

**SUMMARY OF SIGNIFICANT CHANGES**

**FY 2027 PROPOSED EXPENDITURES**

Fund	Department	Description	Amount (Net)	Total Change
<b>General</b>				
	All Depts	FY 27 Salary	1,303,157	
	All Depts	FY 27 Benefits	777,594	
	Fire	County Share of Fire Cooperative Agreement	353,769	
	Public Work MFM	Increase for Maintenance Facilities/ Contractual Increases	2,375,817	
	PD	Grant Budget Increases/ Contractual Increases	1,001,020	
	CSD	Contractual Increases/ CSD Small Capital Move from CIP	757,019	
	All	IDC increases	1,186,895	
	All	Various Increases	2,157,128	
				9,912,399
<b>Special Revenue</b>				
	State Grants Fund	Grants Budgeted at anticipated amounts	(1,485)	
	Health Care Assistance	Safety Care Net Pool Payments	1,990	
	Economic Development	Budgeted expenditures in the prior year	(298,750)	
	Lodger's Tax	Increased Expenditures	896	
	Special Revenue Funds	National Opioid Settlement Reduction in planned spending	(525,588)	
	ARPA Funding	Last Year of Expenditures	(613,570)	
				(1,436,507)
<b>Debt Service</b>				
		Decrease due to actuals for bond sale	(1,646,750)	(1,646,750)
<b>Capital Projects/ Permanent Fund</b>				
		Planned Projects	(13,655,749)	(13,655,749)
<b>Utilities</b>				
	Electric	The decrease is primarily due to decreases in purchased power costs, IDCs and debt service expenditures.	(9,164,641)	
	Gas	The decrease is primarily due to decreases in the cost of gas and the in-lieu taxes/franchise fee. The sales of gas has decreased and is being budgeted in line with the 5-year average sales.	(1,095,072)	
	Water	The decrease is due primarily to decreases in expenditures for capital improvement projects for both Water Distribution and Water Production.	(3,802,250)	
	Wastewater	The increase is primarily due to increases in salaries and benefits, and capitalized equipment for the allocated share of the purchase of vactor.	10,872	
				(14,051,091)
<b>Other Enterprise</b>				
	Environmental Services	Salaries and Benefits	205,029	
	Transit	Grant Increase	1,170,161	
	Fire	Agreement increase inline with DOE Agreement	1,432,380	
	Airport	Decrease in capital projects.	(72,848)	
				2,734,722
<b>Internal Service</b>				
	Equipment	Planned Fleet Equipment and Maintenance	(382,184)	
	Risk Management	Estimated reduction in Premiums	(149,992)	
				(532,176)

Total FY 2027 Proposed Budget Decrease: \$ (18,675,152)

## SUMMARY OF SIGNIFICANT CHANGES

### FY 2027 PROPOSED REVENUE

Fund	Department	Description	Amount (Net)	Total Change
<b>General</b>				
		GRT Increase due to new increment	16,828,000	
		Property Tax	293,981	
		IDCs	(1,211,123)	
		Other changes, net	56,862	
				15,967,720
<b>Special Revenue</b>				
		ARPA Funding Final Year	(513,570)	
		Other changes, net	(116,099)	
				(629,669)
<b>Debt Service</b>				
		Debt Service Payment- Interest	(1,147)	(1,147)
<b>Capital Projects</b>				
		Reduction in Grant Revenue	(3,946,000)	
		Capital Projects Permanent Fund - increased projected investment income	585,885	
				(3,360,115)
<b>Utilities</b>				
		Decrease in Wholesale Sales	(10,779,005)	
		Various Increase and Decreases	861,090	
				(9,917,915)
<b>Other Enterprise</b>				
	Environmental Services	Increase in Residential and Commercial Service	453,849	
		The increase is primarily associated with the cooperative agreement terms		
	Fire		1,436,036	
	Transit	Increase in grant revenue	1,500,274	
	Airport	Decrease due to Grant Budgeting in Prior Year	(1,881,248)	1,508,911
<b>Internal Service</b>				
	Equipment	IDC Charges	(517,786)	
	Risk Management	Increased Premiums and IDC Charges	(832,914)	
				(1,350,700)

Total FY 2027 Proposed Budget Revenue Increase: \$ 2,217,084

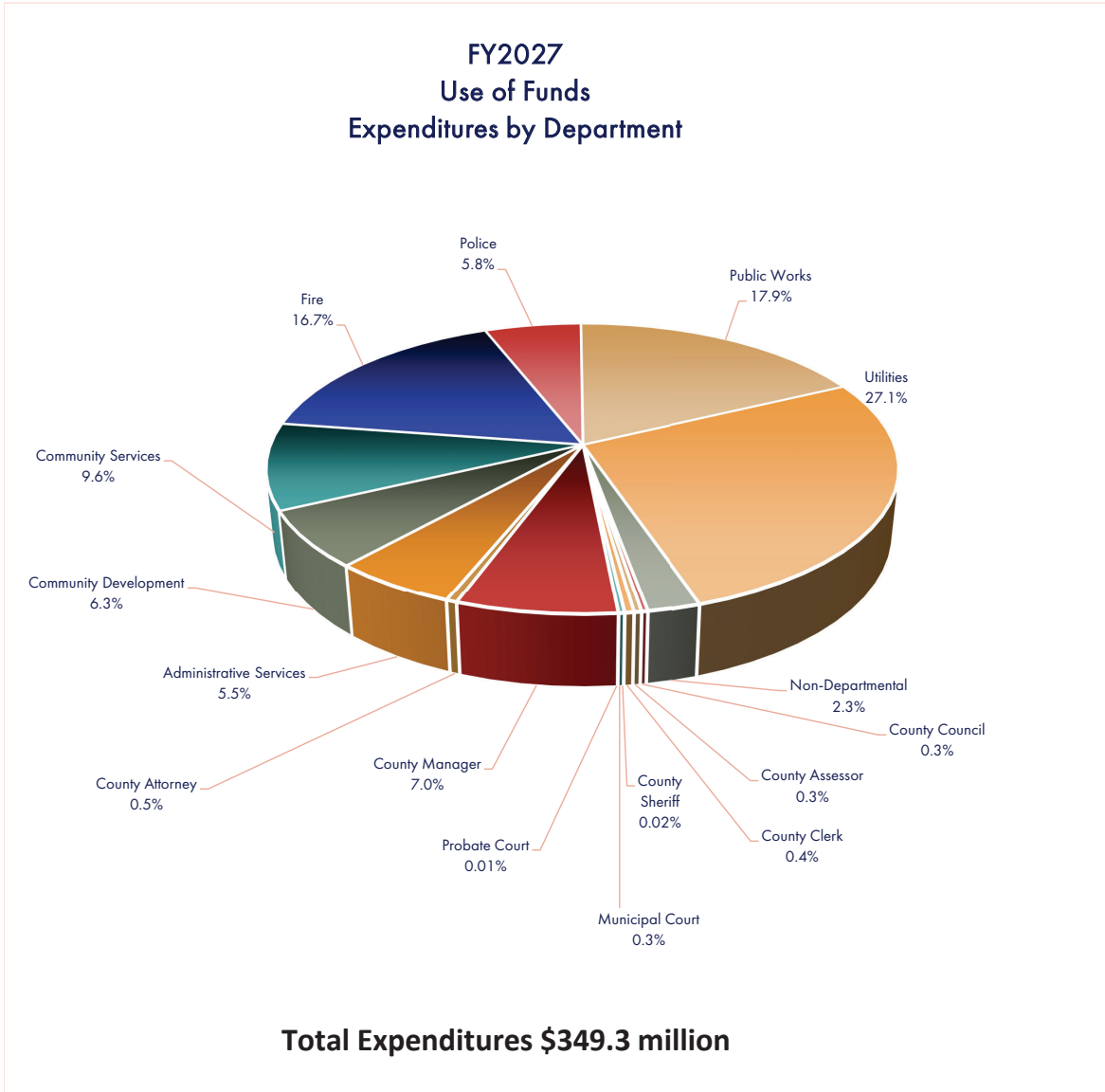
## SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual*	Total
<b>Total County FY2026 Adopted</b>		<b>747.75</b>	<b>8.55</b>	<b>25.47</b>	<b>781.77</b>
<b>General Fund FY2026 Adopted</b>		<b>395.54</b>	<b>1.00</b>	<b>21.81</b>	<b>418.35</b>
Clerk	Change in Temp/Casual FTE's			(0.63)	(0.63)
CSD - Various	Change in Temp/Casual FTEs	0.25		(0.49)	(0.24)
Police - Dispatch	Change in Temp/Casual FTEs			0.08	0.08
ASD-Procurement	Change in Temp/Casual FTEs			0.30	0.30
Public Works	Realignment of Positions	0.80		-	0.80
<b>General Fund FY2027 Proposed</b>		<b>396.59</b>	<b>1.00</b>	<b>21.07</b>	<b>418.66</b>
<b>Other Funds FY2026 Adopted</b>		<b>352.21</b>	<b>7.55</b>	<b>3.65</b>	<b>363.41</b>
Fire	Change in FTEs	(1.00)			(1.00)
Public Works	Realignment of Positions	(0.80)	(1.00)	0.50	(1.30)
Utilities	Conversion of Overfill Position	1.00			
<b>Other Funds FY2027 Proposed</b>		<b>351.41</b>	<b>6.55</b>	<b>4.15</b>	<b>362.11</b>
<b>Total Changes - General Fund</b>		<b>1.05</b>	<b>-</b>	<b>(0.74)</b>	<b>0.30</b>
<b>Total Changes - Other Funds</b>		<b>(0.80)</b>	<b>(1.00)</b>	<b>0.50</b>	<b>(1.30)</b>
<b>Total Changes - Countywide</b>		<b>0.25</b>	<b>(1.00)</b>	<b>(0.24)</b>	<b>(1.00)</b>
<b>Total County FY2027 Proposed</b>		<b>748.00</b>	<b>7.55</b>	<b>25.23</b>	<b>780.77</b>

