

Los Alamos County Utilities Department
Summary Of Expenditure Budget

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Revised Budget	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Electric Production	38,596,241	52,286,114	59,880,922	60,164,871	55,827,458	-7%	54,920,294	-2%
Electric Distribution	13,748,818	16,556,544	18,558,949	20,396,067	18,685,845	1%	27,574,924	48%
Less Interdivision Electric Sales	(7,536,886)	(9,045,095)	(9,516,802)	(9,516,802)	(10,243,520)	8%	(9,422,557)	-8%
Total Electric Fund	\$ 44,808,173	\$ 59,797,562	\$ 68,923,069	\$ 71,044,136	\$ 64,269,783	-7%	\$ 73,072,661	14%
Gas	\$ 7,717,843	\$ 13,587,487	\$ 16,937,060	\$ 17,281,464	\$ 10,756,703	-36%	\$ 11,518,955	7%
Water Production	8,054,866	9,404,870	19,540,751	43,418,319	9,932,234	-49%	8,928,006	-10%
Water Distribution	6,853,688	6,779,914	7,640,806	7,971,560	8,835,807	16%	10,949,734	24%
Less Interdivision Water Sales	(3,754,046)	(3,814,422)	(3,929,250)	(3,929,250)	(4,330,000)	10%	(4,330,000)	0%
Total Water Fund	\$ 11,154,509	\$ 12,370,362	\$ 23,252,307	\$ 47,460,630	\$ 14,438,041	-38%	\$ 15,547,740	8%
Wastewater	\$ 9,322,577	\$ 21,230,053	\$ 7,973,569	\$ 22,547,017	\$ 8,030,134	1%	\$ 7,633,279	-5%
Total Expenditure Budget	\$ 73,003,102	\$ 106,985,464	\$ 117,086,005	\$ 158,333,246	\$ 97,494,661	-17%	\$ 107,772,634	11%
Electric Revenue Transfer	\$ 584,290	\$ 654,033	\$ 643,769	\$ 643,769	\$ 721,179		\$ 796,203	
Gas Revenue Transfer	\$ 264,620	\$ 345,845	\$ 928,243	\$ 928,243	\$ 511,689		\$ 521,923	
Total Revenue Transfer	\$ 848,910	\$ 999,878	\$ 1,572,012	\$ 1,572,012	\$ 1,232,868		\$ 1,318,126	

Los Alamos County Department of Public Utilities
Budget Summary by Category

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2026 Projected
Expenditures by Fund:						
Electric	44,808,173	59,797,562	68,923,069	71,044,136	64,269,783	73,072,661
Gas	7,717,843	13,587,487	16,937,060	17,281,464	10,756,703	11,518,955
Water	11,154,509	12,370,362	23,252,307	47,460,630	14,438,041	15,547,740
Wastewater	9,322,577	21,230,053	7,973,569	22,547,017	8,030,134	7,633,279
	73,003,102	106,985,464	117,086,005	158,333,246	97,494,661	107,772,634
Expenditures by Type:						
Salaries	8,260,480	9,050,065	11,094,963	11,094,963	11,499,074	11,806,623
Benefits	2,869,705	3,294,338	4,247,206	4,247,206	4,264,896	4,486,123
Professional/Contractual Services	51,400,986	83,383,613	87,179,145	128,405,677	69,197,527	77,670,688
Materials/Supplies	3,558,393	3,268,351	4,552,292	4,666,047	3,809,772	3,760,612
Interfund Charges	8,259,993	9,388,286	11,431,554	11,431,554	11,581,831	11,611,829
Capital Outlay	118,597	287,482	1,409,796	1,456,278	105,000	95,000
Fiscal Charges	2,826,417	2,963,254	3,063,396	3,063,396	3,294,541	4,752,260
Admin & Gen Allocation	(4,291,468)	(4,649,926)	(5,892,347)	(6,031,874)	(6,257,980)	(6,410,500)
	73,003,102	106,985,464	117,086,005	158,333,247	97,494,661	107,772,634
FTE Summary:						
Regular (full & part time)	95.00	97.00	98.00	98.00	100.00	100.00
Limited Term	2.00	2.00	2.00	2.00	0.00	0.00
Overfill for Anticipated Retirements				3.00	3.00	3.00
Casual, student & temp.	3.65	3.65	3.65	3.65	3.65	3.65
	100.65	102.65	103.65	106.65	106.65	106.65
FTE by Division:						
Electric Production	13.83	13.83	14.00	14.00	13.40	13.40
Electric Distribution	13.17	13.17	13.00	13.00	13.60	13.60
Gas/Water/Sewer**	22.45	25.45	23.45	23.45	23.45	23.45
Water Production	10.75	10.75	10.25	11.25	11.25	11.25
Wastewater Treatment	9.80	9.80	10.30	10.30	10.30	10.30
Administrative & General**	30.65	29.65	32.65	34.65	34.65	34.65
	100.65	102.65	103.65	106.65	106.65	106.65

