



County of Los Alamos

Los Alamos, NM 87544
www.losalamosnm.us

Agenda - Final County Council - Special Meeting

*Denise Derkacs, Council Chair; Theresa Cull, Vice-Chair;
Melanee Hand; Suzie Havemann; Keith Lepsch; David Reagor;
and Randall Rytí, Councilors*

Tuesday, April 30, 2024

6:00 PM

Council Chambers - 1000 Central Avenue

**Meeting Canceled - FY2025 Budget Approved at the Monday, April 29, 2024 Meeting
Budget Session - Continued**

NOTE: This meeting is in person and open to the public. However, for convenience, the following Zoom meeting link and/or telephone call in numbers may be used for public viewing and participation:

<https://us02web.zoom.us/j/84587518059>

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

**US: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 6833 or +1 301 715 8592 or
+1 312 626 6799 or +1 929 205 6099**

Webinar ID: 845 8751 8059

- 1. OPENING/ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC COMMENT**

Council will reserve up to 30 minutes at the beginning of each session for public comment on any portion of the proposed budget. Once all the comments have been provided, or after this time has expired budget presentation and discussions will continue.

- 4. APPROVAL OF AGENDA**
- 5. PUBLIC HEARING**
 - A. Introduction, Overview, Budget Summary, Long Term Financial Projections & Budget Options**
 - A. [18465-24](#) FY2025 Budget Hearings**

Presenters: Anne Laurent, County Manager, Melissa Dadzie, Chief Financial Officer, Erika Thomas, Budget and Performance Manager and Helen Perraglio, Administrative Services Director

Attachments: [A - FY2024 PROPOSED BUDGET LINK](#)
[B - SUMMARY OF CHANGES FY2025](#)
[C - LONG RANGE FINANCIAL PROJECTION](#)
[D - BUDGET OPTIONS](#)
[E - FY2025 AGENDA OVERVIEW & DEPT PRESENTATIONS](#)
[F - EQUIPMENT REPLACEMENT LIST](#)
[G - PENSION ADMIN COSTS FY2025 PROPOSED](#)
[H - SCHEDULE OF RECURRING GRANTS](#)
[I - SCHEDULE OF APPROPRIATIONS FOR SALARY ADJUSTMENTS](#)
[J - DPU SCHEDULE OF FUNDS](#)
[L - CONTINUING APPROPRIATIONS 2025](#)
[M - SUMMARY OF SIGNIFICANT CHANGES](#)
[K - UPDATED BUDGET BOOK PAGES](#)
[N - GENERAL FUND 10YR PROJECTIONS PROPOSED](#)

B. Budget Presentations

County Council

County Assessor

County Clerk

County Sheriff

Municipal Court

Probate Court

County Manager

County Attorney

Administrative Services

Community Development Department

Community Services Department

Fire Department

Police Department

Public Works Department

Department of Public Utilities

NON-DEPARTMENTAL

RECESS

Tuesday, April 23, 2024

C. Consideration of Business Items

Continuation of Budget Presentations

Consideration of Budget Presentations

Possible Budget Adoption

Recess/Adjournment

Monday, April 29, 2024

Possible Continuation of Budget Presentations

Possible Budget Adoption

Tuesday, April 30, 2024

Possible Continuation of Budget Presentations

Possible Budget Adoption

Adjournment

6. ADJOURNMENT

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the County Human Resources Division at 662-8040 at least one week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes can be provided in various accessible formats. Please contact the personnel in the Office of the County Manager at 663-1750 if a summary or other type of accessible format is needed.



County of Los Alamos

Staff Report

April 22, 2024

Los Alamos, NM 87544
www.losalamosnm.us

Agenda No.: A.

Index (Council Goals): Quality Governance - Fiscal Stewardship; Quality Excellence - Effective, Efficient, and Reliable Services; Quality Governance - Communication and Engagement

Presenters: Anne Laurent, County Manager, Melissa Dadzie, Chief Financial Officer, Erika Thomas, Budget and Performance Manager and Helen Perraglio, Administrative Services Director

Legislative File: 18465-24

Title

FY2025 Budget Hearings

Recommended Action

During the hearings, as Council completes the review of each department, a tentative approval is recommended to indicate that Council has completed its initial review of the proposed department budget. Additional changes can still be made by Council at any time during the budget hearings. Those motions are recommended to follow this format:

Tentative Approval

I move that Council tentatively approve the proposed budget for the _____ Department in the amount of \$_____, and (if applicable) tentative approval of the addition of ____ FTE(s) for the position(s) of _____, and (if applicable) tentative approval of budget option number(s) #____, _____, _____.

After all Council review is complete, Council will consider adopting the budget. Council could adopt the budget on April 22, 23, 29 or 30, 2024.

Budget Adoption

I move that Council adopt the FY2025 budget in the amount of \$_____ as described in Attachment B, Summary of Changes from Proposed to Adopted Budget as amended at the budget hearings.

I further move that Council approve the following items related to the adoption of the FY2025 budget:

1. Long Range Financial Projection as amended during budget hearing in Attachment C;
2. Equipment Replacement Schedule in Attachment F;

-
3. **Recurring Grants Schedule in Attachment H;**
 4. **Summary of Pension Fund Administrative Costs in Attachment G;**
 5. **Schedule of Appropriations for Salary Adjustments in Attachment I;**
 6. **FY2025 Department of Public Utilities' Schedule of Funds in Attachment J; and**
 7. **Continuing appropriations in the FY2025 budget from the FY2024 budget for the items listed on Attachment L.**

County Manager's Recommendation

The County Manager recommends that Council adopt the FY2025 budget.

Board, Commission or Committee Recommendation

The Board of Public Utilities has recommended approval of the Department of Public Utilities budget and the Lodgers' Tax Advisory Board has recommended approval of the Lodgers' Tax Fund budget.

Body

BUDGET HEARINGS (and potential budget adoption)

The FY2025 Budget Hearings are scheduled for Monday, April 22, 2024, Tuesday, April 23, 2024, Monday, April 29, 2024, and Tuesday, April 30, 2024, beginning at 6 p.m each evening. The proposed budget has been distributed separately, and reference copies are available online at the County's website and at the Customer Care Center.

Budget presentations will usually be made in the order identified on the agenda. Outstanding or unresolved items will be placed on a "parking-lot" list and will be resolved prior to the adoption of the budget.

Public Hearings: Public in-person attendance and remote attendance through Zoom is allowed. The public can also view proceedings through online live streaming, <https://losalamos.legistar.com/Calendar.aspx> , or locally on PAC-8. The County encourages public comment via email at lacmanager@lacnm.us <<mailto:lacmanager@lacnm.us>>. Citizens are asked to type PUBLIC COMMENT in the subject line of the email.

Introduction, Overview, Budget Summary, Long Range Financial Projection and Budget Options

The County Manager will present an introduction and overview. The overview will address the high-level goals of the proposed budget. Highlights from the Budget Summary section of the proposed budget (pages 33-56) will be presented by Anne Laurent, County Manager, Melissa Dadzie, Chief Financial Officer and Erika Thomas, Budget and Performance Manager.

Elected Officials - County Assessor, County Clerk, Probate Judge, Municipal Court, County Sheriff

These elected officials will provide an overview of their departments.

General County Operating Budgets

Department Directors will provide an overview of individual departmental highlights.

Joint Utilities Fund Budget

The Utilities Manager will present the Utilities Department Budget, Schedule of Funds and

Budget Option.

Parking Lot - Outstanding / Unresolved Items and Budget Options

Any changes made or direction received during the budget hearings will be incorporated into the proposed budget. Attachment B, Summary of Changes from Proposed to Adopted will be updated as Council makes changes.

FY2025 Long Range Financial Projection

The attached Long Range Financial Projection (Attachment C) is presented here. The County's financial policies require Council approval of the projection which indicates Council's long-range financial policy direction.

FY2025 Fleet Equipment Replacement List

Approval of this list (Attachment F) at this point in time will eliminate the need for additional formal Council action for routine replacement of vehicles at a later date.

Summary of Pension Fund Administrative Costs

Although the expenses of the Pension Plan are passed on to the plan participants, the County Council, as the Plan Sponsor, has routinely established and approved an administrative budget for the Pension Fund to provide system controls over these payments. Because this is a trust fund, the administrative costs are not a formal part of the County's budget. See Attachment G.

Recurring Grants

Each year departments are required to notify Council of their intent to apply for recurring grants. Attachment H is a list of the recurring grants and estimated amounts for FY2025. This will eliminate the need for additional formal Council action at a later date unless actual received amounts are different than originally budgeted. If that is the case, these routine adjustments will be lumped together and brought before Council during mid-year budget revisions.

Schedule of Appropriations for Salary Adjustments

The Schedule of Appropriations for Salary Adjustments provides a list of estimated salary adjustment costs included in the proposed budget by each salary group. This schedule will be updated as Council makes changes to the budget. See Attachment I.

Department of Public Utilities' Schedule of Funds

The Department of Public Utilities' Schedule of Funds is a new schedule as required by Los Alamos County Code Ordinance 02-302, Section 40-65. The schedule of funds, and any amendment of the schedule, as proposed by the Board of Public Utilities, shall be referred to the council for consideration for adoption.

The schedule of funds shall prescribe the necessary yearly funding of reserves for replacements, additions and improvements, and other reserves authorized by Charter, bond ordinances and bond indentures or other governing instrument and shall be consistent with the needs of the utilities systems. The replacement reserve shall cover (among other things) machinery and equipment and system replacements. The schedule of funds shall reflect separate reserve allocations for separate utility systems. See Attachment J.

Continuing Appropriations

In addition to adoption of the budget, carryover of certain current year budget items are presented at this time because of their routine nature and presented in Schedule M.

Alternatives

Council may amend the proposed budget. The State requires that the governing body adopt its budget each year with requests due by June 1. State statute does not allow for an extension to this deadline.

Fiscal and Staff Impact/Planned Item

See the FY2025 Proposed Budget and accompanying Budget Options.

Attachments

- A - FY2025 Proposed Budget Link
- B - Summary of Changes from Proposed to Adopted
- C - FY2025 Long Range Financial Projection
- D - Budget Options for FY2025
- E - Overview and Department Presentation
- F - Fleet Equipment Replacement List
- G - Pension Administrative Costs
- H - FY2025 Recurring Grants List
- I - FY2025 Schedule of Appropriations for Salary
- J - Department of Public Utilities Schedule of Funds
- K - Updated Budget Book Pages for Hearing
- L - Continuing Appropriations
- M - Summary of Significant Changes to Revenue and Expenditures
- N - General Fund 10 Year Projections

Attachment A

FY2025 Proposed Budget – The complete FY2025 proposed budget was distributed separately. Reference copies are available on-line at the County's website.

URL for proposed budget:

[https://www.losalamosnm.us/Government/Departments-and-Divisions/
Administrative-Services/Finance-and-Budget/Reports-and-Budgets](https://www.losalamosnm.us/Government/Departments-and-Divisions/Administrative-Services/Finance-and-Budget/Reports-and-Budgets)

Los Alamos County
FY2025 Summary of Changes from Proposed to Adopted Budget

Attachment B

Fund Type	Fund	Department	FY2025 Proposed Expenditure Budget	Changes	FY2025 Adopted Expenditure Budget
GOVERNMENTAL					
General	General Fund	County Council	\$ 428,753		\$ 428,753
General	General Fund	County Assessor	622,192		622,192
General	General Fund	County Clerk	1,118,480		1,118,480
General	General Fund	County Sheriff	17,512		17,512
General	General Fund	Municipal Court	689,407		689,407
General	General Fund	Probate Court	9,278		9,278
General	General Fund	County Manager	6,875,475		6,875,475
General	General Fund	County Attorney	1,437,337		1,437,337
General	General Fund	Administrative Services	13,852,614		13,852,614
General	General Fund	Community Development	5,903,792		5,903,792
General	General Fund	Community Services	17,762,935		17,762,935
General	General Fund	Fire	9,337,438		9,337,438
General	General Fund	Police	15,266,128		15,266,128
General	General Fund	Public Works	18,912,812		18,912,812
General Fund Subtotal			92,234,153	-	92,234,153

GOVERNMENTAL					
Special Revenue	State Shared Revenues	Public Works	500,000		500,000
Special Revenue	Lodger's Tax	Community Development	497,620		497,620
Special Revenue	State Grants	Fire, Police, Community Services	3,521,069		3,521,069
Special Revenue	Health Care Assistance	Community Services	4,546,761		4,546,761
Special Revenue	Economic Development	Community Development	4,633,750		4,633,750
Special Revenue	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	1,086,142		1,086,142

Los Alamos County
FY2025 Summary of Changes from Proposed to Adopted Budget

Attachment B

			FY2025 Proposed Expenditure Budget	Changes	FY2025 Adopted Expenditure Budget
Fund Type	Fund	Department			
Special Revenue	Emergency Declarations	Non Departmental	763,650		763,650
Special Revenue Funds Subtotal			15,548,992	-	15,548,992
GOVERNMENTAL					
Debt Service	Debt Service	Non Departmental	4,549,159		4,549,159
GOVERNMENTAL					
Capital Projects	Capital Improvement Projects	Public Works, Community Development, CSD, ASD	77,071,614		77,071,614
Capital Projects	Capital Projects Permanent	Non Departmental	-		-
PROPRIETARY					
Enterprise	Joint Utilities System	Utilities	99,371,582		99,371,582
					-
Other Enterprise	Environmental Services	Public Works	10,423,028		10,423,028
Other Enterprise	Transit	Public Works	7,549,188		7,549,188
Other Enterprise	Fire	Fire	43,506,156		43,506,156
Other Enterprise	Airport	Public Works	848,817		848,817
Other Enterprise Funds Subtotal			62,327,189	-	62,327,189
PROPRIETARY					
Internal Service	Fleet	Public Works	7,690,953		7,690,953
Internal Service	Risk Management	County Manager	12,923,399		12,923,399
Internal Services Funds Subtotal			20,614,352	-	20,614,352
County-Wide Total Expenditures			\$ 371,717,041	-	\$ 371,717,041

Attachment C

LONG RANGE FINANCIAL PROJECTION

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

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

Baseline Scenario

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

Revenue Assumptions:

1. Charges for services, franchise taxes and interfund/interdepartmental charges are estimated using a simple forecast based upon past history. The primary assumptions for each of these lines was that the specific mix of revenues would remain stable over time and that there were no significant plans or other revenue interrelationships that would require a more refined projection model.
2. Grants – The detail for FY2025 was reviewed and those items that were one time in nature or declining were reduced in future years. The base estimate for expected recurring revenues in the General fund is an estimated \$1,368,000 in FY2025. The inflation rate was set at 3% thereafter.
3. Land Sales – The County has future plans that would involve sale of County land parcels. Land sales revenue totaling approximately \$1,600,000 is included in the CIP Fund for FY2025, and \$2,200,000 for FY2026. Any land sales will be subject to future development plans and subject to Council approval. Any land sales will be subject to future development plans and subject to Council approval.
4. GRT revenue – The two primary sources of input for GRT revenue projections are the federal budget projections and input from LANL regarding projected spending. While the first input drives the other, it is the spending subject to tax that generates GRT. There have been discussions with LANL about the timing of tax credits when their spending is subject to manufacturing tax exemptions which would decrease GRT received by the County. This is primarily reflected in projected declines starting in FY27. This is a partial driver for a proposed one-quarter cent (1/4) GRT increment (which is assumed to be adopted in FY27 in the financial model below).

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

(in millions)												
Actual		Projected										
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
69	96	100	103	106	104	98	101	104	107	110	113	117
14.3%	28.0%	4.6%	2.9%	2.9%	-2.7%	-5.2%	2.2%	2.9%	2.9%	2.9%	2.9%	2.9%

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

5. There are no specific property tax rate adjustments projected. However, if the County chooses to pursue General Obligation Debt for certain purposes, then the associated property tax rate

LONG RANGE FINANCIAL PROJECTION

adjustments would be discussed and proposed at that time. **NOTE** – the state’s yield control formula will impact the calculated levied rate, so Council and the public should expect to see some minor rate changes from the state calculation when the rates are certified from the state in September and presented to the Council for adoption.

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

Operating Expenditure Assumptions:

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

The following table illustrates the projected outcomes.

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

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

Financial Risks and Mitigation Strategies

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

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

LONG RANGE FINANCIAL PROJECTION

lead time to react to unexpected GRT changes. In addition, a basic tenet of the County's ongoing budget development processes is to find efficiencies where possible, realign personnel with changing operations, and eliminate vacant positions when possible, thereby reducing recurring operating costs.

SUMMARY

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

Attachment D

FY2025 Budget Options - MASTER LIST

Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund	FTE	Strategic Plan- Goal Reference
1	ASD	Information Management	\$200,000	Contractual Consultant Services	Sys Admin-Contractual Services to consult on all aspects of Microsoft 365	Recurring	General Fund		Operational Excellence
2	CDD	Planning	\$250,000	Historic Preservation Master Plan	Inventory and Master Plan of County owned historic properties	One-time	General Fund		Quality of Life
3	CMO	Progress Through Partnering	\$250,000	Regional Planning	Contractual services to support regional initiatives needed to implement the REDI Plan, the Communities of Excellence Workforce Development Program, and the creation and administration of regional business resource website	Recurring	General Fund		Economic Vitality
4	CMO	Sustainability	\$100,000	energy audit services (50-100 homes)	Solicit for a qualified contractor to provide energy audit services (50-100 homes), LARES Recommendation-NG-11	Recurring	General Fund		Environmental Stewardship
5	CMO	Sustainability	\$400,000	Electric Vehicle charging infrastructure plan and Fleet Conversion Plan	Develop an Electric Vehicle charging infrastructure plan encompassing design and deployment and Fleet Conversion Plan, LARES Recommendation-TM-4	One-time	General Fund		Environmental Stewardship
6	CMO	Sustainability	\$550,000	EV Implementation	EV Implementation (2-Level 2 Chargers \$200K per location + 10-Level 1 chargers @\$20K per location = 200K and 1 - level 3 charger at \$150K will charge 3 busses), LARES Recommendation-TM-3	Recurring	General Fund		Environmental Stewardship
7	CMO	Sustainability	\$80,000	GHG educational, marketing and outreach services	Solicit for educational, marketing, and outreach services focused on greenhouse gas (GHG) reduction, LARES Recommendation-WCNR-2	Recurring	General Fund		Environmental Stewardship
8	CMO	Sustainability/ Public Works	\$184,256	SR Project Manager - 1 FTE	Project Manager position (Focused on implementing sustainability initiatives) Salary \$127,208 / Benefits \$57,048	Recurring	General Fund	1	Environmental Stewardship
9	CMO	Sustainability	\$ 150,000	Climate Action Plan Implementation	Climate Action Plan Year 1 Recommendations includes Incentivize electrification retrofits; promote EV adoption; adopt green building standards; develop a commute trip reduction program (County facilities and operations)	Recurring	General Fund		Environmental Stewardship
10	CMO	Administration	\$149,455	Management Analyst - 1 FTE	Additional administrative support position for Boards and Commission and added positions and programs (broadband, environmental sustainability, intergovernmental managers and social media coordinator) 133,569 Salary / 58,727 Benefits	Recurring	General Fund	1	Quality Governance
11	CMO	Progress Through Partnering	\$500,000	Increase Funding for Progress Through Partnering	Regional Technical Support, capacity building for Progress Through Partnering and to aid in project inflation impacts	Recurring	General Fund		Quality Governance
12	CMO	Human Resources	\$140,528	DEI and Training (HR Analyst III) - 1 FTE	HR Analyst position to meet County staff training needs coordinate and implement DEI initiatives both internally and externally \$92,607 Salary / \$47,921 Benefits	Recurring	General Fund	1	Operational Excellence
13	CMO	Human Resources	\$140,528	Employee Relations (HR Analyst III) - 1 FTE	HR Analyst for Employee Relations position due to increased workload specific to employee relations matters including collective bargaining with unions, \$92,607 Salary / \$47,921 Benefits	Recurring	General Fund	1	Operational Excellence
14	CSD	Social Services	\$122,185	1.0 FTE; Case Coordination Specialist	Case Management position to address increased Social Service needs and aging population with needs, Salary \$78,093 / Benefits \$44,092	Recurring	General Fund	1	Quality of Life