\*Temp/Casual Numbers Rounded for Cohesion

## REVENUE AND EXPENDITURE COMPARISONS

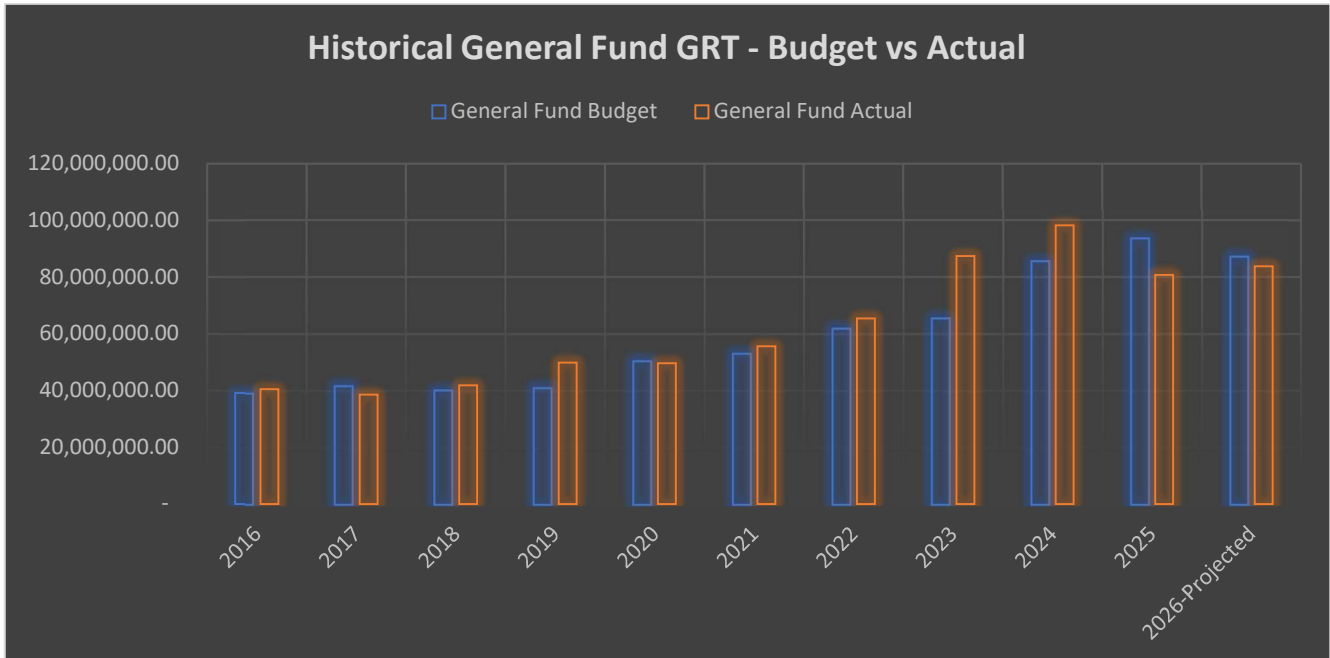
The proposed Fiscal Year 2027 expenditure budget totals \$349.3 million, representing a \$18.7 million reduction from the Fiscal Year 2026 adopted budget of \$367.9 million. This decrease is largely attributable to a \$13.6 million decline in capital project funding. However, several areas experienced funding increases and decreases, including \$9.9 million in the General Fund, \$1.6 Million dollar decrease in debt service, \$14.1 million dollar decrease in the Joint Utility System Fund, and \$2.7 million in Internal Services Funds. The Other Enterprise Fund decreased by \$1.7 million.



	\$ In millions		\$ In millions
County Council	\$ 0.95	Community Development	22.10
County Assessor	\$ 1.14	Administrative Services	19.24
County Clerk	\$ 1.40	Community Services	33.50
County Sheriff	\$ 0.02	Fire	58.30
Municipal Court	\$ 0.90	Police	20.10
Probate Court	\$ 0.02	Public Works	62.50
County Manager	\$ 24.62	Utilities	94.70
County Attorney	\$ 1.66	Non-Departmental	8.20
		<b>Total</b>	<b>\$ 349.3</b>

# LONG RANGE FINANCIAL PROJECTION

Part of the County’s resiliency in managing fluctuating GRT revenues has been due to the approach of carefully budgeting revenues conservatively in times of growth and balancing spending to achieve positive results in ending fund balance. This has significantly contributed to healthy reserves building up over the past four years. Beginning in FY2025, the County did spend down reserves with an operating shortfall of \$7.8 million. The County projects to continue to spend down reserves in FY2026 with a projected operating shortfall of an estimated \$23 million. Below are historical General Fund budgeted vs actual GRT revenues:



## 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. In this LRFP, fiscal year 2026 includes \$40 million in bond proceeds for the Broadband project and \$35 million in bond proceeds to fund various other capital projects. FY2027 proposes transfers from the General Fund in the amount of \$9.4 million, and another \$36 million in fiscal years 2028 and 2029 to catch up with the new GRT increment needed to support the proposed level of projects proposed. Some of the large projects that have been either removed or deferred to later years include the North Mesa Recreation Space, Social Services Facility and Fire Station 6. The ability to fund the capital plan relies on the excess unassigned fund balance in the General Fund after operating expenditures and reserve targets have been met. This excess fund balance after meeting targeted reserves provides additional capacity for other projects that become available over the long-term and will be revisited each fiscal year to budget for long term capital and economic plans accordingly.

GENERAL FUND BUDGET SUMMARY- 10 YEAR PROJECTION

	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected	FY 2035 Projected	FY 2036 Projected
<b>Beginning Fund Balance</b>									
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
Restricted for Cash Requirements	9,415,130	9,636,290	9,963,940	10,244,322	10,541,004	10,829,120	11,141,712	11,458,797	11,802,561
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
Unassigned	44,236,378	39,448,736	39,613,526	40,106,333	44,772,788	48,439,290	56,412,516	65,296,221	75,884,506
<b>Total beginning fund balance</b>	<b>72,108,259</b>	<b>67,541,777</b>	<b>68,034,217</b>	<b>68,807,406</b>	<b>73,770,543</b>	<b>77,725,161</b>	<b>86,010,979</b>	<b>95,211,769</b>	<b>106,143,818</b>
<b>Revenues</b>									
Gross Receipts Taxes	107,838,000	111,053,000	113,651,000	117,055,000	120,565,000	124,185,000	127,918,000	131,753,000	135,699,000
Property Taxes	10,396,159	10,708,044	11,029,285	11,360,164	11,700,969	12,051,998	12,413,558	12,785,965	13,169,544
Interdepartmental Charges	14,612,248	15,050,616	15,502,134	15,967,198	16,446,214	16,939,601	17,447,789	17,971,223	18,510,359
Investment Income	3,000,000	3,090,000	3,182,700	3,278,181	3,376,526	3,477,822	3,582,157	3,689,622	3,800,310
Grants	1,533,202	1,579,198	1,626,574	1,675,371	1,725,632	1,777,401	1,830,723	1,885,645	1,942,214
User Charges	2,690,399	2,771,111	2,854,244	2,939,871	3,028,067	3,118,909	3,212,476	3,308,850	3,408,116
Other	1,336,597	1,376,695	1,417,996	1,460,536	1,504,352	1,549,483	1,595,967	1,643,846	1,693,161
<b>Total Revenues</b>	<b>141,406,606</b>	<b>145,628,664</b>	<b>149,263,934</b>	<b>153,736,321</b>	<b>158,346,760</b>	<b>163,100,214</b>	<b>168,000,670</b>	<b>173,038,150</b>	<b>178,222,704</b>
<b>Transfers from other funds</b>	<b>5,028,580</b>	<b>3,799,000</b>	<b>3,888,000</b>	<b>4,004,000</b>	<b>4,124,000</b>	<b>4,248,000</b>	<b>4,376,000</b>	<b>4,507,000</b>	<b>4,642,000</b>
<b>Total sources of funds</b>	<b>\$ 218,543,445</b>	<b>216,969,441</b>	<b>221,186,151</b>	<b>226,547,728</b>	<b>236,241,303</b>	<b>245,073,375</b>	<b>258,387,648</b>	<b>272,756,919</b>	<b>289,008,522</b>
<b>Expenditures</b>									
County Council	\$ 606,708	524,909	540,656	556,876	573,582	590,789	608,513	626,768	645,571
County Assessor	754,539	777,175	800,490	824,505	849,240	874,717	900,959	927,988	955,828
County Clerk	1,416,298	1,458,787	1,502,551	1,547,628	1,594,057	1,641,879	1,691,135	1,741,869	1,794,125
County Sheriff	19,231	19,808	20,402	21,014	21,644	22,293	22,962	23,651	24,361
Municipal Court	839,753	864,946	890,894	917,621	945,150	973,505	1,002,710	1,032,791	1,063,775
Probate Court	19,723	20,315	20,924	21,552	22,199	22,865	23,551	24,258	24,986
County Manager	10,477,187	10,791,503	11,115,248	11,448,705	11,792,166	12,145,931	12,510,309	12,885,618	13,272,187
County Attorney	1,709,061	1,760,333	1,813,143	1,867,537	1,923,563	1,981,270	2,040,708	2,101,929	2,164,987
Administrative Services	17,106,080	17,413,262	17,729,660	18,055,550	18,391,217	18,736,954	19,093,063	19,665,855	20,255,831
Community Development	4,592,233	4,730,000	4,871,900	5,018,057	5,168,599	5,323,657	5,483,367	5,647,868	5,817,304
Community Services	22,094,821	22,757,666	23,440,396	24,143,608	24,867,916	25,613,953	26,382,372	27,173,843	27,989,058
Fire	10,924,528	12,020,997	12,365,198	12,814,381	13,067,433	13,518,086	13,923,629	14,341,338	14,771,578
Police	20,507,833	21,123,068	21,756,760	22,409,463	23,081,747	23,774,199	24,487,425	25,222,048	25,978,709
Public Works	24,567,485	25,304,510	26,063,645	26,845,554	27,650,921	28,480,449	29,334,862	30,214,908	31,121,355
<b>Total Expenditures</b>	<b>115,635,480</b>	<b>119,567,279</b>	<b>122,931,867</b>	<b>126,492,051</b>	<b>129,949,434</b>	<b>133,700,547</b>	<b>137,505,565</b>	<b>141,630,732</b>	<b>145,879,655</b>
<b>Transfers to other funds</b>	<b>35,366,188</b>	<b>29,367,944</b>	<b>29,446,878</b>	<b>26,285,134</b>	<b>28,566,708</b>	<b>25,361,849</b>	<b>25,670,315</b>	<b>24,982,369</b>	<b>25,296,785</b>
<b>Ending fund balance</b>									
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
Restricted for Cash Requirements	9,636,290	9,963,940	10,244,322	10,541,004	10,829,120	11,141,712	11,458,797	11,802,561	12,156,638
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
Unassigned	39,448,736	39,613,526	40,106,333	44,772,788	48,439,290	56,412,516	65,296,221	75,884,506	87,218,693
<b>Ending fund balance</b>	<b>67,541,777</b>	<b>68,034,217</b>	<b>68,807,406</b>	<b>73,770,543</b>	<b>77,725,161</b>	<b>86,010,979</b>	<b>95,211,769</b>	<b>106,143,818</b>	<b>117,832,082</b>
<b>Total uses of funds</b>	<b>\$ 218,543,445</b>	<b>216,969,441</b>	<b>221,186,151</b>	<b>226,547,728</b>	<b>236,241,303</b>	<b>245,073,375</b>	<b>258,387,648</b>	<b>272,756,919</b>	<b>289,008,522</b>
<b>Operating Surplus / (Shortfall)</b>	<b>\$ (4,566,482)</b>	<b>492,440</b>	<b>773,189</b>	<b>4,963,136</b>	<b>3,954,618</b>	<b>8,285,817</b>	<b>9,200,790</b>	<b>10,932,049</b>	<b>11,688,264</b>
Unassigned as a % of Revenue	27.90%	27.20%	26.87%	29.12%	30.59%	34.59%	38.87%	43.85%	48.94%
Unassigned Target (25% of Rev)	35,351,651	36,407,166	37,315,983	38,434,080	39,586,690	40,775,053	42,000,167	43,259,538	44,555,676
\$ over (under) target	4,097,085	3,206,361	2,790,350	6,338,707	8,852,600	15,637,462	23,296,053	32,624,968	42,663,016

