

**Board or Commission Name:** Lodger's Tax Advisory Board

**Date Prepared:** 1/13/26

**Date Approved by Council:**

**Prepared By:** Lodger's Tax Advisory Board

**Purpose:**

The purpose of the work plan is to provide a detailed outline of tasks, activities, timelines, and resources required by this Board or Commission to achieve its annual goals. The purpose of most boards is to gather public input, to review policy recommendations by staff when requested, and to make policy recommendations to the County Council.

**Process Timeline:**

November: County Council Strategic Planning

December: Boards and Commissions review and develop work plans (primary item on December agenda)

January: Finalize and submit work plans for Council review.

Due Date: February 1

**Time Frame:** This work plan will be accomplished in the following time frame:

January 1, 2026, through December 31, 2026.

**Members:** List members, term start and end dates, and term number.

Member	Start/End Dates	Term (1st or 2nd)
Jennifer Olsen, Chair	December 2, 2024 - December 1, 2027	2nd
Conner Tharp, Vice Chair	December 2, 2024 - December 1, 2027	1st
Dana Even	December 2, 2023 - December 1, 2026	1st
Sonia Ruiz	December 2, 2024 - December 1, 2027	1st
Brandi Engeman	December 2, 2025 - December 1, 2028	1st

**Chairperson:** Jennifer Olsen

**Department Director:** Elias Isaacson

**Work plan developed in collaboration with Department Director? (Y/N)** Y

**Staff Liaison:** Ellyn Felton

**Administrative Support:**

**Council Liaison:** Melanee Hand

**Work plan reviewed by Council Liaison? (Y/N)** Yes

**1.0 Previous Calendar Year Work Plan Highlights**

1.1 List the top five activities for the previous calendar year.

1.1.1	Approved 2025 Work Plan. Met more often than previous years, which allowed the board to start working on and accomplishing more work plan goals.
1.1.2	Prior to 2025, meetings were regularly canceled due to a lack of quorum. 2025 saw improved attendance and fewer cancellations. The Board met seven times.
1.1.3	Initiated and substantially completed the <a href="#">Year 7 review of the Tourism Strategic Plan</a> . Upon completion, the board will discuss additional projects and initiatives to increase visitor spending, extend length of stay, and maximize the economic benefits of tourism for Los Alamos County. The Chair and Vice Chair plan to provide an update to Council in 2026 with the board's findings and recommendations.
1.1.4	Members attended two training sessions to discuss the purview of LTAB and the role of LTAB in accomplishing the County Council's strategic priorities.
1.1.5	

1.2 List the top five accomplishments for the previous calendar year.

1.2.1	Advised staff on scope of work and deliverables to be included in the Request for Proposal (RFP) for a new Tourism Marketing Services contractor.
1.2.2	Held seven meetings, during which most of the <a href="#">Year 7 Review of the Tourism Strategic Plan</a> was reviewed and discussed. The remainder of the review will be completed once the work plan is approved in January 2026.
1.2.3	Participated in NMTrue Grant (FY26) for a total value of \$163,500. This allowed for more advertisements and videos, and freed up Lodgers' Tax funds to be used for printing and binding of promotional materials.
1.2.4	

1.2.5

1.3 List the lessons learned for the previous calendar year.

1.3.1

Meetings need to be succinct, organized, and have a purpose.

1.3.2

Ongoing training — especially around the purpose and purview of the board— is necessary to understand the board’s role and how it can help County Council accomplish its goals for tourism in Los Alamos County.

1.3.3

Having quorum allows the board to achieve their goals. Due to the rules around board membership (most members are required to be in the tourism industry), staffing challenges at local hotels and attractions makes it difficult for LTAB members to attend all meetings.

1.3.4

1.3.5

## 2.0 Calendar Year 2026 Work Plan

2.1 List any special projects or assignments given to this Board/Commission by Council or the Department Director.

2.1.1

Continued oversight and reporting of Lodgers' Tax expenditures.

2.1.2

Complete review of the Year 7 Review of the Tourism Strategic Plan to determine what items have been addressed and in what capacity, and which items still need to be initiated. This review considers the County’s abilities, capacities, and resources when making recommendations as to how to move forward.

2.1.3 Promote tourism, sponsor special events, and support community events, by enhancing amenities, utilizing indoor and outdoor facilities, and encouraging local business support and increasing capacity for overnight stays. This will be done within the Lodger's Tax state statute to advise on the spending of funds to encourage these overnight stays.

2.1.4 Work with DestinationiQ to grow, identify, and enhance tourism opportunities in Los Alamos County.

2.1.5

2.2 List other projects and/or activities being proposed by this Board/Commission, in priority order.

2.2.1 Continue working to identify and evaluate potential projects and initiatives that can effectively increase visitor spending, extend visitor time spent in the community, and maximize the economic benefits of tourism/visitation for Los Alamos County. Included in this effort is the Year 7 Review of the Tourism Strategic Plan.

2.2.2 Work with DestinationiQ to grow, identify, and enhance tourism opportunities in Los Alamos County. Additionally, work with them so information regarding their efforts is easier to access by the public.

2.2.3 In working with DestinationiQ and the County, explore ways to highlight the small business community to visitors and increase visitor length of stay in Los Alamos County to help benefit the small business community.

