,792,039	6,412,581	5,737,136	4,923,144	5,494,094	3,446,382	4,226,427	4,754,381	4,485,045	4,623,359
Intrafund Charges/Commodities		4,588,272	4,955,334	5,302,207	5,673,362	5,957,030	6,254,881	6,442,528	6,635,803	6,834,878	7,039,924
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies											
1. Current Operations Budget (Including Normal Maintenance) Expense		(5,245,395)	(5,393,146)	(5,554,941)	(5,721,590)	(5,893,238)	(6,070,036)	(6,252,138)	(6,439,703)	(6,632,895)	(6,831,882)
2. Bond & Other Debt Service Expense		(926,593)	(991,924)	(1,042,638)	(1,108,410)	(1,069,824)	(1,094,599)	(1,110,272)	(1,134,908)	(1,167,755)	(1,153,665)
3b. Capital Plan for FY2027 - Replacement Expense		-									
4a. Franchise Fee (paid to the General Fund) Expense		-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense		-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2027 - Capital Expense		(3,635,000)	(5,220,000)	(4,075,000)	(2,900,000)	(3,500,000)	(550,000)	(1,500,000)	(2,000,000)	(1,500,000)	(1,500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds											
3a. Replacement Reserve *(Capital Expenditures Reserve)* Net Addition/Reduction	A	-	-	-	-	-	-	-	-	-	200,000
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	-	-	-	-	-	(200,000)
w. Net Add/Reduction - Util Operating Reserve		-	-	-	-	-	-	500,000	500,000	-	250,000
x. Net Add/Reduction - Util Retirement/Reclamation Reserve		-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve		-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve		-	-	-	-	-	-	-	-	-	50,000
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	-	-	-	-	-	-	(500,000)	(500,000)	-	(300,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)		(9,806,988)	(11,605,070)	(10,672,579)	(9,730,000)	(10,463,062)	(7,714,635)	(8,862,410)	(9,574,611)	(9,300,650)	(9,485,547)
Net Cash Budgeted Sources and Uses (Operating Profit)		$ (426,677)	$ (237,155)	$ 366,765	$ 866,506	$ 988,062	$ 1,986,628	$ 1,806,544	$ 1,815,574	$ 2,019,273	$ 2,177,736
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)		-	-	-	-	-	-	-	-	-	-
Transfers to Other Funds											
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.		*$ (426,677)*	*$ (237,155)*	*$ 366,765*	*$ 866,506*	*$ 988,062*	*$ 1,986,628*	*$ 1,806,544*	*$ 1,815,574*	*$ 2,019,273*	*$ 2,177,736*
Projected Ending Cash - Unrestricted		**$ 2,097,864**	**$ 1,860,709**	**$ 2,227,474**	**$ 3,093,980**	**$ 4,082,042**	**$ 6,068,670**	**$ 7,375,214**	**$ 8,490,787**	**$ 9,710,060**	**$ 11,387,796**
Projected Ending Cash - Restricted		**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 5,100,762**	**$ 5,800,762**	**$ 6,600,762**	**$ 7,100,762**
Total Projected Ending Cash		**$ 6,698,627**	**$ 6,461,471**	**$ 6,828,236**	**$ 7,694,742**	**$ 8,682,804**	**$ 10,669,432**	**$ 12,475,976**	**$ 14,291,550**	**$ 16,310,822**	**$ 18,488,559**
Funded Reserve Balances		**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 4,600,762**	**$ 5,100,762**	**$ 5,800,762**	**$ 6,600,762**	**$ 7,100,762**
Reserve Targets		**$ 5,999,891**	**$ 6,123,003**	**$ 6,268,055**	**$ 6,311,126**	**$ 6,420,009**	**$ 6,522,313**	**$ 6,636,179**	**$ 6,760,933**	**$ 6,841,507**	**$ 6,963,645**
Total Reserves Over<Under> Target		**$ (1,399,129)**	**$ (1,522,241)**	**$ (1,667,293)**	**$ (1,710,364)**	**$ (1,819,247)**	**$ (1,921,551)**	**$ (1,535,417)**	**$ (960,171)**	**$ (240,745)**	**$ 137,117**