\*New Reserve Target of 25% Projected

**GENERAL FUND BUDGET SUMMARY NOTES**

The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses). In FY2026, as proposed, uses would exceed uses resulting in a deficit.

<b>Summary of Transfers to Other Funds</b>	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 REVISED	FY 2026 PROJECTED	FY2027 Proposed
Economic Development Fund - Infrastructure	\$ 1,600,000	10,876,250	3,150,000	3,150,000	3,150,000	8,060,000
Other Special Revenue Fund - Bench Warrant Fund	30,000	30,000	-	-	-	-
Road Fund	-	-	-	-	-	-
Clerk Recording Equipment Fund	-	-	-	-	-	-
Debt Service Fund - GRT Revenue Bonds 529	4,550,159	4,458,930	9,826,159	9,826,159	4,916,900	8,179,409
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers	4,750,000	7,200,000	7,200,000	7,200,000	7,200,000	7,416,000
Major Network Replacements (Other IM)	756,422	779,115	6,579,114	6,579,114	6,579,114	2,027,000
Parks Small Projects*	500,000	555,000	571,000	571,000	571,000	-
Other CIP Projects	17,250,000	17,174,638	14,035,424	14,035,424	14,035,424	-
Transit Fund - ongoing operations	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Airport Fund- operations	410,000	689,326	657,326	1,854,326	1,854,326	500,000
Airport Fund - capital project matching funds	497,326	-	32,000	-	-	-
Environmental Services	-	-	-	-	-	-
Fleet	-	-	-	-	-	-
DWI Fund	11,700	-	-	-	-	-
Health Care Assistance Fund - operations	650,000	650,000	650,000	650,000	650,000	650,000
Utilities	999,878	3,050,000	-	-	-	-
Other Potential for GRT Settlement	-	-	-	-	-	-
<b>Total Transfers to Other Funds</b>	<b>33,205,485</b>	<b>46,663,259</b>	<b>43,901,023</b>	<b>45,066,023</b>	<b>40,156,764</b>	<b>28,032,409</b>

\*Parks Small Projects moved to General Fund in FY27

## GRT REVENUE BONDS DEBT SERVICE FUND BUDGET SUMMARY

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected	FY2027 Proposed	\$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
<b>Beginning Fund Balance</b>										
Restricted for Debt Service	324,248	367,950	377,969	328,398	328,398	339,737	(38,232)	-10.1%	349,929	3.00%
<b>Total Beginning Fund Balance</b>	<u>324,248</u>	<u>367,950</u>	<u>377,969</u>	<u>328,398</u>	<u>328,398</u>	<u>339,737</u>	<u>(38,232)</u>	<u>-10.1%</u>	<u>349,929</u>	<u>3.00%</u>
<b>Revenues</b>										
Investment Income	43,702	50,677	11,339	11,339	11,339	10,192	(1,147)	-10.1%	10,813	6.09%
<b>Transfers from other funds</b>	4,550,159	4,458,930	9,826,159	9,826,159	4,916,900	8,179,409	(1,646,750)	-16.8%	8,176,128	-0.04%
<b>Total sources of funds</b>	<u>4,918,109</u>	<u>4,877,557</u>	<u>10,215,467</u>	<u>10,165,896</u>	<u>5,256,637</u>	<u>8,529,338</u>	<u>(1,686,129)</u>	<u>-16.5%</u>	<u>8,536,870</u>	<u>0.09%</u>
<b>Expenditures</b>	4,550,159	4,549,159	9,826,159	9,826,159	4,916,900	8,179,409	(1,646,750)	-16.8%	8,176,128	-0.04%
<b>Ending fund balance</b>										
Restricted for Debt Service	-	-	-	-	-	-	-	-	-	-
Restricted for Debt Service	367,950	328,398	389,308	339,737	339,737	349,929	(39,379)	-10.1%	360,742	3.09%
<b>Total uses of funds</b>	<u>4,918,109</u>	<u>4,877,557</u>	<u>10,215,467</u>	<u>10,165,896</u>	<u>5,256,637</u>	<u>8,529,338</u>	<u>(1,686,129)</u>	<u>-16.5%</u>	<u>8,536,870</u>	<u>0.09%</u>

For detailed information, please see the Non-Departmental department summary.

Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. The **GRT Revenue Bond Debt Service Fund** accounts for amounts to be accumulated for payment of principal and interest on GRT revenue bonds issued for the construction of capital projects. The 2008 GRT Bond largely funded the Airport basin, Jail and Courthouse Projects and will be completely paid off in FY28. The recently issued 2026 GRT Bond will fund the Community Broadband project. Debt Service is financed by a portion of the gross receipts tax imposed and collected by the State and distributed to the County. Please see future debt service schedule in the Other Information section under Debt Summary.

**FIRE FUND**

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2026 Revised Budget	FY2026 Projected Budget	FY2027 Proposed Budget	\$ Variance FY2027 vs FY2026	% Variance FY2027 vs FY2026	FY2028 Projected	% Variance FY2028 vs FY2027
<b>Beginning working capital</b>	\$ 3,260,317	3,827,880	3,787,881	4,505,734	4,505,734	4,355,106	567,225	15.0%	4,396,760	0.96%
<b>Revenues</b>										
LANL Fire Cooperative Agmt	30,636,311	30,768,120	33,907,616	33,907,616	33,907,616	35,027,883	1,120,267	3.3%	36,241,007	3.46%
Ambulance revenues	787,929	1,072,486	520,000	520,000	520,000	520,000	-	0.0%	520,000	0.00%
Interdepartmental revenues	9,238,278	9,022,787	10,187,668	10,187,668	10,187,668	10,541,437	353,769	3.5%	10,924,528	3.63%
Deployment revenues	26,954	330,089	571,208	571,208	571,208	571,208	-	0.0%	571,208	0.00%
Misc. revenue		419,815	-	-	-	-	-	0.0%	-	
Fire Protection Excise Tax	3,687,510	2,909,680	3,596,000	3,596,000	3,454,000	3,558,000	(38,000)	-1.1%	3,689,000	3.68%
	<u>44,376,982</u>	<u>44,522,977</u>	<u>48,782,492</u>	<u>48,782,492</u>	<u>48,640,492</u>	<u>50,218,528</u>	<u>1,436,036</u>	<u>2.9%</u>	<u>51,945,743</u>	<u>3.44%</u>
<b>Expenses by Program</b>										
LANL Fire Cooperative Agreement	39,954,190	39,908,432	44,615,286	44,716,460	44,716,460	46,089,321	1,474,035	3.3%	47,685,535	3.46%
Mutual Aid Deployments	292,043	479,675	531,208	542,660	542,660	529,553	(1,655)	-0.3%	529,553	0.00%
Other Non-Cooperative Agreement	-	-	40,000	40,000	40,000	-	(40,000)	-100.0%	-	-100.00%
	<u>40,246,233</u>	<u>40,388,107</u>	<u>45,186,494</u>	<u>45,299,120</u>	<u>45,299,120</u>	<u>46,618,874</u>	<u>1,432,380</u>	<u>3.2%</u>	<u>48,215,088</u>	<u>3.42%</u>
<b>Nonbudgeted Items</b>										
Nonbudgeted items and changes in long-term assets and liabilities	(300,186)	(547,336)	-	-	-	-	-	0.0%	-	0.00%
<b>Transfers to Other Funds</b>	3,263,000	2,909,680	3,596,000	3,596,000	3,492,000	3,558,000	(38,000)	-1.1%	3,689,000	3.68%
<b>Ending working capital</b>	<u>3,827,880</u>	<u>4,505,734</u>	<u>3,787,879</u>	<u>4,393,106</u>	<u>4,355,106</u>	<u>4,396,760</u>	<u>608,881</u>	<u>16.1%</u>	<u>4,438,415</u>	<u>0.95%</u>
<b>Expenses by Object</b>										
Salaries and benefits	28,416,393	29,591,625	33,313,820	33,313,820	33,313,820	34,436,915	1,123,095	3.4%	33,070,198	-3.97%
Operations	11,829,840	10,796,482	11,872,674	11,985,300	11,985,300	12,181,959	309,285	2.6%	15,144,890	24.32%
	<u>40,246,233</u>	<u>40,388,107</u>	<u>45,186,494</u>	<u>45,299,120</u>	<u>45,299,120</u>	<u>46,618,874</u>	<u>1,432,380</u>	<u>3.2%</u>	<u>48,215,088</u>	<u>3.42%</u>

