



City of Alamogordo, New Mexico

UTILITY RATE STUDY

May 6, 2024

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Honorable Mayor and
Members of the City Commission
City of Alamogordo
1376 East Ninth Street
Alamogordo, NM 88310

Subject: Utility Rate Study

GovRates, Inc. ("GovRates") has completed our review of the water and wastewater utility rates for the City of Alamogordo (the "City") and has prepared this report which summarizes our analyses, findings, and recommendations. This utility rate study involved preparing a financial forecast through the Fiscal Year 2032.

Developing a financial and rate plan for the City's water and wastewater system (the "System") involved multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while charging lower user rates over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational enhancements to remain compliant with the regulatory requirements of the New Mexico Environment Department, the New Mexico Department of Health, and the Environmental Protection Agency. The rates should also provide sufficient margins for capital reinvestment in the aging System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclicity of water sales and corresponding billable wastewater flow.

- The water user rate structure should encourage conservation of water resources.
- The utility's miscellaneous service charges, which reduce the level of expenditures (revenue requirements) that must be recovered from monthly user rates, should be cost-based and competitive with those of other jurisdictions.

GovRates believes that the financial and rate plan presented in this report reflects a reasonable balance of the aforementioned considerations. Following this letter is an executive summary that provides an overview of our analyses and conclusions. The other sections of the report provide additional details regarding the financial forecast and rate development.

We greatly appreciate the opportunity to be of service to the City and would like to thank the management and staff for their tremendous assistance and cooperation during the course of the utility rate study.

Yours in government service,
GovRates, Inc.



Bryan A. Mantz, CMC, CGFM
President

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

EXECUTIVE SUMMARY AND RECOMMENDATIONS

ES-1: General

The City of Alamogordo (the "City") owns a water and wastewater utility system (the "System" or the "Utility") that provides an essential service on a continual basis and that operates in a highly regulated environment. Regulatory agencies for the Utility include the New Mexico Environment Department, the Department of Health, and the Environmental Protection Agency (the "EPA"). The System currently provides service to approximately 13,540 water accounts and 12,670 wastewater accounts.

The System is established as a utility enterprise fund and is essentially the City's largest "business." According to the Governmental Accounting Standards Board, "Enterprise Funds should be used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis should be financed or recovered primarily through user charges."

The installed cost of System assets under City management is about \$116 million. Based on the age of the assets and historical changes in the *Engineering News-Record* (ENR) Construction Cost Index, a high-level replacement cost new of the depreciable assets is estimated to be \$239 million.

The System should have revenues equal to the costs of the services provided by the Utility, and the City should establish rates sufficient to cover the cost of operating, maintaining, repairing, and financing the System. There are rate covenants associated with the System's existing and anticipated debt that require the City to establish the Utility's rates at certain levels to meet the debt obligations. To assist the City in reviewing the sufficiency of its rates, GovRates, Inc. ("GovRates") was retained to perform a utility rate study. For the purposes of this report, the terms "wastewater" and "sewer" shall be used interchangeably.

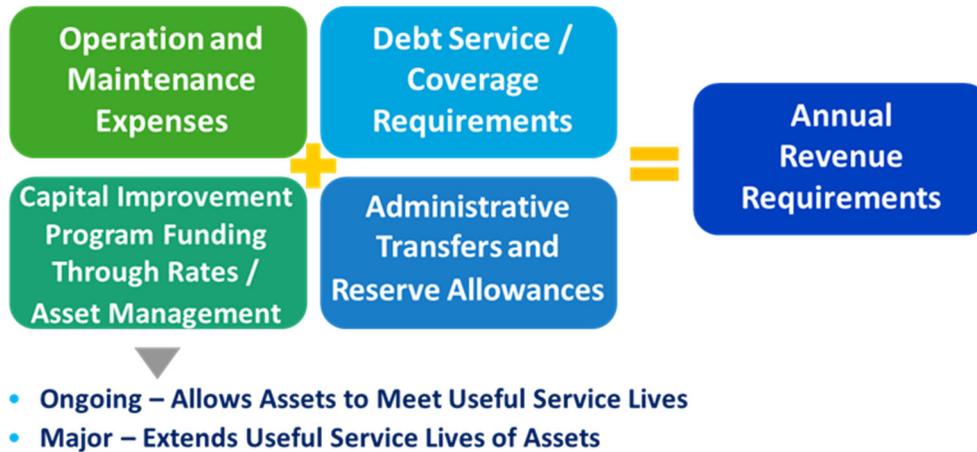
ES-2: Summary of Recommendations

ES-2.1: Monthly Water and Wastewater User Rates

The last user rate adjustments became effective in July 2015, or almost nine (9) years ago. As part of the current utility rate study, financial projections were prepared for the System through the Fiscal Year 2032 (the "Forecast Period").

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered to be the revenue requirements of public utilities such as the City's. With respect to identifying revenue requirements for the Utility, the following Exhibit ES-1 shows the elements considered:

Exhibit ES-1: Revenue Requirement Components



The financial and rate plan should recognize the need to maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the System's financial condition or "creditworthiness."

Based on the assumptions relied upon in the development of the System revenue requirements, GovRates has identified the need for rate adjustments for both the water system and wastewater system. The primary reasons for the identified rate adjustments are:

1. **Public Health and Safety Issue: The need to fund the Utility’s multi-year capital improvement program (the "CIP").** Utility infrastructure is often "out of sight, out of mind." Tours of the Utility facilities have been called "eye-opening" and show the need to reinvest in the System. The Utility has identified critical capital needs of approximately \$160.4 million through the Fiscal Year 2032. The CIP primarily consists of replacements or rehabilitations of utility assets reaching the end of their service lives to continue providing reliable service. The Utility has a substantial amount of infrastructure that is in the condition shown in the following pictures:

SAMPLE ALAMOGORDO WATER AND WASTEWATER UTILITY RENEWAL AND REPLACEMENT NEEDS





There could be possible regulatory issues if the City is not proactive in addressing the capital needs. The renewal / replacements needs will not go away, but will be more expensive to address in the future. The regulatory agencies could impose fines or consent orders if infrastructure failures cause environmental harm or jeopardize public health and safety, or if the City does not meet regulatory requirements.

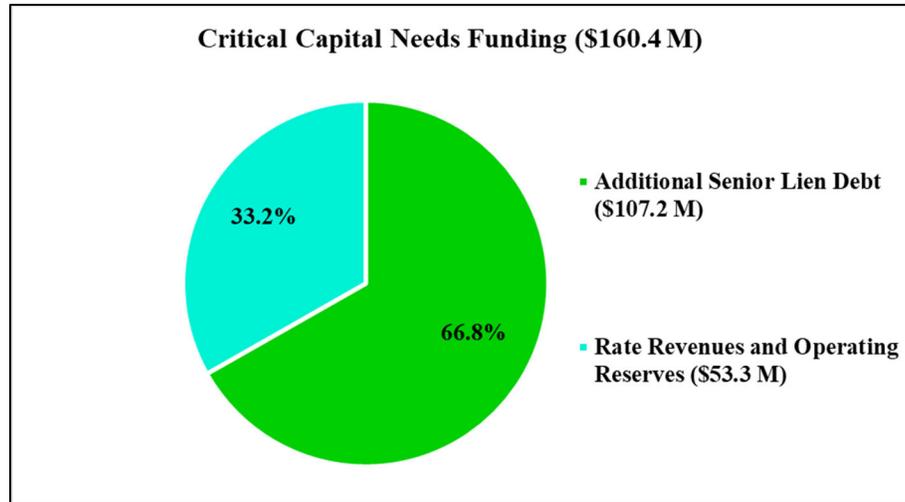
The need for System repairs and replacements has been increasing as shown in the following Exhibit ES-2 showing water distribution statistics.

Exhibit ES-2: Water Distribution Statistics

Description	2022	2023
Water Main Failures and Repairs	68	81
Water Service Line Emergency Response Failures	116	137
Water Service Lines Replaced	163	253
Leak in Meter Cans Repaired	211	316
Water Main Valve Replacements	29	22
Fire Hydrants Replaced	46	18

Line breaks affect other areas of the City. The City cannot fix most roads before the line breaks are addressed.

The following Exhibit ES-3 shows the assumed funding sources for the CIP.

Exhibit ES-3: Capital Improvement Program Funding Sources

The financial forecast assumes debt financing about \$107.2 million of capital needs, primarily through 30-year revenue bonds. The Utility cannot issue bonds without the adoption of the multi-year rate plan. When evaluating the Utility's ability to repay debt, credit rating agencies and lenders will only consider rate increases that have been adopted.

- 2. The need to fund the costs of future operations.** Operating expenses have increased substantially and are projected to continue increasing. The national consumer price index (CPI-U) as increased by 30% since the user rates were last increased in July 2015. The *Engineering News-Record* Construction Cost Index has increased by 34% since the last user rate adjustments. The Water and Sewer Maintenance Index, a component of the national CPI, has increased by 38% since the last user rate adjustments. There are many factors that affect the costs of operations over which the Utility has limited or no control. Factors such as cost increases from electric power providers, changes in fuel and oil prices resulting from global market changes, and competition for scarce resources such as concrete and building materials often result in cost increases that are greater than change in the consumer price index (general inflation). Volatile market conditions have caused the supply costs of steel, PVC pipes, and other materials to increase substantially. There are incremental costs associated with the capital program, meeting regulatory requirements, and performing necessary repairs. Utility costs also typically increase at a higher rate than general inflation due to the regulatory environment.

The following Exhibit ES-4 shows cost increases since the last rate adjustments for water and wastewater common use parts and treatment chemicals.

**Exhibit ES-4: Cost Increases Since Last Rate Adjustments for
Water and Wastewater Common Use Parts and Treatment Chemicals**

Description	2015 Unit Cost	2024 Unit Cost	Increase
Brass Fittings			
BUSHING, BRASS - 1" MNPT X 3/4" FNTP	\$ 2.67	\$ 5.74	114.8%
CORP STOP - 1" MNPT X CTS - LEAD FREE	35.95	99.25	176.0%
CORP STOP - 3/4" MNPT X CTS - LEAD FREE	28.67	69.65	142.9%
CURB STOP - 1" FNPT X CTS - LEAD FREE	67.58	138.78	105.4%
CURB STOP - 3/4" FNPT X CTS - LEAD FREE	43.68	95.99	119.8%
Clamps			
CLAMP - OD 4.45 - 4.85 X 7.5"L X 1" IP - NOM 4"	\$ 69.58	\$ 201.00	188.9%
CLAMP - OD 4.45-4.85 X 7.5"L - FULL CIRCLE - NOM 4"	44.43	125.67	182.8%
CLAMP - OD 7.05-7.46 X 7.5" L X 1" IP - NOM 6"	135.70	235.15	73.3%
CLAMP - OD 7.05-7.46 X 7.5"L - FULL CIRCLE - NOM 6"	60.53	168.13	177.7%
CLAMP - OD 9.00-9.40 X 7.5"L - FULL CIRCLE - NOM 8"	38.07	191.65	403.4%
Service Saddles			
10" DBL STRAP SERV SADDLE - OD 10.64-12.12 X 1" IP TAP	\$ 71.17	\$ 120.83	69.8%
4" DBL STRAP SERV SADDLE - OD 4.40-4.80 X 1" IP TAP	44.12	87.64	98.6%
8" DBL STRAP SERV SADDLE - OD 8.54-10.10 X 1" IP TAP	66.83	110.10	64.8%
Gate Valves			
GATE VALVE - 10" - MJ X FLG RESILIENT WEDGE - RED	\$ 1,006.26	\$ 2,129.32	111.6%
GATE VALVE - 10" MJ RESILIENT WEDGE - RED	1,111.11	2,204.47	98.4%
GATE VALVE - 6" MJ - RESILIENT WEDGE - RED	516.21	969.60	87.8%
GATE VALVE - 6" MJ X FLG - RESILIENT WEDGE - RED	433.00	1,082.15	149.9%
Mechanical Joint Accesory Packs			
GRIPRING +ACCY PACK-10" OD 11.10/PVC-DI-C900	\$ 56.89	\$ 180.55	217.3%
GRIPRING +ACCY PACK-12" OD 13.20/PVC-DI-C900	115.29	240.65	108.7%
GRIPRING +ACCY PACK-4" OD 4.80/PVC-DI-C900	31.64	73.05	130.9%
GRIPRING +ACCY PACK-6" OD 6.90/PVC-DI-C900	38.57	84.94	120.2%
Fire Hydrants			
HYDRANT-4 FT BURY-CLOW 54-3WAY-RED	\$ 1,647.80	\$ 2,990.30	81.5%
HYDRANT-4.5 FT-CLOW 3WAY-54-RED	1,401.27	3,059.06	118.3%
HYDRANT-5 FT BURY-CLOW 54-3WAY-RED	1,443.00	3,128.51	116.8%
Joint Couplers			
HYMAX - 10" XL - OD 10.96-12.26	\$ 260.92	\$ 512.22	96.3%
HYMAX - 4" - OD 4.25-5.63	180.76	250.85	38.8%
HYMAX - 6" - OD 6.42-7.68	181.19	329.56	81.9%
Water Meter Cans			
METER CAN - 18WX18H LLDPE PIT - W/CI RING	\$ 80.85	\$ 113.13	39.9%
METER CAN - 24WX18H LLDPE PIT - W/CI RING	80.35	212.46	164.4%
METER CAN - INNER LID - 12" HEAVY DUTY BLACK POLYMER	16.64	27.52	65.4%
Potable Pipe			
PIPE - 10" BLUE DR18 - C900 PVC - 20'L - POTABLE	\$ 10.40	\$ 36.11	247.1%
PIPE - 6" BLUE DR18 - C900 PVC - 20'L - POTABLE	4.08	16.96	315.6%
Water Meter Setters			
RESETTER - 12" - LEAD FREE - RISER FOR 5/8 X 3/4" METER	\$ 123.28	\$ 217.13	76.1%
RESETTER - 18" - LEAD FREE - RISER FOR 5/8 X 3/4" METER	136.16	298.85	119.5%
RESETTER - 9" - LEAD FREE - RISER FOR 5/8 X 3/4" METER	117.00	213.05	82.1%
Valve Boxes			
VALVE BOX - BOTTOM - 15" SCREW TYPE	\$ 14.43	\$ 46.14	219.8%
VALVE BOX - LID 5-1/4 X 1-1/8	9.71	24.50	152.2%
VALVE BOX - TOP 16" - SCREW TYPE	17.08	27.33	60.0%
Chemicals			
SODIUM HYPOCHLORITE - GALLON	\$ 1.28	\$ 2.90	126.6%
POLYMER AH-423 - 55 GALLON DRUM	793.50	1,003.00	26.4%
SODIUM HEXAMETAPHOSPHATE PER LB	1.72	2.76	60.5%
CLARIFLOC POLYMER PER LB	1.09	1.70	56.0%

The 247% to 316% increases in the costs of PVC pipe are especially noteworthy, since these pipes are used to replace lines under the City's roads.

The City recently conducted a pay study and adjusted compensation to help retain existing staff. There are nationwide issues with filling positions and keeping employees. A well-trained, experienced, and sufficient utility staff is critical for effectively running the utility 24 hours per day and 365 days per year, for maintaining level of service, and for emergency preparedness.

It is important to recognize that these increased costs are usually permanent increases in the costs of operations and, as such, must ultimately be passed through to customers through rates.

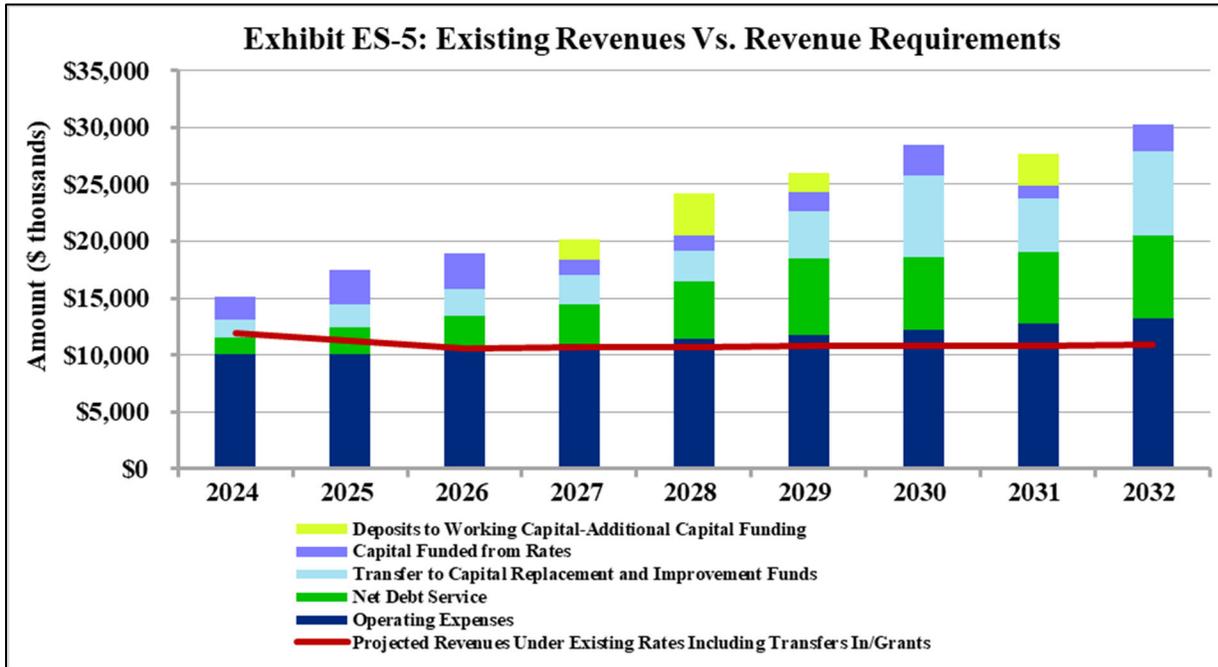
- 3. The need to access capital markets, meet debt service coverage ratios, and have adequate operating margins and reserves to fund ongoing capital needs and keep the System financially sustainable.** Over the long-term, a target all-in net revenues debt service coverage ratio of 200% is recommended, and it is proposed that the Utility target 365 days cash on hand (essentially one year of operating expenses excluding non-cash expenses such as depreciation and amortization) for unrestricted cash balances. These financial metrics have historically been used by rating agencies to determine whether a utility is a strong credit. A stronger credit rating can position the Utility to secure lower interest rates when debt financing high-priority capital improvements for the betterment of the System. The Utility should target a higher coverage percentage than what is required so that there is more funding after payment of operating expenses and debt service to address routine / recurring capital needs (pay-as-you-go). From a best financial management practices standpoint, the Utility should not be overly dependent on debt financing and the associated interest and issuance costs.

The Utility's existing loans with the New Mexico Finance Authority have a 130% maximum annual debt service requirement, and Utility is not anticipated to meet this coverage requirement under existing rates with the Fiscal Year 2025 budgeted operating expenses. If coverage is not being met on existing debt, the Utility cannot secure additional debt financing for major / critical capital needs. Bond resolutions and loan agreements have provisions for events of default (e.g., not meeting coverage requirement, not making required payment, etc.). A typical bond resolution includes accelerated payment provisions under which – in a worst-case scenario – the bondholders could require all principal to be due immediately, especially if debt service payments are missed.

Rate adjustments are needed to access capital markets – the Utility cannot issue bonds without the adoption of the multi-year rate plan. As previously mentioned, when evaluating the Utility's ability to repay debt, credit rating agencies and lenders will only consider rate increases that have been adopted. When the Utility issues bonds, rating agencies want to see a five-year projection of Utility operating and capital needs, and all of the needs should be fully funded with adopted increases. Funding the capital program on a 100% pay-as-you-go basis would require much higher rate adjustments.