FY2025 Budget Options - MASTER LIST

Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund	FTE	Strategic Plan- Goal Reference
15	CSD	Social Services	\$100,000	Comprehensive Health Plan recommendations	Funding for implementing Comprehensive Health Plan recommendations	Recurring	General Fund		Quality of Life
16	PD	PD	\$325,677	(55) XL-200-P Portable radios	(14) XL-200-P Radios were already purchased on an EM Grant, however the remaining (55) additional radios require replacement, and are GPS/Bluetooth/Wi-Fi and hotspot capable	One-time	General Fund		Quality of Life
17	PD	PD/ASD	\$149,455	Management Analyst - 1 FTE	Additional administrative support position for police operations, grant management, budget, Salary 99,671 / Benefits 49,784	Recurring	General Fund	1	Quality of Life
18	PD	PD	\$140,528	IPRA - 1 FTE	Records management position to assist in meeting the increasing demands of IPRA related to Police incidents and media redaction, \$92,607 Salary / \$47,921 Benefits	Recurring		1	Operational Excellence
19	PW	Engineering	\$120,000	Transportation Planning	Provides additional funding to the existing Transportation Planning Budget for the use of transportation project evaluation	Recurring	General Fund		Quality of Life
20	PW	Fleet	\$65,100	Equipment	Funding for electric upgrade from gas powered vehicles for replacing two DPU vehicles and the Parks field groomer	One-time	Fleet		Environmental Stewardship
21	PW	Environmental Services	\$150,000	Regional Landfill feasibility study	Funding for regional landfill economic feasibility study	One-time	Environmental Services		Quality Governance
22	PW	Capital Projects & Facilities	\$75,000	Equipment	Utility lift and equipment trailer for exterior building maintenance and parking lot lighting maintenance and increased replacement efforts for dark sky compliance, currently rent when needed	One-Time	General Fund		Operational Excellence
23									

GRAND TOTAL: \$ 4,342,712

Total FTE **7**

All Funds	\$ 1,265,777	One time
	\$ 3,076,935	Recurring
General Fund	\$ 1,050,677	One Time
	\$ 2,936,407	Recurring

FY 2025 Budget Hearings

Overview and Department Presentations

Budget Hearings

Presentations:

- Housekeeping & Overview
- Department Presentations & Budget Options
- Parking Lot

Walk Through:

- Summary of Proposed Changes – Review
- Revisit Long Range Financial Plan

Action:

- Adoption of Proposed FY2025 Budget

Housekeeping

- Schedule
- Parking Lot
- Correction Pages
- Suggested Motions
- Summary of Changes

Overview

Financial Health

- FY2024 Year-End Projections
 - Fund Balance and Reserves (ended ~\$12M higher than FY24 adopted)
 - GRT received was higher than projected in FY23 (~\$10M GF)
 - Realized savings from delayed spending
 - Capital costs higher than projected in FY24 (~\$7M GF transferred)

Overview

FY2025 Budget Guidance

A. Target of 4% overall increase

1. Non-Union Salary Adjustment +3% (1% Structure, 2% Merit)
2. Union Salary Adjustments (in accordance with CBAs)
3. Group Health Adjustment +5%
4. Interdepartmental Costs +5%
5. Other Non-Labor +3%

Overview

FY2025 Budget Focus

- A. Keep requests to absolute necessary (considering inflation and projected GRT flattening)
- B. Catch up with delayed spending/projects and limit to highest priority
- C. Tie Council goals and strategic priorities to Capital Plan and Budget Options
- D. Capital Financing
 - 1. Single GRT based debt issuance (\$40M eligible CIP Projects, \$35M Community Broadband Network)
 - 2. \$15M in Other CIP Projects supported by General Fund Transfers

Overview

FY2025 Budget Change Highlights

- A. FTEs – decrease of 12 FD and increase of 4 in DPU, 1 in Emergency Mgt (PD), and 1 in CSD (Aquatics Maintenance) Net decrease (6.21)
- B. GRT Revenues (projected ~\$10M higher) across all funds but start to plateau
- C. Expenditures
 - A. Largest decrease from FY24 mainly from DPU (cost of electric & gas commodities and capital expenditures reduced)
 - B. Otherwise \$3.5M increase in general fund in line with budget guidance.

General Fund FY25 Proposed

1. As Proposed –

- Projected \$7.4M Surplus
- Allows for \$30.3M in Transfers (including \$15M for CIP)
- Leaves the County with healthy reserves for 10Yr Long Range Financial Projection (LRFP)

Ending fund balance		
Nonspendable		2,406,751
Restricted for Cash Requirements		7,686,179
Other Restricted/Assigned		16,050,000
Unassigned		48,441,892
Ending fund balance		74,584,822
Total uses of funds		\$ 197,152,074
Operating Surplus / (Shortfall)		\$ 7,429,332
Unassigned as a % of Revenue		38.79%
Unassigned Target (20% of Rev)		24,977,269
\$ over (under) target		23,464,623

Pages 66-67

General Fund FY25 – With Budget Options

2. As Proposed – W/ Options

- Recurring \$2.9M & One-Time \$1M
- Projected \$3.4M Surplus
- Requires a **Reduction** in Transfers Out in later years of ~ **(\$14.4M)**
- In order to maintain target reserves for the 10 Yr LRFP

Refer to Attachment N – General
Fund With Budget Options

General Fund FY25 Proposed – With Budget Options & NO 1/4cent GRT

3. As Proposed – W/ Options & No 1/4 Cent GRT Increment

- Begin Operating Deficit in FY26
- Spend down 1/2 of Reserves in FY27 with (\$12.3M) deficit
- Requires a **Reduction** in Expenditures of \$12.5M
 - Transfers Out **(\$10M)**
 - Operations or Other Cuts **(\$2.5M)**
- In order to maintain target reserves for the 10 Yr LRFP
 - Must reduce expenditures by **(\$7.3M)** each year thereafter

CIP Financing Comparison - GOBond vs GRT Revenue Bonds - \$35M Example

General Obligation Bond – 20Yr

- Must be approved by voters
- Debt Service paid by Property Tax Payers
- County capacity is 3 mils
- Roughly 12% increase to property taxes over 20 yrs
- ~\$400 increase to \$400,000 home value / \$1,000 increase to \$1M value
- Longer process to enact

GRT Revenue Bond – 20Yr

- Authorized by Council (no referendum)
- Debt Service paid by largest tax payers ~\$2.7M annually for 20yrs
- GRT is passed through business sales to customers, not paid directly by businesses
- Can issue bonds at any time 90-120 day lead time

Department Presentations

- COUNTY COUNCIL
- COUNTY ASSESSOR
- COUNTY CLERK
- COUNTY SHERIFF
- MUNICIPAL COURT
- PROBATE COURT
- COUNTY ATTORNEY
- COUNTY MANAGER
- ADMINISTRATIVE SERVICES
- COMMUNITY DEVELOPMENT
- COMMUNITY SERVICES
- FIRE
- POLICE
- PUBLIC WORKS
- UTILITIES
- NON-DEPARTMENTAL



County Council

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2025 vs FY2025
Expenditures by Type:							
Salaries	78,937	80,187	79,902	82,761	4%	85,620	3%
Benefits	13,155	13,006	12,441	12,669	2%	13,049	3%
Professional / contractual services	237,960	263,533	305,221	309,428	1%	318,711	3%
Materials / supplies	12,913	24,382	23,000	23,000	0%	23,690	3%
Interfund charges	2,570	1,880	625	895	43%	922	3%
Capital Outlay	0	0	0	0	-	0	-
	<u>345,534</u>	<u>382,989</u>	<u>421,189</u>	<u>428,753</u>	2%	<u>441,992</u>	3%
FTE Summary:							
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	0%	<u>7.00</u>	0%

COUNTY ASSESSOR BUDGET HIGHLIGHTS

- The FY25 Proposed Budget will assure the functions and the responsibilities of the County Assessor are met in accordance with the Property Tax Code [7-36-16D NMSA 1978].
- Decreases to the General Fund are attributed to Salaries, Employee Benefits, and Interfund Services (Vehicle maintenance and General Insurance)
- The Property Valuation Fund experienced an increase, for the same reasons as the General Fund.



Significant Accomplishments - FY2024

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



County Assessor

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General Fund	457,492	542,227	677,507	622,192	-8%	641,859	3%
Property Tax Valuation Fund	205,729	262,136	327,512	349,457	7%	359,937	3%
	<u>663,221</u>	<u>804,363</u>	<u>1,005,019</u>	<u>971,649</u>	-3%	<u>1,001,796</u>	3%
FTE Summary:							
Regular (full & part time)	7.00	7.00	8.00	<u>8.00</u>	0%	<u>8.00</u>	0%

General Fund Budget

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

Property Tax Valuation Fund Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	109,381	105,040	157,873	178,368	13%	183,719	3%
Benefits	38,941	55,410	64,226	73,624	15%	75,832	3%
Professional / contractual services	22,685	39,577	64,976	56,287	-13%	57,975	3%
Materials / supplies	22,255	22,021	31,654	32,606	3%	33,582	3%
Interfund charges	7,191	7,651	8,783	8,572	-2%	8,829	3%
Capital Outlay	5,276	32,437	0	0	-	0	-
	<u>205,729</u>	<u>262,136</u>	<u>327,512</u>	<u>349,457</u>	7%	<u>359,937</u>	3%

County Clerk

Significant Accomplishments

- In preparation for the November 2023 Regular Local Election and the June 2024 Primary Election, the office worked closely with the NM Secretary of State and other interested parties, attending numerous meetings and training sessions. Secure drive-thru ballot drop boxes continue to be maintained at both libraries.
- Los Alamos had a 28.8% voter turnout for the November 2023 Regular Local Election, with 4,531 voters casting a ballot. Of the total votes, 2,427 were cast during early voting, 355 were cast by mail, and 1,749 were cast on election day.
- With assistance from Beverly Simpson, Emergency Services Commander, the Clerk's Office obtained Mobile Voting Unit mobile trailer.

County Clerk

Significant Accomplishments

- In FY2023 and FY2024, the Clerk's Office continued the implementation of a new Records Management System (RMS), attending several project meetings.
- Over the past months, County Staff have worked tirelessly with Tyler Technologies to develop and implement a smooth workflow between the Clerk's and Assessor's Offices. This integration sends newly recorded deeds or other property transfers directly to the Assessor without a manual process, allowing the flow of information and update of County records to happen more quickly and efficiently.
- County Clerk Maestas and staff worked with US Imaging to continue converting microfiche images into searchable records accessible to the public. Scanning thousands of documents — then indexing them to be useful in searches — is a monumental task that contributes to the Clerk's Office goal of providing excellent customer service to our constituents.

County Clerk

Budget Highlights

- In FY2025, the County Clerk's Office will continue the many statutorily required services offered to both external and internal customers, such as: document recording and filing, data management and record retrieval, County Council support, issuing of marriage licenses, support to the Probate Court, voter registration services. As a result of the 2018 Local Election Act, the number of elections per fiscal year was adjusted, therefore each even numbered fiscal year will have two (2) elections. The proposed FY2025 budget will allow for the preparation/administration of the November 2024 General Election.
- Salaries show an increase overall, attributed to staffing and salary changes. As required under the New Mexico Election Code, the New Mexico Secretary of State (NM SOS) provides state appropriated funds to counties to cover some of the costs with conducting and administering elections. The FY2024 budget includes approximately \$108,000 in election poll worker wages that will be appropriated to the County from the NM SOS. There is an increase in Benefits, attributed to changes in staffing and benefit selections and expenses associated with covering election poll worker benefits.
- Professional / Contractual Services show an increase cover election, software/hardware maintenance, technical assistance, records retention services, and marketing / outreach / printing services.

County Clerk

Budget Highlights

- Materials / Supplies showed a slight increase of 3% to account for price increases. Interfund Charges show an increase in the rates provided by the Finance Department.
- Fiscal Charges show an increase, based on anticipation of increased document sales with the Self-Service Web Portal and Kiosk in the Clerk's Office Kiosk, both implemented as part of the RMS project.
- During FY2024, the Clerk's Office continued ongoing efforts to add microfiche data to the electronic records database, making it easier for customers to access and review records.
- The FY2025 budget continues to include outreach programs, educating the public in all of the major focus areas of the office, in addition to voter registration and election information. As part of continued succession planning, the County Clerk also plans to invest in staff development and strategic planning within the Clerk's Office.

County Clerk

Ongoing Projects

- The design & procurement process for the Mobile Voting Unit wrap is ongoing as is the handicap accessibility outfitting.
- The Clerk's Office would like to continue to increase community outreach and event participation.
- Prior to the 2024 Primary Election, the Clerk's Office will introduce a new portal within the Los Alamos Now app with information specific to voting and elections.
- The Clerk's Office is working with Procurement to select a vendor to assist with the acceptance of credit card payments.

County Clerk

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General Fund	713,499	759,949	1,099,135	1,118,480	2%	1,152,032	3%
Recording Equip. Fund	127,349	73,816	26,700	27,501	3%	28,326	3%
	<u>840,847</u>	<u>833,765</u>	<u>1,125,835</u>	<u>1,145,981</u>	2%	<u>1,180,358</u>	3%
Expenditures by Type:							
Salaries *	475,874	474,947	714,728	721,224	1%	742,860	3%
Benefits	140,504	153,934	249,930	257,598	3%	265,325	3%
Professional / contractual services	59,109	68,207	90,960	93,689	3%	96,499	3%
Materials / supplies	34,478	59,545	33,440	34,444	3%	35,476	3%
Interfund charges	13,348	12,320	14,777	16,366	11%	16,857	3%
Capital outlay	116,532	63,904	20,000	20,600	3%	21,218	3%
Fiscal charges	1,002	908	2,000	2,060	3%	2,122	3%
	<u>840,847</u>	<u>833,765</u>	<u>1,125,835</u>	<u>1,145,981</u>	2%	<u>1,180,358</u>	3%
FTE Summary:							
Regular (full & part time)	6.00	6.00	7.00	7.00	-	7.00	-
Casual, Student,& Temp.	1.78	2.61	4.79	3.39	-29%	3.39	-
	<u>7.78</u>	<u>8.61</u>	<u>11.79</u>	<u>10.39</u>	-12%	<u>10.39</u>	-

County Sheriff

Significant Accomplishments

- The Sheriff's Office primary function is to maintain the sex offender registry in Los Alamos County and to ensure all sex offenders remain in compliance with the State of New Mexico's Department of Public Safety SORNA Laws
- Currently, Los Alamos County has 7 registered sex offenders living within county limits & one unpublished offender awaiting translation
- All 7 sex offenders are consistently in compliance and are closely monitored by the Sheriff's Office along with assistance from the Los Alamos Police Department
- Verifications for sex offenders are conducted on both an annual and 90-day rotation

VERIFICATIONS	MTD	YTD	LTD
90 Day Re-Registrants - VOK	1	7	295
90 Day Re-Registrants - Other	0	0	126
90 Day Non-Releasable - VOK	0	1	13
90 Day Non-Releasable - Other	0	0	0
Annual Registrants - VOK	0	0	85
Annual Registrants - Other	0	0	3
Annual Non-Releasable - VOK	0	0	0
Annual Non-Releasable - Other	0	0	0
Juvenile - Non Releasable - VOK	0	0	0
Juvenile - Non Releasable - Other	0	0	0
Youthful Offender - VOK	0	0	0
Youthful Offender - Other	0	0	0
Semi Annual Non-Releasable - VOK	0	0	0
Semi Annual Non-Releasable - Other	0	0	0
Totals	1	8	522

County Sheriff

Budget Summary

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

Municipal Court

Significant Accomplishments

COURT CLERKS:

- Court clerks attended a national training to learn how to better meet the needs of those in our community.
- The Courtroom maintains hybrid access to court, both online and in-person options. This allows greater access to justice. More compliance is met when defendants can be reached via email or phone.

PROBATION/PRE-TRIAL:

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

COMMUNITYSERVICE:

- 20 weddings were performed at Ashley Pond
- 3,490 hours of community service were served.
- 108 number of Defensive Driving courses were completed.

Municipal Court

Significant Accomplishments

YOUTH/COMMUNITY PROGRAMS:

- One thousand, five hundred and eighty-nine (1, 589) youth attended the middle school pro-social activities called Hawk Hangout in FY23. After meeting with Los Alamos Public Schools and Los Alamos Police Department, the Municipal Court created a pro-social event to address risk taking behaviors in middle school youth. This is a collaboration with the YMCA, JJAB and Los Alamos Recreation Department.
- In collaboration with Los Alamos School District, Social Services, Los Alamos Family Council and JJAB, the Court began a series of community conversations. The first one held in March of 2023 had sixty (60) community leaders attend to learn about fentanyl and receive training.

TEEN COURT:

- One hundred (100) teens participated in the Teen Court Program.
- Teen Court is held every Wednesday afternoon, and we receive approximately 30 volunteers (7th-12th grade) who act as the attorneys, jury members or the judge.

Municipal Court

Budget Highlights

- The increase over the prior year's budget is based on the increases in salary and benefits.
- Continue support of the community with Teen Court, Probation and Pre-trial Release programming that serves Municipal, Magistrate and District Courts.
- Reduces jail expenses by offering Electronic Monitoring, Alcohol Monitoring and Drug Testing. New technology in drug testing was adapted to include fentanyl testing.
- By updating contracts for youth supports, Municipal Court has been able to expand harm reduction options by funding SMART recovery for juveniles and increased Grow Your Mind, a life skills program for 12–18-year-old students.

Municipal Court

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024 vs	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General Fund	577,305	592,873	736,164	689,407	-6%	710,089	3%
Bench Warrant Sub-Fund	28,400	2,000	33,588	35,940	7%	37,018	3%
**State Grants - DWI Fund	0	0	135,175	147,804	9%	152,238	3%
	<u>605,705</u>	<u>594,873</u>	<u>904,927</u>	<u>873,151</u>	-4%	<u>899,346</u>	3%
Expenditures by Type:							
Salaries	369,896	365,808	490,413	479,856	-2%	494,252	3%
Benefits	136,371	141,853	209,059	182,360	-13%	187,831	3%
Professional / contractual services	74,682	63,870	165,913	170,893	3%	176,020	3%
Materials / supplies	11,654	13,623	29,773	30,668	3%	31,588	3%
Interfund charges	11,489	8,238	8,269	7,829	-5%	8,064	3%
Debt / Fiscal Charges	1,613	1,482	1,500	1,545	3%	1,591	3%
	<u>605,705</u>	<u>594,873</u>	<u>904,927</u>	<u>873,151</u>	-4%	<u>899,346</u>	3%
FTE Summary:							
Regular (full & part time)	5.80	5.80	6.00	6.00	-	6.00	-
Limited Term	0.00	0.00	0.00	0.00	-	0.00	-
	<u>5.80</u>	<u>5.80</u>	<u>6.00</u>	<u>6.00</u>	0%	<u>6.00</u>	-

Probate Court

Significant Accomplishments & Budget Highlights

- Throughout FY2024, the Probate Court responded to several requests for additional explanation on the probate process, appointment scheduling, record searches, and provided documents to family members. Responded to Demands for Notice from financial institutions, life Insurance companies, and law firms.
- FY2024 continued an increase in probate filings and weddings officiated.
- In FY2025, the Probate Court will continue the services offered to the public for the probate of estates and performance of wedding ceremonies. The Probate Court will continue ongoing record retention and retrieval efforts, allowing the Probate Court, through the County Clerk, to more efficiently respond to records requests and perform long-term archival services.
- Judge Michael P. Redondo resigned his position as Probate Judge effective February 2, 2024. Los Alamos County Council appointed Perry Klare as Los Alamos County's Probate in January 2024 to complete the term ending December 31, 2026. Mr. Klare was officially sworn in on January 30, 2024.

Probate Court

Budget Summary

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



County Attorney

Budget Highlights

- Budget supports delivering the highest quality legal services in an efficient and economical manner.
- The staff of the County Attorney's Office is dedicated to providing superior public service while observing the highest standards of ethics and confidentiality.

