

SUSANA MARTINEZ
GOVERNOR



DUFFY RODRIGUEZ
CABINET SECRETARY

RICK LOPEZ
DIRECTOR

MICHAEL MARIANO
ACTING DEPUTY DIRECTOR

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
Bataan Memorial Building ♦ 407 Galisteo St. ♦ Suite 202 ♦ Santa Fe, NM 87501
PHONE (505) 827-4950 ♦ FAX (505) 827-4948

August 23, 2017

The Honorable David Izraelevitz
Los Alamos County
1000 Central Ave. Suite 300
Los Alamos, NM 87544

Dear Commissioner Izraelevitz:

The final budget for your local government entity for Fiscal Year 2018, as approved by your governing body, has been examined and reviewed. The Department of Finance and Administration, Local Government Division (LGD) finds it has been developed in accordance with applicable statutes and budgeting guidelines, and sufficient resources appear to be available to cover budgeted expenditures. In addition, the *Budget Certification of Local Public Bodies* rule, 2.2.3 NMAC, requires that your entity's audit or "Agreed Upon Procedures" (per the *Tier System Reporting* rule, 2.2.2.16 NMAC) for Fiscal Year 2016 should have been submitted to the Office of the State Auditor as of this time. The LGD's information indicates that you are in compliance with this requirement. Therefore, in accordance with Section 6-6-2E NMSA 1978, the LGD certifies your entity's final Fiscal Year 2018 budget.

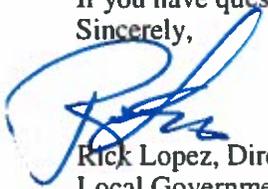
Please take note that state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is governed by Article 9, Section 14 of the Constitution of the State of New Mexico,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

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

Finally, as required by Section 6-6-2H NMSA 1978, LGD is required to approve all budget increases and transfers between funds not included in the final approved budget.

If you have questions regarding this matter, please call Erica Cummings of my staff at 505-827-4127.

Sincerely,



Rick Lopez, Director
Local Government Division

xc: file

New Mexico Department of Finance and Administration
Local Government Division
Budget Request Recapitulation
ROUNDED TO NEAREST DOLLAR

COUNTY: Los Alamos County

Fiscal Year 2018

| FUND TITLE | FUND NUMBER | UNAUDITED BEGINNING CASH BALANCE @ JULY 1 | INVESTMENTS | BUDGETED REVENUES | BUDGETED TRANSFERS | BUDGETED EXPENDITURES | ESTIMATED ENDING CASH BALANCE | LOCAL RESERVE UNAVAILABLE FOR BUDGETING | ADJUSTED ENDING CASH BALANCE |
|------------------------------------|-------------|---|---------------------|----------------------|--------------------|-----------------------|-------------------------------|---|------------------------------|
| GENERAL FUND - Operating (GF) | 101 | \$12,899,184 | \$829,079 | 59,866,604 | (6,312,922) | 51,774,694 | 15,507,183 | 12,943,674 | 2,563,510 |
| CORRECTION | 201 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ENVIRONMENTAL GRANT | 202 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COUNTY PROPERTY VALUATION | 203 | \$601,854 | \$0 | 175,000 | \$0 | 203,221 | \$573,633 | \$0 | \$573,633 |
| COUNTY ROAD | 204 | (50) | \$0 | 580,000 | (531,667) | \$0 | 48,333 | 48,333 | (50) |
| EMS | 206 | \$3 | \$0 | 11,200 | \$0 | 11,200 | \$3 | \$0 | \$3 |
| ENHANCED 911 | 207 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FARM & RANGE IMPROVEMENT | 208 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FIRE PROTECTION FUND | 209 | \$492,737 | \$0 | 500,000 | \$0 | 500,000 | \$492,737 | \$0 | \$492,737 |
| LEPF | 211 | \$187 | \$0 | 39,200 | \$0 | 39,200 | \$187 | \$0 | \$187 |
| LODGERS' TAX | 214 | \$305,229 | \$0 | 293,000 | \$0 | 225,918 | \$372,311 | \$0 | \$372,311 |
| RECREATION | 217 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTERGOVERNMENTAL GRANTS | 218 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SENIOR CITIZEN | 219 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COUNTY INDIGENT FUND | 220 | \$107,767 | \$0 | 1,710,000 | 317,000 | 2,134,767 | \$0 | \$0 | \$0 |
| COUNTY HOSPITAL FUND | 221 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COUNTY FIRE PROTECTION | 222 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DWI PROGRAM | 223 | \$9,979 | \$0 | 69,000 | 24,500 | 93,500 | \$9,979 | \$0 | \$9,979 |
| CLERK RECORDING AND FILING | 225 | \$62,852 | \$0 | 21,000 | \$0 | 28,550 | \$55,302 | \$0 | \$55,302 |
| JAIL - DETENTION FUND | 226 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER | 299 | \$7,695,233 | \$12,300 | 141,557 | (1,985,000) | 2,951,257 | \$2,912,833 | \$0 | \$2,912,833 |
| CAPITAL PROJECT FUNDS | 300 | \$27,666,747 | \$22,733,560 | 24,513,050 | 1,772,700 | 14,450,000 | \$62,236,057 | \$0 | \$62,236,057 |
| GEN. BONDS | 401 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUE BONDS | 402 | \$253,858 | \$555,038 | 7,000 | 6,268,597 | 6,268,597 | \$815,896 | \$0 | \$815,896 |
| DEBT SERVICE OTHER | 403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ENTERPRISE FUNDS | 500 | | | | | | | | |
| Water Fund | | | | | | | | | |
| Solid Waste | | \$1,763,451 | \$662,183 | 4,485,400 | (300,000) | 5,233,588 | \$1,377,446 | \$0 | \$1,377,446 |
| Waste Water | | | | | | | | | |
| Airport | | \$1,108,362 | \$0 | 749,300 | 260,000 | 1,144,425 | \$973,237 | \$0 | \$973,237 |
| Ambulance | | | | | | | | | |
| Cemetery | | | | | | | | | |
| Housing | | | | | | | | | |
| Parking | | | | | | | | | |
| Joint Utilities Fund | | \$15,089,015 | \$20,742,561 | 69,849,433 | 1,086,860 | 71,462,741 | \$35,305,127 | \$0 | \$35,305,127 |
| Transit | | \$1,310,426 | \$0 | 3,877,594 | 800,000 | 4,567,427 | \$1,420,593 | \$0 | \$1,420,593 |
| Fire | | \$41,300 | \$0 | 26,301,125 | (1,700,000) | 24,642,125 | \$300 | \$0 | \$300 |
| Other Enterprise (enter fund name) | | | | | | | | | |
| INTERNAL SERVICE FUNDS | 600 | \$16,489,432 | \$8,424 | 14,958,430 | 300,000 | 15,185,150 | \$16,571,136 | \$0 | \$16,571,136 |
| TRUST AND AGENCY FUNDS | 700 | \$178,289 | \$15,958 | \$0 | \$0 | \$0 | \$194,247 | \$0 | \$194,247 |
| GRAND TOTAL - ALL FUNDS | | \$86,075,905 | \$45,559,102 | \$208,147,893 | \$0 | \$200,916,360 | \$138,866,544 | \$12,943,674 | \$125,922,867 |