The City's existing user rates for water and wastewater service are not anticipated to fully recover the City's projected utility revenue requirements during the Forecast Period. The following Exhibit ES-5 shows

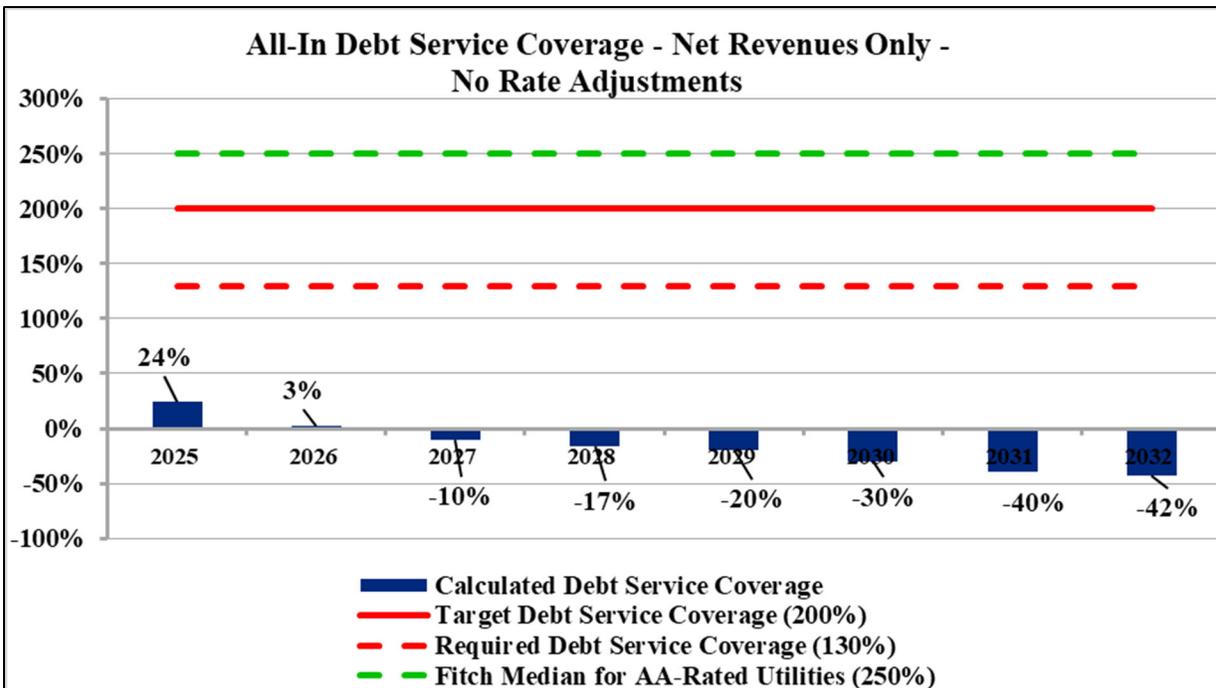
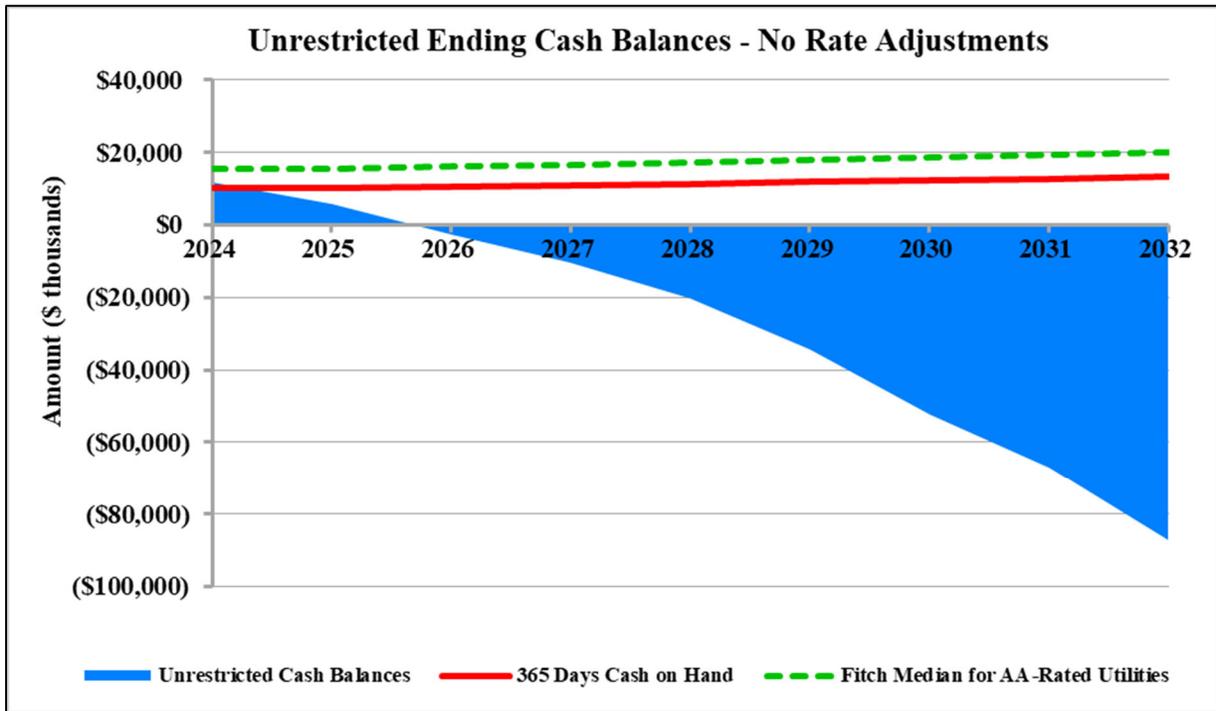
how the revenue requirements for the Utility (the bars) compare against projected System revenues (the red line) through the Fiscal Year 2032. In the years in which the total revenue requirements exceed the revenues, available cash reserves must be utilized to make up the difference.



If the user rates are not adjusted, the Utility will be unable to secure debt financing for critical capital needs. Moreover, user rates will be higher in the future than what is proposed. The capital needs for the System will not go away but will be more expensive to address in the future. Inflation and the costs of construction continue to affect System costs and, as previously mentioned, permanent cost increases must ultimately be passed through to customers.

The following Exhibit ES-6 further communicates that, without rate adjustments, the System will not remain financially and operationally sustainable.

Exhibit ES-6: Financial Risks of Not Adjusting Rates



The following Exhibit ES-7 shows the projected user rate revenue adjustments for the System through the Fiscal Year 2032:

**Exhibit ES-7:
Summary of Proposed User Rate Revenue Adjustments**

Fiscal Year	Effective Date	Total User Rate Revenue Adjustments Needed	Bill for Average SFR Customer Using 6,000 Gallons (8.0 CCF) [1]	Increase in SFR Customer Monthly Bill [2]	Total Cost Per Gallon of Water and Sewer Service [2]	% of Median Household Income (< 4.5% Considered Affordable By EPA) [3]
	Existing		\$ 48.43			1.1%
2025	7/1/2024	30.0%	70.98	22.54	1.2¢	1.7%
2026	7/1/2025	25.0%	88.72	17.74	1.5¢	2.0%
2027	7/1/2026	20.0%	106.46	17.74	1.8¢	2.4%
2028	7/1/2027	20.0%	127.75	21.29	2.1¢	2.8%
2029	7/1/2028	7.0%	136.69	8.94	2.3¢	2.9%
2030 to 2032			CPI Adjustments			

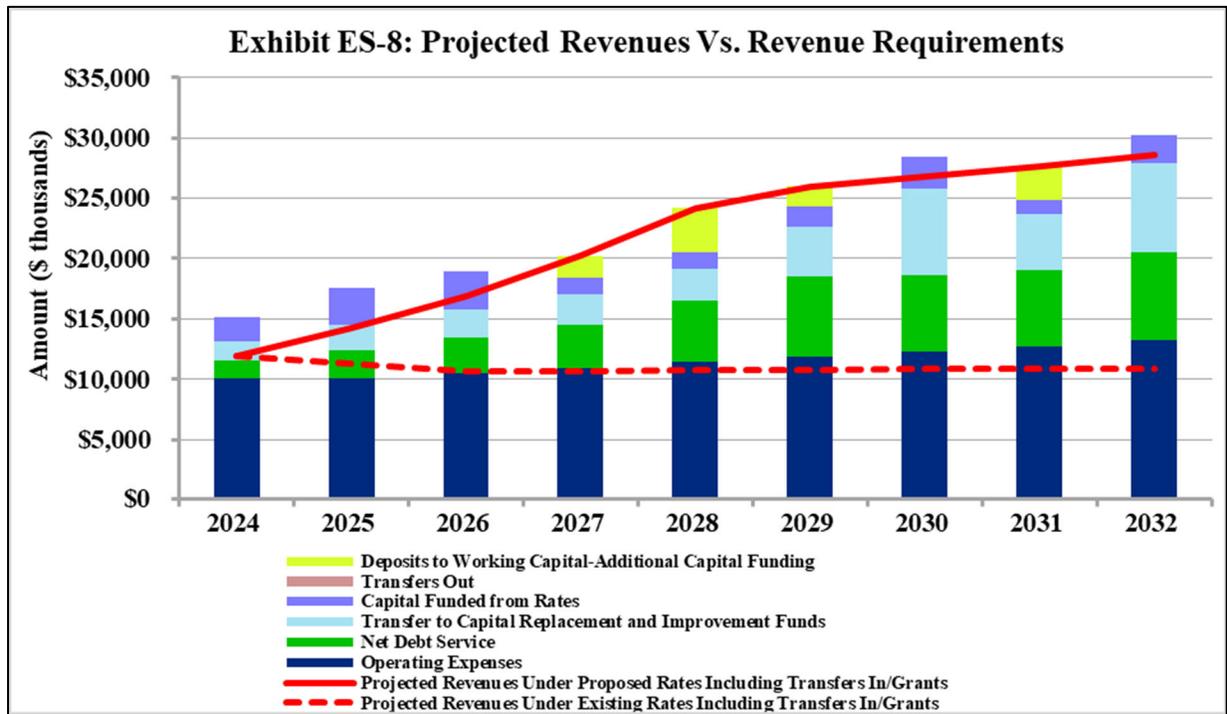
[1] Based on proposed rate design. CCF = Hundred Cubic Feet.

[2] Based on proposed rates applied to single family residential ("SFR") customer with 6,000 gallons (8.0 CCF) of monthly usage.

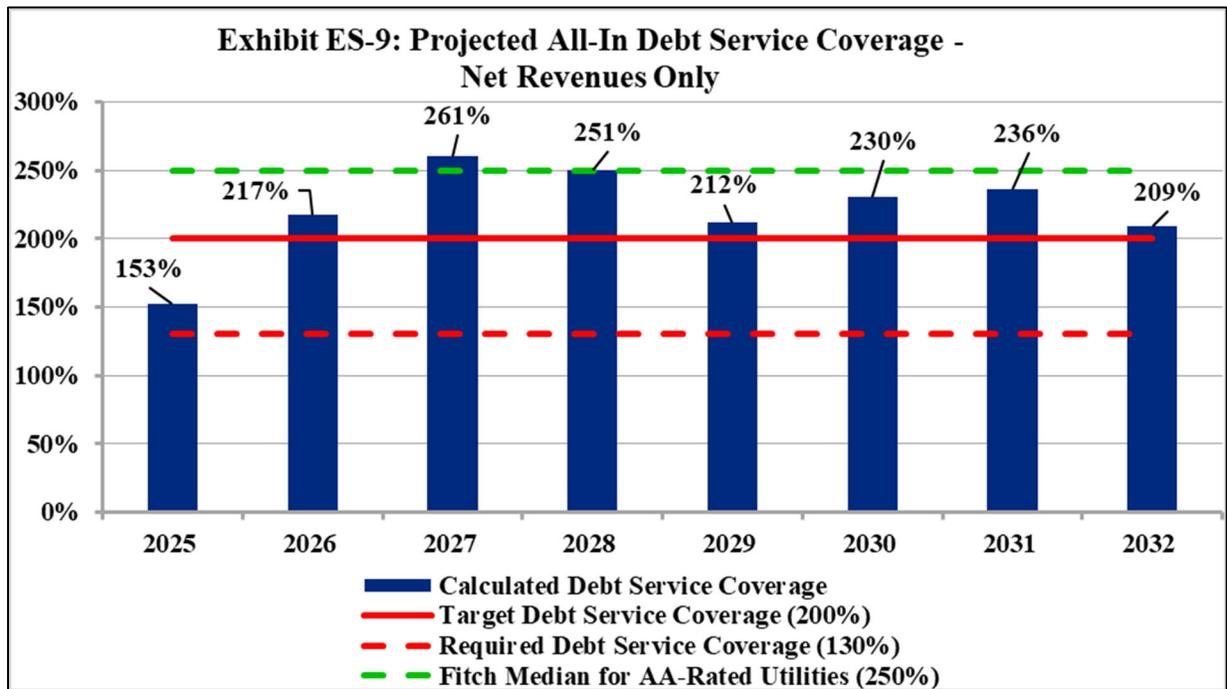
[3] EPA = United States Environmental Protection Agency. Assumes annual 3% cost of living salary increases after Fiscal Year 2025.

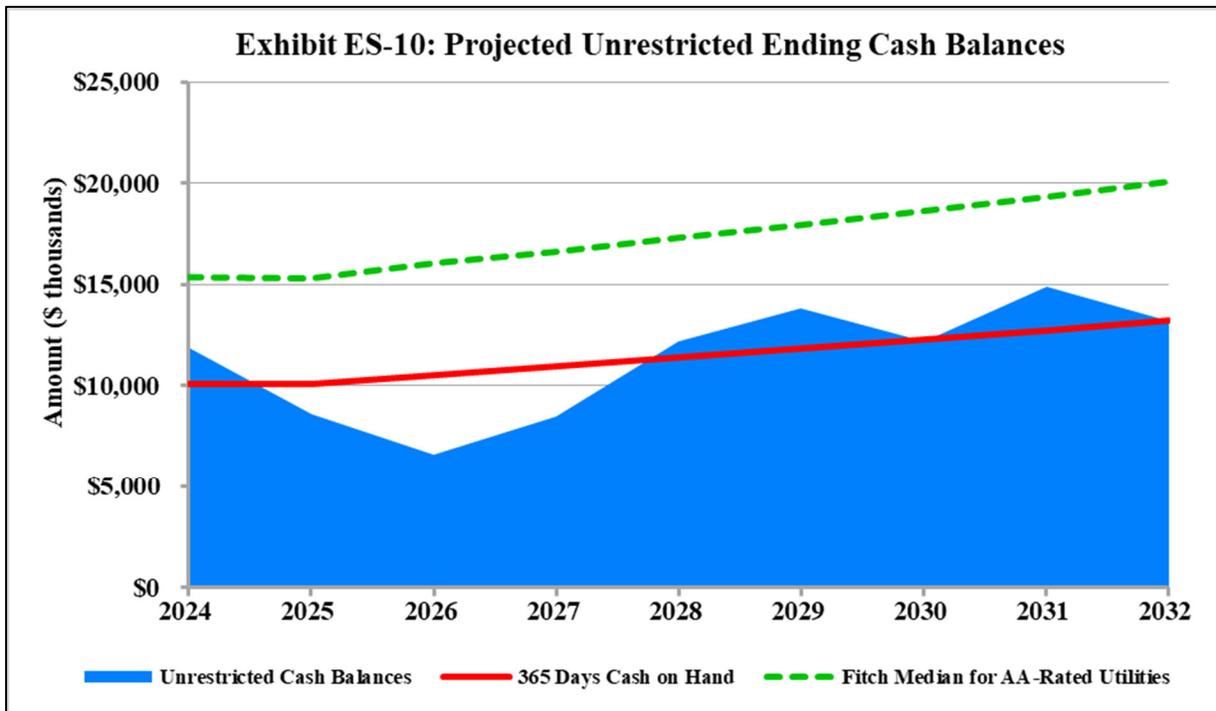
The United States Environmental Protection Agency has historically used a 4.5% of median household income (MHI) metric to measure affordability of water and wastewater rates. As shown in the preceding Exhibit ES-7, the monthly bill for the average single family residential customer is projected to be well below 4.5% of MHI. As such, the City’s rates under the rate and financial plan would remain very affordable by national utility industry standards. To provide some additional perspective, prior to its infamous water crisis, the City of Flint, Michigan charged \$162.10 for 6,000 gallons of water and sewer service.

The costs per gallon of water and wastewater service (a few cents) compared with the costs per gallon of other commodities (e.g., bottled water) communicate the value of the service. The proposed revenue adjustments are projected to enable the Utility to fund its annual revenue requirements as shown in the following Exhibit ES-8:



The following Exhibits ES-9 and ES-10 show the projected debt service coverage and unrestricted cash position under the proposed rate plan.





A summary of the existing and proposed monthly user rates is shown in Table ES-1 at the end of this executive summary, and the proposed rate structure changes are discussed in Section 2 of this report. The proposed rates produce bills that are competitive with those of other New Mexico utilities. At a usage level of 6,000 gallons (8.0 CCF), the average monthly usage level of a single-family residential customer as discussed previously, the combined water and wastewater bill under the proposed Fiscal Year 2025 rates would be lower than those (effective April 2024) of the Village of Ruidoso, the Village of Los Lunas, the City of Santa Fe, the City of Clovis, the City of Gallup, the City of Farmington, and the City of Rio Rancho. La Luz located a few miles from the City does not have sewer rates – all customers are on septic systems – but La Luz's water rates are higher than the water rates proposed for Alamogordo in Fiscal Year 2025. As further discussed in Section 2 of this report, bill comparisons should not be considered a "report card" on how well a utility is performing because there are many reasons why rates differ among utilities. The majority of the surveyed utilities are planning to implement a rate adjustment within the next 12 months or are currently involved in a rate study. As other New Mexico utilities increase their water and wastewater user rates, Alamogordo's user rates will continue to be competitive.

ES-2.2: Automatic Rate Indexing

GovRates recommends that, in the absence of a formal rate study recommendation, the City should automatically increase monthly rates for water and wastewater service – without a formal rate hearing or analysis – for inflationary effects on the costs of operations. Automatic rate indexing is very common among utilities and is looked upon favorably by credit rating agencies since there is more assurance that rates will keep up with inflation and less implied risk of default on debt service payments. A higher credit rating can translate to lower interest rates and issuance costs when debt financing. Based on discussions with City staff, GovRates recommends an indexing provision equal to the greater of 3% or the change in the national consumer price index (CPI-U). The City Commission can always decide – or the City staff can

recommend – during the annual budgetary process to not move forward with an automatic index adjustment or to move forward with a lower increase. Smaller, incremental adjustments over time are considered a utility best management practice.

ES-2.3: Other / Miscellaneous Water and Wastewater Rates, Fees, Charges and Policies

The City staff has performed a comprehensive review to modernize Chapter 28 Water, Sewers, and Sewage Disposal of the City's Code of Ordinances. Certain other rates, fees, and charges have been right-sized based on the estimated costs of providing service, City policies, and charges for similar service that are currently imposed by other New Mexico utilities. GovRates has reviewed all of the changes for reasonableness and recommends that the proposed revisions to Chapter 28 of the City's Code of Ordinances be adopted. To the extent that other fees and charges do not recover the cost of providing services, the cost difference must be paid through the monthly user rate of all customers.

ES-2.4: Updates to Rate and Financial Plan

It is important for the City monitor actual vs. projected financial results for this study. The proposed rate structure changes discussed in Section 2 of this report will have an effect on the Utility's revenues. Consistent with recommended utility industry practices, a formal financial checkup or review should be performed at least once every three years. Proactive financial planning helps to preserve the ability to gradually phase-in any rate adjustments.

ES-3: Projected Financial Position

Tables ES-2 at the end of this executive summary section provides a financial overview of forecasted System operations through the Fiscal Year 2032. Assuming the implementation of the rate study recommendations, the System should meet the recognized debt service coverage target throughout the Forecast Period, while the cash financial target should be met by the end of the Forecast Period. Moreover, the user rates should remain affordable and competitive.

ES-4: Benefits to Alamogordo Residents of Rate and Financial Plan

Benefits to Alamogordo residents of the rate and financial plan include:

- Access to debt financing / capital markets. The Utility cannot secure debt financing for critical capital needs without rate adjustments. When the Utility issues bonds, rating agencies want to see a five-year projection of Utility operating and capital needs, and all of the needs should be fully funded with adopted increases. Funding of the capital program on a 100% pay-as-you-go basis would require much higher rate adjustments.
- Maintenance water quality and treatment standards. The Utility will comply with the latest regulatory requirements, and there will be less risk of fines and consent orders.