County Attorney

Budget Summary

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

County Manager's Office

Significant Accomplishments

- Regional Capital funds were awarded to the City of Espanola, and Rio Arriba County in the amount of \$660,000 and \$2.3M, respectively.
- The update to the Community Broadband Plan was completed and the Request for Proposals for Community Broadband network services was developed.
- Project to develop a community greenhouse gas emissions inventory and climate action plan started and in process.
- Recruitment and hiring of Sustainability Manager, Deputy Human Resources Manager, Risk Manager, and Safety Coordinator.
- Regional Economic Development Initiative (REDI) Plan updated.
- New customer-centric County website was successfully launched.
- Significant enhancements were made to the functionality and appeal of the County's e-newsletters.

County Manager's Office

Significant Accomplishments

- Staff planned and sponsored Los Alamos Day at the New Mexico Legislature.
- Staff coordinated “Team Oppie” that brought the community together as ambassadors to leverage the success of the 2023 “Oppenheimer” movie.
- Staff received and reviewed over 2,200 applications as a result of 188 job postings. Resulting in hiring of 265 employees.
- County new employee orientation updated to include new Diversity, Equity, and Inclusivity training material and safety training (such as: Fire extinguisher, defensive driving, and anti-harassment).
- Safety training compliance for staff has increased by at least 20%.
- Expanded training offerings through purchase of on-line training library.

County Manager's Office

Budget Highlights

- Continue funding, through the Progress through Partnership (PTP) program, for regional programs including North Central Regional Transit District (NCRTD), and the Regional Economic Development Initiative (REDI).
- Continue development of new program areas: Intergovernmental Affairs, Broadband, and Sustainability.
- Supports staff time, advertising, promotion and outreach activities for events and meeting that are related to the community goals and general promotion of County services including County Line e-newsletter, Cone Zone and visitor materials.
 - Budget includes funding for community and staff surveys.
- The Human Resource Program will be able to accomplish the basic deliverables for recruitments, employee benefits, employee development and mandated trainings, employee recognition, workers compensation, risk compliance and safety trainings based on the proposed budget.
 - Budget includes increased funding for DEI training.

County Manager's Office

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Human Resources	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,491,071	4%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>14,899,352</u>	-3%
Expenditures by Fund:							
General	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,491,071	4%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>14,899,352</u>	-3%
Expenditures by Type:							
Salaries	1,095,923	1,343,198	1,541,677	1,557,139	1%	1,603,853	3%
Benefits	440,952	536,734	695,520	714,664	3%	730,456	2%
Professional / contractual services	9,723,582	10,686,883	12,115,439	12,893,832	6%	12,382,186	-4%
Materials / supplies	35,382	95,391	79,305	124,306	57%	152,755	23%
Interfund charges	18,842	16,668	19,013	27,458	44%	30,103	10%
Capital Outlay	0	78,853	6,000	0	-100%	0	-
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>14,899,352</u>	-3%
FTE Summary:							
Regular (full & part time)	13.00	14.00	15.00	15.00	-	15.00	-
Limited Term	1.00	0.00	0.00	0.00	-	0.00	-
Casual & Temp.	0.00	0.00	2.46	2.46	-	2.46	-
	<u>14.00</u>	<u>14.00</u>	<u>17.46</u>	<u>17.46</u>	0%	<u>17.46</u>	-
FTEs By Program:							
Human Resources	10.00	11.00	12.00	12.00	0%	12.00	-
Risk Management	3.00	3.00	3.00	3.00	-	3.00	-
	<u>13.00</u>	<u>14.00</u>	<u>15.00</u>	<u>15.00</u>	0%	<u>15.00</u>	-

County Manager's Office

Budget Options

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

Administrative Services Department

Significant Accomplishments

- Successfully filled the Administrative Services Department Director position and began more strategically focused direction for the Department and internal customer service efforts.
- Filled key Finance senior staff positions of Chief Financial Officer and Deputy CFO with highly qualified internal candidates satisfying strategic goals of internal succession and retention efforts.
- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2022 Annual Comprehensive Financial Report (ACFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2022 ACFR marks the 31st consecutive year the County has received this award.
- Received the Award for Outstanding Achievement in Popular Annual Reporting for the FY2022 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2022 PAFR marks the 7th year the County has received this award.

Administrative Services Department

Significant Accomplishments

- The County received its 31st consecutive Award for Distinguished Budget Presentation from the GFOA, achieving the Triple Crown Honor.
- The County received a clean single audit on its major federal programs for the FY2023 audit. Grants selected for detailed testing were the DOE/NNSA Cooperative Agreement, USDOT Airport Improvement grant, and U.S. Department of the Treasury COVID-19 – American Rescue Plan award. The County has maintained a streak of no single audit findings for over a decade, which assists in future grant considerations.
- The Procurement division provided increased analytics and reporting to assist in planning and workflow direction for current and future solicitation needs, through the continued refinement of the Procurement Dashboard.
- The Procurement operations teams refined the property disposal process and identified and acted upon continuous improvement areas in the County's inventory operation.

Administrative Services Department

Significant Accomplishments

- Upgraded File Sharing system from legacy FTP to leading-edge (Egnyte) system enhancing security and file management features for all internal and external participants
- Successfully installed Fiber and extended the LAC network at the Ice Rink. This allows for full range of network services including, communications, applications, media streaming and security.
- Implemented Zerto, a data migration platform for converged Disaster Recovery operations which greatly assists the County in fail over or continuity of operations.
- Replaced central switching hub for all LAC networking/all electronic traffic.
- Updated GIS system with new updated aerial photos. Completed review and update of trails data. Updated to show scanned plats for users. List of all area plats can be viewed with a click on the map.

Administrative Services Department

Significant Accomplishments

- Successfully upgraded Munis – ERP System, and our electronic timekeeping system, Executime, which greatly improved process times and performance.
- Successfully Implemented Tyler 311 application portal for Utilities department to help with citizen incident reporting and management.
- Successfully Implemented Guard1 software for the Detention Center to help with automating staff operations and document inspection activities.
- Successfully Implemented an imaging solution for mobile data terminal devices (Public Safety).
- Performed numerous application upgrades for County software solutions.

Administrative Services Department

Significant Accomplishments

- Received 8,120 IPRA Requests and released for inspection 1,521,570 records under the Inspection of Public Records Act
- Inventoried 325 new boxes of physical records, approximately 650,000 additional pages of data to the physical inventory; RIM dispositioned 650 boxes plus 337 GB of redundant, obsolete, trivial (ROT) materials from County Departments
- Assisted in the Migration Project from the N: Drive over to SharePoint with three additional departments: LAPD, Finance and CDD moved to SharePoint, which included a combined total of 257,341 Files and separated 111,976 ROT Files (132.1 GB) for disposition.

Administrative Services Department

Budget Highlights

- The ASD Administration division will continue to provide leadership and strategic prioritization for the Finance and IM Divisions and continue management of the Tyler Munis Enterprise Resource Planning (ERP) system for all internal users with Quality Governance, Fiscal Stewardship, and Operational Excellence as overarching strategic priorities.
- The Finance division will continue to provide excellent centralized accounting, budget, payroll and procurement services to our internal and external customers. Maintenance of internal controls, roles, county-wide Standard Operating Procedures, and excellence in financial auditing and reporting will remain the top priorities.
- The Information Management division will continue to fulfill its role of supporting all County Information Technology (IT) and records management needs while prioritizing cybersecurity efforts and cloud-based solutions where effective and efficient.

Administrative Services Department

Budget Highlights

- IM CIP focus for FY2025
 - Cybersecurity
 - Virtual Server Replacement and Disaster Recovery
 - Fiber Infrastructure Maintenance (Internal)
 - Network Hardware & Backups
 - CAD Mobile Records Jail Management System Replacement
 - Cloud Based & AI Efficiencies - incorporate emerging technologies to streamline operations and improve accuracy across systems.

Administrative Services Department

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Finance	3,205,501	3,607,142	5,205,794	4,797,526	-8%	4,914,021	2%
Information Management	5,190,053	6,473,821	7,691,061	8,086,599	5%	8,329,657	3%
ASD - Administration	0	0	242,997	968,489	299%	997,544	3%
CIP-LAPS	0	0	0	0	0%	0	0%
CIP-IT Projects	338,640	742,700	756,422	779,114	3%	802,488	3%
	<u>8,734,194</u>	<u>10,823,663</u>	<u>13,896,274</u>	<u>14,631,728</u>	5%	<u>15,043,710</u>	3%
Expenditures by Fund:							
General	8,395,554	10,080,963	13,139,852	13,852,614	5%	14,241,222	3%
Capital Improvement Projects	338,640	742,700	756,422	779,114	3%	802,488	3%
	<u>8,734,194</u>	<u>10,823,663</u>	<u>13,896,274</u>	<u>14,631,728</u>	5%	<u>15,043,710</u>	3%
FTE Summary:							
Regular (full & part time)	47.34	50.34	51.23	51.23	-	51.23	-
Casual, Student & Temp.	0.34	0.34	0.23	0.23	-	0.23	-
	<u>47.68</u>	<u>50.68</u>	<u>51.46</u>	<u>51.46</u>	-	<u>51.46</u>	-

Administrative Services Department

Budget Options

\$200,000 – Contractual Consultant Services to consult on all aspects of Microsoft 365, a suite of 27 applications, including the SharePoint platform, by building a Center of Excellence (CoE) to drive innovation, improvement and collaboration.

M365 is the operating platform and standard tool set used by all County staff to do day to day operations. We seek to build efficiencies, delivery training, standardize and communicate business policies around systemwide security and best practices.

A CoE establishes consistency in document and information management via organized and effective governance principles.

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

Community Development Department

Significant Accomplishments

- Continued item specific updates and cleanup to County's Development Code (Chapter 16)
- Supported work of the Nuisance Code Implementation Review Committee
- Continued rollout of ARPA relief funding to small businesses
- Oversaw outreach and solicitation effort for 20th Street Project
- Coordination of update and expansion of strategies under the affordable housing plan
- Entrada RFP and Development Agreement

Community Development Department

Significant Accomplishments

- Planning case management over Meri Mac, Canada Bonita, Century Bank, Arbolada, and Sherwood Rounds
- On-going efforts:
 - North Mesa Housing Project
 - Communities of Excellence
 - REDI Plan coordination
 - Staff liaison support to: EVAT, HPAB, P&Z, LTAB, & TITF
 - Contract oversight for affordable housing programs



Community Development Department

Budget Highlights

The FY2024 budget provides funding to enable the Community Development Department to effectively respond to customer demand for day to day services while meaningfully address County Council priorities, including:

- Ensuring the County has access to tools and strategies to more broadly address workforce housing needs that are supported by the New Mexico Affordable Housing Act
- Making county-owned parcels available for private/public partnerships to be developed to address housing and other economic development needs
- Targeting the use of the established MRAs and LEDA to bridge capital gaps that make proposed projects more financially feasible
- Supporting the efforts to work more regionally on shared challenges to transit, housing, and workforce development

Community Development Department

Budget Highlights

- Continue to expand outreach and communication to our local business community and implement innovative communication tools intended to better describe and connect the County's permitting processes to property owners, developers, and other interested investors
- Produce critically-needed updates to marketing and communication collateral for tourism and promotion to provide a better user experience to visitors in the County
- Integrating new app technology in our tourism data tracking to better understand visitor behavior and preferences



Community Development Department

Budget Highlights

- Ensure continuity of affordable housing programs that assist low-income homeowners and buyers with the intention to grow local capacity in these programs
- Provide technical planning support and research to P&Z and Council on Accessory Dwelling Units, parking requirements, Short Term Rentals and Open Space zoning

Community Development Department

Budget Summary

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

Community Development Department

Budget Options

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
CDD	Planning	\$ 250,000	Historic Preservation Master Plan	Inventory and Master Plan of County owned historic properties	One-time	General

Community Services Department

Significant Accomplishments

- Completed the Commission for Accreditation of Parks and Recreation Agencies (CAPRA) self-assessment of 154 standards over the past year and will have the peer review of the self-assessment in the late Spring.
- Communicated projects, programs and offerings to the community through Community Services in the Community at locations throughout the community and the Community Services Corner editorials in addition to social media and the Activity Guide.
- Prioritized various staff development and training programs to enhance the skills and expertise of CSD employees, resulting in a highly competent and motivated workforce.
- Were able to fill open positions within the Recreation and Library Divisions, that allowed for extended hours and weekends.

Community Services Department

Significant Accomplishments

- Re-classified and filled two existing Park and Open Space positions to create an Irrigation Technician and Arborist position.
- Implemented the ability for the public to print from wireless devices.
- Developed a collection of non-traditional items called the Library of Things, offering items for checkout, such as thermal cameras, induction cooktops, museum passes, energy meters, yoga kits, and telescopes.
- Partnered with Los Alamos Seed Stewards and PEEC to offer free seeds to the community through a seed library now at both locations.
- Worked with LAPS to finalize the Joint Use Agreement.

Community Services Department

Significant Accomplishments

- Started the Golf Course Golf Improvement Project, which will address safety concerns on the course, make deferred improvements, and enhance play.
- Began implementation of the Integrated Master Plan and ADA Audit and Transition plan through projects such as the Athletic Field Renovation, Athletic Court, Playground projects
- Utilized the new LED outdoor screen for multiple programming purposes throughout the summer and early fall of 2023.
- Increased attendees at Summer Concert Series from 40,000 to 88,000.
- Worked to develop the Comprehensive Health Plan in conjunction with the Los Alamos County Health Council.

Community Services Department

Significant Accomplishments

- Developed and implemented new programs and resources addressing the community's basic needs, behavioral health, and engagement across various demographics
 - Established a homelessness outreach program.
 - Implemented an Opioid Overdose Prevention initiative that trained over 300 individuals to recognize overdose signs and administer Narcan, which included 100 students who attended the 1st Youth Summit at SALA. 700+ Narcan boxes were distributed.
 - Organized four Community Conversations addressing mental health and substance abuse topics in collaboration with community partners.

Community Services Department

Budget Highlights

- Upgraded library technology to provide mainstream and emerging technologies to community members.
- Increased library's digital resources to allow for more patron usage.
- Attained new contract instructors to provide swim lessons, which fills a service gap that has been unattainable for the past four years. This includes swim lessons offered by aquatic staff.
- Increased JJAB services to provide more programs for juveniles.

Community Services Department

Budget Highlights

FY25

- Budgeted for one FTE in the base budget. This is for an Aquatic Center Maintenance Specialist 2 position. This supports the addition of the Leisure Lagoon and additional operational hours and days.
- Improved staffing by hiring four Regular Lifeguard positions instead of 4 Senior Lifeguard positions. Funding is available to move the lifeguards once skills and abilities qualify for the higher level.
- Hire 1 FTE Case Coordination Specialist trained in older adult related issues, services, and resources to provide effective case management.
- Secured services for gopher control.

Community Services Department

Budget Highlights

FY25, continued

- Completing and implementing the Community Health Plan.
- Continuing progress on the Golf Course Improvement Project.
- Initiating an Open Space Trails Management Plan and an Outdoor Recreation Program Plan.
- Continuing to implement the Integrated Master Plan and ADA Audit Transition through capital projects. Projects such as field renovation, athletic court, playground renovation, Brewer Arena Renovation, Artificial Turf Study and small ADA projects.
- Continue to add programs and offerings for community members through additional skate nights, increase equestrian programming, and community events.

Community Services Department

Budget Summary

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

Community Services Department

Budget Options

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

Fire Department

Significant Accomplishments

- The new Cooperative Agreement with DOE-NNSA started mid-year, and at the start of July, we will be into year two (2) of the new 10-year agreement.
- Recruit Academy 32 graduated 23 Recruits on January 19, 2024
- The department's wildland division assisted both in-state and nationally by deploying to five (5) fire deployments. The department has filled requests for wildland engines, Fireline paramedics, fire investigators, and planning section chief during the past year.
- One of our primary accomplishments this past year was achieving a high rate of 82.6% in hydrant testing and inspection. The program plays a pivotal role in fortifying fire protection measures and safeguards against the adverse impacts of fire emergencies.
- The department has gone through an RFP process to select an architect to begin work on the Station 4 replacement design and location study.

Fire Department

Budget Highlights

- The budget as proposed will allow LAFD to deliver emergency services at the level required by our Cooperative Agreement with DOE/NNSA and the high level that is expected by Los Alamos County residents. In addition to addressing the strategic goals identified in the five-year Community Driven Strategic Plan, the budget will facilitate action on the strategic and specific recommendations made in the department's fifth successful accreditation through the Commission on Fire Accreditation International.
- The budget will facilitate ongoing radio system updates, the purchase of personal protective equipment (PPE) for firefighter safety, continue efforts to mitigate forests to enhance safety from wildfire, continue efforts to stay up to date with emergency medical training and equipment, remain capable of effectively responding to technical rescue incidents, and provide the necessary tools and equipment to effectively respond to a hazardous materials incident.
- The budget is developed in correlation with the 10-year cooperative agreement with DOE/NNSA and the county and department are currently in negotiations with DOE-NNSA for a new 10-year agreement to start on July 1, 2023. The current staffing levels are the initial request based on the new Baseline Needs Assessment (BNA) and the request for DOE-NNSA.

Performance Measures

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

Fire Department

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
Fire - Cooperative Agmt (CA)	27,731,450	30,606,155	44,202,816	42,944,490	-3%	44,615,285	4%
Fire (Non-CA)	371,050	239,800	504,620	561,666	11%	561,666	-
Fire (General Fund)	7,305,829	7,846,815	9,407,440	9,337,438	-1%	10,707,668	15%
Fire Marshal (State Grants)	355,484	322,285	2,971,530	3,060,676	3%	3,152,496	3%
EMS (State Grants)	0	10,055	10,150	10,455	3%	10,768	3%
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>59,047,883</u>	6%
Expenditures by Program:							
LANL Fire Cooperative Agreement	27,731,450	30,606,155	44,202,816	42,944,490	-3%	44,615,285	4%
Mutual Aid Deployments	323,738	184,302	504,620	521,666	3%	561,666	8%
Other Non-Cooperative Agreement	47,312	55,498	-	40,000	-	-	-100%
Other General Fund & State Grants	7,661,313	8,179,155	12,389,120	12,408,569	-	13,870,932	12%
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>59,047,883</u>	6%
Expenditures by Type:							
Salaries	14,895,333	16,285,454	22,910,548	22,216,016	-3%	22,882,496	3%
Benefits	6,012,114	6,910,928	10,352,353	9,984,390	-4%	10,559,664	6%
Professional / contractual services	1,283,738	982,206	1,163,610	1,833,466	58%	963,459	-47%
Materials / supplies	1,095,184	1,444,281	4,147,678	1,689,821	-59%	2,755,395	63%
Interfund charges	12,449,560	13,013,509	18,522,367	17,865,766	-4%	19,491,846	9%
Capital Outlay	17,100	388,732	0	2,325,266	-	2,395,024	3%
Debt/Fiscal Charges	10,784		0	0	-	0	-
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>59,047,883</u>	6%
FTE Summary:							
Regular (full & part time)	150.00	150.00	188.00	176.00	-6%	176.00	-

Police Department

Significant Accomplishments

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



Police Department Budget Highlights

- The Police Department budget is designed to sustain and enhance our existing capacity to provide professional law enforcement service to our citizens and visitors. Funding is utilized to ensure Police Department employees are properly trained, equipped, and staffed to provide safe, efficient, ethical, and professional law enforcement service. The Police Department will continue to leverage our funding through community partnership and collaboration to sustain Los Alamos as one of the safest communities in the nation.
- Additional administrative support could enhance the efficiency of our organization to support department procurement needs, grant management, and data analysis.
- The increase in public records requests requires attention to ensure we are providing this legally required service. Los Alamos County has experienced a large increase in public records requests over the past 3 years; 847 requests in 2021, 3,421 requests in 2022, and 8,120 requests in 2023. LAPD averages at least 20% of all County records requests. The implementation of Body Worn Cameras has necessitated expertise and proper staffing to ensure camera footage records requests are fulfilled and proper redaction is completed.