** Overfill positions included

Los Alamos County Utilities Department
Summary of Expenditures - Electric Production

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
Revenue								
Mwh Sales - LANL	358,169	362,430	460,764	460,764	474,554	3%	485,207	2%
Mwh Sales - LAC Distribution	107,155	108,167	120,333	120,333	121,887	1%	123,455	1%
Total Mwh Sales	465,325	470,597	581,097	581,097	596,441	3%	608,662	2%
Revenue per Mwh	\$ 70.13	\$ 83.17	\$ 74.69	\$ 74.69	\$ 76.32		\$ 71.49	-6%
DOE Revenues	\$ 25,095,395	\$ 30,095,757	\$ 33,883,745	\$ 33,883,745	\$ 35,275,990	4%	\$ 34,093,726	-3%
Sales to Electric Distribution	7,536,886	9,045,095	9,516,802	9,516,802	10,243,520	8%	9,422,557	-8%
Economy Sales	9,482,263	13,295,823	14,943,416	14,943,416	11,357,400	-24%	11,379,224	0%
Interest on Cash & Reserves	(259,657)	531,620	130,000	447,916	523,696	303%	570,551	9%
Bond Federal Subsidy	33,984	33,984	30,867	30,867	27,669	-10%	24,080	-13%
Total Revenue	\$ 41,888,871	\$ 53,002,279	\$ 58,504,830	\$ 58,822,746	\$ 57,428,275	-2%	\$ 55,490,138	-3%
Operating Expenses								
El Vado Generation	\$ 634,278	\$ 741,292	\$ 954,205	\$ 954,205	\$ 926,281	-3%	\$ 948,178	2%
Abiquiu Generation	531,618	568,144	3,261,627	3,261,627	\$ 2,969,170	-9%	\$ 582,101	-80%
Contract Administration	76,859	54,163	43,928	43,928	\$ 87,141	98%	\$ 88,357	1%
Load Control	2,002,780	1,920,984	2,065,601	2,171,412	\$ 2,224,445	8%	\$ 2,277,674	2%
Transmission - PNM	3,973,692	3,885,633	2,850,000	2,850,000	\$ 3,406,903	20%	\$ 3,509,110	3%
Transmission - Other	2,047,562	2,739,099	4,002,304	4,005,628	\$ 3,524,312	-12%	\$ 3,641,811	3%
Purchased Power	17,357,836	33,748,685	39,295,953	39,295,953	\$ 36,014,824	-8%	\$ 38,022,740	6%
Photovoltaic Array	21,269	32,219	15,000	15,000	\$ 1,065,000	7000%	\$ -	-100%
Debt Service	714,918	601,790	442,768	442,768	\$ 432,114	-2%	\$ 422,036	-2%
San Juan Operations	7,763,874	3,290,129	225,000	225,000	-	-100%	-	-
Laramie River Operations	1,851,412	2,066,404	2,179,315	2,179,315	1,969,389	-10%	2,207,859	12%
SMR Project	-	-	1,280,817	1,280,817	-	-100%	-	-
Non-Pool Expenses	-	-	200,000	200,000	-	-100%	-	-
Interdepartmental Charges	552,996	689,242	600,719	600,719	601,991	0%	632,093	5%
Administrative Allocation	609,978	681,900	708,685	708,685	1,560,888	120%	1,588,335	2%
Total Operating Expenses	\$ 38,139,073	\$ 51,019,684	\$ 58,125,922	\$ 58,235,057	\$ 54,782,458	-6%	\$ 53,920,294	-2%
Operating Income (Loss)	\$ 3,749,799	\$ 1,982,595	\$ 378,908	\$ 587,689	\$ 2,645,817	598%	\$ 1,569,844	-41%
Capital Expenditures								
Capital Expenditures	\$ 457,169	\$ 1,266,430	\$ 1,755,000	\$ 1,929,814	\$ 1,045,000	-40%	\$ 1,000,000	-4%
Other Financing	\$ -	\$ -	\$ -	\$ -				
Net Income (Loss)	\$ 3,292,630	\$ 716,165	\$ (1,376,092)	\$ (1,342,125)	\$ 1,600,817	639%	\$ 569,844	-64%
Expenditures by Type:								
Salaries	\$ 1,509,793	\$ 1,635,311	\$ 1,746,853	\$ 1,746,853	\$ 1,729,057	-1%	\$ 1,786,780	3%
Benefits	498,293	557,302	696,556	696,556	\$ 736,134	6%	\$ 771,042	5%
Professional/Contractual Services	34,125,792	47,486,556	54,622,291	54,906,105	\$ 50,138,972	-8%	\$ 49,100,116	-2%
Materials/Supplies	585,696	546,729	1,053,050	1,053,184	\$ 618,302	-41%	\$ 609,892	-1%
Interfund Charges	1,156,356	1,452,953	1,309,404	1,309,404	\$ 2,162,879	65%	\$ 2,220,428	3%
Capital Outlay	-	85	10,000	10,000	\$ 10,000	0%	\$ 10,000	0%
Fiscal Charges	720,311	607,178	442,768	442,768	\$ 432,114	-2%	\$ 422,036	-2%
Total	\$ 38,596,241	\$ 52,286,114	\$ 59,880,922	\$ 60,164,871	\$ 55,827,458	-7%	\$ 54,920,294	-2%

