

CITY OF LAS CRUCES UTILITIES

SOLID WASTE UTILITY RATE REVIEW

TEST YEAR BASED ON FISCAL YEAR 2018 ACTUAL



GLOSSARY

1. Test Year: audited data for a Fiscal Year as presented in the City's end of fiscal year Comprehensive Annual Financial Report.
2. Comprehensive Annual Financial Report (CAFR): governmental financial statements comprising the financial report of the City of Las Cruces that adhere to the Governmental Accounting Standards Board.
3. Adjustment: known and measurable changes of the audited Fiscal Year data for the purposes of setting rates in a rate review.
4. Fiscal Year: a 12-month period that begins on July 1 and ends on June 30.
5. Rate Revenue: all revenues collected through approved tariff charges or utility connection charges.
6. Funds: a group of related accounts that are used to record, administer and control categorization of revenue, expenditures and resources for specific activities within each utility operation.
 - Fund 5500: Solid Waste Operations
 - Fund 5505: Solid Waste Contingency
 - Fund 5510: Foothills Landfill Closure
 - Fund 5560: Solid Waste Equipment Replacement Reserve
 - Fund 5100: Shared Services
7. Shared Services: support section of all operational utilities that consists of meter reading, field services, new connections, customer service, billing and collections, warehousing, and dispatch.
8. Equipment Replacement Reserve: fund to purchase replacement vehicles, trailers, and major equipment used to maintain and operate each respective utility operation.
9. Transfers: amounts designated to fund capital improvement projects, equipment replacement reserve, or intergovernmental transfers to the General Fund to fund Department's utilization of City-wide common administrative resources.
10. 2/12th: a target minimum balance for the operating reserve based on two months of operating expenses.

**City of Las Cruces Utilities
Solid Waste Revenue Requirement Summary
Sch. 1**

Line No.		FY 2018 Actual	FY 2019 Projection	Test Year	Notes	Source
A	B	C	D	E	F	G
1						
2	Operating & Maintenance Expenses	\$ 13,233,190	\$ 15,966,242	\$ 12,032,232	a	Sch. 3 Summary, Line 6
3	Levelized Equipment Replacement	1,200,000	713,375	1,185,627	b, c	Sch. 4
4	Levelized Building Improvements	10,231	250,202	130,000		Sch. 3, Line 56
5	Annualized Debt Service on Containers	-	-	375,697	d	Sch. 2, Line 9
6	Additional funds needed for operating fund balance target	-	-	130,974		Sch. 5, Line 14
7	Total Revenue Requirement	\$ 14,443,421	\$ 16,929,819	\$ 13,854,530		Sum Lines 2 - 6
8	Plus Uncollectible expense	62,963	132,749	62,345	e	Sch. 7, Line 10
9	(Less) Other Non-Rate Revenue	(484,475)	(564,425)	(547,967)		Sch. 7, Lines 6 - 9
10	(Less) Solid Waste Rate Revenue	(13,937,461)	(14,970,578)	(12,028,654)		Sch. 7, Lines 2 - 5
11	Additional Revenue Required for Expenditures	\$ 84,447	\$ 1,527,565	\$ 1,340,254		Sum Lines 7 - 10
12						
13	Debt Service	\$ 763,239	\$ 551,373	\$ 780,315		Sch. 2, Line 14
14						
15	Coverage Test					
16	Net Revenues with Additions	\$ 1,273,194	\$ 1,096,326	\$ 1,884,644		Line 11 - Line 10 - Line 9 - Line 2
17	Net Revenues Required for Min Coverage (1.6x min)	1,221,182	882,197	1,248,504		Line 13 * 1.6
18	Additional Funds Needed for Coverage	\$ -	\$ -	\$ -		Line 17 - Line 16, OR \$0 (whichever is greater)
19						
20	Total Additional Funds Required	\$ 84,447	\$ 1,527,565	\$ 1,340,254		Line 11 + Line 18
21						
22	% Increase Required to Existing Rate Revenues	0.6%	10.2%	11.1%		Line 20 / -Line 10
23						
24	Debt Service Coverage Ratio	1.67	1.99	2.42		Line 16 / Line 13

Notes:

- a Cash only O&M (excludes Depreciation)
- b Test Year includes a levelized estimate of annual equipment replacements from Schedule 4 (no vehicle debt service)
- c If there were no eco-friendly vehicles included as replacements in the analysis it would reduce the revenue requirement by approximately \$279,000
This reduction to the revenue requirement would reduce the cost of residential 96-gallon cart service by \$0.37 per month
- d The Test Year amount is based on a full year of estimated principal and interest payments
- e Test Year Uncollectible expense based on the following percent of revenue: 0.45%

City of Las Cruces Utilities

Existing Debt

Sch. 2

Line No.		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	Notes
A	B	C	D	E	F	G	H	I	J	K	L	M
1	New Mexico Finance Authority Vehicle Loans											a
2	Principal	\$ 696,463	\$ 707,054	\$ 719,353	\$ 521,704	\$ 382,858	\$ 388,945	\$ 396,258	\$ -	\$ -	\$ -	-
3	Interest	66,775	56,185	43,886	29,669	21,761	15,673	8,361	-	-	-	-
4		<u>\$ 763,238</u>	<u>\$ 763,239</u>	<u>\$ 763,239</u>	<u>\$ 551,373</u>	<u>\$ 404,619</u>	<u>\$ 404,618</u>	<u>\$ 404,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
5												
6	Recycling Container Loan											b
7	Principal	\$ -	\$ -	\$ -	\$ -	\$ 181,295	\$ 320,788	\$ 333,857	\$ 347,459	\$ 361,615	\$ 154,987	-
8	Interest	-	-	-	-	37,862	54,910	41,840	28,238	14,082	1,553	-
9		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 219,157</u>	<u>\$ 375,697</u>	<u>\$ 375,697</u>	<u>\$ 375,697</u>	<u>\$ 375,697</u>	<u>\$ 156,540</u>	-
10												
11	Total Solid Waste											
12	Principal	\$ 696,463	\$ 707,054	\$ 719,353	\$ 521,704	\$ 564,153	\$ 709,733	\$ 730,115	\$ 347,459	\$ 361,615	\$ 154,987	-
13	Interest	66,775	56,185	43,886	29,669	59,622	70,583	50,201	28,238	14,082	1,553	-
14		<u>\$ 763,238</u>	<u>\$ 763,239</u>	<u>\$ 763,239</u>	<u>\$ 551,373</u>	<u>\$ 623,775</u>	<u>\$ 780,315</u>	<u>\$ 780,316</u>	<u>\$ 375,697</u>	<u>\$ 375,697</u>	<u>\$ 156,540</u>	-

Notes:

- a Vehicle loans are not included as a direct input into the revenue requirement; the equipment replacement estimate developed on Schedule 4 supersedes this cost
- b The recycling container loan is included as a direct expense for the revenue requirement

City of Las Cruces Utilities

O&M Expenses

Sch. 3 Summary

Line No.	Description	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	D	E	F	G	H	H
1	Personnel	\$ 2,848,044	\$ 2,927,900	\$ 2,638,297	\$ 383,408	\$ 3,231,452	
2	Repairs and Maintenance	1,045,574	1,464,922	1,088,500	100,052	1,145,627	
3	Other Operating Expense	6,244,669	7,548,060	7,224,799	(1,489,657)	4,755,013	
4	Shared Service Expense	2,094,902	2,825,360	2,932,329	305,239	2,400,141	
5	Transfers	1,000,000	1,200,000	650,000	(500,000)	500,000	
6	Cash O&M Total	\$ 13,233,190	\$ 15,966,242	\$ 14,533,925	\$ (1,200,958)	\$ 12,032,232	

**City of Las Cruces Utilities
Revenue Requirement Summary
Sch. 3 Summary by Object**

Line			FY 2018	FY 2019	FY 2020			
No.	Object	Description	Actual	Projection	Budget	Adjustments	Test Year	Notes
A	B	C	D	E	F	G	H	I
1	Direct Cash O&M Expenses							
2	Personnel Related							
3	601000	ADMINISTRATIVE SALARIES	\$ 233,250	\$ 303,376	\$ 272,039	\$ 38,789	\$ 272,039	
4	601010	CLASSIFIED	1,420,214	1,735,346	1,545,353	125,139	1,545,353	
5	601060	STANDBY PAY	8,697	9,881	10,485	1,788	10,485	
6	601110	SCHEDULED OVERTIME	98,592	119,534	111,400	12,808	111,400	
7	601120	FICA MEDICARE	23,486	29,165	26,374	2,888	26,374	
8	601130	FICA SOCIAL SECURITY	100,421	124,705	112,700	12,279	112,700	
9	601140	PERA	207,041	270,249	229,434	22,393	229,434	
10	601150	PENSION EXPENSE	439,154	-	-	43,539	482,693	
11	601155	OPEB PENSION EXPENSE	100,498	-	-	9,964	110,462	
12	601160	DENTAL INS	14,296	16,946	14,329	33	14,329	
13	601170	HEALTH INS	205,761	255,100	260,056	54,295	260,056	
14	601180	WORKERS COMPENSATION	697	309	469	(228)	469	
15	601190	CELL PHONE STIPEND	1,022	755	1,500	478	1,500	
16	601200	CLOTHING ALLOWANCE	5,690	18,720	5,750	60	5,750	
17	601220	ACCRUED ANNUAL & SICK LEAVE	2,304	-	-	(2,304)	-	
18	601230	LIFE AND DISABILITY INS	2,786	3,383	2,948	162	2,948	
19	601260	RETIREMENT HEALTH CARE INS	(15,865)	40,431	45,460	61,325	45,460	
20			\$ 2,848,044	\$ 2,927,900	\$ 2,638,297	\$ 383,408	\$ 3,231,452	
21								
22	Non-Personnel Related O&M							
23	701000	SUPPLIES GENERAL	\$ 58,276	\$ 65,030	\$ 85,000	\$ -	\$ 58,276	
24	701040	ADVERTISING	5,702	-	-	-	5,702	
25	701060	PRINT & COPY FEES	61	-	250	-	61	
26	701080	POSTAGE AND FREIGHT	177	2,136	3,500	-	177	
27	701180	MINOR EQUIPMENT	250,711	238,652	271,000	-	250,711	
28	701200	SHOP SUPPLIES & MATERIALS	541	17,475	17,500	-	541	
29	701220	UNIFORMS & SAFETY WEAR APPAREL	13,927	11,844	14,000	-	13,927	
30	711000	ELECTRICITY	17,817	26,069	22,000	-	17,817	
31	711100	GENERAL UTILITY SERVICES	3,630	8,600	6,800	-	3,630	
32	711200	TELEPHONE & CELL PHONES	4,323	5,267	4,750	-	4,323	
33	721060	MEMBERSHIP & DUES	2,186	1,473	2,900	-	2,186	
34	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	102,707	-	-	
35	721080	PURCHASED SERVICES GENERAL	112,602	69,818	101,000	-	112,602	
36	721200	SOLID WASTE RECYCLING CHARGES	2,119,905	2,362,249	2,500,000	(2,119,905)	-	
37	721210	SW LANDFILL DISPOSAL FEE	2,767,691	3,727,577	3,200,000	543,249	3,310,940	

**City of Las Cruces Utilities
Revenue Requirement Summary
Sch. 3 Summary by Object**

Line No.	Object	Description	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	E	F	G	H	I
38	730100	VEHICLE REPAIR & MAINTENANCE	505,498	874,260	508,000	148,220	653,717	
39	731100	FUEL	361,912	383,004	374,500	(48,167)	313,745	
40	732200	MAINTENANCE & REPAIRS	178,164	207,658	206,000	-	178,164	
41	732300	MAINT & SERVICE AGREEMENTS	-	-	87,000	87,000	87,000	
42	760000	TRAVEL	3,276	13,257	7,500	-	3,276	
43	761000	ADMINISTRATIVE CHARGES	411,738	514,673	411,738	-	411,738	
44	770000	LIABILITY INSURANCE PREMIUMS	102,631	128,289	102,631	-	102,631	
45	770400	WORKERS COMPENSATION MEDICAL	57,778	72,222	57,778	-	57,778	
46	772000	IN LIEU OF FRANCHISE TAXES	279,144	242,740	194,192	-	279,144	
47	772100	IN LIEU OF PROPERTY TAXES	32,553	40,691	32,553	-	32,553	
48			<u>\$ 7,290,244</u>	<u>\$ 9,012,982</u>	<u>\$ 8,313,299</u>	<u>\$ (1,389,604)</u>	<u>\$ 5,900,639</u>	
49								
50		Shared Services Allocated to Solid Waste	\$ 2,094,902	\$ 2,825,360	\$ 2,932,329	\$ 305,239	\$ 2,400,141	
51								
52		Capital and Transfers						
53	801000	BUILDING/BUILDING IMPROVEMENTS	\$ 10,231	\$ 250,202	\$ 125,000	\$ 119,769	\$ 130,000	
54	95560	TRANSFER TO SOLID WASTE EQUIP REPL RESERVE	1,200,000	500,000	250,000	(14,373)	1,185,627	
55	95505	TRANSFER TO SOLID WASTE CONTINGENCY FUND	500,000	200,000	150,000	(500,000)	-	
56	95510	TRANSFER TO SOLID WASTE LANDFILL CLOSURE	500,000	1,000,000	500,000	-	500,000	
57			<u>\$ 2,210,231</u>	<u>\$ 1,950,202</u>	<u>\$ 1,025,000</u>	<u>\$ (394,604)</u>	<u>\$ 1,815,627</u>	
58								
59		Debt Service						
60	810000	BOND/NOTE PRINCIPAL	\$ 516,401	\$ 521,704	\$ 564,153	\$ 193,331	\$ 709,733	
61	821000	BOND/NOTE INTEREST	41,516	29,670	59,622	29,066	70,583	
62			<u>\$ 557,918</u>	<u>\$ 551,374</u>	<u>\$ 623,775</u>	<u>\$ 222,398</u>	<u>\$ 780,315</u>	
63								
64		LESS: PRINCIPAL RELATED TO EQUIPMENT					\$ (388,945)	a
65		LESS: INTEREST RELATED TO EQUIPMENT					(15,673)	a
66							<u>\$ (404,618)</u>	
67								
68		Revenue Requirement (Before Uncollectible Expense and Reserve Contributions)					\$ 13,723,556	

Notes:

- a Annual vehicle and equipment replacement is included on Line Number 38 based on Schedule 4. Thus, the debt service on equipment is excluded from the revenue requirement.

City of Las Cruces Utilities
Expenses
Sch. 3

Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
1	SW Administration												
2	53435000	601000	ADMINISTRATIVE SALARIES	\$ 109,279	\$ 88,476	\$ 92,158	\$ 76,507	\$ 98,727	\$ 138,772	\$ 128,206	\$ 29,479	\$ 128,206	a
3	53435000	601010	CLASSIFIED	234,847	152,058	94,949	98,000	64,941	54,943	25,515	(39,426)	25,515	a
4	53435000	601050	CONTRACT EMPLOYEES	-	-	-	-	-	-	-	-	-	a
5	53435000	601060	STANDBY PAY	4,504	2,348	-	-	-	-	-	-	-	a
6	53435000	601110	SCHEDULED OVERTIME	13,345	9,277	6,994	5,964	3,183	1,070	-	(3,183)	-	a
7	53435000	601120	FICA MEDICARE	4,901	3,415	2,687	2,485	2,283	2,664	2,231	(52)	2,231	a
8	53435000	601130	FICA SOCIAL SECURITY	20,957	14,601	11,490	10,624	9,763	11,390	9,532	(231)	9,532	a
9	53435000	601140	PERA	45,366	33,378	(109,289)	26,167	24,954	30,123	23,905	(1,049)	23,905	a
10	53435000	601150	PENSION EXPENSE	-	114,543	175,558	201,641	439,154	-	-	43,539	482,693	b
11	53435000	601155	OPEB PENSION EXPENSE	-	-	-	-	100,498	-	-	9,964	110,462	b
12	53435000	601160	DENTAL INS	3,248	2,233	1,404	1,582	1,692	1,918	1,226	(466)	1,226	a
13	53435000	601170	HEALTH INS	32,708	22,720	13,319	15,991	16,631	20,469	15,822	(809)	15,822	a
14	53435000	601180	WORKERS COMPENSATION	62	57	42	46	46	28	38	(8)	38	a
15	53435000	601190	CELL PHONE STIPEND	539	544	544	368	180	-	600	420	600	a
16	53435000	601200	CLOTHING ALLOWANCE	660	600	100	200	150	450	150	-	150	a
17	53435000	601220	ACCRUED ANNUAL & SICK LEAVE	7,820	13,974	(8,898)	(23,521)	2,304	-	-	(2,304)	-	a
18	53435000	601230	LIFE AND DISABILITY INS	599	384	268	282	275	287	237	(38)	237	a
19	53435000	601250	RETIREMENT CONTRIBUTIONS	-	(194,075)	-	-	-	-	-	-	-	a
20	53435000	601260	RETIREMENT HEALTH CARE INS	6,805	4,716	3,738	3,453	(45,314)	3,874	3,845	49,159	3,845	a
21	53435000	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	a
22	53435000	601280	INSURANCE ADMINISTRATION FEE	877	774	-	-	-	-	-	-	-	
23			Personnel Subtotal	\$ 486,518	\$ 270,023	\$ 285,065	\$ 419,789	\$ 719,467	\$ 265,987	\$ 211,307	\$ 84,995	\$ 804,462	
24													
25	53435000	701000	SUPPLIES GENERAL	\$ 4,985	\$ 7,176	\$ 8,797	\$ 15,071	\$ 7,669	\$ 4,851	\$ 10,000		\$ 7,669	
26	53435000	701020	SOFTWARE	-	-	-	-	-	-	-		-	
27	53435000	701040	ADVERTISING	2,641	658	89	577	5,702	-	-		5,702	
28	53435000	701060	PRINT & COPY FEES	343	151	242	469	61	-	250		61	
29	53435000	701080	POSTAGE AND FREIGHT	139	47	-	-	177	-	500		177	
30	53435000	701180	MINOR EQUIPMENT	1,367	5,596	6,640	3,247	8,616	310	5,000		8,616	
31	53435000	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	-	-		-	
32	53435000	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	1,018	-	-		1,018	
33	53435000	711000	ELECTRICITY	19,773	14,683	16,325	15,291	13,989	21,382	18,000		13,989	
34	53435000	711100	GENERAL UTILITY SERVICES	4,806	4,367	3,583	3,261	2,770	2,153	3,800		2,770	
35	53435000	711200	TELEPHONE & CELL PHONES	6,388	4,804	4,892	3,766	3,870	4,702	4,000		3,870	
36	53435000	721060	MEMBERSHIP & DUES	500	200	1,147	809	1,717	-	2,000		1,717	
37	53435000	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	-	102,707		-	
38	53435000	721080	PURCHASED SERVICES GENERAL	16,431	53,139	37,000	20,044	48,249	7,679	30,000		48,249	

City of Las Cruces Utilities
Expenses
Sch. 3

Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
39	53435000	721200	SOLID WASTE RECYCLING CHARGES	1,853,963	1,902,982	1,959,892	1,990,649	2,119,905	2,362,249	2,500,000	(2,119,905)	-	m
40	53435000	721210	SW LANDFILL DISPOSAL FEE	-	-	-	-	-	-	-	-	-	-
41	53435000	730100	VEHICLE REPAIR & MAINTENANCE	6,280	14,855	9,430	14,151	5,102	27,069	8,000	2,485	7,586	k
42	53435000	731100	FUEL	2,848	6,535	4,825	3,033	1,100	1,297	2,500	-	1,100	l
43	53435000	732200	MAINTENANCE & REPAIRS	173,187	176,211	176,573	176,573	178,164	179,580	185,000	-	178,164	-
44	53435000	741200	OFFICE FURNITURE/EQUIPT RENTAL	-	-	-	-	-	-	-	-	-	-
45	53435000	741300	LEASE PAYMENTS	-	-	-	-	-	-	-	-	-	-
46	53435000	760000	TRAVEL	106	-	120	3,720	2,104	3,152	4,500	-	2,104	-
47	53435000	761000	ADMINISTRATIVE CHARGES	248,019	329,167	405,856	411,738	411,738	514,673	411,738	-	411,738	-
48	53435000	762000	LANDFILL CLOSURE/POST CLO COST	-	-	-	-	-	-	-	-	-	-
49	53435000	770000	LIABILITY INSURANCE PREMIUMS	133,311	133,311	41,269	44,676	102,631	128,289	102,631	-	102,631	-
50	53435000	770400	WORKERS COMPENSATION MEDICAL	92,481	75,191	20,699	32,324	57,778	72,222	57,778	-	57,778	-
51	53435000	772000	IN LIEU OF FRANCHISE TAXES	-	-	-	-	-	-	-	-	-	-
52	53435000	790260	TRAINING MATERIALS	210	183	-	106	-	-	-	-	-	-
53	53435000	790320	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-
54	53435000	791100	DEPRECIATION EXPENSE	101,219	100,640	99,855	98,544	107,857	-	149,545	(107,857)	-	h
55	53435000	791200	DEPREC EXPENSE/CONTRIB ASSETS	-	-	-	-	-	-	-	-	-	-
56	53435000	801000	BUILDING/BUILDING IMPROVEMENTS	3,972	-	-	125,923	10,231	250,202	125,000	119,769	130,000	g
57	53435000	808000	MAJOR EQUIPMENT	-	30,405	11,752	-	-	213,375	-	-	-	-
58	53435000	809999	CAPITAL CLEARING ACCOUNT	(3,972)	(30,405)	(11,752)	(125,923)	(10,231)	-	-	10,231	-	-
59	53435000	810000	BOND/NOTE PRINCIPAL	470,741	520,844	698,228	709,104	516,401	521,704	564,153	193,331	709,733	d
60	53435000	810000	BOND/NOTE PRINCIPAL	-	-	-	-	-	-	-	-	-	-
61	53435000	810000	BOND/NOTE PRINCIPAL	-	-	-	-	-	-	-	-	-	-
62	53435000	813999	BOND/NOTE PRINCIPAL CLEARING	-	-	-	-	-	-	-	-	-	-
63	53435000	820000	INTEREST EXPENSE	1,560	-	-	-	-	-	-	-	-	-
64	53435000	821000	BOND/NOTE INTEREST	55,954	60,035	65,010	54,135	41,516	29,670	59,622	29,066	70,583	d
65	53435000	821000	BOND/NOTE INTEREST	-	-	-	-	-	-	-	-	-	-
66	53435000	821000	BOND/NOTE INTEREST	-	-	-	-	-	-	-	-	-	-
67	Non-Personnel Subtotal			\$ 3,197,252	\$ 3,410,776	\$ 3,560,473	\$ 3,601,288	\$ 3,638,134	\$ 4,344,560	\$ 4,346,724	\$ (1,872,880)	\$ 1,765,254	
68													
69	SW Commercial Collections												
70	53435001	601000	ADMINISTRATIVE SALARIES	\$ 51,024	\$ 52,549	\$ 54,267	\$ 46,161	\$ 49,463	\$ 59,508	\$ 36,663	\$ (12,800)	\$ 36,663	a
71	53435001	601010	CLASSIFIED	480,822	494,364	486,351	456,364	463,388	552,144	568,089	104,701	568,089	a
72	53435001	601060	STANDBY PAY	4,050	3,485	2,760	2,771	2,745	2,808	2,800	55	2,800	a
73	53435001	601100	MILITARY PAY	-	-	-	-	-	-	-	-	-	a
74	53435001	601110	SCHEDULED OVERTIME	42,569	88,098	48,848	47,227	45,804	58,103	50,000	4,196	50,000	a
75	53435001	601120	FICA MEDICARE	7,679	8,645	8,149	7,543	7,645	9,207	8,777	1,132	8,777	a
76	53435001	601130	FICA SOCIAL SECURITY	32,832	36,966	34,843	32,255	32,690	39,368	37,502	4,812	37,502	a