Police Department

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Animal Control	421,473	417,843	500,486	550,039	10%	566,540	3%
Detention	1,738,021	2,027,662	2,350,972	2,488,988	6%	2,563,658	3%
Consolidated Dispatch	1,495,354	1,745,227	2,131,461	2,254,207	6%	2,408,821	7%
Operations	5,007,234	5,950,121	6,664,945	7,226,504	8%	7,371,651	2%
Emergency Management	653,704	594,557	660,404	818,680	26%	1,004,543	23%
Records / Administration	1,144,373	1,471,600	2,059,771	2,109,670	2%	3,344,356	59%
	<u>10,460,159</u>	<u>12,207,010</u>	<u>14,358,039</u>	<u>15,448,088</u>	8%	<u>17,259,569</u>	12%
Expenditures by Fund:							
General	10,418,758	12,190,987	14,194,039	15,266,128	8%	17,098,313	12%
State Grants	41,400	16,023	164,000	181,960	11%	161,257	-11%
	<u>10,460,159</u>	<u>12,207,010</u>	<u>14,358,039</u>	<u>15,448,088</u>	8%	<u>17,259,569</u>	12%
Expenditures by Type:							
Salaries	5,870,118	6,588,425	7,776,832	8,342,179	7%	8,420,766	1%
Benefits	2,487,200	2,815,323	4,029,062	4,281,239	6%	5,683,322	33%
Professional / contractual services	650,647	715,423	1,228,861	1,070,954	-13%	1,233,058	15%
Materials / supplies	409,252	608,267	336,749	391,659	16%	401,190	2%
Interfund charges-Other	629,482	700,419	791,485	1,148,235	45%	1,182,682	3%
Capital outlay	412,485	778,256	195,050	212,822	9%	337,523	59%
Fiscal charges	975	898	0	1,000	N/A	1,030	3%
	<u>10,460,159</u>	<u>12,207,010</u>	<u>14,358,039</u>	<u>15,448,088</u>	8%	<u>17,259,569</u>	12%
FTE Summary:							
Regular (full & part time)	79.00	83.00	83.00	84.00	1%	84.00	0%
Limited Term	0.00	0.00	0.00	1.00	-	1.00	-
	<u>79.00</u>	<u>83.00</u>	<u>83.00</u>	<u>85.00</u>	2%	<u>85.00</u>	0%
FTEs By Division:							
Animal Control	5.00	5.00	5.00	5.00	-	5.00	-
Detention	16.00	16.00	16.00	16.00	-	16.00	-
Consolidated Dispatch	16.35	16.35	16.35	16.35	-	16.35	-
Emergency Management	2.00	2.00	2.00	3.00	50%	3.00	-
Records / Administration	8.65	8.65	9.65	10.65	10%	10.65	-
Operations	31.00	35.00	34.00	34.00	-	34.00	-
	<u>79.00</u>	<u>83.00</u>	<u>83.00</u>	<u>85.00</u>	2%	<u>85.00</u>	-

Police Department

Budget Options

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

Public Works Department

Addressing Council's Priorities

Public Works informs, educates, and engages community members on County projects and collaborates with our regional partners to program projects and capitalize on funding opportunities that benefit the community.

Public Works is a leader in waste reduction and landfill diversion programs through recycling and composting while also seeking more sustainable fleet options and methods of building and maintaining infrastructure.

Public Works improves mobility through improvements to infrastructure and expanding access to alternative modes of travel including public transit, cycling, and walking amenities and services.



Public Works fosters exceptional customer service, seeks process improvements, and values and develops its employees to reliably deliver services, effectively maintain public assets, and to continuously improve to anticipate and meet future needs.

Public Works provides leadership with the planning, development, and technical review of housing, tourism and economic development initiatives.

Public Works Department

“9 Divisions Working as 1 for the Community”

General Fund Divisions

- Administration
- Engineering
- Capital Projects & Facilities
- Traffic & Streets
- Custodial & Special Events
- Fleet

Enterprise Fund Divisions

- Airport
- Environmental Services
- Transit

Public Works Department

Significant Accomplishments

Administration

- Adopt-A-Road Program

Engineering Division

- Barranca Road, San Ildefonso Road, and North Mesa Road Mill and Overlay
- 33rd/34th Street and Arkansas Avenue Roadway and Utility Improvements
- Rose Street and Utility Improvements, Loma Linda Road Improvements
- Successful Grants: Carbon Reduction Program (CRP) Transportation
Alternative Program (TAP) Award Local Government Road Fund (LGRF)
Municipal Arterial Program (MAP)

Public Works Department

Significant Accomplishments

Custodial & Special Events

- Started floor maintenance program.
- Refinished the wood flooring in the History Museum.
- Event support, last year saw an increase.
- Worked with IM & Finance to successfully implement a new online payment process for County indoor facility rentals.

Public Works Department

Significant Accomplishments

Capital Projects and Facilities

- Ice Rink Temporary Chiller
- Golf Course Improvements and High Netting
- Remodel projects completed for Procurement, CMO, ASD, Finance, DPU.
- Crews completed kitchen remodels at the Historical Society & NMSU Extension.
- Skills Training for Crews implemented and continually being developed.

Public Works Department

Significant Accomplishments

Traffic & Streets

- In-house asphalt and concrete repair, county-wide.
- Parking lot Pavement Preservations- Fire Station 2 and WRVC.
- Traffic Control for Special Events- Wild Fire and Easter Egg hunt, Nature Center Event, Chamber Fest, 4th of July, Science Fest, Triathlon Event, Fair and Rodeo Parade, LAHS Homecoming Parade, Halloween On Main street, & Light Parade.
- Traffic and Curb Cuts permitting- Managed 109 permits.
- Completed a 7-year street sign replacement program, over 2500 new signs.
- Continued to monitor and maintain all the Traffic Signals in LAC.

Public Works Department

Significant Accomplishments

Airport

- Fuel Farm under construction.
- 8-unit T-hangar –design is scheduled to be completed in Spring of 2024, with construction anticipated in Fall of 2024.
- Airport Operations and Maintenance – the airport invested in a virtual tower geofence system that will track all aircraft operations, assist in noise complaints, and establish the based aircraft annual report. This valuable data will assist in potentially receiving higher grant award amounts.
- Grant Accountability - FY 2024, closed out three Federal grants and one State grant.
- Community Involvement –First annual “Santa Fly-In” and Young Eagles Event.

Public Works Department

Significant Accomplishments

Environmental Services

- Yard trimming curbside collection program, participation increased from 65% to 72%
- Transitioned to once-a-month Household Hazardous Waste (HHW) tabling event run by a certified hazardous waste contractor.
- Implemented improvements to the Overlook Convenience Center in White Rock by installing new fencing, signage, and a camera system to deter unauthorized user activity.
- Reuse center funded through a grant from New Mexico Clean and Beautiful grant.
- Selected and began working with a new contractor to accept concrete and asphalt for recycling.
- Food Waste Compost Program continuation.

Public Works Department

Significant Accomplishments

Fleet

- Ordered and inventoried 36 new vehicles, including 2 electric vehicles.
- Completed 2,884 Work Orders
- Fleet conversion plan planning
 - Monthly meetings with stakeholders on electric vehicle needs and our path forward.
- Assisted with the Adopt-A-Road Program

Public Works Department

Significant Accomplishments

Transit

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



Adopt-A-Road Cleanup Event in White Rock



Air Force helicopter visits KLAM



Material delivered for CMO/Finance remodel



North Mesa Mill and Overlay Project

ATTACHMENT E



Bear cart delivery



Bearcat – Armored vehicle was received for the Police Department



ACT Assist provides ADA complementary paratransit service.



Installation of Temporary Ice Chiller



Commercial Drivers License (CDL) Testing is provided in house
ATTACHMENT E



Sign Replacement Project

Public Works Department

Budget Highlights

- Public Works as a function of General Fund
- Overview of major changes

Looking Forward

- Urban Trail Phase I and II
- Loma Linda Road Improvements
- Rose Street Road and Utility Improvements
- Fuel Farm Project
- Bathtub Row Reconstruction
- Golf Course Renovations

“Continue to Raise the Bar”

Public Works Department

Budget Summary

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

Public Works Department

Budget Options

PW	Engineering	\$120,000	Transportation Planning	Provides additional funding to the existing Transportation Planning Budget for the use of regional transportation project planning. This budget has been used recently for purchase of software for collecting traffic counts, updates to the Pedestrian Master Plan, and the Travel Time Origin and Destination Project. The Engineering Division plans to utilize this funding similar planning functions in the future.	Recurring
PW	Sustainability/Fleet	\$44,600	Equipment	Delta between EV option and gas vehicle for two DPU vehicles. Fleet Budget \$41,200 EV Cost \$63,500 Delta \$22,300	One-Time
PW	Fleet	\$20,500	Equipment	Delta between EV option for a replacement Field Groomer for Parks Division. Fleet Budget \$26,500, EV Cost \$47,000, Delta \$20,500	One-Time
PW	Capital Projects & Facilities	\$75,000	Equipment	Utility lift and equipment trailer for exterior building maintenance and parking lot lighting maintenance and increased replacement efforts for dark sky compliance, currently rent when needed	One-Time

Department of Public Utilities

FTE Changes

- FY25 has an increase of 4 FTEs.
1 FTE for an Electrical Engineering Manager in Electric Distribution (ED) to support county electrification goals. 3 Overfill FTEs in Administration instead of budgeting for 3 double fill positions as approved in FY24.
- Overfills will be used for backup due to eligible retirements, loss of employees, etc.
- FY25 includes conversion of 2 limited term FTEs to 2 regular full-time FTEs in GWS for enhanced maintenance and record keeping on gas system compliance.

Department of Public Utilities

Budget Summary

- The FY25 proposed expenditure budget is \$99.4 million as compared to \$117 million in FY24 adopted budget. This is a \$17.8 million or 15% reduction over the prior year.
- The proposed FY25 budget includes increases in labor, benefits costs, interfund charges and fiscal charges. This is offset by an \$8.9 million reduction in capital expenditures, \$2.8 million reduction in purchased power and \$6 million reduction in the Cost of Gas.
- Due to timing, the impact of the Uniper settlement is not included in the FY2025 proposed budget.
- The FY2025 proposed Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities (BPU) and the County Council for a 9% increase in electric rates, 2% increase in sewer rates, 6% increase in retail water rates, and a 5% increase in wholesale potable and non-potable water.
- The FY25 budget also includes a 5.5% increase in gas distribution rates. BPU and Council previously approved 3% increase for gas rates and DPU will return for approval of an additional 2.5% increase ahead of July 2024.

Department of Public Utilities

Significant Accomplishments – Electric Production

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

Department of Public Utilities

Significant Accomplishments – Electric Distribution

- DPU entered into a partnership, by issuing letters of support for grants, with San Ildefonso Pueblo leadership to explore options for potentially connecting solar energy produced on the pueblo with the electric distribution system in Los Alamos
- The Voice of the Customer survey results showed an increase of more than 11% for residents' satisfaction with reliability of electric service.
- 90% of DPU electric customers now have AMI meters.
- The utility acquired a new cable pulling machine for installing cable in all projects.

Department of Public Utilities

Significant Accomplishments – Gas

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

Department of Public Utilities

Significant Accomplishments – Water Production

- Otowi Well #2 was completed after more than 5 year of work. Drilling began Dec. 13, 2017, and the well's first official day online was July 12, 2023. The well has a life expectancy of 50 years.
- \$7 million in State funding was awarded to the Jemez Mountain Fire Protection/Camp May Waterline Project. This important initiative is a collaborative effort among DPU, Los Alamos County, United States Forest Service, DOE/LANL, and Pajarito Ski Area.
- DPU worked with the Asset Management Team to complete and integrate a new variable injection disinfection system.
- DPU coordinated the complete rehabilitation and painting of the Barranca #2 tank.

Department of Public Utilities

Significant Accomplishments – Water Distribution

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

Department of Public Utilities

Significant Accomplishments – Wastewater

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

Department of Public Utilities

Budget Summary

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

Department of Public Utilities

Budget Options

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

Non Departmental Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2023vs FY2022	FY2026 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Other non-specific program	4,767,654	5,410,201	7,427,446	5,071,128	-32%	9,826,159	94%
	<u>4,767,654</u>	<u>5,410,201</u>	<u>7,427,446</u>	<u>5,071,128</u>	-32%	<u>9,826,159</u>	94%
Expenditures by Program:							
Emergency Declarations Fund	211,245	857,792	2,177,287	521,969	-76%	0	-
Debt Service	4,556,409	4,552,409	5,250,159	4,549,159	-13%	9,826,159	-
	<u>4,767,654</u>	<u>5,410,201</u>	<u>7,427,446</u>	<u>5,071,128</u>	-32%	<u>9,826,159</u>	94%

Attachment F

FY 2025 Equipment Replacement

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

PENSION FUND BUDGET SUMMARY

		FY2022 Actuals	FY 2023 Actuals	FY 2024 Projected Budget	FY 2025 Proposed Budget	Variance FY 2025 vs FY 2024
Over (under funding carryover)	\$	167,045	166,116	47,439	46,398	(2%)
Revenues:						
Participant/Management Fees and Interest		121,000	30,272	154,500	159,135	3%
Expenditures:						
Administrative (trustee) Fees		114,954	142,832	146,086	150,469	3%
Legal and Audit Fees		6,975	6,118	9,455	9,739	3%
Expenditures		121,929	148,950	155,541	160,207	3%
Over (under) funding of pension costs	\$	166,116	47,439	46,398	45,325	(2%)

The ***Pension Fund*** accounts for participant fees paid by employees and the costs for administrative, legal and audit fees of the pension. In FY2019, the County contracted with a new investment advisor. Under this new arrangement, the plan receives fees from the investment funds which combined with participant fees are used to pay the administrative, legal and audit fees of the plan. In prior years, the majority of the administrative fees were paid direct to the investment advisor and not reflected in this statement.

Budgets are generally not presented for Pension Trust Funds under current accounting standards. The FY2025 proposed budget for administrative costs are being presented here for Council approval, however it will not be listed as a formal part of the final budget that is adopted.

Schedule of Recurring Grants**Estimates for FY2025**

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

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

Attachment I

FY2025 Proposed Budget

Schedule of Appropriations for Salary Adjustments

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

Department of Public Utilities
Schedule of Funds
FY2025

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per FY23 ACFR	\$ 3,704,706	\$ (2,573,691)	\$ (882,306)	\$ 12,907,849	\$ (3,156,912)	\$ 3,867,330	\$ 13,866,976
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 13,075,228	\$ 1,419,425	\$ -	\$ 190,983	\$ -	\$ 1,057,055	\$ 15,742,691
Total Cash Per FY23 ACFR	\$ 16,779,934	\$ (1,154,266)	\$ (882,306)	\$ 13,098,832	\$ (3,156,912)	\$ 8,407,059	\$ 29,609,668
Beginning Cash - Unrestricted per FY24 Projected	\$ 2,173,213	\$ (7,666,391)	\$ 1,519,031	\$ 8,342,315	\$ 2,063,182	\$ 547,276	\$ 6,978,626
Beginning Cash - Restricted Including Reserves per FY24 Projected	\$ 13,075,228	\$ 1,572,376	\$ -	\$ 190,983			\$ 14,838,587
Total Cash Per FY24 Projected	\$ 15,248,441	\$ (6,094,015)	\$ 1,519,031	\$ 8,533,298	\$ 2,063,182	\$ 547,276	\$ 21,817,213
Total Budgeted Revenue <i>(including transfers-in/grants/loans)</i>	48,449,427	17,179,690	11,343,510	10,763,417	8,902,976	8,765,948	105,404,968
Intrafund Charges/Commodities	9,385,265	(9,385,265)	(7,000,000)	3,957,464	(3,957,464)	-	(7,000,000)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>							
1. Current Operations Budget (Including Normal Maintenance) Expense	(54,835,160)	(5,624,846)	(2,885,661)	(4,615,532)	(3,098,435)	(5,285,283)	(76,344,917)
2. Bond & Other Debt Service Expense	(432,114)	(1,015,816)	-	(994,724)	-	(851,887)	(3,294,541)
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense		(419,290)	(219,139)	-	-	-	(638,429)
4b. In Lieu Taxes (paid to the General Fund) Expense	-	(250,900)	(91,300)	-	-	-	(342,200)
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(1,045,000)	(2,000,000)	(375,000)	(4,960,000)	(1,398,495)	(1,973,000)	(11,751,495)
Cash Projection for Other Utilities Reserves per Schedule of Funds							
3a. Replacement Reserve <i>(Capital Expenditures Reserve)</i> 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	(1,121,098)	-	-	-	-	-	(1,121,098)
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	1,121,098	-	-	-	-	-	1,121,098
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(56,312,274)	(18,696,117)	(10,571,100)	(10,570,256)	(8,454,394)	(8,110,170)	(112,714,311)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 1,522,418	\$ (1,516,427)	\$ 772,410	\$ 4,150,625	\$ 448,582	\$ 655,778	\$ 6,033,386
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	(721,179)	(527,058)	-	-	-	(1,248,237)
6b. All Remaining Operating Profits <i>(after intial 5% Revenue Transfer)</i> prior to funding reserve targets. See unfunded reserves balances below.	\$ 1,522,418	\$ (2,237,606)	\$ 245,352	\$ 4,150,625	\$ 448,582	\$ 655,778	\$ 4,785,149

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Ending Cash - Unrestricted FY24 Proposed	\$ 7,306,246	\$ (9,324,507)	\$ 1,764,383	\$ 12,561,724	\$ 2,511,764	\$ 145,999	\$ 14,965,608
Projected Ending Cash - Restricted FY24 Proposed	\$ 9,464,613	\$ 992,886	\$ -	\$ 122,199	\$ -	\$ 1,057,055	\$ 11,636,753
Total Projected Ending Cash FY24 Proposed	\$ 16,770,859	\$ (8,331,621)	\$ 1,764,383	\$ 12,683,923	\$ 2,511,764	\$ 1,203,054	\$ 26,602,362
Funded Reserve Balances	\$ 9,464,613	\$ 992,886	\$ -	\$ 122,199	\$ -	\$ 1,057,055	\$ 14,621,594
Reserve Targets	\$ 11,602,619	\$ 9,491,881	\$ 2,279,706	\$ 4,453,634	\$ 2,523,682	\$ 4,612,803	\$ 34,964,325
Total Reserves Over<Under> Target	\$ (2,138,006)	\$ (8,498,995)	\$ (2,279,706)	\$ (4,331,435)	\$ (2,523,682)	\$ (3,555,748)	\$ (20,342,730)

Schedule of Funds
FY2025 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Operations Reserve (180 days of bud operations and maint, excluding commodities)							
Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2025	2,997,202	2,694,537	1,598,050	2,246,304	1,549,218	2,642,642	13,727,952
Debt Service Reserve (as required by loan docs)							
Beginning Balance FY2023 ACFR	1,662,936	1,419,425	-	190,983	-	717,755	3,991,099
Net Change in Reserve FY2024 to be booked June 30	(1,024,755)	(426,539)	-	(68,784)	-	-	-
Projected Balance FY2024	638,181	992,886	-	122,199	-	717,755	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	638,181	992,886	-	122,199	-	717,755	3,991,099
TARGET FY2025	638,181	992,886	-	122,199	-	717,755	2,471,021
Retirement/Reclamation Reserve (per agreements)							
Beginning Balance FY2023 ACFR	11,412,293	-	-	-	-	-	11,412,293
Net Change in Reserve FY2024 to be booked June 30	(1,464,763)	-	-	-	-	-	-
Projected Balance FY2024	9,947,530	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2025	(1,160,098)	-	-	-	-	-	(1,160,098)
Budgeted Balance FY2025	8,826,432	-	-	-	-	-	10,291,195
TARGET FY2025	6,718,771	-	-	-	-	-	6,718,771
Capital Expenditures Reserve							
Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2023 (annual deprec + 2.5%)	1,248,466	1,257,735	408,295	1,628,381	517,714	875,357	5,935,949
Rate Stabilization Reserve (where pass-through rate for commodities not in place)							
Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-