- Improved water pressure and fire protection as a result of line replacements.
- Less risk of service interruptions and boil water notices / advisories – fewer line breaks. This is a public health and safety issue. The City can repair roads after line break issues are addressed (improved road conditions).
- City can systematically fund the water and sewer portion of the Street Maintenance Program (SMP).
- Can accommodate economic development.
- No mandatory account transfers. There will be a decrease in future liens.
- Less complicated rate structure.
- Maintenance of affordable and competitive rates.

Table ES-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
WATER SERVICE							
<u>Household Customers - Inside City</u>							
Base Rate							
1	3/4" Meter	\$ 13.90	\$ 19.37	\$ 24.21	\$ 29.05	\$ 34.86	\$ 37.30
2	1" Meter	19.80	27.59	34.49	41.39	49.67	53.15
3	1-1/2" Meter	29.60	41.25	51.56	61.87	74.24	79.44
4	Multi-Family Unit	13.90	19.37	24.21	29.05	34.86	37.30
Commodity Rates Per CCF							
<u>Existing [2]</u>							
5	Block 1	\$ 1.45					
6	Block 2	2.35					
7	Block 3	3.65					
8	Block 4	5.30					
9	Block 5	7.95					
<u>Proposed</u>							
10	All Usage Except for Irrigation Accounts		\$ 2.88	\$ 3.60	\$ 4.32	\$ 5.18	\$ 5.54
11	Irrigation Account Usage		5.76	7.20	8.64	10.37	11.10

Table ES-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
<u>Household Customers - Outside City</u>							
Base Rate							
12	3/4" Meter	\$ 27.80	\$ 38.74	\$ 48.43	\$ 58.12	\$ 69.74	\$ 74.62
13	1" Meter	39.60	55.18	68.98	82.78	99.34	106.29
14	1-1/2" Meter	59.20	82.50	103.12	123.74	148.49	158.88
15	Multi-Family Unit	27.80	38.74	48.43	58.12	69.74	74.62
Commodity Rates Per CCF							
<u>Existing [2]</u>							
16	Block 1	\$ 2.90					
17	Block 2	4.70					
18	Block 3	7.30					
19	Block 4	10.60					
20	Block 5	15.90					
<u>Proposed</u>							
21	All Usage Except for Irrigation Accounts		\$ 5.76	\$ 7.20	\$ 8.64	\$ 10.37	\$ 11.10
22	Irrigation Account Usage		11.52	14.40	17.28	20.74	22.19

Table ES-1

City of Alamogordo, New Mexico
Utility Rate Study

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
<u>Non-Household Customers - Inside City</u>							
Base Rate							
23	3/4" Meter	\$ 17.35	\$ 24.18	\$ 30.22	\$ 36.26	\$ 43.51	\$ 46.56
24	1" Meter	47.95	66.82	83.52	100.22	120.26	128.68
25	1-1/2" Meter	78.50	109.39	136.74	164.09	196.91	210.69
26	2" Meter	101.15	140.96	176.19	211.43	253.72	271.48
27	3" Meter	211.15	294.24	367.80	441.36	529.63	566.70
28	4" Meter	294.20	409.98	512.47	614.96	737.95	789.61
29	6" Meter	514.40	716.83	896.04	1,075.25	1,290.30	1,380.62
Commodity Rates Per CCF							
<u>Existing [2]</u>							
30	Block 1	\$ 1.45					
31	Block 2	2.35					
32	Block 3	3.65					
33	Block 4	5.30					
34	Block 5	7.95					
<u>Proposed</u>							
35	All Usage Except for Irrigation Accounts		\$ 2.88	\$ 3.60	\$ 4.32	\$ 5.18	\$ 5.54
36	Irrigation Account Usage		5.76	7.20	8.64	10.37	11.10

Table ES-1

City of Alamogordo, New Mexico
Utility Rate Study

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
<u>Non-Household Customers - Outside City</u>							
Base Rate							
37	3/4" Meter	\$ 34.70	\$ 48.36	\$ 60.44	\$ 72.53	\$ 87.04	\$ 93.13
38	1" Meter	95.90	133.64	167.05	200.46	240.55	257.39
39	1-1/2" Meter	157.00	218.78	273.48	328.18	393.82	421.39
40	2" Meter	202.30	281.91	352.39	422.87	507.44	542.96
41	3" Meter	422.30	588.49	735.61	882.73	1,059.28	1,133.43
42	4" Meter	588.40	819.95	1,024.94	1,229.93	1,475.92	1,579.23
43	6" Meter	1,028.80	1,433.66	1,792.07	2,150.48	2,580.58	2,761.22
Commodity Rates Per CCF							
<u>Existing [2]</u>							
44	Block 1	\$ 2.90					
45	Block 2	4.70					
46	Block 3	7.30					
47	Block 4	10.60					
48	Block 5	15.90					
<u>Proposed</u>							
49	All Usage Except for Irrigation Accounts		\$ 5.76	\$ 7.20	\$ 8.64	\$ 10.37	\$ 11.10
50	Irrigation Account Usage		11.52	14.40	17.28	20.74	22.19
51	Capital Improvement Surcharge - All Water System Users	\$ 1.00	\$ -	\$ -	\$ -	\$ -	\$ -

Table ES-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
SEWER SERVICE							
<u>Household Customers - Inside City</u>							
Base Rate							
52	3/4" Meter	\$ 13.60	\$ 17.68	\$ 22.10	\$ 26.52	\$ 31.82	\$ 34.05
53	1" Meter	19.15	24.90	31.12	37.34	44.81	47.95
54	1-1/2" Meter	25.50	33.15	41.44	49.73	59.68	63.86
55	Multi-Family Unit	13.60	17.68	22.10	26.52	31.82	34.05
56	Commodity Rate Per CCF - Applied to 90% of Water Used [3]	\$ 1.15	\$ 1.50	\$ 1.88	\$ 2.26	\$ 2.71	\$ 2.90
<u>Household Customers - Outside City</u>							
Base Rate							
57	3/4" Meter	\$ 27.20	\$ 35.36	\$ 44.20	\$ 53.04	\$ 63.64	\$ 68.10
58	1" Meter	38.30	49.79	62.24	74.68	89.62	95.90
59	1-1/2" Meter	51.00	66.30	82.88	99.46	119.36	127.72
60	Multi-Family Unit	27.20	35.36	44.20	53.04	63.64	68.10
61	Commodity Rate Per CCF - Applied to 90% of Water Used [3]	\$ 2.30	\$ 3.00	\$ 3.75	\$ 4.50	\$ 5.40	\$ 5.78

Table ES-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
<u>Non-Household Customers - Inside City</u>							
Base Rate							
62	3/4" Meter	\$ 13.60	\$ 17.68	\$ 22.10	\$ 26.52	\$ 31.82	\$ 34.05
63	1" Meter	19.15	24.90	31.12	37.34	44.81	47.95
64	1-1/2" Meter	25.50	33.15	41.44	49.73	59.68	63.86
65	2" Meter	47.20	61.36	76.70	92.04	110.45	118.18
66	3" Meter	161.70	210.21	262.76	315.31	378.37	404.86
67	4" Meter	209.50	272.35	340.44	408.53	490.24	524.56
68	6" Meter	320.25	416.33	520.41	624.49	749.39	801.85
69	Commodity Rate Per CCF - Applied to 90% of Water Used	\$ 1.15	\$ 1.50	\$ 1.88	\$ 2.26	\$ 2.71	\$ 2.90
<u>Non-Household Customers - Outside City</u>							
Base Rate							
70	3/4" Meter	\$ 27.20	\$ 35.36	\$ 44.20	\$ 53.04	\$ 63.65	\$ 68.11
71	1" Meter	38.30	49.79	62.24	74.69	89.63	95.90
72	1-1/2" Meter	51.00	66.30	82.88	99.46	119.35	127.70
73	2" Meter	94.40	122.72	153.40	184.08	220.90	236.36
74	3" Meter	323.40	420.42	525.53	630.64	756.77	809.74
75	4" Meter	419.00	544.70	680.88	817.06	980.47	1,049.10
76	6" Meter	640.50	832.65	1,040.81	1,248.97	1,498.76	1,603.67
77	Commodity Rate Per CCF - Applied to 90% of Water Used	\$ 2.30	\$ 3.00	\$ 3.75	\$ 4.50	\$ 5.40	\$ 5.78

Table ES-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
RECLAIMED WATER SERVICE							
<u>All Customers</u>							
78	Commodity Charge Per CCF - Inside City	\$ 1.20	\$ 2.88	\$ 3.60	\$ 4.32	\$ 5.18	\$ 5.54
79	Commodity Charge Per CCF - Outside City	2.40	5.76	7.20	8.64	10.37	11.10

Footnotes:

CCF = Hundred Cubic Feet

- [1] For all users which are located outside city limits, the rates are two (2) times the monthly customer and commodity charges.
- [2] The existing commodity rate price blocks are as follows:

Household Customers Block Structure:

Meter Size	Cubic Feet				
	Block 1 (Up To)	Block 2 (Up To)	Block 3 (Up To)	Block 4 (Up To)	Block 5 (Greater Than)
3/4" Meter Block Structure	1,500	3,000	4,000	5,000	5,000
1" Meter Block Structure	2,000	4,000	5,000	6,000	6,000
1-1/2" Meter Block Structure	3,000	5,000	6,000	7,000	7,000

Multi-Family Block Structure:

Units Per Unit	Cubic Feet				
	Block 1 (Up To)	Block 2 (Up To)	Block 3 (Up To)	Block 4 (Up To)	Block 5 (Greater Than)
Unit Block Structure	1,500	3,000	4,000	5,000	5,000

Table ES-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Schedule of Existing and Proposed Monthly Water and Sewer User Rates [1]

Line No.	Description	Fiscal Year Ending June 30,					
		Existing	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029
	Effective Date		July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
	Non-Household Customers Block Structure:		Cubic Feet				
		Meter Size	Block 1 (Up To)	Block 2 (Up To)	Block 3 (Up To)	Block 4 (Up To)	Block 5 (Greater Than)
	3/4" Meter Block Structure	3/4"	1,500	3,000	4,000	5,000	5,000
	1" Meter Block Structure	1"	4,500	7,500	8,500	9,500	9,500
	1-1/2" Meter Block Structure	1-1/2"	7,500	12,500	13,500	14,500	14,500
	2" Meter Block Structure	2"	12,000	20,000	21,000	22,000	22,000
	3" Meter Block Structure	3"	21,000	35,000	36,000	37,000	37,000
	4" Meter Block Structure	4"	24,000	40,000	41,000	42,000	42,000
	6" Meter Block Structure	6"	45,000	75,000	76,000	77,000	77,000

[3] The existing sewer commodity charge for all household customers is currently billed based on a winter quarterly rate. Under the proposed rates, 90% of all meter water usage shall be billed for sewer usage.

Table ES-2
City of Alamogordo, New Mexico
High-Level Utility Financial Overview

Line No.	Description	Actual	Actual	Budgeted	Projected Fiscal Year Ending June 30,							
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
1	Overall Rate Adjustments	0.00%	0.00%	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
2	All-In Net Revenues Debt Service Coverage (Target 200%)	371%	164%	48%	153%	217%	261%	251%	212%	230%	236%	209%
3	Debt Service Coverage Target Met?	Yes	No	No	No	Yes						
4	Debt Service Required Coverage Met? (Required 130%)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5	Amount Available for Pay-As-You-Go Capital Funding After Payment of Operating Expenses, Debt Service, and Transfers Out	\$ 3,652,864	\$ 737,452	\$ (739,531)	\$ 1,222,777	\$ 3,423,513	\$ 5,704,309	\$ 7,693,069	\$ 7,462,280	\$ 8,225,845	\$ 8,603,353	\$ 8,000,149
6	Ending Unrestricted Cash and Cash Equivalents Balance [1]	\$ 14,293,539	\$ 15,128,675	\$ 11,878,895	\$ 8,629,433	\$ 6,610,910	\$ 8,453,046	\$ 12,172,143	\$ 13,800,342	\$ 12,159,148	\$ 14,908,589	\$ 13,222,683
7	Days of Cash on Hand / Operating Expenses	842	743	430	312	229	282	390	426	362	428	366
8	Target Cash Balance	\$ 6,198,508	\$ 7,434,726	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060
9	Cash Balance Target Met?	Yes	Yes	Yes	No	No	No	Yes	Yes	No	Yes	Yes
10	Residential Bill as % of Median Household Income	1.15%	1.15%	1.15%	1.68%	2.04%	2.37%	2.77%	2.87%	2.87%	2.87%	2.87%
11	Is Rate and Financial Plan Affordable? (< 4.5% MHI)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12	Residential Water and Sewer Bill @ 6,000 Gallons (8.0 ccf) Usage	\$ 48.43	\$ 48.43	\$ 48.43	\$ 70.98	\$ 88.72	\$ 106.47	\$ 127.76	\$ 136.70	\$ 140.81	\$ 145.03	\$ 149.38
13	Change in Monthly Bill	-	-	-	22.54	17.74	17.74	21.29	8.94	4.10	4.22	4.35
14	Cost Per Gallon	0.8¢	0.8¢	0.8¢	1.2¢	1.5¢	1.8¢	2.1¢	2.3¢	2.3¢	2.4¢	2.5¢
15	Average of Surveyed Utilities (Assumes 4% Annual Increase)	-	-	70.76	73.59	76.53	79.60	82.78	86.09	89.53	93.12	96.84
16	City of Rio Rancho (Highest Rates in Comparison; Assumes 4% Annual Increase)	-	-	124.59	129.57	134.76	140.15	145.75	151.58	157.65	163.95	170.51
17	Starting Cash and Cash Equivalents Balance	\$ 5,996,510	\$ 14,293,539	\$ 15,128,675	\$ 11,878,895	\$ 8,629,433	\$ 6,610,910	\$ 8,453,046	\$ 12,172,143	\$ 13,800,342	\$ 12,159,148	\$ 14,908,589
18	Year-End Surplus / (Deficiency)	8,297,029	835,136	(3,249,780)	(3,249,462)	(2,018,523)	1,842,135	3,719,098	1,628,199	(1,641,194)	2,749,441	(1,685,906)
19	Operating Expenses	\$ 6,198,508	\$ 7,434,726	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060
20	Increase	6.0%	19.9%	35.8%	-0.1%	4.6%	3.8%	4.1%	3.7%	3.8%	3.8%	3.8%
	(Does Not Include Depreciation and Amortization Expense)											
	Debt Service											
21	Existing Debt Service [2]	\$ 1,353,322	\$ 1,392,261	\$ 1,410,521	\$ 1,414,608	\$ 1,094,343	\$ 1,094,342	\$ 1,094,342	\$ 1,094,342	\$ 730,275	\$ 730,275	\$ 57,137
22	Additional Debt	0	0	0	912,997	1,825,994	2,456,239	4,016,917	5,577,595	5,577,595	5,577,595	7,287,514
23	Total Debt Service	\$ 1,353,322	\$ 1,392,261	\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651
	Other Revenue Requirements											
24	Pay-As-You-Go Capital Improvement Program [3]	\$ 3,283,634	\$ 3,298,692	\$ 3,648,290	\$ 5,112,239	\$ 5,442,036	\$ 3,862,173	\$ 3,973,971	\$ 5,834,081	\$ 9,867,039	\$ 5,853,912	\$ 9,686,055
25	Transfers Out - Non-Operating	11,265	152,946	-	-	-	-	-	-	-	-	-
26	Total Other Revenue Requirements	\$ 3,294,900	\$ 3,451,638	\$ 3,648,290	\$ 5,112,239	\$ 5,442,036	\$ 3,862,173	\$ 3,973,971	\$ 5,834,081	\$ 9,867,039	\$ 5,853,912	\$ 9,686,055
27	Gross Revenue Requirements	\$ 10,846,731	\$ 12,278,626	\$ 15,153,602	\$ 17,520,340	\$ 18,911,097	\$ 18,358,084	\$ 20,477,601	\$ 24,325,148	\$ 28,438,068	\$ 24,886,277	\$ 30,234,767
	Less Income and Funds from Other Sources											
28	Other Operating Revenue	\$ 619,679	\$ 678,710	\$ 526,151	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848
29	Unrestricted Interest Income	56,237	214,147	148,834	93,456	70,196	74,986	97,309	138,400	153,771	137,359	167,446
30	Transfers In and Grants [4]	7,927,800	3,396,376	1,138,041	640,000	-	-	-	-	-	-	-
31	Net Revenue Requirements	\$ 2,243,015	\$ 7,989,393	\$ 13,340,576	\$ 16,210,036	\$ 18,264,053	\$ 17,706,251	\$ 19,803,445	\$ 23,609,900	\$ 27,707,449	\$ 24,172,070	\$ 29,490,473
	Revenue from Existing Rates											
32	System Rate Revenue	\$ 10,540,044	\$ 8,824,529	\$ 10,090,796	\$ 9,969,674	\$ 9,997,230	\$ 10,024,786	\$ 10,052,342	\$ 10,079,899	\$ 10,107,455	\$ 10,135,011	\$ 10,162,567
33	Prior Year Rate Adjustment	-	-	-	-	2,999,200	6,265,500	9,549,800	13,507,100	15,199,600	16,002,300	16,832,200
34	Total Applicable Rate Revenue	\$ 10,540,044	\$ 8,824,529	\$ 10,090,796	\$ 9,969,674	\$ 12,996,430	\$ 16,290,286	\$ 19,602,142	\$ 23,586,999	\$ 25,307,055	\$ 26,137,311	\$ 26,994,767
35	Rate Adjustments	0.00%	0.00%	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
36	Effective Months	12	12	12	12	12	12	12	12	12	12	12
37	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
38	Revenue from Current Rate Adjustment w/ Effective Months	\$ -	\$ -	\$ -	\$ 2,990,900	\$ 3,249,100	\$ 3,258,100	\$ 3,920,400	\$ 1,651,100	\$ 759,200	\$ 784,200	\$ 809,800
39	Total Revenue w/ Effective Months	\$ 10,540,044	\$ 8,824,529	\$ 10,090,796	\$ 12,960,574	\$ 16,245,530	\$ 19,548,386	\$ 23,522,542	\$ 25,238,099	\$ 26,066,255	\$ 26,921,511	\$ 27,804,567

Table ES-2
City of Alamogordo, New Mexico
High-Level Utility Financial Overview

Line No.	Description	Actual	Actual	Budgeted	Projected Fiscal Year Ending June 30,							
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
40	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ 8,297,029	\$ 835,136	\$ (3,249,780)	\$ (3,249,462)	\$ (2,018,523)	\$ 1,842,135	\$ 3,719,098	\$ 1,628,199	\$ (1,641,194)	\$ 2,749,441	\$ (1,685,906)
41	Revenue Surplus/(Deficiency) as % of Revenue	78.7%	9.5%	-32.2%	-25.1%	-12.4%	9.4%	15.8%	6.5%	-6.3%	10.2%	-6.1%
42	Rate Adjustment Needed to Eliminate Deficiency	-78.7%	-9.5%	32.2%	62.6%	40.5%	8.7%	1.0%	0.1%	9.5%	-7.5%	9.2%

Footnotes:

[1] Does not include cash balances in construction funds from debt financing.

[2] Existing and Proposed Debt Service:

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan 14)	\$ 673,137	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,138	\$ -
New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	316,118	316,807	316,178	320,266	-	-	-	-	-	-	-
New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	364,067	364,067	364,067	364,067	364,067	364,067	364,067	364,067	-	-	-
New Mexico Finance Authority Loan DW-5357 (Bonito Lake Surface Water Reservoir Improvements)	-	38,250	57,138	57,137	57,138	57,137	57,137	57,137	57,137	57,138	57,137
New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	-	-	-	-	-	630,245	630,245	630,245	630,245	630,245	630,245
Additional Senior Lien Debt 2	-	-	-	912,997	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994
Additional Senior Lien Debt 3	-	-	-	-	-	-	1,560,678	3,121,357	3,121,357	3,121,357	3,121,357
Additional Senior Lien Debt 4	-	-	-	-	-	-	-	-	-	-	1,709,919
Total	\$ 1,353,322	\$ 1,392,261	\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651

[3] Represents capital needs not funded through debt, grants, etc.