For detailed department information, please see Fire Department Department Summary

The *Fire Fund* supports the development and delivery of fire protection of life and property to Los Alamos County and Los Alamos National Laboratory (LANL). The department responds to fire and rescue calls; maintains capabilities for fire suppression, crash-fire-rescue service, and hazardous material and other incident responses; and provides state-of-the-art training to ensure the highest level of personnel safety and effectiveness. The department also ensures compliance with the fire services cooperative agreement with DOE.

	FY2024	FY2025	FY2026	FY2027	%	FY2028	%
	Actual	Actual	Adopted	Proposed	Variance	Projected	Variance
			Budget	Budget	FY2027 vs	Budget	FY2028 vs
					FY2026		FY2027
<b>Expenditures by Program:</b>							
Finance	2,218,126	2,362,236	2,778,544	2,936,604	6%	3,024,702	3%
Information Management	7,764,109	8,005,109	9,088,715	9,989,016	10%	9,692,317	-3%
ASD - Administration	387,373	570,818	1,556,673	1,588,265	2%	1,635,913	3%
Procurement	2,143,843	1,956,728	2,429,882	2,672,959	10%	2,753,148	3%
CIP-IT Projects	2,247,077	1,043,545	6,579,114	2,027,000	-69%	887,810	-56%
	<u>14,760,527</u>	<u>13,938,435</u>	<u>22,432,928</u>	<u>19,213,845</u>	<u>-14%</u>	<u>17,993,890</u>	<u>-6%</u>
<b>Expenditures by Fund:</b>							
General	12,513,450	12,894,890	15,853,814	17,186,845	8%	17,106,080	0%
Capital Improvement Projects	2,247,077	1,043,545	6,579,114	2,027,000	-69%	887,810	-56%
	<u>14,760,527</u>	<u>13,938,435</u>	<u>22,432,928</u>	<u>19,213,845</u>	<u>-14%</u>	<u>17,993,890</u>	<u>-6%</u>
<b>FTE Summary:</b>							
Regular (full & part time)	54.00	54.00	54.00	54.00	0%	54.00	0%
Casual, Student & Temp.	0.23	0.23	0.00	0.30	1%	0.30	0%
	<u>54.23</u>	<u>54.23</u>	<u>54.00</u>	<u>54.30</u>	<u>1%</u>	<u>54.30</u>	<u>0%</u>
<b>FTEs By Program:</b>							
Finance	14.00	14.00	14.00	14.00	0%	14.00	0%
Information Management	23.23	22.23	22.00	22.00	0%	22.00	0%
Records Info Management	3.00	3.00	3.00	3.00	0%	3.00	0%
Procurement	13.00	13.00	13.00	13.30	2%	13.30	0%
ASD - Admin	1.00	2.00	2.00	2.00	0%	2.00	0%
	<u>54.23</u>	<u>54.23</u>	<u>54.00</u>	<u>54.30</u>	<u>1%</u>	<u>54.30</u>	<u>0%</u>

**Department Budget**

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Proposed Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
<b>Expenditures by Program:</b>							
Administration	1,227,717	1,038,054	1,225,846	1,042,099	-15%	1,073,362	3%
Housing	-	-	622,980	431,756	-31%	444,709	3%
Building	422,421	450,156	586,729	542,287	-8%	558,556	3%
Planning	566,193	389,865	751,333	973,614	30%	1,002,822	3%
Lodger's Tax	445,257	476,790	511,357	512,253	0%	440,429	-14%
Economic Development Gen Fund	1,340,987	1,437,573	1,574,082	1,468,723	-7%	1,512,785	3%
Economic Development Fund	324,777	3,810,697	12,698,750	12,400,000	-2%	1,650,000	-87%
Capital Improvement Projects	1,490,390	8,515,419	-	1,154,000	100%	400,000	-65%
	<u>5,817,742</u>	<u>16,118,554</u>	<u>17,971,077</u>	<u>18,524,732</u>	3%	<u>7,082,662</u>	-62%
<b>Expenditures by Type:</b>							
Salaries	1,724,687	1,658,737	1,958,517	1,996,982	2%	2,056,891	3%
Benefits	673,782	669,544	877,855	968,360	10%	997,411	3%
Professional / contractual services	1,809,035	11,658,675	14,983,684	10,523,548	-30%	2,238,442	-79%
Materials / supplies	45,399	31,911	76,499	56,248	-26%	57,935	3%
Interfund charges-Other	53,280	63,056	60,731	65,526	8%	67,492	3%
Fiscal charges	9,617	13,405	13,792	14,068	2%	14,490	3%
Economic Development Loans	1,501,943	2,023,225	-	4,900,000	0%	1,650,000	0%
	<u>5,817,742</u>	<u>16,118,554</u>	<u>17,971,077</u>	<u>18,524,732</u>	3%	<u>7,082,662</u>	-62%
<b>Expenditures by Fund:</b>							
General	3,557,318	3,315,647	4,760,970	4,458,479	-6%	4,592,233	3%
Lodgers Tax	445,257	476,790	511,357	512,253	0%	440,429	-14%
Economic Development Fund	324,777	3,810,697	12,698,750	12,400,000	-2%	1,650,000	-87%
Capital Improvement Projects	1,490,390	8,515,419	-	1,154,000	100%	400,000	100%
	<u>5,817,742</u>	<u>16,118,554</u>	<u>17,971,077</u>	<u>18,524,732</u>	3%	<u>7,082,662</u>	-62%
<b>FTE Summary:</b>							
Regular (full & part time)	19.00	19.00	19.00	19.00	0%	19.00	0%
<b>FTEs By Division:</b>							
Administration	7.00	7.00	8.00	6.00	-25%	6.00	0%
Housing	0.00	0.00	2.00	1.00	-50%	1.00	0%
Building Safety	3.00	3.00	3.00	3.00	0%	3.00	0%
Planning	4.00	4.00	3.00	5.00	67%	5.00	0%
Economic Development	5.00	5.00	3.00	4.00	33%	4.00	0%
	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	0%	<u>19.00</u>	0%

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Proposed Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
<b>Expenditures by Program:</b>							
Centralized Services	714,555	816,893	867,009	876,359	1%	902,650	3%
Library	3,176,038	3,552,588	3,850,796	3,899,855	1%	4,016,850	3%
Parks	2,839,685	3,259,450	3,940,526	4,305,778	9%	4,434,952	3%
Cemetery	36,895	187,285	45,566	958,810	2004%	958,810	0%
Open Space	362,445	448,401	689,788	645,564	-6%	664,931	3%
Aquatic Center	1,517,958	1,565,476	2,035,494	1,984,854	-2%	2,044,400	3%
Golf	1,314,760	1,422,081	1,685,483	1,702,084	1%	1,753,147	3%
Ice Rink	293,816	261,284	301,946	347,948	15%	358,386	3%
Recreation Programming	989,635	1,102,445	1,320,477	1,317,401	0%	1,356,923	3%
Social Services	7,195,567	8,376,221	9,740,359	9,067,631	-7%	9,175,279	1%
Capital Improvement Projects	8,080,633	13,011,682	7,900,000	7,100,000	-10%	12,600,000	77%
Cultural Services	636,892	707,045	793,057	790,742	0%	814,464	3%
CSD Small Projects*	-	-	-	546,000	0%	546,000	0%
Small Capital Maint Proj-CIP*	746,743	487,725	571,650	-	-100%	-	0%
Art in Public Places- CIP***	39,630	82,881	-	-	0%	-	0%
	<u>27,945,253</u>	<u>35,281,458</u>	<u>33,742,152</u>	<u>33,543,026</u>	-1%	<u>39,626,792</u>	18%
<b>Expenditures by Fund:</b>							
General	14,694,960	16,520,588	19,560,223	20,492,473	5%	21,136,011	3%
Cemetery**	36,895	187,285	45,566	958,810	2004%	958,810	0%
Health Care Assistance	4,098,513	4,586,381	4,688,236	4,690,226	0%	4,739,398	1%
Capital Improvement Fund	8,867,006	13,582,288	8,471,650	7,100,000	-16%	12,600,000	77%
Community Health Council	243,057	61,232	98,313	74,573	-24%	74,573	0%
Aquatic Center Gift Sub-Fund	290	500	3,000	3,000	0%	3,000	0%
Library Gift Sub-Fund	1,350	1,030	2,459	-	-100%	-	0%
Ntl Opiod Settlement	3,182	68,361	687,819	115,000	-83%	115,000	0%
Emergency Declarations Fund	-	273,795	184,886	108,944	-41%	-	-100%
	<u>27,945,253</u>	<u>35,281,458</u>	<u>33,742,152</u>	<u>33,543,026</u>	-1%	<u>39,626,792</u>	18%
<b>FTE Summary:</b>							
Regular (full & part time)	89.75	91.75	96.75	97.00	0%	97.00	0%
Limited Term	1.00	0.00	0.00	0.00	0%	0.00	0%
Casual, Student & Temp.	14.30	16.49	14.70	14.20	-3%	14.20	0%
	<u>105.05</u>	<u>108.24</u>	<u>111.45</u>	<u>111.20</u>	0%	<u>111.20</u>	0%
<b>FTEs By Program:</b>							
Library	30.70	30.75	31.25	31.40	0%	31.40	0%
Parks and Open Space	24.42	23.72	27.00	26.00	-4%	26.00	0%
Recreation	39.18	43.29	41.72	42.80	3%	42.80	0%
Social Services	5.00	5.48	6.48	7.00	8%	7.00	0%
Administration	5.75	4.00	4.00	4.00	0%	4.00	0%
	<u>105.05</u>	<u>107.24</u>	<u>110.45</u>	<u>111.20</u>	1%	<u>111.20</u>	0%

\* CSD Small Projects account created FY27- moved from Small Capital Maint Projects CIP Fund in prior years.