Schedule of Funds
FY2025 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2025	-	4,000,000	-	-	-	-	4,000,000
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)							
Beginning Balance FY2023 ACFR	-	-	-	-	-	339,300	339,300
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	339,300	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	339,300	339,300
TARGET FY2025	-	546,722	273,361	456,750	456,750	377,049	2,110,632
Bond Proceeds Restricted							
Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2025	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH							
Beginning Balance FY2023 ACFR	13,075,229	1,419,425	-	190,983	-	1,057,055	15,742,692
Net Change in Reserve FY2024 to be booked June 30	(2,489,518)	(426,539)	-	(68,784)	-	-	-
Projected Balance FY2024	10,585,711	992,886	-	122,199	-	1,057,055	-
Budgeted Additions to the Reserve FY2025	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2025	(1,160,098)	-	-	-	-	-	(1,160,098)
Budgeted Balance FY2025	9,464,613	992,886	-	122,199	-	1,057,055	14,621,594
TARGET FY2025	11,602,619	9,491,881	2,279,706	4,453,634	2,523,682	4,612,803	34,964,325
Total Reserves Over<Under> Target	(2,138,006)	(8,498,995)	(2,279,706)	(4,331,435)	(2,523,682)	(3,555,748)	(20,342,730)

Capital Plan with Funding Sources Schedule
FY2025 Budget

See 10-Year Capital Plan for Detailed Listing of Projects

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Capital Projects Funded through Reserve or Unrestricted Cash	-	-	-	-	-	-	-
Capital Projects Funded through Debt	1,045,000	2,000,000	375,000	4,960,000	1,398,495	1,973,000	11,751,495
Capital Projects Funded through Grants						-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-
Total Capital Projects	1,045,000	2,000,000	375,000	4,960,000	1,398,495	1,973,000	11,751,495

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034**

ELECTRIC PRODUCTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ 3,704,706									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 13,075,228									
Total Cash	\$ 16,779,934									
Beginning Cash - Unrestricted per Current FY Projected	\$ 2,173,213	\$ 6,185,148	\$ 7,837,013	\$ 8,467,906	\$ 8,445,876	\$ 8,606,101	\$ 8,567,101	\$ 9,051,872	\$ 9,012,872	\$ 4,868,693
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 13,075,228	\$ 10,585,711	\$ 9,464,613	\$ 9,450,324	\$ 9,472,354	\$ 9,312,129	\$ 9,351,129	\$ 8,866,358	\$ 8,905,358	\$ 13,049,538
Total Cash Current FY Projected	\$ 15,248,441	\$ 16,770,859	\$ 17,301,626	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,231
Total Budgeted Revenue (including transfers-in/grants/loans)	48,449,427	49,334,785	50,140,086	58,719,318	70,898,266	67,974,533	72,558,207	78,683,918	79,091,540	79,511,390
Intrafund Charges/Commodities	9,385,265	9,506,071	9,601,131	9,823,080	9,921,310	10,020,523	10,380,235	10,484,037	10,588,877	10,588,877
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(54,835,160)	(56,888,052)	(58,708,253)	(67,628,443)	(80,411,683)	(77,594,364)	(82,938,441)	(89,167,955)	(89,680,417)	(90,100,267)
2. Bond & Other Debt Service Expense	(432,114)	(422,036)	(416,361)	(413,955)	(407,893)	(400,692)	-	-	-	-
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(1,045,000)	(1,000,000)	-	(500,000)	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	308,415	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(308,415)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	3,796,765	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	(1,464,763)	(1,121,098)	(14,289)	22,030	(160,225)	39,000	39,000	39,000	39,000	39,000
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 1,464,763	1,121,098	14,289	(22,030)	160,225	(39,000)	(39,000)	(39,000)	(3,835,765)	(39,000)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(56,312,274)	(58,310,088)	(59,124,614)	(68,542,397)	(80,819,576)	(77,995,056)	(82,938,441)	(89,167,955)	(89,680,417)	(90,100,267)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 1,522,418	\$ 530,768	\$ 616,604	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 1,522,418	\$ 530,768	\$ 616,604	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0
Projected Ending Cash - Unrestricted	\$ 6,185,148	\$ 7,837,013	\$ 8,467,906	\$ 8,445,876	\$ 8,606,101	\$ 8,567,101	\$ 9,051,872	\$ 9,012,872	\$ 4,868,693	\$ 4,829,693
Projected Ending Cash - Restricted	\$ 10,585,711	\$ 9,464,613	\$ 9,450,324	\$ 9,472,354	\$ 9,312,129	\$ 9,351,129	\$ 8,866,358	\$ 8,905,358	\$ 13,049,538	\$ 13,088,538
Total Projected Ending Cash	\$ 16,770,859	\$ 17,301,626	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,231	\$ 17,918,231
Funded Reserve Balances	\$ 10,585,711	\$ 9,464,613	\$ 9,450,324	\$ 9,472,354	\$ 9,312,129	\$ 9,351,129	\$ 8,866,358	\$ 8,905,358	\$ 13,049,538	\$ 13,088,538
Reserve Targets	\$ 11,720,873	\$ 10,662,569	\$ 10,800,069	\$ 10,942,169	\$ 11,089,027	\$ 11,240,806	\$ 10,818,236	\$ 10,922,474	\$ 11,029,838	\$ 11,140,423
Total Reserves Over<Under> Target	\$ (1,135,162)	\$ (1,197,956)	\$ (1,349,745)	\$ (1,469,815)	\$ (1,776,898)	\$ (1,889,677)	\$ (1,951,878)	\$ (2,017,116)	\$ 2,019,700	\$ 1,948,115

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

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint)										
Beginning Balance	-	-	-	-	-	-	-	-	-	3,796,765
Budgeted Additions to the Reserve	-		-	-	-				3,796,765	
Budgeted Reductions to the Reserve	-		-	-	-					
Budgeted Balance	-	-	-	-	-	-	-	-	3,796,765	3,796,765
TARGET	4,101,259	2,997,202	3,087,118	3,179,731	3,275,123	3,373,377	3,474,578	3,578,815	3,686,180	3,796,765
Debt Service Reserve (as required by loan docs)										
Beginning Balance	1,662,936	638,181	638,181	638,181	638,181	638,181	638,181	114,410	114,410	114,410
Budgeted Additions to the Reserve										
Budgeted Reductions to the Reserve	(1,024,755)						(523,771)			
Budgeted Balance	638,181	638,181	638,181	638,181	638,181	638,181	114,410	114,410	114,410	114,410
TARGET	638,181	638,181	638,181	638,181	638,181	638,181	114,410	114,410	114,410	114,410
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	11,412,293	9,947,530	8,826,432	8,812,143	8,834,173	8,673,948	8,712,948	8,751,948	8,790,948	8,829,948
Budgeted Additions to the Reserve	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve	(1,503,763)	(1,160,098)	(53,289)	(16,970)	(199,225)					
Budgeted Balance	9,947,530	8,826,432	8,812,143	8,834,173	8,673,948	8,712,948	8,751,948	8,790,948	8,829,948	8,868,948
TARGET	6,673,018	6,718,771	6,766,355	6,815,842	6,867,308	6,920,833	6,920,833	6,920,833	6,920,833	6,920,833
Capital Expenditures Reserve (annual deprec + 2.5%)										
Beginning Balance	-	-	-	-	-	-	-	-	-	308,415
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	308,415	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	308,415	308,415
TARGET (annual deprec + 2.5%)	308,415	308,415	308,415	308,415	308,415	308,415	308,415	308,415	308,415	308,415
Rate Stabilization Reserve (where pass-through rate for commodities not in place)										
Beginning Balance	-		-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Balance	-		-	-	-	-	-	-	-	-
TARGET	-		-	-	-	-	-	-	-	-
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-		-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Balance	-		-	-	-	-	-	-	-	-
TARGET	-		-	-	-	-	-	-	-	-
Bond Proceeds Restricted										
Beginning Balance	-		-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Balance	-		-	-	-	-	-	-	-	-
TARGET	-		-	-	-	-	-	-	-	-

Schedule of Funds
FY2025 to FY2034
ELECTRIC PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	13,075,229	10,585,711	9,464,613	9,450,324	9,472,354	9,312,129	9,351,129	8,866,358	8,905,358	13,049,538
Budgeted Additions to the Reserve	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	4,144,180	39,000
Budgeted Reductions to the Reserve	(2,528,518)	(1,160,098)	(53,289)	(16,970)	(199,225)	-	(523,771)	-	-	-
Budgeted Balance	10,585,711	9,464,613	9,450,324	9,472,354	9,312,129	9,351,129	8,866,358	8,905,358	13,049,538	13,088,538
TARGET	11,720,873	10,662,569	10,800,069	10,942,169	11,089,027	11,240,806	10,818,236	10,922,474	11,029,838	11,140,423
Total Reserves Over<Under> Target	(1,135,162)	(1,197,956)	(1,349,745)	(1,469,815)	(1,776,898)	(1,889,677)	(1,951,878)	(2,017,116)	2,019,700	1,948,115

Capital Plan with Funding Sources Schedule
FY2025 to FY2034

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	1,045,000	1,000,000	-	500,000			-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	
Total Capital Projects	1,045,000	1,000,000	-	500,000	-	-	-	-	-	-

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034**

ELECTRIC DISTRIBUTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ (2,573,691)									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 1,419,425									
Total Cash	\$ (1,154,266)									
Beginning Cash - Unrestricted per Current FY Projected	\$ (7,666,391)	\$ (9,324,507)	\$ (8,866,212)	\$ (6,713,739)	\$ (5,008,105)	\$ (1,835,644)	\$ 1,987,998	\$ 4,386,480	\$ 7,994,388	\$ 1,612,926
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 1,572,376	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 739,397	\$ 739,397	\$ 11,049,411
Total Cash Current FY Projected	\$ (6,094,015)	\$ (8,331,621)	\$ (7,873,326)	\$ (5,720,853)	\$ (4,015,219)	\$ (842,758)	\$ 2,980,884	\$ 5,125,877	\$ 8,733,785	\$ 12,662,337
Total Budgeted Revenue (including transfers-in/grants/loans)	17,179,690	28,621,079	23,633,866	23,952,988	26,990,037	27,377,822	24,566,569	25,497,243	26,545,653	27,337,252
Intrafund Charges/Commodities	(9,385,265)	(9,506,071)	(9,476,441)	(9,823,080)	(9,921,310)	(10,020,523)	(10,380,235)	(10,484,037)	(10,588,877)	(10,588,877)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(5,624,846)	(5,206,046)	(4,822,281)	(4,984,224)	(5,083,316)	(5,253,890)	(5,509,848)	(5,677,828)	(5,848,603)	(6,031,708)
2. Bond & Other Debt Service Expense	(1,015,816)	(1,178,311)	(1,161,970)	(1,802,847)	(1,996,129)	(2,146,310)	(1,857,931)	(2,016,601)	(2,374,630)	(2,371,915)
3b. Capital Plan for FY2025 - Replacement Expense	-									
4a. Franchise Fee (paid to the General Fund) Expense	(419,290)	(450,168)	(590,847)	(598,825)	(674,751)	(684,446)	(614,165)	(637,432)	(663,642)	(683,432)
4b. In Lieu Taxes (paid to the General Fund) Expense	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(2,000,000)	(10,775,000)	(4,350,000)	(3,900,000)	(4,950,000)	(4,200,000)	(2,750,000)	(1,700,000)	(1,700,000)	(1,700,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	1,257,735	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(1,257,735)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	3,526,005	58,849
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	4,919,498	147,585
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	606,776	9,102
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A -	-	-	-	-	-	-	-	(9,052,279)	(215,536)
										-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(18,696,117)	(27,366,496)	(20,652,439)	(21,359,876)	(22,876,406)	(22,556,069)	(21,363,079)	(20,766,798)	(21,426,652)	(21,626,832)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (1,516,427)	\$ 1,254,583	\$ 2,981,427	\$ 2,593,112	\$ 4,113,631	\$ 4,821,753	\$ 3,203,490	\$ 4,730,445	\$ 5,119,001	\$ 5,710,420
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	(721,179)	(796,288)	(828,954)	(887,478)	(941,170)	(998,111)	(1,058,497)	(1,122,536)	(1,190,449)	(1,249,972)
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (2,237,606)	\$ 458,295	\$ 2,152,473	\$ 1,705,634	\$ 3,172,461	\$ 3,823,642	\$ 2,144,993	\$ 3,607,909	\$ 3,928,552	\$ 4,460,448
Projected Ending Cash - Unrestricted	\$ (9,324,507)	\$ (8,866,212)	\$ (6,713,739)	\$ (5,008,105)	\$ (1,835,644)	\$ 1,987,998	\$ 4,386,480	\$ 7,994,388	\$ 1,612,926	\$ 5,857,838
Projected Ending Cash - Restricted	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 739,397	\$ 739,397	\$ 11,049,411	\$ 11,264,947
Total Projected Ending Cash	\$ (8,331,621)	\$ (7,873,326)	\$ (5,720,853)	\$ (4,015,219)	\$ (842,758)	\$ 2,980,884	\$ 5,125,877	\$ 8,733,785	\$ 12,662,337	\$ 17,122,785
Funded Reserve Balances	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 739,397	\$ 739,397	\$ 11,049,411	\$ 11,264,947
Reserve Targets	\$ 9,693,253	\$ 9,491,881	\$ 9,700,918	\$ 9,916,103	\$ 10,137,618	\$ 10,684,296	\$ 10,634,778	\$ 10,839,405	\$ 11,049,411	\$ 11,264,947
Total Reserves Over<Under> Target	\$ (8,700,367)	\$ (8,498,995)	\$ (8,708,032)	\$ (8,923,217)	\$ (9,144,732)	\$ (9,691,410)	\$ (9,895,381)	\$ (10,100,008)	\$ (0)	\$ 0

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

Schedule of Funds
FY2025 to FY2034

ELECTRIC DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	-	-	-							3,526,005
Budgeted Additions to the Reserve	-	-							3,526,005	58,849
Budgeted Reductions to the Reserve	-	-								
Budgeted Balance	-	-	-	-	-	-	-	-	3,526,005	3,584,854
TARGET	2,903,989	2,694,537	2,775,374	2,858,635	2,944,394	3,351,368	3,411,573	3,468,252	3,526,005	3,584,853
Debt Service Reserve (as required by loan docs)										
Beginning Balance	1,419,425	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	739,397
Budgeted Additions to the Reserve										
Budgeted Reductions to the Reserve	(426,539)						(253,489)			
Budgeted Balance	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	739,397	739,397
TARGET	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	739,397	739,397
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	-		-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Balance	-		-	-	-	-	-	-	-	-
TARGET	-		-	-	-	-	-	-	-	-
Capital Expenditures Reserve										
Beginning Balance	-	-	-	-						1,257,735
Budgeted Additions to the Reserve	-	-	-	-					1,257,735	
Budgeted Reductions to the Reserve	-	-	-	-	-					
Budgeted Balance	-	-	-	-	-	-	-	-	1,257,735	1,257,735
TARGET (annual deprec + 2.5%)	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735
Rate Stabilization Reserve (where pass-through rate for commodities not in place)										
Beginning Balance	-	-	-	-						4,919,498
Budgeted Additions to the Reserve	-	-	-	-					4,919,498	147,585
Budgeted Reductions to the Reserve	-	-	-	-	-					
Budgeted Balance	-	-	-	-	-	-	-	-	4,919,498	5,067,083
TARGET	4,000,000	4,000,000	4,120,000	4,243,600	4,370,908	4,502,036	4,637,098	4,776,211	4,919,498	5,067,083

Schedule of Funds
FY2025 to FY2034

ELECTRIC DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-		606,776
Budgeted Additions to the Reserve	-		-	-					606,776	9,102
Budgeted Reductions to the Reserve	-		-	-	-					
Budgeted Balance	-	-	-	-	-	-	-	-	606,776	615,878
TARGET	538,642	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776	615,878
Bond Proceeds Restricted (no outstanding bond proceeds at this time)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	1,419,425	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	11,049,411
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	10,310,014	215,536
Budgeted Reductions to the Reserve	(426,539)	-	-	-	-	-	(253,489)	-	-	-
Budgeted Balance	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	11,049,411	11,264,947
TARGET	9,693,253	9,491,881	9,700,918	9,916,103	10,137,618	10,684,296	10,634,778	10,839,405	11,049,411	11,264,947
Total Reserves Over<Under> Target	(8,700,367)	(8,498,995)	(8,708,032)	(8,923,217)	(9,144,732)	(9,691,410)	(9,895,381)	(10,100,008)	(0)	0

Capital Plan with Funding Sources Schedule
FY2025 to FY2034

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	\$ 2,000,000	\$ 1,075,000	\$ 750,000	\$ 1,200,000	\$ 450,000	\$ 450,000	\$ 2,750,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Capital Projects Funded through Debt	-	9,700,000	3,600,000	2,700,000	4,500,000	3,750,000	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	\$ 2,000,000	\$ 10,775,000	\$ 4,350,000	\$ 3,900,000	\$ 4,950,000	\$ 4,200,000	\$ 2,750,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034**

GAS DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ (882,306)									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ -									
Total Cash	\$ (882,306)									
Beginning Cash - Unrestricted per Current FY Projected	\$ 1,519,031	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 535,852	\$ 924,536	\$ 1,188,834	\$ 1,226,007	\$ 418,757
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825,278	\$ 1,880,036	\$ 1,936,437	\$ 1,994,531	\$ 2,766,050
Total Cash Current FY Projected	\$ 1,519,031	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 2,361,130	\$ 2,804,573	\$ 3,125,271	\$ 3,220,537	\$ 3,184,807
Total Budgeted Revenue <i>(including transfers-in/grants/loans)</i>	11,343,510	11,940,583	12,416,042	12,893,825	13,279,794	13,680,890	13,961,186	14,251,213	14,548,479	14,856,435
Intrafund Charges/Commodities	(7,000,000)	(7,560,000)	(7,786,800)	(8,020,404)	(8,261,016)	(8,508,847)	(8,764,112)	(9,027,035)	(9,297,846)	(9,576,782)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,885,661)	(2,994,956)	(3,253,773)	(3,349,553)	(3,450,331)	(3,554,061)	(3,663,559)	(3,776,316)	(3,892,485)	(4,012,103)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2025 - Replacement Expense	-									
4a. Franchise Fee (paid to the General Fund) Expense	(219,139)	(223,521)	(248,321)	(257,877)	(265,596)	(273,618)	(279,224)	(285,025)	(290,970)	(297,129)
4b. In Lieu Taxes (paid to the General Fund) Expense	(91,300)	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(375,000)	(550,000)	(475,000)	(475,000)	(75,000)	(75,000)	(75,000)	(175,000)	(175,000)	(175,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve <i>(Capital Expenditures Reserve)</i> Net Addition/Reduction	A -	-	-	-	-	-	-	-	408,295	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(408,295)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	1,825,278	54,758	56,401	58,093	59,836	41,926
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	303,388	4,551
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A -	-	-	-	(1,825,278)	(54,758)	(56,401)	(58,093)	(363,224)	(46,477)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(10,571,100)	(11,337,607)	(11,773,024)	(12,111,964)	(12,061,073)	(12,420,656)	(12,791,025)	(13,272,506)	(13,665,431)	(14,070,144)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 772,410	\$ 602,976	\$ 643,018	\$ 781,861	\$ 1,218,721	\$ 1,260,234	\$ 1,170,161	\$ 978,707	\$ 883,048	\$ 786,291
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	(527,058)	(556,046)	(553,238)	(755,169)	(785,376)	(816,791)	(849,463)	(883,441)	(918,779)	(955,530)
6b. <i>All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.</i>	\$ 245,352	\$ 46,930	\$ 89,780	\$ 26,692	\$ 433,345	\$ 443,443	\$ 320,698	\$ 95,266	\$ (35,731)	\$ (169,239)
Projected Ending Cash - Unrestricted	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 535,852	\$ 924,536	\$ 1,188,834	\$ 1,226,007	\$ 418,757	\$ 203,041
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ -	\$ 1,825,278	\$ 1,880,036	\$ 1,936,437	\$ 1,994,531	\$ 2,766,050	\$ 2,812,527
Total Projected Ending Cash	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 2,361,130	\$ 2,804,573	\$ 3,125,271	\$ 3,220,537	\$ 3,184,807	\$ 3,015,568
Funded Reserve Balances	\$ -	\$ -	\$ -	\$ -	\$ 1,825,278	\$ 1,880,036	\$ 1,936,437	\$ 1,994,531	\$ 2,766,050	\$ 2,812,527
Reserve Targets	\$ 2,334,651	\$ 2,352,044	\$ 2,406,256	\$ 2,462,033	\$ 2,519,421	\$ 2,578,467	\$ 2,639,220	\$ 2,701,731	\$ 2,766,050	\$ 2,812,527
Total Reserves Over<Under> Target	\$ (2,334,651)	\$ (2,352,044)	\$ (2,406,256)	\$ (2,462,033)	\$ (694,143)	\$ (698,431)	\$ (702,783)	\$ (707,200)	\$ (1)	\$ (0)