[4] Assumed transfers in and grants:

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Transfer (49) '86 GRT	\$ -	\$ 1,576,688	\$ 310,048	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (61) '91 GRT INF.	-	-	250,000	-	-	-	-	-	-	-	-
Transfer (86) Solid Waste	98,413	-	98,413	-	-	-	-	-	-	-	-
Transfer (89) ESGRT .0625%	322,840	561,245	-	400,000	-	-	-	-	-	-	-
Transfer from (124) ARPA	-	88,935	-	-	-	-	-	-	-	-	-
State Grant	958,722	900,000	411,068	-	-	-	-	-	-	-	-
NMFA Grant	795,492	-	-	-	-	-	-	-	-	-	-
Federal Grant	5,752,333	269,508	68,512	-	-	-	-	-	-	-	-
Total	\$ 7,927,800	\$ 3,396,376	\$ 1,138,041	\$ 640,000	\$ -						

Unrestricted Cash Target:

Annual Depreciation Expense	\$ 4,474,837	\$ 4,609,082	\$ 4,747,355	\$ 4,889,775	\$ 5,036,468	\$ 5,187,563	\$ 5,343,189	\$ 5,503,485	\$ 5,668,590	\$ 5,838,647	\$ 6,013,807
120 Days of Rate Revenue	3,465,220	2,901,215	3,317,522	4,261,011	5,340,996	6,426,867	7,733,439	8,297,457	8,569,728	8,850,908	9,141,228
Total	\$ 7,940,057	\$ 7,510,297	\$ 8,064,876	\$ 9,150,786	\$ 10,377,465	\$ 11,614,429	\$ 13,076,628	\$ 13,800,942	\$ 14,238,317	\$ 14,689,555	\$ 15,155,034
365 Days Cash on Hand	\$ 6,198,508	\$ 7,434,726	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060

Recognized Cash Target

Total	\$ 6,198,508	\$ 7,434,726	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060
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Debt Service Coverage Target

All-In Debt Service Coverage Target

200%

Median Household Income

Median Household Income	\$ 50,721	\$ 50,721	\$ 50,721	\$ 50,721	\$ 52,243	\$ 53,810	\$ 55,424	\$ 57,087	\$ 58,800	\$ 60,564	\$ 62,380
Not-to-Exceed Target (Rating Agencies: 2%; EPA: 4.5%)	4.5%										

SECTION 1

Financial Forecast

SECTION 1:

FINANCIAL FORECAST

1-1: Existing Water and Wastewater Monthly User Rates

The City's current water and wastewater user rates have been in effect since July 2015 and include i) a monthly base or readiness-to-serve charge which varies by meter size and customer class; ii) for customers of the water system, a consumption charge consisting of inclining blocked rates to promote water conservation; iii) for household customers of the wastewater system, a volumetric charge based on winter average usage applied to 90% of the metered water consumption to such accounts; and iv) for non-household customers of the wastewater system, a volumetric charge based on 90% of the metered water consumption to such accounts. The existing rates are shown in Table ES-1 of this report.

1-2: Water and Wastewater System Customer Statistics

It is estimated that the City's utility service requirements include providing water service to an average of 13,539 water accounts and 12,666 wastewater accounts. Table 1-1 at the end of this section shows the historical and projected water and wastewater customer statistics.

1-3: Revenues Under Existing Monthly User Rates

The forecast of revenues from existing water and wastewater rates was based on i) the projection of System accounts and corresponding water and wastewater consumption as shown in Table 1-1; and ii) the existing rates for monthly water and wastewater service. A summary of the estimated water and wastewater user rate revenues derived under existing rates is included in Table 1-2 at the end of this section.

1-4: Revenue Requirements – Principal Assumptions and Considerations

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the City's System. The sum of these costs, after adjusting for other operating and non-operating (e.g., interest income, connection charges / impact fees available to pay expansion-related debt service) revenues available to the utility, represents the net revenue requirements of a utility system that must be funded

from the monthly user charges or rates. The following is a summary of the net revenue requirements derivation:

+ Cost of Operation and Maintenance
+ Debt Service Payments (Senior and Subordinate)
+ Transfers and Administration Payments
+ Capital Project Financing
+ Working Capital Reserves / Financial Compliance
- Other Operating Revenue and Other Funding Sources
- <u>Interest Income</u>
= <u>Net Revenue Requirements (Funded from User Rates)</u>

Net revenue requirements signify the expenditure levels required to be recovered from monthly user fees or rates. The development of the net revenue requirements of the System is a critical component of the analysis since utility rates should be designed to fully recover the cost of providing service.

The financial evaluation contained in this utility rate study covered projections through the Fiscal Year ending September 30, 2032 (previously defined as the "Forecast Period"). A forecast of System operations was prepared to i) assess the adequacy of utility rates in the near future; ii) recognize potential cost recovery strategies based on the phase-in of any required rate adjustments to meet the projected revenue requirements and finance identified capital expenditure requirements; and iii) examine the financial implications of alternatives to funding the System's multi-year capital improvement program.

The projected revenue requirements are shown in Tables 1-3 and 1-4 at the end of this section for the water system and wastewater system, respectively, while the combined System revenue requirements are shown in Table 1-5. In the preparation of the financial projections contained in this report and the conclusions that follow, GovRates has made certain assumptions with respect to conditions that may occur in the future. While we believe the assumptions are reasonable and based on the best available information for the purpose of this report, they are dependent upon future events, and actual conditions may differ from those assumed. We recommend that the City continue to compare actual results with the projections contained in this report to ensure that the Utility's rates continue to be sufficient.

For the purposes of the financial projections, the principal considerations and assumptions were either made by us or provided to us by others. These considerations and assumptions include the following:

1. Projected revenues from current rates and charges for the City's water system and wastewater system have been based on the schedule of rates and charges currently in effect. Such rates were applied to the customer and sales usage forecast discussed previously.
2. The adopted Operating and Capital Budgets as provided by the City served as the baseline for the expenditure projections for the remainder of the Forecast Period, and the underlying assumptions contained in these budgets were considered reasonable and to reflect anticipated operations. The

budgeted operating expenses were compared with actual historical results and trends in operating expenses.

3. Table 1-6 at the end of this section summarizes i) the budgeted operations and maintenance expenses for the System; ii) the adjustments made to the forecast for known operational and ratemaking considerations; and iii) the allocation of such expenses between the water and wastewater systems. These allocations of costs between the two utility systems served as the basis for the projection of respective utility system costs for the Forecast Period.

The projected operation and maintenance expenses for the water and wastewater systems are displayed on Tables 1-7 and 1-8, respectively, at the end of this section. Table 1-9 shows the projected operation and maintenance expenses on a combined basis. Table 1-10 indicates the escalation factors utilized in the analysis that were based on the nature of the expense and information provided by the City staff. Major cost escalation factors assumed for the Fiscal Year 2026 and beyond were based on discussions with City staff and include:

- General Inflation: 3.0% per year
- Salaries and Wages: 5.0% per year
- Health Insurance: 5.0% per year
- Repair and Maintenance Expenses: 4.0% per year
- Property / General Insurance: 4.0% per year
- Electricity Commodity Cost: 4.0% per year
- Chemicals Commodity Cost: 4.0% per year
- Fuel Commodity Cost: 5.0% per year

It is assumed that prices will stabilize during the Forecast Period. To the extent that the Utility's overall operating expenses increase at a higher rate than what has been recognized during the Forecast Period, the financial and rate plan may need to be adjusted.

4. Based on discussions with City staff, no additional personnel above current budgeted amounts have been assumed to be hired through the end of the Forecast Period.
5. The projection of variable costs for water and wastewater systems operations, which would include such expenses as chemicals and utility services (electricity), was based on the projected growth in water and wastewater flow, respectively, plus an allowance for inflationary cost increases.
6. For the purposes of this analysis, amounts associated with depreciation and amortization expenses have not been recognized. These expenditures are non-cash in nature and are also not considered as operating expenses for ratemaking purposes under the flow of funds provision of the City's bond resolution. Therefore, such amounts have not been recognized as a revenue requirement to be recovered from rates for the Forecast Period. It should be noted that an allowance for the funding of capital projects, renewals and replacements, and/or reserves has been recognized that essentially provides for the cash funding of these expenses.

7. A summary of the Utility's existing and projected debt is shown in Table 1-11. It was assumed that the Utility would issue three 30-year senior lien revenue bond issues during the Forecast Period. The assumptions for these bond issues are:

Series 2025 Bond Issue

Fiscal Year of issuance:	2025
Project costs financed:	\$27,364,024
Principal amount of bonds:	\$28,070,000
Bond term:	30 years
Interest rate:	5.0%
Issuance costs as percent of principal:	2.5%
Annual payment:	\$1,825,994

Series 2028 Bond Issue

Fiscal Year of issuance:	2028
Project costs financed:	\$44,226,487
Principal amount of bonds:	\$45,365,000
Bond term:	30 years
Interest rate:	5.5%
Issuance costs as percent of principal:	2.5%
Annual payment:	\$3,121,357

Series 2032 Bond Issue

Fiscal Year of issuance:	2032
Project costs financed:	\$23,574,857
Principal amount of bonds:	\$24,180,000
Bond term:	30 years
Interest rate:	5.75%
Issuance costs as percent of principal:	2.5%
Annual payment:	\$1,709,919

8. The projected capital expenditures through the Fiscal Year ending September 30, 2032 for the water and wastewater system were based on discussions with the City staff. Table 1-12 at the end of this section provides a detailed listing of the capital projects for the water and wastewater system as well as projected funding sources for such projects within the analysis period.
9. Interest income has been recognized as an available revenue source to fund the expenditure needs of the System. For the Forecast Period, interest income was based on estimated balances in unrestricted funds as defined in the bond resolution. Thus, for the determination of the revenue requirements from rates, no earnings have been reflected on balances in the capacity charge funds or in the Construction Fund established from proceeds derived from the issuance of senior lien obligations to fund capital projects. Although the restricted earnings are available for capital project

funding, the earnings are not being considered as being available to fund utility operating expenses since such earnings are restricted to the account pursuant to the bond resolution. As such, the earnings in the restricted funds are not included in the development of the revenue requirements of the City's utility system.

In the development of the estimated interest earnings, an average interest rate of 0.75% was assumed to be earned on the estimated average fund balances in Fiscal Years 2025 and 2026, and 1.00% for subsequent fiscal years.

Table 1-13 at the end of this section contains the projection of fund balances and interest income.

1-5: Summary of Water and Wastewater Revenue Requirements

As shown in Tables 1-3 and 1-4 at the end of this section as well as in the financial overview tables in the executive summary of this report, the need for a 30% revenue adjustment has been identified for Fiscal Year 2025, followed by a 25% adjustment in Fiscal Year 2026, 20% adjustments in Fiscal Years 2027 and 2028, a 7% adjustment in Fiscal Year 2029, and inflationary 3% rate adjustments in Fiscal Years 2030 to 2032. The City should proactively monitor the System's financial position and make adjustments to the plan as needed.

1-6: Debt Service Coverage and Rate Covenants

The all-in debt service coverage (senior and subordinate lien combined) is projected to remain above the target 200% during the Forecast Period. With a 200% all-in coverage target, the System will meet the lower required coverage of specific bonds or loans. Table 1-14 at the end of this section shows the projected debt service coverage.

Table 1-1

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
WATER										
Residential - Inside-City										
1	Average Monthly Customers	12,191	12,251	12,311	12,371	12,431	12,491	12,551	12,611	12,671
2	Change in Average Monthly Accounts		60	60	60	60	60	60	60	60
3	Average Monthly ERC's	12,527	12,587	12,647	12,707	12,767	12,827	12,887	12,947	13,007
4	Average Monthly ERC's Per Customer	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
5	Annual Water Sales (ccf)	1,173,509	1,179,206	1,184,903	1,190,600	1,196,297	1,201,993	1,207,690	1,213,387	1,219,084
6	Average Monthly Water Sales Per Customer (ccf)	8.02	8.02	8.02	8.02	8.02	8.02	8.02	8.02	8.02
7	Average Monthly Water Sales Per ERC (ccf)	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81
Residential - Outside-City										
8	Average Monthly Customers	88	88	88	88	88	88	88	88	88
9	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
10	Average Monthly ERC's	129	129	129	129	129	129	129	129	129
11	Average Monthly ERC's Per Customer	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48
12	Annual Water Sales (ccf)	8,751	8,751	8,751	8,751	8,751	8,751	8,751	8,751	8,751
13	Average Monthly Water Sales Per Customer (ccf)	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33
14	Average Monthly Water Sales Per ERC (ccf)	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64
Apartment Complex - Inside-City										
15	Average Monthly Customers	54	54	54	54	54	54	54	54	54
16	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
17	Average Monthly ERC's	415	415	415	415	415	415	415	415	415
18	Average Monthly ERC's Per Customer	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65
19	Annual Water Sales (ccf)	32,508	32,508	32,508	32,508	32,508	32,508	32,508	32,508	32,508
20	Average Monthly Water Sales Per Customer (ccf)	49.96	49.96	49.96	49.96	49.96	49.96	49.96	49.96	49.96
21	Average Monthly Water Sales Per ERC (ccf)	6.53	6.53	6.53	6.53	6.53	6.53	6.53	6.53	6.53

Table 1-1

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Apartment Per Unit - Inside-City										
22	Average Monthly Customers	11	11	11	11	11	11	11	11	11
23	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
24	Average Monthly Units	192	196	196	196	196	196	196	196	196
25	Change in Average Monthly Units	1	3	0	0	0	0	0	0	0
26	Average Monthly ERC's	56	56	56	56	56	56	56	56	56
27	Average Monthly ERC's Per Customer	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15
28	Annual Water Sales (ccf)	11,349	11,478	11,478	11,478	11,478	11,478	11,478	11,478	11,478
29	Average Monthly Water Sales Per Customer (ccf)	86.86	87.84	87.84	87.84	87.84	87.84	87.84	87.84	87.84
30	Average Monthly Water Sales Per Unit (ccf)	4.92	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89
31	Average Monthly Water Sales Per ERC (ccf)	16.87	17.06	17.06	17.06	17.06	17.06	17.06	17.06	17.06
Multifamily - 4 or Less - Inside-City										
32	Average Monthly Customers	38	38	38	38	38	38	38	38	38
33	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
34	Average Monthly ERC's	69	69	69	69	69	69	69	69	69
35	Average Monthly ERC's Per Customer	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84
36	Annual Water Sales (ccf)	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693
37	Average Monthly Water Sales Per Customer (ccf)	14.85	14.85	14.85	14.85	14.85	14.85	14.85	14.85	14.85
38	Average Monthly Water Sales Per ERC (ccf)	8.06	8.06	8.06	8.06	8.06	8.06	8.06	8.06	8.06
Multifamily - 4 or Less - Outside-City										
39	Average Monthly Customers	0	0	0	0	0	0	0	0	0
40	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
41	Average Monthly ERC's	0	0	0	0	0	0	0	0	0
42	Average Monthly ERC's Per Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
44	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Table 1-1

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Renting Tenant - Inside-City										
46	Average Monthly Customers	1	1	1	1	1	1	1	1	1
47	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
48	Average Monthly ERC's	1	1	1	1	1	1	1	1	1
49	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50	Annual Water Sales (ccf)	7	7	7	7	7	7	7	7	7
51	Average Monthly Water Sales Per Customer (ccf)	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58
52	Average Monthly Water Sales Per ERC (ccf)	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58
Mobile Home Court - Inside-City										
53	Average Monthly Customers	19	19	19	19	19	19	19	19	19
54	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
55	Average Monthly ERC's	72	72	72	72	72	72	72	72	72
56	Average Monthly ERC's Per Customer	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
57	Annual Water Sales (ccf)	5,398	5,398	5,398	5,398	5,398	5,398	5,398	5,398	5,398
58	Average Monthly Water Sales Per Customer (ccf)	24.24	24.24	24.24	24.24	24.24	24.24	24.24	24.24	24.24
59	Average Monthly Water Sales Per ERC (ccf)	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21
Mobile Home Per Unit - Inside-City										
60	Average Monthly Customers	35	35	35	35	35	35	35	35	35
61	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
62	Average Monthly Units	1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062
63	Change in Average Monthly Units		0	0	0	0	0	0	0	0
64	Average Monthly ERC's	206	206	206	206	206	206	206	206	206
65	Average Monthly ERC's Per Customer	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95
66	Annual Water Sales (ccf)	96,128	96,128	96,128	96,128	96,128	96,128	96,128	96,128	96,128
67	Average Monthly Water Sales Per Customer (ccf)	231.82	231.82	231.82	231.82	231.82	231.82	231.82	231.82	231.82
68	Average Monthly Water Sales Per Unit (ccf)	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55
69	Average Monthly Water Sales Per ERC (ccf)	38.97	38.97	38.97	38.97	38.97	38.97	38.97	38.97	38.97

Table 1-1

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Mobile Home Per Unit - Outside City										
70	Average Monthly Customers	1	1	1	1	1	1	1	1	1
71	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
72	Average Monthly Units	21	21	21	21	21	21	21	21	21
73	Change in Average Monthly Units		0	0	0	0	0	0	0	0
74	Average Monthly ERC's	1	1	1	1	1	1	1	1	1
75	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
76	Annual Water Sales (ccf)	2,973	2,973	2,973	2,973	2,973	2,973	2,973	2,973	2,973
77	Average Monthly Water Sales Per Customer (ccf)	247.73	247.73	247.73	247.73	247.73	247.73	247.73	247.73	247.73
78	Average Monthly Water Sales Per Unit (ccf)	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
79	Average Monthly Water Sales Per ERC (ccf)	247.73	247.73	247.73	247.73	247.73	247.73	247.73	247.73	247.73
Commercial/Nonresidential - Inside-City										
80	Average Monthly Customers	953	953	953	953	953	953	953	953	953
81	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
82	Average Monthly ERC's	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670
83	Average Monthly ERC's Per Customer	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
84	Annual Water Sales (ccf)	231,093	231,093	231,093	231,093	231,093	231,093	231,093	231,093	231,093
85	Average Monthly Water Sales Per Customer (ccf)	20.22	20.22	20.22	20.22	20.22	20.22	20.22	20.22	20.22
86	Average Monthly Water Sales Per ERC (ccf)	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21
Commercial/Nonresidential - Outside-City										
87	Average Monthly Customers	7	7	7	7	7	7	7	7	7
88	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
89	Average Monthly ERC's	14	14	14	14	14	14	14	14	14
90	Average Monthly ERC's Per Customer	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94
91	Annual Water Sales (ccf)	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299
92	Average Monthly Water Sales Per Customer (ccf)	14.55	14.55	14.55	14.55	14.55	14.55	14.55	14.55	14.55
93	Average Monthly Water Sales Per ERC (ccf)	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50

Table 1-1

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
School - Inside-City										
94	Average Monthly Customers	29	29	29	29	29	29	29	29	29
95	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
96	Average Monthly ERC's	349	349	349	349	349	349	349	349	349
97	Average Monthly ERC's Per Customer	11.86	11.86	11.86	11.86	11.86	11.86	11.86	11.86	11.86
98	Annual Water Sales (ccf)	19,308	19,308	19,308	19,308	19,308	19,308	19,308	19,308	19,308
99	Average Monthly Water Sales Per Customer (ccf)	54.65	54.65	54.65	54.65	54.65	54.65	54.65	54.65	54.65
100	Average Monthly Water Sales Per ERC (ccf)	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61
Municipal										
101	Average Monthly Customers	46	46	46	46	46	46	46	46	46
102	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
103	Average Monthly ERC's	268	268	268	268	268	268	268	268	268
104	Average Monthly ERC's Per Customer	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78
105	Annual Water Sales (ccf)	11,746	11,746	11,746	11,746	11,746	11,746	11,746	11,746	11,746
106	Average Monthly Water Sales Per Customer (ccf)	21.13	21.13	21.13	21.13	21.13	21.13	21.13	21.13	21.13
107	Average Monthly Water Sales Per ERC (ccf)	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Residential Irrigation - Inside-City										
108	Average Monthly Customers	10	10	10	10	10	10	10	10	10
109	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
110	Average Monthly ERC's	16	16	16	16	16	16	16	16	16
111	Average Monthly ERC's Per Customer	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53
112	Annual Water Sales (ccf)	729	729	729	729	729	729	729	729	729
113	Average Monthly Water Sales Per Customer (ccf)	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88
114	Average Monthly Water Sales Per ERC (ccf)	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83
Residential Irrigation - Outside-City										
115	Average Monthly Customers	0	0	0	0	0	0	0	0	0
116	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
117	Average Monthly ERC's	0	0	0	0	0	0	0	0	0
118	Average Monthly ERC's Per Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
120	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Table 1-1