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77	53435001	601140	PERA	63,196	65,547	61,527	61,980	62,950	80,190	74,164	11,214	74,164	a
78	53435001	601160	DENTAL INS	5,534	4,708	3,200	3,059	3,101	3,352	3,317	216	3,317	a
79	53435001	601170	HEALTH INS	71,767	63,754	45,645	47,501	47,799	63,823	69,954	22,155	69,954	a
80	53435001	601180	WORKERS COMPENSATION	99	140	133	130	145	97	160	15	160	a
81	53435001	601190	CELL PHONE STIPEND	-	-	-	-	-	-	-	-	-	a
82	53435001	601200	CLOTHING ALLOWANCE	1,470	1,620	1,640	1,520	1,770	6,660	1,800	30	1,800	a
83	53435001	601210	VEHICLE ALLOWANCE	-	-	-	-	-	-	-	-	-	a
84	53435001	601230	LIFE AND DISABILITY INS	971	918	796	882	863	1,024	1,006	143	1,006	a
85	53435001	601260	RETIREMENT HEALTH CARE INS	10,542	10,574	9,927	10,019	10,169	12,182	15,127	4,958	15,127	a
86	53435001	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	a
87	53435001	601280	INSURANCE ADMINISTRATION FEE	1,855	1,560	-	-	-	-	-	-	-	a
88			Personnel Subtotal	\$ 774,410	\$ 832,929	\$ 758,087	\$ 717,411	\$ 728,531	\$ 888,466	\$ 869,359	\$ 140,828	\$ 869,359	
89													
90	53435001	701000	SUPPLIES GENERAL	\$ 32,993	\$ 28,594	\$ 46,167	\$ 36,989	\$ 26,219	\$ 22,793	\$ 30,000		\$ 26,219	
91	53435001	701180	MINOR EQUIPMENT	63,061	70,075	72,091	32,532	47,749	92,926	40,000		47,749	
92	53435001	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	3,211	5,000		-	
93	53435001	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	4,785	4,896	5,100		4,785	
94	53435001	711200	TELEPHONE & CELL PHONES	865	750	429	451	453	565	250		453	
95	53435001	721060	MEMBERSHIP & DUES	419	234	750	8	257	-	300		257	
96	53435001	721080	PURCHASED SERVICES GENERAL	41,862	41,362	16,427	17,921	22,551	16,177	28,000		22,551	
97	53435001	721210	SW LANDFILL DISPOSAL FEE	1,297,189	1,425,168	1,600,687	1,642,450	1,702,147	2,398,169	2,000,000	393,530	2,095,676	i
98	53435001	730100	VEHICLE REPAIR & MAINTENANCE	317,130	219,085	178,938	133,333	233,208	227,000	210,000	73,719	306,927	k
99	53435001	731100	FUEL	224,293	155,173	106,033	136,387	167,954	189,617	175,000	(22,415)	145,539	l
100	53435001	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	28,079	15,000		-	
101	53435001	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	-	39,000	39,000	39,000	j
102	53435001	760000	TRAVEL	1,121	-	1,102	-	60	-	-		60	
103	53435001	772000	IN LIEU OF FRANCHISE TAXES	134,187	148,627	160,619	163,859	167,486	144,935	115,948		167,486	
104	53435001	791100	DEPRECIATION EXPENSE	4,268	4,268	4,268	4,268	4,268	-	4,268	(4,268)	-	h
105			Non-Personnel Subtotal	\$ 2,117,387	\$ 2,093,338	\$ 2,187,509	\$ 2,168,196	\$ 2,377,136	\$ 3,128,368	\$ 2,667,866	\$ 479,566	\$ 2,856,702	
106													
107			SW Fleet Maintenance										
108	53435002	601000	ADMINISTRATIVE SALARIES	\$ -	\$ 22,588	\$ 45,790	\$ 46,423	\$ 43,986	\$ 54,104	\$ 46,732	\$ 2,746	\$ 46,732	a
109	53435002	601010	CLASSIFIED	-	70,436	206,239	210,932	190,752	263,833	230,602	39,850	230,602	a
110	53435002	601060	STANDBY PAY	-	2,488	4,679	4,449	3,496	3,580	4,885	1,389	4,885	a
111	53435002	601110	SCHEDULED OVERTIME	-	2,766	3,152	1,848	3,263	185	5,200	1,937	5,200	a
112	53435002	601120	FICA MEDICARE	-	1,306	3,441	3,453	3,213	4,339	4,025	812	4,025	a
113	53435002	601130	FICA SOCIAL SECURITY	-	5,584	14,711	14,764	13,738	18,551	17,198	3,460	17,198	a
114	53435002	601140	PERA	-	11,846	31,514	32,071	28,941	41,472	35,057	6,116	35,057	a

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115	53435002	601160	DENTAL INS	-	812	2,253	2,619	1,850	2,227	2,393	543	2,393	a
116	53435002	601170	HEALTH INS	-	10,542	30,665	37,713	32,967	41,223	45,763	12,796	45,763	a
117	53435002	601180	WORKERS COMPENSATION	-	26	66	63	63	47	70	7	70	a
118	53435002	601190	CELL PHONE STIPEND	-	152	302	300	301	225	300	(1)	300	a
119	53435002	601200	CLOTHING ALLOWANCE	-	-	600	700	750	2,250	700	(50)	700	a
120	53435002	601220	ACCRUED ANNUAL & SICK LEAVE	-	-	-	-	-	-	-	-	-	a
121	53435002	601230	LIFE AND DISABILITY INS	-	160	440	435	375	515	441	67	441	a
122	53435002	601260	RETIREMENT HEALTH CARE INS	-	1,835	4,965	5,053	4,547	6,206	6,937	2,390	6,937	a
123	53435002	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	a
124	53435002	601280	INSURANCE ADMINISTRATION FEE	-	-	-	-	-	-	-	-	-	a
125			Personnel Subtotal	\$ -	\$ 130,542	\$ 348,817	\$ 360,824	\$ 328,241	\$ 438,756	\$ 400,303	\$ 72,062	\$ 400,303	
126													
127	53435002	701000	SUPPLIES GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,086	\$ 5,000		\$ -	
128	53435002	701080	POSTAGE AND FREIGHT	-	-	-	-	-	2,136	3,000		-	
129	53435002	701180	MINOR EQUIPMENT	-	-	-	-	-	-	25,000		-	
130	53435002	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	9,700	8,000		-	
131	53435002	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	-	858	1,200		-	
132	53435002	711200	TELEPHONE & CELL PHONES	-	-	-	-	-	-	250		-	
133	53435002	721080	PURCHASED SERVICES GENERAL	-	-	-	-	-	14,627	10,000		-	
134	53435002	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	10,000		-	
135	53435002	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	4,211	-		-	
136	53435002	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	189,299	-		-	
137	53435002	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	220,274	-		-	
138			Non-Personnel Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,190	\$ 62,450	\$ -	\$ -	
139													
140			SW Residential Collections										
141	53435003	601000	ADMINISTRATIVE SALARIES	\$ 50,036	\$ 64,955	\$ 37,649	\$ 40,914	\$ 41,074	\$ 50,992	\$ 44,725	\$ 3,651	\$ 44,725	a
142	53435003	601010	CLASSIFIED	474,417	501,084	537,059	569,381	553,846	698,118	534,928	(18,918)	534,928	a
143	53435003	601060	STANDBY PAY	438	1,224	1,808	2,365	2,457	3,494	2,800	343	2,800	a
144	53435003	601100	MILITARY PAY	-	-	-	-	-	-	-	-	-	a
145	53435003	601110	SCHEDULED OVERTIME	40,028	67,015	34,933	44,162	36,469	42,770	45,000	8,531	45,000	a
146	53435003	601120	FICA MEDICARE	7,353	8,455	8,036	8,775	8,430	10,638	8,411	(19)	8,411	a
147	53435003	601130	FICA SOCIAL SECURITY	31,442	36,151	34,362	37,522	36,045	45,488	35,945	(100)	35,945	a
148	53435003	601140	PERA	62,235	67,082	70,281	74,332	72,663	98,040	71,422	(1,241)	71,422	a
149	53435003	601160	DENTAL INS	6,354	6,172	6,129	5,340	5,534	7,286	4,784	(750)	4,784	a
150	53435003	601170	HEALTH INS	90,814	76,460	77,356	73,376	72,560	91,442	75,727	3,167	75,727	a
151	53435003	601180	WORKERS COMPENSATION	101	140	153	232	402	117	150	(252)	150	a
152	53435003	601190	CELL PHONE STIPEND	-	-	361	541	541	530	600	59	600	a

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153	53435003	601200	CLOTHING ALLOWANCE	1,470	1,620	1,620	1,920	2,420	7,560	2,500	80	2,500	a
154	53435003	601210	VEHICLE ALLOWANCE	-	-	-	-	-	-	-	-	-	a
155	53435003	601230	LIFE AND DISABILITY INS	980	934	930	1,008	1,026	1,296	945	(81)	945	a
156	53435003	601260	RETIREMENT HEALTH CARE INS	10,383	10,860	11,447	12,057	11,822	14,982	14,499	2,677	14,499	a
157	53435003	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	a
158	53435003	601280	INSURANCE ADMINISTRATION FEE	2,257	1,940	-	-	-	-	-	-	-	a
159			Personnel Subtotal	\$ 778,310	\$ 844,091	\$ 822,125	\$ 871,925	\$ 845,289	\$ 1,072,753	\$ 842,436	\$ (2,853)	\$ 842,436	
160													
161	53435003	701000	SUPPLIES GENERAL	\$ 31,093	\$ 55,750	\$ 47,987	\$ 15,255	\$ 21,783	\$ 29,879	\$ 35,000		\$ 21,783	
162	53435003	701040	ADVERTISING	-	-	-	-	-	-	-		-	
163	53435003	701060	PRINT & COPY FEES	-	-	-	-	-	-	-		-	
164	53435003	701080	POSTAGE AND FREIGHT	-	-	-	-	-	-	-		-	
165	53435003	701180	MINOR EQUIPMENT	-	-	98,031	143,602	192,205	145,416	196,000		192,205	
166	53435003	701200	SHOP SUPPLIES & MATERIALS	103,518	198,705	2,726	11,933	541	3,754	2,000		541	
167	53435003	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	6,016	4,702	6,000		6,016	
168	53435003	711200	TELEPHONE & CELL PHONES	791	792	198	-	-	-	-		-	
169	53435003	721060	MEMBERSHIP & DUES	20	199	199	8	212	669	300		212	
170	53435003	721080	PURCHASED SERVICES GENERAL	43,628	41,984	20,332	31,830	33,620	24,258	25,000		33,620	
171	53435003	721210	SW LANDFILL DISPOSAL FEE	1,056,442	942,478	989,277	1,003,207	1,065,544	1,329,407	1,200,000	149,719	1,215,264	i
172	53435003	730100	VEHICLE REPAIR & MAINTENANCE	212,950	314,703	205,346	311,213	226,249	176,000	235,000	63,717	289,966	k
173	53435003	731100	FUEL	248,018	179,659	114,008	132,091	172,503	177,001	175,000	(23,049)	149,454	l
174	53435003	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	-	5,000		-	
175	53435003	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	-	46,000	46,000	46,000	j
176	53435003	741200	OFFICE FURNITURE/EQUIPT RENTAL	-	-	-	-	-	-	-		-	
177	53435003	760000	TRAVEL	-	1,006	-	-	-	1,994	500		-	
178	53435003	772000	IN LIEU OF FRANCHISE TAXES	89,458	99,085	107,079	108,873	111,657	94,055	75,244		111,657	
179	53435003	772100	IN LIEU OF PROPERTY TAXES	31,776	32,553	32,553	32,553	32,553	40,691	32,553		32,553	
180	53435003	791100	DEPRECIATION EXPENSE	11,835	11,835	11,834	-	-	-	-		-	
181	53435003	801000	BUILDING/BUILDING IMPROVEMENTS	-	-	-	-	-	-	-		-	
182	53435003	808000	MAJOR EQUIPMENT	-	-	-	-	-	-	-		-	
183			Non-Personnel Subtotal	\$ 1,829,529	\$ 1,878,748	\$ 1,629,571	\$ 1,790,564	\$ 1,862,883	\$ 2,027,826	\$ 2,033,597	\$ 236,387	\$ 2,099,271	
184													
185			SW Yardwaste & Compost										
186	53435004	601000	ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,713	\$ 15,713	\$ 15,713	a
187	53435004	601010	CLASSIFIED	121,882	135,860	139,876	142,798	147,288	166,309	186,219	38,931	186,219	a
188	53435004	601110	SCHEDULED OVERTIME	6,140	9,414	8,002	10,620	9,873	17,405	11,200	1,327	11,200	a
189	53435004	601120	FICA MEDICARE	1,684	1,916	1,923	1,993	1,914	2,318	2,930	1,016	2,930	a
190	53435004	601130	FICA SOCIAL SECURITY	7,199	8,194	8,222	8,520	8,185	9,909	12,523	4,338	12,523	a

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191	53435004	601140	PERA	13,858	16,221	16,733	17,042	17,534	20,423	24,886	7,352	24,886	a
192	53435004	601160	DENTAL INS	1,132	1,804	2,038	1,747	2,119	2,163	2,609	491	2,609	a
193	53435004	601170	HEALTH INS	16,817	17,970	20,154	23,085	35,804	38,143	52,790	16,986	52,790	a
194	53435004	601180	WORKERS COMPENSATION	25	39	39	37	42	21	51	9	51	a
195	53435004	601200	CLOTHING ALLOWANCE	360	400	400	400	600	1,800	600	-	600	a
196	53435004	601220	ACCRUED ANNUAL & SICK LEAVE	-	-	-	-	-	-	-	-	-	a
197	53435004	601230	LIFE AND DISABILITY INS	279	273	254	252	248	261	319	71	319	a
198	53435004	601260	RETIREMENT HEALTH CARE INS	2,379	2,692	2,777	2,829	2,910	3,186	5,052	2,142	5,052	a
199	53435004	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	a
200	53435004	601280	INSURANCE ADMINISTRATION FEE	483	417	-	-	-	-	-	-	-	a
201			Personnel Subtotal	\$ 172,239	\$ 195,200	\$ 200,417	\$ 209,322	\$ 226,517	\$ 261,938	\$ 314,892	\$ 88,375	\$ 314,892	
202													
203	53435004	701000	SUPPLIES GENERAL	\$ 5,041	\$ 2,686	\$ 1,930	\$ 2,507	\$ 2,605	\$ 2,422	\$ 5,000		\$ 2,605	
204	53435004	701020	SOFTWARE	-	-	-	-	-	-	-		-	
205	53435004	701040	ADVERTISING	-	-	-	-	-	-	-		-	
206	53435004	701060	PRINT & COPY FEES	-	-	-	-	-	-	-		-	
207	53435004	701080	POSTAGE AND FREIGHT	-	-	-	-	-	-	-		-	
208	53435004	701180	MINOR EQUIPMENT	-	-	972	1,561	2,142	-	5,000		2,142	
209	53435004	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	810	2,500		-	
210	53435004	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	2,109	1,388	1,700		2,109	
211	53435004	711000	ELECTRICITY	4,046	3,797	4,015	3,674	3,828	4,686	4,000		3,828	
212	53435004	711100	GENERAL UTILITY SERVICES	12,801	9,855	3,306	1,631	860	6,446	3,000		860	
213	53435004	711200	TELEPHONE & CELL PHONES	-	-	-	-	-	-	250		-	
214	53435004	721060	MEMBERSHIP & DUES	848	650	1,097	257	-	804	300		-	
215	53435004	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	-	-		-	
216	53435004	721080	PURCHASED SERVICES GENERAL	10,847	6,390	15,433	10,687	8,182	7,077	8,000		8,182	
217	53435004	730100	VEHICLE REPAIR & MAINTENANCE	70,820	41,843	52,015	47,014	40,939	30,407	45,000	8,299	49,238	k
218	53435004	731100	FUEL	23,853	29,838	16,684	19,894	20,356	15,088	22,000	(2,704)	17,652	l
219	53435004	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	-	1,000		-	
220	53435004	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	-	2,000	2,000	2,000	j
221	53435004	741200	OFFICE FURNITURE/EQUIPT RENTAL	29	654	792	-	-	-	-		-	
222	53435004	741300	LEASE PAYMENTS	-	-	-	-	-	-	-		-	
223	53435004	760000	TRAVEL	1,866	967	958	1,519	1,112	8,111	2,500		1,112	
224	53435004	772000	IN LIEU OF FRANCHISE TAXES	20	-	-	-	-	3,750	3,000		-	
225	53435004	790260	TRAINING MATERIALS	-	-	-	-	-	-	-		-	
226	53435004	791100	DEPRECIATION EXPENSE	27,108	27,108	59,080	74,328	56,910	-	56,911	(56,910)	-	h
227			Non-Personnel Subtotal	\$ 157,279	\$ 123,788	\$ 156,283	\$ 163,072	\$ 139,043	\$ 80,989	\$ 162,161	\$ (49,315)	\$ 89,728	
228													

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229	Solid Waste Operations												
230	5500	95500	TRANSFER FROM SOLID WASTE OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	-
231	5500	95510	TRANSFER FROM SOLID WASTE LANDFILL CLOSURE	(350,000)	-	-	-	-	-	-		-	-
232	5500	95530	TRANSFER FROM SOLID WASTE RECYCLING FUND	-	-	-	-	-	-	-		-	-
233	5500	95500	TRANSFER TO SOLID WASTE OPERATIONS	-	-	-	-	-	-	-		-	-
234	5500	95505	TRANSFER TO SOLID WASTE CONTINGENCY FUND	-	500,000	-	600,000	500,000	200,000	150,000	(500,000)	-	e
235	5500	95510	TRANSFER TO SOLID WASTE LANDFILL CLOSURE	-	800,000	100,000	1,000,000	500,000	1,000,000	500,000		500,000	f
236	5500	95530	TRANSFER TO SOLID WASTE RECYCLING FUND	-	-	-	-	-	-	-		-	-
237	5500	95560	TRANSFER TO SOLID WASTE EQUIP REPL RESERVE	1,000,000	-	1,650,000	1,650,000	1,200,000	500,000	250,000	(14,373)	1,185,627	c
238	Subtotal			\$ 650,000	\$ 1,300,000	\$ 1,750,000	\$ 3,250,000	\$ 2,200,000	\$ 1,700,000	\$ 900,000	\$ (514,373)	\$ 1,685,627	
239													
240	Shared Services Allocated to Solid Waste												
241	53400000		Utilities Director A&G	\$ 530,651	\$ 428,796	\$ 448,152	\$ 321,984	\$ 485,993	\$ 719,054	\$ 738,598	\$ 52,404	538,397	
242	53405000		Customer Service	99,235	101,557	112,781	112,975	117,782	143,056	142,530	20,468	138,251	
243	53405001		Field Services	116,895	124,192	123,924	137,007	136,112	300,567	260,552	49,321	185,433	
244	53405002		Meter Reading	148,385	154,995	154,727	145,959	131,647	160,823	104,634	(6,771)	124,876	
245	53405003		New Connections	48,388	46,601	47,247	50,665	47,407	49,708	55,381	6,504	53,911	
246	53405004		Rate Analysis	94,233	85,939	69,090	65,259	75,248	82,443	112,861	49,396	124,645	
247	53405005		UT Billing & Receivables	254,471	289,243	292,312	298,732	298,053	363,947	336,578	19,796	317,849	
248	53405006		UT Building Admin	124,145	144,252	127,848	145,624	169,958	227,299	255,030	9,756	179,714	
249	53405007		UT Dispatch	69,122	66,482	66,158	76,122	82,356	152,496	103,773	13,204	95,560	
250	53405008		UT Warehouse	49,153	67,706	77,103	79,932	72,151	91,153	80,989	4,224	76,376	
251	53405009		Utilities Admin SVC	98,532	86,548	64,648	82,168	93,591	94,354	132,659	30,467	124,057	
252	53405018		UT Community Outreach	-	-	-	-	-	-	85,292	17,372	17,372	
253	53405019		UT Training	-	-	-	-	-	-	99,815	6,126	6,126	
254	53410000		SCADA	55,044	65,545	61,508	65,119	67,452	78,391	69,244	3,185	70,636	
255	53410001		Utilities Technical Support	210,712	230,678	232,964	245,852	270,147	298,089	322,662	45,454	315,601	
256	53415000		Regulatory & Environmental SVC	43,103	45,817	45,326	46,711	47,004	63,980	31,730	(15,667)	31,338	
257	Subtotal			\$ 1,942,068	\$ 1,938,351	\$ 1,923,788	\$ 1,874,109	\$ 2,094,902	\$ 2,825,360	\$ 2,932,329	\$ 305,239	\$ 2,400,141	
258													
259													
260	Grand Total Expenses			\$ 12,104,992	\$ 13,017,785	\$ 13,622,137	\$ 15,426,500	\$ 15,160,142	\$ 17,481,193	\$ 15,743,425	\$ (1,031,968)	\$ 14,128,174	
261	Summary												
262			Cash O&M	\$ 10,432,308	\$ 12,293,056	\$ 11,033,861	\$ 12,836,122	\$ 13,233,190	\$ 15,966,242	\$ 14,533,925	\$ (1,200,958)	\$ 12,032,232	
263			Depreciation	144,429	143,850	175,038	177,139	169,035	-	210,724	(169,035)	-	
264			Capital	1,003,972	30,405	1,661,752	1,775,923	1,210,231	963,577	375,000	105,396	1,315,627	
265			Capital - Clearing	(3,972)	(30,405)	(11,752)	(125,923)	(10,231)	-	-	10,231	-	
266			Debt Service	528,255	580,879	763,239	763,239	557,918	551,374	623,775	222,398	780,315	

