

CITY OF LAS CRUCES UTILITIES

GAS UTILITY RATE REVIEW

TEST YEAR BASED ON FISCAL YEAR 2020



**CITY OF LAS CRUCES UTILITIES
GAS UTILITY**

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 5200: Gas Operations
 - Fund 5205: Gas Contingency
 - Fund 5250: Gas Capital Improvements
 - Fund 5260: Gas 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. Capital Improvement Projects: engineering and construction services for major new and/or rehabilitation projects on the utility's system and infrastructure.
10. 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.
11. 2/12th: a target minimum balance for a fund's expenditure level for a 2 month period.

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

**City of Las Cruces Utilities
Natural Gas Revenue Requirement Summary**

Sch. 1

Line No.		FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	Test Year ^j	Notes	Source
A	B	C	D	E	F	G	
1							
2	Operating & Maintenance Expenses (w/o gas commodity/decarbonization)	\$ 9,378,758	\$ 9,959,231	\$ 12,073,356	\$ 11,005,662	a	Sch.3 Expense, Line 6, less cost of gas and decarbonization
3	Vehicle and Equipment Replacement	401,491	639,606	1,763,396	923,790	b, c	Test Year from Sch. 4
4	Capital Improvements	3,085,503	2,974,540	6,649,940	1,000,000	b	Test Year from Sch. 6B, Line 83
5	Annualized Debt Service	520,174	567,117	595,004	1,529,604	d	Sch. 2, Line 30
6	(Less) JCI Series 2018 Revenue Bonds	(232,917)	(279,285)	(306,999)	(306,999)	e	Sch. 2, Line 9
7	Additional Funds Needed for Operating Fund Balance Target	-	-	-	-		Test Year from Sch. 5, Line 13
8	Total Revenue Requirement	<u>\$ 13,153,008</u>	<u>\$ 13,861,208</u>	<u>\$ 20,774,697</u>	<u>\$ 14,152,057</u>		
9	Plus Uncollectible expense	147,145	174,477	174,477	177,974	f	Sch. 7, Line 7
10	(Less) Other Non-Rate Revenue	(1,136,483)	(1,072,701)	(1,190,460)	(1,212,227)	g	Sch. 7, Line 1, Line 2, Line 5, Line 6, Line 8, Line 9
11	(Less) Gas Base Rate Revenue (w/o gas commodity)	<u>(10,469,639)</u>	<u>(10,610,267)</u>	<u>(10,708,273)</u>	<u>(10,708,577)</u>	h	Sch. 7, Line 3
12	Additional Revenue Required for Expenditures	\$ 1,694,031	\$ 2,352,717	\$ 9,050,441	\$ 2,409,226		
13							
14	Coverage Test						
15	Net Revenues with Additions (no commodity gas)	\$ 4,154,313	\$ 4,355,739	\$ 9,182,817	\$ 3,631,368	i	Line 12 - Line 11 - Line 10 - Line 6 - Line 2
16	Net Revenues Required for Min Coverage (1.6x min)	<u>832,278</u>	<u>907,387</u>	<u>952,006</u>	<u>2,447,367</u>		Line 5 * 1.6
17	Additional Funds Needed for Coverage	\$ -	\$ -	\$ -	\$ -		Line 16 - Line 15, OR \$0 (whichever is greater)
18							
19	Total Additional Funds Required	<u>\$ 1,694,031</u>	<u>\$ 2,352,717</u>	<u>\$ 9,050,441</u>	<u>\$ 2,409,226</u>		Line 12 + Line 17
20							
21	% Increase Required to Existing Base Rate Revenues (excluding commodity gas)				22.5%		Line 19 / -Line 11
22	% Increase Required to Existing Rate Revenues (assuming \$2.5 per Dkth cost for commodity gas)				12.7%		
23							
24	Debt Service Coverage Ratio				2.37		Line 15 / Line 5

Notes:

- a Cash only O&M (excludes Depreciation); includes new funding for programs to combat the environmental impacts of gas
- b FY 2019, FY 2020, and FY 2021 amounts as provided by the City (Gas Fund Summaries updated 9.25.2020.xls)
- c Test Year includes a levelized estimate of annual equipment replacements from Schedule 4
- d The Test Year amount is based on FY 2021 estimated debt service, including a proposed debt issue to fund \$11614390 in capital projects
- e Remove JCI Series 2018 Revenue Bonds from the revenue requirement as this issue should be funded from incremental revenue from new meters (or, alternatively, payments from JCI)
- f Test Year uncollectible based on the following percent of revenue (including FY 2021 cost of gas commodity):
FY 2019 Actual Uncollectible as a percent of total revenue: 0.76%
- g Includes the contract payments for transportation for Zia
- h Test Year revenue at current rates
- i Includes additional revenue from JCI investment (or, alternatively, a payment from JCI) to make the debt service payment on JCI Series 2018 Revenue Bonds
- j Test year amount is equal to the FY 2020 Actual plus the Adjustments

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

City of Las Cruces Utilities
Existing & Proposed Debt
Sch. 2

Line No.		FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
A	B	C	D	E	F	G	H	I	J	K	L
1	2015 A Series										
2	Principal	\$ -	\$ 135,700	\$ 142,600	\$ 149,500	\$ 157,550	\$ 165,600	\$ 173,650	\$ 182,850	\$ 190,900	\$ 201,250
3	Interest	69,516	151,672	144,887	137,757	130,282	122,405	114,125	105,442	96,300	86,755
4		\$ 69,516	\$ 287,372	\$ 287,487	\$ 287,257	\$ 287,832	\$ 288,005	\$ 287,775	\$ 288,292	\$ 287,200	\$ 288,005
5											
6	JCI, Series 2018 Revenue Bonds										
7	Principal			\$ -	\$ 22,779	\$ 69,603	\$ 98,709	\$ 174,639	\$ 206,277	\$ 197,418	\$ 244,242
8	Interest			57,788	210,138	209,682	208,290	205,329	200,090	193,901	186,005
9				\$ 57,788	\$ 232,917	\$ 279,285	\$ 306,999	\$ 379,968	\$ 406,366	\$ 391,319	\$ 430,246
10											
11	Total Existing Gas Debt										
12	Principal	\$ -	\$ 135,700	\$ 142,600	\$ 172,279	\$ 227,153	\$ 264,309	\$ 348,289	\$ 389,127	\$ 388,318	\$ 445,492
13	Interest	69,516	151,672	202,675	347,895	339,964	330,695	319,454	305,532	290,201	272,759
14		\$ 69,516	\$ 287,372	\$ 345,275	\$ 520,174	\$ 567,117	\$ 595,004	\$ 667,743	\$ 694,658	\$ 678,519	\$ 718,251
15											
16	PROPOSED DEBT SERVICE										
17	Principal Issuance						\$11,614,390				
18	Issuance Fees						116,144				
19	Total Issuance						\$11,730,534				
20											
21	Proposed Debt Issue										
22	Beginning Principal Balance						\$11,730,534	\$11,378,109	\$11,007,843	\$10,618,832	\$10,210,127
23	Principal						352,425	370,266	389,011	408,705	429,395
24	Interest						582,176	564,334	545,590	525,896	505,205
25	Ending Principal Balance						\$11,378,109	\$11,007,843	\$10,618,832	\$10,210,127	\$9,780,732
26											
27	Total Debt Service (Existing + Proposed)										
28	Principal	\$0	\$135,700	\$142,600	\$172,279	\$227,153	\$616,734	\$718,555	\$778,138	\$797,023	\$874,887
29	Interest	69,516	151,672	202,675	347,895	339,964	912,871	883,788	851,121	816,097	777,965
30		\$69,516	\$287,372	\$345,275	\$520,174	\$567,117	\$1,529,604	\$1,602,343	\$1,629,259	\$1,613,120	\$1,652,851
31											
32	Total Debt Service for Revenue Requirement (excludes JCI, Series 2018)										
33	Principal	\$0	\$135,700	\$142,600	\$149,500	\$157,550	\$518,025	\$543,916	\$571,861	\$599,605	\$630,645
34	Interest	69,516	151,672	144,887	137,757	130,282	704,580	678,459	651,032	622,195	591,960
35		\$69,516	\$287,372	\$287,487	\$287,257	\$287,832	\$1,222,605	\$1,222,375	\$1,222,893	\$1,221,800	\$1,222,605

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

Sch.3 O&M Expense

**City of Las Cruces Utilities
O&M Expenses Summary
Sch. 3**

Line No.		FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	Adjustments	Test Year ^a	Notes
A	B	C	D	E	F	G	H
1	Personnel	\$ 3,460,776	\$ 4,183,554	\$ 4,223,408	\$ 1,011,626	\$ 5,195,180	
2	Repairs and Maintenance	1,038,549	650,474	1,419,552	-	650,474	
3	Other Operating Expense	10,013,984	7,701,508	12,327,024	(5,073,149)	2,628,359	
4	Shared Service Expense	2,505,083	2,990,634	3,368,897	37,173	3,027,807	
5	Transfers	-	-	-	-	-	
6	Cash O&M Total	\$ 17,018,392	\$ 15,526,169	\$ 21,338,881	\$ (4,024,349)	\$ 11,501,820	

Notes:

a Test year amount is equal to the FY 2020 Actual plus the Adjustments

City of Las Cruces, New Mexico
 Natural Gas Cost of Service and Rate Design Study

Sch.3a Expense Detail

City of Las Cruces Utilities
 Line-Item Expense Detail
 Sch. 3a

Line	No.	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21_REVISIED	Adjustments	Test Year ^k	Notes	
	A	B	C	D	E	F	G	H	I	J	K
	NATURAL GAS ADMINISTRATION										
	1	50234001	601000	ADMINISTRATIVE SALARIES	\$ 281,755	\$ 262,628	\$ 342,911	\$ 80,283	\$ 342,911	a	
	2	50234001	601010	CLASSIFIED	157,847	171,497	190,296	18,799	190,296	a	
	3	50234001	601050	CONTRACT EMPLOYEES	84,690	109,832	175,381	65,549	175,381	a	
	4	50234001	601110	SCHEDULED OVERTIME	38,611	24,167	30,000	5,833	30,000	a	
	5	50234001	601120	FICA MEDICARE	7,321	7,375	9,267	1,892	9,267	a	
	6	50234001	601130	FICA SOCIAL SECURITY	31,303	31,535	39,603	8,069	39,603	a	
	7	50234001	601140	PERA	80,587	85,207	111,972	26,765	111,972	a	
	8	50234001	601150	PENSION EXPENSE	100,474	815,808	-	155,964	971,772	b	
	9	50234001	601155	OPEB PENSION EXPENSE	(20,934)	(141,457)	-	141,457	-	e	
	10	50234001	601160	DENTAL INS	4,520	4,002	5,066	1,064	5,066	a	
	11	50234001	601170	HEALTH INS	73,193	75,844	99,860	24,016	99,860	a	
	12	50234001	601180	WORKERS COMPENSATION	93	87	180	93	180	a	
	13	50234001	601190	CELL PHONE STIPEND	531	-	-	-	-	a	
	14	50234001	601200	CLOTHING ALLOWANCE	660	1,200	1,400	200	1,400	a	
	15	50234001	601220	ACCRUED ANNUAL & SICK LEAVE	14,528	(18,175)	-	18,175	-	a	
	16	50234001	601230	LIFE AND DISABILITY INS	602	627	945	318	945	a	
	17	50234001	601250	RETIREMENT CONTRIBUTIONS	-	-	-	-	-	a	
	18	50234001	601260	RETIREMENT HEALTH CARE INS	(53,166)	(56,375)	14,179	70,554	14,179	a	
	19			Personnel Subtotal	\$ 802,615	\$ 1,373,801	\$ 1,021,060	\$ 619,032	\$ 1,992,832		
	20	50234001	701000	SUPPLIES GENERAL	17,941	12,886	22,000	\$ 12,886	12,886		
	21	50234001	701000	SUPPLIES GENERAL	-	2,369	-	(2,369)	-	j	
	22	50234001	701020	SOFTWARE	2,995	3,583	10,000	-	3,583		
	23	50234001	701040	ADVERTISING	21,393	-	6,000	-	-		
	24	50234001	701060	PRINT & COPY FEES	1,417	755	2,000	-	755		
	25	50234001	701080	POSTAGE AND FREIGHT	1,579	1,055	2,300	-	1,055		
	26	50234001	701180	MINOR EQUIPMENT	80,242	24,751	78,000	-	24,751		
	27	50234001	701200	SHOP SUPPLIES & MATERIALS	7,108	4,825	10,000	-	4,825		
	28	50234001	701220	UNIFORMS & SAFETY WEAR APPAREL	1,370	2,384	3,500	-	2,384		
	29	50234001	711000	ELECTRICITY	7,428	8,862	8,000	-	8,862		
	30	50234001	711200	TELEPHONE & CELL PHONES	17,254	24,430	21,303	-	24,430		
	31	50234001	721060	MEMBERSHIP & DUES	42,729	525	101,891	-	525		
	32	50234001	721070	PROFESSIONAL/TECHNICAL SERVICE	197,065	179,491	270,000	-	179,491		
	33	50234001	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	166,667	-	-		
	34	50234001	721070	Regulatory Expenses (included within line above)	(197,065)	(110,176)	-	-	(110,176)	l	
	35	50234001	721080	PURCHASED SERVICES GENERAL	177,746	123,655	202,000	-	123,655		
	36	50234001	730100	VEHICLE REPAIR & MAINTENANCE	1,733	5,384	3,000	-	5,384		
	37	50234001	731100	FUEL	3,166	2,713	3,500	-	2,713		
	38	50234001	732200	MAINTENANCE & REPAIRS	223,547	220,671	219,052	-	220,671		
	39	50234001	732220	UTILITY SYSTEM REPAIR & MAINT	-	291	-	-	291		
	40	50234001	741300	LEASE PAYMENTS	715	780	800	-	780		
	41	50234001	751200	COST OF NATURAL GAS	7,639,634	5,566,938	9,265,525	(5,566,938)	-	g	
	42	50234001	000000	DECARBONIZATION COST (to fund conservation programs)	-	-	-	496,158	496,158	i	
	43	50234001	760000	TRAVEL	22,273	5,870	34,133	-	5,870		
	44	50234001	761000	ADMINISTRATIVE CHARGES	676,233	676,233	676,233	-	676,233		
	45	50234001	770000	LIABILITY INSURANCE PREMIUMS	57,881	57,881	57,881	-	57,881		

City of Las Cruces, New Mexico
 Natural Gas Cost of Service and Rate Design Study