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,									
		2024	2025	2026	2027	2028	2029	2030	2031	2032	
Apartment Irrigation - Inside-City											
122	Average Monthly Customers	1	1	1	1	1	1	1	1	1	
123	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	
124	Average Monthly ERC's	8	8	8	8	8	8	8	8	8	
125	Average Monthly ERC's Per Customer	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
126	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0	
127	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
128	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Commercial/Nonresidential Irrigation - Inside-City											
129	Average Monthly Customers	17	17	17	17	17	17	17	17	17	
130	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	
131	Average Monthly ERC's	61	61	61	61	61	61	61	61	61	
132	Average Monthly ERC's Per Customer	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	
133	Annual Water Sales (ccf)	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	0	
134	Average Monthly Water Sales Per Customer (ccf)	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	0.00	
135	Average Monthly Water Sales Per ERC (ccf)	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	0.00	
Commercial/Nonresidential Irrigation - Outside-City											
136	Average Monthly Customers	1	1	1	1	1	1	1	1	1	
137	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	
138	Average Monthly ERC's	1	1	1	1	1	1	1	1	1	
139	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
140	Annual Water Sales (ccf)	73	0	0	0	0	0	0	0	0	
141	Average Monthly Water Sales Per Customer (ccf)	6.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
142	Average Monthly Water Sales Per ERC (ccf)	6.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
School Irrigation - Inside-City											
143	Average Monthly Customers	1	1	1	1	1	1	1	1	1	
144	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	
145	Average Monthly ERC's	1	1	1	1	1	1	1	1	1	
146	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
147	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0	
148	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
149	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Residential 1500 CF Allowance - Outside-City										
150	Average Monthly Customers	1	1	1	1	1	1	1	1	1
151	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
152	Average Monthly ERC's	2	2	2	2	2	2	2	2	2
153	Average Monthly ERC's Per Customer	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
154	Annual Water Sales (ccf)	70	70	70	70	70	70	70	70	70
155	Average Monthly Water Sales Per Customer (ccf)	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51
156	Average Monthly Water Sales Per ERC (ccf)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
100 CF Allowance - Outside-City										
157	Average Monthly Customers	0	0	0	0	0	0	0	0	0
158	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
159	Average Monthly ERC's	1	1	1	1	1	1	1	1	1
160	Average Monthly ERC's Per Customer	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
161	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
162	Average Monthly Water Sales Per Customer (ccf)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
163	Average Monthly Water Sales Per ERC (ccf)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
600 CF Allowance - Outside-City										
164	Average Monthly Customers	1	1	1	1	1	1	1	1	1
165	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
166	Average Monthly ERC's	3	3	3	3	3	3	3	3	3
167	Average Monthly ERC's Per Customer	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
168	Annual Water Sales (ccf)	109	109	109	109	109	109	109	109	109
169	Average Monthly Water Sales Per Customer (ccf)	9.12	9.12	9.12	9.12	9.12	9.12	9.12	9.12	9.12
170	Average Monthly Water Sales Per ERC (ccf)	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
750 CF Allowance - Inside-City										
171	Average Monthly Customers	0	0	0	0	0	0	0	0	0
172	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
173	Average Monthly ERC's	0	0	0	0	0	0	0	0	0
174	Average Monthly ERC's Per Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
176	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
750 CF Allowance - Outside-City										
178	Average Monthly Customers	4	4	4	4	4	4	4	4	4
179	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
180	Average Monthly ERC's	4	4	4	4	4	4	4	4	4
181	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
182	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
183	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1500 CF Allowance - Outside-City										
185	Average Monthly Customers	2	2	2	2	2	2	2	2	2
186	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
187	Average Monthly ERC's	2	2	2	2	2	2	2	2	2
188	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
189	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
190	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
191	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500 CF Allowance - Outside-City										
192	Average Monthly Customers	1	1	1	1	1	1	1	1	1
193	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
194	Average Monthly ERC's	1	1	1	1	1	1	1	1	1
195	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
196	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
197	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
198	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commercial Gallons - Inside-City										
199	Average Monthly Customers	1	1	1	1	1	1	1	1	1
200	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
201	Average Monthly ERC's	25	25	25	25	25	25	25	25	25
202	Average Monthly ERC's Per Customer	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
203	Annual Water Sales (ccf)	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892
204	Average Monthly Water Sales Per Customer (ccf)	574.32	574.32	574.32	574.32	574.32	574.32	574.32	574.32	574.32
205	Average Monthly Water Sales Per ERC (ccf)	22.97	22.97	22.97	22.97	22.97	22.97	22.97	22.97	22.97

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City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Modified Rate Residential - Inside-City										
206	Average Monthly Customers	23	23	23	23	23	23	23	23	23
207	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
208	Average Monthly ERC's	27	27	27	27	27	27	27	27	27
209	Average Monthly ERC's Per Customer	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
210	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
211	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Modified Rate Commercial - Inside-City										
213	Average Monthly Customers	3	3	3	3	3	3	3	3	3
214	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
215	Average Monthly ERC's	13	13	13	13	13	13	13	13	13
216	Average Monthly ERC's Per Customer	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33
217	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
218	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
219	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Modified Rate Municipal										
220	Average Monthly Customers	1	1	1	1	1	1	1	1	1
221	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
222	Average Monthly ERC's	1	1	1	1	1	1	1	1	1
223	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
224	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
225	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Customer Turnoffs - All Classes										
227	Average Monthly Customers	0	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
228	Change in Average Monthly Accounts		(450)	0	0	0	0	0	0	0
229	Average Monthly ERC's	0	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
230	Average Monthly ERC's Per Customer	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
231	Annual Water Sales (ccf)	0	0	0	0	0	0	0	0	0
232	Average Monthly Water Sales Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	Average Monthly Water Sales Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Table 1-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Total Water										
234	Average Monthly Customers	13,539	13,149	13,209	13,269	13,329	13,389	13,449	13,509	13,569
235	Change in Average Monthly Accounts		(390)	60	60	60	60	60	60	60
236	Average Monthly Units	14,767	14,380	14,440	14,500	14,560	14,620	14,680	14,740	14,800
237	Change in Average Monthly Units		(387)	60	60	60	60	60	60	60
238	Average Monthly ERCs	16,943	16,553	16,613	16,673	16,733	16,793	16,853	16,913	16,973
239	Average Monthly ERCs Per Customer	1.25	1.26	1.26	1.26	1.26	1.25	1.25	1.25	1.25
240	Annual Water Sales (kgal)	1,611,096	1,616,848	1,622,545	1,628,242	1,633,938	1,639,635	1,645,332	1,651,029	1,654,266
241	Average Monthly Water Sales Per Customer (kgal)	9.92	10.25	10.24	10.23	10.22	10.21	10.20	10.19	10.16
242	Average Monthly Water Sales Per ERC (kgal)	7.92	8.14	8.14	8.14	8.14	8.14	8.14	8.13	8.12
SEWER										
Residential - Inside-City										
243	Average Monthly Customers	11,613	11,643	11,673	11,703	11,733	11,763	11,793	11,823	11,853
244	Change in Average Monthly Accounts		30	30	30	30	30	30	30	30
245	Average Monthly ERC's	11,885	11,915	11,945	11,975	12,005	12,035	12,065	12,095	12,125
246	Average Monthly ERC's Per Customer	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
247	Annual Sewer Billed Flow (ccf)	690,529	692,303	694,076	695,850	697,624	699,397	701,171	702,944	704,718
248	Average Monthly Billed Flow Per Customer (ccf)	4.96	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
249	Average Monthly Billed Flow Per ERC (ccf)	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84
Apartment Complex - Inside-City										
250	Average Monthly Customers	51	51	51	51	51	51	51	51	51
251	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
252	Average Monthly ERC's	375	375	375	375	375	375	375	375	375
253	Average Monthly ERC's Per Customer	7.34	7.34	7.34	7.34	7.34	7.34	7.34	7.34	7.34
254	Annual Sewer Billed Flow (ccf)	27,289	27,289	27,289	27,289	27,289	27,289	27,289	27,289	27,289
255	Average Monthly Billed Flow Per Customer (ccf)	44.59	44.59	44.59	44.59	44.59	44.59	44.59	44.59	44.59
256	Average Monthly Billed Flow Per ERC (ccf)	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07

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City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Apartment Per Unit - Inside-City										
257	Average Monthly Customers	10	10	10	10	10	10	10	10	10
258	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
259	Average Monthly Units	191	190	190	190	190	190	190	190	190
260	Change in Average Monthly Units		(0)	0	0	0	0	0	0	0
261	Average Monthly ERC's	55	55	55	55	55	55	55	55	55
262	Average Monthly ERC's Per Customer	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47	5.47
263	Annual Sewer Billed Flow (ccf)	12,634	12,626	12,626	12,626	12,626	12,626	12,626	12,626	12,626
264	Average Monthly Billed Flow Per Customer (ccf)	104.12	104.06	104.06	104.06	104.06	104.06	104.06	104.06	104.06
265	Average Monthly Billed Flow Per Unit (ccf)	5.52	5.53	5.53	5.53	5.53	5.53	5.53	5.53	5.53
266	Average Monthly Billed Flow Per ERC (ccf)	19.05	19.03	19.03	19.03	19.03	19.03	19.03	19.03	19.03
Multifamily - 4 or Less - Inside-City										
267	Average Monthly Customers	38	38	38	38	38	38	38	38	38
268	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
269	Average Monthly ERC's	69	69	69	69	69	69	69	69	69
270	Average Monthly ERC's Per Customer	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84
271	Annual Sewer Billed Flow (ccf)	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863
272	Average Monthly Billed Flow Per Customer (ccf)	10.79	10.79	10.79	10.79	10.79	10.79	10.79	10.79	10.79
273	Average Monthly Billed Flow Per ERC (ccf)	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
Renting Tenant - Inside-City										
274	Average Monthly Customers	1	1	1	1	1	1	1	1	1
275	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
276	Average Monthly ERC's	1	1	1	1	1	1	1	1	1
277	Average Monthly ERC's Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
278	Annual Sewer Billed Flow (ccf)	0	0	0	0	0	0	0	0	0
279	Average Monthly Billed Flow Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	Average Monthly Billed Flow Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Mobile Home Court - Inside-City										
281	Average Monthly Customers	13	13	13	13	13	13	13	13	13
282	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
283	Average Monthly ERC's	47	47	47	47	47	47	47	47	47
284	Average Monthly ERC's Per Customer	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61
285	Annual Sewer Billed Flow (ccf)	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127
286	Average Monthly Billed Flow Per Customer (ccf)	26.23	26.23	26.23	26.23	26.23	26.23	26.23	26.23	26.23
287	Average Monthly Billed Flow Per ERC (ccf)	7.27	7.27	7.27	7.27	7.27	7.27	7.27	7.27	7.27
Mobile Home Per Unit - Inside-City										
288	Average Monthly Customers	33	33	33	33	33	33	33	33	33
289	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
290	Average Monthly Units	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033
291	Change in Average Monthly Units		0	0	0	0	0	0	0	0
292	Average Monthly ERC's	203	203	203	203	203	203	203	203	203
293	Average Monthly ERC's Per Customer	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14
294	Annual Sewer Billed Flow (ccf)	82,866	82,866	82,866	82,866	82,866	82,866	82,866	82,866	82,866
295	Average Monthly Billed Flow Per Customer (ccf)	209.26	209.26	209.26	209.26	209.26	209.26	209.26	209.26	209.26
296	Average Monthly Billed Flow Per Unit (ccf)	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68
297	Average Monthly Billed Flow Per ERC (ccf)	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
Commercial/Nonresidential - Inside-City										
298	Average Monthly Customers	843	843	843	843	843	843	843	843	843
299	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
300	Average Monthly ERC's	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418
301	Average Monthly ERC's Per Customer	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
302	Annual Sewer Billed Flow (ccf)	196,130	196,130	196,130	196,130	196,130	196,130	196,130	196,130	196,130
303	Average Monthly Billed Flow Per Customer (ccf)	19.39	19.39	19.39	19.39	19.39	19.39	19.39	19.39	19.39
304	Average Monthly Billed Flow Per ERC (ccf)	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76	6.76

Table 1-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
School - Inside-City										
305	Average Monthly Customers	26	26	26	26	26	26	26	26	26
306	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
307	Average Monthly ERC's	308	308	308	308	308	308	308	308	308
308	Average Monthly ERC's Per Customer	11.66	11.66	11.66	11.66	11.66	11.66	11.66	11.66	11.66
309	Annual Sewer Billed Flow (ccf)	19,356	19,356	19,356	19,356	19,356	19,356	19,356	19,356	19,356
310	Average Monthly Billed Flow Per Customer (ccf)	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00
311	Average Monthly Billed Flow Per ERC (ccf)	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23
Municipal										
312	Average Monthly Customers	37	37	37	37	37	37	37	37	37
313	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
314	Average Monthly ERC's	236	236	236	236	236	236	236	236	236
315	Average Monthly ERC's Per Customer	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
316	Annual Sewer Billed Flow (ccf)	8,230	8,230	8,230	8,230	8,230	8,230	8,230	8,230	8,230
317	Average Monthly Billed Flow Per Customer (ccf)	18.76	18.76	18.76	18.76	18.76	18.76	18.76	18.76	18.76
318	Average Monthly Billed Flow Per ERC (ccf)	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91
Commercial Gallons - Inside-City										
319	Average Monthly Customers	1	1	1	1	1	1	1	1	1
320	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0
321	Average Monthly ERC's	25	25	25	25	25	25	25	25	25
322	Average Monthly ERC's Per Customer	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
323	Annual Sewer Billed Flow (ccf)	6,203	6,203	6,203	6,203	6,203	6,203	6,203	6,203	6,203
324	Average Monthly Billed Flow Per Customer (ccf)	516.88	516.88	516.88	516.88	516.88	516.88	516.88	516.88	516.88
325	Average Monthly Billed Flow Per ERC (ccf)	20.68	20.68	20.68	20.68	20.68	20.68	20.68	20.68	20.68

Table 1-1

**City of Alamogordo, New Mexico
Utility Rate Study**

Projected Water and Sewer Customer Statistics

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Sewer Customer Turnoffs - All Classes										
326	Average Monthly Customers	0	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
327	Change in Average Monthly Accounts	0	(450)	0	0	0	0	0	0	0
328	Average Monthly ERC's	0	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
329	Average Monthly ERC's Per Customer	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
330	Annual Sewer Billed Flow (ccf)	0	0	0	0	0	0	0	0	0
331	Average Monthly Billed Flow Per Customer (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Average Monthly Billed Flow Per ERC (ccf)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sewer										
333	Average Monthly Customers	12,666	12,246	12,276	12,306	12,336	12,366	12,396	12,426	12,456
334	Change in Average Monthly Accounts		(420)	30	30	30	30	30	30	30
335	Average Monthly Units	13,846	13,426	13,456	13,486	13,516	13,546	13,576	13,606	13,636
336	Change in Average Monthly Units		(420)	30	30	30	30	30	30	30
337	Average Monthly ERCs	15,622	15,202	15,232	15,262	15,292	15,322	15,352	15,382	15,412
338	Average Monthly ERCs Per Customer	1.23	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24
339	Annual Sewer Billed Flow (ccf)	1,052,227	1,053,993	1,055,767	1,057,540	1,059,314	1,061,087	1,062,861	1,064,635	1,066,408
340	Average Monthly Billed Flow Per Customer (ccf)	6.92	7.17	7.17	7.16	7.16	7.15	7.15	7.14	7.13
341	Average Monthly Billed Flow Per ERC (ccf)	5.61	5.78	5.78	5.77	5.77	5.77	5.77	5.77	5.77

ccf = hundred cubic feet

Table 1-2

**City of Alamogordo, New Mexico
Utility Rate Study**

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
WATER USER RATE REVENUE										
Residential - Inside-City										
1	Base Rate	\$ 1,973,134	\$ 1,982,764	\$ 1,992,393	\$ 2,002,022	\$ 2,011,652	\$ 2,021,281	\$ 2,030,911	\$ 2,040,540	\$ 2,050,169
2	Usage / Volume Charge	2,158,593	2,169,072	2,179,551	2,190,030	2,200,509	2,210,988	2,221,467	2,231,946	2,242,425
3	Total Charges	\$ 4,131,727	\$ 4,151,836	\$ 4,171,944	\$ 4,192,052	\$ 4,212,161	\$ 4,232,269	\$ 4,252,378	\$ 4,272,486	\$ 4,292,594
Residential - Outside-City										
4	Base Rate	\$ 31,887	\$ 31,887	\$ 31,887	\$ 31,887	\$ 31,887	\$ 31,887	\$ 31,887	\$ 31,887	\$ 31,887
5	Usage / Volume Charge	36,775	36,775	36,775	36,775	36,775	36,775	36,775	36,775	36,775
6	Total Charges	\$ 68,663	\$ 68,663	\$ 68,663	\$ 68,663	\$ 68,663	\$ 68,663	\$ 68,663	\$ 68,663	\$ 68,663
Apartment Complex - Inside-City										
7	Base Rate	\$ 56,822	\$ 56,822	\$ 56,822	\$ 56,822	\$ 56,822	\$ 56,822	\$ 56,822	\$ 56,822	\$ 56,822
8	Usage / Volume Charge	66,460	66,460	66,460	66,460	66,460	66,460	66,460	66,460	66,460
9	Total Charges	\$ 123,282	\$ 123,282	\$ 123,282	\$ 123,282	\$ 123,282	\$ 123,282	\$ 123,282	\$ 123,282	\$ 123,282
Apartment Per Unit - Inside-City										
10	Base Rate	\$ 30,832	\$ 31,379	\$ 31,379	\$ 31,379	\$ 31,379	\$ 31,379	\$ 31,379	\$ 31,379	\$ 31,379
11	Usage / Volume Charge	16,155	16,337	16,337	16,337	16,337	16,337	16,337	16,337	16,337
12	Total Charges	\$ 46,986	\$ 47,716	\$ 47,716	\$ 47,716	\$ 47,716	\$ 47,716	\$ 47,716	\$ 47,716	\$ 47,716
Multifamily - 4 or Less - Inside-City										
13	Base Rate	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464
14	Usage / Volume Charge	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984
15	Total Charges	\$ 21,448	\$ 21,448	\$ 21,448	\$ 21,448	\$ 21,448	\$ 21,448	\$ 21,448	\$ 21,448	\$ 21,448
Renting Tenant - Inside-City										
16	Base Rate	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160
17	Usage / Volume Charge	11	11	11	11	11	11	11	11	11
18	Total Charges	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171	\$ 171