City of Las Cruces Utilities
Expenses
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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
267			Other	-	-	-	-	-	-	-	-	-	-
268			Total	\$ 12,104,992	\$ 13,017,785	\$ 13,622,137	\$ 15,426,500	\$ 15,160,142	\$ 17,481,193	\$ 15,743,425	\$ (1,031,968)	\$ 14,128,174	

Notes:

- a Adjusted to 2020 Budget amount
- b Prorata adjustment to pension costs to align with salaries for all solid waste Orgs
- c Annualized test year amount for routine replacement of all vehicles and equipment (see Schedule 4)
- d FY 2021 debt service (see Schedule 2)
- e Test Year assumes no contribution to the Contingency Fund
- f Amount appropriate for annual post-closure care
- g Test Year amount is estimate of recurring capital needs for fleet building and buildings at closed landfill
- h No depreciation expense in Test Year (cash basis)
- i Based on \$44.10 per ton fee at the Amador Ave. Transfer Station and the disposed tons in FY 2019
- j Software Maintenance and Service Agreements for the new RouteWare software
- k Estimated increase in maintenance costs over FY 2018 Actual resulting from the purchase of eco-friendly trucks (see Sch. 4a Eq Operating)
- l Estimated decrease in fuel costs over FY 2018 Actual resulting from the purchase of eco-friendly trucks (see Sch. 4a Eq Operating); charging costs for eco-friendly trucks are included
- m Removed the recycling contract cost as this is a direct pass-through to residential customers

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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Utilities Director A&G												
2	53400000	601000	ADMINISTRATIVE SALARIES	\$ 216,022	\$ 288,080	\$ 330,856	\$ 318,156	\$ 341,673	\$ 369,184	\$ 385,383	\$ 43,710	\$ 385,383	
3	53400000	601010	CLASSIFIED	33,318	37,788	48,218	45,529	26,662	70,879	99,272	72,610	99,272	
4	53400000	601040	PART-TIME - SEASONAL	-	-	-	-	-	-	-	-	-	
5	53400000	601050	CONTRACT EMPLOYEES	-	-	-	-	4,593	-	-	(4,593)	-	
6	53400000	601100	MILITARY PAY	-	-	-	-	-	-	-	-	-	
7	53400000	601110	SCHEDULED OVERTIME	2,277	2,646	4,597	2,730	2,601	2,307	4,500	1,899	4,500	
8	53400000	601120	FICA MEDICARE	3,495	4,575	5,330	5,055	5,360	6,056	7,383	2,023	7,383	
9	53400000	601130	FICA SOCIAL SECURITY	14,873	19,137	22,690	21,485	22,917	25,892	30,594	7,677	30,594	
10	53400000	601140	PERA	37,481	50,273	58,945	56,283	56,758	67,977	78,230	21,472	78,230	
11	53400000	601160	DENTAL INS	1,014	1,261	1,430	1,529	1,561	2,265	3,037	1,476	3,037	
12	53400000	601170	HEALTH INS	14,464	16,669	20,339	23,984	27,211	30,387	65,896	38,685	65,896	
13	53400000	601180	WORKERS COMPENSATION	24	51	60	54	60	50	84	24	84	
14	53400000	601190	CELL PHONE STIPEND	519	544	544	541	770	405	-	(770)	-	
15	53400000	601200	CLOTHING ALLOWANCE	-	-	-	-	-	-	-	-	-	
16	53400000	601210	VEHICLE ALLOWANCE	-	-	-	-	-	-	-	-	-	
17	53400000	601230	LIFE AND DISABILITY INS	227	291	350	361	318	469	531	213	531	
18	53400000	601260	RETIREMENT HEALTH CARE INS	4,948	6,466	7,582	7,239	7,300	8,734	12,599	5,299	12,599	
19	53400000	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
20	53400000	601280	INSURANCE ADMINISTRATION FEE	378	387	-	-	-	-	-	-	-	
21	53400000	701000	SUPPLIES GENERAL	18,265	18,115	13,518	12,149	11,418	25,254	17,000	-	11,418	
22	53400000	701020	SOFTWARE	9,574	1,247	1,046	6,561	272	-	7,700	-	272	
23	53400000	701040	ADVERTISING	43,881	42,769	29,961	61,276	44,238	46,581	50,000	-	44,238	
24	53400000	701060	PRINT & COPY FEES	946	2,492	1,802	-	-	-	2,000	-	-	
25	53400000	701080	POSTAGE AND FREIGHT	104	481	66	31	174	89	200	-	174	
26	53400000	701180	MINOR EQUIPMENT	5,602	9,064	2,365	7,428	1,647	-	20,000	-	1,647	
27	53400000	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	-	-	1,000	-	-	
28	53400000	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	-	-	-	-	
29	53400000	711200	TELEPHONE & CELL PHONES	4,186	4,546	4,891	4,773	4,773	5,886	6,000	-	4,773	
30	53400000	721040	ENGINEERING SERVICES	1,176,180	618,556	592,620	220,381	591,843	1,500,000	1,200,000	-	591,843	
31	53400000	721060	MEMBERSHIP & DUES	709	2,441	4,316	19,534	16,435	2,919	9,000	-	16,435	
32	53400000	721070	PROFESSIONAL/TECHNICAL SERVICE	123,307	238,235	458,166	153,718	420,609	404,557	573,500	-	420,609	
33	53400000	721080	PURCHASED SERVICES GENERAL	227,103	157,205	184,752	80,121	146,781	99,478	150,000	-	146,781	
34	53400000	721080	PURCHASED SERVICES GENERAL	-	-	-	-	-	-	-	-	-	
35	53400000	730100	VEHICLE REPAIR & MAINTENANCE	3,855	1,955	5,147	32,548	5,790	9,053	10,000	-	5,790	
36	53400000	731100	FUEL	1,541	663	859	6,696	1,394	5,620	4,000	-	1,394	
37	53400000	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	-	-	-	-	
38	53400000	741200	OFFICE FURNITURE/EQUIPT RENTAL	-	-	-	-	-	-	-	-	-	

City of Las Cruces Utilities
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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
39	53400000	741300	LEASE PAYMENTS	-	-	-	-	-	300	1,200		-	
40	53400000	760000	TRAVEL	2,787	3,563	7,996	6,535	10,502	1,938	9,000		10,502	
41	53400000	760400	REGISTRATION/CONFERENCE FEES	368	202	-	-	-	-	-		-	
42	53400000	761000	ADMINISTRATIVE CHARGES	59,644	59,644	59,644	100,176	100,176	125,220	100,176		100,176	
43	53400000	770200	UNEMPLOYMENT COMPEN PREMIUMS	63,358	63,358	33,981	35,001	35,001	43,751	35,001		35,001	
44	53400000	770400	WORKERS COMPENSATION MEDICAL	143,637	109,374	46,526	72,655	72,655	90,819	72,655		72,655	
45	53400000	780050	FOOD & BEVERAGE	-	4,623	3,621	5,631	6,113	9,989	5,000		6,113	
46	53400000	791100	DEPRECIATION EXPENSE	235	235	4,333	35,682	60,746	-	61,689		60,746	
47	53400000	799900	LOSS ON DISPOSITION OF ASSETS	5,629	8,932	-	-	-	-	-		-	
48	53400000	801000	BUILDING/BUILDING IMPROVEMENTS	-	13,762	-	-	-	-	-		-	
49	53400000	807000	ROLLING EQUIPT	-	-	-	-	-	-	-		-	
50	53400000	808000	MAJOR EQUIPMENT	-	22,695	158,943	125,320	28,990	45,000	60,000		28,990	
51	53400000	809999	CAPITAL CLEARING ACCOUNT	(5,214)	(22,695)	(245,076)	(125,320)	(28,990)	-	-	28,990	-	a
52			Subtotal	\$ 2,214,738	\$ 1,789,631	\$ 1,870,418	\$ 1,343,840	\$ 2,028,351	\$ 3,001,059	\$ 3,082,630	\$ 218,714	\$ 2,247,065	
53			Allocated to Solid Waste (based on 23.96%)	\$ 530,651	\$ 428,796	\$ 448,152	\$ 321,984	\$ 485,993	\$ 719,054	\$ 738,598	\$ 52,404	\$ 538,397	
54	Customer Service												
55	53405000	601000	ADMINISTRATIVE SALARIES	\$ 57,760	\$ 59,487	\$ 59,542	\$ 61,112	\$ 61,761	\$ 77,502	\$ 57,449	\$ (4,312)	\$ 57,449	
56	53405000	601010	CLASSIFIED	158,272	212,715	227,643	240,593	236,298	254,497	280,221	43,923	280,221	
57	53405000	601050	CONTRACT EMPLOYEES	-	4,213	20,546	19,575	-	-	-	-	-	
58	53405000	601110	SCHEDULED OVERTIME	8,225	6,138	6,554	8,757	5,789	6,145	7,800	2,011	7,800	
59	53405000	601120	FICA MEDICARE	2,994	3,735	4,170	4,403	3,999	4,417	4,904	905	4,904	
60	53405000	601130	FICA SOCIAL SECURITY	12,802	15,970	17,832	18,825	17,100	18,889	20,942	3,842	20,942	
61	53405000	601140	PERA	32,729	43,040	47,859	49,423	46,096	50,721	52,514	6,418	52,514	
62	53405000	601160	DENTAL INS	2,153	2,932	2,447	2,706	3,085	3,871	4,573	1,488	4,573	
63	53405000	601170	HEALTH INS	23,580	33,000	35,811	35,663	36,231	41,864	64,722	28,491	64,722	
64	53405000	601180	WORKERS COMPENSATION	53	94	102	101	103	55	109	6	109	
65	53405000	601190	CELL PHONE STIPEND	332	544	544	541	541	405	600	59	600	
66	53405000	601230	LIFE AND DISABILITY INS	505	630	628	677	608	643	687	79	687	
67	53405000	601260	RETIREMENT HEALTH CARE INS	4,320	5,536	6,155	6,356	5,929	6,523	8,446	2,517	8,446	
68	53405000	601280	INSURANCE ADMINISTRATION FEE	882	775	-	-	-	-	-	-	-	
69	53405000	701000	SUPPLIES GENERAL	6,507	4,179	3,480	3,731	5,513	5,283	6,500		5,513	
70	53405000	701020	SOFTWARE	-	-	-	455	1,031	-	300		1,031	
71	53405000	701060	PRINT & COPY FEES	3,807	809	6,377	-	2,672	264	300		2,672	
72	53405000	701080	POSTAGE AND FREIGHT	521	1,167	2,261	1,349	973	1,170	1,500		973	
73	53405000	701180	MINOR EQUIPMENT	6,558	6,674	3,961	1,877	5,191	-	4,000		5,191	
74	53405000	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	-	-	-		-	
75	53405000	711200	TELEPHONE & CELL PHONES	3,834	3,255	3,024	3,024	3,024	3,786	4,000		3,024	
76	53405000	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	-	-		-	

City of Las Cruces Utilities
Shared Services
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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
77	53405000	721080	PURCHASED SERVICES GENERAL	86,348	16,311	18,709	10,175	53,860	113,373	70,000		53,860	
78	53405000	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	-		-	
79	53405000	731100	FUEL	-	-	-	-	-	-	-		-	
80	53405000	732200	MAINTENANCE & REPAIRS	1,356	1,380	1,775	1,775	1,775	3,551	2,000		1,775	
81	53405000	732300	MAINT & SERVICE AGREEMENTS	-	842	1,287	-	-	3,233	3,000		-	
82	53405000	741000	BUILDING RENTALS	-	-	-	-	-	-	-		-	
83	53405000	760000	TRAVEL	629	219	-	-	-	-	-		-	
84	53405000	761000	ADMINISTRATIVE CHARGES	-	-	-	-	-	-	-		-	
85	53405000	790260	TRAINING MATERIALS	-	217	-	398	-	870	300		-	
86	53405000	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-		-	
87	53405000	808000	MAJOR EQUIPMENT	-	-	-	-	-	-	-		-	
88	53405000	809999	CAPITAL CLEARING ACCOUNT	-	-	-	-	-	-	-		-	
89	53405000	820000	INTEREST EXPENSE	-	-	-	-	-	-	-		-	
90			Subtotal	\$ 414,168	\$ 423,861	\$ 470,707	\$ 471,517	\$ 491,579	\$ 597,062	\$ 594,867	\$ 85,427	\$ 577,006	
91			Allocated to Solid Waste (based on 23.96%)	\$ 99,235	\$ 101,557	\$ 112,781	\$ 112,975	\$ 117,782	\$ 143,056	\$ 142,530	\$ 20,468	\$ 138,251	
92			Field Services										
93	53405001	601000	ADMINISTRATIVE SALARIES	\$ 47,476	\$ 54,127	\$ 57,768	\$ 59,315	\$ 59,603	\$ 72,282	\$ 62,701	\$ 3,098	\$ 62,701	
94	53405001	601010	CLASSIFIED	230,266	218,707	170,192	215,236	242,417	358,496	340,760	98,343	340,760	
95	53405001	601050	CONTRACT EMPLOYEES	-	-	-	-	-	-	24,079	24,079	24,079	
96	53405001	601060	STANDBY PAY	4,853	5,125	5,062	5,205	5,230	6,431	5,095	(135)	5,095	
97	53405001	601110	SCHEDULED OVERTIME	7,930	5,780	8,797	12,858	16,484	33,450	11,900	(4,584)	11,900	
98	53405001	601120	FICA MEDICARE	3,884	3,843	3,302	4,000	4,451	6,319	6,206	1,755	6,206	
99	53405001	601130	FICA SOCIAL SECURITY	16,608	16,497	14,120	17,103	19,030	27,019	26,513	7,483	26,513	
100	53405001	601140	PERA	34,451	35,470	29,515	32,654	30,189	46,691	55,438	25,249	55,438	
101	53405001	601160	DENTAL INS	2,639	2,323	1,783	1,827	1,832	3,844	3,956	2,124	3,956	
102	53405001	601170	HEALTH INS	32,165	25,728	23,624	27,509	26,340	53,835	68,392	42,052	68,392	
103	53405001	601180	WORKERS COMPENSATION	60	75	60	66	80	62	110	30	110	
104	53405001	601190	CELL PHONE STIPEND	-	-	-	-	-	-	-	-	-	
105	53405001	601200	CLOTHING ALLOWANCE	960	724	796	870	1,120	3,510	1,120	-	1,120	
106	53405001	601230	LIFE AND DISABILITY INS	463	454	390	415	471	686	693	222	693	
107	53405001	601260	RETIREMENT HEALTH CARE INS	5,526	5,420	4,563	5,075	4,563	6,823	10,694	6,131	10,694	
108	53405001	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
109	53405001	601280	INSURANCE ADMINISTRATION FEE	776	616	-	-	-	-	-	-	-	
110	53405001	701000	SUPPLIES GENERAL	13,044	11,424	10,153	11,565	14,718	13,912	20,000		14,718	
111	53405001	701020	SOFTWARE	-	-	-	-	-	-	-		-	
112	53405001	701060	PRINT & COPY FEES	-	67	117	-	-	-	48		-	
113	53405001	701080	POSTAGE AND FREIGHT	123	33	-	103	-	-	100		-	
114	53405001	701180	MINOR EQUIPMENT	14,613	13,575	5,400	11,653	13,391	5,372	20,000		13,391	

City of Las Cruces Utilities
Shared Services
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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
115	53405001	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	221	1,200	-	-	-	
116	53405001	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	3,234	2,251	4,500	-	3,234	-	
117	53405001	711200	TELEPHONE & CELL PHONES	1,842	2,571	2,352	2,272	2,240	2,799	2,298	-	2,240	-	
118	53405001	721060	MEMBERSHIP & DUES	488	744	150	901	75	870	-	-	75	-	
119	53405001	721080	PURCHASED SERVICES GENERAL	4,451	58,008	145,854	128,928	80,264	567,889	375,000	-	80,264	-	
120	53405001	730100	VEHICLE REPAIR & MAINTENANCE	22,077	19,810	14,681	12,410	18,034	12,342	10,000	-	18,034	-	
121	53405001	731100	FUEL	30,669	21,136	12,739	16,199	18,521	23,915	28,000	-	18,521	-	
122	53405001	732200	MAINTENANCE & REPAIRS	12,511	14,857	5,793	5,649	5,793	5,438	8,644	-	5,793	-	
123	53405001	760000	TRAVEL	-	-	-	-	-	-	-	-	-	-	
124	53405001	790260	TRAINING MATERIALS	-	1,220	-	-	-	-	-	-	-	-	
125	53405001	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	
126			Subtotal	\$ 487,875	\$ 518,330	\$ 517,211	\$ 571,816	\$ 568,082	\$ 1,254,455	\$ 1,087,447	\$ 205,846	\$ 773,928		
127			Allocated to Solid Waste (based on 23.96%)	\$ 116,895	\$ 124,192	\$ 123,924	\$ 137,007	\$ 136,112	\$ 300,567	\$ 260,552	\$ 49,321	\$ 185,433		
128			Meter Reading											
129	53405002	601000	ADMINISTRATIVE SALARIES	\$ 49,189	\$ 54,697	\$ 21,524	\$ 7,975	\$ 39,004	\$ 48,611	\$ 21,369	\$ (17,635)	\$ 21,369		
130	53405002	601010	CLASSIFIED	204,318	232,959	244,064	237,490	133,243	142,649	141,274	8,031	141,274		
131	53405002	601050	CONTRACT EMPLOYEES	34,629	107,846	118,829	92,864	52,494	41,933	59,783	7,290	59,783		
132	53405002	601060	STANDBY PAY	-	-	-	-	-	-	-	-	-		
133	53405002	601100	MILITARY PAY	-	-	-	-	-	-	-	-	-		
134	53405002	601110	SCHEDULED OVERTIME	16,293	27,203	22,580	32,399	20,416	26,067	-	(20,416)	-		
135	53405002	601120	FICA MEDICARE	4,062	5,675	5,330	4,787	3,178	3,483	2,959	(219)	2,959		
136	53405002	601130	FICA SOCIAL SECURITY	17,368	24,268	22,790	20,468	13,591	14,892	12,647	(944)	12,647		
137	53405002	601140	PERA	36,402	53,095	50,020	43,131	30,229	32,569	27,145	(3,084)	27,145		
138	53405002	601160	DENTAL INS	3,126	3,557	3,839	3,730	2,235	1,705	1,361	(874)	1,361		
139	53405002	601170	HEALTH INS	34,201	42,560	54,854	58,336	37,445	31,363	36,382	(1,063)	36,382		
140	53405002	601180	WORKERS COMPENSATION	69	131	127	106	75	41	65	(10)	65		
141	53405002	601190	CELL PHONE STIPEND	291	544	141	-	-	-	-	-	-		
142	53405002	601200	CLOTHING ALLOWANCE	1,460	1,124	1,496	1,200	1,120	3,510	1,200	80	1,200		
143	53405002	601230	LIFE AND DISABILITY INS	537	796	791	674	442	457	410	(32)	410		
144	53405002	601260	RETIREMENT HEALTH CARE INS	5,746	7,873	7,530	6,574	4,486	4,664	5,102	616	5,102		
145	53405002	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-		
146	53405002	601280	INSURANCE ADMINISTRATION FEE	998	1,025	-	-	-	-	-	-	-		
147	53405002	699999	TEMP AGENCY SERVICES	-	-	-	13,534	-	-	-	-	-		
148	53405002	701000	SUPPLIES GENERAL	10,574	9,121	8,973	7,203	5,711	1,638	6,000	-	5,711		
149	53405002	701020	SOFTWARE	-	-	-	-	-	-	-	-	-		
150	53405002	701060	PRINT & COPY FEES	-	56	98	-	-	-	41	-	-		
151	53405002	701080	POSTAGE AND FREIGHT	435	480	464	97	162	708	333	-	162		
152	53405002	701180	MINOR EQUIPMENT	1,320	1,818	18,958	1,459	726	366	6,516	-	726		

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A	B	C	D	F	G	H	I	J	K	L	M	N	O
153	53405002	701200	SHOP SUPPLIES & MATERIALS	-	-	-	2,418	-	-	864	-	-	-
154	53405002	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	4,209	3,713	4,000	-	4,209	-
155	53405002	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	-	-	-	-	-
156	53405002	711200	TELEPHONE & CELL PHONES	4,543	3,404	3,325	3,313	2,962	2,521	3,512	-	2,962	-
157	53405002	721060	MEMBERSHIP & DUES	957	1,319	-	-	-	870	420	-	-	-
158	53405002	721080	PURCHASED SERVICES GENERAL	138,894	17,917	17,940	26,335	148,976	211,282	-	-	148,976	-
159	53405002	730100	VEHICLE REPAIR & MAINTENANCE	20,491	21,570	20,184	21,804	23,631	46,602	50,000	-	23,631	-
160	53405002	731100	FUEL	27,950	20,254	16,087	17,700	19,657	20,062	19,251	-	19,657	-
161	53405002	732200	MAINTENANCE & REPAIRS	5,454	5,546	5,829	5,581	5,454	5,454	5,627	-	5,454	-
162	53405002	732220	UTILITY SYSTEM REPAIR & MAINT	-	-	-	-	-	48	-	-	-	-
163	53405002	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	26,009	30,000	-	-	-
164	53405002	760000	TRAVEL	-	2,056	-	-	-	-	441	-	-	-
165	53405002	790260	TRAINING MATERIALS	-	-	-	-	-	-	-	-	-	-
166	53405002	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-
167	53405002	808000	MAJOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-
168			Subtotal	\$ 619,304	\$ 646,892	\$ 645,774	\$ 609,179	\$ 549,444	\$ 671,216	\$ 436,702	\$ (28,259)	\$ 521,185	
169			Allocated to Solid Waste (based on 23.96%)	\$ 148,385	\$ 154,995	\$ 154,727	\$ 145,959	\$ 131,647	\$ 160,823	\$ 104,634	\$ (6,771)	\$ 124,876	
170	New Connections												
171	53405003	601000	ADMINISTRATIVE SALARIES	\$ 28,407	\$ 29,383	\$ 29,778	\$ 30,398	\$ 36,203	\$ 42,903	\$ 29,577	\$ (6,626)	\$ 29,577	
172	53405003	601010	CLASSIFIED	101,498	98,300	102,744	104,291	91,207	63,582	102,803	11,596	102,803	
173	53405003	601050	CONTRACT EMPLOYEES	-	-	-	-	-	-	-	-	-	
174	53405003	601110	SCHEDULED OVERTIME	3	-	2	-	-	12	1,000	1,000	1,000	
175	53405003	601120	FICA MEDICARE	1,654	1,669	1,749	1,753	1,642	1,357	1,922	280	1,922	
176	53405003	601130	FICA SOCIAL SECURITY	7,070	7,135	7,478	7,497	7,020	5,801	8,209	1,189	8,209	
177	53405003	601140	PERA	19,662	19,802	20,607	20,911	19,495	16,558	20,588	1,093	20,588	
178	53405003	601160	DENTAL INS	1,824	1,865	1,624	1,756	1,721	1,653	2,058	337	2,058	
179	53405003	601170	HEALTH INS	22,205	17,040	16,170	18,980	19,541	19,673	36,365	16,824	36,365	
180	53405003	601180	WORKERS COMPENSATION	25	35	35	33	32	14	37	5	37	
181	53405003	601190	CELL PHONE STIPEND	125	544	544	220	-	-	420	420	420	
182	53405003	601200	CLOTHING ALLOWANCE	750	612	588	660	660	1,620	850	190	850	
183	53405003	601230	LIFE AND DISABILITY INS	265	244	205	222	199	152	231	32	231	
184	53405003	601260	RETIREMENT HEALTH CARE INS	2,596	2,547	2,650	2,689	2,508	2,130	3,311	804	3,311	
185	53405003	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
186	53405003	601280	INSURANCE ADMINISTRATION FEE	543	433	-	-	-	-	-	-	-	
187	53405003	701000	SUPPLIES GENERAL	4,986	4,413	4,683	11,142	2,772	2,425	5,000	-	2,772	
188	53405003	701020	SOFTWARE	-	-	-	-	-	-	-	-	-	
189	53405003	701060	PRINT & COPY FEES	-	118	8	-	-	-	-	-	-	
190	53405003	701080	POSTAGE AND FREIGHT	-	-	-	-	-	-	-	-	-	