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

Schedule of Funds
FY2027 to FY2036

WATER PRODUCTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	2,246,500	2,246,500	2,246,500	2,246,500	2,246,500	2,246,500	2,246,500	2,746,500	3,246,500	3,246,500
Budgeted Additions to the Reserve							500,000	500,000		250,000
Budgeted Reductions to the Reserve										
Budgeted Balance	2,246,500	2,246,500	2,246,500	2,246,500	2,246,500	2,246,500	2,746,500	3,246,500	3,246,500	3,496,500
TARGET	**2,570,244**	**2,642,642**	**2,721,921**	**2,803,579**	**2,887,687**	**2,974,318**	**3,063,548**	**3,155,454**	**3,250,119**	**3,347,622**
Debt Service Reserve (as required by loan docs)										
Beginning Balance	158,531	158,531	158,531	158,531	158,531	158,531	158,531	158,531	358,531	1,158,531
Budgeted Additions to the Reserve								200,000	800,000	
Budgeted Reductions to the Reserve										
Budgeted Balance	158,531	158,531	158,531	158,531	158,531	158,531	158,531	358,531	1,158,531	1,158,531
TARGET	**991,924**	**1,042,638**	**1,108,410**	**1,069,824**	**1,094,599**	**1,110,272**	**1,134,908**	**1,167,755**	**1,153,665**	**1,178,299**
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	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731
Budgeted Additions to the Reserve										200,000
Budgeted Reductions to the Reserve										
Budgeted Balance	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,745,731	1,945,731
TARGET (annual deprec + 2.5%)	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**	**1,937,724**
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
FY2027 to FY2036

WATER PRODUCTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Budgeted Additions to the Reserve										50,000
Budgeted Reductions to the Reserve										
Budgeted Balance	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	500,000
TARGET	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**
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	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	5,100,762	5,800,762	6,600,762
Budgeted Additions to the Reserve	-	-	-	-	-	-	500,000	700,000	800,000	500,000
Budgeted Reductions to the Reserve										
Budgeted Balance	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	4,600,762	5,100,762	5,800,762	6,600,762	7,100,762
TARGET	**5,999,891**	**6,123,003**	**6,268,055**	**6,311,126**	**6,420,009**	**6,522,313**	**6,636,179**	**6,760,933**	**6,841,507**	**6,963,645**
Total Reserves Over<Under> Target	**(1,399,129)**	**(1,522,241)**	**(1,667,293)**	**(1,710,364)**	**(1,819,247)**	**(1,921,551)**	**(1,535,417)**	**(960,171)**	**(240,745)**	**137,117**

Capital Plan with Funding Sources Schedule
FY2027 to FY2036
See 10-Year Capital Plan for Detailed Listing of Projects

WATER PRODUCTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Capital Projects Funded through Reserve or Unrestricted Cash	995,000	1,104,000	775,000	580,000	750,000	-	300,000	400,000	300,000	300,000
Capital Projects Funded through Debt	1,056,000	1,046,400	1,320,000	928,000	1,100,000	412,500	480,000	640,000	480,000	480,000
Capital Projects Funded through Grants	1,584,000	3,069,600	1,980,000	1,392,000	1,650,000	137,500	720,000	960,000	720,000	720,000
Capital Projects Funded through Other Sources	-									
Total Capital Projects	**3,635,000**	**5,220,000**	**4,075,000**	**2,900,000**	**3,500,000**	**550,000**	**1,500,000**	**2,000,000**	**1,500,000**	**1,500,000**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 to FY2036