Sch.3a Expense Detail

City of Las Cruces Utilities
 Line-Item Expense Detail
 Sch. 3a

Line	No.	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21_REVISIED	Adjustments	Test Year ^k	Notes	
	A	B	C	D	E	F	G	H	I	J	K
	46	50234001	770400	WORKERS COMPENSATION MEDICAL	92,600	92,600	92,600			92,600	
	47	50234001	772000	IN LIEU OF FRANCHISE TAXES	203,984	214,826	199,400			214,826	
	48	50234001	772050	IN LIEU OF FR TAX: COST OF GAS	154,120	104,447	223,892			104,447	
	49	50234001	772100	IN LIEU OF PROPERTY TAXES	151,399	151,399	151,399			151,399	
	50	50234001	780050	FOOD & BEVERAGE	3,425	2,056	10,000			2,056	
	51	50234001	790220	PAYMENT TO OTHER GOVT AGENCIES	79,240	72,215	100,000			72,215	
	52	50234001	790220	Regulatory Expenses (included within line above)	(77,035)	(71,125)	-			(71,125)	l
	53	50234001	790260	TRAINING MATERIALS	4,786	1,916	25,000			1,916	
	54	50234001	791100	DEPRECIATION EXPENSE	75,059	83,102	83,112	(83,102)		-	c
	55	50234001	810000	BOND/NOTE PRINCIPAL	176,852	230,249	264,309	386,485		616,734	d
	56	50234001	813999	BOND/NOTE PRINCIPAL CLEARING	(176,852)	-	-	-		-	e
	57	50234001	821000	BOND/NOTE INTEREST	187,192	195,207	330,695	717,663		912,871	d
	58	50234001	822000	INTEREST EXP-AMORT	(24,614)	(24,614)	-	24,614		-	e
	59	50234002	791100	DEPRECIATION EXPENSE	30,400	25,524	27,840	(27,840)		-	c
	60	50234002	807000	ROLLING EQUIPT	-	-	124,346	33,441		33,441	f
	61	50234001	790220	Regulatory Expenses	274,100	181,302	-			181,302	l
	62			Non-Personnel Subtotal	\$ 10,159,041	\$ 8,075,259	\$ 12,796,378	\$ (4,021,888)	\$ 4,055,687		
	63			NATURAL GAS ADMINISTRATION TOTAL	\$ 10,961,656	\$ 9,449,059	\$ 13,817,438	\$ (3,402,856)	\$ 6,048,519		
				NATURAL GAS CONSTRUCTION & MAIN							
	64	50234003	601000	ADMINISTRATIVE SALARIES	\$ -	\$ 31,740	\$ 85,433	\$ 53,694	\$ 85,433	a	
	65	50234003	601010	CLASSIFIED	428,547	347,503	470,242	122,739	470,242	a	
	66	50234003	601060	STANDBY PAY	12,353	10,350	13,000	2,650	13,000	a	
	67	50234003	601110	SCHEDULED OVERTIME	48,057	64,080	49,000	(15,080)	49,000	a	
	68	50234003	601120	FICA MEDICARE	6,442	6,133	6,945	812	6,945	a	
	69	50234003	601130	FICA SOCIAL SECURITY	27,544	26,225	29,684	3,459	29,684	a	
	70	50234003	601140	PERA	58,156	55,321	80,968	25,647	80,968	a	
	71	50234003	601160	DENTAL INS	4,905	3,705	5,502	1,797	5,502	a	
	72	50234003	601170	HEALTH INS	68,560	56,981	108,010	51,029	108,010	a	
	73	50234003	601180	WORKERS COMPENSATION	90	76	150	74	150	a	
	74	50234003	601190	CELL PHONE STIPEND	-	-	-	-	-	a	
	75	50234003	601200	CLOTHING ALLOWANCE	2,100	1,845	3,000	1,155	3,000	a	
	76	50234003	601230	LIFE AND DISABILITY INS	629	496	724	228	724	a	
	77	50234003	601260	RETIREMENT HEALTH CARE INS	8,475	7,576	11,020	3,444	11,020	a	
	78			Personnel Subtotal	665,857	612,031	863,678	251,647	863,678		
	79	50234003	701000	SUPPLIES GENERAL	37,281	35,018	38,000		\$ 35,018		
	80	50234003	701180	MINOR EQUIPMENT	10,156	5,518	48,000		5,518		
	81	50234003	701200	SHOP SUPPLIES & MATERIALS	27,311	21,352	30,000		21,352		
	82	50234003	701220	UNIFORMS & SAFETY WEAR APPAREL	5,559	4,705	7,500		4,705		
	83	50234003	711100	GENERAL UTILITY SERVICES	2,274	3,118	2,000		3,118		
	84	50234003	721080	PURCHASED SERVICES GENERAL	19,716	28,845	40,000		28,845		
	85	50234003	730100	VEHICLE REPAIR & MAINTENANCE	74,080	77,270	74,000		77,270		
	86	50234003	731100	FUEL	27,981	22,365	30,000		22,365		
	87	50234003	732200	MAINTENANCE & REPAIRS	3,962	10,517	16,000		10,517		
	88	50234003	732220	UTILITY SYSTEM REPAIR & MAINT	219,562	130,145	180,000		130,145		
	89	50234003	741200	OFFICE FURNITURE/EQUIPT RENTAL	1,280	3,207	8,000		3,207		
	90	50234003	790260	TRAINING MATERIALS	-	-	-		-		

City of Las Cruces, New Mexico
 Natural Gas Cost of Service and Rate Design Study

Sch.3a Expense Detail

City of Las Cruces Utilities
 Line-Item Expense Detail
 Sch. 3a

Line		ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21_REVISIED	Adjustments	Test Year ^k	Notes	
No.	A	B	C	D	E	F	G	H	I	J	K
91	50234003	791100	DEPRECIATION EXPENSE		1,645,761	1,833,925	1,834,116	(1,833,925)	-	c	
92	50234003	791200	DEPREC EXPENSE/CONTRIB ASSETS		284,247	282,195	-	(282,195)	-	c	
93	50234003	808000	MAJOR EQUIPMENT		-	-	-	-	-		
94	50234004	791100	DEPRECIATION EXPENSE		267,792	331,500	327,852	(331,500)	-	c	
95	50234004	807000	ROLLING EQUIPT		295,366	81,123	572,454	328,311	409,434	f	
96	50234004	808000	MAJOR EQUIPMENT		-	49,903	601,209	(49,903)	-	h	
97			Non-Personnel Subtotal		\$ 2,922,327	\$ 2,920,704	\$ 3,809,131	\$ (2,169,211)	\$ 751,493		
98			NATURAL GAS CONSTRUCTION & MAIN TOTAL		\$ 3,588,184	\$ 3,532,736	\$ 4,672,809	\$ (1,917,565)	\$ 1,615,171		
NATURAL GAS CORROSION											
99	50234005	601000	ADMINISTRATIVE SALARIES		\$ 62,512	\$ 32,782	\$ 32,872	90	\$ 32,872	a	
100	50234005	601010	CLASSIFIED		258,788	343,653	423,828	80,175	423,828	a	
101	50234005	601060	STANDBY PAY		1,537	4,629	2,500	(2,129)	2,500	a	
102	50234005	601110	SCHEDULED OVERTIME		44,437	82,380	45,000	(37,380)	45,000	a	
103	50234005	601120	FICA MEDICARE		4,938	6,164	5,722	(442)	5,722	a	
104	50234005	601130	FICA SOCIAL SECURITY		21,116	26,355	24,452	(1,903)	24,452	a	
105	50234005	601140	PERA		45,172	55,406	67,422	12,016	67,422	a	
106	50234005	601160	DENTAL INS		3,154	3,499	4,442	943	4,442	a	
107	50234005	601170	HEALTH INS		55,399	65,047	94,684	29,637	94,684	a	
108	50234005	601180	WORKERS COMPENSATION		58	76	114	38	114	a	
109	50234005	601190	CELL PHONE STIPEND		75	-	-	-	-	a	
110	50234005	601200	CLOTHING ALLOWANCE		1,470	1,245	2,500	1,255	2,500	a	
111	50234005	601230	LIFE AND DISABILITY INS		400	496	599	103	599	a	
112	50234005	601260	RETIREMENT HEALTH CARE INS		6,426	7,470	9,139	1,669	9,139	a	
113			Personnel Subtotal		\$ 505,482	\$ 629,200	\$ 713,274	\$ 84,074	\$ 713,274		
114	50234005	701000	SUPPLIES GENERAL		\$ 19,087	\$ 27,158	\$ 25,000		\$ 27,158		
115	50234005	701060	PRINT & COPY FEES		-	-	-	-	-		
116	50234005	701180	MINOR EQUIPMENT		16,675	-	17,000	-	-		
117	50234005	701200	SHOP SUPPLIES & MATERIALS		24,764	14,622	30,000	-	14,622		
118	50234005	701220	UNIFORMS & SAFETY WEAR APPAREL		3,391	3,963	4,500	-	3,963		
119	50234005	711100	GENERAL UTILITY SERVICES		-	-	-	-	-		
120	50234005	721080	PURCHASED SERVICES GENERAL		4,863	4,433	30,000	-	4,433		
121	50234005	730100	VEHICLE REPAIR & MAINTENANCE		27,022	12,725	27,000	-	12,725		
122	50234005	731100	FUEL		9,782	13,184	10,000	-	13,184		
123	50234005	732200	MAINTENANCE & REPAIRS		919	2,192	13,500	-	2,192		
124	50234005	732220	UTILITY SYSTEM REPAIR & MAINT		61,134	28,792	53,000	-	28,792		
125	50234005	741200	OFFICE FURNITURE/EQUIPT RENTAL		-	-	55,000	-	-		
126	50234005	808000	MAJOR EQUIPMENT		7,085	39,813	75,000	(39,813)	-	h	
127	50234005	791100	DEPRECIATION EXPENSE		101,391	708	708	(708)	-	c	
128	50234006	791100	DEPRECIATION EXPENSE		-	85,118	87,948	(85,118)	-	c	
129	50234006	807000	ROLLING EQUIPT		-	-	44,887	163,803	163,803	f	
130	50234006	808000	MAJOR EQUIPMENT		-	-	-	-	-		
131			Non-Personnel Subtotal		\$ 276,112	\$ 232,708	\$ 473,543	\$ 38,165	\$ 270,872		

City of Las Cruces, New Mexico
 Natural Gas Cost of Service and Rate Design Study

Sch.3a Expense Detail

City of Las Cruces Utilities
 Line-Item Expense Detail
 Sch. 3a

Line	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21_REVISIED	Adjustments	Test Year ^k	Notes								
No.	A	B	C	D	E	F	G	H	I	J	K						
132				NATURAL GAS CORROSION TOTAL			\$	781,594	\$	861,908	\$	1,186,817	\$	122,239	\$	984,146	
				NATURAL GAS LOCATING & MAPPING													
133	50234007	601000	ADMINISTRATIVE SALARIES		\$	55,212	\$	57,065	\$	62,198		5,133	\$			62,198	a
134	50234007	601010	CLASSIFIED			317,654		326,549		372,470		45,921				372,470	a
135	50234007	601060	STANDBY PAY			6,416		5,877		8,000		2,123				8,000	a
136	50234007	601110	SCHEDULED OVERTIME			39,473		49,697		40,000		(9,697)				40,000	a
137	50234007	601120	FICA MEDICARE			5,632		5,975		5,711		(264)				5,711	a
138	50234007	601130	FICA SOCIAL SECURITY			24,083		25,548		24,400		(1,148)				24,400	a
139	50234007	601140	PERA			50,170		56,260		64,528		8,268				64,528	a
140	50234007	601160	DENTAL INS			2,928		3,373		3,936		563				3,936	a
141	50234007	601170	HEALTH INS			36,633		37,961		57,879		19,918				57,879	a
142	50234007	601180	WORKERS COMPENSATION			69		71		108		37				108	a
143	50234007	601190	CELL PHONE STIPEND			75		-		-		-				-	a
144	50234007	601200	CLOTHING ALLOWANCE			1,170		1,170		2,500		1,330				2,500	a
145	50234007	601230	LIFE AND DISABILITY INS			457		503		567		64				567	a
146	50234007	601260	RETIREMENT HEALTH CARE INS			7,038		7,575		8,719		1,144				8,719	a
147			Personnel Subtotal		\$	547,009	\$	577,624	\$	651,016	\$	73,392	\$			651,016	
148	50234007	701000	SUPPLIES GENERAL		\$	13,303	\$	18,643	\$	20,000			\$			18,643	
149	50234007	701020	SOFTWARE			-		720		2,500						720	
150	50234007	701180	MINOR EQUIPMENT			8,107		24,786		22,000						24,786	
151	50234007	701200	SHOP SUPPLIES & MATERIALS			2,835		407		15,000						407	
152	50234007	701220	UNIFORMS & SAFETY WEAR APPAREL			2,826		2,837		10,000						2,837	
153	50234007	721080	PURCHASED SERVICES GENERAL			1,153		6,189		10,000						6,189	
154	50234007	730100	VEHICLE REPAIR & MAINTENANCE			23,085		15,315		35,000						15,315	
155	50234007	731100	FUEL			15,777		15,477		30,000						15,477	
156	50234007	732200	MAINTENANCE & REPAIRS			-		567		2,500						567	
157	50234007	732220	UTILITY SYSTEM REPAIR & MAINT			9,067		9,237		15,000						9,237	
158	50234007	791100	DEPRECIATION EXPENSE			-		664				(664)				-	c
159	50234007	808000	MAJOR EQUIPMENT			-		15,935		18,000		(15,935)				-	h
160	50234007	808000	CAPITAL CLEARING ACCOUNT			-		(15,935)		-		15,935				-	e
161	50234008	791100	DEPRECIATION EXPENSE			134,294		97,393		97,404		(97,393)				-	c
162	50234008	807000	ROLLING EQUIPT			-		-		290,500		192,321				192,321	f
163	50234008	808000	MAJOR EQUIPMENT			-		-		-						-	
164			Non-Personnel Subtotal		\$	210,448	\$	192,235	\$	567,904	\$	94,264	\$			286,500	
165			NATURAL GAS LOCATING & MAPPING TOTAL		\$	757,457	\$	769,860	\$	1,218,920	\$	167,656	\$			937,516	
			NATURAL GAS PRESSURE & SERVICE														
166	50234009	601000	ADMINISTRATIVE SALARIES		\$	76,664	\$	68,804	\$	78,455		9,651	\$			78,455	a
167	50234009	601010	CLASSIFIED			527,266		580,056		588,422		8,366				588,422	a
168	50234009	601050	CONTRACT EMPLOYEES			38,461		48,526		-		(48,526)				-	a
169	50234009	601060	STANDBY PAY			10,310		10,691		15,000		4,310				15,000	a
170	50234009	601110	SCHEDULED OVERTIME			48,635		53,308		60,000		6,692				60,000	a
171	50234009	601120	FICA MEDICARE			9,325		10,442		9,008		(1,434)				9,008	a
172	50234009	601130	FICA SOCIAL SECURITY			39,871		44,650		38,490		(6,160)				38,490	a
173	50234009	601140	PERA			88,762		98,883		97,730		(1,153)				97,730	a
174	50234009	601160	DENTAL INS			6,664		4,363		3,982		(381)				3,982	a
175	50234009	601170	HEALTH INS			77,996		54,633		65,962		11,329				65,962	a

City of Las Cruces, New Mexico
 Natural Gas Cost of Service and Rate Design Study