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191	53405003	701180	MINOR EQUIPMENT	19	1,910	2,256	1,808	-	-	6,000			
192	53405003	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	248	299	1,200		248	
193	53405003	711200	TELEPHONE & CELL PHONES	2,096	1,092	1,512	1,512	1,512	1,893	1,512		1,512	
194	53405003	721060	MEMBERSHIP & DUES	529	866	-	699	636	870	511		636	
195	53405003	721080	PURCHASED SERVICES GENERAL	-	-	483	779	5,142	38,752	1,200		5,142	
196	53405003	730100	VEHICLE REPAIR & MAINTENANCE	2,200	2,261	510	2,384	3,150	3,779	3,000		3,150	
197	53405003	731100	FUEL	1,905	1,722	1,020	1,128	1,463	1,447	2,500		1,463	
198	53405003	732200	MAINTENANCE & REPAIRS	3,163	2,503	2,543	2,543	2,543	2,543	2,544		2,543	
199	53405003	760000	TRAVEL	-	-	-	-	-	-	-		-	
200	53405003	790260	TRAINING MATERIALS	427	-	-	51	167	-	300		167	
201	53405003	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-		-	
202			Subtotal	\$ 201,952	\$ 194,494	\$ 197,191	\$ 211,456	\$ 197,860	\$ 207,464	\$ 231,138	\$ 27,144	\$ 225,004	
203			Allocated to Solid Waste (based on 23.96%)	\$ 48,388	\$ 46,601	\$ 47,247	\$ 50,665	\$ 47,407	\$ 49,708	\$ 55,381	\$ 6,504	\$ 53,911	
204			Rate Analysis										
205	53405004	601000	ADMINISTRATIVE SALARIES	\$ 224,398	\$ 235,050	\$ 204,516	\$ 193,712	\$ 176,986	\$ 209,245	\$ 315,327	\$ 138,341	\$ 315,327	
206	53405004	601010	CLASSIFIED	-	-	-	-	-	-	-		-	
207	53405004	601040	PART-TIME - SEASONAL	-	-	-	-	-	-	-		-	
208	53405004	601110	SCHEDULED OVERTIME	-	-	-	-	-	-	-		-	
209	53405004	601120	FICA MEDICARE	2,997	3,119	2,640	2,536	2,369	2,830	4,575	2,206	4,575	
210	53405004	601130	FICA SOCIAL SECURITY	12,813	13,338	11,289	10,844	10,131	12,101	19,554	9,423	19,554	
211	53405004	601140	PERA	33,930	36,550	31,802	29,993	27,459	32,328	49,035	21,576	49,035	
212	53405004	601160	DENTAL INS	2,599	2,521	2,073	1,728	1,624	2,141	3,080	1,456	3,080	
213	53405004	601170	HEALTH INS	20,600	20,834	22,460	19,896	14,543	14,431	43,146	28,603	43,146	
214	53405004	601180	WORKERS COMPENSATION	31	46	39	31	34	21	60	26	60	
215	53405004	601190	CELL PHONE STIPEND	-	-	-	-	-	-	-		-	
216	53405004	601230	LIFE AND DISABILITY INS	320	325	254	230	205	229	378	173	378	
217	53405004	601260	RETIREMENT HEALTH CARE INS	4,479	4,701	4,090	3,858	3,527	4,158	7,886	4,359	7,886	
218	53405004	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-		-	
219	53405004	601280	INSURANCE ADMINISTRATION FEE	550	504	-	-	-	-	-		-	
220	53405004	701000	SUPPLIES GENERAL	6,444	3,382	3,050	2,658	2,941	2,610	3,000		2,941	
221	53405004	701020	SOFTWARE	184	641	1,991	-	324	-	1,500		324	
222	53405004	701060	PRINT & COPY FEES	-	745	6	-	-	-	-		-	
223	53405004	701080	POSTAGE AND FREIGHT	-	-	-	-	940	-	-		940	
224	53405004	701180	MINOR EQUIPMENT	3,733	3,732	2,022	3,445	3,319	-	6,000		3,319	
225	53405004	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	73	-	-		73	
226	53405004	711200	TELEPHONE & CELL PHONES	1,411	1,832	1,812	1,772	1,888	2,228	2,000		1,888	
227	53405004	721060	MEMBERSHIP & DUES	2,623	3,798	-	325	-	870	500		-	
228	53405004	721080	PURCHASED SERVICES GENERAL	73,678	20,483	-	51	67,348	60,893	15,000		67,348	

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229	53405004	760000	TRAVEL	2,035	6,220	-	850	-	-	-	-	-	-
230	53405004	790260	TRAINING MATERIALS	466	857	314	435	347	-	-	-	347	-
231			Subtotal	\$ 393,291	\$ 358,678	\$ 288,356	\$ 272,365	\$ 314,059	\$ 344,084	\$ 471,041	\$ 206,162	\$ 520,221	-
232			Allocated to Solid Waste (based on 23.96%)	\$ 94,233	\$ 85,939	\$ 69,090	\$ 65,259	\$ 75,248	\$ 82,443	\$ 112,861	\$ 49,396	\$ 124,645	-
233	UT Billing & Receivables												
234	53405005	601000	ADMINISTRATIVE SALARIES	\$ 51,893	\$ 53,444	\$ 54,270	\$ 48,131	\$ 42,003	\$ 52,358	\$ 46,045	\$ 4,042	\$ 46,045	-
235	53405005	601010	CLASSIFIED	201,404	202,552	242,838	241,363	234,140	295,094	269,471	35,331	269,471	-
236	53405005	601050	CONTRACT EMPLOYEES	-	-	-	-	-	-	-	-	-	-
237	53405005	601110	SCHEDULED OVERTIME	4,532	4,153	6,527	7,816	6,655	8,075	7,200	545	7,200	-
238	53405005	601120	FICA MEDICARE	3,413	3,456	3,948	3,842	3,583	4,417	4,580	997	4,580	-
239	53405005	601130	FICA SOCIAL SECURITY	14,592	14,779	16,880	16,427	15,320	18,886	19,566	4,246	19,566	-
240	53405005	601140	PERA	37,177	39,491	46,161	44,616	42,941	53,866	49,066	6,125	49,066	-
241	53405005	601160	DENTAL INS	2,681	2,904	3,648	3,562	3,536	4,084	3,767	231	3,767	-
242	53405005	601170	HEALTH INS	30,505	28,119	41,288	44,596	48,510	68,856	77,505	28,995	77,505	-
243	53405005	601180	WORKERS COMPENSATION	51	71	87	184	422	55	90	(332)	90	-
244	53405005	601230	LIFE AND DISABILITY INS	396	424	532	537	499	628	567	68	567	-
245	53405005	601260	RETIREMENT HEALTH CARE INS	4,908	5,079	5,937	5,738	5,523	6,928	7,893	2,370	7,893	-
246	53405005	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	-
247	53405005	601280	INSURANCE ADMINISTRATION FEE	817	651	-	-	-	-	-	-	-	-
248	53405005	701000	SUPPLIES GENERAL	6,887	3,999	2,221	1,251	4,000	3,064	6,000	-	4,000	-
249	53405005	701020	SOFTWARE	-	1,366	403	-	707	-	1,000	-	707	-
250	53405005	701060	PRINT & COPY FEES	334	801	281	-	42	3,686	-	-	42	-
251	53405005	701080	POSTAGE AND FREIGHT	1,001	502	245	-	-	-	321	-	-	-
252	53405005	701180	MINOR EQUIPMENT	2,994	3,859	1,863	2,342	864	-	9,813	-	864	-
253	53405005	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	-	-	-	-	-	-
254	53405005	711200	TELEPHONE & CELL PHONES	2,400	2,441	2,395	2,493	2,370	2,839	2,441	-	2,370	-
255	53405005	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	-	-	-	-	-
256	53405005	721080	PURCHASED SERVICES GENERAL	372,515	358,615	339,122	342,768	362,579	440,792	400,000	-	362,579	-
257	53405005	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-	-	-
258	53405005	731100	FUEL	-	-	-	-	-	-	-	-	-	-
259	53405005	732200	MAINTENANCE & REPAIRS	684	1,032	1,420	1,420	1,420	710	1,425	-	1,420	-
260	53405005	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	-	-	-	-	-
261	53405005	741000	BUILDING RENTALS	-	-	-	-	-	-	-	-	-	-
262	53405005	760000	TRAVEL	78	219	-	-	-	-	-	-	-	-
263	53405005	761000	ADMINISTRATIVE CHARGES	311,856	477,705	433,250	460,867	447,410	525,619	480,000	-	447,410	-
264	53405005	790000	BANK FEES	-	-	-	-	-	-	-	-	-	-
265	53405005	790260	TRAINING MATERIALS	-	-	-	-	-	-	-	-	-	-
266	53405005	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
267	53405005	808000	MAJOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	
268	53405005	809999	CAPITAL CLEARING ACCOUNT	-	(13,762)	-	-	-	-	-	-	-	-	
269	53405005	820000	INTEREST EXPENSE	10,951	15,289	16,682	18,841	21,438	29,022	18,000	-	21,438	-	
270			Subtotal	\$ 1,062,066	\$ 1,207,190	\$ 1,219,998	\$ 1,246,795	\$ 1,243,961	\$ 1,518,978	\$ 1,404,750	\$ 82,619	\$ 1,326,581	-	
271			Allocated to Solid Waste (based on 23.96%)	\$ 254,471	\$ 289,243	\$ 292,312	\$ 298,732	\$ 298,053	\$ 363,947	\$ 336,578	\$ 19,796	\$ 317,849	-	
272	UT Building Admin													
273	53405006	601000	ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,369	\$ 21,369	\$ 21,369	-	
274	53405006	601010	CLASSIFIED	46,915	56,104	57,299	38,946	60,855	76,676	67,286	6,431	67,286	-	
275	53405006	601050	CONTRACT EMPLOYEES	-	-	-	-	-	-	-	-	-	-	
276	53405006	601060	STANDBY PAY	-	-	-	-	-	-	-	-	-	-	
277	53405006	601100	MILITARY PAY	-	-	-	-	-	-	-	-	-	-	
278	53405006	601110	SCHEDULED OVERTIME	278	219	211	727	188	4	1,200	1,012	1,200	-	
279	53405006	601120	FICA MEDICARE	653	787	800	529	800	1,009	1,286	486	1,286	-	
280	53405006	601130	FICA SOCIAL SECURITY	2,790	3,367	3,422	2,264	3,421	4,315	5,498	2,077	5,498	-	
281	53405006	601140	PERA	5,466	6,760	6,927	4,622	7,333	9,898	11,432	4,099	11,432	-	
282	53405006	601160	DENTAL INS	274	185	192	230	403	486	532	129	532	-	
283	53405006	601170	HEALTH INS	3,167	2,981	3,416	4,569	8,448	10,586	12,677	4,229	12,677	-	
284	53405006	601180	WORKERS COMPENSATION	12	19	19	12	21	14	25	4	25	-	
285	53405006	601200	CLOTHING ALLOWANCE	180	200	200	100	150	450	-	(150)	-	-	
286	53405006	601230	LIFE AND DISABILITY INS	73	102	127	75	126	152	158	32	158	-	
287	53405006	601260	RETIREMENT HEALTH CARE INS	938	1,122	1,150	767	1,217	1,533	2,218	1,001	2,218	-	
288	53405006	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	-	
289	53405006	601280	INSURANCE ADMINISTRATION FEE	66	67	-	-	-	-	-	-	-	-	
290	53405006	701000	SUPPLIES GENERAL	43,690	52,639	41,488	52,048	57,952	46,643	50,000	-	57,952	-	
291	53405006	701020	SOFTWARE	-	-	-	-	-	-	-	-	-	-	
292	53405006	701080	POSTAGE AND FREIGHT	-	-	-	-	-	-	250	-	-	-	
293	53405006	701180	MINOR EQUIPMENT	385	2,393	-	1,833	2,397	16,659	40,000	-	2,397	-	
294	53405006	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-	-	
295	53405006	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	769	361	3,500	-	769	-	
296	53405006	711000	ELECTRICITY	44,956	48,141	44,821	41,869	46,488	61,006	60,000	-	46,488	-	
297	53405006	711100	GENERAL UTILITY SERVICES	18,966	19,239	17,120	15,099	16,255	16,084	17,116	-	16,255	-	
298	53405006	711200	TELEPHONE & CELL PHONES	3,148	463	504	504	504	631	1,000	-	504	-	
299	53405006	721080	PURCHASED SERVICES GENERAL	178,789	239,615	223,874	285,314	329,727	394,373	500,000	-	329,727	-	
300	53405006	730100	VEHICLE REPAIR & MAINTENANCE	3,938	3,684	-	-	-	-	1,353	-	-	-	
301	53405006	731100	FUEL	229	339	93	-	-	-	2,500	-	-	-	
302	53405006	732200	MAINTENANCE & REPAIRS	163,221	163,630	131,927	158,272	168,685	282,196	200,000	-	168,685	-	
303	53405006	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	7,582	45,000	-	-	-	
304	53405006	741300	LEASE PAYMENTS	-	-	-	-	3,600	18,000	20,000	-	3,600	-	

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A	B	C	D	F	G	H	I	J	K	L	M	N	O
305			Subtotal	\$ 518,134	\$ 602,055	\$ 533,590	\$ 607,781	\$ 709,340	\$ 948,659	\$ 1,064,400	\$ 40,718	\$ 750,059	
306			Allocated to Solid Waste (based on 23.96%)	\$ 124,145	\$ 144,252	\$ 127,848	\$ 145,624	\$ 169,958	\$ 227,299	\$ 255,030	\$ 9,756	\$ 179,714	
307			UT Dispatch										
308	53405007	601000	ADMINISTRATIVE SALARIES	\$ 13,991	\$ 14,472	\$ 14,667	\$ 14,972	\$ 12,610	\$ -	\$ 14,789	\$ 2,179	\$ 14,789	
309	53405007	601010	CLASSIFIED	158,803	151,735	165,342	160,867	178,730	226,633	213,288	34,558	213,288	
310	53405007	601060	STANDBY PAY	4,677	4,802	5,438	5,040	5,116	6,559	5,500	384	5,500	
311	53405007	601110	SCHEDULED OVERTIME	19,424	14,959	12,578	43,151	45,638	84,288	50,000	4,362	50,000	
312	53405007	601120	FICA MEDICARE	2,545	2,469	2,662	3,026	3,232	4,288	3,310	78	3,310	
313	53405007	601130	FICA SOCIAL SECURITY	10,884	10,495	11,381	12,939	13,821	18,333	14,145	324	14,145	
314	53405007	601140	PERA	20,165	19,985	21,981	21,504	23,289	29,329	28,004	4,715	28,004	
315	53405007	601160	DENTAL INS	2,068	1,687	2,052	2,444	2,454	2,899	2,724	270	2,724	
316	53405007	601170	HEALTH INS	30,063	21,819	19,097	21,622	26,865	34,800	32,769	5,904	32,769	
317	53405007	601180	WORKERS COMPENSATION	37	46	50	47	55	35	63	8	63	
318	53405007	601200	CLOTHING ALLOWANCE	450	500	500	500	750	1,800	1,050	300	1,050	
319	53405007	601230	LIFE AND DISABILITY INS	302	261	276	291	302	403	399	97	399	
320	53405007	601260	RETIREMENT HEALTH CARE INS	3,378	3,252	3,563	3,483	3,778	4,514	5,705	1,927	5,705	
321	53405007	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
322	53405007	601280	INSURANCE ADMINISTRATION FEE	750	627	-	-	-	-	-	-	-	
323	53405007	701000	SUPPLIES GENERAL	2,489	2,722	2,229	2,465	407	1,406	2,457	-	407	
324	53405007	701020	SOFTWARE	-	-	101	-	-	40,328	12,000	-	-	
325	53405007	701060	PRINT & COPY FEES	43	212	115	-	-	-	-	-	-	
326	53405007	701080	POSTAGE AND FREIGHT	-	-	-	-	-	-	-	-	-	
327	53405007	701180	MINOR EQUIPMENT	689	1,385	1,257	667	1,117	137,633	6,000	-	1,117	
328	53405007	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	1,089	1,828	3,000	-	1,089	
329	53405007	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	-	-	-	-	
330	53405007	711200	TELEPHONE & CELL PHONES	2,465	772	756	756	756	946	756	-	756	
331	53405007	721060	MEMBERSHIP & DUES	-	-	-	-	-	-	-	-	-	
332	53405007	721080	PURCHASED SERVICES GENERAL	11,534	22,186	11,365	23,222	22,925	39,729	35,200	-	22,925	
333	53405007	732200	MAINTENANCE & REPAIRS	3,732	3,084	710	710	790	710	1,651	-	790	
334	53405007	760000	TRAVEL	-	-	-	-	-	-	-	-	-	
335	53405007	790260	TRAINING MATERIALS	-	-	-	-	-	-	300	-	-	
336	53405007	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	
337			Subtotal	\$ 288,490	\$ 277,470	\$ 276,118	\$ 317,705	\$ 343,724	\$ 636,461	\$ 433,110	\$ 55,107	\$ 398,831	
338			Allocated to Solid Waste (based on 23.96%)	\$ 69,122	\$ 66,482	\$ 66,158	\$ 76,122	\$ 82,356	\$ 152,496	\$ 103,773	\$ 13,204	\$ 95,560	
339			UT Warehouse										
340	53405008	601000	ADMINISTRATIVE SALARIES	\$ 34,387	\$ 35,414	\$ 36,165	\$ 36,657	\$ 37,485	\$ 43,255	\$ 40,544	\$ 3,059	\$ 40,544	
341	53405008	601010	CLASSIFIED	89,888	93,340	97,825	98,834	101,169	127,560	108,260	7,091	108,260	
342	53405008	601060	STANDBY PAY	3,703	4,679	4,971	3,990	3,358	3,901	4,635	1,277	4,635	

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A	B	C	D	F	G	H	I	J	K	L	M	N	O
343	53405008	601110	SCHEDULED OVERTIME	1,987	3,114	4,077	3,848	5,059	7,004	5,000	(59)	5,000	
344	53405008	601120	FICA MEDICARE	1,781	1,879	1,968	1,962	1,999	2,513	2,159	160	2,159	
345	53405008	601130	FICA SOCIAL SECURITY	7,617	8,034	8,416	8,389	8,549	10,744	9,227	678	9,227	
346	53405008	601140	PERA	16,514	17,683	18,391	18,600	19,014	24,216	20,459	1,445	20,459	
347	53405008	601160	DENTAL INS	1,163	1,248	1,297	1,363	1,434	1,733	1,516	82	1,516	
348	53405008	601170	HEALTH INS	9,678	9,062	9,941	11,387	12,871	16,129	15,822	2,951	15,822	
349	53405008	601180	WORKERS COMPENSATION	28	39	39	37	42	28	40	(2)	40	
350	53405008	601200	CLOTHING ALLOWANCE	360	424	616	740	740	2,520	740	-	740	
351	53405008	601230	LIFE AND DISABILITY INS	264	265	254	252	252	305	252	(0)	252	
352	53405008	601260	RETIREMENT HEALTH CARE INS	2,475	2,572	2,679	2,710	2,770	3,417	3,722	952	3,722	
353	53405008	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
354	53405008	601280	INSURANCE ADMINISTRATION FEE	265	216	-	-	-	-	-	-	-	
355	53405008	701000	SUPPLIES GENERAL	10,178	4,477	9,688	8,968	5,048	8,366	8,385	-	5,048	
356	53405008	701020	SOFTWARE	4,354	-	595	-	-	-	793	-	-	
357	53405008	701060	PRINT & COPY FEES	-	6	22	-	-	-	-	-	-	
358	53405008	701080	POSTAGE AND FREIGHT	-	71,881	99,917	115,053	90,304	101,613	85,042	-	90,304	
359	53405008	701180	MINOR EQUIPMENT	1,292	1,957	744	94	1,800	9,000	8,000	-	1,800	
360	53405008	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	653	742	750	-	653	
361	53405008	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	-	-	-	-	
362	53405008	711200	TELEPHONE & CELL PHONES	2,786	2,198	2,683	2,640	2,680	3,354	2,579	-	2,680	
363	53405008	721060	MEMBERSHIP & DUES	199	219	-	-	-	-	-	-	-	
364	53405008	721080	PURCHASED SERVICES GENERAL	2,183	3,450	2,196	2,129	1,577	1,571	2,439	-	1,577	
365	53405008	730100	VEHICLE REPAIR & MAINTENANCE	1,255	4,225	7,342	7,698	837	4,884	5,932	-	837	
366	53405008	731100	FUEL	2,120	1,576	863	886	1,358	1,710	1,204	-	1,358	
367	53405008	732200	MAINTENANCE & REPAIRS	1,692	5,645	2,130	2,130	2,130	3,765	2,821	-	2,130	
368	53405008	760000	TRAVEL	-	-	-	-	-	-	-	-	-	
369	53405008	790320	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	
370	53405008	791100	DEPRECIATION EXPENSE	8,979	8,979	8,979	5,238	-	-	7,696	-	-	
371	53405008	808000	MAJOR EQUIPMENT	-	-	-	-	-	2,110	-	-	-	
372			Subtotal	\$ 205,146	\$ 282,579	\$ 321,801	\$ 333,604	\$ 301,132	\$ 380,439	\$ 338,017	\$ 17,631	\$ 318,763	
373			Allocated to Solid Waste (based on 23.96%)	\$ 49,153	\$ 67,706	\$ 77,103	\$ 79,932	\$ 72,151	\$ 91,153	\$ 80,989	\$ 4,224	\$ 76,376	
374			Utilities Admin SVC										
375	53405009	515400	MISCELLANEOUS POLICE FINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
376	53405009	531000	RENTAL/LEASE INCOME	-	-	-	-	-	-	-	-	-	
377	53405009	565000	PROVISION FOR UNCOLLIBLE ACCTS	3,503	(11,898)	-	(60,777)	(57,213)	-	-	57,213	-	
378	53405009	591000	CASH OVER/SHORT	-	-	-	-	-	-	-	-	-	
379	53405009	591010	ADMINISTRATIVE FEE	-	-	-	-	-	-	-	-	-	
380	53405009	591190	OTHER REVENUE	(1,995)	-	-	-	-	(185,591)	-	-	-	