Table 1-2

**City of Alamogordo, New Mexico
Utility Rate Study**

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Mobile Home Court - Inside-City										
19	Base Rate	\$ 8,795	\$ 8,795	\$ 8,795	\$ 8,795	\$ 8,795	\$ 8,795	\$ 8,795	\$ 8,795	\$ 8,795
20	Usage / Volume Charge	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726
21	Total Charges	\$ 20,521	\$ 20,521	\$ 20,521	\$ 20,521	\$ 20,521	\$ 20,521	\$ 20,521	\$ 20,521	\$ 20,521
Mobile Home Per Unit - Inside-City										
22	Base Rate	\$ 170,369	\$ 170,369	\$ 170,369	\$ 170,369	\$ 170,369	\$ 170,369	\$ 170,369	\$ 170,369	\$ 170,369
23	Usage / Volume Charge	137,228	137,228	137,228	137,228	137,228	137,228	137,228	137,228	137,228
24	Total Charges	\$ 307,596	\$ 307,596	\$ 307,596	\$ 307,596	\$ 307,596	\$ 307,596	\$ 307,596	\$ 307,596	\$ 307,596
Mobile Home Per Unit - Outside City										
25	Base Rate	\$ 6,741	\$ 6,741	\$ 6,741	\$ 6,741	\$ 6,741	\$ 6,741	\$ 6,741	\$ 6,741	\$ 6,741
26	Usage / Volume Charge	8,295	8,295	8,295	8,295	8,295	8,295	8,295	8,295	8,295
27	Total Charges	\$ 15,036	\$ 15,036	\$ 15,036	\$ 15,036	\$ 15,036	\$ 15,036	\$ 15,036	\$ 15,036	\$ 15,036
Commercial/Nonresidential - Inside-City										
28	Base Rate	\$ 452,999	\$ 452,999	\$ 452,999	\$ 452,999	\$ 452,999	\$ 452,999	\$ 452,999	\$ 452,999	\$ 452,999
29	Usage / Volume Charge	968,363	968,363	968,363	968,363	968,363	968,363	968,363	968,363	968,363
30	Total Charges	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362	\$ 1,421,362
Commercial/Nonresidential - Outside-City										
31	Base Rate	\$ 5,808	\$ 5,808	\$ 5,808	\$ 5,808	\$ 5,808	\$ 5,808	\$ 5,808	\$ 5,808	\$ 5,808
32	Usage / Volume Charge	5,553	5,553	5,553	5,553	5,553	5,553	5,553	5,553	5,553
33	Total Charges	\$ 11,361	\$ 11,361	\$ 11,361	\$ 11,361	\$ 11,361	\$ 11,361	\$ 11,361	\$ 11,361	\$ 11,361
School - Inside-City										
34	Base Rate	\$ 49,119	\$ 49,119	\$ 49,119	\$ 49,119	\$ 49,119	\$ 49,119	\$ 49,119	\$ 49,119	\$ 49,119
35	Usage / Volume Charge	46,627	46,627	46,627	46,627	46,627	46,627	46,627	46,627	46,627
36	Total Charges	\$ 95,746	\$ 95,746	\$ 95,746	\$ 95,746	\$ 95,746	\$ 95,746	\$ 95,746	\$ 95,746	\$ 95,746

Table 1-2

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Municipal										
37	Base Rate	\$ 40,114	\$ 40,114	\$ 40,114	\$ 40,114	\$ 40,114	\$ 40,114	\$ 40,114	\$ 40,114	\$ 40,114
38	Usage / Volume Charge	22,198	22,198	22,198	22,198	22,198	22,198	22,198	22,198	22,198
39	Total Charges	\$ 62,312	\$ 62,312	\$ 62,312	\$ 62,312	\$ 62,312	\$ 62,312	\$ 62,312	\$ 62,312	\$ 62,312
Residential Irrigation - Inside-City										
40	Base Rate	\$ 1,908	\$ 1,908	\$ 1,908	\$ 1,908	\$ 1,908	\$ 1,908	\$ 1,908	\$ 1,908	\$ 1,908
41	Usage / Volume Charge	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248
42	Total Charges	\$ 3,156	\$ 3,156	\$ 3,156	\$ 3,156	\$ 3,156	\$ 3,156	\$ 3,156	\$ 3,156	\$ 3,156
Apartment Irrigation - Inside-City										
43	Base Rate	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168
44	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
45	Total Charges	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168
Commercial/Nonresidential Irrigation - Inside-City										
46	Base Rate	\$ 10,862	\$ 10,862	\$ 10,862	\$ 10,862	\$ 10,862	\$ 10,862	\$ 10,862	\$ 10,862	\$ 10,862
47	Usage / Volume Charge	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
48	Total Charges	\$ 19,192	\$ 19,192	\$ 19,192	\$ 19,192	\$ 19,192	\$ 19,192	\$ 19,192	\$ 19,192	\$ 19,192
Commercial/Nonresidential Irrigation - Outside-City										
49	Base Rate	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401
50	Usage / Volume Charge	389	-	-	-	-	-	-	-	-
51	Total Charges	\$ 789	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401	\$ 401
School Irrigation - Inside-City										
52	Base Rate	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
53	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
54	Total Charges	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200

Table 1-2

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,									
		2024	2025	2026	2027	2028	2029	2030	2031	2032	
Residential 1500 CF Allowance - Outside-City											
55	Base Rate	\$ 356	\$ 356	\$ 356	\$ 356	\$ 356	\$ 356	\$ 356	\$ 356	\$ 356	\$ 356
56	Usage / Volume Charge	196	196	196	196	196	196	196	196	196	196
57	Total Charges	\$ 551	\$ 551	\$ 551	\$ 551	\$ 551	\$ 551	\$ 551	\$ 551	\$ 551	\$ 551
100 CF Allowance - Outside-City											
58	Base Rate	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277	\$ 277
59	Usage / Volume Charge	1	1	1	1	1	1	1	1	1	1
60	Total Charges	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278	\$ 278
600 CF Allowance - Outside-City											
61	Base Rate	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107	\$ 1,107
62	Usage / Volume Charge	305	305	305	305	305	305	305	305	305	305
63	Total Charges	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413	\$ 1,413
750 CF Allowance - Outside-City											
64	Base Rate	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603
65	Usage / Volume Charge	-	-	-	-	-	-	-	-	-	-
66	Total Charges	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603	\$ 1,603
1500 CF Allowance - Outside-City											
67	Base Rate	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
68	Usage / Volume Charge	-	-	-	-	-	-	-	-	-	-
69	Total Charges	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801	\$ 801
3500 CF Allowance - Outside-City											
70	Base Rate	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312
71	Usage / Volume Charge	-	-	-	-	-	-	-	-	-	-
72	Total Charges	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312	\$ 312

Table 1-2

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
	Commercial Gallons - Inside-City									
73	Base Rate	\$ 3,397	\$ 3,397	\$ 3,397	\$ 3,397	\$ 3,397	\$ 3,397	\$ 3,397	\$ 3,397	\$ 3,397
74	Usage / Volume Charge	9,615	9,615	9,615	9,615	9,615	9,615	9,615	9,615	9,615
75	Total Charges	\$ 13,012	\$ 13,012	\$ 13,012	\$ 13,012	\$ 13,012	\$ 13,012	\$ 13,012	\$ 13,012	\$ 13,012
	Modified Rate Residential - Inside-City									
76	Base Rate	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630
77	Usage / Volume Charge	0	0	0	0	0	0	0	0	0
78	Total Charges	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630
	Modified Rate Commercial - Inside-City									
79	Base Rate	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346
80	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
81	Total Charges	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346	\$ 346
	Modified Rate Municipal									
82	Base Rate	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115
83	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
84	Total Charges	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115
	Water Customer Turnoffs - All Classes									
85	Base Rate	\$ -	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)
86	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
87	Total Charges	\$ -	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)	\$ (72,220)
88	Capital Improvement Surcharge	\$ 156,317	\$ 151,814	\$ 152,507	\$ 153,199	\$ 153,892	\$ 154,585	\$ 155,278	\$ 155,971	\$ 156,663
	Total Water User Rate Revenue									
89	Base Rate	\$ 2,859,728	\$ 2,797,684	\$ 2,807,313	\$ 2,816,943	\$ 2,826,572	\$ 2,836,201	\$ 2,845,831	\$ 2,855,460	\$ 2,865,090
90	Usage / Volume Charge	3,512,050	3,522,323	3,532,802	3,543,281	3,553,760	3,564,239	3,574,718	3,585,197	3,595,675
91	Capital Improvement Surcharge	156,317	151,814	152,507	153,199	153,892	154,585	155,278	155,971	156,663
92	Total	\$ 6,528,095	\$ 6,471,821	\$ 6,492,622	\$ 6,513,423	\$ 6,534,224	\$ 6,555,025	\$ 6,575,826	\$ 6,596,627	\$ 6,617,428

Table 1-2

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
SEWER USER RATE REVENUE										
Residential - Inside-City										
93	Base Rate	\$ 1,857,537	\$ 1,862,305	\$ 1,867,074	\$ 1,871,843	\$ 1,876,611	\$ 1,881,380	\$ 1,886,148	\$ 1,890,917	\$ 1,895,686
94	Usage / Volume Charge	773,445	775,431	777,418	779,404	781,391	783,377	785,364	787,351	789,337
95	Total Charges	\$ 2,630,981	\$ 2,637,737	\$ 2,644,492	\$ 2,651,247	\$ 2,658,002	\$ 2,664,757	\$ 2,671,512	\$ 2,678,267	\$ 2,685,023
Apartment Complex - Inside-City										
96	Base Rate	\$ 33,602	\$ 33,602	\$ 33,602	\$ 33,602	\$ 33,602	\$ 33,602	\$ 33,602	\$ 33,602	\$ 33,602
97	Usage / Volume Charge	30,566	30,566	30,566	30,566	30,566	30,566	30,566	30,566	30,566
98	Total Charges	\$ 64,168	\$ 64,168	\$ 64,168	\$ 64,168	\$ 64,168	\$ 64,168	\$ 64,168	\$ 64,168	\$ 64,168
Apartment Per Unit - Inside-City										
99	Base Rate	\$ 30,289	\$ 30,224	\$ 30,224	\$ 30,224	\$ 30,224	\$ 30,224	\$ 30,224	\$ 30,224	\$ 30,224
100	Usage / Volume Charge	14,151	14,142	14,142	14,142	14,142	14,142	14,142	14,142	14,142
101	Total Charges	\$ 44,440	\$ 44,366	\$ 44,366	\$ 44,366	\$ 44,366	\$ 44,366	\$ 44,366	\$ 44,366	\$ 44,366
Multifamily - 4 or Less - Inside-City										
102	Base Rate	\$ 7,237	\$ 7,237	\$ 7,237	\$ 7,237	\$ 7,237	\$ 7,237	\$ 7,237	\$ 7,237	\$ 7,237
103	Usage / Volume Charge	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447
104	Total Charges	\$ 12,684	\$ 12,684	\$ 12,684	\$ 12,684	\$ 12,684	\$ 12,684	\$ 12,684	\$ 12,684	\$ 12,684
Renting Tenant - Inside-City										
105	Base Rate	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159
106	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
107	Total Charges	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159
Mobile Home Court - Inside-City										
108	Base Rate	\$ 3,922	\$ 3,922	\$ 3,922	\$ 3,922	\$ 3,922	\$ 3,922	\$ 3,922	\$ 3,922	\$ 3,922
109	Usage / Volume Charge	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622
110	Total Charges	\$ 8,544	\$ 8,544	\$ 8,544	\$ 8,544	\$ 8,544	\$ 8,544	\$ 8,544	\$ 8,544	\$ 8,544

Table 1-2

City of Alamogordo, New Mexico
Utility Rate Study

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Mobile Home Per Unit - Inside-City										
111	Base Rate	\$ 164,199	\$ 164,199	\$ 164,199	\$ 164,199	\$ 164,199	\$ 164,199	\$ 164,199	\$ 164,199	\$ 164,199
112	Usage / Volume Charge	92,816	92,816	92,816	92,816	92,816	92,816	92,816	92,816	92,816
113	Total Charges	\$ 257,015	\$ 257,015	\$ 257,015	\$ 257,015	\$ 257,015	\$ 257,015	\$ 257,015	\$ 257,015	\$ 257,015
Commercial/Nonresidential - Inside-City										
114	Base Rate	\$ 240,114	\$ 240,114	\$ 240,114	\$ 240,114	\$ 240,114	\$ 240,114	\$ 240,114	\$ 240,114	\$ 240,114
115	Usage / Volume Charge	219,681	219,681	219,681	219,681	219,681	219,681	219,681	219,681	219,681
116	Total Charges	\$ 459,795	\$ 459,795	\$ 459,795	\$ 459,795	\$ 459,795	\$ 459,795	\$ 459,795	\$ 459,795	\$ 459,795
School - Inside-City										
117	Base Rate	\$ 26,243	\$ 26,243	\$ 26,243	\$ 26,243	\$ 26,243	\$ 26,243	\$ 26,243	\$ 26,243	\$ 26,243
118	Usage / Volume Charge	21,680	21,680	21,680	21,680	21,680	21,680	21,680	21,680	21,680
119	Total Charges	\$ 47,923	\$ 47,923	\$ 47,923	\$ 47,923	\$ 47,923	\$ 47,923	\$ 47,923	\$ 47,923	\$ 47,923
Municipal										
120	Base Rate	\$ 18,377	\$ 18,377	\$ 18,377	\$ 18,377	\$ 18,377	\$ 18,377	\$ 18,377	\$ 18,377	\$ 18,377
121	Usage / Volume Charge	9,218	9,218	9,218	9,218	9,218	9,218	9,218	9,218	9,218
122	Total Charges	\$ 27,596	\$ 27,596	\$ 27,596	\$ 27,596	\$ 27,596	\$ 27,596	\$ 27,596	\$ 27,596	\$ 27,596
Commercial Gallons - Inside-City										
123	Base Rate	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,449
124	Usage / Volume Charge	6,947	6,947	6,947	6,947	6,947	6,947	6,947	6,947	6,947
125	Total Charges	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396
Sewer Customer Turnoffs - All Classes										
126	Base Rate	\$ -	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)
127	Usage / Volume Charge	-	-	-	-	-	-	-	-	-
128	Total Charges	\$ -	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)	\$ (71,529)

Table 1-2

**City of Alamogordo, New Mexico
Utility Rate Study**

Projected Water and Sewer User Rate Revenue Under Existing Rates

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Total Sewer User Rate Revenue										
129	Base Rate	\$ 2,384,127	\$ 2,317,301	\$ 2,322,070	\$ 2,326,839	\$ 2,331,607	\$ 2,336,376	\$ 2,341,144	\$ 2,345,913	\$ 2,350,682
130	Usage / Volume Charge	1,178,574	1,180,552	1,182,538	1,184,525	1,186,511	1,188,498	1,190,484	1,192,471	1,194,457
131	Total	<u>\$ 3,562,701</u>	<u>\$ 3,497,853</u>	<u>\$ 3,504,608</u>	<u>\$ 3,511,363</u>	<u>\$ 3,518,118</u>	<u>\$ 3,524,874</u>	<u>\$ 3,531,629</u>	<u>\$ 3,538,384</u>	<u>\$ 3,545,139</u>
TOTAL WATER AND SEWER USER										
132	RATE REVENUE RECOGNIZED	<u>\$10,090,796</u>	<u>\$ 9,969,674</u>	<u>\$ 9,997,230</u>	<u>\$10,024,786</u>	<u>\$10,052,342</u>	<u>\$10,079,899</u>	<u>\$10,107,455</u>	<u>\$10,135,011</u>	<u>\$10,162,567</u>

Table 1-3

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Operating Expenses										
1	Bonito Water Supply	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Central Receiving / Procurement	86,529	69,083	69,900	72,689	75,591	78,611	81,753	85,023	88,426
3	Public Works Administration	401,941	340,067	353,647	367,771	382,462	397,741	413,633	430,163	447,354
4	Customer Service / Utility Billing	527,944	584,154	602,998	627,892	652,856	678,450	705,060	732,385	760,568
5	Utility Maintenance	1,299,560	1,292,482	1,343,178	1,395,890	1,450,697	1,507,684	1,566,939	1,628,554	1,692,624
6	Water Filter Plant	2,894,177	2,604,695	2,710,115	2,819,825	2,934,000	3,052,824	3,176,485	3,305,183	3,439,123
7	Construction	-	411	423	436	449	462	476	490	505
8	Transfers Out	409,380	358,359	358,359	358,359	376,277	376,277	376,277	376,277	376,277
9	Allowance for Additional Expenditures	-	-	54,386	56,429	58,723	60,920	63,206	65,581	68,049
10	Total Operating Expenses	\$ 5,633,746	\$ 5,249,249	\$ 5,493,006	\$ 5,699,289	\$ 5,931,055	\$ 6,152,969	\$ 6,383,830	\$ 6,623,656	\$ 6,872,925
Debt Service										
11	New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ -
12	New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	158,089	160,133	-	-	-	-	-	-	-
13	New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	182,034	182,034	182,034	182,034	182,034	182,034	-	-	-
14	New Mexico Finance Authority Loan DW-5357 (Bonito Lake Surface Water	57,138	57,137	57,138	57,137	57,137	57,137	57,137	57,138	57,137
15	New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	-	-	-	630,245	630,245	630,245	630,245	630,245	630,245
16	Additional Senior Lien Debt 2	-	688,973	1,377,946	1,377,946	1,377,946	1,377,946	1,377,946	1,377,946	1,377,946
17	Additional Senior Lien Debt 3	-	-	-	-	1,332,230	2,664,459	2,664,459	2,664,459	2,664,459
18	Additional Senior Lien Debt 4	-	-	-	-	-	-	-	-	1,709,919
19	Total Debt Service	\$ 733,829	\$ 1,424,845	\$ 1,953,686	\$ 2,583,931	\$ 3,916,160	\$ 5,248,390	\$ 5,066,356	\$ 5,066,357	\$ 6,439,706
Other Revenue Requirements										
20	Transfer to Capital Replacement and Improvement Fund	\$ 828,982	\$ 1,974,590	\$ 1,767,788	\$ 2,358,898	\$ 2,260,899	\$ 4,169,075	\$ 3,052,774	\$ 4,671,961	\$ 7,319,646
21	Capital Funded from Rates	1,003,458	1,529,750	1,581,969	641,329	650,231	832,503	1,311,641	590,976	1,183,204
22	Total Other Revenue Requirements	\$ 1,832,440	\$ 3,504,340	\$ 3,349,758	\$ 3,000,228	\$ 2,911,131	\$ 5,001,578	\$ 4,364,416	\$ 5,262,937	\$ 8,502,851
23	Gross Revenue Requirements	\$ 8,200,015	\$ 10,178,434	\$ 10,796,450	\$ 11,283,448	\$ 12,758,346	\$ 16,402,937	\$ 15,814,602	\$ 16,952,949	\$ 21,815,482
Less Income and Funds from Other Sources										
24	Other Operating Revenue	\$ 226,018	\$ 253,445	\$ 253,445	\$ 253,445	\$ 253,445	\$ 253,445	\$ 253,445	\$ 253,445	\$ 253,445
25	Unrestricted Interest Income	74,417	60,505	45,696	49,413	64,737	92,277	102,448	91,805	113,176
26	Transfer (49) '86 GRT	155,024	120,000	-	-	-	-	-	-	-
27	Transfer (61) '91 GRT INF.	125,000	-	-	-	-	-	-	-	-
28	Transfer (86) Solid Waste	49,207	-	-	-	-	-	-	-	-
29	Transfer (89) ESGRT .0625%	-	200,000	-	-	-	-	-	-	-
30	State Grant	205,534	-	-	-	-	-	-	-	-
31	Federal Grant	34,256	-	-	-	-	-	-	-	-
32	Net Revenue Requirements	\$ 7,330,560	\$ 9,544,484	\$ 10,497,310	\$ 10,980,590	\$ 12,440,164	\$ 16,057,216	\$ 15,458,709	\$ 16,607,699	\$ 21,448,860

Table 1-3

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
	Revenue from Existing Rates									
33	Water System Rate Revenue	\$ 6,528,095	\$ 6,471,821	\$ 6,492,622	\$ 6,513,423	\$ 6,534,224	\$ 6,555,025	\$ 6,575,826	\$ 6,596,627	\$ 6,617,428
34	Prior Year Rate Adjustment	-	-	1,947,800	4,070,900	6,207,500	8,783,700	9,888,700	10,415,500	10,960,300
35	Total Applicable Rate Revenue	\$ 6,528,095	\$ 6,471,821	\$ 8,440,422	\$ 10,584,323	\$ 12,741,724	\$ 15,338,725	\$ 16,464,526	\$ 17,012,127	\$ 17,577,728
36	Rate Adjustments	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
37	Effective Months	12	12	12	12	12	12	12	12	12
38	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
39	Revenue from Current Rate Adjustment	\$ -	\$ 1,941,500	\$ 2,110,100	\$ 2,116,900	\$ 2,548,300	\$ 1,073,700	\$ 493,900	\$ 510,400	\$ 527,300
40	Total Rate Revenue	\$ 6,528,095	\$ 8,413,321	\$ 10,550,522	\$ 12,701,223	\$ 15,290,024	\$ 16,412,425	\$ 16,958,426	\$ 17,522,527	\$ 18,105,028
41	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ (802,465)	\$ (1,131,163)	\$ 53,212	\$ 1,720,633	\$ 2,849,860	\$ 355,209	\$ 1,499,717	\$ 914,828	\$ (3,343,832)