WATER DISTRIBUTION		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Beginning Cash - Unrestricted per FY25 ACFR		$ 955,968									
Beginning Cash - Restricted Including Reserves per FY25 ACFR		$ -									
Total Cash Per FY25 ACFR		$ 955,968									
Beginning Cash - Unrestricted per FY26 Projected		**$ (1,699,740)**	**$ (1,741,242)**	**$ (1,835,387)**	**$ (1,591,200)**	**$ (1,192,911)**	**$ (717,930)**	**$ (303,248)**	**$ 253,605**	**$ 308,432**	**$ 267,868**
Beginning Cash - Restricted Including Reserves per FY26 Projected		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ 1,000,000**
Total Cash Per FY26 Projected		**$ (1,699,740)**	**$ (1,741,242)**	**$ (1,835,387)**	**$ (1,591,200)**	**$ (1,192,911)**	**$ (717,930)**	**$ (303,248)**	**$ 253,605**	**$ 808,432**	**$ 1,267,868**
Total Budgeted Revenue *(including transfers-in/grants/loans)*		9,476,848	9,932,196	9,967,500	10,694,155	11,280,612	12,464,393	12,227,415	12,658,827	13,208,123	13,585,696
Intrafund Charges/Commodities		(4,588,272)	(4,955,334)	(5,302,207)	(5,673,362)	(5,957,030)	(6,254,881)	(6,442,528)	(6,635,803)	(6,834,878)	(7,039,924)
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies											
1. Current Operations Budget (Including Normal Maintenance) Expense		(3,695,078)	(3,652,342)	(3,761,913)	(3,874,771)	(3,991,015)	(4,110,746)	(4,234,069)	(4,361,092)	(4,491,925)	(4,626,683)
2. Bond & Other Debt Service Expense		-	(118,665)	(139,193)	(147,733)	(157,587)	(169,083)	(193,965)	(207,104)	(221,884)	(240,361)
3b. Capital Plan for FY2027 - Replacement Expense		-				-					
4a. Franchise Fee (paid to the General Fund) Expense		-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense		-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2027 - Capital Expense		(1,235,000)	(1,300,000)	(520,000)	(600,000)	(700,000)	(1,515,000)	(800,000)	(900,000)	(1,200,000)	(1,200,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds											
3a. Replacement Reserve *(Capital Expenditures Reserve)* Net Addition/Reduction	A	-	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve		-	-	-	-	-	-	-	500,000	500,000	500,000
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	-	-	-	-	-	-	-	(500,000)	(500,000)	(500,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)		(9,518,350)	(10,026,341)	(9,723,313)	(10,295,865)	(10,805,631)	(12,049,711)	(11,670,562)	(12,103,999)	(12,748,687)	(13,106,968)
Net Cash Budgeted Sources and Uses (Operating Profit)		$ (41,502)	$ (94,145)	$ 244,186	$ 398,289	$ 474,981	$ 414,682	$ 556,853	$ 554,828	$ 459,436	$ 478,728
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools) Transfers to Other Funds		-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.		*$ (41,502)*	*$ (94,145)*	*$ 244,186*	*$ 398,289*	*$ 474,981*	*$ 414,682*	*$ 556,853*	*$ 554,828*	*$ 459,436*	*$ 478,728*
Projected Ending Cash - Unrestricted		**$ (1,741,242)**	**$ (1,835,387)**	**$ (1,591,200)**	**$ (1,192,911)**	**$ (717,930)**	**$ (303,248)**	**$ 253,605**	**$ 308,432**	**$ 267,868**	**$ 246,596**
Projected Ending Cash - Restricted		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ 1,000,000**	**$ 1,500,000**
Total Projected Ending Cash		**$ (1,741,242)**	**$ (1,835,387)**	**$ (1,591,200)**	**$ (1,192,911)**	**$ (717,930)**	**$ (303,248)**	**$ 253,605**	**$ 808,432**	**$ 1,267,868**	**$ 1,746,596**
Funded Reserve Balances		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ 1,000,000**	**$ 1,500,000**
Reserve Targets		**$ 5,478,311**	**$ 5,477,899**	**$ 5,540,128**	**$ 5,605,283**	**$ 5,673,739**	**$ 5,757,289**	**$ 5,830,856**	**$ 5,907,877**	**$ 5,990,462**	**$ 6,074,970**
Total Reserves Over<Under> Target		**$ (5,478,311)**	**$ (5,477,899)**	**$ (5,540,128)**	**$ (5,605,283)**	**$ (5,673,739)**	**$ (5,757,289)**	**$ (5,830,856)**	**$ (5,407,877)**	**$ (4,990,462)**	**$ (4,574,970)**