Sch.3a Expense Detail

City of Las Cruces Utilities
 Line-Item Expense Detail
 Sch. 3a

Line	No.	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21_REVISIED	Adjustments	Test Year ^k	Notes	
	A	B	C	D	E	F	G	H	I	J	K
	176	50234009	601180	WORKERS COMPENSATION	127	147	168	21	168	a	
	177	50234009	601190	CELL PHONE STIPEND	135	-	-	-	-	a	
	178	50234009	601200	CLOTHING ALLOWANCE	2,070	2,220	3,000	780	3,000	a	
	179	50234009	601230	LIFE AND DISABILITY INS	878	953	819	(134)	819	a	
	180	50234009	601260	RETIREMENT HEALTH CARE INS	12,650	13,222	13,344	122	13,344	a	
	181			Personnel Subtotal	\$ 939,813	\$ 990,897	\$ 974,380	\$ (16,517)	\$ 974,380		
	182	50234009	701000	SUPPLIES GENERAL	\$ 21,774	\$ 22,488	\$ 35,000	\$	22,488		
	183	50234009	701060	PRINT & COPY FEES	1,762	1,937	2,000		1,937		
	184	50234009	701180	MINOR EQUIPMENT	33,174	18,001	40,000		18,001		
	185	50234009	701200	SHOP SUPPLIES & MATERIALS	11,413	7,066	25,000		7,066		
	186	50234009	701220	UNIFORMS & SAFETY WEAR APPAREL	5,590	10,350	8,000		10,350		
	187	50234009	721080	PURCHASED SERVICES GENERAL	73,186	96,374	60,000		96,374		
	188	50234009	730100	VEHICLE REPAIR & MAINTENANCE	14,696	19,619	25,000		19,619		
	189	50234009	731100	FUEL	21,209	20,595	21,000		20,595		
	190	50234009	732200	MAINTENANCE & REPAIRS	1,020	707	12,000		707		
	191	50234009	732220	UTILITY SYSTEM REPAIR & MAINT	300,807	42,707	650,000		42,707		
	192	50234009	732300	MAINT & SERVICE AGREEMENTS	3,948	3,040	2,000		3,040		
	193	50234010	791100	DEPRECIATION EXPENSE	94,121	98,717	104,472	(98,717)	-	c	
	194	50234010	807000	ROLLING EQUIPT	106,125	-	130,000	124,791	124,791	f	
	195	50234010	808000	MAJOR EQUIPMENT	-	-	140,000		-		
	196			Non-Personnel Subtotal	\$ 688,826	\$ 341,601	\$ 1,254,472	\$ 26,074	\$ 367,675		
	197			NATURAL GAS PRESSURE & SERVICE TOTAL	\$ 1,628,639	\$ 1,332,498	\$ 2,228,852	\$ 9,557	\$ 1,342,055		
				OTHER							
	198	50234002	808000	MAJOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	h	
	199	50234005	791100	DEPRECIATION EXPENSE	-	-	-		-		
	200	51034004	830000	DEBT ISSUANCE COST	-	-	-		-		
	201			OTHER TOTAL	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000		
				SHARED SERVICES ALLOCATED TO GAS							
	202	50134001		ADMINISTRATION-UT	388,109	703,930	603,789	(162,163)	\$ 541,767		
	203	50734001		CUSTOMER OUTREACH	-	99,239	88,495	1,185	100,424		
	204	50734002		CUSTOMER CENTRAL	137,736	143,291	179,213	29,398	172,688		
	205	50734004		UTILITIES BILLING & RECEIVABLE	379,740	355,702	397,725	21,914	377,616		
	206	50734005		NEW CONNECTIONS	49,652	61,830	70,358	5,905	67,735		
	207	50734007		METER READING	149,791	97,131	144,531	15,115	112,246		
	208	50734009		UTILITIES DISPATCH	132,345	170,643	127,367	(2,731)	167,912		
	209	50734010		FIELD SERVICES	259,234	192,752	305,316	27,021	219,773		
	210	50834001		RATE & ECONOMIC ANALYSIS	82,878	119,920	141,554	9,493	129,412		
	211	50834002		UTILITIES WAREHOUSE	87,827	88,765	127,812	13,090	101,855		
	212	50834004		UT BUILDING ADMINISTRATION	197,712	264,005	343,013	1,389	265,393		
	213	50834005		UT BUSINESS SERVICES ADMINISTR	183,078	178,582	224,705	3,693	182,275		
	214	50934001		REGULATORY AND COMPLIANCE	69,188	31,383	37,097	3,444	34,828		
	215	50934010		UTILITIES TRAINING	-	39,184	-	(6,977)	32,206		
	216	51034001		TECHNICAL SUPPORT	311,792	367,318	470,777	67,131	434,449		

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

City of Las Cruces Utilities
Line-Item Expense Detail
Sch. 3a

Line		ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21_REVISIED	Adjustments	Test Year ^k	Notes	
No.	A	B	C	D	E	F	G	H	I	J	K
217		51034030		SCADA		84,249	76,058	106,843	10,266	86,324	
218				OTHER		(8,249)	903	303	-	903	
219						\$ 2,505,083	\$ 2,990,634	\$ 3,368,897	\$ 37,173	\$ 3,027,807	
Grand Total Expenses						\$ 20,222,613	\$ 18,936,695	\$ 26,493,733	\$ (3,983,797)	\$ 14,955,214	
Summary											
				Cash O&M		\$ 17,018,392	\$ 15,526,169	\$ 21,338,881	\$ (4,024,349)	\$ 11,501,820	
				Depreciation		2,633,066	2,838,845	2,563,452	(2,841,161)	-	
				Capital - Rolling		401,491	81,123	1,162,187	842,667	923,790	
				Capital - Major		7,085	89,715	834,209	910,285	1,000,000	
				Capital - Clearing		-	-	-	-	-	
				Debt Service		162,579	400,843	595,004	1,128,762	1,529,604	
				Other		-	-	-	-	-	
				Total		\$ 20,222,613	\$ 18,936,695	\$ 26,493,733	\$ (3,983,797)	\$ 14,955,214	

Notes:

- a Adjusted to 2021 Budget amount
- b Prorata adjustment to pension costs to align with salaries for all gas Orgs
- c No depreciation expense in Test Year (cash basis)
- d The Test Year amount is based on FY 2021 estimated debt service, including a proposed debt issue to fund \$11614390 in capital projects
- e Assumed to be \$0 for Test Year
- f Based on Schedule 4
- g Based on an assumed \$0 per Dkth cost of gas and Test Year volume from Schedule 8 (commodity removed from Test Year)
- h Major capital spending for Infrastructure is based on Schedule 6
- i New funding for programs to combat the environmental impacts of gas
- j One time expense (Covid-19 related expense)
- k Test year amount is equal to the FY 2020 Actual plus the Adjustments
- l Regulatory Expenses included within two of the expense accounts were segregated so that they could be combined onto one line item that represents the dollar amount of the revenue requirement that recovers Regulatory expenses. Any Regulatory costs above this amount may be passed through to customers via a separate rate rider for this purpose.

City of Las Cruces Utilities
 Shared Services Expenses
 Sch. 3b

Line
 No.

A	B	C	D	E	F	G	H	I	J	K
	ORG	OBJECT	ACCT DESCRIPTION		2019 ACTUAL	2020 ACTUAL	FY21 REVISED	Adjustments	Test Year ^d	Notes
	ADMINISTRATION-UT									
1	50134001	601000	ADMINISTRATIVE SALARIES		\$ 338,669	380,284	\$ 388,141	\$ 7,857	\$ 388,141	a
2	50134001	601010	CLASSIFIED		38,266	64,286	109,855	45,569	109,855	a
3	50134001	601050	CONTRACT EMPLOYEES		-	-	-	-	-	a
4	50134001	601110	SCHEDULED OVERTIME		-	3,584	2,500	(1,084)	2,500	a
5	50134001	601120	FICA MEDICARE		1,312	6,179	6,813	634	6,813	a
6	50134001	601130	FICA SOCIAL SECURITY		5,156	26,241	28,802	2,561	28,802	a
7	50134001	601140	PERA		21,552	66,642	73,655	7,013	73,655	a
8	50134001	601160	DENTAL INS		57,783	1,242	1,607	365	1,607	a
9	50134001	601170	HEALTH INS		1,711	28,558	41,002	12,444	41,002	a
10	50134001	601180	WORKERS COMPENSATION		29,198	63	101	38	101	a
11	50134001	601190	CELL PHONE STIPEND		52	-	-	-	-	a
12	50134001	601200	CLOTHING ALLOWANCE		135	-	-	-	-	a
13	50134001	601230	LIFE AND DISABILITY INS		338	375	466	91	466	a
14	50134001	601260	RETIREMENT HEALTH CARE INS		7,429	8,438	9,367	929	9,367	a
15	50134001	701000	SUPPLIES GENERAL		18,289	16,878	17,000		16,878	
16	50134001	701000	SUPPLIES GENERAL		-	3,208	10,000	(3,208)	-	c
17	50134001	701020	SOFTWARE		221	25,196	85,500		25,196	
18	50134001	701040	ADVERTISING		62,898	8,829	50,000		8,829	
19	50134001	701060	PRINT & COPY FEES		-	-	500		-	
20	50134001	701080	POSTAGE AND FREIGHT		100	30	200		30	
21	50134001	701180	MINOR EQUIPMENT		29,578	45,290	12,000		45,290	
22	50134001	701220	UNIFORMS & SAFETY WEAR APPAREL		-	289	1,500		289	
23	50134001	711200	TELEPHONE & CELL PHONES		4,769	4,856	6,000		4,856	
24	50134001	721040	ENGINEERING SERVICES		52,404	1,200,000	-	(658,003)	541,997	e
25	50134001	721060	MEMBERSHIP & DUES		16,245	17,773	9,000		17,773	
26	50134001	721070	PROFESSIONAL/TECHNICAL SERVICE		307,916	218,024	791,500		218,024	
27	50134001	721080	PURCHASED SERVICES GENERAL		115,343	118,867	138,950		118,867	
28	50134001	730100	VEHICLE REPAIR & MAINTENANCE		5,495	14,932	10,000		14,932	
29	50134001	731100	FUEL		639	2,210	4,000		2,210	
30	50134001	732300	MAINT & SERVICE AGREEMENTS		-	-	1,050		-	
31	50134001	741300	LEASE PAYMENTS		650	1,200	1,200		1,200	
32	50134001	760000	TRAVEL		7,314	1,261	9,000		1,261	
33	50134001	761000	ADMINISTRATIVE CHARGES		100,176	100,176	129,985		100,176	
34	50134001	770200	UNEMPLOYMENT COMPEN PREMIUMS		35,001	35,001	35,000		35,001	
35	50134001	770400	WORKERS COMPENSATION MEDICAL		72,655	72,655	70,000		72,655	
36	50134001	780050	FOOD & BEVERAGE		6,384	4,260	11,000		4,260	
37	50134001	791100	DEPRECIATION EXPENSE		61,924	61,688	61,692		61,688	
38	50134001	808000	MAJOR EQUIPMENT		-	-	60,000		-	
39	50134001	809999	CAPITAL CLEARING ACCOUNT		-	-	-		-	
40			Subtotal		\$ 1,399,601	\$ 2,538,516	\$ 2,177,386	\$ (584,794)	\$ 1,953,722	
41			Allocated to Gas (based on 27.73%)		\$ 388,109	\$ 703,930	\$ 603,789	\$ (162,163)	\$ 541,767	

City of Las Cruces Utilities
 Shared Services Expenses
 Sch. 3b
 Line
 No.

A	B	C	D	E	F	G	H	I	J	K
	ORG	OBJECT	ACCT DESCRIPTION		2019 ACTUAL	2020 ACTUAL	FY21 REVISED	Adjustments	Test Year ^d	Notes
CUSTOMER OUTREACH										
42	50734001	601000	ADMINISTRATIVE SALARIES		\$ -	\$ 48,611	\$ 50,434	\$ 1,823	\$ 50,434	a
43	50734001	601010	CLASSIFIED		-	-	-	-	-	a
44	50734001	601120	FICA MEDICARE		-	622	648	26	648	a
45	50734001	601130	FICA SOCIAL SECURITY		-	2,659	2,767	108	2,767	a
46	50734001	601140	PERA		-	7,681	7,970	289	7,970	a
47	50734001	601150	PENSION EXPENSE		-	-	-	-	-	a
48	50734001	601155	OPEB PENSION EXPENSE		-	-	-	-	-	a
49	50734001	601160	DENTAL INS		-	331	389	58	389	a
50	50734001	601170	HEALTH INS		-	6,342	8,345	2,003	8,345	a
51	50734001	601180	WORKERS COMPENSATION		-	8	11	3	11	a
52	50734001	601190	CELL PHONE STIPEND		-	-	-	-	-	a
53	50734001	601200	CLOTHING ALLOWANCE		-	75	-	(75)	-	a
54	50734001	601220	ACCRUED ANNUAL & SICK LEAVE		-	-	-	-	-	a
55	50734001	601230	LIFE AND DISABILITY INS		-	55	57	2	57	a
56	50734001	601250	RETIREMENT CONTRIBUTIONS		-	-	-	-	-	a
57	50734001	601260	RETIREMENT HEALTH CARE INS		-	972	1,009	37	1,009	a
58	50734001	701000	SUPPLIES GENERAL		-	3,932	-	-	3,932	
59	50734001	701040	ADVERTISING		-	126,352	73,450	-	126,352	
60	50734001	701060	PRINT & COPY FEES		-	5,962	52,900	-	5,962	
61	50734001	701080	POSTAGE AND FREIGHT		-	13,995	1,300	-	13,995	
62	50734001	701180	MINOR EQUIPMENT		-	1,749	-	-	1,749	
63	50734001	721060	MEMBERSHIP & DUES		-	-	-	-	-	
64	50734001	721070	PROFESSIONAL/TECHNICAL SERVICE		-	96,592	100,000	-	96,592	
65	50734001	721080	PURCHASED SERVICES GENERAL		-	40,849	13,600	-	40,849	
66	50734001	730100	VEHICLE REPAIR & MAINTENANCE		-	33	-	-	33	
67	50734001	731100	FUEL		-	-	-	-	-	
68	50734001	741200	OFFICE FURNITURE/EQUIPT RENTAL		-	613	-	-	613	
69	50734001	760000	TRAVEL		-	-	-	-	-	
70	50734001	780050	FOOD & BEVERAGE		-	442	6,250	-	442	
71	50734001	790220	PAYMENT TO OTHER GOVT AGENCIES		-	-	-	-	-	
72			Subtotal		\$ -	\$ 357,875	\$ 319,130	\$ 4,274	\$ 362,148	
73			Allocated to Gas (based on 27.73%)		\$ -	\$ 99,239	\$ 88,495	\$ 1,185	\$ 100,424	
CUSTOMER CENTRAL										
74	50734002	601000	ADMINISTRATIVE SALARIES		\$ 63,550	\$ 36,893	\$ 37,065	\$ 172	\$ 37,065	a
75	50734002	601010	CLASSIFIED		210,235	264,006	322,113	58,107	322,113	a
76	50734002	601050	CONTRACT EMPLOYEES		-	-	-	-	-	a
77	50734002	601110	SCHEDULED OVERTIME		8,477	9,900	11,000	1,100	11,000	a
78	50734002	601120	FICA MEDICARE		3,726	4,268	4,782	514	4,782	a
79	50734002	601130	FICA SOCIAL SECURITY		15,933	18,246	20,423	2,177	20,423	a
80	50734002	601140	PERA		42,183	47,279	56,700	9,421	56,700	a
81	50734002	601160	DENTAL INS		2,377	1,091	2,268	1,177	2,268	a