2.2.4

2.2.5

2.2.6

2.3 List the guiding documents or plans used by this Board/Commission.

2.3.1

- Article II, Section 36-31, Los Alamos County Municipal Code
- 2019 Economic Vitality Action Plan
- 2018 Tourism Strategic Plan
- Plans created by Tourism Marketing Services Contractor DestinationIQ (to be delivered in January 2026)

Reference: <https://www.losalamosnm.us/Government/Departments-and-Divisions/Community-Development/Economic-Development/Economic-Vitality-Strategic-Plan>

3.0 Identify interfaces with County departments and/or other Boards/Commissions that are necessary to achieve this work plan.

3.1

County Council, County Manager's Office, Community Development Department, Community Services Department, and others as needed.

3.2

Interface with the Art in Public Places Board, Environmental Sustainability Board, Historic Preservation Advisory Board, Library Board, Parks and Recreation Board, Transportation Board, and Inclusivity Task Force.

3.3

3.4

3.5

4.0 List any special events this Board/Commission plans to participate in that will support this work plan.

4.1

N/A

4.2

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4.3

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4.4

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4.5

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**5.0 List active Working Groups within this Board/Commission, if any, along with the purpose and member names of each one.**

5.1

LTAB does not currently have any working groups. A working group tasked with exploring other tourism plans for areas similar in size and/or demographics to Los Alamos was discussed and created, but the Board was unable to assign a liaison to the group and it has not yet started its work.

5.2

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5.3

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5.4

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5.5

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## Attachment A

*Place an X in the column on the right if the Council priority is related to the work of the Board or Commission:*

<b>Quality Governance</b>	
<b>Quality governance is participatory, consensus-oriented, transparent, accountable, effective, efficient, and responsive to the present and future needs of stakeholders.</b>	
Communication and Engagement	
Inform, engage, and solicit feedback from community members and affected parties, including boards and commissions, on County projects, policies, and priorities to promote a culture of open communication and collaboration to increase public participation.	X
Intergovernmental, Tribal, Regional Relations, and Partnerships	
Collaborate and problem-solve with the County’s major employers; community partner organizations (local education, health care, and other organizations); neighboring Pueblos; and regional, state, and federal governmental entities.	X
Fiscal Stewardship	
Evaluate alternative methods and approaches for expenditures and investments, ensure transparency, and comply with applicable budgetary and financial regulatory standards and fiscal sustainability.	X
<b>Operational Excellence</b>	
<b>Operational excellence involves having structures, processes, standards, and oversight in place to ensure that effective services are efficiently delivered within available resources and that services continuously improve to anticipate and meet future needs.</b>	
Effective, Efficient, and Reliable Services	
Deliver customer-focused, accessible, reliable, and sustainable services to the community through collaborative decision-making, and efficient implementation.	
Infrastructure Asset Management	
Evaluate the County’s assets and infrastructure to prioritize funding to first maintain and protect those investments and to second inform new investments.	
Employee Recruitment and Retention	
Attract and employ diverse and highly qualified staff, retain staff through development opportunities, equity and upskilling opportunities, and compensation and benefits, and promote staff to address increasingly complex challenges.	
<b>Economic Vitality</b>	
<b>Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish.</b>	
Housing	
Increase the capacity for new housing development and the amount and variety of housing types to meet the needs of a changing and growing population, particularly middle- and lower-income households.	
Local Business	
Encourage the retention of existing businesses, facilitate the startup of new businesses, and assist in opportunities for growth.	X
Downtown Revitalization	
Revitalize the downtown areas of Los Alamos and White Rock by facilitating and incentivizing development opportunities.	X
Educational, Arts, Cultural, and Historical Amenities	
Promote and enable educational, arts, cultural, and historical enrichment opportunities, in coordination with community partners, and provide for the preservation and restoration of historic buildings and the protection of archaeological sites.	X
Tourism and Special Events	

Promote tourism, sponsor special events, and support community events, by enhancing amenities, utilizing indoor and outdoor facilities, and encouraging local business support and increasing capacity for overnight stays.	X
<b>Community Broadband</b>	
Implement community broadband as a self-sustaining essential service that enables reliable high-speed Internet access throughout the County at competitive pricing.	
<b>Quality of Life</b> <b>Quality of life is a reflection of general wellbeing and the degree to which community members are healthy, comfortable, welcomed, included, and able to enjoy the activities of daily living.</b>	
Health, Wellbeing, and Social Services	
Expand access to behavioral, mental, and physical health and social services and amenities to address identified issues and promote wellbeing in the County and the region.	
Inclusion, Access, and Belonging	
Promote inclusion, access, and belonging through events and training, facility planning, and expanded opportunities and services for diverse needs and interests.	
Mobility	
Improve and expand access to, and provide disability accommodation for, alternative modes of travel including public transit, cycling, and walking amenities and services.	
Open Space, Parks, and Recreation	
Manage, maintain, and improve designated open spaces, parks and recreation facilities, trails, and amenities as defined by adopted plans and approved projects.	X
Public Safety	
Ensure overall community safety through proactive and sustained implementation of police, fire, hazard mitigation, and emergency response plans.	
<b>Environmental Stewardship</b> <b>Environmental stewardship is the responsible use and protection of the natural environment through active participation in conservation efforts and sustainable practices in coordination with community and organizational partners.</b>	
Natural Resource Protection	
Take actions to protect wildlife and wildlife habitat, safeguard water quality, and mitigate tree loss in the community.	
<b>Water Conservation</b>	
Reduce potable water use and increase non-potable water use and water harvesting for irrigation where suitable.	
<b>Climate Action and Resiliency</b>	
Implement the roadmap for reducing greenhouse gas emissions, achieving a carbon neutral energy supply, and increasing climate resilience.	
Waste Management	
Divert community waste from landfills through recycling, re-use, composting and waste reduction programs, and zero-waste campaigns.	