Los Alamos County Utilities Department
Summary of Expenditures - Electric Distribution

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
Revenue								
kWh Sales	107,155,470	108,167,479	120,333,185	120,333,185	121,886,557	1%	123,455,462	1%
Revenue per kWh	\$ 0.1266	\$ 0.1247	\$ 0.1244	\$ 0.1244	\$ 0.1376	11%	\$ 0.1500	9%
Sales Revenue	\$ 13,567,261	\$ 13,489,572	\$ 14,971,374	\$ 14,971,374	\$ 16,771,590	12%	\$ 18,516,344	10%
Interest on Cash & Reserves	8,737	182,846	66,045	8,000	8,000	-88%	8,000	0%
Bond Federal Subsidy	67,942	67,942	-	66,045	64,099		58,759	
Miscellaneous	200,104	48,510	108,101	108,101	186,000	72%	186,000	0%
Revenue on Recoverable Work	402,402	118,320	150,000	150,000	150,000	0%	150,000	0%
Total Revenue	\$ 14,246,445	\$ 13,907,190	\$ 15,295,520	\$ 15,303,520	\$ 17,179,689	12%	\$ 18,919,103	10%
Operating Expenses								
Operations Staffing Related	1,766,181	2,000,134	2,478,390	2,487,552	2,261,166	-9%	1,828,840	-19%
Substation Maintenance	40,814	-	34,000	34,000	32,000	-6%	32,000	0%
Switching Station Maintenance	34,824	535	123,000	123,000	90,760	-26%	69,875	-23%
Overhead Maintenance	220,318	158,131	245,302	245,302	250,822	2%	249,052	-1%
Underground Maintenance	128,739	265,018	313,000	313,000	314,750	1%	302,925	-4%
Meter Maintenance	16,012	8,803	21,300	21,300	23,150	9%	22,800	-2%
Interdepartmental Charges	920,806	1,011,773	1,218,243	1,218,243	1,182,446	-3%	1,189,071	1%
Eng. Cust Svc. MR and Admin	686,673	784,293	1,040,731	1,040,731	1,246,415	20%	1,279,493	3%
In Lieu Taxes & Franchise fee	525,602	524,798	999,450	999,450	525,000	-47%	525,000	0%
Debt Service	1,115,039	973,492	918,731	918,731	1,015,816	11%	1,178,311	16%
Cost of Power	7,536,886	9,045,095	9,516,802	9,516,802	10,243,520	8%	9,422,557	-8%
Total Operating Expenses	\$ 12,991,894	\$ 14,772,073	\$ 16,908,949	\$ 16,918,111	\$ 17,185,845	2%	\$ 16,099,924	-6%
Operating Income (Loss)	\$ 1,254,551	\$ (864,883)	\$ (1,613,429)	\$ (1,614,591)	\$ (6,156)	-100%	\$ 2,819,179	-45897%
Capital Expenditures								
Capital Expenditures	\$ 659,414	\$ 1,679,061	\$ 1,389,617	\$ 3,217,573	\$ 1,198,908	-14%	\$ 10,642,903	788%
Capital Expenditures - Labor	97,510	105,409	260,383	260,383	301,092	16%	832,097	176%
Other Financing								
Grants/Loan/Bond Proceeds	-	135,600	-	-		#DIV/0!	10,950,000	#DIV/0!
Transfer from General Fund	4,528	-	-	80,416		#DIV/0!		#DIV/0!
Transfer from Other Funds	330,290	-	-	563,200		#DIV/0!		#DIV/0!
Profit Transfer	(584,290)	(654,033)	(643,769)	(643,769)	(721,179)	12%	(796,203)	10%
Net Income (Loss)	\$ 248,155	\$ (3,167,787)	\$ (3,907,198)	\$ (5,092,700)	\$ (2,227,335)	-43%	\$ 1,497,976	-167%
Expenditures by Type:								
Salaries	\$ 1,307,469	\$ 1,459,562	\$ 1,836,532	\$ 1,836,532	\$ 1,647,740	-10%	\$ 1,699,116	3%
Benefits	434,185	518,375	689,479	689,479	718,555	4%	767,028	7%
Professional/Contractual Services	550,882	1,350,988	1,661,169	3,479,062	1,445,460	-13%	10,889,455	653%
Materials/Supplies	1,157,126	1,281,020	1,525,400	1,544,625	1,087,893	-29%	1,061,893	-2%
Interfund Charges	1,609,297	1,797,328	2,342,836	2,342,836	2,448,861	5%	2,488,564	2%
Capital Outlay	37,933	128,948	68,000	68,000	78,000	15%	68,000	-13%
Fiscal Charges	1,115,039	975,227	918,731	918,731	1,015,816	11%	1,178,311	16%
Total	\$ 6,211,932	\$ 7,511,449	\$ 9,042,147	\$ 10,879,265	\$ 8,442,325	-7%	\$ 18,152,367	115%