Table 1-4

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Operating Expenses										
1	Central Receiving / Procurement	\$ 86,529	\$ 69,083	\$ 69,900	\$ 72,689	\$ 75,591	\$ 78,611	\$ 81,753	\$ 85,023	\$ 88,426
2	Public Works Administration	401,941	340,067	353,647	367,771	382,462	397,741	413,633	430,163	447,354
3	Customer Service / Utility Billing	497,855	550,861	568,632	592,106	615,648	639,783	664,876	690,644	717,221
4	Utility Maintenance	1,299,560	1,292,482	1,343,178	1,395,890	1,450,697	1,507,684	1,566,939	1,628,554	1,692,624
5	Wastewater Treatment Plant	1,765,781	2,220,306	2,311,853	2,407,189	2,506,471	2,609,863	2,717,535	2,829,666	2,946,440
6	Construction	-	89	92	95	98	101	104	107	110
7	Transfers Out	409,380	358,359	358,359	358,359	376,277	376,277	376,277	376,277	376,277
8	Allowance for Additional Expenditures	-	-	50,057	51,941	54,072	56,101	58,211	60,404	62,685
9	Total Operating Expenses	\$ 4,461,045	\$ 4,831,247	\$ 5,055,718	\$ 5,246,041	\$ 5,461,316	\$ 5,666,161	\$ 5,879,329	\$ 6,100,838	\$ 6,331,136
Debt Service										
10	New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ -
11	New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	158,089	160,133	-	-	-	-	-	-	-
12	New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	182,034	182,034	182,034	182,034	182,034	182,034	-	-	-
13	Additional Senior Lien Debt 2	-	224,024	448,048	448,048	448,048	448,048	448,048	448,048	448,048
14	Additional Senior Lien Debt 3	-	-	-	-	228,449	456,897	456,897	456,897	456,897
15	Total Debt Service	\$ 676,692	\$ 902,759	\$ 966,650	\$ 966,650	\$ 1,195,099	\$ 1,423,548	\$ 1,241,514	\$ 1,241,514	\$ 904,945
Other Revenue Requirements										
16	Transfer to Capital Replacement and Improvement Fund	\$ 812,392	\$ 78,150	\$ 510,309	\$ 220,616	\$ 412,609	\$ -	\$ 4,190,982	\$ -	\$ -
17	Capital Funded from Rates	1,003,458	1,529,750	1,581,969	641,329	650,231	832,503	1,311,641	590,976	1,183,204
18	Total Other Revenue Requirements	\$ 1,815,850	\$ 1,607,900	\$ 2,092,279	\$ 861,946	\$ 1,062,841	\$ 832,503	\$ 5,502,623	\$ 590,976	\$ 1,183,204
19	Gross Revenue Requirements	\$ 6,953,587	\$ 7,341,905	\$ 8,114,647	\$ 7,074,637	\$ 7,719,256	\$ 7,922,211	\$ 12,623,466	\$ 7,933,328	\$ 8,419,285
Less Income and Funds from Other Sources										
20	Other Operating Revenue	\$ 300,134	\$ 323,403	\$ 323,403	\$ 323,403	\$ 323,403	\$ 323,403	\$ 323,403	\$ 323,403	\$ 323,403
21	Unrestricted Interest Income	74,417	32,951	24,501	25,572	32,572	46,124	51,323	45,554	54,269
22	Transfer (49) '86 GRT	155,024	120,000	-	-	-	-	-	-	-
23	Transfer (61) '91 GRT INF.	125,000	-	-	-	-	-	-	-	-
24	Transfer (86) Solid Waste	49,207	-	-	-	-	-	-	-	-
25	Transfer (89) ESGRT .0625%	-	200,000	-	-	-	-	-	-	-
26	State Grant	205,534	-	-	-	-	-	-	-	-
27	Federal Grant	34,256	-	-	-	-	-	-	-	-
28	Net Revenue Requirements	\$ 6,010,016	\$ 6,665,552	\$ 7,766,743	\$ 6,725,661	\$ 7,363,281	\$ 7,552,684	\$ 12,248,740	\$ 7,564,371	\$ 8,041,613

Table 1-4

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
	Revenue from Existing Rates									
29	Wastewater System Rate Revenue	\$ 3,562,701	\$ 3,497,853	\$ 3,504,608	\$ 3,511,363	\$ 3,518,118	\$ 3,524,874	\$ 3,531,629	\$ 3,538,384	\$ 3,545,139
30	Prior Year Rate Adjustment	-	-	1,051,400	2,194,600	3,342,200	4,723,300	5,310,900	5,586,800	5,871,700
31	Total Applicable Rate Revenue	\$ 3,562,701	\$ 3,497,853	\$ 4,556,008	\$ 5,705,963	\$ 6,860,318	\$ 8,248,174	\$ 8,842,529	\$ 9,125,184	\$ 9,416,839
32	Rate Adjustments	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
33	Effective Months	12	12	12	12	12	12	12	12	12
34	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
35	Revenue from Current Rate Adjustment	\$ -	\$ 1,049,400	\$ 1,139,000	\$ 1,141,200	\$ 1,372,100	\$ 577,400	\$ 265,300	\$ 273,800	\$ 282,500
36	Total Rate Revenue	\$ 3,562,701	\$ 4,547,253	\$ 5,695,008	\$ 6,847,163	\$ 8,232,418	\$ 8,825,574	\$ 9,107,829	\$ 9,398,984	\$ 9,699,339
37	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ (2,447,315)	\$ (2,118,299)	\$ (2,071,735)	\$ 121,502	\$ 869,138	\$ 1,272,889	\$ (3,140,911)	\$ 1,834,613	\$ 1,657,726

Table 1-5
City of Alamogordo, New Mexico
Utility Rate Study
Combined Water and Wastewater System

Projected Net Revenue Requirements - Combined Water and Wastewater System

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Operating Expenses										
1	Bonito Water Supply	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Central Receiving / Procurement	173,058	138,165	139,800	145,378	151,182	157,221	163,506	170,046	176,852
3	Public Works Administration	803,881	680,133	707,294	735,543	764,924	795,483	827,267	860,325	894,709
4	Customer Service / Utility Billing	1,025,799	1,135,015	1,171,630	1,219,998	1,268,504	1,318,233	1,369,936	1,423,029	1,477,788
5	Utility Maintenance	2,599,119	2,584,964	2,686,357	2,791,779	2,901,393	3,015,368	3,133,879	3,257,109	3,385,247
6	Wastewater Treatment Plant	1,765,781	2,220,306	2,311,853	2,407,189	2,506,471	2,609,863	2,717,535	2,829,666	2,946,440
7	Water Filter Plant	2,894,177	2,604,695	2,710,115	2,819,825	2,934,000	3,052,824	3,176,485	3,305,183	3,439,123
8	Construction	-	500	515	530	546	563	580	597	615
9	Transfers Out	818,760	716,718	716,718	716,718	752,554	752,554	752,554	752,554	752,554
10	Allowance for Additional Expenditures	-	-	104,443	108,370	112,796	117,021	121,417	125,985	130,733
11	Total Operating Expenses	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060
Debt Service										
12	New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan	\$ 673,138	\$ 673,137	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,138	\$ -
13	New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	316,178	320,266	-	-	-	-	-	-	-
14	New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	364,067	364,067	364,067	364,067	364,067	364,067	-	-	-
15	New Mexico Finance Authority Loan DW-5357 (Bonito Lake Surface Water	57,138	57,137	57,138	57,137	57,137	57,137	57,137	57,138	57,137
16	New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	-	-	-	630,245	630,245	630,245	630,245	630,245	630,245
17	Additional Senior Lien Debt 2	-	912,997	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994
18	Additional Senior Lien Debt 3	-	-	-	-	1,560,678	3,121,357	3,121,357	3,121,357	3,121,357
19	Additional Senior Lien Debt 4	-	-	-	-	-	-	-	-	1,709,919
20	Total Debt Service	\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651
Other Revenue Requirements										
21	Transfer to Capital Replacement Fund	\$ 1,641,373	\$ 2,052,740	\$ 2,278,097	\$ 2,579,515	\$ 2,673,509	\$ 4,169,075	\$ 7,243,756	\$ 4,671,961	\$ 7,319,646
22	Capital Funded from Rates	2,006,917	3,059,499	3,163,939	1,282,659	1,300,463	1,665,006	2,623,282	1,181,952	2,366,409
23	Total Other Revenue Requirements	\$ 3,648,290	\$ 5,112,239	\$ 5,442,036	\$ 3,862,173	\$ 3,973,971	\$ 5,834,081	\$ 9,867,039	\$ 5,853,912	\$ 9,686,055
24	Gross Revenue Requirements	\$ 15,153,602	\$ 17,520,340	\$ 18,911,097	\$ 18,358,084	\$ 20,477,601	\$ 24,325,148	\$ 28,438,068	\$ 24,886,277	\$ 30,234,767
Less Income and Funds from Other Sources										
25	Other Operating Revenue	\$ 526,151	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848
26	Unrestricted Interest Income	148,834	93,456	70,196	74,986	97,309	138,400	153,771	137,359	167,446
27	Transfer (49) '86 GRT	310,048	240,000	-	-	-	-	-	-	-
28	Transfer (61) '91 GRT INF.	250,000	-	-	-	-	-	-	-	-
29	Transfer (86) Solid Waste	98,413	-	-	-	-	-	-	-	-
30	Transfer (89) ESGRT .0625%	-	400,000	-	-	-	-	-	-	-
31	State Grant	411,068	-	-	-	-	-	-	-	-
32	Federal Grant	68,512	-	-	-	-	-	-	-	-
33	Net Revenue Requirements	\$ 13,340,576	\$ 16,210,036	\$ 18,264,053	\$ 17,706,251	\$ 19,803,445	\$ 23,609,900	\$ 27,707,449	\$ 24,172,070	\$ 29,490,473

Table 1-5
City of Alamogordo, New Mexico
Utility Rate Study
Combined Water and Wastewater System

Projected Net Revenue Requirements - Combined Water and Wastewater System

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
	Revenue from Existing Rates									
34	System Rate Revenue	\$ 10,090,796	\$ 9,969,674	\$ 9,997,230	\$ 10,024,786	\$ 10,052,342	\$ 10,079,899	\$ 10,107,455	\$ 10,135,011	\$ 10,162,567
35	Prior Year Rate Adjustment	-	-	2,999,200	6,265,500	9,549,700	13,507,000	15,199,600	16,002,300	16,832,000
36	Total Applicable Rate Revenue	\$ 10,090,796	\$ 9,969,674	\$ 12,996,430	\$ 16,290,286	\$ 19,602,042	\$ 23,586,899	\$ 25,307,055	\$ 26,137,311	\$ 26,994,567
37	Effective Months	12	12	12	12	12	12	12	12	12
38	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
39	Revenue from Current Rate Adjustment w/ Effective Months	\$ -	\$ 2,990,900	\$ 3,249,100	\$ 3,258,100	\$ 3,920,400	\$ 1,651,100	\$ 759,200	\$ 784,200	\$ 809,800
40	Revenue from Current Rate Adjustment w/ Full Year Implementation	\$ -	\$ 2,990,900	\$ 3,249,100	\$ 3,258,100	\$ 3,920,400	\$ 1,651,100	\$ 759,200	\$ 784,200	\$ 809,800
41	Total Revenue w/ Effective Months	\$ 10,090,796	\$ 12,960,574	\$ 16,245,530	\$ 19,548,386	\$ 23,522,442	\$ 25,237,999	\$ 26,066,255	\$ 26,921,511	\$ 27,804,367
42	Total Revenue w/ Full Year Implementation	\$ 10,090,796	\$ 12,960,574	\$ 16,245,530	\$ 19,548,386	\$ 23,522,442	\$ 25,237,999	\$ 26,066,255	\$ 26,921,511	\$ 27,804,367
43	Revenue Adjustment w/ Effective Months	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
44	Revenue Adjustment w/ Full Year Implementation	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
					Adjustments				Adjustments				Water	Wastewater	Fiscal Year 2024		Fiscal Year 2025	
															Water	Wastewater	Water	Wastewater
BONITO WATER SUPPLY																		
Salaries and Benefits																		
1	0008	AddPers	Additional Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Calculated			\$ -	\$ -	\$ -	\$ -
2			Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
Operating Expenses Other Than Salaries and Benefits																		
3	0008	4701	Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-W	100.00%	0.00%	\$ -	\$ -	\$ -	\$ -
4	0008	4740	Phone Service and Maintenance	985	-	985	-	-	-	-	-	Direct-W	100.00%	0.00%	985	-	-	-
5	0008	5743	Professional Services	13,231	-	13,231	-	-	-	-	-	Direct-W	100.00%	0.00%	13,231	-	-	-
6	0008	5762	Water Conservation Fee - New Mexico	-	-	-	-	-	-	-	-	Direct-W	100.00%	0.00%	-	-	-	-
7	0008	5903	Emergency Miscellaneous Disaster Relief	-	-	-	-	-	-	-	-	Direct-W	100.00%	0.00%	-	-	-	-
8			Total Operating Expenses Other Than Salaries and Benefits	\$ 14,216	\$ -	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 14,216	\$ -	\$ -	\$ -
Capital Outlay																		
9	0008	6079	Bonito Lake Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-W	100.00%	0.00%	\$ -	\$ -	\$ -	\$ -
10			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
11			Total Bonito Water Supply	\$ 14,216	\$ -	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 14,216	\$ -	\$ -	\$ -
CENTRAL RECEIVING / PROCUREMENT																		
Salaries and Benefits																		
12	1602	2001	Supervisory	\$ 6,211	\$ -	\$ 6,211	\$ 6,320	\$ -	\$ 6,320	\$ -	\$ 6,320	Equal	50.00%	50.00%	\$ 3,106	\$ 3,106	\$ 3,160	\$ 3,160
13	1602	2002	Salaries - Operational	60,602	-	60,602	62,938	-	62,938	-	62,938	Equal	50.00%	50.00%	30,301	30,301	31,469	31,469
14	1602	2003	Salaries and Benefits / Temp / Part-Time	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
15	1602	2004	Overtime	3,000	-	3,000	3,000	-	3,000	-	3,000	Equal	50.00%	50.00%	1,500	1,500	1,500	1,500
16	1602	2007	Standby Compensation	5,000	-	5,000	5,000	-	5,000	-	5,000	Equal	50.00%	50.00%	2,500	2,500	2,500	2,500
17	1602	2010	Retirement	10,289	-	10,289	10,668	-	10,668	-	10,668	Equal	50.00%	50.00%	5,145	5,145	5,334	5,334
18	1602	2012	Retiree Health Care	1,336	-	1,336	1,387	-	1,387	-	1,387	Equal	50.00%	50.00%	668	668	694	694
19	1602	2015	Benefits - FICA	5,163	-	5,163	4,478	-	4,478	-	4,478	Equal	50.00%	50.00%	2,582	2,582	2,239	2,239
20	1602	2020	Sick Leave / PTO Conversion	400	-	400	-	-	-	-	-	Equal	50.00%	50.00%	200	200	-	-
21	1602	2025	Group Health Insurance	15,224	-	15,224	15,952	-	15,952	-	15,952	Equal	50.00%	50.00%	7,612	7,612	7,976	7,976
22	1602	2030	Worker's Comp. Insurance	3,247	-	3,247	2,978	-	2,978	-	2,978	Equal	50.00%	50.00%	1,624	1,624	1,489	1,489
23	1602	2031	Worker's Comp. Admin. Fee	17	-	17	18	-	18	-	18	Equal	50.00%	50.00%	9	9	9	9
24	1602	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	Calculated			-	-	-	-
25			Total Salaries and Benefits	\$ 110,489	\$ -	\$ 110,489	\$ 112,739	\$ -	\$ 112,739	\$ -	\$ 112,739				\$ 55,245	\$ 55,245	\$ 56,370	\$ 56,370
Operating Expenses Other Than Salaries and Benefits																		
26	1602	3045	Postage	\$ 50	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -	\$ 50	Equal	50.00%	50.00%	\$ 25	\$ 25	\$ 25	\$ 25
27	1602	3055	Fuels	1,100	-	1,100	1,100	-	1,100	-	1,100	Equal	50.00%	50.00%	550	550	550	550
28	1602	3105	Uniforms	1,400	-	1,400	1,700	-	1,700	-	1,700	Equal	50.00%	50.00%	700	700	850	850
29	1602	3150	Safety Supplies	650	-	650	700	-	700	-	700	Equal	50.00%	50.00%	325	325	350	350
30	1602	3160	Supplies	1,800	-	1,800	1,500	-	1,500	-	1,500	Equal	50.00%	50.00%	900	900	750	750
31	1602	4414	Copier Maintenance	540	-	540	240	-	240	-	240	Equal	50.00%	50.00%	270	270	120	120
32	1602	4421	Fleet Commercial Parts	1,650	-	1,650	1,650	-	1,650	-	1,650	Equal	50.00%	50.00%	825	825	825	825
33	1602	4430	Pest Control	396	-	396	396	-	396	-	396	Equal	50.00%	50.00%	198	198	198	198
34	1602	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
35	1602	4741	Cellular Phone Service	1,040	-	1,040	516	-	516	-	516	Equal	50.00%	50.00%	520	520	258	258
36	1602	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
37	1602	5050	Equipment - Non Capital	6,600	-	6,600	3,725	-	3,725	-	3,725	Equal	50.00%	50.00%	3,300	3,300	1,863	1,863
38	1602	5605	Training, Travel, and Conference	700	-	700	700	-	700	-	700	Equal	50.00%	50.00%	350	350	350	350
39	1602	5615	Copier Charges	2,140	-	2,140	3,000	-	3,000	-	3,000	Equal	50.00%	50.00%	1,070	1,070	1,500	1,500
40	1602	5673	Inventory - Over/Short	5,000	-	5,000	5,000	-	5,000	-	5,000	Equal	50.00%	50.00%	2,500	2,500	2,500	2,500
41	1602	5674	Damaged / Obsolete Inventory	34,944	-	34,944	5,000	-	5,000	-	5,000	Equal	50.00%	50.00%	17,472	17,472	2,500	2,500
42	1602	5714	Copier Lease	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
43	1602	5734	Contract Services	4,235	-	4,235	-	-	-	-	-	Equal	50.00%	50.00%	2,118	2,118	-	-
44	1602	5802	Fleet Insurance	324	-	324	149	-	149	-	149	Equal	50.00%	50.00%	162	162	75	75
45			Total Operating Expenses Other Than Salaries and Benefits	\$ 62,569	\$ -	\$ 62,569	\$ 25,426	\$ -	\$ 25,426	\$ -	\$ 25,426				\$ 31,285	\$ 31,285	\$ 12,713	\$ 12,713