\*\* Significant FY27 budget increase due to necessary renovations of the Cemetery

\*\*\* The Budget for Art in Public Places is calculated post-adoption cycle, as it is appropriated based on approved capital projects.

# Community Services

## RECREATION

### Mission Statement

To provide various programming, activities, and other healthy lifestyle options for the community, including youth, teens, adults, and seniors.

### Program Purpose

The Recreation Facilities & Programs provides a variety of high-quality indoor and outdoor recreational opportunities for citizens and visitors of Los Alamos County so that they can have safe and enjoyable recreational experiences that improve their mental and physical health.

### Recreation Program Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Proposed Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
<b>Expenditures by Sub-Program:</b>							
Aquatic Center	1,517,958	1,565,476	2,035,494	1,984,854	-2%	2,044,400	3%
Golf	1,314,760	1,422,081	1,685,483	1,702,084	1%	1,753,147	3%
Ice Rink	293,816	261,284	301,946	347,948	15%	358,386	3%
Recreation Programming	989,635	1,102,445	1,320,477	1,317,401	0%	1,356,925	3%
	<u>4,116,169</u>	<u>4,351,287</u>	<u>5,343,400</u>	<u>5,352,287</u>	0%	<u>5,512,858</u>	3%
<b>Expenditures by Fund:</b>							
General	4,115,879	4,350,787	5,340,400	5,349,285	0%	5,509,858	3%
Aquatic Center Gift Fund	290	500	3,000	3,000	0%	3,000	0%
	<u>4,116,169</u>	<u>4,351,287</u>	<u>5,343,400</u>	<u>5,352,285</u>	0%	<u>5,512,858</u>	3%
<b>Expenditures by Type:</b>							
Salaries	2,029,858	1,970,043	2,465,654	2,574,505	4%	2,651,740	3%
Benefits	705,187	696,562	1,056,209	1,091,533	3%	1,124,279	3%
Professional / contractual services	266,096	370,164	458,678	455,505	-1%	469,174	3%
Materials / supplies	311,619	431,321	402,048	365,475	-9%	376,439	3%
Interfund charges	714,800	807,310	782,267	687,438	-12%	708,062	3%
Capital Outlay	53,624	55,754	141,625	141,261	0%	145,499	3%
Fiscal Charges	34,985	20,133	36,919	36,568	-1%	37,665	3%
	<u>4,116,169</u>	<u>4,351,287</u>	<u>5,343,400</u>	<u>5,352,285</u>	0%	<u>5,512,858</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	29.75	31.50	32.50	32.50	0%	32.50	0%
Casual, Student, & Temp.	9.43	11.79	9.22	10.30	12%	10.30	0%
	<u>39.18</u>	<u>43.29</u>	<u>41.72</u>	<u>42.80</u>	3%	<u>42.80</u>	0%

# Community Services

## SOCIAL SERVICES

### Mission Statement

Our mission supports a spectrum of person-centered and equitable programs and services that aim to improve the Los Alamos community’s health and well-being, with a focus on enhancing the social determinants of health across all ages.

### Social Services Budget

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Proposed Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
<b>Expenditures by Fund:</b>							
General	2,850,816	3,386,453	4,081,106	4,078,888	0%	4,201,255	3%
Health Care Assistance	4,098,513	4,586,381	4,688,236	4,690,226	0%	4,739,398	1%
LATCF	-	-	100,000	-	-100%	-	0%
LAC HealthCouncil	243,056	61,232	98,313	74,573	-24%	74,573	0%
Ntl Opiod Settlement	3,182	68,361	687,819	115,000	-83%	115,000	0%
Emergency Declarations *	-	273,795	84,886	108,944	28%	-	-100%
	<u>7,195,567</u>	<u>8,376,221</u>	<u>9,740,359</u>	<u>9,067,631</u>	<u>-7%</u>	<u>9,130,226</u>	<u>1%</u>
<b>Expenditures by Type:</b>							
Salaries	353,767	367,760	567,348	564,341	-1%	581,271	3%
Benefits	148,315	162,237	331,546	292,948	-12%	301,736	3%
Professional / contractual services	6,355,086	7,577,770	8,571,370	7,927,459	-8%	7,955,849	0%
Materials / supplies	100,792	25,031	27,453	31,550	15%	32,497	3%
Interfund charges	112,235	110,185	99,173	115,873	17%	119,349	3%
Capital Outlay	125,373	133,239	143,470	135,460	-6%	139,524	3%
	<u>7,195,567</u>	<u>8,376,221</u>	<u>9,740,359</u>	<u>9,067,631</u>	<u>-7%</u>	<u>9,130,226</u>	<u>1%</u>
<b>FTE Summary:</b>							
Regular (full & part time)	4.00	5.00	6.00	7.00	17%	7.00	0%
Casual, Student, & Temp.	1.00	0.48	0.48	0.00	-100%	0.00	0%
	<u>5.00</u>	<u>5.48</u>	<u>6.48</u>	<u>7.00</u>	<u>8%</u>	<u>7.00</u>	<u>0%</u>

\* See Other Funds section of the Department Summaries for more information on the Emergency Declarations Fund

## 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 sixth 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.

### Budget Summary

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Proposed Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
<b>Expenditures by Fund:</b>							
Fire - Cooperative Agmt (CA)	39,954,189	39,908,431	44,615,285	46,089,321	3%	47,685,535	3%
Fire (Non-CA)	292,043	479,675	571,209	529,552	-7%	529,552	0%
Fire (General Fund)	9,259,435	9,124,923	10,287,668	10,641,437	3%	10,924,528	3%
Fire Marshal (State Grants)	180,983	1,018,127	998,004	998,004	0%	998,004	0%
EMS (State Grants)	6,200	4,388	-	-	0%	-	0%
	<u>49,692,850</u>	<u>50,535,545</u>	<u>56,472,166</u>	<u>58,258,314</u>	3%	<u>60,137,619</u>	3%
<b>Expenditures by Program:</b>							
LANL Fire Cooperative Agreement	39,954,189	39,908,431	44,615,285	46,089,321	3%	47,685,535	3%
Mutual Aid Deployments & Other							
Non-Cooperative Agreements	292,043	479,675	571,209	529,552	-7%	529,552	0%
Other General Fund & State Grants	9,446,618	10,147,438	11,285,672	11,639,441	3%	11,922,532	2%
	<u>49,692,850</u>	<u>50,535,545</u>	<u>56,472,166</u>	<u>58,258,314</u>	3%	<u>60,137,619</u>	3%
<b>Expenditures by Type:</b>							
Salaries	19,241,009	19,538,627	22,961,830	23,715,075	3%	24,426,527	3%
Benefits	9,175,385	10,053,287	10,351,990	10,721,840	4%	11,043,495	3%
Professional / contractual services	1,069,233	1,639,282	1,371,274	1,390,527	1%	1,629,891	17%
Materials / supplies	1,974,873	1,060,484	2,512,406	2,403,876	-4%	2,446,730	2%
Interfund charges	17,800,420	17,445,293	19,012,071	19,626,330	3%	20,178,968	3%
Capital Outlay	411,259	798,572	262,595	400,665	53%	412,007	3%
Debt/Fiscal Charges	20,673	-	-	-	0%	-	0%
	<u>49,692,850</u>	<u>50,535,545</u>	<u>56,472,166</u>	<u>58,258,314</u>	3%	<u>60,137,619</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	188.00	176.00	177.00	176.00	-1%	176.00	0%
<b>FTEs By Division:</b>							
Emergency Medical	3.00	3.00	3.00	3.00	0%	3.00	0%
Fire Life Safety	2.00	2.00	2.00	2.00	0%	2.00	0%
Operations	169.00	157.00	158.00	157.00	0%	157.00	0%
Training	3.00	2.00	2.00	2.00	0%	2.00	0%
Administration	11.00	12.00	12.00	12.00	0%	12.00	0%
	<u>188.00</u>	<u>176.00</u>	<u>177.00</u>	<u>176.00</u>	-1%	<u>176.00</u>	0%