DATE: 8/23/17
APPROVED (AS AMENDED) PURSUANT TO SECTION 6-6-2 NMSA 1978 LOCAL GOVERNMENT DIVISION
Revision No: 353
Revision Date: 9/2/07
LAST UPDATE: 5/7

**Department of Finance & Administration / Local Government Division
Law Enforcement Protection Fund Carryover Request Form**
***** (this form must accompany the final budget submission for counties & municipalities) *****

Entity Name: Los Alamos CO
 Contact Name: Preston Ballew
 Contact Title: Commander
 Contact Phone Number: 505-662-8236
 Contact E-mail Address: preston.ballew@lacnm.us

| | |
|---|-----------|
| I hereby certify that the information presented on this form is true and correct to the best of my knowledge: | |
| <u>[Signature]</u> | 7/31/2017 |
| Signature | Date |

We hereby request approval from the Department of Finance & Administration / Local Government Division (DFA/LGD) to carryover the following balance from the Law Enforcement Protection Fund (LEPF) distribution:

| | |
|------------------------------------|---------------------|
| Current Fiscal Year: | <u>FY 2016/2017</u> |
| Total Distribution for Current FY: | <u>\$39,800.00</u> |
| Balance on June 30th * | <u>\$187.00</u> |

If the carryover is approved, we will be expending the balance in the succeeding fiscal year for the following allowable uses:

Succeeding Fiscal Year: FY 2017/2018
 (This is the fiscal year that balance will be carried over to)

Allowable Uses (pursuant to LEPF Rule, 2.110.3 NMAC) - please detail below:

The remaining funds will be used for small equipment purchases and/or supplies in FY2018.

*The June 30th balance should only be from the LEPF distribution and not include any other revenue sources. If the June 30th balance is greater than the total distribution amount for the current fiscal year, then the entity has a balance left over from a prior fiscal year's carryover. Balances can only be carried over for one subsequent year. Therefore, the balance calculated below that is from a prior fiscal year's carryover must be reverted to the State of New Mexico:

Calculated Reversion Amount

| | |
|--|--------------------|
| Balance on June 30th | <u>\$187.00</u> |
| LEPF Total Distribution for Current FY | <u>\$39,800.00</u> |
| Reversion Due to State: | <u>None</u> |

Reversion Instructions

A check made payable to the "State of New Mexico, Department of Finance & Administration" for the Reversion Due to State amount above should be mailed to the following address:

*Brenda L. Suazo-Giles, Budget & Finance Bureau Chief
 DFA / Local Government Division
 Bataan Memorial Building, Suite 201
 Santa Fe, NM 87501*

If you have questions on this form, please call (505) 827-4964.

Pursuant to the LEPF Rule, 2.110.3.10C, New Mexico Administrative Code, "The distributions from the fund are to be used, not accumulated. Fund balances may be carried over to a succeeding fiscal year only with prior written approval from the local government division."

| | | |
|--|---|--|
| FOR DFA/LGD USE ONLY: | Approved: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Approved Carryover Amount: <u>\$187.00</u> |
| APPROVED LOCAL GOVERNMENT DIVISION | | |
| DATE: <u>8/24/17</u> | | |
| BY: <u>[Signature]</u> DEPARTMENT OF FINANCE AND ADMINISTRATION | | |