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A	B	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21 REVISED	Adjustments	Test Year ^d	Notes
		C	D	E	F	G	H	I	J	K
82		50734002	601170	HEALTH INS	31,128	20,089	51,906	31,817	51,906	a
83		50734002	601180	WORKERS COMPENSATION	76	87	141	54	141	a
84		50734002	601190	CELL PHONE STIPEND	135	-	-	-	-	a
85		50734002	601230	LIFE AND DISABILITY INS	529	601	753	152	753	a
86		50734002	601260	RETIREMENT HEALTH CARE INS	5,425	5,986	7,308	1,322	7,308	a
87		50734002	701000	SUPPLIES GENERAL	3,229	3,346	5,000		3,346	
88		50734002	701020	SOFTWARE	302	289	300		289	
89		50734002	701060	PRINT & COPY FEES	455	366	600		366	
90		50734002	701080	POSTAGE AND FREIGHT	1,287	848	1,337		848	
91		50734002	701180	MINOR EQUIPMENT	4,105	4,269	5,000		4,269	
92		50734002	701220	UNIFORMS & SAFETY WEAR APPAREL	-	407	450		407	
93		50734002	711200	TELEPHONE & CELL PHONES	3,029	3,030	3,030		3,030	
94		50734002	721080	PURCHASED SERVICES GENERAL	94,645	92,184	112,250		92,184	
95		50734002	732200	MAINTENANCE & REPAIRS	3,551	3,551	3,551		3,551	
96		50734002	732300	MAINT & SERVICE AGREEMENTS	1,078	-	-		-	
97		50734002	780050	FOOD & BEVERAGE	960	-	-		-	
98		50734002	790260	TRAINING MATERIALS	290	-	300		-	
99				Subtotal	\$ 496,705	\$ 516,736	\$ 646,277	\$ 106,014	\$ 622,750	
100				Allocated to Gas (based on 27.73%)	\$ 137,736	\$ 143,291	\$ 179,213	\$ 29,398	\$ 172,688	
UTILITIES BILLING & RECEIVABLE										
101		50734004	601000	ADMINISTRATIVE SALARIES	\$ 44,370	\$ 46,485	\$ 47,543	\$ 1,058	\$ 47,543	a
102		50734004	601010	CLASSIFIED	253,952	222,562	266,668	44,106	266,668	a
103		50734004	601110	SCHEDULED OVERTIME	7,277	5,609	7,039	1,430	7,039	a
104		50734004	601120	FICA MEDICARE	3,785	3,492	3,871	379	3,871	a
105		50734004	601130	FICA SOCIAL SECURITY	16,184	14,934	16,538	1,604	16,538	a
106		50734004	601140	PERA	46,334	42,497	49,653	7,156	49,653	a
107		50734004	601160	DENTAL INS	3,630	3,332	4,336	1,004	4,336	a
108		50734004	601170	HEALTH INS	60,710	45,719	66,967	21,248	66,967	a
109		50734004	601180	WORKERS COMPENSATION	78	69	108	39	108	a
110		50734004	601230	LIFE AND DISABILITY INS	539	470	567	97	567	a
111		50734004	601260	RETIREMENT HEALTH CARE INS	5,959	5,381	6,287	906	6,287	a
112		50734004	701000	SUPPLIES GENERAL	4,374	5,387	6,000		5,387	
113		50734004	701020	SOFTWARE	479	48	500		48	
114		50734004	701060	PRINT & COPY FEES	2,483	2,443	10,000		2,443	
115		50734004	701080	POSTAGE AND FREIGHT	1	-	5,000		-	
116		50734004	701180	MINOR EQUIPMENT	8,983	9,663	5,000		9,663	
117		50734004	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-		-	
118		50734004	711200	TELEPHONE & CELL PHONES	2,272	2,272	2,500		2,272	
119		50734004	721080	PURCHASED SERVICES GENERAL	417,026	407,769	450,000		407,769	
120		50734004	732200	MAINTENANCE & REPAIRS	710	710	16,500		710	
121		50734004	732300	MAINT & SERVICE AGREEMENTS	16,400	16,400	1,200		16,400	
122		50734004	761000	ADMINISTRATIVE CHARGES	448,975	425,831	450,000		425,831	

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123		50734004	790260	TRAINING MATERIALS	-	-	-		-	
124		50734004	820000	INTEREST EXPENSE	24,898	21,659	18,000		21,659	
125				Subtotal	\$ 1,369,420	\$ 1,282,733	\$ 1,434,277	\$ 79,028	\$ 1,361,761	
126				Allocated to Gas (based on 27.73%)	\$ 379,740	\$ 355,702	\$ 397,725	\$ 21,914	\$ 377,616	
NEW CONNECTIONS										
127		50734005	601000	ADMINISTRATIVE SALARIES	\$ 26,996	\$ 30,106	\$ 30,540	\$ 434	\$ 30,540	a
128		50734005	601010	CLASSIFIED	64,850	105,542	117,038	11,496	117,038	a
129		50734005	601110	SCHEDULED OVERTIME	4	53	2,500	2,447	2,500	a
130		50734005	601120	FICA MEDICARE	1,120	1,638	1,779	141	1,779	a
131		50734005	601130	FICA SOCIAL SECURITY	4,789	7,006	7,608	602	7,608	a
132		50734005	601140	PERA	16,404	21,426	23,321	1,895	23,321	a
133		50734005	601160	DENTAL INS	1,426	2,023	2,117	94	2,117	a
134		50734005	601170	HEALTH INS	19,226	31,560	35,236	3,676	35,236	a
135		50734005	601180	WORKERS COMPENSATION	20	31	44	13	44	a
136		50734005	601190	CELL PHONE STIPEND	-	-	-	-	-	a
137		50734005	601200	CLOTHING ALLOWANCE	540	660	900	240	900	a
138		50734005	601230	LIFE AND DISABILITY INS	124	213	230	17	230	a
139		50734005	601260	RETIREMENT HEALTH CARE INS	1,819	2,713	2,953	240	2,953	a
140		50734005	701000	SUPPLIES GENERAL	3,363	4,125	4,500		4,125	
141		50734005	701180	MINOR EQUIPMENT	412	6,561	12,000		6,561	
142		50734005	701200	SHOP SUPPLIES & MATERIALS	-	127	300		127	
143		50734005	701220	UNIFORMS & SAFETY WEAR APPAREL	473	682	1,000		682	
144		50734005	711200	TELEPHONE & CELL PHONES	1,515	1,515	1,515		1,515	
145		50734005	721060	MEMBERSHIP & DUES	290	-	-		-	
146		50734005	721080	PURCHASED SERVICES GENERAL	28,895	984	1,600		984	
147		50734005	730100	VEHICLE REPAIR & MAINTENANCE	2,510	1,567	3,000		1,567	
148		50734005	731100	FUEL	1,734	1,895	3,000		1,895	
149		50734005	732200	MAINTENANCE & REPAIRS	2,543	2,543	2,544		2,543	
150		50734005	790260	TRAINING MATERIALS	-	-	-		-	
151				Subtotal	\$ 179,054	\$ 222,971	\$ 253,725	\$ 21,294	\$ 244,266	
152				Allocated to Gas (based on 27.73%)	\$ 49,652	\$ 61,830	\$ 70,358	\$ 5,905	\$ 67,735	
METER READING										
153		50734007	601000	ADMINISTRATIVE SALARIES	\$ 41,188	\$ 21,693	\$ 21,747	\$ 54	\$ 21,747	a
154		50734007	601010	CLASSIFIED	125,084	133,666	137,537	3,871	137,537	a
155		50734007	601050	CONTRACT EMPLOYEES	30,583	27,323	50,566	23,243	50,566	a
156		50734007	601110	SCHEDULED OVERTIME	16,431	6,380	10,000	3,620	10,000	a
157		50734007	601120	FICA MEDICARE	2,828	2,539	3,318	779	3,318	a
158		50734007	601130	FICA SOCIAL SECURITY	12,093	10,858	14,177	3,319	14,177	a
159		50734007	601140	PERA	28,368	27,038	31,045	4,007	31,045	a
160		50734007	601160	DENTAL INS	1,201	1,094	1,590	496	1,590	a
161		50734007	601170	HEALTH INS	26,758	21,148	34,917	13,769	34,917	a

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162		50734007	601180	WORKERS COMPENSATION	58	51	78	27	78	a
163		50734007	601200	CLOTHING ALLOWANCE	1,170	795	1,500	705	1,500	a
164		50734007	601230	LIFE AND DISABILITY INS	379	346	409	63	409	a
165		50734007	601260	RETIREMENT HEALTH CARE INS	3,936	3,643	4,199	556	4,199	a
166		50734007	699999	TEMP AGENCY SERVICES	-	-	-	-	-	
167		50734007	701000	SUPPLIES GENERAL	6,351	6,053	12,500	-	6,053	
168		50734007	701060	PRINT & COPY FEES	-	-	300	-	-	
169		50734007	701080	POSTAGE AND FREIGHT	334	606	5,000	-	606	
170		50734007	701180	MINOR EQUIPMENT	9,466	7,060	15,000	-	7,060	
171		50734007	701200	SHOP SUPPLIES & MATERIALS	382	736	1,000	-	736	
172		50734007	701220	UNIFORMS & SAFETY WEAR APPAREL	4,203	3,798	5,000	-	3,798	
173		50734007	711200	TELEPHONE & CELL PHONES	1,950	2,735	5,000	-	2,735	
174		50734007	721060	MEMBERSHIP & DUES	290	-	9,121	-	-	
175		50734007	721075	TEMP AGENCIES SERVICES	-	-	-	-	-	
176		50734007	721080	PURCHASED SERVICES GENERAL	145,458	8,413	20,000	-	8,413	
177		50734007	730100	VEHICLE REPAIR & MAINTENANCE	28,543	19,869	35,000	-	19,869	
178		50734007	731100	FUEL	15,732	13,933	25,000	-	13,933	
179		50734007	732200	MAINTENANCE & REPAIRS	5,454	5,586	15,454	-	5,586	
180		50734007	732220	UTILITY SYSTEM REPAIR & MAINT	14,331	24,910	20,000	-	24,910	
181		50734007	732300	MAINT & SERVICE AGREEMENTS	17,605	-	35,000	-	-	
182		50734007	760000	TRAVEL	-	-	6,750	-	-	
183				Subtotal	\$ 540,176	\$ 350,274	\$ 521,208	\$ 54,508	\$ 404,782	
184				Allocated to Gas (based on 27.73%)	\$ 149,791	\$ 97,131	\$ 144,531	\$ 15,115	\$ 112,246	
UTILITIES DISPATCH										
185		50734009	601000	ADMINISTRATIVE SALARIES	\$ 13,646	\$ 15,137	\$ 15,733	\$ 596	\$ 15,733	a
186		50734009	601010	CLASSIFIED	204,019	202,349	205,287	2,938	205,287	a
187		50734009	601060	STANDBY PAY	5,301	5,406	5,879	473	5,879	a
188		50734009	601110	SCHEDULED OVERTIME	57,439	71,329	55,000	(16,329)	55,000	a
189		50734009	601120	FICA MEDICARE	3,763	3,976	2,847	(1,129)	2,847	a
190		50734009	601130	FICA SOCIAL SECURITY	16,088	17,000	12,157	(4,843)	12,157	a
191		50734009	601140	PERA	27,923	31,095	32,259	1,164	32,259	a
192		50734009	601160	DENTAL INS	2,582	2,277	2,573	296	2,573	a
193		50734009	601170	HEALTH INS	30,701	28,483	34,908	6,425	34,908	a
194		50734009	601180	WORKERS COMPENSATION	56	56	76	20	76	a
195		50734009	601200	CLOTHING ALLOWANCE	600	900	1,250	350	1,250	a
196		50734009	601230	LIFE AND DISABILITY INS	382	381	400	19	400	a
197		50734009	601260	RETIREMENT HEALTH CARE INS	4,338	4,254	4,424	170	4,424	a
198		50734009	701000	SUPPLIES GENERAL	1,643	3,841	3,500	-	3,841	
199		50734009	701020	SOFTWARE	13,661	-	-	-	-	
200		50734009	701180	MINOR EQUIPMENT	47,025	6,911	7,000	-	6,911	
201		50734009	701220	UNIFORMS & SAFETY WEAR APPAREL	2,028	2,364	2,500	-	2,364	
202		50734009	711200	TELEPHONE & CELL PHONES	757	757	758	-	757	