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381	53405009	599900	SALE OF PROPERTY/MATERIAL	(5,181)	(7,483)	(1,527)	6,123	(1,424)	-		1,424	-	
382	53405009	601000	ADMINISTRATIVE SALARIES	138,820	153,063	148,380	150,532	198,276	263,487	229,092	30,816	229,092	
383	53405009	601010	CLASSIFIED	22,259	30,300	31,603	31,773	32,517	41,259	35,742	3,225	35,742	
384	53405009	601040	PART-TIME - SEASONAL	-	-	-	-	-	-	-	-	-	
385	53405009	601050	CONTRACT EMPLOYEES	-	-	-	36,072	16,620	-		(16,620)	-	
386	53405009	601060	STANDBY PAY	-	-	-	-	-	-	-	-	-	
387	53405009	601110	SCHEDULED OVERTIME	15	521	480	1,647	928	1,662	1,700	772	1,700	
388	53405009	601120	FICA MEDICARE	2,250	2,502	2,352	2,860	3,300	4,067	3,842	542	3,842	
389	53405009	601130	FICA SOCIAL SECURITY	9,620	10,699	10,058	12,231	14,111	17,389	16,421	2,310	16,421	
390	53405009	601140	PERA	24,371	28,513	27,959	33,707	38,200	47,388	41,183	2,983	41,183	
391	53405009	601160	DENTAL INS	1,115	1,363	1,470	1,745	2,110	2,628	1,423	(687)	1,423	
392	53405009	601170	HEALTH INS	7,047	9,106	14,648	25,134	24,546	30,758	15,822	(8,724)	15,822	
393	53405009	601180	WORKERS COMPENSATION	21	31	29	33	42	28	40	(2)	40	
394	53405009	601190	CELL PHONE STIPEND	332	544	544	541	541	405	600	59	600	
395	53405009	601200	CLOTHING ALLOWANCE	-	-	-	-	-	-	-	-	-	
396	53405009	601220	ACCRUED ANNUAL & SICK LEAVE	(45,123)	69,082	6,328	35,035	(52,199)	-		52,199	-	
397	53405009	601230	LIFE AND DISABILITY INS	191	211	190	219	252	305	189	(63)	189	
398	53405009	601260	RETIREMENT HEALTH CARE INS	3,217	3,667	3,596	4,335	4,913	6,095	6,624	1,711	6,624	
399	53405009	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
400	53405009	601280	INSURANCE ADMINISTRATION FEE	253	221	-	-	-	-	-	-	-	
401	53405009	701000	SUPPLIES GENERAL	7,219	6,299	6,128	4,771	8,695	5,757	8,700	-	8,695	
402	53405009	701020	SOFTWARE	-	607	996	92	277	-	800	-	277	
403	53405009	701060	PRINT & COPY FEES	741	180	-	165	-	-	-	-	-	
404	53405009	701080	POSTAGE AND FREIGHT	-	35	54	26	80	188	200	-	80	
405	53405009	701180	MINOR EQUIPMENT	-	2,965	1,682	161	61,667	-	9,000	-	61,667	
406	53405009	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	-	-	600	-	-	
407	53405009	711000	ELECTRICITY	-	-	-	-	-	-	-	-	-	
408	53405009	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	-	-	-	-	
409	53405009	711200	TELEPHONE & CELL PHONES	1,969	1,903	1,512	1,512	1,512	1,893	3,120	-	1,512	
410	53405009	721040	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	
411	53405009	721060	MEMBERSHIP & DUES	2,004	1,217	2,424	1,275	1,591	297	2,000	-	1,591	
412	53405009	721070	PROFESSIONAL/TECHNICAL SERVICE	202,534	37,836	-	21,605	7,000	3,809	-	-	7,000	
413	53405009	721080	PURCHASED SERVICES GENERAL	27,458	16,266	6,946	28,879	78,348	42,591	155,000	-	78,348	
414	53405009	730100	VEHICLE REPAIR & MAINTENANCE	95	757	57	426	826	3,566	1,500	-	826	
415	53405009	731100	FUEL	219	122	116	110	98	113	170	-	98	
416	53405009	732200	MAINTENANCE & REPAIRS	-	70	-	-	-	-	-	-	-	
417	53405009	732300	MAINT & SERVICE AGREEMENTS	-	-	-	-	-	93,158	11,000	-	-	
418	53405009	760000	TRAVEL	1,098	1,131	2,126	1,407	3,700	10,448	7,000	-	3,700	

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A	B	C	D	F	G	H	I	J	K	L	M	N	O
419	53405009	790260	TRAINING MATERIALS	676	91	373	-	-	-	600			-
420	53405009	791100	DEPRECIATION EXPENSE	1,295	1,295	1,295	1,295	1,295	-	1,300			1,295
421	53405009	808000	MAJOR EQUIPMENT	5,214	-	-	-	-	2,100				-
422	53405009	809999	CAPITAL CLEARING ACCOUNT	-	-	-	-	-	-				-
423			Subtotal	\$ 411,237	\$ 361,218	\$ 269,818	\$ 342,936	\$ 390,612	\$ 393,798	\$ 553,668	\$ 127,156	\$ 517,769	
424			Allocated to Solid Waste (based on 23.96%)	\$ 98,532	\$ 86,548	\$ 64,648	\$ 82,168	\$ 93,591	\$ 94,354	\$ 132,659	\$ 30,467	\$ 124,057	
425	UT Community Outreach												
426	53405018	601000	ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,125	\$ 52,125	\$ 52,125	
427	53405018	601010	CLASSIFIED	-	-	-	-	-	-	-	-	-	-
428	53405018	601060	STANDBY PAY	-	-	-	-	-	-	-	-	-	-
429	53405018	601110	SCHEDULED OVERTIME	-	-	-	-	-	-	-	-	-	-
430	53405018	601120	FICA MEDICARE	-	-	-	-	-	-	757	757	757	
431	53405018	601130	FICA SOCIAL SECURITY	-	-	-	-	-	-	3,233	3,233	3,233	
432	53405018	601140	PERA	-	-	-	-	-	-	8,107	8,107	8,107	
433	53405018	601160	DENTAL INS	-	-	-	-	-	-	370	370	370	
434	53405018	601170	HEALTH INS	-	-	-	-	-	-	6,542	6,542	6,542	
435	53405018	601180	WORKERS COMPENSATION	-	-	-	-	-	-	9	9	9	
436	53405018	601200	CLOTHING ALLOWANCE	-	-	-	-	-	-	-	-	-	-
437	53405018	601230	LIFE AND DISABILITY INS	-	-	-	-	-	-	58	58	58	
438	53405018	601260	RETIREMENT HEALTH CARE INS	-	-	-	-	-	-	1,305	1,305	1,305	
439	53405018	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	-
440	53405018	601280	INSURANCE ADMINISTRATION FEE	-	-	-	-	-	-	-	-	-	-
441	53405018	701000	SUPPLIES GENERAL	-	-	-	-	-	-	16,365			-
442	53405018	701040	ADVERTISING	-	-	-	-	-	-	101,700			-
443	53405018	701060	PRINT & COPY FEES	-	-	-	-	-	-	15,500			-
444	53405018	701080	POSTAGE AND FREIGHT	-	-	-	-	-	-	13,900			-
445	53405018	701180	MINOR EQUIPMENT	-	-	-	-	-	-	-			-
446	53405018	721060	MEMBERSHIP & DUES	-	-	-	-	-	-	4,500			-
447	53405018	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	-	50,000			-
448	53405018	721080	PURCHASED SERVICES GENERAL	-	-	-	-	-	-	76,005			-
449	53405018	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	-			-
450	53405018	731100	FUEL	-	-	-	-	-	-	-			-
451	53405018	741200	OFFICE FURNITURE/EQUIPT RENTAL	-	-	-	-	-	-	4,000			-
452	53405018	760000	TRAVEL	-	-	-	-	-	-	-			-
453	53405018	780050	FOOD & BEVERAGE	-	-	-	-	-	-	1,500			-
454	53405018	790220	PAYMENT TO OTHER GOVT AGENCIES	-	-	-	-	-	-	-			-
455			Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,976	\$ 72,506	\$ 72,506	
456			Allocated to Solid Waste (based on 23.96%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,292	\$ 17,372	\$ 17,372	

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A	B	C	D	F	G	H	I	J	K	L	M	N	O
457	UT Training												
458	53405019	601000	ADMINISTRATIVE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,325	\$ 20,325	\$ 20,325	
459	53405019	601010	CLASSIFIED	-	-	-	-	-	-	-	-	-	
460	53405019	601060	STANDBY PAY	-	-	-	-	-	-	-	-	-	
461	53405019	601110	SCHEDULED OVERTIME	-	-	-	-	-	-	-	-	-	
462	53405019	601120	FICA MEDICARE	-	-	-	-	-	-	295	295	295	
463	53405019	601130	FICA SOCIAL SECURITY	-	-	-	-	-	-	1,261	1,261	1,261	
464	53405019	601140	PERA	-	-	-	-	-	-	3,161	3,161	3,161	
465	53405019	601160	DENTAL INS	-	-	-	-	-	-	-	-	-	
466	53405019	601170	HEALTH INS	-	-	-	-	-	-	-	-	-	
467	53405019	601180	WORKERS COMPENSATION	-	-	-	-	-	-	2	2	2	
468	53405019	601200	CLOTHING ALLOWANCE	-	-	-	-	-	-	-	-	-	
469	53405019	601230	LIFE AND DISABILITY INS	-	-	-	-	-	-	13	13	13	
470	53405019	601260	RETIREMENT HEALTH CARE INS	-	-	-	-	-	-	509	509	509	
471	53405019	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
472	53405019	601280	INSURANCE ADMINISTRATION FEE	-	-	-	-	-	-	-	-	-	
473	53405019	701000	SUPPLIES GENERAL	-	-	-	-	-	-	500	-	-	
474	53405019	701020	SOFTWARE	-	-	-	-	-	-	-	-	-	
475	53405019	701180	MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	
476	53405019	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-	
477	53405019	711000	ELECTRICITY	-	-	-	-	-	-	-	-	-	
478	53405019	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	-	-	-	-	
479	53405019	711200	TELEPHONE & CELL PHONES	-	-	-	-	-	-	-	-	-	
480	53405019	721060	MEMBERSHIP & DUES	-	-	-	-	-	-	81,218	-	-	
481	53405019	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	-	9,500	-	-	
482	53405019	721080	PURCHASED SERVICES GENERAL	-	-	-	-	-	-	31,395	-	-	
483	53405019	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-	-	
484	53405019	731100	FUEL	-	-	-	-	-	-	-	-	-	
485	53405019	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	-	-	-	-	
486	53405019	741200	OFFICE FURNITURE/EQUIPT RENTAL	-	-	-	-	-	-	-	-	-	
487	53405019	741300	LEASE PAYMENTS	-	-	-	-	-	-	-	-	-	
488	53405019	760000	TRAVEL	-	-	-	-	-	-	46,500	-	-	
489	53405019	780050	FOOD & BEVERAGE	-	-	-	-	-	-	1,000	-	-	
490	53405019	790220	PAYMENT TO OTHER GOVT AGENCIES	-	-	-	-	-	-	-	-	-	
491	53405019	790260	TRAINING MATERIALS	-	-	-	-	-	-	220,913	-	-	
492			Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	416,591	\$ 25,566	\$ 25,566	
493			Allocated to Solid Waste (based on 23.96%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	99,815	\$ 6,126	\$ 6,126	
494	SCADA												

City of Las Cruces Utilities
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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
495	53410000	601000	ADMINISTRATIVE SALARIES	\$ 60,252	\$ 66,624	\$ 66,275	\$ 65,851	\$ 65,951	\$ 79,667	\$ 68,945	\$ 2,994	\$ 68,945	
496	53410000	601010	CLASSIFIED	47,909	54,128	56,045	92,592	95,254	96,484	102,547	7,293	102,547	
497	53410000	601050	CONTRACT EMPLOYEES	33,545	35,675	36,189	831	-	-	-	-	-	
498	53410000	601060	STANDBY PAY	4,287	4,454	4,454	4,279	4,432	5,355	4,104	(328)	4,104	
499	53410000	601110	SCHEDULED OVERTIME	1,121	1,291	1,804	3,135	3,444	1,659	1,600	(1,844)	1,600	
500	53410000	601120	FICA MEDICARE	2,068	2,293	2,327	2,270	2,216	2,411	2,488	272	2,488	
501	53410000	601130	FICA SOCIAL SECURITY	8,841	9,805	9,949	9,706	9,477	10,309	10,634	1,157	10,634	
502	53410000	601140	PERA	21,293	24,086	24,497	24,591	24,916	27,391	26,668	1,752	26,668	
503	53410000	601160	DENTAL INS	398	370	763	1,280	1,434	1,501	1,279	(155)	1,279	
504	53410000	601170	HEALTH INS	6,254	5,668	11,061	18,786	22,639	24,585	23,521	882	23,521	
505	53410000	601180	WORKERS COMPENSATION	21	29	29	28	32	21	30	(2)	30	
506	53410000	601200	CLOTHING ALLOWANCE	-	200	300	300	200	900	450	250	450	
507	53410000	601230	LIFE AND DISABILITY INS	198	203	190	189	189	192	126	(63)	126	
508	53410000	601260	RETIREMENT HEALTH CARE INS	2,811	3,098	3,151	3,163	3,205	3,523	4,289	1,084	4,289	
509	53410000	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
510	53410000	601280	INSURANCE ADMINISTRATION FEE	169	135	-	-	-	-	-	-	-	
511	53410000	701000	SUPPLIES GENERAL	3,158	4,364	8,789	4,304	4,552	2,514	6,000	-	4,552	
512	53410000	701020	SOFTWARE	611	15,983	-	70	70	61,644	28,000	-	70	
513	53410000	701080	POSTAGE AND FREIGHT	97	395	19	110	5	-	144	-	5	
514	53410000	701180	MINOR EQUIPMENT	1,663	3,588	2,386	3,340	8,615	495	2,881	-	8,615	
515	53410000	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-	
516	53410000	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	34	43	-	-	34	
517	53410000	711200	TELEPHONE & CELL PHONES	1,671	1,528	1,511	1,686	1,688	1,878	1,220	-	1,688	
518	53410000	721060	MEMBERSHIP & DUES	198	4,463	293	-	-	-	-	-	-	
519	53410000	721075	TEMP AGENCIES SERVICES	-	-	-	-	-	-	-	-	-	
520	53410000	721080	PURCHASED SERVICES GENERAL	16,000	19,571	17,750	26,574	26,738	584	-	-	26,738	
521	53410000	730100	VEHICLE REPAIR & MAINTENANCE	1,028	1,589	266	2,035	2,917	3,770	2,000	-	2,917	
522	53410000	731100	FUEL	2,643	1,855	1,201	1,207	1,749	2,248	1,550	-	1,749	
523	53410000	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	-	-	-	-	
524	53410000	732220	UTILITY SYSTEM REPAIR & MAINT	-	-	-	-	-	-	-	-	-	
525	53410000	760000	TRAVEL	1,710	1,755	-	-	-	-	-	-	-	
526	53410000	790260	TRAINING MATERIALS	-	-	-	-	-	-	-	-	-	
527	53410000	791100	DEPRECIATION EXPENSE	11,787	10,409	7,460	5,456	1,760	-	522	-	1,760	
528			Subtotal	\$ 229,733	\$ 273,560	\$ 256,709	\$ 271,783	\$ 281,518	\$ 327,173	\$ 288,998	\$ 13,292	\$ 294,809	
529			Allocated to Solid Waste (based on 23.96%)	\$ 55,044	\$ 65,545	\$ 61,508	\$ 65,119	\$ 67,452	\$ 78,391	\$ 69,244	\$ 3,185	\$ 70,636	
530			Utilities Technical Support										
531	53410001	601000	ADMINISTRATIVE SALARIES	\$ 521,183	\$ 550,639	\$ 559,052	\$ 571,088	\$ 563,284	\$ 589,170	\$ 614,525	\$ 51,241	\$ 614,525	
532	53410001	601010	CLASSIFIED	66,744	70,961	71,145	72,070	75,130	106,015	170,932	95,802	170,932	

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Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
533	53410001	601040	PART-TIME - SEASONAL	-	-	-	5,126	18,623	22,715	19,120	497	19,120		
534	53410001	601050	CONTRACT EMPLOYEES	18,392	20,706	21,647	23,421	23,353	28,666	21,545	(1,808)	21,545		
535	53410001	601060	STANDBY PAY	-	-	-	-	-	-	2,800	2,800	2,800		
536	53410001	601110	SCHEDULED OVERTIME	23	359	4,417	735	504	176	1,100	596	1,100		
537	53410001	601120	FICA MEDICARE	8,429	8,851	9,095	9,301	9,363	10,492	11,708	2,345	11,708		
538	53410001	601130	FICA SOCIAL SECURITY	36,042	37,848	38,886	39,770	40,036	44,864	50,042	10,006	50,042		
539	53410001	601140	PERA	89,780	99,270	101,260	103,258	102,554	101,259	125,496	22,942	125,496		
540	53410001	601160	DENTAL INS	3,245	3,587	2,937	2,892	3,589	3,697	2,642	(947)	2,642		
541	53410001	601170	HEALTH INS	39,616	43,912	39,538	39,618	45,893	35,317	45,516	(377)	45,516		
542	53410001	601180	WORKERS COMPENSATION	75	111	107	111	129	69	140	11	140		
543	53410001	601190	CELL PHONE STIPEND	351	543	1,081	527	869	1,057	500	(369)	500		
544	53410001	601200	CLOTHING ALLOWANCE	1,060	524	896	870	1,200	3,600	1,575	375	1,575		
545	53410001	601220	ACCRUED ANNUAL & SICK LEAVE	-	-	-	-	-	-	-	-	-		
546	53410001	601230	LIFE AND DISABILITY INS	684	671	606	606	617	617	757	140	757		
547	53410001	601260	RETIREMENT HEALTH CARE INS	11,853	12,768	13,024	13,281	13,187	13,023	19,642	6,455	19,642		
548	53410001	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-		
549	53410001	601280	INSURANCE ADMINISTRATION FEE	1,062	1,143	-	-	-	-	-	-	-		
550	53410001	699999	TEMP AGENCY SERVICES	-	-	-	33,357	86,747	155,402	125,000	-	86,747		
551	53410001	701000	SUPPLIES GENERAL	19,279	25,445	17,883	17,742	17,110	11,637	19,652	-	17,110		
552	53410001	701020	SOFTWARE	21,315	26,057	18,828	24,924	55,809	44,486	40,000	-	55,809		
553	53410001	701040	ADVERTISING	3,214	1,300	375	803	229	-	1,132	-	229		
554	53410001	701060	PRINT & COPY FEES	462	34	28	-	-	290	82	-	-		
555	53410001	701080	POSTAGE AND FREIGHT	155	147	137	100	55	-	129	-	55		
556	53410001	701180	MINOR EQUIPMENT	6,134	3,990	12,216	10,735	8,728	33,440	19,056	-	8,728		
557	53410001	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	683	647	1,100	-	683		
558	53410001	711200	TELEPHONE & CELL PHONES	5,537	5,615	6,056	5,916	5,921	6,925	6,100	-	5,921		
559	53410001	721060	MEMBERSHIP & DUES	4,358	4,029	3,489	1,927	5,296	8,400	3,171	-	5,296		
560	53410001	721070	PROFESSIONAL/TECHNICAL SERVICE	343	691	-	38	-	-	211	-	-		
561	53410001	721080	PURCHASED SERVICES GENERAL	2,831	22,474	29,882	24,806	23,979	4,953	22,618	-	23,979		
562	53410001	730100	VEHICLE REPAIR & MAINTENANCE	3,420	3,764	4,688	9,660	4,192	3,134	6,085	-	4,192		
563	53410001	731100	FUEL	5,589	4,380	3,467	5,111	5,390	5,275	4,554	-	5,390		
564	53410001	732200	MAINTENANCE & REPAIRS	161	420	-	485	199	-	287	-	199		
565	53410001	732300	MAINT & SERVICE AGREEMENTS	2,838	6,904	6,509	6,267	6,275	-	4,500	-	6,275		
566	53410001	741300	LEASE PAYMENTS	-	-	-	-	-	840	1,000	-	-		
567	53410001	760000	TRAVEL	5,255	5,621	5,055	1,548	8,548	7,946	3,953	-	8,548		
568	53410001	780050	FOOD & BEVERAGE	-	-	-	-	-	-	-	-	-		
569	53410001	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-		
570			Subtotal	\$ 879,431	\$ 962,765	\$ 972,302	\$ 1,026,093	\$ 1,127,490	\$ 1,244,113	\$ 1,346,670	\$ 189,709	\$ 1,317,199		