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

Schedule of Funds
FY2027 to FY2036

WATER DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	-	-	-	-	-	-	-	-	500,000	1,000,000
Budgeted Additions to the Reserve		-	-					500,000	500,000	500,000
Budgeted Reductions to the Reserve		-								
Budgeted Balance	-	-	-	-	-	-	-	500,000	1,000,000	1,500,000
TARGET	**1,810,588**	**1,789,648**	**1,843,337**	**1,898,638**	**1,955,597**	**2,014,266**	**2,074,694**	**2,136,935**	**2,201,043**	**2,267,075**
Debt Service Reserve (as required by loan docs)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-			-	
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	**118,665**	**139,193**	**147,733**	**157,587**	**169,083**	**193,965**	**207,104**	**221,884**	**240,361**	**258,837**
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	**655,087**	**655,087**	**655,087**	**655,087**	**655,087**	**655,087**	**655,087**	**655,087**	**655,087**	**655,087**
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	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**	**2,693,971**

Schedule of Funds
FY2027 to FY2036

WATER DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
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	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**
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	-	-	-	-	-	-	-	-	500,000	1,000,000
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	500,000	500,000	500,000
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	500,000	1,000,000	1,500,000
TARGET	**5,478,311**	**5,477,899**	**5,540,128**	**5,605,283**	**5,673,739**	**5,757,289**	**5,830,856**	**5,907,877**	**5,990,462**	**6,074,970**
Total Reserves Over<Under> Target	**(5,478,311)**	**(5,477,899)**	**(5,540,128)**	**(5,605,283)**	**(5,673,739)**	**(5,757,289)**	**(5,830,856)**	**(5,407,877)**	**(4,990,462)**	**(4,574,970)**

Capital Plan with Funding Sources Schedule
FY2027 to FY2036
See 10-Year Capital Plan for Detailed Listing of Projects

WATER DISTRIBUTION	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Capital Projects Funded through Reserve or Unrestricted Cash	35,000	300,000	104,000	120,000	140,000	303,000	160,000	180,000	300,000	300,000
Capital Projects Funded through Debt	924,000	400,000	166,400	192,000	224,000	484,800	256,000	288,000	360,000	360,000
Capital Projects Funded through Grants	276,000	600,000	249,600	288,000	336,000	727,200	384,000	432,000	540,000	540,000
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	**1,235,000**	**1,300,000**	**520,000**	**600,000**	**700,000**	**1,515,000**	**800,000**	**900,000**	**1,200,000**	**1,200,000**