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		C	D	E	F	G	H	I	J	K
203		50734009	721080	PURCHASED SERVICES GENERAL	28,200	26,083	51,400		26,083	
204		50734009	732200	MAINTENANCE & REPAIRS	710	174,424	711		174,424	
205		50734009	732300	MAINT & SERVICE AGREEMENTS	16,400	18,351	18,500		18,351	
206		50734009	790260	TRAINING MATERIALS	-	-	2,150		-	
207				Subtotal	\$ 477,261	\$ 615,374	\$ 459,312	\$ (9,849)	\$ 605,524	
208				Allocated to Gas (based on 27.73%)	\$ 132,345	\$ 170,643	\$ 127,367	\$ (2,731)	\$ 167,912	
FIELD SERVICES										
209		50734010	601000	ADMINISTRATIVE SALARIES	\$ 60,749	\$ 62,299	\$ 62,826	\$ 527	\$ 62,826	a
210		50734010	601010	CLASSIFIED	300,077	298,956	335,598	36,642	335,598	a
211		50734010	601050	CONTRACT EMPLOYEES	-	-	-	-	-	a
212		50734010	601060	STANDBY PAY	5,016	5,147	6,000	853	6,000	a
213		50734010	601110	SCHEDULED OVERTIME	20,097	5,644	25,000	19,356	25,000	a
214		50734010	601120	FICA MEDICARE	5,125	4,934	4,977	43	4,977	a
215		50734010	601130	FICA SOCIAL SECURITY	21,913	21,095	21,271	176	21,271	a
216		50734010	601140	PERA	38,108	35,687	42,295	6,608	42,295	a
217		50734010	601160	DENTAL INS	3,159	3,269	4,430	1,161	4,430	a
218		50734010	601170	HEALTH INS	46,777	47,804	78,731	30,927	78,731	a
219		50734010	601180	WORKERS COMPENSATION	83	81	120	40	120	a
220		50734010	601200	CLOTHING ALLOWANCE	1,170	1,470	1,600	130	1,600	a
221		50734010	601230	LIFE AND DISABILITY INS	543	556	630	74	630	a
222		50734010	601260	RETIREMENT HEALTH CARE INS	5,345	4,768	5,676	908	5,676	a
223		50734010	701000	SUPPLIES GENERAL	9,791	15,302	25,000		15,302	
224		50734010	701060	PRINT & COPY FEES	-	-	-		-	
225		50734010	701080	POSTAGE AND FREIGHT	-	-	-		-	
226		50734010	701180	MINOR EQUIPMENT	2,238	11,468	50,500		11,468	
227		50734010	701200	SHOP SUPPLIES & MATERIALS	581	1,420	2,000		1,420	
228		50734010	701220	UNIFORMS & SAFETY WEAR APPAREL	3,258	3,805	3,500		3,805	
229		50734010	711200	TELEPHONE & CELL PHONES	2,157	2,289	1,263		2,289	
230		50734010	721060	MEMBERSHIP & DUES	440	-	800		-	
231		50734010	721080	PURCHASED SERVICES GENERAL	365,561	138,859	381,776		138,859	
232		50734010	730100	VEHICLE REPAIR & MAINTENANCE	18,302	10,670	10,000		10,670	
233		50734010	731100	FUEL	17,627	14,142	21,000		14,142	
234		50734010	732200	MAINTENANCE & REPAIRS	5,438	5,438	14,439		5,438	
235		50734010	790260	TRAINING MATERIALS	1,300	-	1,600		-	
236				Subtotal	\$ 934,852	\$ 695,101	\$ 1,101,032	\$ 97,445	\$ 792,546	
237				Allocated to Gas (based on 27.73%)	\$ 259,234	\$ 192,752	\$ 305,316	\$ 27,021	\$ 219,773	
RATE & ECONOMIC ANALYSIS										
238		50834001	601000	ADMINISTRATIVE SALARIES	\$ 199,664	\$ 316,928	\$ 343,498	\$ 26,570	\$ 343,498	a
239		50834001	601120	FICA MEDICARE	2,717	4,386	4,811	425	4,811	a
240		50834001	601130	FICA SOCIAL SECURITY	11,616	18,756	20,559	1,803	20,559	a
241		50834001	601140	PERA	30,978	50,011	54,279	4,268	54,279	a

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242		50834001	601160	DENTAL INS	1,969	2,559	2,852	293	2,852	a
243		50834001	601170	HEALTH INS	12,646	15,474	15,743	269	15,743	a
244		50834001	601180	WORKERS COMPENSATION	32	53	72	19	72	a
245		50834001	601230	LIFE AND DISABILITY INS	212	348	378	30	378	a
246		50834001	601260	RETIREMENT HEALTH CARE INS	3,984	6,318	6,873	555	6,873	a
247		50834001	701000	SUPPLIES GENERAL	2,056	3,227	3,000		3,227	
248		50834001	701020	SOFTWARE	300	417	30,500		417	
249		50834001	701080	POSTAGE AND FREIGHT	-	-	-		-	
250		50834001	701180	MINOR EQUIPMENT	3,276	9,857	100		9,857	
251		50834001	701220	UNIFORMS & SAFETY WEAR APPAREL	-	1,078	1,250		1,078	
252		50834001	711200	TELEPHONE & CELL PHONES	1,696	1,917	1,263		1,917	
253		50834001	721060	MEMBERSHIP & DUES	1,086	256	2,560		256	
254		50834001	721080	PURCHASED SERVICES GENERAL	25,844	-	14,650		-	
255		50834001	760000	TRAVEL	-	-	7,083		-	
256		50834001	780050	FOOD & BEVERAGE	797	870	1,000		870	
257		50834001	790260	TRAINING MATERIALS	-	-	-		-	
258				Subtotal	\$ 298,874	\$ 432,456	\$ 510,471	\$ 34,232	\$ 466,688	
259				Allocated to Gas (based on 27.73%)	\$ 82,878	\$ 119,920	\$ 141,554	\$ 9,493	\$ 129,412	
UTILITIES WAREHOUSE										
260		50834002	601000	ADMINISTRATIVE SALARIES	\$ 38,120	\$ 18,922	40,254	\$ 21,332	\$ 40,254	a
261		50834002	601010	CLASSIFIED	105,798	137,022	113,551	(23,471)	113,551	a
262		50834002	601050	CONTRACT EMPLOYEES	-	-	24,255	24,255	24,255	a
263		50834002	601060	STANDBY PAY	3,374	4,396	7,626	3,230	7,626	a
264		50834002	601110	SCHEDULED OVERTIME	5,856	6,275	9,408	3,133	9,408	a
265		50834002	601120	FICA MEDICARE	2,082	2,249	2,394	145	2,394	a
266		50834002	601130	FICA SOCIAL SECURITY	8,900	9,615	10,231	616	10,231	a
267		50834002	601140	PERA	21,005	21,934	27,020	5,086	27,020	a
268		50834002	601160	DENTAL INS	1,434	1,438	1,910	472	1,910	a
269		50834002	601170	HEALTH INS	14,191	16,203	27,100	10,897	27,100	a
270		50834002	601180	WORKERS COMPENSATION	37	35	58	24	58	a
271		50834002	601200	CLOTHING ALLOWANCE	840	840	1,500	660	1,500	a
272		50834002	601230	LIFE AND DISABILITY INS	252	249	318	69	318	a
273		50834002	601260	RETIREMENT HEALTH CARE INS	2,877	2,898	3,684	786	3,684	a
274		50834002	701000	SUPPLIES GENERAL	4,129	5,517	6,000		5,517	
275		50834002	701000	SUPPLIES GENERAL	-	27	-	(27)	-	
276		50834002	701020	SOFTWARE	-	-	1,000		-	
277		50834002	701060	PRINT & COPY FEES	-	-	200		-	
278		50834002	701080	POSTAGE AND FREIGHT	91,787	73,711	72,602		73,711	
279		50834002	701180	MINOR EQUIPMENT	3,952	7,336	7,000		7,336	
280		50834002	701220	UNIFORMS & SAFETY WEAR APPAREL	970	1,103	1,500		1,103	
281		50834002	711200	TELEPHONE & CELL PHONES	2,650	2,864	2,600		2,864	
282		50834002	721080	PURCHASED SERVICES GENERAL	1,351	984	85,000		984	

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A	B	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	FY21 REVISED	Adjustments	Test Year ^d	Notes
		C	D	E	F	G	H	I	J	K
283		50834002	730100	VEHICLE REPAIR & MAINTENANCE	3,098	2,352	4,000		2,352	
284		50834002	731100	FUEL	1,343	1,209	1,500		1,209	
285		50834002	732200	MAINTENANCE & REPAIRS	2,675	2,130	2,500		2,130	
286		50834002	732300	MAINT & SERVICE AGREEMENTS	-	794	-		794	
287		50834002	791100	DEPRECIATION EXPENSE	-	-	7,704		-	
288		50834002	808000	MAJOR EQUIPMENT	-	-	-		-	
289				Subtotal	\$ 316,722	\$ 320,103	\$ 460,915	\$ 47,206	\$ 367,309	
290				Allocated to Gas (based on 27.73%)	\$ 87,827	\$ 88,765	\$ 127,812	\$ 13,090	\$ 101,855	
UT BUILDING ADMINISTRATION										
291		50834004	601000	ADMINISTRATIVE SALARIES	\$ -	\$ 21,003	\$ 21,747	\$ 744	\$ 21,747	a
292		50834004	601010	CLASSIFIED	64,831	67,634	68,766	1,132	68,766	a
293		50834004	601110	SCHEDULED OVERTIME	321	20	1,000	980	1,000	a
294		50834004	601120	FICA MEDICARE	851	1,157	1,168	11	1,168	a
295		50834004	601130	FICA SOCIAL SECURITY	3,638	4,948	4,992	44	4,992	a
296		50834004	601140	PERA	8,896	13,123	13,410	287	13,410	a
297		50834004	601160	DENTAL INS	403	503	530	27	530	a
298		50834004	601170	HEALTH INS	9,269	12,946	14,508	1,562	14,508	a
299		50834004	601180	WORKERS COMPENSATION	18	23	30	7	30	a
300		50834004	601200	CLOTHING ALLOWANCE	150	375	550	175	550	a
301		50834004	601230	LIFE AND DISABILITY INS	126	158	158	0	158	a
302		50834004	601260	RETIREMENT HEALTH CARE INS	1,297	1,773	1,811	38	1,811	a
303		50834004	701000	SUPPLIES GENERAL	44,869	56,073	50,000		56,073	
304		50834004	701080	POSTAGE AND FREIGHT	-	186	300		186	
305		50834004	701180	MINOR EQUIPMENT	15,514	25,892	50,000		25,892	
306		50834004	701220	UNIFORMS & SAFETY WEAR APPAREL	753	1,846	3,500		1,846	
307		50834004	711000	ELECTRICITY	42,005	40,293	65,000		40,293	
308		50834004	711100	GENERAL UTILITY SERVICES	23,996	13,575	25,000		13,575	
309		50834004	711200	TELEPHONE & CELL PHONES	505	505	505		505	
310		50834004	721080	PURCHASED SERVICES GENERAL	356,781	421,551	535,000		421,551	
311		50834004	730100	VEHICLE REPAIR & MAINTENANCE	-	-	1,500		-	
312		50834004	731100	FUEL	-	-	2,500		-	
313		50834004	732200	MAINTENANCE & REPAIRS	117,417	208,538	300,000		208,538	
314		50834004	732300	MAINT & SERVICE AGREEMENTS	6,950	44,427	55,000		44,427	
315		50734004	732300	UTILITIES BILLING & RECEIVABLE	-	-	-		-	
316		50834004	741300	LEASE PAYMENTS	14,400	15,505	20,000		15,505	
317				Subtotal	\$ 712,989	\$ 952,054	\$ 1,236,975	\$ 5,008	\$ 957,062	
318				Allocated to Gas (based on 27.73%)	\$ 197,712	\$ 264,005	\$ 343,013	\$ 1,389	\$ 265,393	
UT BUSINESS SERVICES ADMINISTR										
319		50834005	565000	PROVISION FOR UNCOLLIBLE ACCTS	\$ 72,081	\$ -	\$ -	\$ -	\$ -	b
320		50834005	591000	CASH OVER/SHORT	-	-	-		-	
321		50834005	591190	OTHER REVENUE	-	-	-		-	

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		C	D	E	F	G	H	I	J	K
322		50834005	599900	SALE OF PROPERTY/MATERIAL	-	-	-	-	-	
323		50834005	601000	ADMINISTRATIVE SALARIES	222,965	247,265	256,797	9,532	256,797	a
324		50834005	601010	CLASSIFIED	34,763	35,841	36,484	643	36,484	a
325		50834005	601050	CONTRACT EMPLOYEES	-	-	-	-	-	a
326		50834005	601110	SCHEDULED OVERTIME	1,061	516	1,500	984	1,500	a
327		50834005	601120	FICA MEDICARE	3,429	3,830	4,005	175	4,005	a
328		50834005	601130	FICA SOCIAL SECURITY	14,661	16,378	17,117	739	17,117	a
329		50834005	601140	PERA	40,077	43,820	46,242	2,422	46,242	a
330		50834005	601160	DENTAL INS	2,168	2,358	2,688	330	2,688	a
331		50834005	601170	HEALTH INS	26,558	23,450	32,554	9,104	32,554	a
332		50834005	601180	WORKERS COMPENSATION	37	39	58	19	58	a
333		50834005	601190	CELL PHONE STIPEND	135	-	-	-	-	a
334		50834005	601220	ACCRUED ANNUAL & SICK LEAVE	83,712	11,187	-	(11,187)	-	a
335		50834005	601230	LIFE AND DISABILITY INS	254	281	318	37	318	a
336		50834005	601260	RETIREMENT HEALTH CARE INS	5,155	5,549	6,068	519	6,068	a
337		50834005	701000	SUPPLIES GENERAL	3,731	2,336	7,000	-	2,336	
338		50834005	701000	SUPPLIES GENERAL	-	1,099	-	-	1,099	
339		50834005	701020	SOFTWARE	-	351	500	-	351	
340		50834005	701060	PRINT & COPY FEES	-	-	150	-	-	
341		50834005	701080	POSTAGE AND FREIGHT	63	106	80	-	106	
342		50834005	701180	MINOR EQUIPMENT	7,869	4,952	9,000	-	4,952	
343		50834005	701220	UNIFORMS & SAFETY WEAR APPAREL	39	467	300	-	467	
344		50834005	711200	TELEPHONE & CELL PHONES	1,515	1,515	1,600	-	1,515	
345		50834005	721060	MEMBERSHIP & DUES	666	350	1,400	-	350	
346		50834005	721070	PROFESSIONAL/TECHNICAL SERVICE	18,972	-	5,000	-	-	
347		50834005	721080	PURCHASED SERVICES GENERAL	58,042	210,786	206,600	-	210,786	
348		50834005	730100	VEHICLE REPAIR & MAINTENANCE	2,057	1,548	5,000	-	1,548	
349		50834005	731100	FUEL	105	446	10,000	-	446	
350		50834005	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	
351		50834005	732300	MAINT & SERVICE AGREEMENTS	55,566	26,233	148,859	-	26,233	
352		50834005	760000	TRAVEL	3,483	2,700	9,230	-	2,700	
353		50834005	780050	FOOD & BEVERAGE	1,055	-	400	-	-	
354		50834005	790260	TRAINING MATERIALS	-	600	60	-	600	
355		50834005	791100	DEPRECIATION EXPENSE	-	-	1,320	-	-	
356				Subtotal	\$ 660,216	\$ 644,002	\$ 810,330	\$ 13,317	\$ 657,319	
357				Allocated to Gas (based on 27.73%)	\$ 183,078	\$ 178,582	\$ 224,705	\$ 3,693	\$ 182,275	
REGULATORY AND COMPLIANCE										
358		50934001	601000	ADMINISTRATIVE SALARIES	\$ 127,797	\$ 71,084	\$ 71,323	\$ 239	\$ 71,323	a
359		50934001	601010	CLASSIFIED	19,008	7,842	14,634	6,792	14,634	a
360		50934001	601110	SCHEDULED OVERTIME	-	6	-	(6)	-	a
361		50934001	601120	FICA MEDICARE	1,994	1,073	1,117	44	1,117	a
362		50934001	601130	FICA SOCIAL SECURITY	8,525	4,589	4,777	188	4,777	a