City of Las Cruces Utilities
Shared Services
Sch. 3a

Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
571			Allocated to Solid Waste (based on 23.96%)	\$ 210,712	\$ 230,678	\$ 232,964	\$ 245,852	\$ 270,147	\$ 298,089	\$ 322,662	\$ 45,454	\$ 315,601	
572			Regulatory & Environmental SVC										
573	53415000	601000	ADMINISTRATIVE SALARIES	\$ 112,851	\$ 117,026	\$ 119,984	\$ 124,295	\$ 125,166	\$ 152,726	\$ 70,269	\$ (54,897)	\$ 70,269	
574	53415000	601010	CLASSIFIED	15,860	16,563	17,079	17,501	18,356	22,744	19,439	1,083	19,439	
575	53415000	601110	SCHEDULED OVERTIME	23	56	47	-	-	-	100	100	100	
576	53415000	601120	FICA MEDICARE	1,819	1,871	1,881	1,987	1,995	2,398	1,302	(693)	1,302	
577	53415000	601130	FICA SOCIAL SECURITY	7,776	8,001	8,045	8,495	8,531	10,253	5,564	(2,967)	5,564	
578	53415000	601140	PERA	19,497	20,768	21,314	21,533	22,108	27,278	13,950	(8,158)	13,950	
579	53415000	601160	DENTAL INS	979	838	837	882	930	1,124	545	(385)	545	
580	53415000	601170	HEALTH INS	3,729	5,483	9,384	5,759	7,448	14,991	8,322	874	8,322	
581	53415000	601180	WORKERS COMPENSATION	14	19	19	19	21	14	13	(8)	13	
582	53415000	601190	CELL PHONE STIPEND	166	241	272	110	68	203	250	182	250	
583	53415000	601200	CLOTHING ALLOWANCE	90	100	100	50	100	900	225	125	225	
584	53415000	601230	LIFE AND DISABILITY INS	145	136	127	126	126	152	83	(43)	83	
585	53415000	601260	RETIREMENT HEALTH CARE INS	2,574	2,671	2,742	2,770	2,844	3,509	2,244	(600)	2,244	
586	53415000	601270	SPCL SALARY INCR RESERVE	-	-	-	-	-	-	-	-	-	
587	53415000	601280	INSURANCE ADMINISTRATION FEE	85	49	-	-	-	-	-	-	-	
588	53415000	701000	SUPPLIES GENERAL	2,005	3,805	1,866	1,314	1,162	232	2,104		1,162	
589	53415000	701020	SOFTWARE	234	75	-	105	105	-	87		105	
590	53415000	701040	ADVERTISING	3,795	254	-	-	209	-	597		209	
591	53415000	701060	PRINT & COPY FEES	0	14	171	-	-	225	100		-	
592	53415000	701080	POSTAGE AND FREIGHT	235	154	97	-	16	-	100		16	
593	53415000	701180	MINOR EQUIPMENT	20	862	700	822	329	2,785	682		329	
594	53415000	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	13	50	-		13	
595	53415000	711200	TELEPHONE & CELL PHONES	273	552	504	504	504	631	550		504	
596	53415000	721060	MEMBERSHIP & DUES	2,935	1,700	1,040	2,515	2,822	570	2,821		2,822	
597	53415000	721080	PURCHASED SERVICES GENERAL	1,148	5,273	235	6,247	501	584	600		501	
598	53415000	730100	VEHICLE REPAIR & MAINTENANCE	532	3,039	454	60	518	-	879		518	
599	53415000	731100	FUEL	-	-	-	-	26	-	200		26	
600	53415000	760000	TRAVEL	3,112	1,675	2,276	(138)	2,282	909	1,405		2,282	
601	53415000	791100	DEPRECIATION EXPENSE	-	-	-	-	-	-	-		-	
602	53415000	808000	MAJOR EQUIPMENT	-	-	-	-	-	24,750	-		-	
603			Subtotal	\$ 179,896	\$ 191,223	\$ 189,173	\$ 194,956	\$ 196,179	\$ 267,028	\$ 132,431	\$ (65,387)	\$ 130,792	
604			Allocated to Solid Waste (based on 23.96%)	\$ 43,103	\$ 45,817	\$ 45,326	\$ 46,711	\$ 47,004	\$ 63,980	\$ 31,730	\$ (15,667)	\$ 31,338	
605													
606			Total	\$ 8,105,461	\$ 8,089,945	\$ 8,029,166	\$ 7,821,825	\$ 8,743,331	\$ 11,791,988	\$ 12,238,436	\$ 1,273,952	\$ 10,017,283	
607			Allocated to Solid Waste (based on 23.96%)	\$ 1,942,068	\$ 1,938,351	\$ 1,923,788	\$ 1,874,109	\$ 2,094,902	\$ 2,825,360	\$ 2,932,329	\$ 305,239	\$ 2,400,141	

**City of Las Cruces Utilities
Shared Services
Sch. 3a**

Line No.	Org	Object	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projection	FY 2020 Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O

Notes:
a Removed Capital Clearing Account entries from analysis

City of Las Cruces Utilities
Vehicle and Equipment Purchases
Sch. 4

Replacement Cost Escalator	1.03
Current Year	2019
Eco-Friendly Capital Cost Multiplier	2.0

Line No.	Asset Description	Asset #	Acquisition Year	Assumed Life (years)	Acquisition Cost	Replacement Cost in Current Yr.	Frontline/ Backup	Eco-Friendly Replacement?	Average Annual Replacement Costs
A	B	C	D	E	F	G	H	I	J
1	Residential Side Loader								
2	2015 Peterbilt 320 Side Loader - Residential	32154	2015	7	\$ 251,104	\$ -	Backup	No	\$ -
3	2015 Peterbilt 320 Side Loader - Residential	32155	2015	7	251,104	-	Backup	No	-
4	2015 Peterbilt Truck Side Loader - Residential	32280	2015	7	251,200	-	Backup	No	-
5	2015 Peterbilt Truck Side Loader - Residential	32281	2015	7	251,200	-	Backup	No	-
6	2015 Peterbilt Truck Side Loader - Residential	32282	2015	7	251,200	565,456	Frontline	Yes	80,779
7	2015 Peterbilt Truck Side Loader - Residential	32283	2015	7	251,200	565,456	Frontline	Yes	80,779
8	2015 Peterbilt Truck Side Loader - Residential	32303	2015	7	251,200	282,728	Frontline	No	40,390
9	2015 Peterbilt Truck Side Loader - Residential	32314	2015	7	251,200	282,728	Frontline	No	40,390
10	2017 Peterbilt 320 McNeilus Side Loader - Residential	32773	2017	7	248,809	263,961	Frontline	No	37,709
11	2017 Peterbilt 520 - Residential	33058	2017	7	253,567	269,009	Frontline	No	38,430
12	2017 Peterbilt 520 - Residential	33059	2017	7	253,567	269,009	Frontline	No	38,430
13	2017 Peterbilt 520 - Residential	33060	2017	7	253,567	269,009	Frontline	No	38,430
14	2017 Peterbilt 320 Side Loader - Residential	33136	2017	7	253,567	269,009	Frontline	No	38,430
15	2012 Peterbilt Loader - Residential	31871	2012	7	221,498	-	Backup	No	-
16	2012 Peterbilt Loader - Residential	31872	2012	7	221,498	-	Backup	No	-
17	2019 F550 with Perkins tipper		2019	7	81,905	81,905	Frontline	No	11,701
18									
19	Commerical Side Loader								
20	2011 Autocar AXC64 Sideloader - Commercial	31712	2011	7	\$ 224,533	\$ -	Backup	No	\$ -
21	2015 Peterbilt Truck Side Loader - Commercial	32307	2015	7	237,358	267,149	Frontline	No	38,164
22									
23	Commercial Front Loader								
24	2015 Peterbilt Front Loader - Commercial	32152	2015	7	\$ 242,838	\$ -	Backup	No	\$ -
25	2015 Peterbilt Front Loader - Commercial	32153	2015	7	242,838	546,631	Frontline	Yes	78,090
26	2015 Peterbilt Truck Front Loader - Commercial	32305	2015	7	242,900	273,386	Frontline	No	39,055
27	2015 Peterbilt Truck Front Loader - Commercial	32306	2015	7	242,900	273,386	Frontline	No	39,055

**City of Las Cruces Utilities
Vehicle and Equipment Purchases
Sch. 4**

Replacement Cost Escalator	1.03
Current Year	2019
Eco-Friendly Capital Cost Multiplier	2.0

Line No.	Asset Description	Asset #	Acquisition Year	Assumed Life (years)	Acquisition Cost	Replacement Cost in Current Yr.	Frontline/ Backup	Eco-Friendly Replacement?	Average Annual Replacement Costs
A	B	C	D	E	F	G	H	I	J
28	2015 Peterbilt Truck Front Loader - Commercial	32284	2015	7	242,900	273,386	Frontline	No	39,055
29	2017 Peterbilt 320 - Commercial	32774	2017	7	239,700	254,298	Frontline	No	36,328
30	2017 Peterbilt 320 McNeilus Front Loader - Commercial	32775	2017	7	239,700	254,298	Frontline	No	36,328
31	2013 Peterbilt Loader - Commercial	31809	2013	7	221,138	-	Backup	No	-
32	2013 Peterbilt Loader - Commercial	31832	2013	7	221,138	-	Backup	No	-
33									
34	Light Trucks								
35	2013 Ford F-150 Regular BAC 4X2 - Administration	32055	2013	8	\$ 21,774	\$ 51,997	Frontline	Yes	\$ 6,500
36	2013 Ford F-250 4X4 - Landfill	32067	2013	8	26,820	64,049	Frontline	Yes	8,006
37	2016 Ford F-250 - Residential	32373	2016	8	28,494	31,136	Frontline	No	3,892
38	2017 Ford F-250 - Commercial	33143	2017	8	48,221	51,158	Frontline	No	6,395
39	2019 Ford F-250 - Administration	33336	2019	8	30,950	30,950	Frontline	No	3,869
40	2018 Ford Explorer - Administration	33107	2018	7	27,575	28,402	Frontline	No	4,057
41									
42	Medium/Heavy Trucks								
43	2006 S- Duty F-350 Truck - Administration	30765	2006	7	\$ 29,705	\$ 87,246	Frontline	Yes	\$ 12,464
44	2012 Ford F-550 - Residential	31876	2012	7	47,338	116,440	Frontline	Yes	16,634
45	2012 Ford F-750 Container Truck - Commercial	31889	2012	7	93,512	115,008	Frontline	No	16,430
46	2016 Ford F-350 - Residential	32407	2016	7	44,544	48,674	Frontline	No	6,953
47	2016 F550 Reg Chas Cab DRW - Commercial	32465	2016	7	60,027	65,593	Frontline	No	9,370
48	2017 International 4300 - Administration	32529	2017	3	90,272	95,769	Frontline	No	31,923
49	Shop Service Truck w/crane		2019	7	92,905	92,905	Frontline	No	13,272
50									
51	Trailers								
52	2017 Big Tex Trailer 14PI-18 - Landfill	800297	2017	10	\$ 8,960	\$ 9,506	Frontline	No	\$ 951
53	2017 Big Tex Trailer 10PI-18 - Residential	800298	2017	10	3,884	4,120	Frontline	No	412
54	Trailer G-40931 GA S55558020 - Administration	FL14174	2015	10	5,000	5,628	Frontline	No	563

**City of Las Cruces Utilities
Vehicle and Equipment Purchases
Sch. 4**

Replacement Cost Escalator	1.03
Current Year	2019
Eco-Friendly Capital Cost Multiplier	2.0

Line No.	Asset Description	Asset #	Acquisition Year	Assumed Life (years)	Acquisition Cost	Replacement Cost in Current Yr.	Frontline/ Backup	Eco-Friendly Replacement?	Average Annual Replacement Costs
A	B	C	D	E	F	G	H	I	J
55	2003 Big Tex Trailer 30SA-8 - Landfill	FL27648	2003	10	5,000	8,024	Frontline	No	802
56	2006 Homemade Welding Trailer	FL30971	2006	10	-	-	Backup	No	-
57									
58	Equipment								
59	2006 Welder with Accessories - Residential	30768	2006	4	\$ 22,627	\$ 33,229	Frontline	No	\$ 8,307
60	2009 Nissan Forklift Class III 600L - Administration	31376	2009	4	30,524	41,022	Frontline	No	10,255
61	2016 Caterpillar 950 M - Landfill	32327	2016	4	323,817	353,844	Frontline	No	88,461
62	2016 Model2680 Beast Recycler - Landfill	32340	2016	10	400,997	438,180	Frontline	No	43,818
63	2017 Caterpillar 938M Wheel Loader - Landfill	32485	2017	4	259,460	275,261	Frontline	No	68,815
64	2017 Morbark 3200 Wood Hog - Landfill	33056	2017	10	428,620	454,723	Frontline	No	45,472
65	2014 Honda Air Compressor with Parts - Landfill	FL24460	2014	4	1,200	1,391	Frontline	No	348
66	2014 Kohler 30 Gallon 12.5HP Compressor - Landfill	FL28359	2014	4	1,200	1,391	Frontline	No	348
67	Compressor/GDCD HGR6-3K 12.5HP Kohler - Residential		2019	4	20,675	20,675	Frontline	No	5,169
68	Forklift		2019	4	49,600	49,600	Frontline	No	12,400
69									
70	Roll Off Trucks/Grappler								
71	2010 International Roll Off Refuse Truck - Commercial	31537	2010	12	\$ 169,413	\$ -	Backup	No	\$ -
72	2015 Peterbilt Roll Off Truck - 365 - Commercial	32304	2015	12	164,400	370,067	Frontline	Yes	30,839
73	2010 International Roll Off Refuse Truck - Commercial	31559	2010	12	169,413	-	Backup	No	-
74	2010 Ford F-750 w/ Peterson Grappler - Residential	31579	2010	7	123,135	160,663	Frontline	No	22,952
75	2006 AutoCar Truck W/ Roll Off Hoist - Commercial	30879	2006	12	152,880	-	Backup	No	-
76	2008 International American Hawk Grappler Body - Residential	31097	2008	12	145,172	-	Backup	No	-
77	2008 International Workstar/Peterson Grappler Body - Residential	31073	2008	12	133,100	-	Backup	No	-
78	2018 Peterbilt 337 Grappler - Residential	33138	2018	12	175,328	361,176	Frontline	Yes	30,098
79	2017 Peterbilt 348 - Landfill	33168	2017	12	128,996	136,852	Frontline	No	11,404
80	2017 Peterbilt 365 - Commercial	32535	2017	12	165,915	176,019	Frontline	No	14,668
81	2017 Peterbilt 337 - Residential	32491	2017	12	139,859	148,376	Frontline	No	12,365

City of Las Cruces Utilities
Vehicle and Equipment Purchases
Sch. 4

Replacement Cost Escalator	1.03
Current Year	2019
Eco-Friendly Capital Cost Multiplier	2.0

Line No.	Asset Description	Asset #	Acquisition Year	Assumed Life (years)	Acquisition Cost	Replacement Cost in Current Yr.	Frontline/ Backup	Eco-Friendly Replacement?	Average Annual Replacement Costs
A	B	C	D	E	F	G	H	I	J
82									
83	Fleet Maintenance Shop								
84	JRI Shop Heated Parts Washer		2012	10	\$ 3,000	\$ 3,690	Frontline	No	\$ 369
85	Miller Millermatic 211 Wire Feed Welder Serial # MA422513N		2012	10	1,315	1,617	Frontline	No	162
86	OTC 55 Ton Hydraulic Shop Press		2012	10	6,600	8,117	Frontline	No	812
87	Startrite H225 Bandsaw Model # H225		2012	10	2,500	3,075	Frontline	No	307
88	Scotchman Ironworker Model # 4014-CM		2012	10	7,000	8,609	Frontline	No	861
89	Powermax 85 Plasma Cutter Model # 087104		2012	10	4,500	5,534	Frontline	No	553
90	Miller Millermatic 252 Wire Feed Welder Serial # MG270139N		2012	10	2,200	2,706	Frontline	No	271
91	Miller Plasma Cutter Model # LH021047P		2012	10	2,000	2,460	Frontline	No	246
92	Miller Suitcase Wire Feed Welder Model # 12RC		2012	10	3,000	3,690	Frontline	No	369
93	Miller Dialarc Stick Welder Model # MG502115V		2012	10	1,500	1,845	Frontline	No	184
94	Mobile Lift Mach Flex 619	33318	2018	10	10,684	11,004	Frontline	No	1,100
95	Mobile Lift Mach Flex 619	33319	2018	10	10,684	11,004	Frontline	No	1,100
96	Mobile Lift Mach Flex 619	33320	2018	10	10,684	11,004	Frontline	No	1,100
97	Mobile Lift Mach Flex 619	33321	2018	10	10,684	11,004	Frontline	No	1,100
98	Mobile Lift Mach Flex 620	33322	2018	10	10,684	11,004	Frontline	No	1,100
99	Mobile Lift Mach Flex 621	33323	2018	10	10,684	11,004	Frontline	No	1,100
100									\$ 1,310,493
101									
102	Estimated Annual Salvage Value (annual average from FY 2014 through FY 2018)								\$ 124,866
103									
104	Net Annual Cost for Replacements								\$ 1,185,627
105									
106	Summary by Org								
107	SW Administration								\$ 62,996
108	SW Commercial Collections								347,211

**City of Las Cruces Utilities
Vehicle and Equipment Purchases
Sch. 4**

Replacement Cost Escalator	1.03
Current Year	2019
Eco-Friendly Capital Cost Multiplier	2.0

Line No.	Asset Description	Asset #	Acquisition Year	Assumed Life (years)	Acquisition Cost	Replacement Cost in Current Yr.	Frontline/ Backup	Eco-Friendly Replacement?	Average Annual Replacement Costs
A	B	C	D	E	F	G	H	I	J
109	SW Fleet Maintenance								21,721
110	SW Residential Collections								499,630
111	SW Yardwaste & Compost								254,068
112									<u>\$ 1,185,627</u>

City of Las Cruces Utilities
Vehicle and Equipment Maintenance and Fuel Costs
Sch. 4a

Eco-Friendly Maintenance Cost Multiplier 3.0
Eco-Friendly Fuel Cost Savings (% of fuel) 80%

Line No.	Asset Description	Asset #	Eco-Friendly Replacement?	2019 Maintenance Costs	Adjusted Maintenance Costs	% Increase for Eco-Friendly	2019 Fuel Costs	Adjusted Fuel Costs	% Decrease for Eco-Friendly	
A	B	C	D	E	F	G	H	I	J	K
1	Residential Side Loader									
2	2015 Peterbilt 320 Side Loader - Residential	32154	No	\$ 18,407	\$ 18,407		\$ 1,894	\$ 1,894		
3	2015 Peterbilt 320 Side Loader - Residential	32155	No	9,551	9,551		2,166	2,166		
4	2015 Peterbilt Truck Side Loader - Residential	32280	No	17,501	17,501		7,959	7,959		
5	2015 Peterbilt Truck Side Loader - Residential	32281	No	24,455	24,455		9,790	9,790		
6	2015 Peterbilt Truck Side Loader - Residential	32282	Yes	14,638	43,914		8,943	1,789		
7	2015 Peterbilt Truck Side Loader - Residential	32283	Yes	12,900	38,700		9,288	1,858		
8	2015 Peterbilt Truck Side Loader - Residential	32303	No	47,515	47,515		12,476	12,476		
9	2015 Peterbilt Truck Side Loader - Residential	32314	No	19,348	19,348		10,884	10,884		
10	2017 Peterbilt 320 McNeilus Side Loader - Residential	32773	No	35,480	35,480		8,771	8,771		
11	2017 Peterbilt 520 - Residential	33058	No	14,019	14,019		12,253	12,253		
12	2017 Peterbilt 520 - Residential	33059	No	13,517	13,517		11,125	11,125		
13	2017 Peterbilt 520 - Residential	33060	No	10,113	10,113		9,545	9,545		
14	2017 Peterbilt 320 Side Loader - Residential	33136	No	11,515	11,515		11,172	11,172		
15	2012 Peterbilt Loader - Residential	31871	No	75	75		-	-		
16	2012 Peterbilt Loader - Residential	31872	No	995	995		-	-		
17	2019 F550 with Perkins tipper	0	No	-	-		-	-		
18				\$ 250,029	\$ 305,105	22.03%	\$ 116,265	\$ 101,680	-12.54%	
19	Commerical Side Loader									
20	2011 Autocar AXC64 Sideloader - Commercial	31712	No	\$ 10,289	\$ 10,289		\$ 1,809	\$ 1,809		
21	2015 Peterbilt Truck Side Loader - Commercial	32307	No	16,632	16,632		10,441	10,441		
22				\$ 26,921	\$ 26,921	0.00%	\$ 12,249	\$ 12,249	0.00%	
23	Commercial Front Loader									
24	2015 Peterbilt Front Loader - Commercial	32152	No	\$ 9,368	\$ 9,368		\$ -	\$ -		
25	2015 Peterbilt Front Loader - Commercial	32153	Yes	32,807	98,421		9,590	1,918		
26	2015 Peterbilt Truck Front Loader - Commercial	32305	No	19,757	19,757		14,308	14,308		
27	2015 Peterbilt Truck Front Loader - Commercial	32306	No	25,640	25,640		11,500	11,500		
28	2015 Peterbilt Truck Front Loader - Commercial	32284	No	32,098	32,098		13,511	13,511		
29	2017 Peterbilt 320 - Commercial	32774	No	11,160	11,160		12,710	12,710		

City of Las Cruces Utilities
Vehicle and Equipment Maintenance and Fuel Costs
Sch. 4a

Eco-Friendly Maintenance Cost Multiplier 3.0
Eco-Friendly Fuel Cost Savings (% of fuel) 80%

Line No.	Asset Description	Asset #	Eco-Friendly Replacement?	2019 Maintenance Costs	Adjusted Maintenance Costs	% Increase for Eco-Friendly	2019 Fuel Costs	Adjusted Fuel Costs	% Decrease for Eco-Friendly	
A	B	C	D	E	F	G	H	I	J	K
30	2017 Peterbilt 320 McNeilus Front Loader - Commercial	32775	No	20,292	20,292		13,919	13,919		
31	2013 Peterbilt Loader - Commercial	31809	No	39,609	39,609		6,449	6,449		
32	2013 Peterbilt Loader - Commercial	31832	No	23,968	23,968		7,341	7,341		
33				\$ 214,699	\$ 280,313	30.56%	\$ 89,328	\$ 81,656	-8.59%	
34	Light Trucks									
35	2013 Ford F-150 Regular BAC 4X2 - Administration	32055	Yes	\$ 316	\$ 948		\$ -	\$ -		
36	2013 Ford F-250 4X4 - Landfill	32067	Yes	7,035	21,105		977	195		
37	2016 Ford F-250 - Residential	32373	No	512	512		917	917		
38	2017 Ford F-250 - Commercial	33143	No	653	653		631	631		
39	2019 Ford F-250 - Administration	33336	No	437	437		257	257		
40	2018 Ford Explorer - Administration	33107	No	77	77		-	-		
41				\$ 9,030	\$ 23,732	162.81%	\$ 2,782	\$ 2,000	-28.09%	
42	Medium/Heavy Trucks									
43	2006 S- Duty F-350 Truck - Administration	30765	Yes	\$ 538	\$ 1,614		\$ -	\$ -		
44	2012 Ford F-550 - Residential	31876	Yes	7,235	21,705		1,686	337		
45	2012 Ford F-750 Container Truck - Commercial	31889	No	3,374	3,374		1,504	1,504		
46	2016 Ford F-350 - Residential	32407	No	1,308	1,308		-	-		
47	2016 F550 Reg Chas Cab DRW - Commercial	32465	No	1,355	1,355		-	-		
48	2017 International 4300 - Administration	32529	No	1,733	1,733		3,376	3,376		
49	Shop Service Truck w/crane	0	No	-	-		-	-		
50				\$ 15,543	\$ 31,089	100.02%	\$ 6,566	\$ 5,217	-20.55%	
51	Trailers									
52	2017 Big Tex Trailer 14PI-18 - Landfill	800297	No	\$ -	\$ -		\$ -	\$ -		
53	2017 Big Tex Trailer 10PI-18 - Residential	800298	No	-	-		-	-		
54	Trailer G-40931 GA S55558020 - Administration	FL14174	No	-	-		-	-		
55	2003 Big Tex Trailer 30SA-8 - Landfill	FL27648	No	-	-		-	-		
56	2006 Homemade Welding Trailer	FL30971	No	-	-		-	-		
57				\$ -	\$ -		\$ -	\$ -		
58	Equipment									

