SUMMARY OF SIGNIFICANT CHANGES

FY 2026 PROPOSED REVENUE

Fund	Department	Description	Amount (Net)	Total Change
General				
		GRT Reduction	(6,444,000)	
		Investment Income	1,657,437	
		IDCs	822,485	
		Other changes, net	1,026,269	
				(2,937,809)
Special Revenue				
		HCAP GRT	(266,000)	
		Other changes, net	(94,581)	
				(360,581)
Debt Service				
		Debt Service Payment- Interest	1,320	1,320
Capital Projects				
		Bond Sale Revenue for Broadband stated in Prior Year (2025)	(35,000,000)	
		Broadband Revenue for CIP Project stated in Prior Year (2025)	(40,000,000)	
		Change in Grant and Land Sale Revenue	(5,236,000)	
		Capital Projects Permanent Fund - increased projected investment income	128,566	
				(80,107,434)
Utilities				
		Increase in wholesale revenue	1,640,915	
		Increase in Interest Income	1,299,507	
				2,940,422
Other Enterprise				
	Environmental Services	Decrease due to loan proceeds budgeted in FY 2025	(3,918,880)	
	Fire	The increase is primarily associated with the cooperative agreement terms	2,169,576	
	Fire	Fire GRT	(266,000)	
	Transit	Decrease grant revenue	(434,418)	
	Airport	Increase due to Grant and Fuel Sales	2,261,248	(188,474)
Internal Service				
	Equipment	IDC Charges	372,640	
	Risk Management	Increased Premiums and IDC Charges	1,337,549	
				1,710,189

Total FY 2026 Proposed Budget Projected Revenue Decrease: $ (78,942,366)

SUMMARY OF SIGNIFICANT CHANGES

FY 2026 PROPOSED EXPENDITURES

Fund	Department	Description	Amount (Net)	Total Change
General				
	All Depts	FY 26 Proposed Salary	2,879,865	
	All Depts	FY 26 Proposed Benefits	1,657,853	
	Fire	County Share of Fire Cooperative Agreement	850,230	
	CDD	Rebudgeting in Economic Development Fund	(1,500,000)	
	CSD	Contractual Increases	1,032,670	
	All	IDC increases	85,183	
	All	Other changes	(80,879)	
				4,924,922
Special Revenue				
	State Grants Fund	Overall reduction due to the carryover funds in the State Fire Marshal Grant expended.	(2,062,672)	
	Health Care Assistance	Safety Care Net Pool Payments	141,475	
	Economic Development	Increase in Economic Development Loans and downtown redevelopment initiatives	8,065,000	
	Lodger's Tax	Increased Expenditures	13,737	
	Road Fund	Increased Expenditures	500,000	
	All	Other changes, net	(125,137)	
				6,532,403
Debt Service		Increase due to anticipation of bond sale	5,277,000	5,277,000
Capital Projects		Net decrease due to bond sale funds built into FY 2025 Budget	(37,158,550)	(37,158,550)
Utilities				
		FY 2026 Proposed Salaries and Benefits	702,654	
	Electric	The increase is primarily due to Cost of Purchased Power increased, other electric production costs,IDC and DPU Admin Allocation, Fiscal charges increased	5,636,287	
	Gas	The actual cost of gas in FY2023 was significantly higher than in FY2024. This lead to a decrease in the budgeted cost of gas for FY2026 budget and the FY2025 projection.	(3,283,795)	
	Water	The increase is due primarily to the increase in capital projects in the Water Distribution fund.	969,319	
	Wastewater	The increase is primarily due to debt service increase, capital expenditure, IDC and DPU Admin Allocation and increases in wastewater treatment costs because of changes in testing requirements at both plants.	2,589,789	
			.	6,614,254
Other Enterprise				
	Environmental Services	Reduction due to reduction of loan proceeds	(3,365,728)	
	Transit	Grant reduction	(303,572)	
	Fire	Agreement increase inline with DOE Agreement	1,680,338	
	Airport	Increase in capital projects.	290,579	
				(1,698,383)
Internal Service				
	Equipment	Fleet Equipment and Maintenance	717,673	
	Risk Management	Increased Premiums	2,174,897	
				2,892,570

Total FY 2026 Proposed Budget Decrease: $ (12,615,784)

FY2026 Budget Options

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Org	Fund
CLERKS	COUNTY CLERK	$250,000	Indexing & Redaction of Historical Documents	The Clerk's office has converted over 148,000 documents to digital images. These images need to be indexed and redacted so that the public can properly access them.	One-Time	18414290	Recording Equipment