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363		50934001	601140	PERA	22,721	11,975	13,580	1,605	13,580	a
364		50934001	601160	DENTAL INS	930	448	648	200	648	a
365		50934001	601170	HEALTH INS	12,783	6,424	12,686	6,262	12,686	a
366		50934001	601180	WORKERS COMPENSATION	18	9	15	6	15	a
367		50934001	601190	CELL PHONE STIPEND	68	-	-	-	-	a
368		50934001	601200	CLOTHING ALLOWANCE	300	75	200	125	200	a
369		50934001	601230	LIFE AND DISABILITY INS	126	59	80	21	80	a
370		50934001	601260	RETIREMENT HEALTH CARE INS	2,922	1,517	1,719	202	1,719	a
371		50934001	701000	SUPPLIES GENERAL	237	(44)	1,154		(44)	
372		50934001	701020	SOFTWARE	-	-	120		-	
373		50934001	701040	ADVERTISING	-	-	-		-	
374		50934001	701060	PRINT & COPY FEES	75	-	-		-	
375		50934001	701080	POSTAGE AND FREIGHT	-	-	100		-	
376		50934001	701180	MINOR EQUIPMENT	10,846	1,669	2,500		1,669	
377		50934001	701220	UNIFORMS & SAFETY WEAR APPAREL	50	-	-		-	
378		50934001	711200	TELEPHONE & CELL PHONES	505	505	510		505	
379		50934001	721060	MEMBERSHIP & DUES	2,005	1,544	2,000		1,544	
380		50934001	721080	PURCHASED SERVICES GENERAL	467	467	2,000		467	
381		50934001	730100	VEHICLE REPAIR & MAINTENANCE	455	679	565		679	
382		50934001	731100	FUEL	1,163	14	400		14	
383		50934001	760000	TRAVEL	1,492	(17)	2,560		(17)	
384		50934001	808000	MAJOR EQUIPMENT	32,575	-	-		-	
		50934001	791100	DEPRECIATION EXPENSE	2,443	3,258	1,092	(3,258)	-	
385				Subtotal	\$ 249,507	\$ 113,175	\$ 133,780	\$ 12,421	\$ 125,596	
386				Allocated to Gas (based on 27.73%)	\$ 69,188	\$ 31,383	\$ 37,097	\$ 3,444	\$ 34,828	
UTILITIES TRAINING										
387		50934010	601000	ADMINISTRATIVE SALARIES	\$ -	\$ 20,050	\$ -	\$ (20,050)	\$ -	a
388		50934010	601010	CLASSIFIED	-	-	-	-	-	a
389		50934010	601040	PART-TIME - SEASONAL	-	-	-	-	-	a
390		50934010	601120	FICA MEDICARE	-	291	-	(291)	-	a
391		50934010	601130	FICA SOCIAL SECURITY	-	1,243	-	(1,243)	-	a
392		50934010	601140	PERA	-	3,163	-	(3,163)	-	a
393		50934010	601160	DENTAL INS	-	-	-	-	-	a
394		50934010	601170	HEALTH INS	-	-	-	-	-	a
395		50934010	601180	WORKERS COMPENSATION	-	2	-	(2)	-	a
396		50934010	601190	CELL PHONE STIPEND	-	-	-	-	-	a
397		50934010	601200	CLOTHING ALLOWANCE	-	-	-	-	-	a
398		50934010	601230	LIFE AND DISABILITY INS	-	12	-	(12)	-	a
399		50934010	601260	RETIREMENT HEALTH CARE INS	-	400	-	(400)	-	a
400		50934010	701000	SUPPLIES GENERAL	-	-	-	-	-	
401		50934010	701020	SOFTWARE	-	-	-	-	-	
402		50934010	701180	MINOR EQUIPMENT	-	-	-	-	-	

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403		50934010	701200	SHOP SUPPLIES & MATERIALS	-	-	-	-	-	
404		50934010	701220	UNIFORMS & SAFETY WEAR APPAREL	-	-	-	-	-	
405		50934010	711000	ELECTRICITY	-	-	-	-	-	
406		50934010	711100	GENERAL UTILITY SERVICES	-	-	-	-	-	
407		50934010	711200	TELEPHONE & CELL PHONES	-	-	-	-	-	
408		50934010	721060	MEMBERSHIP & DUES	-	42,646	-	-	42,646	
409		50934010	721070	PROFESSIONAL/TECHNICAL SERVICE	-	-	-	-	-	
410		50934010	721080	PURCHASED SERVICES GENERAL	-	29,059	-	-	29,059	
411		50934010	730100	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	
412		50934010	731100	FUEL	-	-	-	-	-	
413		50934010	732200	MAINTENANCE & REPAIRS	-	-	-	-	-	
414		50934010	741200	OFFICE FURNITURE/EQUIPT RENTAL	-	-	-	-	-	
415		50934010	741300	LEASE PAYMENTS	-	-	-	-	-	
416		50934010	760000	TRAVEL	-	25,955	-	-	25,955	
417		50934010	780000	CHEMICAL SUPPLIES	-	-	-	-	-	
418		50934010	780050	FOOD & BEVERAGE	-	1,632	-	-	1,632	
419		50934010	790220	PAYMENT TO OTHER GOVT AGENCIES	-	-	-	-	-	
420		50934010	790260	TRAINING MATERIALS	-	16,852	-	-	16,852	
421				Subtotal	\$ -	\$ 141,305	\$ -	\$ (25,162)	\$ 116,143	
422				Allocated to Gas (based on 27.73%)	\$ -	\$ 39,184	\$ -	\$ (6,977)	\$ 32,206	
TECHNICAL SUPPORT										
423		51034001	601000	ADMINISTRATIVE SALARIES	\$ 522,125	\$ 640,298	\$ 700,351	\$ 60,053	\$ 700,351	a
424		51034001	601010	CLASSIFIED	135,817	115,896	225,585	109,689	225,585	a
425		51034001	601040	PART-TIME - SEASONAL	12,338	12,302	-	(12,302)	-	a
426		51034001	601050	CONTRACT EMPLOYEES	23,328	26,793	24,960	(1,833)	24,960	a
427		51034001	601060	STANDBY PAY	-	-	-	-	-	a
428		51034001	601110	SCHEDULED OVERTIME	2,321	978	1,700	722	1,700	a
429		51034001	601120	FICA MEDICARE	9,674	10,859	12,902	2,043	12,902	a
430		51034001	601130	FICA SOCIAL SECURITY	41,363	46,430	55,146	8,716	55,146	a
431		51034001	601140	PERA	102,171	123,492	150,059	26,567	150,059	a
432		51034001	601160	DENTAL INS	3,258	4,415	6,224	1,809	6,224	a
433		51034001	601170	HEALTH INS	40,267	63,462	104,976	41,514	104,976	a
434		51034001	601180	WORKERS COMPENSATION	108	114	179	65	179	a
435		51034001	601190	CELL PHONE STIPEND	352	-	-	-	-	a
436		51034001	601200	CLOTHING ALLOWANCE	1,500	1,350	2,400	1,050	2,400	a
437		51034001	601230	LIFE AND DISABILITY INS	638	702	902	200	902	a
438		51034001	601260	RETIREMENT HEALTH CARE INS	13,137	15,634	19,430	3,796	19,430	a
439		51034001	699999	TEMP AGENCY SERVICES	117,735	-	-	-	-	
440		51034001	701000	SUPPLIES GENERAL	10,736	14,039	16,000	-	14,039	
441		51034001	701020	SOFTWARE	23,012	55,154	35,000	-	55,154	
442		51034001	701040	ADVERTISING	1,198	-	1,200	-	-	

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		C	D	E	F	G	H	I	J	K
443		51034001	701060	PRINT & COPY FEES	220	62	-		62	
444		51034001	701080	POSTAGE AND FREIGHT	47	8	-		8	
445		51034001	701180	MINOR EQUIPMENT	8,306	21,175	21,800		21,175	
446		51034001	701220	UNIFORMS & SAFETY WEAR APPAREL	702	915	1,000		915	
447		51034001	711200	TELEPHONE & CELL PHONES	6,025	6,100	6,000		6,100	
448		51034001	721060	MEMBERSHIP & DUES	7,841	732	13,400		732	
449		51034001	721070	PROFESSIONAL/TECHNICAL SERVICE	7,400	-	-		-	
450		51034001	721075	TEMP AGENCIES SERVICES	-	-	-		-	
451		51034001	721080	PURCHASED SERVICES GENERAL	16,756	142,380	244,300		142,380	
452		51034001	730100	VEHICLE REPAIR & MAINTENANCE	2,565	4,764	4,781		4,764	
453		51034001	731100	FUEL	4,897	3,678	4,846		3,678	
454		51034001	732200	MAINTENANCE & REPAIRS	-	-	178		-	
455		51034001	732300	MAINT & SERVICE AGREEMENTS	1,876	12,120	25,000		12,120	
456		51034001	741300	LEASE PAYMENTS	840	770	3,900		770	
457		51034001	760000	TRAVEL	5,808	-	15,500		-	
458		51034001	780050	FOOD & BEVERAGE	25	-	-		-	
459		51034001	804100	INFRASTRUCTURE-REHAB	-	-	-		-	
460				Subtotal	\$ 1,124,385	\$ 1,324,623	\$ 1,697,719	\$ 242,089	\$ 1,566,712	
461				Allocated to Gas (based on 27.73%)	\$ 311,792	\$ 367,318	\$ 470,777	\$ 67,131	\$ 434,449	
SCADA										
462		51034030	601000	ADMINISTRATIVE SALARIES	\$ 66,860	\$ 69,454	\$ 76,425	\$ 6,971	\$ 76,425	a
463		51034030	601010	CLASSIFIED	71,754	97,028	119,240	22,212	119,240	a
464		51034030	601050	CONTRACT EMPLOYEES	-	-	-	-	-	a
465		51034030	601060	STANDBY PAY	4,432	4,420	4,665	245	4,665	a
466		51034030	601110	SCHEDULED OVERTIME	716	4,302	2,461	(1,841)	2,461	a
467		51034030	601120	FICA MEDICARE	1,888	2,357	3,381	1,024	3,381	a
468		51034030	601130	FICA SOCIAL SECURITY	8,075	10,080	14,451	4,371	14,451	a
469		51034030	601140	PERA	21,555	24,863	30,428	5,565	30,428	a
470		51034030	601160	DENTAL INS	1,140	958	636	(322)	636	a
471		51034030	601170	HEALTH INS	19,066	18,085	15,099	(2,986)	15,099	a
472		51034030	601180	WORKERS COMPENSATION	23	25	36	11	36	a
473		51034030	601200	CLOTHING ALLOWANCE	300	450	450	-	450	a
474		51034030	601230	LIFE AND DISABILITY INS	143	176	198	22	198	a
475		51034030	601260	RETIREMENT HEALTH CARE INS	2,772	3,142	4,893	1,751	4,893	a
476		51034030	701000	SUPPLIES GENERAL	1,999	3,373	4,500		3,373	
477		51034030	701020	SOFTWARE	93,201	27,818	16,600		27,818	
478		51034030	701080	POSTAGE AND FREIGHT	435	13	150		13	
479		51034030	701180	MINOR EQUIPMENT	165	1,820	3,400		1,820	
480		51034030	701200	SHOP SUPPLIES & MATERIALS	-	-	-		-	
481		51034030	701220	UNIFORMS & SAFETY WEAR APPAREL	43	-	-		-	
482		51034030	711200	TELEPHONE & CELL PHONES	1,689	1,554	1,700		1,554	
483		51034030	721060	MEMBERSHIP & DUES	-	-	-		-	

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484		51034030	721080	PURCHASED SERVICES GENERAL	506	935	2,495		935	
485		51034030	730100	VEHICLE REPAIR & MAINTENANCE	2,813	245	2,000		245	
486		51034030	731100	FUEL	2,001	1,440	1,950		1,440	
487		51034030	732300	MAINT & SERVICE AGREEMENTS	-	-	24,000		-	
488		51034030	760000	TRAVEL	1,720	(12)	1,875		(12)	
489		51034030	791100	DEPRECIATION EXPENSE	521	1,753	1,764		1,753	
		51034030	808000	MAJOR EQUIPMENT		-	52,500		-	
490				Subtotal	\$ 303,819	\$ 274,279	\$ 385,297	\$ 37,023	\$ 311,302	
491				Allocated to Gas (based on 27.73%)	\$ 84,249	\$ 76,058	\$ 106,843	\$ 10,266	\$ 86,324	
OTHER										
492		50734005	701020	SOFTWARE	\$ 218	\$ -	\$ -		\$ -	
493		50734007	701020	SOFTWARE	168	-	-		-	
494		50734009	701060	PRINT & COPY FEES	-	-	-		-	
495		50834002	701060	PRINT & COPY FEES	-	-	-		-	
496		50834004	701200	SHOP SUPPLIES & MATERIALS	-	-	-		-	
497		50834005	808000	MAJOR EQUIPMENT	-	-	-		-	
498		50934001	791100	DEPRECIATION EXPENSE	2,443	3,258	1,092		3,258	
499		50934001	809999	CAPITAL CLEARING ACCOUNT	(32,575)	-	-		-	b
500				Subtotal	\$ (29,746)	\$ 3,258	\$ 1,092	\$ -	\$ 3,258	
501				Allocated to Gas (based on 27.73%)	\$ (8,249)	\$ 903	\$ 303	\$ -	\$ 903	
502				Total	\$ 9,033,836	\$ 10,784,833	\$ 12,148,926	\$ 134,054	\$ 10,918,886	
503				Allocated to Gas (based on 27.73%)	\$ 2,505,083	\$ 2,990,634	\$ 3,368,897	\$ 37,173	\$ 3,027,807	

Notes:

- a Adjusted to 2021 Budget amount
- b Removed from Test Year
- c One time expense (Covid-19 related expense)
- d Test year amount is equal to the FY 2020 Actual plus the Adjustments
- e Test Year based on annualized average of FY 2014 through FY 2019 Actuals

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

City of Las Cruces Utilities

Equipment
Sch. 4

2017 (actual)	\$ 1,070,932	Avg. Annual Replacement Cost	\$ 943,053
2018 (actual)	938,484	Average Salvage (2014 - 2020)	(19,263)
2019 (actual)	401,491	Net Annual Amount	\$ 923,790
2020 (actual)	639,606		
2021	2,757,386		
2022	472,031	Replacement Cost Escalator	1.03
2023	321,443	Current Year	2021
Total Replacement Cost 2017-2023	6,601,372	Eco-Friendly Capital Cost Multiplier	2.0
Avg. Annual Replacement Cost	\$ 943,053		