Los Alamos County Utilities Department
Summary of Expenditures - Gas Distribution

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Revised Budget	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
Revenue								
Therm Sales	8,026,356	9,428,668	8,000,000	8,000,000	9,500,000	19%	9,500,000	0%
Revenue per Therm	\$ 0.8699	\$ 1.1198	\$ 2.4846	\$ 2.4846	\$ 1.1534	-54%	\$ 1.1764	2%
Sales Revenue	\$ 6,982,380	\$ 10,557,917	\$ 19,876,727	\$ 19,876,727	\$ 10,956,925	-45%	\$ 11,176,064	2%
Interest on Cash & Reserves	(76,149)	27,344	-	44,244	37,491		13,833	
Revenue on Recoverable Work	181,774	45,815	21,227	21,227	20,000	-6%	20,000	0%
Miscellaneous	60	-	-	-	-			
Total Revenue	\$ 7,088,065	\$ 10,631,075	\$ 19,897,954	\$ 19,942,198	\$ 11,014,416	-45%	\$ 11,209,897	2%
Operating Expenses								
Operations Staffing Related	862,632	1,084,388	1,009,504	1,029,011	1,304,155	29%	1,307,380	0%
Gas Distribution	99,483	75,047	152,100	178,276	152,100	0%	152,100	0%
Gas Meters	118,677	55,951	62,500	62,500	62,500	0%	62,500	0%
Interdepartmental Charges	358,878	427,505	526,059	526,059	493,791	-6%	497,483	1%
Eng. Cust Svc. MR and Admin	637,225	642,437	1,207,067	1,207,067	882,510	-27%	902,845	2%
In Lieu Taxes & Franchise fee	414,625	301,740	488,830	488,830	486,647	0%	486,647	0%
Cost of Gas	4,646,602	9,923,057	13,000,000	13,000,000	7,000,000	-46%	7,560,000	8%
Total Operating Expenses	\$ 7,138,121	\$ 12,510,125	\$ 16,446,060	\$ 16,491,743	\$ 10,381,703	-37%	\$ 10,968,955	6%
Operating Income (Loss)	\$ (50,056)	\$ (1,879,050)	\$ 3,451,894	\$ 3,450,455	\$ 632,713	-82%	\$ 240,942	-62%
Capital Expenditures								
Capital Expenditures	\$ 579,722	\$ 1,077,362	\$ 491,000	\$ 789,721	\$ 375,000	-24%	\$ 550,000	47%
Other Financing								
Transfer from Other Funds	265,779	-	-	668,847	-			
Profit Transfer	(264,620)	(345,845)	(928,243)	(928,243)	(511,689)	-45%	(521,923)	2%
Net Income (Loss)	\$ (628,620)	\$ (3,302,257)	\$ 2,032,651	\$ 2,401,337	\$ (253,976)	-112%	\$ (830,981)	227%
Expenditures by Type:								
Salaries	\$ 541,294	\$ 666,081	\$ 647,513	\$ 647,513	\$ 815,939	26%	\$ 840,869	3%
Benefits	206,829	260,724	257,291	257,291	378,692	47%	396,987	5%
Professional/Contractual Services	5,376,578	11,120,926	13,419,000	13,725,219	7,494,000	-44%	8,189,000	9%
Materials/Supplies	596,398	454,241	689,130	716,815	691,771	0%	691,771	0%
Interfund Charges	996,744	1,070,644	1,733,126	1,733,126	1,376,301	-21%	1,400,328	2%
Capital Outlay	-	14,870	191,000	201,500	-	-100%	-	#DIV/0!
Fiscal Charges	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total	\$ 7,717,843	\$ 13,587,487	\$ 16,937,060	\$ 17,281,464	\$ 10,756,703	-36%	\$ 11,518,955	7%