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

[illegible]

Schedule of Funds
FY2025 to FY2034

GAS DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	303,388
Budgeted Additions to the Reserve									303,388	4,551
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	-	-	-	-	303,388	307,939
TARGET	269,321	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388	307,939
Bond Proceeds Restricted (no outstanding bond proceeds at this time)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET										
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	-	-	-	-	-	1,825,278	1,880,036	1,936,437	1,994,531	2,766,050
Budgeted Additions to the Reserve	-	-	-	-	1,825,278	54,758	56,401	58,093	771,519	46,477
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	1,825,278	1,880,036	1,936,437	1,994,531	2,766,050	2,812,527
TARGET	2,334,651	2,352,044	2,406,256	2,462,033	2,519,421	2,578,467	2,639,220	2,701,731	2,766,050	2,812,527
Total Reserves Over<Under> Target	(2,334,651)	(2,352,044)	(2,406,256)	(2,462,033)	(694,143)	(698,431)	(702,783)	(707,200)	(1)	(0)

Capital Plan with Funding Sources Schedule
FY2025 to FY2034

See 10-Year Capital Plan for Detailed Listing of Projects

GAS DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	375,000	550,000	475,000	475,000	75,000	75,000	75,000	175,000	175,000	175,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	375,000	550,000	475,000	475,000	75,000	75,000	75,000	175,000	175,000	175,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034**

WATER PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ 12,907,849									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 190,983									
Total Cash	\$ 13,098,832									
Beginning Cash - Unrestricted per Current FY Projected	\$ 8,342,315	\$ 12,561,724	\$ 12,920,577	\$ 13,646,171	\$ 13,752,524	\$ 14,277,927	\$ 13,899,388	\$ 14,779,431	\$ 15,581,233	\$ 886,826
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 190,983	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ -	\$ -	\$ 4,387,559
Total Cash Current FY Projected	\$ 8,533,298	\$ 12,683,923	\$ 13,042,776	\$ 13,768,370	\$ 13,874,723	\$ 14,400,126	\$ 14,021,587	\$ 14,779,431	\$ 15,581,233	\$ 5,274,385
Total Budgeted Revenue (including transfers-in/grants/loans)	10,763,417	5,365,718	8,086,876	11,088,668	6,933,008	3,405,117	7,885,450	8,146,060	2,413,925	2,464,592
Intrafund Charges/Commodities	3,957,464	4,105,869	4,459,900	4,593,697	4,731,508	4,873,453	5,019,657	5,170,246	5,325,354	5,485,114
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(4,615,532)	(4,769,021)	(4,584,293)	(4,586,315)	(4,588,338)	(4,590,362)	(4,592,387)	(4,594,413)	(4,596,440)	(4,598,468)
2. Bond & Other Debt Service Expense	(994,724)	(985,213)	(1,111,389)	(1,389,697)	(1,750,774)	(1,966,747)	(1,924,876)	(2,116,091)	(2,349,686)	(2,349,680)
3b. Capital Plan for FY2025 - Replacement Expense	-									
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(4,960,000)	(3,358,500)	(6,125,500)	(9,600,000)	(4,800,000)	(2,100,000)	(5,630,000)	(5,804,000)	(11,100,000)	(1,500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	1,628,381	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(1,628,381)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	2,252,256	994
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	506,922	7,603
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A -	-	-	-	-	-	-	-	(2,759,178)	(8,597)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(10,570,256)	(9,112,734)	(11,821,182)	(15,576,012)	(11,139,112)	(8,657,109)	(12,147,263)	(12,514,504)	(18,046,126)	(8,448,148)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 4,150,625	\$ 358,853	\$ 725,594	\$ 106,353	\$ 525,404	\$ (378,539)	\$ 757,844	\$ 801,802	\$ (10,306,847)	\$ (498,442)
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 4,150,625	\$ 358,853	\$ 725,594	\$ 106,353	\$ 525,404	\$ (378,539)	\$ 757,844	\$ 801,802	\$ (10,306,847)	\$ (498,442)
Projected Ending Cash - Unrestricted	\$ 12,561,724	\$ 12,920,577	\$ 13,646,171	\$ 13,752,524	\$ 14,277,927	\$ 13,899,388	\$ 14,779,431	\$ 15,581,233	\$ 886,826	\$ 379,787
Projected Ending Cash - Restricted	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ -	\$ -	\$ 4,387,559	\$ 4,396,156
Total Projected Ending Cash	\$ 12,683,923	\$ 13,042,776	\$ 13,768,370	\$ 13,874,723	\$ 14,400,126	\$ 14,021,587	\$ 14,779,431	\$ 15,581,233	\$ 5,274,385	\$ 4,775,943
Funded Reserve Balances	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ -	\$ -	\$ 4,387,559	\$ 4,396,156
Reserve Targets	\$ 4,404,360	\$ 4,453,634	\$ 4,460,485	\$ 4,468,430	\$ 4,476,480	\$ 4,484,636	\$ 4,370,701	\$ 4,379,074	\$ 4,387,559	\$ 4,396,156
Total Reserves Over<Under> Target	\$ (4,282,161)	\$ (4,331,435)	\$ (4,338,286)	\$ (4,346,231)	\$ (4,354,281)	\$ (4,362,437)	\$ (4,370,701)	\$ (4,379,074)	\$ 0	\$ (0)

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

WATER PRODUCTION

[illegible]

Schedule of Funds
FY2025 to FY2034

WATER PRODUCTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	506,922
Budgeted Additions to the Reserve	-								506,922	7,603
Budgeted Reductions to the Reserve										
Budgeted Balance	-	-	-	-	-	-	-	-	506,922	514,525
TARGET	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525
Bond Proceeds Restricted (no outstanding bond proceeds at this time)										
Beginning Balance	-		-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-		-	-	-	-	-	-	-	-
Budgeted Balance	-		-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	190,983	122,199	122,199	122,199	122,199	122,199	122,199	-	-	4,387,559
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	4,387,559	8,597
Budgeted Reductions to the Reserve	(68,784)	-	-	-	-	-	(122,199)	-	-	-
Budgeted Balance	122,199	122,199	122,199	122,199	122,199	122,199	-	-	4,387,559	4,396,156
TARGET	4,404,360	4,453,634	4,460,485	4,468,430	4,476,480	4,484,636	4,370,701	4,379,074	4,387,559	4,396,156
Total Reserves Over<Under> Target	(4,282,161)	(4,331,435)	(4,338,286)	(4,346,231)	(4,354,281)	(4,362,437)	(4,370,701)	(4,379,074)	0	(0)

Capital Plan with Funding Sources Schedule
FY2025 to FY2034

See 10-Year Capital Plan for Detailed Listing of Projects

WATER PRODUCTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	1,420,000	475,000		600,000		900,000			11,100,000	1,500,000
Capital Projects Funded through Debt	3,540,000	2,883,500	6,125,500	9,000,000	4,800,000	1,200,000	5,630,000	5,804,000		
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources										
Total Capital Projects	4,960,000	3,358,500	6,125,500	9,600,000	4,800,000	2,100,000	5,630,000	5,804,000	11,100,000	1,500,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034**

WATER DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ (3,156,912)									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ -									
Total Cash	\$ (3,156,912)									
Beginning Cash - Unrestricted per Current FY Projected	\$ 2,063,182	\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 523,950
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,080,563
Total Cash Current FY Projected	\$ 2,063,182	\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 3,604,513
Total Budgeted Revenue <i>(including transfers-in/grants/loans)</i>	8,902,976	11,206,045	8,013,350	8,238,584	11,983,192	8,747,305	8,994,642	9,263,106	9,541,311	9,827,905
Intrafund Charges/Commodities	(3,957,464)	(4,105,869)	(4,459,900)	(4,593,697)	(4,731,508)	(4,873,453)	(5,019,657)	(5,170,246)	(5,325,354)	(5,485,114)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(3,098,435)	(3,033,628)	(3,043,130)	(3,045,152)	(3,047,175)	(3,049,199)	(3,051,224)	(3,053,250)	(3,055,277)	(3,057,305)
2. Bond & Other Debt Service Expense	-	(63,501)	(217,824)	(217,824)	(217,824)	(376,748)	(376,748)	(376,748)	(376,748)	(376,748)
3b. Capital Plan for FY2025 - Replacement Expense	-				-					
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(1,398,495)	(3,513,103)	(500,000)	(500,000)	(3,500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve <i>(Capital Expenditures Reserve)</i> Net Addition/Reduction	A -	-	-	-	-	-	-	-	517,714	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(517,714)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	1,497,086	994
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	506,922	7,603
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A -	-	-	-	-	-	-	-	(2,004,008)	(8,597)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(8,454,394)	(10,716,101)	(8,220,854)	(8,356,673)	(11,496,507)	(8,799,400)	(8,947,629)	(9,100,244)	(9,257,379)	(9,419,167)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 448,582	\$ 489,944	\$ (207,504)	\$ (118,089)	\$ 486,685	\$ (52,095)	\$ 47,013	\$ 162,862	\$ 283,932	\$ 408,738
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 448,582	\$ 489,944	\$ (207,504)	\$ (118,089)	\$ 486,685	\$ (52,095)	\$ 47,013	\$ 162,862	\$ 283,932	\$ 408,738
Projected Ending Cash - Unrestricted	\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 523,950	\$ 924,091
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,080,563	\$ 3,089,159
Total Projected Ending Cash	\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 3,604,513	\$ 4,013,250
Funded Reserve Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,080,563	\$ 3,089,159
Reserve Targets	\$ 3,047,216	\$ 3,022,517	\$ 3,029,368	\$ 3,039,235	\$ 3,047,284	\$ 3,055,440	\$ 3,063,704	\$ 3,072,077	\$ 3,080,562	\$ 3,089,160
Total Reserves Over<Under> Target	\$ (3,047,216)	\$ (3,022,517)	\$ (3,029,368)	\$ (3,039,235)	\$ (3,047,284)	\$ (3,055,440)	\$ (3,063,704)	\$ (3,072,077)	\$ 0	\$ (0)

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

[illegible]

Schedule of Funds
FY2025 to FY2034

WATER DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	506,922
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	506,922	7,603
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	506,922	514,525
TARGET	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525
Bond Proceeds Restricted (no outstanding bond proceeds at this time)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	-	-	-	-	-	-	-	-	-	3,080,563
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	3,080,563	8,597
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	3,080,563	3,089,159
TARGET	3,047,216	3,022,517	3,029,368	3,039,235	3,047,284	3,055,440	3,063,704	3,072,077	3,080,562	3,089,160
Total Reserves Over<Under> Target	(3,047,216)	(3,022,517)	(3,029,368)	(3,039,235)	(3,047,284)	(3,055,440)	(3,063,704)	(3,072,077)	0	(0)

Capital Plan with Funding Sources Schedule
FY2025 to FY2034

See 10-Year Capital Plan for Detailed Listing of Projects

WATER DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	-	75,000	500,000	500,000		500,000	500,000	500,000	500,000	500,000
Capital Projects Funded through Debt	1,398,495	3,438,103			3,500,000		-	-	-	-
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,398,495	3,513,103	500,000	500,000	3,500,000	500,000	500,000	500,000	500,000	500,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034**

WASTEWATER (COLLECTION & TREATMENT)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ 3,867,330									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 1,057,055									
Total Cash	\$ 4,924,385									
Beginning Cash - Unrestricted per Current FY Projected	\$ 547,276	\$ 145,999	\$ 2,397,507	\$ 1,562,844	\$ 1,803,375	\$ 2,290,778	\$ 2,943,907	\$ 2,455,108	\$ 3,387,907	\$ (534,133)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 4,856,078
Total Cash Current FY Projected	\$ 547,276	\$ 1,203,054	\$ 3,454,562	\$ 2,619,899	\$ 2,860,430	\$ 3,347,833	\$ 4,000,962	\$ 3,512,163	\$ 4,444,962	\$ 4,321,945
Total Budgeted Revenue <i>(including transfers-in/grants/loans)</i>	8,765,948	9,967,483	7,373,396	7,713,655	9,804,385	9,821,644	18,463,952	11,093,082	9,794,400	10,181,724
Intrafund Charges/Commodities	-	-	-	-	-	-	-	-	-	-
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(5,285,283)	(4,802,776)	(4,946,860)	(5,095,266)	(5,248,124)	(5,405,568)	(5,567,736)	(5,734,769)	(5,906,813)	(6,084,018)
2. Bond & Other Debt Service Expense	(851,887)	(2,103,199)	(2,103,199)	(2,099,858)	(2,099,858)	(2,184,947)	(2,250,015)	(2,725,514)	(2,810,604)	(2,810,604)
3b. Capital Plan for FY2025 - Replacement Expense	-	-								
4a. Franchise Fee (paid to the General Fund) Expense										
4b. In Lieu Taxes (paid to the General Fund) Expense										
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(1,973,000)	(810,000)	(1,158,000)	(278,000)	(1,969,000)	(1,578,000)	(11,135,000)	(1,700,000)	(1,200,000)	(500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve <i>(Capital Expenditures Reserve)</i> Net Addition/Reduction	A -	-	-	-	-	-	-	-	875,357	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(875,357)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	2,844,500	85,335
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	79,166	6,277
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A -	-	-	-	-	-	-	-	(2,923,666)	(91,612)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(8,110,170)	(7,715,975)	(8,208,059)	(7,473,124)	(9,316,982)	(9,168,515)	(18,952,751)	(10,160,283)	(9,917,417)	(9,394,622)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 655,778	\$ 2,251,508	\$ (834,663)	\$ 240,531	\$ 487,403	\$ 653,129	\$ (488,799)	\$ 932,799	\$ (123,017)	\$ 787,102
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after intial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 655,778	\$ 2,251,508	\$ (834,663)	\$ 240,531	\$ 487,403	\$ 653,129	\$ (488,799)	\$ 932,799	\$ (123,017)	\$ 787,102
Projected Ending Cash - Unrestricted	\$ 145,999	\$ 2,397,507	\$ 1,562,844	\$ 1,803,375	\$ 2,290,778	\$ 2,943,907	\$ 2,455,108	\$ 3,387,907	\$ (534,133)	\$ 161,357
Projected Ending Cash - Restricted	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 4,856,078	\$ 4,947,690
Total Projected Ending Cash	\$ 1,203,054	\$ 3,454,562	\$ 2,619,899	\$ 2,860,430	\$ 3,347,833	\$ 4,000,962	\$ 3,512,163	\$ 4,444,962	\$ 4,321,945	\$ 5,109,047
Funded Reserve Balances	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 4,856,078	\$ 4,947,690
Reserve Targets	\$ 4,515,160	\$ 4,283,001	\$ 4,358,041	\$ 4,435,248	\$ 4,514,686	\$ 4,596,419	\$ 4,680,516	\$ 4,767,045	\$ 4,856,078	\$ 4,947,690
Total Reserves Over<Under> Target	\$ (3,458,105)	\$ (3,225,945)	\$ (3,300,986)	\$ (3,378,193)	\$ (3,457,630)	\$ (3,539,364)	\$ (3,623,460)	\$ (3,709,990)	\$ 0	\$ 0

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

WASTEWATER (COLLECTION & TREATMENT)

[illegible]

Schedule of Funds
FY2025 to FY2034

WASTEWATER (COLLECTION & TREATMENT)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	418,466
Budgeted Additions to the Reserve	-								79,166	6,277
Budgeted Reductions to the Reserve										
Budgeted Balance	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	418,466	424,743
TARGET	371,477	377,049	382,705	388,445	394,272	400,186	406,189	412,282	418,466	424,743
Bond Proceeds Restricted (no outstanding bond proceeds at this time)										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	4,856,078
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	3,799,023	91,612
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	4,856,078	4,947,690
TARGET	4,515,160	4,283,001	4,358,041	4,435,248	4,514,686	4,596,419	4,680,516	4,767,045	4,856,078	4,947,690
Total Reserves Over<Under> Target	(3,458,105)	(3,225,945)	(3,300,986)	(3,378,193)	(3,457,630)	(3,539,364)	(3,623,460)	(3,709,990)	0	0

Capital Plan with Funding Sources Schedule
FY2025 to FY2034

See 10-Year Capital Plan for Detailed Listing of Projects

WASTEWATER (COLLECTION & TREATMENT)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	1,973,000	810,000	1,158,000	278,000	269,000	278,000	1,635,000	-	1,200,000	500,000
Capital Projects Funded through Debt	-	-	-	-	1,700,000	1,300,000	9,500,000	1,700,000	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,973,000	810,000	1,158,000	278,000	1,969,000	1,578,000	11,135,000	1,700,000	1,200,000	500,000

List of Continuing Appropriations in FY2025 from the FY2024 budget:

- a)** All valid encumbrances outstanding at June 30, 2024;
- b)** All unexpended and unencumbered previously approved Capital Improvement project budgets at June 30, 2024;
Org Codes # CP1000 to CP9006
- c)** All unexpended and unencumbered previously approved Major Facilities Maintenance budget at June 30, 2024;
Org Code #01172410
- d)** All unexpended and unencumbered previously approved Traffic & Streets Pavement Preservation budget at June 30, 2024;
Org Code # 01171120
- e)** All unexpended and unencumbered previously approved Traffic Signal & Street Light Replacement budget at June 30, 2024; Org Code # 01171230
- f)** All unexpended and unencumbered previously approved Progress Through Partnering budget at June 30, 2024;
Org Code # 01130220
- g)** All unexpended and unencumbered previously approved Housing/EconomicDevelopment Improvements budget at June 30, 2024 Org Codes # 17345210 and 17345220
- h)** All unexpended and unencumbered previously approved budget for Fire Mitigation budget at June 30 2024;
Org Code # 01162610
- i)** All unexpended and unencumbered previously approved Human Resources Operational Excellence budget at June 30, 2024; Org Code # 01130120
- j)** All unexpended and unencumbered previously approved COVID related budget CMO General Fund and Special Revenue Fund at June 30,2024.
Org Codes # 01132035, 01131010 and associated Orgs in Funds 194 and 195
- k)** All unexpended and unencumbered grant budgets at June 30, 2024 that are permitted to be carried forward by their governing grant agreement.

Attachment M

SUMMARY OF SIGNIFICANT CHANGES

FY 2025 PROPOSED REVENUE

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

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

SUMMARY OF SIGNIFICANT CHANGES

FY 2025 PROPOSED EXPENDITURES

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

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

COUNTY MANAGER - HUMAN RESOURCES

Mission

The mission of the Human Resources Division is to support County employees with innovative and timely human resource policies, quality programs and services. The Division partners with management and staff to foster excellence, productivity and fairness as well as to strengthen the County's ability to attract, develop and retain an excellent workforce. The Division also strives to maintain a workplace culture in which all employees feel valued and able to contribute their personal best to the achievement of County goals.

The Risk Management Division is responsible for the safety and risk management functions of the County. This includes protecting the personnel and assets of the County from exposures to loss through hazard identification, loss prevention, loss reduction and exposure avoidance methods. Additionally, they provide safety training, compliance and workers' compensation services to employees.