Line No.	Asset Description	Asset #	Acquisition Year	Estimated Useful Life (years)	Scheduled Replacement Year (assumed life)	Assumed Replacement Year	Acquisition Cost	Replacement Cost in Current Yr.	Frontline Backup	Yes No Eco-Friendly Replacement?
A	B	C	D	E	F	G	H	I	J	K
1	Light Trucks									
2	2006 FORD F-250 REG CAB 4X2	03875	2006	8	2014	2021	\$ 21,524	\$ 33,534	Frontline	No
3	2009 FORD F141 TRUCK	31319	2009	8	2017	2021	19,952	28,447	Frontline	No
4	2009 FORD F141	31328	2009	8	2017	2021	19,952	28,447	Frontline	No
5	2009 FORD F32Y	31373	2009	8	2017	2021	31,537	44,964	Frontline	No
6	2009 FORD F-150 REG CAB 4X2	31430	2009	8	2017	2021	17,071	48,678	Frontline	Yes
7	2009 FORD F-150 REG CAB 4X2	31431	2009	8	2017	2021	17,071	48,678	Frontline	Yes
8	2012 FORD F-150 SUPERCAB	31842	2012	8	2020	2021	27,973	72,997	Frontline	Yes
9	2013 FORD F-150 W/POWER INVERTER	32054	2014	8	2022	2022	30,977	76,196	Frontline	Yes
10	2014 FORD F-250 W/LIFTGATE 4X2	32068	2013	8	2021	2021	36,889	46,730	Frontline	No
11	2014 FORD F-250 W/UTILITY BODY	32069	2013	8	2021	2021	31,524	39,933	Frontline	No
12	2014 FORD F-250 W/UTILITY BODY	32074	2013	8	2021	2021	31,524	39,933	Frontline	No
13	2014 FORD F-250 REGULAR CAB	32075	2013	8	2021	2021	31,524	39,933	Frontline	No
14	2014 FORD F-150	32129	2014	8	2022	2022	30,907	76,023	Frontline	Yes
15	2014 FORD F-250	32135	2014	8	2022	2022	32,982	40,564	Frontline	No
16	2015 FORD F72	32159	2014	8	2022	2022	25,258	31,064	Frontline	No
17	2016 FORD F-250	32348	2016	8	2024	2024	33,821	39,208	Frontline	No
18	2016 FORD SUPER DUTY F-250	32350	2016	8	2024	2024	32,799	38,023	Frontline	No
19	2016 FORD F-250	32351	2016	8	2024	2024	36,224	41,994	Frontline	No
20	2016 FORD F-150	32354	2016	8	2024	2024	27,771	64,388	Frontline	Yes
21	2016 FORD F-150	32414	2016	8	2024	2024	36,822	85,374	Frontline	Yes
22	2016 FORD F-150	32415	2016	8	2024	2024	36,822	85,374	Frontline	Yes
23	2016 FORD F-150	32416	2016	8	2024	2024	36,822	85,374	Frontline	Yes
24	2016 FORD F-150	32417	2016	8	2024	2024	36,822	85,374	Frontline	Yes
25	2016 FORD F-150	32424	2016	8	2024	2024	27,771	64,388	Frontline	Yes
26	2017 FORD F150 XL 4WD	32782	2017	8	2025	2025	30,091	33,868	Frontline	No
27	2017 FORD F250 SUPERDUTY	32859	2017	8	2025	2025	40,767	45,884	Frontline	No
28	2017 FORD F250 SUPERDUTY	32862	2017	8	2025	2025	43,697	49,181	Frontline	No
29	2017 FORD F-250	33009	2017	8	2025	2025	36,872	41,500	Frontline	No
30	2017 FORD F250	33027	2018	8	2026	2026	38,452	42,018	Frontline	No
31	2017 FORD F250	33040	2017	8	2025	2025	44,502	50,087	Frontline	No
32	2017 FORD F250	33041	2018	8	2026	2026	43,697	47,749	Frontline	No
33	2017 FORD F250	33062	2017	8	2025	2025	39,492	44,449	Frontline	No
34	2018 FORD EXPLORER	33070	2018	8	2026	2026	30,747	33,598	Frontline	No
35	2018 FORD F-150 4X4	33094	2018	8	2026	2026	45,813	-	Backup	No

City of Las Cruces Utilities

Equipment	2017 (actual)	\$ 1,070,932	Avg. Annual Replacement Cost	\$ 943,053
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A	B	C	D	E	F	G	H	I	J	K
36	2018 FORD F-150	33096	2018	8	2026	2026	44,813	48,968	Frontline	No
37	2017 FORD F250	33212	2018	8	2026	2026	37,767	41,269	Frontline	No
38	2019 FORD F-250 SRW XL	33344	2019	8	2027	2027	35,375	37,529	Frontline	No
39	2019 FORD F-250 SRW XL	33345	2019	8	2027	2027	35,375	37,529	Frontline	No
40	2019 FORD F-250 SUPER DUTY	33390	2019	8	2027	2027	35,375	37,529	Frontline	No
								\$ 1,876,775		
41 Medium Trucks										
42	2004 FORD F-550 S-DTY REG CAB DRW 4X2	03867	2004	7	2011	2021	\$ 29,199	\$ -	Backup	No
43	2008 FORD F350 4X8 SUPERCAB DTY	31182	2008	7	2015	2021	32,933	-	Backup	No
44	2013 FORD F-750 W/KNAPHEIDE BODY	32087	2014	7	2021	2021	89,147	109,640	Frontline	No
45	2017 FORD F-750	33014	2017	7	2024	2024	97,164	109,359	Frontline	No
46	2017 FORD F350	33073	2018	7	2025	2025	52,933	57,841	Frontline	No
47	2017 FORD F350	33084	2018	7	2025	2025	52,933	57,841	Frontline	No
48	2008 FORD F350 4X2 DRW UTIL	5635	2008	7	2015	2021	32,139	-	Backup	No
								\$ 334,681		
49 Heavy Truck/Equipment										
50	2006 INTERNATIONAL TRUCK 4X2	03879	2006	4	2010	2021	\$ 63,852	\$ 99,479	Frontline	No
51	2009 INTERNATIONAL 4400 DUMP TRUCK	31313	2008	4	2012	2021	84,761	124,474	Frontline	No
52	CATERPILLAR 420F2 BACKHOE LOADER	32326	2015	4	2019	2021	93,009	111,058	Frontline	No
53	CATERPILLAR 420F2 BACKHOE LOADER	32328	2015	4	2019	2021	93,009	111,058	Frontline	No
54	2015 INTERNATIONAL 4300 VACMASTER	32359	2016	4	2020	2021	258,407	299,564	Frontline	No
55	2015 CATERPILLAR 279D	32361	2016	4	2020	2021	81,978	95,035	Frontline	No
56	2017 INTERNATIONAL DURASTAR	32427	2016	4	2020	2021	94,606	109,674	Frontline	No
57	CAT 420F2 BACKHOE	32518	2016	4	2020	2021	93,009	107,823	Frontline	No
58	JCB 100 2CX BACKHOE LOADER	32519	2016	4	2020	2021	89,003	103,179	Frontline	No
59	JCB 100 2CX BACKHOE LOADER	32520	2016	4	2020	2021	89,003	103,179	Frontline	No
60	2017 INTERNATIONAL DURASTAR 4X2	32784	2017	4	2021	2021	95,096	107,032	Frontline	No
61	2017 CATEPILLAR 304.5E2 BACKHOE	33098	2017	4	2021	2021	55,890	62,905	Frontline	No
62	2018 INTERNATIONAL 7400 WATER TRUCK	33101	2019	4	2023	2023	116,762	123,873	Frontline	No
63	2018 INTERNATIONAL 4400	33102	2018	4	2022	2022	118,976	130,008	Frontline	No
64	2018 INTERNATIONAL 4400 WELDER TRUCK	33111	2019	4	2023	2023	118,976	126,222	Frontline	No
65	CATEPILLAR 420F2 HRC BACKHOE LOADER	33160	2018	4	2022	2022	60,895	66,542	Frontline	No
66	CATERPILLAR 420F2 BACKHOE LOADER	7262	2015	4	2019	2021	108,780	129,889	Frontline	No
67	CATERPILLAR 420F2 BACKHOE LOADER	7263	2015	4	2019	2021	108,780	129,889	Frontline	No
68	1996 INTL. 4700 WATERTRUCK	03836	1996	4	2000	2021	49,800	-	Backup	No

City of Las Cruces Utilities

Equipment
 Sch. 4

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A	B	C	D	E	F	G	H	I	J	K
69	2019 FORD F-550	33444	2019	4	2023	2023	65,223	69,195	Frontline	No
								\$ 2,210,077		
	70 Ditch Witch									
71	DUTCH WITCH 1030 HAND TRENCHER	03628	1998	10	2008	2021	\$ 5,485	\$ 10,825	Frontline	No
72	1996 DITCH WITCH TREN. 3500	03822	1995	10	2005	2021	\$ 31,313	\$ 67,529	Frontline	No
73	DITCH WITCH RT80T4 HEAVY DUTY TRENCH	32526	2016	10	2026	2026	99,424	-	Backup	No
74	2017 DITCH WITCH RT45	33061	2017	10	2027	2027	74,070	83,366	Frontline	No
								\$ 161,721		
	75 Trailer									
76	1996 PIPE TRAILER-COILED PIPE	03842	1996	10	2006	2021	\$ 5,031	\$ 10,534	Frontline	No
77	1996 PIPE TRAILER-COILED PIPE	03844	1996	10	2006	2021	5,031	10,534	Frontline	No
78	2018 HOLDEN TDOI40 TRAILER	33006	2017	10	2027	2027	27,450	30,895	Frontline	No
79	2006 BIG TEX TRAILER	03881	2006	10	2016	2021	5,590	8,709	Frontline	No
80	2006 BIG TEX TRAILER	03882	2006	10	2016	2021	5,590	8,709	Frontline	No
81	2006 BIG TEX TRAILER	03883	2006	10	2016	2021	5,590	8,709	Frontline	No
82	1991 DUAL AXLE TRAILER	20790	2010	10	2020	2021	500	692	Frontline	No
83	2014 BIG TEX TRAILER	32171	2014	10	2024	2024	20,275	24,935	Frontline	No
84	BIG TEX PINTLE TRANSPORT TRAILER	32514	2016	10	2026	2026	19,390	22,478	Frontline	No
85	BIG TEX TRAILER	33039	2017	10	2027	2027	6,995	7,873	Frontline	No
86	2018 HOLDEN TRAILER	33087	2018	10	2028	2028	27,450	29,995	Frontline	No
87	2018 HOLDEN TRAILER	33103	2018	10	2028	2028	27,450	29,995	Frontline	No
88	2018 HOLDEN TRAILER	33105	2018	10	2028	2028	27,450	29,995	Frontline	No
89	2018 VAPOR EXTRACTION UNIT/TRAILER	33237	2018	10	2028	2028	53,568	58,535	Frontline	No
90	HOLDEN TD030 TRAILER #2	6540	2010	10	2020	2021	21,127	-	Backup	No
91	2014 TOPHAT UTILITY TRAILER	800070	2014	10	2024	2024	1,700	2,091	Frontline	No
92	2014 TOP HAT UTILITY TRAILER	800071	2014	10	2024	2024	1,700	2,091	Frontline	No
93	1991 TRENCHER TRAILER SINGLE AXLE	800169	1991	10	2001	2021	1,300	-	Backup	No
94	TRAILER G-10388 ACCT. 52528070	800172	2015	10	2025	2025	-	-	Backup	No
95	2017 DITCH WITCH RT45 TRAILER ATTACHMENT	F33061	2019	10	2029	2029	-	-	Backup	No
96	TRAILER GAS 52528040	FL17923	2015	10	2025	2025	1,700	2,030	Frontline	No
97	TRAILER #52528040	FL20751	2015	10	2025	2025	1,700	2,030	Frontline	No
98	TRAILER G-24437 GAS 52528040	FL22417	2015	10	2025	2025	1,700	2,030	Frontline	No
99	2005 HMDE UTRA UT TRAILER	FL30571	2015	10	2025	2025	1,700	2,030	Frontline	No
100	2005 WESTERN BLEND TRAILER	FL30572	2013	10	2023	2023	1,700	2,154	Frontline	No
101	BIG TEX TRAILER G-66016 ACCT.52528070	FL30860	2015	10	2025	2025	1,700	-	Backup	No

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

City of Las Cruces Utilities

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A	B	C	D	E	F	G	H	I	J	K
102	BIG TEX TRAILER G-69529 ACCT.52528080	FL31013	2015	10	2025	2025	1,700	2,030	Frontline	No
103	2104 TOP HAT UTILITY TRAILER	FL800070	2015	10	2025	2025	1,700	2,030	Frontline	No
104	2004 CMTR MA6CE1 TRAILER	TRAILER	2004	10	2014	2021	-	-	Backup	No
105	ZZ LCE PIPE TRAILER	33544	2020	10	2030	2030	7,950	8,189	Frontline	No
106	ZZ LCE PIPE TRAILER	33545	2020	10	2030	2030	7,950	8,189	Frontline	No
								\$ 317,481		
107	Other Equipment									
108	1990 INGERSOL-RAND AIR COMPRESSOR	17941	1990	3	1993	2021	\$ 500	\$ 1,250	Frontline	No
109	1991 TARGET PAC III CONCRETE SAW	17988	1991	3	1994	2021	500	1,214	Frontline	No
110	1995 HONDA GENERATOR	21229	1995	3	1998	2021	500	1,078	Frontline	No
111	HONDA HEAVY DUTY GENERATOR	21232	1995	3	1998	2021	500	1,078	Frontline	No
112	TRAILICOR-ROVER	32521	2016	3	2019	2021	91,830	106,456	Frontline	No
113	2018 DOOSAN PORTABLE AIR COMPRESSOR	33307	2019	3	2022	2022	24,335	25,817	Frontline	No
114	2017 DPPSAW P250 PORTABLE AIR	33335	2019	3	2022	2022	24,335	25,817	Frontline	No
115	TRAILBLAIZER MILLER WELDER	5308	2006	3	2009	2021	7,199	11,216	Frontline	No
116	VACMASTERS SYSTEM 4000 AIR VACUUM	5317	2007	3	2010	2021	138,341	209,253	Frontline	No
117	VIBRATORY PLATE COMPACTOR	FL21222	2013	3	2016	2021	1,500	1,900	Frontline	No
118	MULTI-QUIP RAMMER	FL28961	2013	3	2016	2021	2,500	3,167	Frontline	No
119	MT-74FA RAMMER-MIKASA-SANGYO	FL28963	2013	3	2016	2021	2,500	3,167	Frontline	No
120	2007 MIKASA TAMPER	FL30998	2013	3	2016	2021	2,500	3,167	Frontline	No
121	VALVE-OUT TOOL	FL800045	2015	3	2018	2021	3,156	3,768	Frontline	No
122	16" BLADE EVAPORATIVE COOLER	FL800046	2015	3	2018	2021	1,150	1,373	Frontline	No
123	MILLER MIG WELDER	FL800047	2015	3	2018	2021	1,092	1,303	Frontline	No
124	PIPEHORN 800HL PIPE & CABLE LOCATOR	FL800066	2014	3	2017	2021	1,295	1,593	Frontline	No
125	PIPEHORN 800 HL PIPE & CABLE LOCATOR	FL800067	2015	3	2018	2021	1,295	1,546	Frontline	No
126	1979 INGERSOLL AIR COMPRESOR GAS5252804C	FL9754	2015	3	2018	2021	1,500	1,791	Frontline	No
127	2007 COLEMAN GENERATOR	ME00001	2011	3	2014	2021	500	672	Frontline	No
								\$ 406,627		
128	Summary by Org		Allocations							
129	NATURAL GAS ADMINISTRATION		3.6%	\$ 33,441						
130	NATURAL GAS CONSTRUCTION & MAIN		44.3%	409,434						
131	NATURAL GAS CORROSION		17.7%	163,803						
132	NATURAL GAS LOCATING & MAPPING		20.8%	192,321						
133	NATURAL GAS PRESSURE & SERVICE		13.5%	124,791						
			100.0%	\$ 923,790						