Los Alamos County Utilities Department
Summary of Expenditures - Water Production

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
Revenue								
Potable 1000-gallon production	1,088,045	1,046,172	1,150,000	1,150,000	1,150,000	0%	1,150,000	0.0%
Non-potable 1000-gallon production	103,824	63,661	136,500	136,500	136,500	0%	136,500	0.0%
Revenue per 1000 gallons	\$ 4.25	\$ 5.12	\$ 4.77	\$ 4.77	\$ 4.60	-4%	\$ 4.79	4.1%
Potable Sales to Water Distribution	\$ 3,754,046	\$ 3,814,422	\$ 3,929,250	\$ 3,929,250	\$ 3,957,463	1%	\$ 4,105,868	3.8%
Potable Sales Wholesale	999,848	1,668,380	1,901,250	1,901,250	1,751,799	-8%	1,839,389	5.0%
Repayment of InterUtility Loan	187,569	187,569	187,569	187,569	-	-100%	-	-
Interest on Cash & Reserves	(311,334)	390,356	122,151	252,100	252,100	106%	420,120	66.6%
Bond Federal Subsidy	27,576	68,552	21,338	21,338	14,940	-30%	10,459	-30.0%
Non Potable	309,302	197,184	310,019	310,019	204,578	-34%	212,250	3.8%
Miscellaneous	-	5,760	-	-	-	-	-	-
Total Revenue	\$ 4,967,006	\$ 6,332,224	\$ 6,471,577	\$ 6,601,526	\$ 6,180,881	-4%	\$ 6,588,086	6.6%
Operating Expenses								
Operations Staffing Related	\$ 1,289,973	\$ 1,824,310	\$ 1,556,345	\$ 1,561,830	\$ 1,729,854	11%	\$ 1,771,621	2.4%
Pumping Power	682,943	704,114	800,000	800,000	800,000	0%	800,000	0.0%
Wells	161,938	121,604	105,000	154,352	105,000	0%	105,000	0.0%
Booster Pump Stations	21,933	26,564	177,000	338,770	177,000	0%	177,000	0.0%
Treatment	48,632	57,651	4,000	11,552	4,000	0%	4,000	0.0%
Storage Tanks	9,026	623	20,000	20,000	20,000	0%	20,000	0.0%
Transmission Lines	60,471	181,904	122,500	136,485	122,500	0%	122,500	0.0%
Non Potable System	112,959	293,767	244,800	329,231	169,800	-31%	169,800	0.0%
Interdepartmental Charges	297,664	386,961	408,649	408,649	468,012	15%	491,415	5.0%
Eng. Cust Svc. MR and Admin	932,032	1,100,559	1,058,614	1,058,614	854,344	-19%	875,957	2.5%
State Water Tax	35,318	34,568	45,000	45,000	47,000	4%	47,000	0.0%
Debt Service	114,953	127,370	936,863	936,863	994,724	6%	985,213	-1.0%
Total Operating Expenses	\$ 3,767,841	\$ 4,859,995	\$ 5,478,771	\$ 5,801,345	\$ 5,492,234	0%	\$ 5,569,506	1.4%
Operating Income (Loss)	\$ 1,199,165	\$ 1,472,229	\$ 992,806	\$ 800,181	\$ 688,647	-31%	\$ 1,018,581	47.9%
Capital Expenditures								
Capital Expenditures	\$ 4,287,025	\$ 4,544,876	\$ 14,061,980	\$ 37,616,974	\$ 4,440,000	-68%	\$ 3,358,500	-24.4%
Other Financing								
Grants/Loan Proceeds	500,675	2,372,663	10,650,000	29,597,548	8,540,000	-20%	2,883,500	-66.2%
County/External Reimbursement	-	-	-	3,500,000	-	-	-	-
ARPA	1,128,660	756,870	-	-	-	-	-	-
Transfer from Other Funds	250,000	-	-	4,153,711	-	-	-	-
Transfer to Wastewater	(324,088)	-	-	-	-	-	-	-
Net Income (Loss)	\$ (1,532,613)	\$ 56,886	\$ (2,419,174)	\$ 434,466	\$ 4,788,647	-298%	\$ 543,581	-88.6%
Expenditures by Type:								
Salaries	\$ 762,039	\$ 822,304	\$ 985,304	\$ 985,304	\$ 1,117,648	13%	\$ 1,151,268	3.0%
Benefits	292,883	310,941	419,716	419,716	468,943	12%	492,090	4.9%
Professional/Contractual Services	4,575,874	5,267,196	14,196,225	38,022,746	4,949,500	-65%	3,868,000	-21.9%
Materials/Supplies	195,666	201,052	228,300	243,365	258,963	13%	243,963	-5.8%
Interfund Charges	1,971,422	2,243,941	2,345,363	2,345,363	2,125,456	-9%	2,170,472	2.1%
Capital Outlay	16,796	37,469	428,980	464,962	17,000	-96%	17,000	0.0%
Fiscal Charges	240,185	521,965	936,863	936,863	994,724	6%	985,213	-1.0%
Total	\$ 8,054,866	\$ 9,404,870	\$ 19,540,751	\$ 43,418,319	\$ 9,932,234	-49%	\$ 8,928,006	-10.1%