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2027 to FY2036

WASTEWATER (COLLECTION & TREATMENT)		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Beginning Cash - Unrestricted per FY25 ACFR		$ 4,285,298									
Beginning Cash - Restricted Including Reserves per FY25 ACFR		$ 652,613									
Total Cash Per FY25 ACFR		$ 4,937,911									
Beginning Cash - Unrestricted per FY26 Projected		$ (367,074)	$ (1,417,134)	$ (2,102,208)	$ (2,004,117)	$ (1,457,924)	$ (424,885)	$ 344,424	$ 624,782	$ 708,452	$ 666,673
Beginning Cash - Restricted Including Reserves per FY26 Projected		$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 1,152,613	$ 2,152,613	$ 3,652,613	$ 5,652,613
Total Cash Per FY26 Projected		$ 285,539	$ (764,521)	$ (1,449,595)	$ (1,351,504)	$ (805,311)	$ 227,728	$ 1,497,037	$ 2,777,395	$ 4,361,065	$ 6,319,286
Total Budgeted Revenue (including transfers-in/grants/loans)		9,658,305	11,982,461	10,622,658	11,635,671	12,405,725	18,166,205	13,508,714	13,113,788	13,755,098	14,435,857
Intrafund Charges/Commodities		-	-	-	-	-	-	-	-	-	-
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies											
1. Current Operations Budget (Including Normal Maintenance) Expense		(6,375,657)	(6,286,623)	(6,475,222)	(6,669,479)	(6,869,564)	(7,075,651)	(7,287,921)	(7,506,559)	(7,731,756)	(7,963,709)
2. Bond & Other Debt Service Expense		(2,147,709)	(2,230,912)	(2,349,344)	(2,419,999)	(2,503,122)	(2,586,245)	(2,940,436)	(3,023,559)	(3,065,120)	(2,646,528)
3b. Capital Plan for FY2027 - Replacement Expense		-	-								
4a. Franchise Fee (paid to the General Fund) Expense											
4b. In Lieu Taxes (paid to the General Fund) Expense											
5a. Capital Additions and Improvements for FY2027 - Capital Expense		(2,185,000)	(4,150,000)	(1,700,000)	(2,000,000)	(2,000,000)	(7,235,000)	(2,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds											
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A	-	-	-	-	-	-	-	-	-	1,000,000
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve		-	-	-	-	-	-	-	-	-	(1,000,000)
w. Net Add/Reduction - Util Operating Reserve		-	-	-	-	-	500,000	1,000,000	1,500,000	400,000	300,000
x. Net Add/Reduction - Util Retirement/Reclamation Reserve		-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve		-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve		-	-	-	-	-	-	-	-	-	200,000
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A	-	-	-	-	-	(500,000)	(1,000,000)	(1,500,000)	(400,000)	(500,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)		(10,708,366)	(12,667,535)	(10,524,566)	(11,089,478)	(11,372,686)	(16,896,896)	(12,228,357)	(11,530,118)	(11,796,876)	(11,610,237)
Net Cash Budgeted Sources and Uses (Operating Profit)		$ (1,050,061)	$ (685,074)	$ 98,092	$ 546,193	$ 1,033,039	$ 1,269,309	$ 1,280,357	$ 1,583,670	$ 1,958,221	$ 2,825,620
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)		-	-	-	-	-	-	-	-	-	-
Transfers to Other Funds											
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.		*$ (1,050,061)*	*$ (685,074)*	*$ 98,092*	*$ 546,193*	*$ 1,033,039*	*$ 1,269,309*	*$ 1,280,357*	*$ 1,583,670*	*$ 1,958,221*	*$ 2,825,620*
Projected Ending Cash - Unrestricted		$ (1,417,134)	$ (2,102,208)	$ (2,004,117)	$ (1,457,924)	$ (424,885)	$ 344,424	$ 624,782	$ 708,452	$ 666,673	$ 992,293
Projected Ending Cash - Restricted		$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 1,152,613	$ 2,152,613	$ 3,652,613	$ 5,652,613	$ 8,152,613
Total Projected Ending Cash		$ (764,521)	$ (1,449,595)	$ (1,351,504)	$ (805,311)	$ 227,728	$ 1,497,037	$ 2,777,395	$ 4,361,065	$ 6,319,286	$ 9,144,906
Funded Reserve Balances		$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 652,613	$ 1,152,613	$ 2,152,613	$ 3,652,613	$ 5,652,613	$ 8,152,613
Reserve Targets		$ 6,856,086	$ 6,930,892	$ 7,093,960	$ 7,272,269	$ 7,453,433	$ 7,908,607	$ 8,095,742	$ 8,244,436	$ 7,936,191	$ 8,091,409
Total Reserves Over<Under> Target		$ (6,203,473)	$ (6,278,279)	$ (6,441,347)	$ (6,619,656)	$ (6,800,820)	$ (6,755,994)	$ (5,943,129)	$ (4,591,823)	$ (2,283,578)	$ 61,204