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

City of Las Cruces Utilities

Reserves

Sch. 5

Line No.		FY 2019 Actual	FY 2020 YTD	FY 2021 Revised	Adjustments	Test Year	Notes
A	B	D	E	F	G	H	I
1	Operating Reserve (Fund 5200)						
2	Beginning Fund Balance	\$ 3,151,974	\$ 5,878,300	\$ 4,515,348	\$ -	\$ 4,515,348	a
3	Minimum Fund Balance Calculation						
4	Cash Operating & Maintenance Expenses					\$ 11,501,820	b
5	(Less) Cost of Gas (Pass-Through)					-	c
6	(Less) Shared Service Allocation					(3,027,807)	
7	Adjusted Total Expenditures					\$ 8,474,013	
8	Ending Fund Balance %					53.3%	
9	Target					16.7%	d
10	Min. Fund Balance Needed					\$ 1,412,335	
11	Amount Needed to Reach Target					\$ -	
12	Years to Replenish Reserve					3	
13	Annual Reserve Contribution					\$ -	
14	Gas Contingency (Fund 5205)						
15	Beginning Fund Balance	\$ 2,407,090	\$ 2,458,727	\$ 1,180,912		\$ 1,180,912	a
16	Gas Capital Improvements (Fund 5250)						
17	Beginning Fund Balance	\$ 8,449,604	\$ 5,745,514	\$ 6,991,596		\$ 6,991,596	a
18	Gas Equipment Replacement (Fund 5260)						
19	Beginning Fund Balance	\$ 1,351,670	\$ 1,518,709	\$ 782,310		\$ 782,310	a

Notes:

- a As provided by the City (Gas Fund Summaries updated 9.25.2020.xls)
- b Cash only O&M (no depreciation and no capital)
- c Not included in revenue requirement
- d Target based on two months of O&M (Min is 8.3%)

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

**City of Las Cruces Utilities
Capital Improvement Projects
Sch. 6A**

Line									
No.	Fund 5250 Gas Capital Improvements	Account	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Test Year
A	B	C	D	E	F	G	H		I
1	Capital Expenses								
2	INFRASTRUCTURE	804000	\$ 65,702	\$ 69,312	\$ 131,863	\$ 187,346	\$ 69,317	\$ 100,941	
3	INFRASTRUCTURE-REHAB	804100	279,908	881,004	754,991	289,473	570,865	-	
4	INFRASTRUCTURE-REHAB	804100	-	-	560,319	48,994	-	2,951	
5	INFRASTRUCTURE-REHAB	804100	6,192	156,786	281,000	201,831	402,220	872,888	
6	INFRASTRUCTURE-DEVELOPMENT	804200	8,441	67,195	195,332	96,706	1,625,293	1,957,509	
7	Total Expenses		\$ 360,243	\$ 1,174,296	\$ 1,923,504	\$ 824,350	\$ 2,667,694	\$ 2,934,289	
8	Gas Capital Improvements (Fund 5250) Test Year Beginning Fund Balance								\$ 6,991,596
9	Six-Year Average Capital Projects	Estimate of Annual Capital Needs							\$ 1,647,396
10	Six-Year Maximum Capital Projects								2,934,289
11	Difference								\$ 1,286,893
12	Additional Amount Needed for Gas Capital Improvements (Fund 5250)								\$ -

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

**City of Las Cruces Utilities
Capital Improvement Projects
Sch. 6B**

Line No.	Project Title	Funding Source	2021	2022	2023	2024	2025	2026	
A	B	C	D	E	F	G	H	I	J
1	Gas Miscellaneous								
2	Additional SCADA Sites & Upgrades	Existing Cash Balance	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
3	Emerson Control Wave Micro	Existing Cash Balance	-	294,613	-	-	-	-	
4	Upgrades Projects	Existing Cash Balance	10,140	-	-	-	-	-	
5	Gas Auspree System	Existing Cash Balance	-	120,000	-	-	-	-	
6	SCADA Subtotal		\$ 60,140	\$ 514,613	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
7	PW Reimbursement	Existing Cash Balance	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
8	Total Gas Miscellaneous	5250-51034003-804000	\$ 135,140	\$ 589,613	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
9	Gas Bond Projects (2015A Bonds)								
10	ROLLOVER OF FUNDS	Existing Cash Balance	\$ 943,061	-	-	-	-	-	
11	Desert Mirage Phase 10 & 11 Gas Line	Existing Cash Balance	218,187	-	-	-	-	-	
12	Total 2015A Bonds	5270-51034004-804000	\$ 1,161,248	\$ -	\$ -	\$ -	\$ -	\$ -	
13	Gas Rehabilitation								
14	NASA Main Line Rehab	PAYG	\$ 197,481	\$ 2,183,189	\$ -	\$ -	\$ -	\$ -	
15	ROLLOVER OF FUNDS	PAYG	200,000	-	845,000	845,000	845,000	845,000	
16	CNG NG Station Removal	PAYG	-	-	100,000	-	-	-	
17	Motel Blvd Little Joe	PAYG	-	-	15,000	-	-	-	
18	Easy Ln Rplace PVC Gas Lines	PAYG	-	42,000	-	-	-	-	
19	Butterfield Replace HDPE	PAYG	-	-	350,000	-	-	-	
20	Tortugas Replace HDPE	PAYG	-	-	220,000	-	-	-	
21	Moongate Rd Replace PVC Gas Line	PAYG	-	91,000	-	-	-	-	
22	Alameda St (Hadley-Court) Replace 180ft	PAYG	-	-	100,000	-	-	-	
23	Hwy 70 Balon Valve Replacement (DIMP)	PAYG	-	110,000	110,000	110,000	110,000	110,000	
24	Gas Rehab (Low & High) Subtotal		\$ 397,481	\$ 2,426,189	\$ 1,740,000	\$ 955,000	\$ 955,000	\$ 955,000	
25	NMDOT N. Main St (Three Crosses to I-25)	PAYG	\$ -	\$ 90,330	\$ -	\$ -	\$ -	\$ -	
26	Walnut Phase 2 Mill/Overlay (PW)	PAYG	42,210	-	-	-	-	-	
27	Village Plaza Utility Replacement	PAYG	-	42,576	-	-	-	-	
28	ROLLOVER OF FUNDS	PAYG	1,479,000	-	1,725,000	1,725,000	1,725,000	1,725,000	
29	Gas Street Utility Rehab Subtotal		\$ 1,521,210	\$ 132,906	\$ 1,725,000	\$ 1,725,000	\$ 1,725,000	\$ 1,725,000	
30	SCADA Reg Station - Solar Power Vandalize 11301	PAYG	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	
31	Carver Relocation of Reg Station (W. side o 11359	PAYG	-	-	600,000	-	-	-	
32	Phase I AMR Implementation	PAYG	-	-	1,358,244	250,000	250,000	250,000	
33	Regulator Stations & Meter Replacement Subtotal		\$ -	\$ 36,000	\$ 1,958,244	\$ 250,000	\$ 250,000	\$ 250,000	
34	Forgone Capital Projects	PAYG	(918,691)	(1,595,095)	(4,423,244)	(1,930,000)	(1,930,000)	(1,930,000)	
35	Total Gas Rehabilitation	5250-51034003-804100	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

**City of Las Cruces Utilities
Capital Improvement Projects
Sch. 6B**

Line No.	Project Title	Funding Source	2021	2022	2023	2024	2025	2026	
A	B	C	D	E	F	G	H	I	J
36	Gas Admin - Building Improvements								
37	Gas Admin - Building Improvements	Existing Cash Balance	\$ 125,000	\$ 50,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
38	Master Plan Dev for JU Satellite Buildings	Existing Cash Balance	-	75,060	-	-	-	-	
39	Drainage Areas Rehab - 680 Motel	Existing Cash Balance	-	-	16,667	-	-	-	
40	Resurface roads and parking areas for back of Utili	Existing Cash Balance	-	100,000	-	-	-	-	
41	South Parking Lot Repaving	Existing Cash Balance	-	66,667	-	-	-	-	
42	Utilities Bay Area Restrooms Remodel	Existing Cash Balance	-	-	80,000	-	-	-	
43	Amador Fiber Optic Upgrade	Existing Cash Balance	154,000	154,000	-	-	-	-	
44	Total Gas Admin - Building Improvements 5250-51034003-801000		\$ 279,000	\$ 445,727	\$ 221,667	\$ 125,000	\$ 125,000	\$ 125,000	
45	Gas Development								
46	Calle Jitas	Debt	\$ -	\$ 607,574	\$ -	\$ -	\$ -	\$ -	
47	Del Rey HP Extension	Debt	-	-	273,900	1,552,100	-	-	
48	Talavera Gas Main Extension LP 3B	Debt	3,169,462	-	-	-	-	-	
49	ROLLOVER OF FUNDS	Debt	-	-	300,000	300,000	300,000	300,000	
50	Talavera to HP Hwy 70	Debt	-	-	-	-	-	-	
51	Gas Development (Low & High) Subtotal		\$ 3,169,462	\$ 607,574	\$ 573,900	\$ 1,852,100	\$ 300,000	\$ 300,000	
52	Line Extension								
53	On-Call Extension Projects	Debt	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	
54	Saturn Circle Main Line	Debt	-	24,739	-	-	-	-	
55	Elks Dr 2-Way	Debt	296,440	-	-	-	-	-	
56	Amber Mesa Subdivision Main Extension	Debt	-	161,120	913,011	-	-	-	
57	Thomas Moran/Chula Vista	Debt	85,156	-	258,922	-	-	-	
58	Sonoma Ranch Metering Station	Debt	-	15,000	-	-	-	-	
59	Gas Main Extension to Silvermoon Court	Debt	30,126	-	-	-	-	-	
60	Roadrunner Parkway Boring at Foothills	Debt	-	-	60,000	-	-	-	
61	N. of Sunland Rd/La Reina Main Ext to Rocca Secca	Debt	-	-	210,000	1,240,000	-	-	
62	Picacho/Fairacres Elementary HP	Debt	-	-	500,000	-	-	-	
63	Elks Dr Sandhill Arroyo	Debt	-	183,940	-	-	-	-	
64	N. Sonoma Ranch Blvd	Debt	-	-	100,000	-	-	-	
65	Weisner Main Line Extension	Debt	-	-	750,000	-	-	-	
66	Holman Rd Gas Line Extension LP	Debt	-	-	1,200,000	-	-	-	
67	Moongate Rd Gas Line Extension LP	Debt	-	-	-	-	1,200,000	-	
68	Baylor Canyon Gas Line Extension LP	Debt	-	-	1,200,000	-	-	-	
69	Porter Gas Line Extension LP	Debt	-	-	-	1,200,000	-	-	
70	Brahman Gas Line Extension LP (N. and S. of Hwy 7	Debt	-	-	-	-	-	1,200,000	
71	Long View Gas Line Extension LP	Debt	-	-	-	350,000	-	-	
72	Hanger Lake Rd N. of Hwy 70	Debt	-	-	450,000	-	-	-	

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

City of Las Cruces Utilities
Capital Improvement Projects
Sch. 6B

Line No.	Project Title	Funding Source	2021	2022	2023	2024	2025	2026
A	B	C D	E	F	G	H	I	J
73	Holman Rd S. of Hwy 70	Debt	-	-	450,000	-	-	-
74	Sport Complex East Mesa	Debt	-	-	75,000	-	-	-
75	East Side City Gate Connection	Debt	-	-	-	-	200,000	-
			\$ 711,722	\$ 384,799	\$ 6,166,933	\$ 3,090,000	\$ 1,700,000	\$ 1,500,000
76	Total Gas Development	5250-51034003-804200	\$ 3,881,184	\$ 992,373	\$ 6,740,833	\$ 4,942,100	\$ 2,000,000	\$ 1,800,000
77	Total Gas Projects		\$ 6,456,572	\$ 3,027,713	\$ 8,087,500	\$ 6,192,100	\$ 3,250,000	\$ 3,050,000
78		Summary of Funding Sources						
79		Existing Cash Balance	\$ 1,575,388	\$ 1,035,340	\$ 346,667	\$ 250,000	\$ 250,000	\$ 250,000
80		PAYG	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
81		Grants, Other Funding Sources	-	-	-	-	-	-
82		Debt	3,881,184	992,373	6,740,833	4,942,100	2,000,000	1,800,000
			\$ 6,456,572	\$ 3,027,713	\$ 8,087,500	\$ 6,192,100	\$ 3,250,000	\$ 3,050,000
83		PAYG Annual Average	\$ 1,000,000					
84		Proposed Debt Issue (3-yr CIP)	\$ 11,614,390					

City of Las Cruces, New Mexico
Natural Gas Cost of Service and Rate Design Study

Sch. 7 Revenue

City of Las Cruces Utilities
Revenues
Sch. 7

Line No.	ORG	OBJECT	ACCT DESCRIPTION	2019 ACTUAL	FY20_ACTUALS	FY 21 Revised	Adjustments	Test Year ^f	Notes
A	B	C	D	F	G	H	I	J	K
1	50234001	507010	GAS SERVICE CHARGES	\$ (238,398)	\$ (183,313)	\$ (275,000)		\$ (183,313)	
2	50234001	507020	GAS TRANSPORTATION FEE	(148,730)	(149,975)	(150,000)		(149,975)	
3	50234001	507040	NATURAL GAS SALES	(10,469,639)	(10,610,267)	(10,708,273)	(98,309)	(10,708,577)	a
4	50234001	507050	NATURAL GAS SALES-COMMODITY	(7,639,634)	(5,566,938)	(9,265,525)	5,566,938	-	b
5	50234001	541000	GAS CUSTOMER LINE EXTENSIONS	(362,322)	(408,269)	(350,000)		(408,269)	
6	50234001	564100	FRANCHISE FEE	(370,601)	(319,393)	(415,460)	(151,278)	(470,672)	c
7	50234001	565000	PROVISION FOR UNCOLLIBLE ACCTS	147,145	174,477	174,477	3,497	177,974	d
8	50234001	591070	SPECIAL ASSESSMENTS	(24)	(299)	-	299	-	e
9	50234001	591190	OTHER REVENUE	(16,408)	(11,453)	-	11,453	-	e
Revenues Subtotal				\$ (19,098,611)	\$ (17,075,429)	\$ (20,989,781)		\$ (11,742,830)	

Notes:

- a Test Year rate revenues are based on current rates and Test Year billing units (as shown in Schedule 8)
- b Based on an assumed \$0 per Dkth cost of gas and Test Year volume from Schedule 8 (commodity removed from Test Year)
- c Set Franchise Fee Revenue to equal In Lieu of expenses in Test Year as these should offset each other
- d Calculated at 0.76% of Test Year revenues (including FY 2021 budgeted cost of gas commodity)
- e Assumed to be \$0 in Test Year
- f Test year amount is equal to the FY 2020 Actual plus the Adjustments