Los Alamos County Utilities Department
Summary of Expenditures - **Water Distribution**

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
Revenue								
Sales in Thousand of Gallons	813,664	704,825	775,000	775,000	800,000	3%	800,000	0%
Revenue per thousand gallons	\$ 7.4666	\$ 8.1541	\$ 9.3165	\$ 9.3165	\$ 9.1957	-1%	\$ 9.5145	3%
Sales Revenue	\$ 6,075,303	\$ 5,747,243	\$ 7,220,311	\$ 7,220,311	\$ 7,356,570	2%	\$ 7,611,636	3%
Interest on Cash & Reserves	(61,114)	-	-	60,093	62,911		71,306	12%
Revenue on Recoverable Work	64,213	19,598	15,920	15,920	25,000	57%	25,000	0%
Miscellaneous	62,860	60,622	15,920	15,920	60,000	277%	60,000	0%
Total Revenue	\$ 6,141,261	\$ 5,827,462	\$ 7,252,151	\$ 7,312,244	\$ 7,504,481	3%	\$ 7,767,942	3%
Operating Expenses								
Operations Staffing Related	\$ 758,957	\$ 765,729	\$ 1,056,571	\$ 1,065,203	\$ 1,132,608	7%	\$ 1,170,056	3%
Water Distribution	143,577	76,869	202,200	227,928	352,200	74%	202,200	-74%
Water Meters	788,685	90,459	275,000	301,858	275,000	0%	275,000	0%
Interdepartmental Charges	281,102	336,692	413,364	413,364	372,567	-10%	391,197	5%
Eng. Cust Svc. MR and Admin	470,590	490,985	1,087,605	1,087,605	974,937	-10%	1,004,677	3%
Debt Service							63,501	1%
Cost of Water	3,754,046	3,814,422	3,929,250	3,929,250	4,330,000	10%	4,330,000	0%
Total Operating Expenses	\$ 6,196,957	\$ 5,575,156	\$ 6,963,990	\$ 7,025,209	\$ 7,437,312	7%	\$ 7,436,631	0%
Operating Income (Loss)	\$ (55,696)	\$ 252,306	\$ 288,161	\$ 287,035	\$ 67,169	-77%	\$ 331,311	80%
Capital Expenditures								
Capital Expenditures	\$ 656,731	\$ 1,204,758	\$ 676,816	\$ 946,352	\$ 1,398,495	107%	\$ 3,513,103	60%
Other Financing								
Grants/Loan Proceeds/County					1,398,495		3,438,103	59%
Transfer from Other Funds	254,000	-	-	879,411				#DIV/0!
Net Income (Loss)	\$ (458,427)	\$ (952,452)	\$ (388,655)	\$ 220,094	\$ 67,169	-117%	\$ 256,311	74%
Expenditures by Type:								
Salaries	\$ 540,996	\$ 500,377	\$ 701,857	\$ 701,857	\$ 709,375	1%	\$ 731,206	3%
Benefits	162,465	174,230	277,214	277,214	327,733	18%	343,350	5%
Professional/Contractual Services	1,152,125	1,188,170	207,000	502,731	1,755,495	748%	3,720,103	53%
Materials/Supplies	491,632	221,441	347,700	382,724	365,700	5%	365,700	0%
Interfund Charges	752,425	826,623	1,500,969	1,500,969	1,347,504	-10%	1,395,874	3%
Capital Outlay	-	54,651	676,816	676,816	-	-100%	-	
Fiscal Charges	-	-	-	-	-		63,501	100%
Total	\$ 3,099,642	\$ 2,965,492	\$ 3,711,556	\$ 4,042,310	\$ 4,505,807	21%	\$ 6,619,734	32%