**Department Budget**

	FY2024 Actual	FY2025 Actual	FY2026 Adopted Budget	FY2027 Proposed Budget	% Variance FY2027 vs FY2026	FY2028 Projected Budget	% Variance FY2028 vs FY2027
<b>Expenditures by Program:</b>							
Animal Control	424,993	458,737	587,996	562,615	-4%	579,494	3%
Detention	2,402,636	2,475,271	2,755,962	2,662,382	-3%	2,742,254	3%
Emergency Communications	1,621,579	1,955,683	2,414,139	2,554,181	6%	2,630,806	3%
Operations	8,117,755	8,569,196	9,247,692	11,001,025	19%	11,331,055	3%
Emergency Management	401,649	603,639	676,316	752,190	11%	774,756	3%
Records / Administration	1,777,977	2,142,732	2,303,966	2,580,741	12%	2,658,164	3%
	<u>14,746,589</u>	<u>16,205,258</u>	<u>17,986,071</u>	<u>20,113,136</u>	12%	<u>20,716,530</u>	3%
<b>Expenditures by Fund:</b>							
General Fund	14,574,934	16,007,550	17,829,571	19,910,517	12%	20,507,833	3%
State Grants (LEPF & LERF)	171,655	197,708	156,500	202,618	29%	207,119	2%
	<u>14,746,589</u>	<u>16,205,258</u>	<u>17,986,071</u>	<u>20,113,136</u>	12%	<u>20,716,530</u>	3%
<b>Expenditures by Type:</b>							
Salaries	7,968,230	8,787,110	9,469,029	10,054,939	6%	10,356,587	3%
Benefits	3,575,686	3,951,494	4,905,000	4,920,609	0%	5,068,227	3%
Professional / contractual services	845,616	922,346	1,467,647	1,784,904	22%	1,838,451	3%
Materials / supplies	504,032	352,458	392,958	867,507	121%	893,532	3%
Interfund charges-Other	796,069	1,146,480	1,250,407	1,647,490	32%	1,696,915	3%
Capital outlay	1,056,108	1,043,624	500,000	836,759	67%	861,862	3%
Fiscal charges	849	1,745	1,030	927	-10%	955	3%
	<u>14,746,589</u>	<u>16,205,258</u>	<u>17,986,071</u>	<u>20,113,136</u>	12%	<u>20,716,530</u>	3%
<b>FTEs By Division:</b>							
Animal Control	5.00	5.00	5.00	5.00	0%	5.00	0%
Detention	16.00	16.00	16.00	16.00	0%	16.00	0%
Consolidated Dispatch	16.35	16.35	16.98	17.06	0%	17.06	0%
Emergency Management	2.00	3.00	3.00	3.00	0%	3.00	0%
Records / Administration	9.65	11.65	11.75	11.75	0%	11.75	0%
Operations	34.00	34.00	36.00	36.00	0%	36.00	0%
	<u>83.00</u>	<u>86.00</u>	<u>88.73</u>	<u>88.81</u>	0%	<u>88.81</u>	0%

	FY2024	FY2025	FY2026	FY2027	%	FY2028	%
	Actual	Actual	Adopted	Proposed	Variance	Projected	Variance
			Budget	Budget	FY2027 vs	Budget	FY2028 vs
					FY2026		FY2027
<b>Expenditures by Program:</b>							
Administration	631,776	605,036	690,567	736,162	7%	758,247	3%
Airport	1,888,891	2,546,505	1,139,396	1,066,548	-6%	1,098,544	3%
Capital Projects and Facilities	4,511,494	5,022,997	6,188,709	6,288,230	2%	6,482,425	3%
Custodial Maintenance	1,715,161	1,721,286	1,900,880	2,023,752	6%	2,084,465	3%
Engineering	1,544,399	1,463,429	2,059,742	2,098,640	2%	2,156,051	3%
Environmental Services	5,490,400	6,705,871	7,207,301	7,412,330	3%	7,773,069	5%
Fleet	5,814,896	5,874,966	8,473,726	8,091,542	-5%	8,394,868	4%
Major Facilities Maint Projects	2,211,642	2,103,497	3,328,466	5,429,283	63%	5,592,161	3%
Traffic & Streets	6,132,966	5,295,127	6,321,556	7,275,860	15%	7,494,136	3%
Transit (Atomic City)	6,337,851	6,505,499	7,245,616	8,415,777	16%	8,668,584	3%
Capital Improvement Projects	9,625,302	6,945,689	24,992,000	13,376,315	-46%	13,247,604	-1%
	<u>45,904,779</u>	<u>44,789,901</u>	<u>69,547,959</u>	<u>62,214,439</u>	<u>-11%</u>	<u>63,750,155</u>	<u>2%</u>
<b>Expenditures by Fund:</b>							
General	16,747,439	16,211,372	20,489,920	23,851,927	16%	24,567,485	3%
Fleet	5,814,896	5,874,966	8,473,726	8,091,542	-5%	8,394,868	4%
Transit	6,337,851	6,505,499	7,245,616	8,415,777	16%	8,668,584	3%
Environmental Services	5,490,400	6,705,871	7,207,301	7,412,330	3%	7,773,069	5%
Airport	1,888,891	2,546,505	1,139,396	1,066,548	-6%	1,098,544	3%
State Shared Revenues	-	-	1,000,000	1,000,000	0%	500,000	-50%
Capital Improvement Projects	9,625,302	6,945,689	23,992,000	12,376,315	-48%	12,747,604	3%
	<u>45,904,779</u>	<u>44,789,901</u>	<u>69,547,959</u>	<u>62,214,439</u>	<u>-11%</u>	<u>63,750,155</u>	<u>2%</u>
<b>FTE Summary:</b>							
Regular (full & part time)	144.00	145.00	145.00	146.00	1%	146.00	0%
Limited Term	6.55	6.55	6.55	5.55	-15%	5.55	0%
Temp/Casual	0.00	0.00	0.00	0.50	100%	0.50	0%
	<u>150.55</u>	<u>151.55</u>	<u>151.55</u>	<u>152.05</u>	<u>0%</u>	<u>152.05</u>	<u>0%</u>
<b>FTEs By Division:</b>							
Administration	3.34	3.34	3.34	3.34	0%	3.34	0%
Engineering	10.00	10.00	10.00	8.00	-20%	10.00	25%
Fleet	12.00	12.00	12.00	12.00	0%	12.00	0%
Traffic & Streets	25.00	25.00	25.00	25.00	0%	25.00	0%
Transit	37.97	37.97	37.97	37.97	0%	37.97	0%
Environmental Services	18.24	18.24	18.24	18.24	0%	18.24	0%
Airport	1.00	1.00	1.00	1.50	50%	1.50	0%
Capital Projects and Facilities	24.00	25.00	25.00	27.00	8%	25.00	-7%
Custodial Maintenance	19.00	19.00	19.00	19.00	0%	19.00	0%
	<u>150.55</u>	<u>151.55</u>	<u>151.55</u>	<u>152.05</u>	<u>0%</u>	<u>152.05</u>	<u>0%</u>

Details on Capital Improvements Projects are provided in the Capital Improvement Program (CIP) Section.

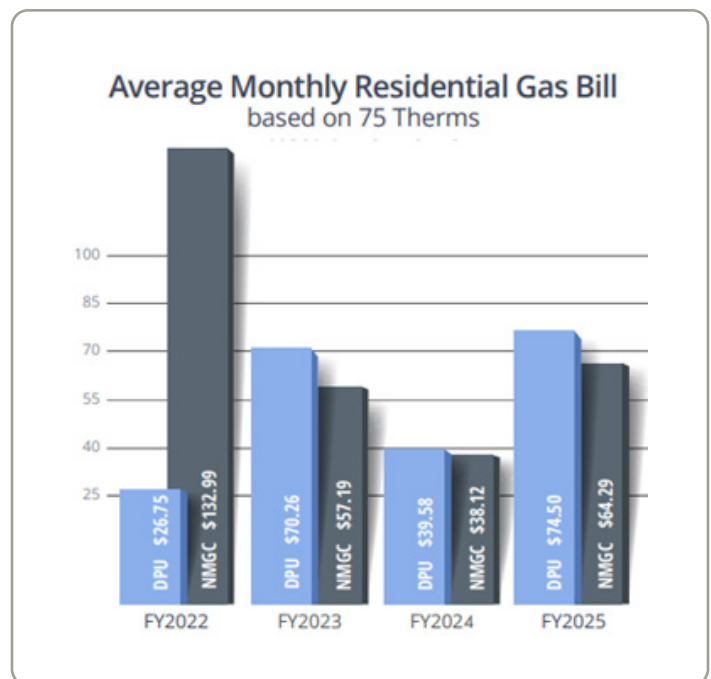
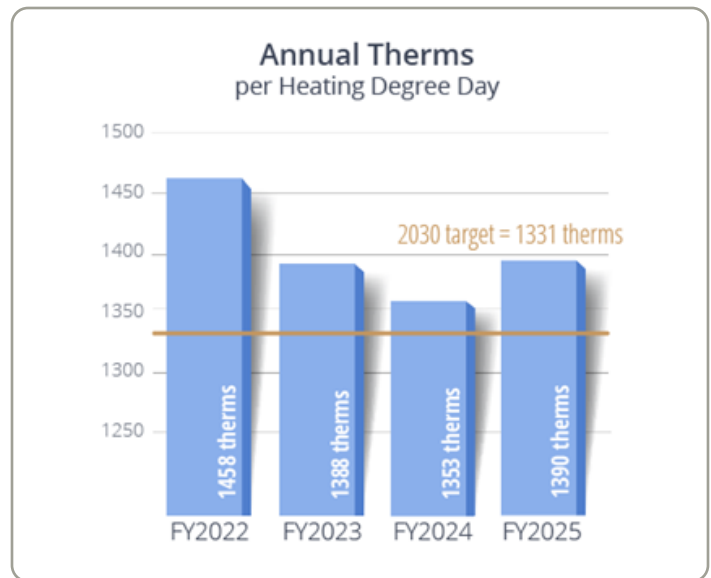
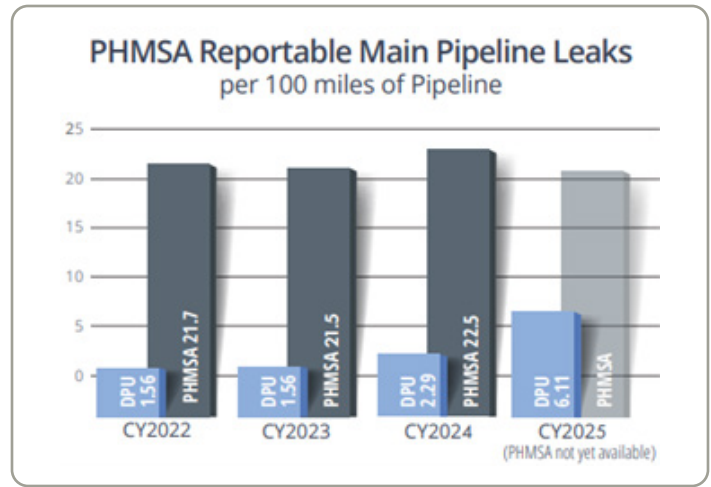
- DPU conducted focus groups in preparation for a large survey to better understand community sentiment regarding the eventual phase out of natural gas and transition to all-electric appliances, furnaces and water heaters.