COMMUNITY DEVELOPMENT DEPARTMENT

Department Budget

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Program:						
Administration	747,021	1,227,717	1,164,295	1,225,846	61,551	5%
Housing	22,804	0	0	622,980	622,980	N/A
Building	650,405	422,421	435,269	586,729	151,460	35%
Planning	594,196	566,193	919,726	751,333	(168,393)	-18%
Lodger's Tax	453,379	445,257	497,620	511,357	13,737	3%
Economic Development GF & CIP	1,532,517	2,830,005	8,268,252	1,574,082	(6,694,170)	-81%
Economic Development Fund	1,110,860	324,777	8,000,000	12,698,750	4,698,750	59%
	5,111,182	5,816,370	19,285,162	17,971,077	(1,314,085)	-7%
Expenditures by Type:						
Salaries	1,512,558	1,724,687	1,927,271	1,958,517	31,246	2%
Benefits	555,729	673,782	765,091	877,855	112,764	15%
Professional / contractual services	2,581,199	1,807,663	8,448,336	14,983,684	6,535,348	77%
Materials / supplies	20,518	45,399	68,063	76,499	8,436	12%
Interfund charges-Other	43,954	53,280	63,011	60,731	(2,280)	-4%
Fiscal charges	12,808	9,617	13,390	13,792	402	3%
Capital Outlay	384,416	1,501,943	8,000,000	0	(8,000,000)	-100%
	5,111,182	5,816,370	19,285,162	17,971,077	(1,314,085)	-7%
Expenditures by Fund:						
General	2,014,426	2,216,332	2,519,290	4,760,970	2,241,680	89%
Lodgers Tax	453,379	445,257	497,620	511,357	13,737	3%
Economic Development Fund	2,258,961	1,664,392	8,268,252	12,698,750	4,430,498	54%
Capital Improvement Projects	384,416	1,490,390	8,000,000	0	(8,000,000)	-100%
	5,111,182	5,816,370	19,285,162	17,971,077	(1,314,085)	-7%
FTE Summary:						
Regular (full & part time)	19.00	19.00	19.00	19.00	-	0%
FTEs By Division:						
Administration	8.00	7.00	7.00	8.00	1	14%
Housing	0.00	0.00	0.00	2.00	2	N/A
Building Safety	3.00	3.00	3.00	3.00	-	0%
Planning	4.00	4.00	4.00	3.00	(1)	-25%
Economic Development	4.00	5.00	5.00	3.00	(2)	-40%
	19.00	19.00	19.00	19.00	-	0%

CDD - ADMINISTRATION DIVISION

Administration Division Mission

The mission of the Community Development Administration Division is to provide overall policy direction and operational support to the department divisions and functions, addressing internal capacity and personnel needs, recruitment and hiring, budget oversight and preparation, acting as liaison to other department heads as well as the County Manager and County Council.

Administration Division Budget

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Type:						
Salaries	507,267	652,856	689,366	769,883	80,517	12%
Benefits	182,828	261,871	285,641	357,891	72,250	25%
Professional / contractual services	20,487	270,631	134,115	39,132	(94,983)	-71%
Materials / supplies	8,158	14,935	19,048	18,625	(423)	-2%
Interfund charges	15,473	17,808	22,760	26,523	3,763	17%
Fiscal charges	12,808	9,617	13,390	13,792	402	3%
	747,021	1,227,717	1,164,320	1,225,846	61,526	5%
FTE Summary:						
Regular (full & part time)	8.00	7.00	7.00	8.00	1	14%

Budget Overview

The FY2026 budget provides funding to enable the Community Development Administration to oversee and execute the priorities developed by the County Council related to Housing, Economic Development, Planning, Building Permitting and Inspections, and Code Compliance.

CDD - HOUSING DIVISION

Mission

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

Program Budget

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Type:						
Salaries	16,359	0	0	224,470	-	-
Benefits	6,445	0	0	96,554	-	-
Professional / contractual services	0	0	0	301,956	-	-
Materials / supplies	0	0	0	0	-	-
	22,804	0	0	622,980	-	-
FTE Summary:						
Regular (full & part time)	0.00	0.00	0.00	2.00	-	-

Budget Overview

The FY2026 budget provides funding to enable the Housing Division to execute the priorities developed by the County Council, to promote the creation of a variety of housing options for all segments of the Los Alamos Community, including infill opportunities as appropriate; and to support development of affordable workforce housing.

CDD - BUILDING SAFETY DIVISION

Mission

The Mission of the Building Safety Division is to create successful partnerships with citizens and contractors throughout the construction process while focusing on health, safety, and welfare. Establishing lasting relationships with our customers by exceeding their expectations and gaining their trust through exceptional customer service, and working with the citizens of Los Alamos County towards the safety and beautification of our community.