Los Alamos County Utilities Department
Summary of Expenditures - **Wastewater Collection Treatment**

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
REVENUE								
Thousand of Gallons Processed	366,276	375,378	430,000	430,000	400,000	-7.0%	400,000	0.0%
Sales Revenue	\$ 6,135,488	\$ 6,184,880	\$ 6,644,515	\$ 6,644,515	\$ 6,775,858	2.0%	\$ 6,909,406	2.0%
Interest on Cash & Reserves	(223,560)	198,827	165,449	463,475	480,090		548,077	
Revenue on Recoverable Work	22,878	860	-	-	10,000		10,000	0.0%
TOTAL REVENUE	\$ 5,934,807	\$ 6,384,566	\$ 6,809,964	\$ 7,107,990	\$ 7,265,948	6.7%	\$ 7,467,483	2.8%
OPERATING EXPENSES								
Ops Staffing Related - Collections	\$ 645,969	\$ 689,545	\$ 1,084,801	\$ 1,095,215	\$ 944,808	-12.9%	\$ 976,433	3.3%
Ops Staffing Related - Treatments	\$ 911,975	\$ 1,022,867	\$ 1,341,579	\$ 1,341,579	\$ 1,221,799	-8.9%	\$ 1,243,690	1.8%
Wastewater Collection	142,385	124,092	197,800	213,322	262,800	32.9%	262,800	0.0%
Lift Stations	114,545	124,994	96,200	248,352	96,200	0.0%	96,200	0.0%
Wastewater Treatment LA	432,764	475,762	441,856	488,269	763,800	72.9%	429,006	-43.8%
Wastewater Treatment WR	131,330	130,482	155,700	207,156	90,700	-41.7%	90,700	0.0%
Interdepartmental Charges	656,062	718,681	1,129,735	1,129,735	1,144,038	1.3%	919,842	-19.6%
Eng. Cust Svc. MR and Admin	852,681	928,136	731,864	731,864	681,102	-6.9%	701,409	3.0%
Debt Service	750,881	840,784	765,034	765,034	851,887	11.4%	2,103,199	146.9%
TOTAL OPERATING EXPENSES	\$ 4,638,592	\$ 5,055,344	\$ 5,944,569	\$ 6,220,525	\$ 6,057,134	1.9%	\$ 6,823,279	12.6%
OPERATING INCOME (LOSS)	\$ 1,296,215	\$ 1,329,223	\$ 865,395	\$ 887,465	\$ 1,208,814	39.7%	\$ 644,204	-46.7%
CAPITAL EXPENDITURES								
Capital Expenditures	\$ 4,683,985	\$ 16,174,709	\$ 2,029,000	\$ 16,326,492	\$ 1,973,000	-2.8%	\$ 810,000	-58.9%
OTHER FINANCING								
Grant/Loan Proceeds	-	-	-	10,800,000	1,500,000		2,500,000	
Transfer from Other Funds	324,088	-	-	261,918				
NET INCOME (LOSS)	\$ (3,063,683)	\$ (14,845,486)	\$ (1,163,605)	\$ (4,377,109)	\$ 735,814	-163.2%	\$ 2,334,204	217.2%
Expenditures by Type:								
Salaries	\$ 1,135,291	\$ 1,196,329	\$ 1,723,056	\$ 1,723,056	\$ 1,836,332	6.6%	\$ 1,877,071	2.2%
Benefits	399,785	418,158	672,824	672,824	281,275	-58.2%	294,052	4.5%
Professional/Contractual Services	4,956,748	16,531,942	2,325,500	16,887,971	2,634,500	13.3%	1,121,500	-57.4%
Materials/Supplies	327,397	273,240	359,100	370,077	385,593	7.4%	385,593	0.0%
Interfund Charges	1,699,191	1,919,364	2,128,055	2,128,055	2,040,547	-4.1%	1,851,864	-9.2%
Capital Outlay	53,284	50,236	-	-	-		-	
Fiscal Charges	750,881	840,784	765,034	765,034	851,887	11.4%	2,103,199	146.9%
Total	\$ 9,322,577	\$ 21,230,053	\$ 7,973,569	\$ 22,547,017	\$ 8,030,134	0.7%	\$ 7,633,279	-4.9%