Human Resources Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Human Resources	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,491,071	4%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>14,899,352</u>	-3%
Expenditures by Fund:							
General	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,491,071	4%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>14,899,352</u>	-3%
Expenditures by Type:							
Salaries	1,095,923	1,343,198	1,541,677	1,557,139	1%	1,603,853	3%
Benefits	440,952	536,734	695,520	714,664	3%	730,456	2%
Professional / contractual services	9,723,582	10,686,883	12,115,439	12,893,832	6%	12,382,186	-4%
Materials / supplies	35,382	95,391	79,305	124,306	57%	152,755	23%
Interfund charges	18,842	16,668	19,013	27,458	44%	30,103	10%
Capital Outlay	0	78,853	6,000	0	-100%	0	-
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>14,899,352</u>	-3%
FTE Summary:							
Regular (full & part time)	13.00	14.00	15.00	15.00	-	15.00	-
Limited Term	1.00	0.00	0.00	0.00	-	0.00	-
Casual & Temp.	0.00	0.00	2.46	2.46	-	2.46	-
	<u>14.00</u>	<u>14.00</u>	<u>17.46</u>	<u>17.46</u>	0%	<u>17.46</u>	-
FTEs By Program:							
Human Resources	10.00	11.00	12.00	12.00	0%	12.00	-
Risk Management	3.00	3.00	3.00	3.00	-	3.00	-
	<u>13.00</u>	<u>14.00</u>	<u>15.00</u>	<u>15.00</u>	0%	<u>15.00</u>	-

Budget Overview

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

ADMINISTRATIVE SERVICES DEPARTMENT

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Finance	3,205,501	3,607,142	5,205,794	4,797,526	-8%	4,914,021	2%
Information Management	5,190,053	6,473,821	7,691,061	8,086,599	5%	8,329,657	3%
ASD - Administration	0	0	242,997	968,489	299%	997,544	3%
CIP-LAPS	0	0	0	0	N/A	0	N/A
CIP-IT Projects	338,640	742,700	756,422	779,114	3%	802,488	3%
	<u>8,734,194</u>	<u>10,823,663</u>	<u>13,896,274</u>	<u>14,631,728</u>	5%	<u>15,043,710</u>	3%
Expenditures by Fund:							
General	8,395,554	10,080,963	13,139,852	13,852,614	5%	14,241,222	3%
Capital Improvement Projects	338,640	742,700	756,422	779,114	3%	802,488	3%
	<u>8,734,194</u>	<u>10,823,663</u>	<u>13,896,274</u>	<u>14,631,728</u>	5%	<u>15,043,710</u>	3%
FTE Summary:							
Regular (full & part time)	47.34	50.34	51.23	51.23	-	51.23	-
Casual, Student & Temp.	0.34	0.34	0.23	0.23	-	0.23	-
	<u>47.68</u>	<u>50.68</u>	<u>51.46</u>	<u>51.46</u>	-	<u>51.46</u>	-
FTEs By Program:							
Finance	26.00	27.00	27.00	27.00	-	27.00	-
Information Management	24.34	26.34	26.23	25.23	-4%	25.23	-
ASD - Admin	0.00	0.00	1.00	2.00	100%	2.00	-
	<u>50.34</u>	<u>53.34</u>	<u>54.23</u>	<u>54.23</u>	-	<u>54.23</u>	-

ASD - ADMINISTRATION

Administration Division Mission

The Administrative Services Department is responsible for overseeing and coordinating functions that provide internal services. All divisions provide support for efficient and effective operations. Administrative Services is comprised of the ASD Administration, Finance – inclusive of Procurement, and Information Management, inclusive of Records Information Management (RIM) divisions.

Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
ASD - Administration	0	0	242,997	968,489	-	997,544	3%
	<u>0</u>	<u>0</u>	<u>242,997</u>	<u>968,489</u>	-	<u>997,544</u>	3%
Expenditures by Type:	0	0					
Salaries	0	0	173,766	628,063	-	646,905	3%
Benefits	0	0	63,231	330,926	-	340,854	3%
Professional / contractual services	0	0	5,000	8,500	-	8,755	3%
Materials / supplies	0	0	1,000	1,000	-	1,030	3%
Interfund charges	0	0	0	0	-	0	-
Capital outlay	0	0	0	0	-	0	-
Fiscal charges	0	0	0	0	-	0	-
	<u>0</u>	<u>0</u>	<u>242,997</u>	<u>968,489</u>	-	<u>997,544</u>	3%
FTE Summary:							
Regular (full & part time)	0.00	0.00	1.00	2.00	-	2.00	-
FTEs By Program:							
ASD Admin	0.00	0.00	1.00	2.00	-	2.00	-
	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>2.00</u>	-	<u>2.00</u>	-

Budget Overview

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

ASD - FINANCE

Finance Mission

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

Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Accounting and Budget	1,907,517	2,119,651	3,390,687	2,533,647	-25%	2,609,656	3%
Procurement and Materials Mgt.	1,297,984	1,487,491	1,815,107	2,263,879	25%	2,304,365	2%
	<u>3,205,501</u>	<u>3,607,142</u>	<u>5,205,794</u>	<u>4,797,526</u>	-8%	<u>4,914,021</u>	2%
Expenditures by Type:							
Salaries	2,158,291	2,394,838	3,368,574	2,947,311	-13%	3,032,100	3%
Benefits	733,695	864,059	1,409,522	1,161,036	-18%	1,195,867	3%
Professional / contractual services	154,403	178,261	238,775	467,080	96%	481,092	3%
Materials / supplies	83,335	77,246	71,597	105,559	47%	84,926	-20%
Interfund charges	71,541	74,271	89,076	84,942	-5%	87,490	3%
Capital outlay	0	15,000	23,250	26,448	N/A	27,241	3%
Fiscal charges	4,235	3,469	5,000	5,150	3%	5,305	3%
	<u>3,205,501</u>	<u>3,607,142</u>	<u>5,205,794</u>	<u>4,797,526</u>	-8%	<u>4,914,021</u>	2%
FTE Summary:							
Regular (full & part time)	23.50	25.00	26.00	<u>26.00</u>	-	<u>26.00</u>	-
FTEs By Program:							
Accounting and Budget	14.00	14.00	14.00	14.00	-	14.00	-
Procurement and Materials Mgt.	12.00	13.00	13.00	13.00	-	13.00	-
	<u>26.00</u>	<u>27.00</u>	<u>27.00</u>	<u>27.00</u>	-	<u>27.00</u>	-

Budget Overview

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

ASD - INFORMATION MANAGEMENT

Information Management Mission

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

Information Management Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Information Technology	4,883,199	5,937,943	7,260,849	7,402,833	2%	7,624,918	3%
Records Management	306,854	535,879	430,212	683,766	59%	704,739	3%
	<u>5,190,053</u>	<u>6,473,821</u>	<u>7,691,061</u>	<u>8,086,599</u>	5%	<u>8,329,657</u>	3%
Expenditures by Type:							
Salaries	1,915,081	2,290,743	2,679,263	2,642,014	-1%	2,721,274	3%
Benefits	638,114	825,153	1,075,407	1,078,494	-	1,110,849	3%
Professional / contractual svcs	2,266,018	2,503,854	3,352,434	1,171,696	-65%	1,206,821	3%
Materials / supplies	300,207	352,016	263,512	891,212	238%	917,948	3%
Interfund charges	69,603	53,590	78,548	52,384	-33%	53,956	3%
Capital outlay	1,030	448,465	241,897	2,250,799	830%	2,318,809	3%
	<u>5,190,053</u>	<u>6,473,821</u>	<u>7,691,061</u>	<u>8,086,599</u>	5%	<u>8,329,657</u>	3%
FTE Summary:							
Regular (full & part time)	24.00	26.00	26.00	25.00	-	25.00	-
Casual, Student & Temp	0.34	0.34	0.23	0.23	-	0.23	-
	<u>24.34</u>	<u>26.34</u>	<u>26.23</u>	<u>25.23</u>	-	<u>25.23</u>	-
FTEs By Program:							
Information Technology	21.34	23.34	23.23	22.23	4%	22.23	-
Records Management	3.00	3.00	3.00	3.00	-	3.00	-
	<u>24.34</u>	<u>26.34</u>	<u>26.23</u>	<u>25.23</u>	4%	<u>25.23</u>	-

Budget Overview

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

FIRE DEPARTMENT

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
Fire - Cooperative Agmt (CA)	27,731,450	30,606,155	44,202,816	42,944,490	-3%	44,615,285	4%
Fire (Non-CA)	371,050	239,800	504,620	561,666	11%	561,666	-
Fire (General Fund)	7,305,829	7,846,815	9,407,440	9,337,438	-1%	10,707,668	15%
Fire Marshal (State Grants)	355,484	322,285	2,971,530	3,060,676	3%	3,152,496	3%
EMS (State Grants)	0	10,055	10,150	10,455	3%	10,768	3%
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>59,047,883</u>	6%
Expenditures by Program:							
LANL Fire Cooperative Agreement	27,731,450	30,606,155	44,202,816	42,944,490	-3%	44,615,285	4%
Mutual Aid Deployments	323,738	184,302	504,620	521,666	3%	561,666	8%
Other Non-Cooperative Agreement	47,312	55,498	-	40,000	-	-	-100%
Other General Fund & State Grants	7,661,313	8,179,155	12,389,120	12,408,569	-	13,870,932	12%
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>59,047,883</u>	6%
Expenditures by Type:							
Salaries	14,895,333	16,285,454	22,910,548	22,216,016	-3%	22,882,496	3%
Benefits	6,012,114	6,910,928	10,352,353	9,984,390	-4%	10,559,664	6%
Professional / contractual services	1,283,738	982,206	1,163,610	1,833,466	58%	963,459	-47%
Materials / supplies	1,095,184	1,444,281	4,147,678	1,689,821	-59%	2,755,395	63%
Interfund charges	12,449,560	13,013,509	18,522,367	17,865,766	-4%	19,491,846	9%
Capital Outlay	17,100	388,732	0	2,325,266	-	2,395,024	3%
Debt/Fiscal Charges	10,784		0	0	-	0	-
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>59,047,883</u>	6%
FTE Summary:							
Regular (full & part time)	150.00	150.00	188.00	176.00	-6%	176.00	-
FTEs By Division:							
Emergency Medical	3.00	3.00	3.00	3.00	-	3.00	-
Fire Life Safety	2.00	2.00	2.00	2.00	-	2.00	-
Operations	132.00	132.00	132.00	132.00	-	132.00	-
Training	3.00	3.00	3.00	3.00	-	3.00	-
Administration	10.00	10.00	10.00	10.00	-	10.00	-
	<u>150.00</u>	<u>150.00</u>	<u>188.00</u>	<u>176.00</u>	-6%	<u>176.00</u>	-

Budget Overview

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

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

Attachment K
GENERAL FUND REVENUE DETAIL

	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY 2024	% Variance FY2025 vs FY 2024
REVENUES							
GROSS RECEIPTS TAXES	65,603,971	87,674,541	85,601,000	90,895,000	93,623,000	8,022,000	9.4%
PROPERTY TAXES	8,816,041	8,630,254	8,865,961	8,865,961	9,153,817	287,856	3.2%
INTERDEPARTMENTAL CHARGES	8,826,224	9,313,081	13,600,525	13,600,525	14,575,287	974,762	7.2%
USER CHARGES	2,345,472	2,372,830	2,365,105	2,365,105	2,420,112	55,007	2.3%
INVESTMENT INCOME (LOSS)	(5,846,777)	2,406,068	1,870,000	2,829,662	2,542,563	672,563	36.0%
GRANTS	1,258,689	1,561,067	1,346,422	1,947,536	1,368,592	22,170	1.6%
OTHER	11,794,797	1,440,503	1,192,561	1,179,498	1,202,977	10,415	0.9%
TOTAL REVENUES	92,798,418	113,398,344	114,841,574	121,683,287	124,886,347	10,044,773	8.7%

GROSS RECEIPTS TAXES

GROSS REC TAX-MUNICIPAL-PRIOR	21,927,404	29,302,053	26,524,000	30,479,000	31,394,000	4,870,000	18.4%
GROSS REC TAX-MUNICIPAL	5,395,296	7,209,847	6,518,000	7,489,000	7,714,000	1,196,000	18.3%
GROSS REC TAX-MUNI INFRASTRUCT	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
GROSS REC TAX-MUNICIPAL	-	-	6,526,000	-	-	(6,526,000)	100.0%
GROSS REC -COUNTY 3RD PLEDGED	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
GROSS REC TAX-COUNTY	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
GROSS REC TAX-CO. CORRECTIONAL	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
ST SHARED-GROSS REC TAX	27,490,640	36,715,931	32,981,000	37,898,000	39,036,000	6,055,000	18.4%
GROSS REC TAX-CANNABIS	40	27,014	-	29,000	31,000	31,000	100.0%
Total Gross Receipts Taxes	65,603,971	87,674,541	85,601,000	90,895,000	93,623,000	8,022,000	9.4%

PROPERTY TAXES

PROP TAXES-RESIDENTIAL	7,242,291	7,103,160	7,332,354	7,332,354	7,596,188	263,834	3.6%
PROP TAXES-NONRESIDENTIAL	1,573,750	1,527,094	1,533,607	1,533,607	1,557,629	24,022	1.6%
Total Property Taxes	8,816,041	8,630,254	8,865,961	8,865,961	9,153,817	287,856	3.2%

INTERDEPARTMENTAL CHARGES

	(8,816,041)						
IDC CHARGES-GENERAL COUNTY	2,009,741	2,093,446	2,153,852	2,153,852	2,189,665	35,813	1.7%
IDC CHARGES-REFUSE	378,330	355,968	352,971	352,971	534,550	181,579	51.4%
IDC CHARGES-UTILITIES	2,021,033	2,504,028	2,691,258	2,691,258	2,513,634	(177,624)	-6.6%
IDC CHARGES-FIRE	713,356	713,356	970,737	970,737	1,004,766	34,029	3.5%
IDC-INDIRECT O/H-FIRE CONTRACT	3,703,764	3,646,283	7,431,707	7,431,707	8,332,672	900,965	12.1%
IDC-Interdepartmental Charges	8,826,224	9,313,081	13,600,525	13,600,525	14,575,287	974,762	7.2%

USER CHARGES

ALCOHOLIC BEVERAGE LICENSES	4,675	5,675	5,815	5,815	5,873	58	1.0%
BUSINESS LICENSE FEES	35,605	30,793	39,733	39,733	40,131	397	1.0%
ANIMAL LICENSES	75	50	291	291	294	3	1.0%
BUILDING PERMITS	267,952	322,079	253,857	253,857	256,396	2,539	1.0%
MARRIAGE LICENSES	1,040	1,000	970	970	979	10	1.0%
LEMON LOT PERMITS	660	300	7,365	7,365	7,439	74	1.0%
OTHER NONBUS LICENSES/PERMITS	-	-	-	-	-	-	0.0%
Licenses and Permits	310,007	359,897	308,031	308,031	311,111	3,080	1.0%

FINES-POLICE	30,830	21,136	54,644	54,644	54,644	-	0.0%
CORRECTION FEES-MAGISTRATE CT	13,023	5,549	18,759	18,759	18,759	-	0.0%
CORRECTION FEES-MUNICIPAL CT	13,010	9,565	21,205	21,205	21,205	-	0.0%
COURT FACILITIES FEE	6,500	4,690	9,787	9,787	9,787	-	0.0%
FIELD SOBRIETY TRAINING FEES	300	268	244	244	244	-	0.0%
MUNI CT. ELECTRONIC MONITORING	1,551	849	3,833	3,833	3,833	-	0.0%
MUNI CT. DRUG TESTING FEE	-	125	1,387	1,387	1,387	-	0.0%
TRAFFIC SAFETY FEE-LAC	3,125	2,310	4,485	4,485	4,485	-	0.0%
MUNI COURT-DWI PROBATION FEE	6,891	4,729	1,469	1,469	1,469	-	0.0%
PROBATION FEES	500	250	1,549	1,549	1,549	-	0.0%
COMMUNITY SERVICE FEE	4,555	3,374	7,341	7,341	7,341	-	0.0%
ALTERNATIVE SENTENCING FEE	9,100	6,611	15,496	15,496	15,496	-	0.0%
MISC COURT FEES OTHER	606	130	2,039	2,039	2,039	-	0.0%
DEPOSIT/BOND FORFEITURES	-	-	816	816	816	-	0.0%
MAGISTRATE DWI PROBATION FEES	-	-	4,405	4,405	4,405	-	0.0%
MAGISTRATE PROBATION FEES	3,975	2,850	2,936	2,936	2,936	-	0.0%
MAGISTRATE COMMUNITY SERV FEES	15	-	204	204	204	-	0.0%
MAGISTRATE ELECTRONIC MONITOR	-	-	2,447	2,447	2,447	-	0.0%

GENERAL FUND REVENUE DETAIL

	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY 2024	% Variance FY2025 vs FY 2024
MAGISTRATE DRUG TESTING FEE	-	-	2,039	2,039	2,039	-	0.0%
Fines and Forfeits	93,981	62,436	155,085	155,085	155,085	-	0.0%
PROBATE COURT FEES	1,124	1,074	873	873	873	-	0.0%
CANDIDATE FILING FEES	1,011	50	601	601	601	-	0.0%
RECORDING FEES	66,908	45,158	53,881	53,881	53,881	-	0.0%
PLANNING FEES	10,350	17,660	6,784	6,784	6,784	-	0.0%
PLAN REVIEW FEES	116,871	145,861	31,981	31,981	31,981	-	0.0%
DUPLICATING/PRINTING SERVICES	635	657	970	970	970	-	0.0%
SALE OF DOCUMENTS/PUBLICATIONS	48,474	31,761	42,931	42,931	42,931	-	0.0%
SALES OF FOOD	5,570	7,614	9,691	9,691	9,691	-	0.0%
SALES OF MERCHANDISE	74,663	85,423	92,065	92,065	92,065	-	0.0%
OTHER CHARGES FOR SERVICES	87,507	31,263	22,290	22,290	22,290	-	0.0%
Chgs Svcs-General	413,113	366,520	262,066	262,066	262,066	-	0.0%
CIVIL SERVICE FEES	3,645	1,835	4,030	4,030	4,030	-	0.0%
FINGERPRINTING FEES	475	415	1,055	1,055	1,055	-	0.0%
PRISONER HOUSING REIMBURSEMENT	14,820	45,125	3,838	3,838	3,838	-	0.0%
SPECIAL SERVICES-POLICE	7,277	9,424	15,810	15,810	15,810	-	0.0%
Chgs Svcs-Public Safety	26,217	56,799	24,733	24,733	24,733	-	0.0%
MISC SALES/SERVICES	677	(572)	816	816	816	-	0.0%
REVENUES	677	(572)	816	816	816	-	0.0%
CEMETERY EQUIPMENT RENTALS	-	-	152	152	152	-	0.0%
CEMETERY LINERS	-	-	-	-	-	-	-
CEMETERY OPENINGS	97,898	62,051	61,105	61,105	61,716	611	1.0%
SALES-CEMETERY LOTS (40%)	27,500	23,310	22,442	22,442	22,667	224	1.0%
SALES-CEMETERY LOTS (60%)	41,250	34,965	35,704	35,704	36,061	357	1.0%
ANIMAL SHELTER FEES	3,045	4,210	5,611	5,611	5,667	56	1.0%
Chgs Svcs-Environment	169,693	124,536	125,013	125,013	126,262	1,249	1.0%
DAILY FEES/PASSES	253,132	277,945	204,042	204,042	206,082	2,040	1.0%
ANNUAL PASSES	129,042	146,550	164,529	164,529	205,661	41,132	25.0%
THREE-MONTH PASSES	24,780	27,585	31,664	31,664	31,980	317	1.0%
PUNCH PASSES	71,478	81,024	67,735	67,735	68,412	677	1.0%
RECREATION FEES-CLASSES	56,372	71,612	137,288	137,288	138,661	1,373	1.0%
SPECIAL CULT/REC FEES	43,743	46,106	20,554	20,554	25,692	5,138	25.0%
Chgs Svcs-Culture/Recreation	578,547	650,823	625,811	625,811	676,489	50,678	8.1%
BUILDING RENTALS	131,535	145,451	353,500	353,500	353,500	-	0.0%
LAND RENTALS	447,001	386,657	378,750	378,750	378,750	-	0.0%
RECREATION FACILITY RENTALS	174,701	220,285	131,300	131,300	131,300	-	0.0%
Rentals/Concessions-Outside	753,237	752,393	863,550	863,550	863,550	-	0.0%
TOTAL USER CHARGES	2,345,472	2,372,830	2,365,105	2,365,105	2,420,112	55,007	2.3%
INVESTMENT INCOME							
INTEREST INCOME-INVESTMENTS	(4,095,450)	5,338,398	1,720,000	2,629,662	2,392,563	672,563	39.1%
INTEREST INCOME-RES ASSETS	(249,874)	158,220	150,000	200,000	150,000	-	100.0%
INTEREST INCOME-PRORATED	1,891,360	(2,052,079)	-	-	-	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	(3,392,813)	(1,038,471)	-	-	-	-	0.0%
Investment Income	(5,846,777)	2,406,068	1,870,000	2,829,662	2,542,563	672,563	36.0%
GRANTS							
FEDERAL DIRECT-OTHER	-	976	2,650	176,178	7,300	4,650	175.5%
FEDERAL INDIRECT-OTHER	262,710	398,463	353,063	515,426	352,507	(556)	-0.2%
FEDERAL SH REV-FOREST RESERVE	4,909	4,735	-	4,735	4,735	4,735	0.0%
FEDERAL IN LIEU TAXES (PILT)	99,717	105,899	100,000	105,900	105,900	5,900	100.0%
FEDERAL IN LIEU TAX -DOE/NSA	292,662	303,466	312,570	322,927	332,615	20,045	100.0%
Intergov't Revenue-Federal	659,998	813,540	768,283	1,125,166	803,057	34,774	4.5%
STATE-LIBRARY OPERATIONS	14,569	15,382	15,383	15,529	15,529	146	0.9%
STATE-G.O. BOND DISTRIBUTION	14,968	14,310	28,621	28,621	28,621	-	0.0%