City of Las Cruces Utilities
Vehicle and Equipment Maintenance and Fuel Costs
Sch. 4a

Eco-Friendly Maintenance Cost Multiplier 3.0
Eco-Friendly Fuel Cost Savings (% of fuel) 80%

Line No.	Asset Description	Asset #	Eco-Friendly Replacement?	2019 Maintenance Costs	Adjusted Maintenance Costs	% Increase for Eco-Friendly	2019 Fuel Costs	Adjusted Fuel Costs	% Decrease for Eco-Friendly	
A	B	C	D	E	F	G	H	I	J	K
59	2006 Welder with Accessories - Residential	30768	No	\$ -	\$ -		\$ -	\$ -		
60	2009 Nissan Forklift Class III 600L - Administration	31376	No	406	406		-	-		
61	2016 Caterpillar 950 M - Landfill	32327	No	28,990	28,990		-	-		
62	2016 Model2680 Beast Recycler - Landfill	32340	No	19,131	19,131		-	-		
63	2017 Caterpillar 938M Wheel Loader - Landfill	32485	No	8,637	8,637		-	-		
64	2017 Morbark 3200 Wood Hog - Landfill	33056	No	4,888	4,888		2,722	2,722		
65	2014 Honda Air Compressor with Parts - Landfill	FL24460	No	-	-		-	-		
66	2014 Kohler 30 Gallon 12.5HP Compressor - Landfill	FL28359	No	-	-		-	-		
67	Compressor/GDCD HGR6-3K 12.5HP Kohler - Residential	0	No	-	-		-	-		
68	Forklift	0	No	-	-		-	-		
69				\$ 62,052	\$ 62,052	0.00%	\$ 2,722	\$ 2,722	0.00%	
70	Roll Off Trucks/Grapppler									
71	2010 International Roll Off Refuse Truck - Commercial	31537	No	\$ 8,209	\$ 8,209		\$ 5,605	\$ 5,605		
72	2015 Peterbilt Roll Off Truck - 365 - Commercial	32304	Yes	11,893	35,679		13,777	2,755		
73	2010 International Roll Off Refuse Truck - Commercial	31559	No	6,122	6,122		1,981	1,981		
74	2010 Ford F-750 w/ Peterson Grapppler - Residential	31579	No	6,619	6,619		-	-		
75	2006 AutoCar Truck W/ Roll Off Hoist - Commercial	30879	No	3,276	3,276		3,493	3,493		
76	2008 International American Hawk Grapppler Body - Reside	31097	No	9,518	9,518		2,794	2,794		
77	2008 International Workstar/Peterson Grapppler Body - Re	31073	No	8,439	8,439		2,991	2,991		
78	2018 Peterbilt 337 Grapppler - Residential	33138	Yes	7,692	23,076		2,056	411		
79	2017 Peterbilt 348 - Landfill	33168	No	727	727		2,185	2,185		
80	2017 Peterbilt 365 - Commercial	32535	No	6,313	6,313		11,503	11,503		
81	2017 Peterbilt 337 - Residential	32491	No	10,220	10,220		4,851	4,851		
82				\$ 79,028	\$ 118,198	49.56%	\$ 51,237	\$ 38,571	-24.72%	
83	Fleet Maintenance Shop									
84	JRI Shop Heated Parts Washer	0	No	\$ -	\$ -		\$ -	\$ -		
85	Miller Millermatic 211 Wire Feed Welder Serial # MA4225	0	No	-	-		-	-		
86	OTC 55 Ton Hydraulic Shop Press	0	No	-	-		-	-		
87	Startrite H225 Bandsaw Model # H225	0	No	-	-		-	-		

City of Las Cruces Utilities
Vehicle and Equipment Maintenance and Fuel Costs
Sch. 4a

Eco-Friendly Maintenance Cost Multiplier 3.0
Eco-Friendly Fuel Cost Savings (% of fuel) 80%

Line No.	Asset Description	Asset #	Eco-Friendly Replacement?	2019 Maintenance Costs	Adjusted Maintenance Costs	% Increase for Eco-Friendly	2019 Fuel Costs	Adjusted Fuel Costs	% Decrease for Eco-Friendly	
A	B	C	D	E	F	G	H	I	J	K
88	Scotchman Ironworker Model # 4014-CM	0	No	-	-		-	-		
89	Powermax 85 Plasma Cutter Model # 087104	0	No	-	-		-	-		
90	Miller Millermatic 252 Wire Feed Welder Serial # MG2701	0	No	-	-		-	-		
91	Miller Plasma Cutter Model # LH021047P	0	No	-	-		-	-		
92	Miller Suitcase Wire Feed Welder Model # 12RC	0	No	-	-		-	-		
93	Miller Dialarc Stick Welder Model # MG502115V	0	No	-	-		-	-		
94	Mobile Lift Mach Flex 619	33318	No	-	-		-	-		
95	Mobile Lift Mach Flex 619	33319	No	-	-		-	-		
96	Mobile Lift Mach Flex 619	33320	No	-	-		-	-		
97	Mobile Lift Mach Flex 619	33321	No	-	-		-	-		
98	Mobile Lift Mach Flex 620	33322	No	-	-		-	-		
99	Mobile Lift Mach Flex 621	33323	No	-	-		-	-		
100				\$ -	\$ -		\$ -	\$ -		
101										
102				\$ 657,302	\$ 847,410	28.92%	\$ 281,149	\$ 244,096	-13.18%	
103										
104	Summary by Org									
105	SW Administration			\$ 3,507	\$ 5,215	48.70%	\$ 3,633	\$ 3,633	0.00%	
106	SW Commercial Collections			282,815	372,215	31.61%	140,071	121,378	-13.35%	
107	SW Fleet Maintenance			-	-		-	-		
108	SW Residential Collections			301,572	386,502	28.16%	131,561	113,982	-13.36%	
109	SW Yardwaste & Compost			69,408	83,478	20.27%	5,884	5,102	-13.28%	
110				\$ 657,302	\$ 847,410	28.92%	\$ 281,149	\$ 244,096	-13.18%	

City of Las Cruces Utilities

Reserves

Sch. 5

Line No.		FY 2018 YTD	FY 2019 Rev-My	FY 2020 Initial	Adjustments	Test Year	Notes
A	B	C	D	E	F	G	H
1	Operating Reserve (Fund 5500)						
2	Ending Fund Balance	\$ 2,407,919	\$ 818,893	\$ 294,880		\$ 1,212,425	a
3							
4	Minimum Fund Balance Calculation						
5	Operating & Maintenance Expenses					\$ 12,032,232	b
6	(Less) Shared Service Allocation					(2,400,141)	
7	Adjusted Total Expenditures					\$ 9,632,091	
8	Ending Fund Balance %					12.6%	
9	Target					16.7%	c
10	Min. Fund Balance Needed					\$ 1,605,348	
11							
12	Amount Needed to Reach Target					\$ 392,923	
13	Years to Replenish Reserve					3	
14	Annual Reserve Contribution					\$ 130,974	

Notes:

- a Test Year amount is end of fiscal year 2019 balance, without audit adjustments
- b Cash only O&M (no depreciation and no capital)
- c Target based on two months of O&M (Min is 8.3%)

**City of Las Cruces Utilities
Capital Improvement Projects**

Sch. 6

Line

No.

A	B	C	D	E	F	G
1						
2						
3		Not Applicable				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

City of Las Cruces Utilities

Revenues

Sch. 7

Line				FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020			
No.	Org	Object	Description	Actual	Actual	Actual	Actual	Actual	Projection	Budget	Adjustments	Test Year	Notes
A	B	C	D	F	G	H	I	J	K	L	M	N	O
1	Revenue												
2	53435000	508100	LANDFILL CHARGES	\$ (64,019)	\$ (154,492)	\$ (159,535)	\$ (176,062)	\$ (155,787)	\$ (195,121)	\$ (100,000)	\$ (30,333)	\$ (186,120)	g
3	53435000	508300	RECYCLING FEES	(1,853,963)	(1,903,216)	(1,959,753)	(1,990,630)	(2,120,212)	(3,008,357)	(2,000,000)	2,120,212	-	a
4	53435000	508600	SOLID WASTE FEES	(9,298,247)	(10,205,712)	(11,162,066)	(11,364,324)	(11,621,750)	(11,720,278)	(11,820,122)	(176,042)	(11,797,792)	b
5	53435000	508800	YARDWASTE/COMPOST	(45,555)	(30,645)	(37,780)	(39,824)	(39,711)	(46,822)	(25,000)	(5,030)	(44,742)	g
6	53435000	508700	SOLID WASTE SERVICE CHARGES	(305,339)	(281,121)	(270,467)	(265,651)	(236,271)	(232,124)	(220,000)		(236,271)	c
7	53435000	531000	RENTAL/LEASE INCOME	-	-	-	-	-	-	-		-	
8	53435000	564100	FRANCHISE FEE	(207,701)	(226,170)	(244,364)	(247,476)	(250,386)	(325,022)	(233,400)	(61,311)	(311,697)	d
9	53435000	591190	OTHER REVENUE	(54,860)	(20,941)	(35,663)	19,177	2,182	(7,279)	(5,000)	(2,182)	-	e
10	53435000	565000	PROVISION FOR UNCOLLIBLE ACCTS	18,000	37,485	158,164	(188,409)	62,963	132,749	106,199	(617)	62,345	f
11				\$ (11,811,685)	\$ (12,784,811)	\$ (13,711,465)	\$ (14,253,199)	\$ (14,358,973)	\$ (15,402,254)	\$ (14,297,323)	\$ 1,844,698	\$ (12,514,276)	

Notes:

- a Set Recycling Fee Revenue to equal Recycling Contract expense in Test Year as these should offset each other
- b Based on FY 2019 average billing units and rates in effect in FY 2019, except pass-through disposal for roll-off which is assumed to be at the Test Year cost of \$44.10 per ton (Schedule 7a)
- c Miscellaneous fees (e.g., connection charges) allocated to solid waste; included with other non-rate revenue
- d Set Franchise Fee Revenue to equal In Lieu of expenses in Test Year as these should offset each other
- e Assumed to be negligible
- f Test Year Uncollectible expense based on 0.45% of Test Year revenue requirement
- g Based on estimated billing units and rates in effect in FY 2019 (Schedule 7b)

**City of Las Cruces Utilities
Solid Waste Fees Revenues**

Sch. 7a

Line No.	Average Billing Units FY 2019	Rate	Annual Revenue	Notes	
A	B	C	D	E	F
1	Residential				
2	Standard Service-one 96 gallon container	29,435	\$ 13.25	\$ 4,680,165	
3	Additional 96 gallon container	2,182	\$ 9.00	235,656	
4	Compact Saver Service-one 64 gallon container	3,739	\$ 11.25	504,765	
5					
6	Commercial				
7	One 96 gallon poly container	364	\$ 27.80	\$ 121,430	
8	Two 96 gallon poly containers	73	\$ 55.60	48,706	
9	1.5 cubic yard container once per week	233	\$ 64.00	178,944	
10	2.0 cubic yard container once per week	241	\$ 75.00	216,900	
11	3.0 cubic yard container up to three times per week	454	\$ 85.00	463,080	
12	4.0 cubic yard container up to three times per week	598	\$ 95.00	681,720	
13	6.0 cubic yard container up to six times per week	753	\$ 113.00	1,021,068	
14	8.0 cubic yard container up to six times per week	1,630	\$ 126.00	2,464,560	
15	2.0 cubic yard compactor (per collection per week)	8	\$ 75.00	7,200	
16	4.0 cubic yard compactor (per collection per week)	32	\$ 116.00	44,544	
17					
18	Roll-Off Pull Fee	3,835	\$ 162.80	624,338	
19	Roll-Off Disposal Fee	11,376	\$ 44.10	501,682	c
20	Roll-Off Relocation Fee		\$ 30.00	-	
21					
22	Other				
23	Extra Poly Container Service Pickup Charge	180	\$ 13.25	\$ 2,385	
24	Quarter Grapppler Truck load (approximately 5 cubic yards)	6	\$ 108.25	650	a
25	Half Grapppler Truck load (approximately 11 cubic yards)		\$ 217.07	-	a
26	Full Grapppler Truck load (approximately 22 cubic yards)		\$ 434.14	-	a
27					
28	Extra Dumpster Service Charge	16			b
29				\$ 11,797,792	

Notes:

- a Extra Grapppler charges apply for additional service requests outside the once a month, scheduled residential service pick-up at no charge.
- b Rate is 50% of the current monthly rate for a single weekly pick up of the subscribed disposal service
- c Test Year cost of dispsol at \$44.10 per ton (rather than \$40 in FY 2019)

City of Las Cruces Utilities

Landfill Fees Revenues

Sch. 7b

Line No.		Estimated Annual Billing Units	Rate per Ton	Annual Revenue	Notes	
A	B	C	D	E	F	G
1	Green Waste					
2	Green Grappler Residential	332	\$ -	\$ -	- a	
3	Residential Drop-Off	938	\$ -	-	- a	
4	Commercial Drop-Off	1,971	\$ 22.70	44,742		
5		3,241		\$ 44,742		
6						
7	Clean Fill					
8	Drop-Off/Roll-Off	47,000	\$ 3.96	\$ 186,120		

Notes:

- a Include as part of Brush collection cost

City of Las Cruces Utilities
Cost of Service by Service Category
Sch. 8

Line No.		Administration	Cart Collection	Residential Recycling (carts)	Brush Collection	Bulky Collection	Landfill Post-Closure	Commercial Dumpster Collection	Commercial Roll-Off Collection	Refuse Disposal	Composting	Clean Fill	Residential Container Maintenance	Commercial Container Maintenance	Community Benefit	Total
A	B	C	D	E	F	G		H	I	J	K	L	M	N	O	P
1																
2	Operating & Maintenance Expenses	\$ 2,165,536	\$ 1,903,508	\$ -	\$ 152,898	\$ 700,889	\$ 500,000	\$ 1,458,544	\$ 953,404	\$ 3,310,940	\$ 339,732	\$ 272,515	\$ 81,538	\$ 158,715	\$ 34,014	\$ 12,032,232
3	Levelized Equipment Replacement	4,180	437,203	-	23,287	40,537	-	313,882	46,863	-	165,094	81,395	45,135	27,699	351	1,185,627
4	Levelized Building Improvements	130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000
5	Annualized Debt Service on Containers	-	-	375,697	-	-	-	-	-	-	-	-	-	-	-	375,697
6	Additional funds needed for operating fund balance target	130,974	-	-	-	-	-	-	-	-	-	-	-	-	-	130,974
7	Total Revenue Requirement	\$ 2,430,690	\$ 2,340,711	\$ 375,697	\$ 176,186	\$ 741,426	\$ 500,000	\$ 1,772,426	\$ 1,000,267	\$ 3,310,940	\$ 504,827	\$ 353,910	\$ 126,673	\$ 186,413	\$ 34,365	\$ 13,854,530
8	Plus Uncollectible expense	62,345	-	-	-	-	-	-	-	-	-	-	-	-	-	62,345
9	(Less) Other Non-Rate Revenue	(547,967)	-	-	-	-	-	-	-	-	-	-	-	-	-	(547,967)
10	Net Revenue Requirement	\$ 1,945,068	\$ 2,340,711	\$ 375,697	\$ 176,186	\$ 741,426	\$ 500,000	\$ 1,772,426	\$ 1,000,267	\$ 3,310,940	\$ 504,827	\$ 353,910	\$ 126,673	\$ 186,413	\$ 34,365	\$ 13,368,908

City of Las Cruces Utilities

Summary Cost of Service by Service Category

Sch. 8

Line No.	Test Year	Direct/ Indirect	Notes
A	B	C	D
1 Net Revenue Requirement Summary by Service Category			
2	Administration	\$ 1,945,068	Indirect
3	Cart Collection	2,340,711	Direct
4	Residential Recycling (carts)	375,697	Direct
5	Brush Collection	176,186	Direct
6	Bulky Collection	741,426	Direct
7	Landfill Post-Closure	500,000	Indirect
8	Commercial Dumpster Collection	1,772,426	Direct
9	Commercial Roll-Off Collection	1,000,267	Direct
10	Refuse Disposal	3,310,940	Indirect
11	Composting	504,827	Hybrid a
12	Clean Fill	353,910	Direct
13	Residential Container Maintenance	126,673	Direct
14	Commercial Container Maintenance	186,413	Direct
15	Community Benefit	34,365	Indirect
16	Total	\$ 13,368,908	

Notes:

- a Partially attributed to Brush program/Residential drop-off and partially to Commercial green waste drop-off

City of Las Cruces Utilities
Cart Cost of Service
Sch. 9a

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase		
									\$	%	
A	B	C	D	E	F	G	H	I	J	K	L
1	Direct Cost Components										
2	Cart Collection		\$ 2,340,711	35,866	# of Res and Comm Carts	\$ 5.44	per month				
3	Residential Recycling (carts)		375,697	33,174	# of Res Customers	0.94	per month				
4	Brush Collection		176,186	33,174	# of Res Customers	0.44	per month				
5	Bulky Collection		741,426	33,174	# of Res Customers	1.86	per month				
6	Composting	Green Waste Tons ^b	197,818	33,174	# of Res Customers	0.50	per month				
7	Residential Container Maintenance		126,673	35,866	# of Res and Comm Carts	0.29	per month				
8			\$ 3,958,511								
9											
10	Indirect Cost Components										
11	Administration	Direct RR	\$ 1,015,971	33,611	# of Res and Comm Customers	\$ 2.52	per month				
12	Community Benefit	Direct RR	17,950	33,611	# of Res and Comm Customers	0.04	per month				
13	Landfill Post-Closure	Refuse Tons ^a	183,522	172,821,376	Annual capacity in gallons	0.0011	per gallon capacity per week				
14	Refuse Disposal	Refuse Tons ^a	1,215,264	172,821,376	Annual capacity in gallons	0.0070	per gallon capacity per week				
15			\$ 2,432,707								
16											
17	Direct and Indirect Costs										
18			\$ 6,391,218								
19											
20											
21	Residential										
22	Standard Service-one 96 gallon container		29,435			\$ 15.41	per month	\$ 13.25	\$ 15.25	\$ 2.00	15.1%
23	Additional 96 gallon container		2,182			9.10	per month	9.00	9.00	-	0.0%
24	Compact Saver Service-one 64 gallon container		3,739			14.29	per month	11.25	13.25	2.00	17.8%
25			35,356								
26	Commercial										
27	One 96 gallon poly container		364			\$ 11.66	per month	\$ 27.80	\$ 28.00	\$ 0.20	0.7%
28	Two 96 gallon poly containers		73			20.76	per month	55.60	56.00	0.40	0.7%
29			437								
30											
31											
32											
33	Residential										
34	Standard Service-one 96 gallon container		146,939,520			\$ 5,442,795		\$ 4,680,165	\$ 5,386,605		
35	Additional 96 gallon container		10,892,544			238,272		235,656	235,656		
36	Compact Saver Service-one 64 gallon container		12,443,392			641,017		504,765	594,501		
37			170,275,456			\$ 6,322,084		\$ 5,420,586	\$ 6,216,762		
38	Commercial										
39	One 96 gallon poly container		1,817,088			\$ 50,946		\$ 121,430	\$ 122,304		
40	Two 96 gallon poly containers		728,832			18,189		48,706	49,056		
41			2,545,920			\$ 69,134		\$ 170,136	\$ 171,360		
42											
43			172,821,376			\$ 6,391,218		\$ 5,590,722	\$ 6,388,122		
44											
45	Over/(Under) Recovery										
						\$ -		\$ (800,496)	\$ (3,096)		

Notes:

a Annual refuse tons composed of 26,189 tons from cart collection operations and 1,368 tons from grapple (bulky) operations

City of Las Cruces Utilities
Cart Cost of Service
Sch. 9a

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase		
									\$	%	
A	B	C	D	E	F	G	H	I	J	K	L

b Annual green waste tons composed of 332 tons from the green grapppler operations and 938 tons from residential drop-off operations

City of Las Cruces Utilities

Cart Cost of Service - Alternate with Disposal as a Pass-Through

Sch. 9a - ALT

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
1	Direct Cost Components									
2	Cart Collection		\$ 2,340,711	35,866	# of Res and Comm Carts	\$ 5.44	per month			
3	Residential Recycling (carts)		375,697	33,174	# of Res Customers	0.94	per month			
4	Brush Collection		176,186	33,174	# of Res Customers	0.44	per month			
5	Bulky Collection		741,426	33,174	# of Res Customers	1.86	per month			
6	Composting	Green Waste Tons ^b	197,818	33,174	# of Res Customers	0.50	per month			
7	Residential Container Maintenance		126,673	35,866	# of Res and Comm Carts	0.29	per month			
8			\$ 3,958,511							
9										
10	Indirect Cost Components									
11	Administration	Direct RR	\$ 1,015,971	33,611	# of Res and Comm Customers	\$ 2.52	per month			
12	Community Benefit	Direct RR	17,950	33,611	# of Res and Comm Customers	0.04	per month			
13	Landfill Post-Closure	Refuse Tons ^a	183,522	172,821,376	Annual capacity in gallons	0.0011	per gallon capacity per week			
14	Refuse Disposal	Refuse Tons ^a	1,215,264	172,821,376	Annual capacity in gallons	0.0070	per gallon capacity per week			
15			\$ 2,432,707							
16										
17	Direct and Indirect Costs									
18			\$ 6,391,218							
19										
20			Number of Customers			Base				
21	Residential									
22	Standard Service-one 96 gallon container		29,435			\$ 12.48	per month	\$ 13.25	\$ 12.32	\$ (0.93)
23	Additional 96 gallon container		2,182			6.17	per month	9.00	6.07	(2.93)
24	Compact Saver Service-one 64 gallon container		3,739			12.34	per month	11.25	11.30	0.05
25			35,356							
26	Commercial									
27	One 96 gallon poly container		364			\$ 8.74	per month	\$ 27.80	\$ 25.07	\$ (2.73)
28	Two 96 gallon poly containers		73			14.91	per month	55.60	50.14	(5.46)
29			437							
30										
31	Residential									
32	Standard Service-one 96 gallon container					\$ 2.93	per month	\$ -	\$ 2.93	\$ 2.93
33	Additional 96 gallon container					2.93	per month	-	2.93	2.93
34	Compact Saver Service-one 64 gallon container					1.95	per month	-	1.95	1.95
35										
36	Commercial									
37	One 96 gallon poly container					\$ 2.93	per month	\$ -	\$ 2.93	\$ 2.93
38	Two 96 gallon poly containers					5.85	per month	-	5.86	5.86
39										