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

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	Variance FY2026 Projected to FY2025 Proposed
Meter Reading	\$ 266,583	\$ 254,450	\$ 259,268	\$ 259,268	278,483	7%	291,317	5%
Salaries	162,810	156,738	124,626	124,626	138,601	11%	146,775	6%
Benefits	66,216	69,862	68,418	68,418	72,373	6%	75,992	5%
Professional/Contractual Services	15,276	1,266	32,960	32,960	34,000	3%	34,000	0%
Materials/Supplies	12,715	12,789	12,700	12,700	12,700	0%	12,700	0%
Interfund Charges	9,565	13,795	20,564	20,564	20,809	1%	21,850	5%
Customer Service	\$ 834,157	\$ 736,372	\$ 879,581	\$ 892,609	938,791	7%	966,594	3%
Salaries	329,330	354,514	465,288	465,288	474,227	2%	488,108	3%
Benefits	110,469	143,363	222,381	222,381	201,348	-9%	211,415	5%
Professional/Contractual Services	328,803	170,375	100,000	107,383	166,866	67%	166,866	0%
Materials/Supplies	65,555	68,119	91,912	97,557	96,350	5%	100,205	4%
Engineering	\$ 1,794,692	\$ 1,841,033	\$ 1,877,733	\$ 1,880,733	1,979,341	5%	1,999,643	1%
Salaries	1,152,228	1,258,148	1,276,841	1,276,841	1,339,814	5%	1,338,211	0%
Benefits	380,579	455,413	495,872	495,872	526,984	6%	553,336	5%
Professional/Contractual Services	191,785	29,568	-	3,000	-	-	-	-
Materials/Supplies	49,337	72,710	56,500	56,500	101,500	80%	96,500	-5%
Interfund Charges	10,180	25,194	13,520	13,520	11,043	-18%	11,596	5%
Capital Outlay	10,584	-	35,000	35,000	-	-100%	-	-
Administration	\$ 536,871	\$ 585,935	\$ 1,340,928	\$ 1,346,344	1,565,983	17%	1,612,083	3%
Salaries	279,235	305,373	830,887	830,887	940,988	13%	971,437	3%
Benefits	121,714	139,993	160,324	160,324	264,564	65%	277,793	5%
Professional/Contractual Services	46,199	43,471	240,000	245,416	240,000	0%	240,000	0%
Materials/Supplies	34,911	58,654	72,000	72,000	72,000	0%	72,000	0%
Interfund Charges	54,812	38,444	37,717	37,717	48,431	28%	50,853	5%
Finance	\$ 613,429	\$ 804,132	\$ 1,042,550	\$ 1,160,186	1,001,697	-4%	1,036,536	3%
Salaries	412,790	488,945	548,650	548,650	517,345	-6%	536,881	4%
Benefits	150,978	175,496	212,400	212,400	202,852	-4%	213,310	5%
Professional/Contractual Services	23,240	82,574	235,000	352,636	235,000	0%	238,450	1%
Materials/Supplies	26,421	37,794	46,500	46,500	46,500	0%	47,895	3%
Capital Outlay	-	1,223	-	-	-	-	-	-
Fiscal Charges	-	18,100	-	-	-	-	-	-
Public Information	\$ 245,736	\$ 428,004	\$ 492,287	\$ 492,733	493,685	0%	504,327	2%
Salaries	127,203	206,383	207,556	207,556	232,008	12%	238,901	3%
Benefits	45,309	70,480	74,731	74,731	85,443	14%	89,728	5%
Professional/Contractual Services	57,685	110,580	140,000	140,446	103,734	-26%	103,198	-1%
Materials/Supplies	15,539	40,560	70,000	70,000	72,500	4%	72,500	0%
Total Administrative Division	\$ 4,291,468	\$ 4,649,926	\$ 5,892,347	\$ 6,031,874	6,257,980	6%	6,410,500	2%
ALLOCATION TO EP					1,560,888		1,588,335	
ALLOCATION TO ED					1,246,415		1,279,493	
ALLOCATION TO GAS					882,510		902,845	
ALLOCATION TO WATER PROD					854,344		875,957	
ALLOCATION TO WATER DISTRIBUTION					974,937		1,004,677	
ALLOCATION TO WASTEWATER					681,102		701,409	
TOTAL ALLOC TO UTIL FUNDS					6,200,196		6,352,716	
ALLOCATION TO ENVIRON SERV					57,784		57,784	
TOTAL ADMIN ALLOCATION					6,257,980		6,410,500	