GENERAL FUND REVENUE DETAIL

	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY 2024	% Variance FY2025 vs FY 2024
STATE GRANT-E911	165,126	140,464	189,988	356,835	100,000	(89,988)	-47.4%
STATE GRANT-DWI RDBLK/BCKLEDWN	3,456	-	-	-	-	-	0.0%
STATE GRANTS-OTHER	214,614	372,673	156,147	205,688	205,688	49,541	31.7%
ST SHARED-SMALL COUNTY ASSIST.	176,000	178,000	178,000	189,000	189,000	11,000	6.2%
STATE SHARED REVENUES-OTHER	9,958	26,698	10,000	26,697	26,697	16,697	167.0%
Intergov't Revenue-Federal	598,691	747,527	578,139	822,370	565,535	(12,604)	-2.2%
TOTAL GRANT REVENUE	1,258,689	1,561,067	1,346,422	1,947,536	1,368,592	22,170	1.6%
OTHER REVENUE							
IN LIEU TAX-ELECTRIC UTILITY	277,449	265,060	303,000	303,000	306,030	3,030	1.0%
IN LIEU TAX-GAS UTILITY	276,202	91,295	98,227	98,227	99,209	982	1.0%
FRANCHISE TAX-CABLE TV	98,351	162,169	102,010	102,010	103,030	1,020	1.0%
FRANCHISE TAX-TELEPHONE	24,758	23,330	40,804	40,804	41,212	408	1.0%
FRANCHISE TAX-ELECTRIC UTILITY	265,398	273,917	271,878	271,878	274,597	2,719	1.0%
FRANCHISE TAX-GAS UTILITY	138,423	210,445	100,562	100,562	101,567	1,006	1.0%
PROPERTY TAXES-INTEREST	31,078	37,020	24,240	24,240	24,482	242	1.0%
PROPERTY TAXES-PENALTY	22,366	23,891	18,604	18,604	18,790	186	1.0%
OTHER TAXES-LICENSES-PENALTY	-	-	-	-	-	-	0.0%
Taxes	1,134,025	1,087,127	959,324	959,324	968,918	9,593	1.0%
LACEPP PENSION FORFEITURES	273,138	126,509	81,608	80,800	82,424	816	1.0%
Insurance/Pension Forfeitures	273,138	126,509	81,608	80,800	82,424	816	1.0%
DONATIONS	30,490	30,075	50,500	50,500	50,500	-	0.0%
Donations	30,490	30,075	50,500	50,500	50,500	-	0.0%
OTHER JUDGMENTS/SETTLEMENTS	10,149,254	-	619	12,619	619	-	0.0%
DISCOUNTS TAKEN	-	-	510	505	515	5	1.0%
CASH OVER (SHORT)	275	59	-	-	-	-	0.0%
INTEREST-DELINQUENT ACCTS	1,146	181	-	-	-	-	0.0%
JURY DUTY/WITNESS FEE REIMB	-	-	-	-	-	-	0.0%
MISCELLANEOUS REVENUES-OTHER	206,468	196,551	100,000	75,750	100,000	-	0.0%
Miscellaneous Revenues	10,357,143	196,792	101,129	88,874	101,134	5	0.0%
TOTAL OTHER REVENUE	11,794,796	1,440,503	1,192,561	1,179,498	1,202,976	10,414	0.9%
TOTAL REVENUE	92,798,417	113,398,344	114,841,574	121,683,287	124,886,346	10,044,772	8.7%

GENERAL FUND BUDGET 10 - YEAR PROJECTION - FY2025 Proposed Budget (excluding Budget Options)

	FY2025 Proposed	FY2026 Projected	FY2027 Projected *	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected
Beginning Fund Balance										
Total beginning fund balance	67,155,490	74,584,822	73,984,392	72,154,732	66,156,078	64,252,775	64,732,794	67,666,761	73,158,902	79,224,857
Total Revenues	124,886,347	128,311,679	127,330,163	123,508,973	126,913,856	130,632,463	134,532,035	138,425,402	142,621,863	146,897,489
Transfers from other funds	5,110,237	3,978,000	3,604,000	3,425,000	3,502,000	3,607,000	3,715,000	3,827,000	3,942,000	4,060,000
Total sources of funds	\$ 197,152,074	206,874,501	204,918,555	199,088,705	196,571,934	198,492,238	202,979,829	209,919,164	219,722,764	230,182,346
Expenditures										
County Council	\$ 428,753	441,616	454,864	468,510	482,565	497,042	511,953	527,312	543,131	559,425
County Assessor	622,192	640,858	660,084	679,887	700,284	721,293	742,932	765,220	788,177	811,822
County Clerk	1,118,480	1,152,034	1,186,595	1,222,193	1,258,859	1,296,625	1,335,524	1,375,590	1,416,858	1,459,364
County Sheriff	17,512	18,037	18,578	19,135	19,709	20,300	20,909	21,536	22,182	22,847
Municipal Court	689,407	710,089	731,392	753,334	775,934	799,212	823,188	847,884	873,321	899,521
Probate Court	9,278	9,556	9,843	10,138	10,442	10,755	11,078	11,410	11,752	12,105
County Manager	6,875,475	7,081,739	7,294,191	7,513,017	7,738,408	7,970,560	8,209,677	8,455,967	8,709,646	8,970,935
County Attorney	1,437,337	1,480,457	1,524,871	1,570,617	1,617,736	1,666,268	1,716,256	1,767,744	1,820,776	1,875,399
Administrative Services	13,852,614	14,268,192	14,696,238	15,137,125	15,591,239	16,058,976	16,540,745	17,036,967	17,548,076	18,074,518
Community Development	5,903,792	6,080,906	6,263,333	6,451,233	6,644,770	6,844,113	7,049,436	7,260,919	7,478,747	7,703,109
Community Services	17,762,935	18,295,823	18,844,698	19,410,039	19,992,340	20,592,110	21,209,873	21,846,169	22,501,554	23,176,601
Fire	9,337,438	10,707,668	11,061,437	11,444,528	12,450,996	12,885,198	13,334,381	13,587,433	14,038,086	14,459,229
Police	15,266,128	15,724,112	16,195,835	16,681,710	17,182,161	17,697,626	18,228,555	18,775,412	19,338,674	19,918,834
Public Works	18,912,812	18,397,999	20,449,939	21,063,437	21,695,340	22,346,200	23,016,586	23,707,084	24,418,297	25,150,846
Total Expenditures	92,234,153	95,009,086	99,391,898	102,424,903	106,160,783	109,406,278	112,751,093	115,986,647	119,509,277	123,094,555
Transfers to other funds	30,333,099	37,881,023	33,371,925	30,507,724	26,158,376	24,353,166	22,561,975	20,773,615	20,988,630	22,040,982
Operational Transfers	10,783,940	13,054,864	13,490,526	10,626,726	10,821,526	11,020,826	11,226,626	11,438,026	11,655,926	12,704,326
Other CIP	15,000,000	15,000,000	10,000,000	10,000,000	10,000,000	8,000,000	6,000,000	4,000,000	4,000,000	4,000,000
Debt Service	4,549,159	9,826,159	9,881,399	9,880,998	5,336,850	5,332,340	5,335,349	5,335,589	5,332,704	5,336,656
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	2,406,751
Restricted for Cash Requirements	7,686,179	7,917,424	8,282,658	8,535,409	8,846,732	9,117,190	9,395,924	9,665,554	9,959,106	10,257,880
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	16,050,000
Unassigned	48,441,892	47,610,217	45,415,323	39,163,918	36,949,292	37,158,853	39,814,086	45,036,597	50,809,000	56,332,178
Ending fund balance	74,584,822	73,984,392	72,154,732	66,156,078	64,252,775	64,732,794	67,666,761	73,158,902	79,224,857	85,046,809
Total uses of funds	\$ 197,152,074	206,874,501	204,918,555	199,088,705	196,571,934	198,492,238	202,979,829	209,919,164	219,722,764	230,182,346
Operating Surplus / (Shortfall)	\$ 7,429,332	(600,430)	(1,829,660)	(5,998,654)	(1,903,303)	480,019	2,933,967	5,492,140	6,065,956	5,821,952
Unassigned as a % of Revenue	38.79%	37.11%	35.67%	31.71%	29.11%	28.45%	29.59%	32.53%	35.62%	38.35%
Unassigned Target (20% of Rev)	24,977,269	25,662,336	25,466,033	24,701,795	25,382,771	26,126,493	26,906,407	27,685,080	28,524,373	29,379,498
\$ over (under) target	23,464,623	21,947,881	19,949,291	14,462,123	11,566,520	11,032,360	12,907,679	17,351,516	22,284,628	26,952,680

* Assumes 1/4 cent GRT Increment

GENERAL FUND BUDGET SUMMARY NOTES

Summary of Transfers to Other Funds Proposed FY2025
10 - Year Projection

Summary of Transfers to Other Funds

	FY2025 Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected
Economic Development Fund	\$ 1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Other Special Revenue Fund - Bench Warrant Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Clerk Recording Equipment Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund - GRT Revenue Bonds 529	4,549,159	9,826,159	9,881,399	9,880,998	5,336,850	5,332,340	5,335,349	5,335,589	5,332,704	5,336,656
Capital Improvement Projects Fund:										
Road Replacement - routine CIP transfers	5,280,500	7,552,600	7,948,200	5,043,400	5,195,200	5,351,500	5,512,300	5,677,700	5,847,600	6,794,000
Major Network Replacements (Other IM)	779,114	802,488	827,000	852,000	878,000	904,000	931,000	959,000	988,000	1,018,000
Parks Small Projects	555,000	530,450	546,000	562,000	579,000	596,000	614,000	632,000	651,000	723,000
Other CIP Projects	15,000,000	15,000,000	10,000,000	10,000,000	10,000,000	8,000,000	6,000,000	4,000,000	4,000,000	4,000,000
Transit Fund - ongoing operations	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Airport Fund- operations	657,326	657,326	657,326	657,326	657,326	657,326	657,326	657,326	657,326	657,326
Airport Fund - capital project matching funds	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Environmental Services	0	0	-	-	0	0	0	0	-	-
Fleet	0	0	-	-	0	0	0	0	-	-
DWI Fund	-	-	-	-	-	-	-	-	-	-
Health Care Assistance Fund - operations	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Emergency Declarations Fund										
Utilities										
Total Transfers to Other Funds	30,333,099	37,881,023	33,371,925	30,507,724	26,158,376	24,353,166	22,561,975	20,773,615	20,988,630	22,040,982

GENERAL FUND BUDGET 10 - YEAR PROJECTION - Including Budget Options

	FY2025 <i>Proposed</i>	FY2026 Projected	FY2027 Projected *	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected
Beginning Fund Balance										
Total beginning fund balance	67,155,490	70,597,738	66,852,809	61,693,915	52,172,570	52,877,668	53,915,709	54,986,268	56,486,998	58,441,800
Total Revenues	124,886,347	128,191,679	127,116,163	123,194,973	126,493,856	130,290,463	134,207,035	138,045,402	142,230,463	146,494,347
Transfers from other funds	5,110,237	3,978,000	3,604,000	3,425,000	3,502,000	3,607,000	3,715,000	3,827,000	3,942,000	4,060,000
Total sources of funds	\$ 197,152,074	202,767,417	197,572,972	188,313,888	182,168,426	186,775,131	191,837,744	196,858,671	202,659,460	208,996,147
Expenditures										
County Council	\$ 428,753	441,616	454,864	468,510	482,565	497,042	511,953	527,312	543,131	559,425
County Assessor	622,192	640,858	660,084	679,887	700,284	721,293	742,932	765,220	788,177	811,822
County Clerk	1,118,480	1,152,034	1,186,595	1,222,193	1,258,859	1,296,625	1,335,524	1,375,590	1,416,858	1,459,364
County Sheriff	17,512	18,037	18,578	19,135	19,709	20,300	20,909	21,536	22,182	22,847
Municipal Court	689,407	710,089	731,392	753,334	775,934	799,212	823,188	847,884	873,321	899,521
Probate Court	9,278	9,556	9,843	10,138	10,442	10,755	11,078	11,410	11,752	12,105
County Manager	6,875,475	7,081,739	7,294,191	7,513,017	7,738,408	7,970,560	8,209,677	8,455,967	8,709,646	8,970,935
County Attorney	1,437,337	1,480,457	1,524,871	1,570,617	1,617,736	1,666,268	1,716,256	1,767,744	1,820,776	1,875,399
Administrative Services	13,852,614	14,268,192	14,696,238	15,137,125	15,591,239	16,058,976	16,540,745	17,036,967	17,548,076	18,074,518
Community Development	5,903,792	6,080,906	6,263,333	6,451,233	6,644,770	6,844,113	7,049,436	7,260,919	7,478,747	7,703,109
Community Services	17,762,935	18,295,823	18,844,698	19,410,039	19,992,340	20,592,110	21,209,873	21,846,169	22,501,554	23,176,601
Fire	9,337,438	10,707,668	11,061,437	11,444,528	12,450,996	12,885,198	13,334,381	13,587,433	14,038,086	14,459,229
Police	15,266,128	15,724,112	16,195,835	16,681,710	17,182,161	17,697,626	18,228,555	18,775,412	19,338,674	19,918,834
Public Works	18,912,812	18,397,999	20,449,939	21,063,437	21,695,340	22,346,200	23,016,586	23,707,084	24,418,297	25,150,846
Recurring Budget Options	2,936,407	3,024,499	3,115,234	3,208,691	3,304,952	3,404,101	3,506,224	3,611,411	3,719,753	3,831,346
One-Time Budget Options	1,050,677	-	-	-	-	-	-	-	-	-
Total Expenditures	96,221,237	98,033,585	102,507,132	105,633,594	109,465,735	112,810,379	116,257,317	119,598,058	123,229,030	126,925,901
Transfers to other funds	30,333,099	37,881,023	33,371,925	30,507,724	19,825,023	20,049,043	20,594,159	20,773,615	20,988,630	22,040,982
Operational Transfers	10,783,940	13,054,864	13,490,526	10,626,726	10,821,526	11,020,826	11,226,626	11,438,026	11,655,926	12,704,326
Other CIP	15,000,000	15,000,000	10,000,000	10,000,000	3,666,647	3,695,877	4,032,184	4,000,000	4,000,000	4,000,000
Debt Service	4,549,159	9,826,159	9,881,399	9,880,998	5,336,850	5,332,340	5,335,349	5,335,589	5,332,704	5,336,656
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	2,406,751
Restricted for Cash Requirements	8,018,436	8,169,465	8,542,261	8,802,800	9,122,145	9,400,865	9,688,110	9,966,505	10,269,086	10,577,158
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	16,050,000
Unassigned	44,122,551	40,226,593	34,694,903	24,913,019	25,298,772	26,058,093	26,841,407	28,063,742	29,715,963	30,995,355
Ending fund balance	70,597,738	66,852,809	61,693,915	52,172,570	52,877,668	53,915,709	54,986,268	56,486,998	58,441,800	60,029,264
Total uses of funds	\$ 197,152,074	202,767,417	197,572,972	188,313,888	182,168,426	186,775,131	191,837,744	196,858,671	202,659,460	208,996,147
Operating Surplus / (Shortfall)	\$ 3,442,248	(3,744,929)	(5,158,894)	(9,521,345)	705,098	1,038,041	1,070,559	1,500,729	1,954,803	1,587,464
Unassigned as a % of Revenue	35.33%	31.38%	27.29%	20.22%	20.00%	20.00%	20.00%	20.33%	20.89%	21.16%
Unassigned Target (20% of Rev)	24,977,269	25,638,336	25,423,233	24,638,995	25,298,771	26,058,093	26,841,407	27,609,080	28,446,093	29,298,869
\$ over (under) target	19,145,282	14,588,257	9,271,671	274,024	0	0	0	454,661	1,269,871	1,696,486

* Assumes 1/4 cent GRT Increment

Assumes Reduction in Other CIP Transfers to Meet
Target Reserves

GENERAL FUND BUDGET 10 - YEAR PROJECTION - Including Budget Options & No GRT 1/4 Cent Increment

	FY2025 <i>Proposed</i>	FY2026 Projected	FY2027 Projected *	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected
Beginning Fund Balance										
Total beginning fund balance	67,155,490	70,597,738	66,852,809	54,485,915	50,398,570	51,446,668	52,427,709	53,424,268	54,423,998	55,646,390
Total Revenues	124,886,347	128,191,679	119,908,163	116,128,973	119,436,856	123,033,463	126,733,035	130,344,402	134,298,053	138,324,485
Transfers from other funds	5,110,237	3,978,000	3,604,000	3,425,000	3,502,000	3,607,000	3,715,000	3,827,000	3,942,000	4,060,000
Total sources of funds \$	197,152,074	202,767,417	190,364,972	174,039,888	173,337,426	178,087,131	182,875,744	187,595,671	192,664,050	198,030,875
Expenditures										
Recurring Budget Options	2,936,407	3,024,499	3,115,234	3,208,691	3,304,952	3,404,101	3,506,224	3,611,411	3,719,753	3,831,346
One-Time Budget Options	1,050,677	-	-	-	-	-	-	-	-	-
Expenditure Reduction Needed	-	-	-	(12,500,000)	(7,400,000)	(7,200,000)	(7,400,000)	(7,200,000)	(7,200,000)	(7,200,000)
Total Expenditures	96,221,237	98,033,585	102,507,132	93,133,594	102,065,735	105,610,379	108,857,317	112,398,058	116,029,030	119,725,901
Transfers to other funds	30,333,099	37,881,023	33,371,925	30,507,724	19,825,023	20,049,043	20,594,159	20,773,615	20,988,630	22,040,982
Operational Transfers	10,783,940	13,054,864	13,490,526	10,626,726	10,821,526	11,020,826	11,226,626	11,438,026	11,655,926	12,704,326
Other CIP	15,000,000	15,000,000	10,000,000	10,000,000	3,666,647	3,695,877	4,032,184	4,000,000	4,000,000	4,000,000
Debt Service	4,549,159	9,826,159	9,881,399	9,880,998	5,336,850	5,332,340	5,335,349	5,335,589	5,332,704	5,336,656
Ending fund balance	70,597,738	66,852,809	54,485,915	50,398,570	51,446,668	52,427,709	53,424,268	54,423,998	55,646,390	56,263,992
Total uses of funds \$	197,152,074	202,767,417	190,364,972	174,039,888	173,337,426	178,087,131	182,875,744	187,595,671	192,664,050	198,030,875
Operating Surplus / (Shortfall) \$	3,442,248	(3,744,929)	(12,366,894)	(4,087,345)	1,048,098	981,041	996,559	999,729	1,222,393	617,602
Unassigned as a % of Revenue	35.33%	31.38%	22.92%	20.82%	20.50%	20.46%	20.43%	20.41%	20.49%	20.12%
Unassigned Target (20% of Rev)	24,977,269	25,638,336	23,981,633	23,225,795	23,887,371	24,606,693	25,346,607	26,068,880	26,859,611	27,664,897
\$ over (under) target	19,145,282	14,588,257	3,505,271	954,891	597,067	563,400	549,467	531,861	660,943	165,186

* Assumes NO 1/4 cent GRT Increment

Assumes Reduction in Other CIP Transfers and
Operations to Meet Target Reserves