### Performance Measures Narrative & Analysis

**PHMSA Reportable Main Pipeline Leaks:** Pipeline and Hazardous Materials Safety Administration (PHMSA) is a U.S. Department of Transportation agency, responsible for developing and enforcing regulations for the safe, reliable, and environmentally sound operation of natural gas. Comparing the leak total to the average number of PHMSA reportable gas leaks is a useful measure of DPU’s overall quality and reliability of the gas distribution system. PHMSA factors in reported data for all natural gas pipeline operators. Fewer gas leaks are desirable and speak to the overall operation and maintenance of the distribution system. DPU aims to stay below the PHMSA measure reported for the previous calendar year.

**Annual Therms per Heating Degree Day:** DPU has a goal to phase out natural gas service by 2070 with a reduction in usage of at least 10% by 2030. This reduction is measured by annual therms per heating degree day compared to a 2016-2020 baseline average of 1331 therms. In FY2025, DPU’s annual total moved away from that target and we’re investigating the cause. We suspect recent public facility expansions may have impacted this measurement.

**Average Monthly Residential Gas Bill:** DPU measures its marketplace performance by assessing the Average Monthly Residential Gas Bill with its neighbor: New Mexico Gas Company (NMGC). The graph to the left demonstrates DPU’s commitment to providing a high level of customer service while keeping rates competitive with comparable utilities. In June 2022, NMGC had a cost of gas rate of \$1.33 per therm—a rate that was about triple from the year before. DPU’s variable rate per therm was \$0.00. Meanwhile, DPU’s total consumption charge per therm was down about 50% from the previous year. DPU then passed the ordinance setting the minimum variable cost of gas at \$0.11 per therm. Also, when unprecedented cost-of-gas increases occurred in FY2023, a temporary recovery charge of \$0.44 per therm was added to the rate. This charge enabled DPU to recover costs that weren’t previously captured under the pass-through rate, and was discontinued in February 2024.



PAVEMENT PRESERVATION PROGRAM - FY 2027-2031			
Street Priorities Based on Average Pavement Condition Index (PCI) <sup>1</sup>			
Description		Avg. PCI	Budget Amount
<b>FY 2027</b>			
<b>STATE GRANTS</b>			
Diamond Drive - Omega Bridge to Roundabout (State NMDOT MAP Grant Pending)	Thin-Moderate Overlay	55-75	\$ 300,000
<b>COUNTY GENERAL FUND</b>			
Various Roads & Multiuse Trails - Projected <sup>1</sup>			
Diamond Drive - Omega Bridge to Roundabout	Thin-Moderate Overlay	55-75	\$ 1,850,000
Rover Blvd / Meadow Ln / La Paloma Dr / La Vista Dr	Thin-Moderate Overlay		
Loma del Escolar / La Cueva / Cascabel	Deep Patch & Thin Overlay		
Canyon Road - NM 502 to 15th St	Thin Overlay		
17th St / 18th St / Peach St / N&S Sage Loop / Spruce St / Ponderosa St (Manhattan Project Era Dorm Area)	Thin Overlay		
Broadview Dr / Kristy Ln / Tiffany Ct / Scott Way / Mountain View Pl / Cooper Pl	Thin Overlay		
East Dr / Tewa Loop / Otowi Pl / Santa Clara Pl / Nambe Loop / Nambe Pl	Thin Overlay		
Range Rd / Aspen Dr / Maple Dr / Maple Ct / Sumac Ln / Guaje Pines Rd	Crack Seal		
County Facility Parking Lots			
Aquatic Center	Crack Seal and/or Seal Coat	Varies	\$ 100,000
Municipal Building	Crack Seal and/or Seal Coat		
White Rock Complex	Crack Seal and/or Seal Coat		
Miscellaneous Patching	Countywide Repair	NA	\$ 50,000
<b>FY 2027 Projected Budget</b>			<b>\$ 2,000,000</b>
<b>FY 2028</b>			
Various Roads & Multiuse Trails - Projected <sup>1</sup>			
Central Ave - 15th to Oppenheimer Drive	Thin-Moderate Overlay	55-75	\$ 1,860,000
Camp May Road	Thin-Moderate Overlay		
Range Rd / Aspen Dr / Maple Dr / Maple Ct / Sumac Ln / Guaje Pines Rd	Thin Overlay		
Aragon Ave / Cheryl Ave / Cheryl Ct	Thin Overlay		
Canyon Rim Trail - NM 502 Trailhead to Fire Station 6	Rehabilitation	NA	
NM 4 Trail - S Monte Rey Dr to La Vista Dr	Rehabilitation		
Canada del Buey Trail - NM 4 to Rover Blvd	Crack Seal and/or Seal Coat		
County Facility Parking Lots			
Betty Ehart Senior Center (State ALTSD Grant Pending)	Reconstruction (ADA/Drainage)	Varies	\$ 150,000
Ice Rink - Main Lot & East Overflow	Crack Seal and/or Seal Coat		
Main Gate Park	Rehabilitation		
Miscellaneous Patching	Countywide Repair	NA	\$ 50,000
<b>FY 2028 Projected Budget</b>			<b>\$ 2,060,000</b>
<b>FY 2029</b>			
Various Roads & Multiuse Trails - Projected <sup>1</sup>			
Rim Rd / Quartz St / 4th St / 6th St	Deep Patch & Thick Overlay	0-55	\$ 1,900,000
Canyon Road - 15th St to Central Ave	Thin Overlay	55-75	
Myrtle Street - 4th to 15th	Thin Overlay	55-75	
Hermosura / Sereno-Tranquilo / Solana / Sonrisa	Thin Overlay	55-75	
Canyon Rim Trail - Fire Station 3 to Knecht St	Crack Seal and/or Seal Coat	NA	
County Facility Parking Lots			
Animal Shelter / East Park	Crack Seal and/or Seal Coat	Varies	\$ 170,000
EcoStation	Crack Seal and/or Seal Coat		
Los Alamos Little Theatre	Rehabilitation		
Miscellaneous Patching	Countywide Repair	NA	\$ 50,000
<b>FY 2029 Projected Budget</b>			<b>\$ 2,120,000</b>
<b>FY 2030</b>			
Various Roads & Multiuse Trails - Projected <sup>1</sup>			
Quemazon Pl / Brisa Del Bosque / Corona	Deep Patch & Thick Overlay	0-55	\$ 1,935,000
Placeholder - Project Pending 2026 PCI Survey	TBD	NA	
County Facility Parking Lots			
Fuller Lodge	Crack Seal and/or Seal Coat	Varies	\$ 200,000
Community Building	Crack Seal and/or Seal Coat		
Justice Center	Crack Seal and/or Seal Coat		
Mesa Public Library	Crack Seal and/or Seal Coat		
Miscellaneous Patching	Countywide Repair	NA	\$ 50,000
<b>FY 2030 Projected Budget</b>			<b>\$ 2,185,000</b>
<b>FY 2031</b>			
Various Roads & Multiuse Trails - Projected <sup>1</sup>			
Manhattan Loop	Thin-Moderate Overlay	55-75	\$ 2,000,000
North Road - Diamond Dr to Yucca Street	Deep Patch & Thick Overlay	0-55	
Placeholder - Project Pending 2026 PCI Survey	TBD	NA	
County Facility Parking Lots			
Fire Stations 2, 3 and 6	Crack Seal and/or Seal Coat	Varies	\$ 200,000
Nature Center	Crack Seal and/or Seal Coat		
Pajarito Cliff Site	Crack Seal and/or Seal Coat		
White Rock Library / Pinon Park & Tennis Courts	Crack Seal and/or Seal Coat		
White Rock Visitors Center	Crack Seal and/or Seal Coat		
Miscellaneous Patching	Countywide Repair	NA	\$ 50,000
<b>FY 2031 Projected Budget</b>			<b>\$ 2,250,000</b>

<sup>1</sup>Projections based on Pavement Condition Indices and subject to change based on actual field conditions, updated pavement surveys and available budget. The Capital Improvement Program (CIP) also supports improvements to pavement condition indices through reconstruction projects.