City of Las Cruces Utilities

Cart Cost of Service - Alternate with Disposal as a Pass-Through

Sch. 9a - ALT

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
40			Capacity to Dispose			Annual		Annual	Annual	
41			(gallons per year)			Revenue		Revenue	Revenue	
42	Residential									
43	Standard Service-one 96 gallon container		146,939,520			\$ 5,442,795	\$ 4,680,165	\$ 5,386,605		
44	Additional 96 gallon container		10,892,544			238,272	235,656	235,656		
45	Compact Saver Service-one 64 gallon container		12,443,392			641,017	504,765	594,501		
46			170,275,456			\$ 6,322,084	\$ 5,420,586	\$ 6,216,762		
47	Commercial									
48	One 96 gallon poly container		1,817,088			\$ 50,946	\$ 121,430	\$ 122,304		
49	Two 96 gallon poly containers		728,832			18,189	48,706	49,056		
50			2,545,920			\$ 69,134	\$ 170,136	\$ 171,360		
51										
52			172,821,376			\$ 6,391,218	\$ 5,590,722	\$ 6,388,122		
53										
54	Over/(Under) Recovery					\$ -	\$ (800,496)	\$ (3,096)		

Notes:

- a Annual refuse tons composed of 26,189 tons from cart collection operations and 1,368 tons from grapppler (bulky) operations
- b Annual green waste tons composed of 332 tons from the green grapppler operations and 938 tons from residential drop-off operations
- c Pass-through includes the cost of disposal at the transfer station (and none of the funding for post-closure care at the closed landfill)
A \$1.00 per ton disposal rate increase equates to approximately \$0.07 per month rate impact for a 96-gallon cart

City of Las Cruces Utilities
Commercial Dumpster Cost of Service
Sch. 9b

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
1	Direct Cost Components									
2	Commercial Dumpster Collection		\$ 1,772,426	47,388	Annual collections	\$ 37.40	per pickup			
3	Commercial Container Maintenance		186,413	47,388	Annual collections	3.93	per pickup			
4			\$ 1,958,840							
5										
6	Indirect Cost Components									
7	Administration	Direct RR	\$ 502,746	47,388	Annual collections	\$ 10.61	per pickup			
8	Community Benefit	Direct RR	8,882	47,388	Annual collections	0.19	per pickup			
9	Landfill Post-Closure	Refuse Tons ^a	240,716	270,906	Annual capacity (CY)	0.89	per CY capacity			
10	Refuse Disposal	Refuse Tons ^a	1,593,995	270,906	Annual capacity (CY)	5.88	per CY capacity			
11			\$ 2,346,339							
12										
13	Direct and Indirect Costs		\$ 4,305,178							
14										
15	Number of									
16	Pickups / Month									
17	1.5 cubic yard container once per week		233			\$ 62.29	per pickup	\$ 64.00	\$ 70.00	\$ 6.00
18	2.0 cubic yard container once per week		241			65.68	per pickup	75.00	82.00	7.00
19	3.0 cubic yard container up to three times per week		454			72.45	per pickup	85.00	93.00	8.00
20	4.0 cubic yard container up to three times per week		598			79.22	per pickup	95.00	104.00	9.00
21	6.0 cubic yard container up to six times per week		753			92.77	per pickup	113.00	124.00	11.00
22	8.0 cubic yard container up to six times per week		1,630			106.31	per pickup	126.00	138.00	12.00
23	2.0 cubic yard compactor (per collection per week)		8			92.77	per pickup	75.00	90.00	15.00
24	4.0 cubic yard compactor (per collection per week)		32			133.40	per pickup	116.00	130.00	14.00
25			3,949							
26										
27	Capacity to Dispose									
28	(CY per year)									
29	1.5 cubic yard container once per week		4,194			\$ 174,167		\$ 178,944	\$ 195,720	
30	2.0 cubic yard container once per week		5,784			189,940		216,900	237,144	
31	3.0 cubic yard container up to three times per week		16,344			394,709		463,080	506,664	
32	4.0 cubic yard container up to three times per week		28,704	Assumed		568,503		681,720	746,304	
33	6.0 cubic yard container up to six times per week		54,216	Compaction		838,250		1,021,068	1,120,464	
34	8.0 cubic yard container up to six times per week		156,480	Ratio		2,079,478		2,464,560	2,699,280	
35	2.0 cubic yard compactor (per collection per week)		576	3.0		8,906		7,200	8,640	
36	4.0 cubic yard compactor (per collection per week)		4,608	3.0		51,227		44,544	49,920	
37			270,906			\$ 4,305,178		\$ 5,078,016	\$ 5,564,136	
38										
39	Over/(Under) Recovery					\$ -		\$ 772,838	\$ 1,258,958	

Notes:

a Annual refuse tons composed of 36,145 tons from dumpster collection operations

City of Las Cruces Utilities

Commercial Dumpster Cost of Service - Alternate with Disposal as a Pass-Through

Sch. 9b - ALT

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
1	Direct Cost Components									
2	Commercial Dumpster Collection		\$ 1,772,426	47,388	Annual collections	\$ 37.40	per pickup			
3	Commercial Container Maintenance		186,413	47,388	Annual collections	3.93	per pickup			
4			\$ 1,958,840							
5										
6	Indirect Cost Components									
7	Administration	Direct RR	\$ 502,746	47,388	Annual collections	\$ 10.61	per pickup			
8	Community Benefit	Direct RR	8,882	47,388	Annual collections	0.19	per pickup			
9	Landfill Post-Closure	Refuse Tons ^a	240,716	270,906	Annual capacity (CY)	0.89	per CY capacity			
10	Refuse Disposal	Refuse Tons ^a	1,593,995	270,906	Annual capacity (CY)	5.88	per CY capacity			
11			\$ 2,346,339							
12										
13	Direct and Indirect Costs									
14			\$ 4,305,178							
15										
16					Number of Pickups / Month	Base				
17	1.5 cubic yard container once per week		233			\$ 53.47	per pickup	\$ 64.00	\$ 61.17	\$ (2.83)
18	2.0 cubic yard container once per week		241			53.91	per pickup	75.00	70.23	(4.77)
19	3.0 cubic yard container up to three times per week		454			54.80	per pickup	85.00	75.35	(9.65)
20	4.0 cubic yard container up to three times per week		598			55.69	per pickup	95.00	80.46	(14.54)
21	6.0 cubic yard container up to six times per week		753			57.46	per pickup	113.00	88.70	(24.30)
22	8.0 cubic yard container up to six times per week		1,630			59.24	per pickup	126.00	90.93	(35.07)
23	2.0 cubic yard compactor (per collection per week)		8			57.46	per pickup	75.00	54.70	(20.30)
24	4.0 cubic yard compactor (per collection per week)		32			62.80	per pickup	116.00	59.39	(56.61)
25			3,949							
26						Pass-Through	b			
27	1.5 cubic yard container once per week					\$ 8.83	per pickup	\$ -	\$ 8.83	\$ 8.83
28	2.0 cubic yard container once per week					11.77	per pickup	-	11.77	11.77
29	3.0 cubic yard container up to three times per week					17.65	per pickup	-	17.65	17.65
30	4.0 cubic yard container up to three times per week					23.54	per pickup	-	23.54	23.54
31	6.0 cubic yard container up to six times per week					35.30	per pickup	-	35.30	35.30
32	8.0 cubic yard container up to six times per week					47.07	per pickup	-	47.07	47.07
33	2.0 cubic yard compactor (per collection per week)					35.30	per pickup	-	35.30	35.30
34	4.0 cubic yard compactor (per collection per week)					70.61	per pickup	-	70.61	70.61
35										
36										
37			Capacity to Dispose (CY per year)			Annual Revenue		Annual Revenue	Annual Revenue	
38	1.5 cubic yard container once per week		4,194			\$ 174,167		\$ 178,944	\$ 195,720	
39	2.0 cubic yard container once per week		5,784			189,940		216,900	237,144	

City of Las Cruces Utilities

Commercial Dumpster Cost of Service - Alternate with Disposal as a Pass-Through

Sch. 9b - ALT

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
40	3.0 cubic yard container up to three times per week		16,344			394,709		463,080	506,664	
41	4.0 cubic yard container up to three times per week		28,704	Assumed		568,503		681,720	746,304	
42	6.0 cubic yard container up to six times per week		54,216	Compaction		838,250		1,021,068	1,120,464	
43	8.0 cubic yard container up to six times per week		156,480	Ratio		2,079,478		2,464,560	2,699,280	
44	2.0 cubic yard compactor (per collection per week)		576	3.0		8,906		7,200	8,640	
45	4.0 cubic yard compactor (per collection per week)		4,608	3.0		51,227		44,544	49,920	
46			270,906			\$ 4,305,178		\$ 5,078,016	\$ 5,564,136	
47										
48	Over/(Under) Recovery					\$ -		\$ 772,838	\$ 1,258,958	

Notes:

- a Annual refuse tons composed of 36,145 tons from dumpster collection operations
- b Pass-through includes the cost of disposal at the transfer station (and none of the funding for post-closure care at the closed landfill)
A \$1.00 per ton disposal rate increase equates to approximately \$0.20 per collection rate impact for a 1.5 cubic yard dumpster (non-compactor)

**City of Las Cruces Utilities
Commercial Roll-Off Cost of Service
Sch. 9c**

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
1	Direct Cost Components									
2	Commercial Roll-Off Collection		\$ 1,000,267	3,835	Annual collections	\$ 260.83	per pickup			
3			\$ 1,000,267							
4										
5	Indirect Cost Components									
6	Administration	Direct RR	\$ 256,723	3,835	Annual collections	\$ 66.94	per pickup			
7	Community Benefit	Direct RR	4,536	3,835	Annual collections	1.18	per pickup			
8	Landfill Post-Closure	Refuse Tons ^a	75,761	3,835	Annual collections	19.76	per pickup			
9	Refuse Disposal	Refuse Tons ^a	501,682	11,376	Annual Tons	44.10	per ton (pass-through)			
10			\$ 838,702							
11										
12	Direct and Indirect Costs									
13			\$ 1,838,968							
14			<u>Annual</u>							
15	Roll-Off Pull Fee		3,835	pulls		\$ 348.71	per pickup	\$ 162.80	\$ 170.00	\$ 7.20
16	Roll-Off Disposal Fee		11,376	tons		44.10	per ton	44.10	44.10	- b
17										
18										
19						<u>Annual Revenue</u>		<u>Annual Revenue</u>	<u>Annual Revenue</u>	
20	Roll-Off Pull Fee					\$ 1,337,287		\$ 624,338	\$ 651,950	
21	Roll-Off Disposal Fee					501,682		501,682	501,682	
22						\$ 1,838,968		\$ 1,126,020	\$ 1,153,632	
23										
24	Over/(Under) Recovery									
						\$ -		\$ (712,949)	\$ (685,337)	

Notes:

- a Annual refuse tons composed of 11,376 tons from open top roll-off collection operations
- b Test Year cost of disposal at transfer station is \$44.10 per ton

**City of Las Cruces Utilities
Clean Fill Cost of Service
Sch. 9d**

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
1	Direct Cost Components									
2	Clean Fill		\$ 353,910	47,000	Annual Tons	\$ 7.53	per ton			
3			\$ 353,910							
4										
5	Indirect Cost Components									
6	Administration	Direct RR	\$ 90,833	47,000	Annual Tons	\$ 1.93	per ton			
7	Community Benefit	Direct RR	1,605	47,000	Annual Tons	0.03	per ton			
8			\$ 92,438							
9										
10	Direct and Indirect Costs		\$ 446,348							
11										
12			Annual							
13			Tons							
14	Drop-Off/Roll-Off		47,000			\$ 9.50	per ton	\$ 3.96	\$ 4.36	\$ 0.40
15										
16	Annual Revenue					\$ 446,348		\$ 186,120	\$ 204,920	
17										
18	Over/(Under) Recovery					\$ -		\$ (260,228)	\$ (241,428)	

**City of Las Cruces Utilities
Composting Cost of Service
Sch. 9e**

Line No.	Allocation Basis	Test Year	Billing Units	Basis	COS	Units	Current Rates	Proposed Rates	Increase/ (Decrease)	
A	B	C	D	E	F	G	H	I	J	K
1	Direct Cost Components									
2	Composting	Green Waste Tons ^a	\$ 307,008	1,971	Annual Tons	\$ 155.76	per ton			
3			\$ 307,008							
4										
5	Indirect Cost Components									
6	Administration	Direct RR	\$ 78,795	1,971	Annual Tons	\$ 39.98	per ton			
7	Community Benefit	Direct RR	1,392	1,971	Annual Tons	0.71	per ton			
8			\$ 80,187							
9										
10	Direct and Indirect Costs		\$ 387,195							
11										
12			Annual							
13			Tons							
14	Commercial Drop-Off		1,971			\$ 196.45	per ton	\$ 22.70	\$ 25.00	\$ 2.30
15										
16	Annual Revenue					\$ 387,195		\$ 44,742	\$ 49,275	
17										
18	Over/(Under) Recovery					\$ -		\$ (342,454)	\$ (337,920)	

Notes:

a Annual green waste tons composed of 1,971 tons from commercial drop-off operations

**City of Las Cruces Utilities
Rate Revenue Summary**

Sch. 10

Line No.	A	B	Annual Rate Revenue				Notes
			Current Rates	Cost of Service	Proposed Rates	Increase/(Decrease)	
			C	D	E	F	G
1 Residential							
2		Standard Service-one 96 gallon container	\$ 4,680,165	\$ 5,442,795	\$ 5,386,605	\$ 706,440	15.1%
3		Additional 96 gallon container	235,656	238,272	235,656	-	0.0%
4		Compact Saver Service-one 64 gallon container	504,765	641,017	594,501	89,736	17.8%
5			<u>\$ 5,420,586</u>	<u>\$ 6,322,084</u>	<u>\$ 6,216,762</u>	<u>\$ 796,176</u>	<u>14.7%</u>
6 Commercial Dumpster							
7		One 96 gallon poly container	\$ 121,430	\$ 50,946	\$ 122,304	\$ 874	0.7%
8		Two 96 gallon poly containers	48,706	18,189	49,056	350	0.7%
9		1.5 cubic yard container once per week	178,944	174,167	195,720	16,776	9.4%
10		2.0 cubic yard container once per week	216,900	189,940	237,144	20,244	9.3%
11		3.0 cubic yard container up to three times per week	463,080	394,709	506,664	43,584	9.4%
12		4.0 cubic yard container up to three times per week	681,720	568,503	746,304	64,584	9.5%
13		6.0 cubic yard container up to six times per week	1,021,068	838,250	1,120,464	99,396	9.7%
14		8.0 cubic yard container up to six times per week	2,464,560	2,079,478	2,699,280	234,720	9.5%
15		2.0 cubic yard compactor (per collection per week)	7,200	8,906	8,640	1,440	20.0%
16		4.0 cubic yard compactor (per collection per week)	44,544	51,227	49,920	5,376	12.1%
17			<u>\$ 5,248,152</u>	<u>\$ 4,374,313</u>	<u>\$ 5,735,496</u>	<u>\$ 487,344</u>	<u>9.3%</u>
18 Commercial Roll-Off							
19		Roll-Off Pull Fee	\$ 624,338	\$ 1,337,287	\$ 651,950	\$ 27,612	4.4%
20		Roll-Off Disposal Fee	501,682	501,682	501,682	-	0.0%
21			<u>\$ 1,126,020</u>	<u>\$ 1,838,968</u>	<u>\$ 1,153,632</u>	<u>\$ 27,612</u>	<u>2.5%</u>
22 Other							
23		Extra Poly Container Service Pickup Charge	\$ 2,385	\$ -	\$ 2,745	\$ 360	15.1% a
24		Quarter Grappler Truck load (approximately 5 cubic yards)	650	-	650	-	0.0% b
25		Half Grappler Truck load (approximately 11 cubic yards)	-	-	-	-	b
26		Full Grappler Truck load (approximately 22 cubic yards)	-	-	-	-	b
27		Extra Dumpster Service Charge	-	-	-	-	c
28		Roll-Off Relocation Fee	-	-	-	-	b
29		Commercial Green Waste Drop-Off	44,742	387,195	49,275	4,533	10.1%
30		Clean Fill Drop-Off/Roll-Off	186,120	446,348	204,920	18,800	10.1%
31			<u>\$ 233,896</u>	<u>\$ 833,543</u>	<u>\$ 257,590</u>	<u>\$ 23,693</u>	<u>10.1%</u>
32							
33 Rate Revenue			<u>\$ 12,028,654</u>	<u>\$ 13,368,908</u>	<u>\$ 13,363,479</u>	<u>\$ 1,334,825</u>	<u>11.1%</u>
34							
35 Revenue Requirement			\$ 13,368,908	\$ 13,368,908	\$ 13,368,908		
36							
37 Over/(Under) Recovery			\$ (1,340,254)	\$ -	\$ (5,429)		

Notes:

- a Rate assumed to equal the monthly rate for Standard Residential Service of one 96 gallon container
- b Rate assumed to remain unchanged
- c Assumed to remain at 50% of the monthly rate for a single weekly pick up of the subscribed disposal service

**City of Las Cruces Utilities
Rate Phase-In Summary**

Sch. 11

Line No.	A	B	Rate Phase-In							Notes
			Current Rates	Year 1 Rates ^d	Increase from Current		Year 2 Rates	Increase from Current		
			C	D	E	F	G	H	I	
1	Residential									
2			\$ 13.25	\$ 14.25	\$ 1.00	7.5%	\$ 15.25	\$ 2.00	15.1%	
3			9.00	9.00	-	0.0%	9.00	-	0.0%	
4			11.25	12.25	1.00	8.9%	13.25	2.00	17.8%	
5										
6	Commercial Dumpster									
7			\$ 27.80	\$ 28.00	\$ 0.20	0.7%	\$ 28.00	\$ 0.20	0.7%	
8			55.60	56.00	0.40	0.7%	56.00	0.40	0.7%	
9			64.00	67.00	3.00	4.7%	70.00	6.00	9.4%	
10			75.00	78.50	3.50	4.7%	82.00	7.00	9.3%	
11			85.00	89.00	4.00	4.7%	93.00	8.00	9.4%	
12			95.00	99.50	4.50	4.7%	104.00	9.00	9.5%	
13			113.00	118.50	5.50	4.9%	124.00	11.00	9.7%	
14			126.00	132.00	6.00	4.8%	138.00	12.00	9.5%	
15			75.00	82.50	7.50	10.0%	90.00	15.00	20.0%	
16			116.00	123.00	7.00	6.0%	130.00	14.00	12.1%	
17										
18	Commercial Roll-Off									
19			\$ 162.80	\$ 170.00	\$ 7.20	4.4%	\$ 170.00	\$ 7.20	4.4%	
20			44.10	44.10	-	0.0%	44.10	-	0.0%	
21										
22	Other									
23			\$ 13.25	\$ 14.25	\$ 1.00	7.5%	\$ 15.25	\$ 2.00	15.1%	a
24			108.25	108.25	-	0.0%	108.25	-	0.0%	b
25			217.07	217.07	-	0.0%	217.07	-	0.0%	b
26			434.14	434.14	-	0.0%	434.14	-	0.0%	b
27										c
28			30.00	30.00	-	0.0%	30.00	-	0.0%	b
29			22.70	25.00	2.30	10.1%	25.00	2.30	10.1%	
30			3.96	4.36	0.40	10.1%	4.36	0.40	10.1%	

Notes:

- a Rate assumed to equal the monthly rate for Standard Residential Service of one 96 gallon container
- b Rate assumed to remain unchanged
- c Assumed to remain at 50% of the monthly rate for a single weekly pick up of the subscribed disposal service
- d The bold rates are ones that change between Year 1 and Year 2; all other rates go directly to the ultimate rate proposed in Year 1

City of Las Cruces Utilities

Phase-In Impact

Sch. 12

Line

No.		Test Year	Year 1	Year 2
A	B	C	D	E
1				
2	Operating & Maintenance Expenses	\$ 12,032,232	\$ 12,032,232	\$ 12,032,232
3	Levelized Equipment Replacement	1,185,627	1,185,627	1,185,627
4	Levelized Building Improvements	130,000	130,000	130,000
5	Annualized Debt Service on Containers	375,697	375,697	375,697
6	Additional funds needed for operating fund balance target	130,974	130,974	130,974
7	Total Revenue Requirement	\$ 13,854,530	\$ 13,854,530	\$ 13,854,530
8	Plus Uncollectible expense	62,345	62,345	62,345
9	(Less) Other Non-Rate Revenue	(547,967)	(547,967)	(547,967)
10	(Less) Solid Waste Rate Revenue	(12,028,654)	(12,722,331)	(13,363,479)
11	Additional Revenue Required for Expenditures	\$ 1,340,254	\$ 646,577	\$ 5,429
12				
13	Debt Service	\$ 780,315	\$ 780,315	\$ 780,315
14				
15	Coverage Test			
16	Net Revenues with Additions in Test Year and without in Years 1 and 2	\$ 1,884,644	\$ 1,238,067	\$ 1,879,215
17	Net Revenues Required for Min Coverage (1.6x min)	1,248,504	1,248,504	1,248,504
18	Additional Funds Needed for Coverage	\$ -	\$ 10,438	\$ -
19				
20	Total Additional Funds Required	\$ 1,340,254		
21				
22	% Increase Required to Existing Rate Revenues	11.1%		
23				
24	Debt Service Coverage Ratio	2.4	1.6	2.4
25				
26	Funding Available for Equipment Replacement and Building Improvements	\$ 1,315,627	\$ 669,050	\$ 1,310,198
27	Delayed Capital Spending		646,577	5,429