Program Budget

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Type:						
Salaries	439,078	276,750	267,029	285,673	18,644	7%
Benefits	172,695	111,840	108,888	136,535	27,647	25%
Professional / contractual services	7,686	229	19,061	132,468	113,407	595%
Materials / supplies	4,716	1,275	5,982	2,749	(3,233)	-54%
Interfund charges	26,230	32,328	34,333	29,304	(5,029)	-15%
	650,405	422,421	435,293	586,729	151,436	35%
FTE Summary:						
Regular (full & part time)	3.00	3.00	3.00	3.00	-	0%

Budget Overview

The FY26 budget enables the Building Safety Division to execute the priorities developed by the County Council. It allows staff to continue training in order to remain educated on the current adopted codes, which allows for better customer service and better technical assistance to homeowners, design professionals, and contractors. The budget helps with overall development of the permitting process which in turn allows for a more streamlined experience for our customers.

CDD - ECONOMIC DEVELOPMENT

Mission

The mission of the Economic Development Division is to promote the County of Los Alamos as a welcoming business friendly community that supports high-quality business growth and new capital investment that will further advance our ability to attract and expand current businesses and facilitate development, thereby achieving a healthy local economic balance, and enhancing the quality of life for all residents and businesses.

Economic Development - General & CIP Funds

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Type:						
Salaries	276,084	421,040	574,648	356,930	(217,718)	-38%
Benefits	97,150	158,873	227,978	139,110	(88,868)	-39%
Professional / contractual services	769,129	723,581	2,745,890	1,037,218	(1,708,672)	-62%
Materials / supplies	5,737	24,568	39,635	40,824	1,189	3%
Econ Dev Housing & Improvements	384,416	1,501,943	8,000,000	0	(8,000,000)	-100%
	1,532,517	2,830,005	11,588,151	1,574,082	(10,014,069)	-86%
FTE Summary:						
Regular (full & part time)	4.00	5.00	5.00	3.00	(2)	-40%

Economic Development Fund Budget

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Type:						
Economic Development Programs	729,593	-	250,000	-	(250,000)	-100%
Infrastructure and Housing	-	-	2,383,750	10,148,750	7,765,000	326%
Land Transfers	104,056	-	0	-		
Local Econ Dev Loans/Grants	-	-	400,000	900,000	500,000	125%
Downtown Redevelopment	-	324,777	0	-	(400,000)	-100%
Grants to LAPS	-	-	1,200,000	1,250,000	50,000	4%
Housing Rehabilitation	216,311	-	200,000	200,000	-	0%
Down Payment Assistance	60,900	-	200,000	200,000	-	0%
	1,110,860	324,777	4,633,750	12,698,750	8,065,000	174%

Lodgers Tax Fund Budget

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed Budget	$ Variance FY2026 vs FY2025	% Variance FY2026 vs FY2025
Expenditures by Type:						
Professional / contractual services	451,128	439,483	481,702	496,153	14,451	3%
Materials / supplies	0	2,630	10,000	10,300	300	3%
Interfund charges	2,251	3,144	5,918	4,904	(1,014)	-17%
	453,379	445,257	497,620	511,357	13,737	3%

Budget Overview

The FY2026 Economic Development Budget will enable the County to continue working on council priorities and focus on local business recruitment and retention.

FY2026 Budget Options

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
CSD	SOCIAL SERVICES	$178,109	New position - Program Specialist	Position helps SSD comply with the recommendations in the CHP Action Plan, by providing a dedicated person for trainings, outreach, and community engagement, while also allowing additional hours for existing Case Coordination Specialists (allowing them to better serve their clients) Items included in cost are Salaries and Benefits , vehicle for outreach; supplies; marketing materials-Strategic Objective: Quality of Life-Heath, Wellbeing and Social Services- CHP; CSD Integrated Master Plan-Assist with increasing awareness of available services to all needs, all ages, and abilities	Recurring	General Fund
CSD	GOLF COURSE	$110,826	Asst. GC/Ice Rink Professional	To provide regular/stable support at the golf course outdoor operations. In the past several years recruiting and hiring season staff to fill key roles has been difficult. This position will assist in keeping the golf course in top shape with the recent investment. Also provides a level of succession planning.	Recurring	General Fund
CSD	CSD OPEN SPACE	$99,688	Parks and Maintenance Construction Specialist 2	Use PT/C funds from Parks and Open Space to defray cost ($48,762). This would provide an additional staff member to assist with implementation and maintenance of the Trails and Open Space Management Plan. Strategic Objective:Operational Excellence-Infrastructure Asset Management- Trails and Open Space Management Plan-CSD Integrated Master Plan-Natural Resource Protection. [Off set funds in casual/temp of $48,762]	Recurring	General Fund
CSD	CSD PARKS	$199,376	Parks and Maintenance Construction Specialist 2	Two positions-Two to work primarily at the cemetery, and assist at the stables. This will allow staff to focus on the additional work required at the athletic fields and protect the investment of turf. Staff is increasing the maintenance of the fields to develop strong turf and mitigate the gopher situation. Strategic Objective: Operational Excellence-Infrastructure Asset ManagementCSD Integrated Master Plan-Maintain and improve existing facilities and amenities	Recurring	General Fund