CAPITAL IMPROVEMENT PROJECTS FUND BUDGET DETAIL SCHEDULE AND 10 YEAR FORECAST

			FY 2024	FY 2025	FY2026 Adopted	FY2026 Revised	FY2026	FY2027	\$ Variance	% Variance	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
			Actual	Actual	Budget	Budget	Projected	Proposed	FY2026 vs. FY2027	FY2026 vs. FY2027	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>Department-Public Works-Transportation</b>																			
CP5001	Street CIP	OE	-	-	1,350,000	1,315,534	1,315,534	7,975,000	6,625,000	491%	7,802,250	8,034,000	8,240,000	8,549,000	8,805,470	9,069,634	9,341,723	9,621,975	9,910,634
CP5049	Pavement Condition Index Survey	OE	-	-	300,000	300,000	300,000	-	(300,000)	-100%	-	-	-	350,000	-	-	-	-	-
CP5012	Canyon Rim Trail Phase 3	QL	70,669	118,445	1,000,000	4,589,730	4,589,730	-	(1,000,000)	-100%	-	-	-	-	-	-	-	-	-
CP5015	Proj Dev, Sids & Guidelines	OE	33,175	12,026	-	18,280	8,913	-	-	0%	-	-	-	-	-	-	-	-	-
CP5025	Trinity Dr. Safety & ADA Improvements	OE	23,811	260,766	4,000,000	7,838,658	7,838,658	-	(4,000,000)	-100%	-	-	-	-	-	-	-	-	-
CP5026	Transportation Planning	OE	35,014	53,655	-	181,823	181,823	-	-	0%	-	-	-	-	-	-	-	-	-
CP5029	Arkansas 33/34 Street	OE	689,902	-	-	308,068	308,068	-	-	0%	-	-	-	-	-	-	-	-	-
CP5032	Urban Trail Phase I	QL	2,027,294	319,350	-	249,056	249,056	-	-	0%	-	-	-	-	-	-	-	-	-
CP5033	Urban Trail Project Phase II - Construction	QL	1,681,896	2,187,127	-	255,117	255,117	-	-	0%	-	-	-	-	-	-	-	-	-
CP5034	Transit Hub Improvements	QL	138,661	114,852	-	20,903	20,903	-	-	0%	-	2,000,000	-	-	-	-	-	-	-
CP5035	Waste Water Treatment Plant Road	OE	-	-	-	374,207	374,207	-	-	0%	-	-	-	-	-	-	-	-	-
CP5036	NM4 Crossing and multi-use trail improvement project	QL	-	406,333	1,500,000	4,002,667	4,002,667	-	(1,500,000)	-100%	-	-	-	-	-	-	-	-	-
CP5037	Loma Linda Subdivision	EV	2,285,378	-	-	45,113	45,113	-	-	0%	-	-	-	-	-	-	-	-	-
CP5038	Rose Street Construction	OE	1,920,427	383,705	-	591,735	591,735	-	-	0%	-	-	-	-	-	-	-	-	-
CP5040	Street Light Replacement Project	OE	-	-	-	400,000	400,000	-	-	0%	-	-	-	-	-	-	-	-	-
CP5041	Travel Time and Destination Study	QL	-	-	-	250,000	250,000	-	-	0%	-	-	-	-	-	-	-	-	-
CP5042	Pedestrian Transportation Plan	QL	13,662	86,662	-	100,324	100,324	-	-	0%	-	-	-	-	-	-	-	-	-
CP5043	Wayfinding Phase II	EV	-	349,496	-	349,496	349,496	-	-	0%	-	-	-	-	-	-	-	-	-
CP5044	Wayfinding Phase III	EV	-	-	-	500,000	500,000	-	-	0%	-	-	-	-	-	-	-	-	-
CP5046	BathTub Row	EV	-	1,454,792	-	2,650,208	2,650,208	-	-	0%	-	-	-	-	-	-	-	-	-
CP5047	Denver Steels Phase II	EV	-	-	4,000,000	5,384,731	5,384,731	-	(4,000,000)	-100%	-	-	-	-	-	-	-	-	-
CP5048	Traffic Safety Projects	OE	-	-	550,000	550,000	550,000	-	(550,000)	-100%	-	-	-	-	-	-	-	-	-
CP5039	Pavement Asset Management SW	OE	-	-	-	250,000	250,000	-	-	0%	-	-	-	-	-	-	-	-	-
<b>Department Total</b>			<b>\$ 8,919,889</b>	<b>\$ 5,747,209</b>	<b>\$ 12,700,000</b>	<b>\$ 30,525,650</b>	<b>\$ 30,516,283</b>	<b>\$ 7,975,000</b>	<b>\$ (4,725,000)</b>	<b>-37%</b>	<b>7,802,250</b>	<b>10,034,000</b>	<b>8,240,000</b>	<b>8,899,000</b>	<b>8,805,470</b>	<b>9,069,634</b>	<b>9,341,723</b>	<b>9,621,975</b>	<b>9,910,634</b>
<b>Department- Community Services</b>																			
CP7001	Art in Public Places	QL	39,630	82,881	-	673,787	743,572	-	-	-	-	-	-	-	-	-	-	-	-
CP7002	CSD Small Capital	QL	746,743	487,725	571,650	1,406,064	1,406,064	-	(571,650)	-100%	-	-	-	-	-	-	-	-	-
CP7011	Golf Course Improvements	QL	5,281,383	3,122,968	-	504,992	504,992	-	-	0%	-	-	-	-	-	-	-	-	-
CP7013	Leisure Lagoon	QL	86,500	-	-	34,852	34,852	-	-	0%	-	-	-	-	-	-	-	-	-
CP7014	Community Rec Space Design LA	QL	-	-	-	17,853	-	-	-	0%	-	-	-	-	-	-	-	-	-
CP7016	Community Rec Space Construction White Rock	QL	1,747,186	4,560,656	-	1,170,292	1,170,292	-	-	0%	-	-	-	-	-	-	-	-	-
CP7018	CSD Infrastructure - IMP & ADA	QL	112,590	582,400	3,800,000	8,247,743	8,247,743	4,000,000	200,000	5%	4,500,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
CP7019	Social Service Facilities	QL	-	-	-	950,000	950,000	-	-	0%	3,000,000	5,000,000	2,000,000	-	-	-	-	-	-
CP7020	Ball Fields	QL	779,007	1,249,111	-	4,001,883	4,001,883	-	-	0%	-	1,000,000	1,000,000	-	-	-	-	-	-
CP7023	Golf Cart Electrification Infrastructure	QL	-	15,468	-	484,532	484,532	-	-	0%	-	-	-	-	-	-	-	-	-
CP7021	Ice Rink Flooring and Shade Structure (Chiller)	QL	-	2,175,343	2,000,000	6,309,658	6,309,658	-	(2,000,000)	-100%	-	-	-	-	-	-	-	-	-
CP7022	Athletic Court Renovations	QL	73,967	1,305,736	2,100,000	3,032,596	3,032,596	2,100,000	-	0%	2,100,000	-	-	-	-	-	-	-	-
CP70X1	North Mesa Recreation Master Plan	QL	-	-	-	-	-	500,000	-	-	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000	2,000,000	-	-
CP70X2	North Mesa Bike Park	QL	-	-	-	-	-	500,000	-	-	1,500,000	-	-	-	-	-	-	-	-
<b>Department Total</b>			<b>8,867,006</b>	<b>13,582,288</b>	<b>8,471,650</b>	<b>26,834,252</b>	<b>26,886,184</b>	<b>7,100,000</b>	<b>(2,371,650)</b>	<b>-28%</b>	<b>12,600,000</b>	<b>11,000,000</b>	<b>8,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>Total Expenditures</b>			<b>22,229,775</b>	<b>30,086,941</b>	<b>39,913,064</b>	<b>153,472,770</b>	<b>153,011,918</b>	<b>26,257,315</b>	<b>(13,655,749)</b>	<b>-34%</b>	<b>22,165,060</b>	<b>22,368,000</b>	<b>18,461,878</b>	<b>20,159,134</b>	<b>20,094,708</b>	<b>16,398,849</b>	<b>16,701,815</b>	<b>15,013,869</b>	<b>15,302,528</b>
<b>Transfers to Other Funds</b>																			
<b>Ending fund balance</b>			<b>54,991,780</b>	<b>55,153,511</b>	<b>25,637,857</b>	<b>20,540,061</b>	<b>21,000,913</b>	<b>7,516,598</b>	<b>(18,121,259)</b>	<b>-14%</b>	<b>4,981,598</b>	<b>3,163,042</b>	<b>5,122,042</b>	<b>2,332,042</b>	<b>1,981,042</b>	<b>2,187,042</b>	<b>2,443,042</b>	<b>3,738,042</b>	<b>5,104,799</b>
<b>Total uses of funds</b>			<b>77,221,555</b>	<b>85,240,452</b>	<b>65,550,921</b>	<b>174,012,831</b>	<b>174,012,831</b>	<b>33,773,913</b>	<b>(31,777,008)</b>	<b>-48%</b>	<b>27,146,658</b>	<b>25,531,042</b>	<b>23,583,920</b>	<b>22,491,176</b>	<b>22,075,750</b>	<b>18,585,892</b>	<b>19,144,857</b>	<b>18,751,911</b>	<b>20,407,328</b>

# FINANCIAL POLICIES

## I. PURPOSE

The purpose of these financial policies is to give overall direction to Council, management, and employees for the long-term financial operation of the Incorporated County of Los Alamos. This direction is not only intended to be the basic framework for strategic long-term financial planning for the delivery of services to all the citizens and visitors of the County but is also intended to provide specific policy guidance for the development of the annual budget. These policies may also be used by those who are familiar with County operations to communicate to others how certain community goals are being addressed.

## II. GENERAL POLICY STATEMENT

The Incorporated County of Los Alamos shall strive to maintain a sound financial condition by taking a fiscally conservative and disciplined approach to revenue forecasting, budgeting, capital improvement programming, investing of public funds, and managing its expenditures and debt. This goal will be accomplished by making financial decisions based on the community's ability to pay; maintaining reserves for emergencies and future expenditure demands; and providing future generations with the ability to borrow capital without severe financial burden or undue constraint.

## III. OPERATING POSITION

### A. General Fund Unassigned Fund Balance

The General Fund Unassigned Fund Balance shall be the source used by Council and management to deal with unforeseen contingencies or to fund necessary and worthwhile projects and programs which may arise during the course of the fiscal year but have no specific long-term funding source. Examples include (but are not limited to) the matching of grants, funding of loans to other funds, and providing capital for transfers to other funds. This can also be a source of funds that helps to mitigate the magnitude of adverse budget changes if larger and longer-term negative revenue trends occur. The method to be used for utilization of this account is by formal budget revision approved by the Council.

The target amount to be maintained in the General Fund Unassigned Fund Balance is twenty-five percent (25%) of General Fund actual revenues. The amount should be adjusted during the course of budget development and re-adjusted based upon audited figures.

The following process must be followed whenever the General Fund Unassigned Fund Balance falls below 20% of actual revenues:

Within 90 calendar days of the acceptance of the Annual Comprehensive Financial Report that indicates that the balance is below the 20% level, the Council must approve a documented plan to rebuild the balance to at least 20% of actual revenues within a period of three fiscal years. The plan may include enhanced or new revenues, reduced expenditures, or a combination utilizing both additional revenue and reduced expenditures. The documented plan must be considered by Council during each annual budget development cycle until the balance is restored to the 25% level.