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

Schedule of Funds
FY2027 to FY2036

WASTEWATER (COLLECTION & TREATMENT)	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	313,313	313,313	313,313	313,313	313,313	313,313	813,313	1,813,313	3,313,313	3,713,313
Budgeted Additions to the Reserve	-					500,000	1,000,000	1,500,000	400,000	300,000
Budgeted Reductions to the Reserve										
Budgeted Balance	313,313	313,313	313,313	313,313	313,313	813,313	1,813,313	3,313,313	3,713,313	4,013,313
TARGET	**3,124,072**	**3,080,445**	**3,172,859**	**3,268,045**	**3,366,086**	**3,467,069**	**3,571,081**	**3,678,214**	**3,788,560**	**3,902,217**
Debt Service Reserve (as required by loan docs)										
Beginning Balance	-	-	-	-	-	-	-	-	-	1,600,000
Budgeted Additions to the Reserve									1,600,000	1,000,000
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	-	-	-	-	1,600,000	2,600,000
TARGET	**2,230,912**	**2,349,344**	**2,419,999**	**2,503,122**	**2,586,245**	**2,940,436**	**3,023,559**	**3,065,120**	**2,646,528**	**2,688,089**
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve										
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve										1,000,000
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	-	-	-	-	-	1,000,000
TARGET (annual deprec + 2.5%)	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**	**1,001,102**
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
FY2027 to FY2036

WASTEWATER (COLLECTION & TREATMENT)	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300
Budgeted Additions to the Reserve	-									200,000
Budgeted Reductions to the Reserve										
Budgeted Balance	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	539,300
TARGET	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
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	652,613	652,613	652,613	652,613	652,613	652,613	1,152,613	2,152,613	3,652,613	5,652,613
Budgeted Additions to the Reserve	-	-	-	-	-	500,000	1,000,000	1,500,000	2,000,000	2,500,000
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	652,613	652,613	652,613	652,613	652,613	1,152,613	2,152,613	3,652,613	5,652,613	8,152,613
TARGET	6,856,086	6,930,892	7,093,960	7,272,269	7,453,433	7,908,607	8,095,742	8,244,436	7,936,191	8,091,409
Total Reserves Over<Under> Target	**(6,203,473)**	**(6,278,279)**	**(6,441,347)**	**(6,619,656)**	**(6,800,820)**	**(6,755,994)**	**(5,943,129)**	**(4,591,823)**	**(2,283,578)**	**61,204**

Capital Plan with Funding Sources Schedule
FY2027 to FY2036
See 10-Year Capital Plan for Detailed Listing of Projects

WASTEWATER (COLLECTION & TREATMENT)	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Capital Projects Funded through Reserve or Unrestricted Cash	185,000	430,000	-	-	-	-	-	-	-	-
Capital Projects Funded through Debt	1,500,000	2,188,000	1,275,000	1,500,000	1,500,000	7,001,250	1,500,000	750,000	750,000	750,000
Capital Projects Funded through Grants	500,000	1,532,000	425,000	500,000	500,000	233,750	500,000	250,000	250,000	250,000
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	**2,185,000**	**4,150,000**	**1,700,000**	**2,000,000**	**2,000,000**	**7,235,000**	**2,000,000**	**1,000,000**	**1,000,000**	**1,000,000**

FY2027 Budget Options

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Org	Obj
DPU	Water Dist. Capital	900,000	Fairway (Public Works Road Project)	Joint DPU/PW project to repave the roadway and replace utility infrastructure.	One-Time	54185499	8369





















LOS ALAMOS

INCORPORATED COUNTY
OF LOS ALAMOS

1000 CENTRAL AVE.
LOS ALAMOS, NM 87544

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