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
Capital Outlay																		
46	1602	6160	Capital Equipment	\$ 84,703	\$ (84,703)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
47	1602	6392	Facility Improvements	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
48			Total Capital Outlay	\$ 84,703	\$ (84,703)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
49			Total Central Receiving / Procurement	\$ 257,761	\$ (84,703)	\$ 173,058	\$ 138,165	\$ -	\$ 138,165	\$ -	\$ -				\$ 86,529	\$ 86,529	\$ 69,083	\$ 69,083
PUBLIC WORKS ADMINISTRATION																		
Salaries and Benefits																		
50	1803	2001	Supervisory	\$ 80,371	\$ -	\$ 80,371	\$ 90,176	\$ -	\$ 90,176	\$ -	\$ -	Equal	50.00%	50.00%	\$ 40,186	\$ 40,186	\$ 45,088	\$ 45,088
51	1803	2002	Salaries - Operational	62,107	-	62,107	63,196	-	63,196	-	-	Equal	50.00%	50.00%	31,054	31,054	31,598	31,598
52	1803	2004	Overtime	250	-	250	500	-	500	-	-	Equal	50.00%	50.00%	125	125	250	250
53	1803	2010	Retirement	21,942	-	21,942	23,620	-	23,620	-	-	Equal	50.00%	50.00%	10,971	10,971	11,810	11,810
54	1803	2011	Deferred Compensation	5,709	-	5,709	6,243	-	6,243	-	-	Equal	50.00%	50.00%	2,855	2,855	3,122	3,122
55	1803	2012	Retiree Health Care	2,850	-	2,850	3,068	-	3,068	-	-	Equal	50.00%	50.00%	1,425	1,425	1,534	1,534
56	1803	2015	Benefits - FICA	12,176	-	12,176	11,504	-	11,504	-	-	Equal	50.00%	50.00%	6,088	6,088	5,752	5,752
57	1803	2020	Sick Leave / PTO Conversion	6,500	-	6,500	6,500	-	6,500	-	-	Equal	50.00%	50.00%	3,250	3,250	3,250	3,250
58	1803	2025	Group Health Insurance	14,605	-	14,605	15,175	-	15,175	-	-	Equal	50.00%	50.00%	7,303	7,303	7,588	7,588
59	1803	2030	Worker's Comp. Insurance	527	-	527	489	-	489	-	-	Equal	50.00%	50.00%	264	264	245	245
60	1803	2031	Worker's Comp. Admin. Fee	20	-	20	20	-	20	-	-	Equal	50.00%	50.00%	10	10	10	10
61	1803	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	Calculated			-	-	-	-
62			Total Salaries and Benefits	\$ 207,057	\$ -	\$ 207,057	\$ 220,491	\$ -	\$ 220,491	\$ -	\$ -				\$ 103,529	\$ 103,529	\$ 110,246	\$ 110,246
Operating Expenses Other Than Salaries and Benefits																		
63	1803	3040	Office Supplies	\$ 955	\$ -	\$ 955	\$ 955	\$ -	\$ 955	\$ -	\$ -	Equal	50.00%	50.00%	\$ 478	\$ 478	\$ 478	\$ 478
64	1803	3045	Postage	50	-	50	50	-	50	-	-	Equal	50.00%	50.00%	25	25	25	25
65	1803	3055	Fuels	900	-	900	900	-	900	-	-	Equal	50.00%	50.00%	450	450	450	450
66	1803	3131	Equipment	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
67	1803	3150	Safety Supplies	100	-	100	250	-	250	-	-	Equal	50.00%	50.00%	50	50	125	125
68	1803	3175	Cleaning Supplies	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
69	1803	4421	Fleet Commercial Parts	250	-	250	1,250	-	1,250	-	-	Equal	50.00%	50.00%	125	125	625	625
70	1803	4425	Heating and Cooling	500	-	500	500	-	500	-	-	Equal	50.00%	50.00%	250	250	250	250
71	1803	4430	Pest Control	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
72	1803	4445	Building and Structures	500	-	500	500	-	500	-	-	Equal	50.00%	50.00%	250	250	250	250
73	1803	4452	Communication Maintenance	500	-	500	500	-	500	-	-	Equal	50.00%	50.00%	250	250	250	250
74	1803	4701	Electricity	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
75	1803	4720	Gas	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
76	1803	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
77	1803	4741	Cellular Phone Service	1,430	-	1,430	2,890	-	2,890	-	-	Equal	50.00%	50.00%	715	715	1,445	1,445
78	1803	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
79	1803	5023	Computer Software	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
80	1803	5605	Training, Travel, and Conference	-	-	-	2,000	-	2,000	-	-	Equal	50.00%	50.00%	-	-	1,000	1,000
81	1803	5615	Copier Charges	845	-	845	2,800	-	2,800	-	-	Equal	50.00%	50.00%	423	423	1,400	1,400
82	1803	5645	Memberships and Dues	100	-	100	120	-	120	-	-	Equal	50.00%	50.00%	50	50	60	60
83	1803	5667	Water Tower Lease (SPTC)	2,500	-	2,500	-	-	-	-	-	Equal	50.00%	50.00%	1,250	1,250	-	-
84	1803	5712	Lease of Land	12,000	-	12,000	12,000	-	12,000	-	-	Equal	50.00%	50.00%	6,000	6,000	6,000	6,000
85	1803	5714	Copier Lease	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
86	1803	5715	Audit	35,000	-	35,000	35,000	-	35,000	-	-	Equal	50.00%	50.00%	17,500	17,500	17,500	17,500
87	1803	5734	Contract Services	6,773	-	6,773	40,000	-	40,000	-	-	Equal	50.00%	50.00%	3,387	3,387	20,000	20,000
88	1803	5740	Administrative Charges	495,057	-	495,057	320,738	-	320,738	-	-	Equal	50.00%	50.00%	247,529	247,529	160,369	160,369
89	1803	5802	Fleet Insurance	324	-	324	149	-	149	-	-	Equal	50.00%	50.00%	162	162	75	75
90	1803	5803	Errors and Omissions	39,040	-	39,040	39,040	-	39,040	-	-	Equal	50.00%	50.00%	19,520	19,520	19,520	19,520
91	1803	5807	Commercial Property	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
92			Total Operating Expenses Other Than Salaries and Benefits	\$ 596,824	\$ -	\$ 596,824	\$ 459,642	\$ -	\$ 459,642	\$ -	\$ -				\$ 298,412	\$ 298,412	\$ 229,821	\$ 229,821
Capital Outlay																		
93	1803	6185	CER Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
94			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
95			Total Public Works Administration	\$ 803,881	\$ -	\$ 803,881	\$ 680,133	\$ -	\$ 680,133	\$ -	\$ -				\$ 401,941	\$ 401,941	\$ 340,067	\$ 340,067

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
CUSTOMER SERVICE / UTILITY BILLING																		
Salaries and Wages																		
96	2202	2001	Supervisory	\$ 86,456	\$ -	\$ 86,456	\$ 88,187	\$ -	\$ 88,187	Accounts	51.47%	48.53%	\$ 44,496	\$ 41,960	\$ 45,387	\$ 42,800		
97	2202	2002	Salaries - Operational	407,380	-	407,380	467,352	-	467,352	Accounts	51.47%	48.53%	209,665	197,715	240,530	226,822		
98	2202	2004	Overtime	6,000	-	6,000	6,000	-	6,000	Accounts	51.47%	48.53%	3,088	2,912	3,088	2,912		
99	2202	2010	Retirement	76,051	-	76,051	85,302	-	85,302	Accounts	51.47%	48.53%	39,141	36,910	43,902	41,400		
100	2202	2011	Deferred Compensation	2,445	-	2,445	2,674	-	2,674	Accounts	51.47%	48.53%	1,258	1,187	1,376	1,298		
101	2202	2012	Retiree Health Care	9,877	-	9,877	11,082	-	11,082	Accounts	51.47%	48.53%	5,083	4,794	5,704	5,378		
102	2202	2015	Benefits - FICA	37,941	-	37,941	39,036	-	39,036	Accounts	51.47%	48.53%	19,527	18,414	20,091	18,945		
103	2202	2020	Sick Leave / PTO Conversion	9,300	-	9,300	9,300	-	9,300	Accounts	51.47%	48.53%	4,786	4,514	4,786	4,514		
104	2202	2025	Group Health Insurance	54,687	-	54,687	66,506	-	66,506	Accounts	51.47%	48.53%	28,146	26,541	34,228	32,278		
105	2202	2030	Worker's Comp. Insurance	9,382	-	9,382	9,362	-	9,362	Accounts	51.47%	48.53%	4,829	4,553	4,818	4,544		
106	2202	2031	Worker's Comp. Admin. Fee	99	-	99	85	-	85	Accounts	51.47%	48.53%	51	48	44	41		
107	2202	AddPers	Additional Personnel	-	-	-	-	-	-	Calculated	-	-	-	-	-	-		
108			Total Salaries and Wages	\$ 699,618	\$ -	\$ 699,618	\$ 784,886	\$ -	\$ 784,886				\$ 360,070	\$ 339,548	\$ 403,954	\$ 380,932		
Operating Expenses Other Than Salaries and Benefits																		
109	2202	3040	Office Supplies	\$ 7,500	\$ -	\$ 7,500	\$ 6,500	\$ -	\$ 6,500	Accounts	51.47%	48.53%	\$ 3,860	\$ 3,640	\$ 3,345	\$ 3,155		
110	2202	3045	Postage	74,000	-	74,000	80,200	-	80,200	Accounts	51.47%	48.53%	38,085	35,915	41,276	38,924		
111	2202	3055	Fuels	14,400	-	14,400	15,000	-	15,000	Accounts	51.47%	48.53%	7,411	6,989	7,720	7,280		
112	2202	3060	Tools	2,150	-	2,150	1,600	-	1,600	Accounts	51.47%	48.53%	1,107	1,043	823	777		
113	2202	3105	Uniforms	2,820	-	2,820	8,250	-	8,250	Accounts	51.47%	48.53%	1,451	1,369	4,246	4,004		
114	2202	3150	Safety Supplies	2,340	-	2,340	3,000	-	3,000	Accounts	51.47%	48.53%	1,204	1,136	1,544	1,456		
115	2202	3164	Meters - New	30,000	-	30,000	40,000	-	40,000	Accounts	51.47%	48.53%	15,440	14,560	20,587	19,413		
116	2202	3174	Effluent Meters / Parts	5,000	-	5,000	5,000	-	5,000	Accounts	51.47%	48.53%	2,573	2,427	2,573	2,427		
117	2202	4406	Software Support Fees	48,200	-	48,200	48,200	-	48,200	Accounts	51.47%	48.53%	24,807	23,393	24,807	23,393		
118	2202	4421	Fleet Commercial Parts	3,000	-	3,000	3,000	-	3,000	Accounts	51.47%	48.53%	1,544	1,456	1,544	1,456		
119	2202	4435	Equipment Maintenance	9,600	-	9,600	10,800	-	10,800	Accounts	51.47%	48.53%	4,941	4,659	5,558	5,242		
120	2202	4701	Electricity	6,600	-	6,600	8,500	-	8,500	Accounts	51.47%	48.53%	3,397	3,203	4,375	4,125		
121	2202	4740	Phone Service and Maintenance	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
122	2202	4741	Cellular Phone Service	4,000	-	4,000	7,520	-	7,520	Accounts	51.47%	48.53%	2,059	1,941	3,870	3,650		
123	2202	4742	Long Distance Telephone Services	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
124	2202	5022	Computer Hardware	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
125	2202	5023	Computer Software	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
126	2202	5050	Equipment - Non Capital	9,000	-	9,000	10,000	-	10,000	Accounts	51.47%	48.53%	4,632	4,368	5,147	4,853		
127	2202	5605	Training, Travel, and Conference	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
128	2202	5615	Copier Charges	-	-	-	1,260	-	1,260	Accounts	51.47%	48.53%	-	-	648	612		
129	2202	5630	Legal Fees and Services	7,000	-	7,000	8,750	-	8,750	Accounts	51.47%	48.53%	3,603	3,397	4,503	4,247		
130	2202	5640	Printing	5,000	-	5,000	5,500	-	5,500	Accounts	51.47%	48.53%	2,573	2,427	2,831	2,669		
131	2202	5646	Credit Card Fees	3,250	-	3,250	3,000	-	3,000	Accounts	51.47%	48.53%	1,673	1,577	1,544	1,456		
132	2202	5648	Collection Agency Fees	8,000	-	8,000	8,500	-	8,500	Accounts	51.47%	48.53%	4,117	3,883	4,375	4,125		
133	2202	5728	In-Service Training	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
134	2202	5734	Contract Services	78,560	-	78,560	71,500	-	71,500	Accounts	51.47%	48.53%	40,432	38,128	36,799	34,701		
135	2202	5801	General Liability	2,200	-	2,200	2,419	-	2,419	Accounts	51.47%	48.53%	1,132	1,068	1,245	1,174		
136	2202	5802	Fleet Insurance	3,561	-	3,561	1,630	-	1,630	Accounts	51.47%	48.53%	1,833	1,728	839	791		
137	2202	8001	Depreciation Expense	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
138			Total Operating Expenses Other Than Salaries and Benefits	\$ 326,181	\$ -	\$ 326,181	\$ 350,129	\$ -	\$ 350,129				\$ 167,874	\$ 158,307	\$ 180,200	\$ 169,929		
Capital Outlay																		
139	2202	6023	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounts	51.47%	48.53%	\$ -	\$ -	\$ -	\$ -		
140	2202	6160	Capital Equipment	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
141	2202	6169	Maintenance Equipment	-	-	-	-	-	-	Accounts	51.47%	48.53%	-	-	-	-		
142	2202	6185	CER Equipment Replacement	999,875	(999,875)	-	300,000	(300,000)	-	Accounts	51.47%	48.53%	-	-	-	-		
143			Total Capital Outlay	\$ 999,875	\$ (999,875)	\$ -	\$ 300,000	\$ (300,000)	\$ -				\$ -	\$ -	\$ -	\$ -		
144			Total Customer Service / Utility Billing	\$ 2,025,674	\$ (999,875)	\$ 1,025,799	\$ 1,435,015	\$ (300,000)	\$ 1,135,015				\$ 527,944	\$ 497,855	\$ 584,154	\$ 550,861		

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
UTILITY MAINTENANCE																		
Salaries and Benefits																		
145	5503	2001	Supervisory	\$ 65,632	\$ -	\$ 65,632	\$ 66,945	\$ -	\$ 66,945	Equal	50.00%	50.00%	\$ 32,816	\$ 32,816	\$ 33,473	\$ 33,473		
146	5503	2002	Salaries - Operational	898,989	-	898,989	923,121	-	923,121	Equal	50.00%	50.00%	449,495	449,495	461,561	461,561		
147	5503	2004	Overtime	84,000	-	84,000	84,000	-	84,000	Equal	50.00%	50.00%	42,000	42,000	42,000	42,000		
148	5503	2007	Standby Compensation	8,280	-	8,280	9,400	-	9,400	Equal	50.00%	50.00%	4,140	4,140	4,700	4,700		
149	5503	2010	Retirement	148,552	-	148,552	152,493	-	152,493	Equal	50.00%	50.00%	74,276	74,276	76,247	76,247		
150	5503	2012	Retiree Health Care	19,293	-	19,293	19,812	-	19,812	Equal	50.00%	50.00%	9,647	9,647	9,906	9,906		
151	5503	2015	Benefits - FICA	82,563	-	82,563	72,763	-	72,763	Equal	50.00%	50.00%	41,282	41,282	36,382	36,382		
152	5503	2020	Sick Leave / PTO Conversion	15,200	-	15,200	15,000	-	15,000	Equal	50.00%	50.00%	7,600	7,600	7,500	7,500		
153	5503	2025	Group Health Insurance	137,981	-	137,981	59,398	-	59,398	Equal	50.00%	50.00%	68,991	68,991	29,699	29,699		
154	5503	2030	Worker's Comp. Insurance	33,548	-	33,548	30,939	-	30,939	Equal	50.00%	50.00%	16,774	16,774	15,470	15,470		
155	5503	2031	Worker's Comp. Admin. Fee	210	-	210	146	-	146	Equal	50.00%	50.00%	105	105	73	73		
156	5503	2033	Tool Allowance	960	-	960	-	-	-	Equal	50.00%	50.00%	480	480	-	-		
157	5503	AddPers	Additional Personnel	-	-	-	-	-	-	Calculated			-	-	-	-		
158			Total Salaries and Benefits	\$ 1,495,208	\$ -	\$ 1,495,208	\$ 1,434,017	\$ -	\$ 1,434,017				\$ 747,604	\$ 747,604	\$ 717,009	\$ 717,009		
Operating Expenses Other Than Salaries and Benefits																		
159	5503	3040	Office Supplies	\$ 2,386	\$ -	\$ 2,386	\$ 2,386	\$ -	\$ 2,386	Equal	50.00%	50.00%	\$ 1,193	\$ 1,193	\$ 1,193	\$ 1,193		
160	5503	3050	Books and Publications	450	-	450	450	-	450	Equal	50.00%	50.00%	225	225	225	225		
161	5503	3055	Fuels	70,000	-	70,000	75,000	-	75,000	Equal	50.00%	50.00%	35,000	35,000	37,500	37,500		
162	5503	3060	Tools	8,572	-	8,572	8,572	-	8,572	Equal	50.00%	50.00%	4,286	4,286	4,286	4,286		
163	5503	3105	Uniforms	10,440	-	10,440	12,500	-	12,500	Equal	50.00%	50.00%	5,220	5,220	6,250	6,250		
164	5503	3131	Equipment	25,590	-	25,590	25,590	-	25,590	Equal	50.00%	50.00%	12,795	12,795	12,795	12,795		
165	5503	3150	Safety Supplies	16,202	-	16,202	18,000	-	18,000	Equal	50.00%	50.00%	8,101	8,101	9,000	9,000		
166	5503	3164	Meters - New	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
167	5503	3175	Cleaning Supplies	1,600	-	1,600	1,800	-	1,800	Equal	50.00%	50.00%	800	800	900	900		
168	5503	3325	Maintenance Supplies	6,100	-	6,100	6,100	-	6,100	Equal	50.00%	50.00%	3,050	3,050	3,050	3,050		
169	5503	3330	Construction Supplies	262,000	-	262,000	300,000	-	300,000	Equal	50.00%	50.00%	131,000	131,000	150,000	150,000		
170	5503	4406	Software Support Fees	6,500	-	6,500	-	-	-	Equal	50.00%	50.00%	3,250	3,250	-	-		
171	5503	4421	Fleet Commercial Parts	37,500	-	37,500	39,000	-	39,000	Equal	50.00%	50.00%	18,750	18,750	19,500	19,500		
172	5503	4425	Heating and Cooling	1,500	-	1,500	2,000	-	2,000	Equal	50.00%	50.00%	750	750	1,000	1,000		
173	5503	4435	Equipment Maintenance	3,450	-	3,450	5,000	-	5,000	Equal	50.00%	50.00%	1,725	1,725	2,500	2,500		
174	5503	4445	Building and Structures	1,500	-	1,500	2,000	-	2,000	Equal	50.00%	50.00%	750	750	1,000	1,000		
175	5503	4452	Communication Maintenance	2,000	-	2,000	2,000	-	2,000	Equal	50.00%	50.00%	1,000	1,000	1,000	1,000		
176	5503	4520	Water Transmission and Distribution	438,500	-	438,500	500,000	-	500,000	Equal	50.00%	50.00%	219,250	219,250	250,000	250,000		
177	5503	4525	Sewer Line Maintenance	25,000	-	25,000	25,000	-	25,000	Equal	50.00%	50.00%	12,500	12,500	12,500	12,500		
178	5503	4701	Electricity	14,000	-	14,000	14,500	-	14,500	Equal	50.00%	50.00%	7,000	7,000	7,250	7,250		
179	5503	4720	Gas	2,600	-	2,600	2,600	-	2,600	Equal	50.00%	50.00%	1,300	1,300	1,300	1,300		
180	5503	4740	Phone Service and Maintenance	915	-	915	1,000	-	1,000	Equal	50.00%	50.00%	458	458	500	500		
181	5503	4741	Cellular Phone Service	7,200	-	7,200	8,000	-	8,000	Equal	50.00%	50.00%	3,600	3,600	4,000	4,000		
182	5503	4742	Long Distance Telephone Services	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
183	5503	4760	Water / Sewer / Garbage	28,000	-	28,000	29,000	-	29,000	Equal	50.00%	50.00%	14,000	14,000	14,500	14,500		
184	5503	5022	Computer Hardware	20,090	-	20,090	-	-	-	Equal	50.00%	50.00%	10,045	10,045	-	-		
185	5503	5023	Computer Software	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
186	5503	5050	Equipment - Non Capital	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
187	5503	5604	Line Locates	8,000	-	8,000	12,000	-	12,000	Equal	50.00%	50.00%	4,000	4,000	6,000	6,000		
188	5503	5605	Training, Travel, and Conference	6,753	-	6,753	6,755	-	6,755	Equal	50.00%	50.00%	3,377	3,377	3,378	3,378		
189	5503	5615	Copier Charges	925	-	925	1,225	-	1,225	Equal	50.00%	50.00%	463	463	613	613		
190	5503	5645	Memberships and Dues	650	-	650	1,200	-	1,200	Equal	50.00%	50.00%	325	325	600	600		
191	5503	5673	Inventory - Over/Short	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
192	5503	5674	Damaged / Obsolete Inventory	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
193	5503	5714	Copier Lease	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
194	5503	5729	Services - Janitorial	3,850	-	3,850	5,350	-	5,350	Equal	50.00%	50.00%	1,925	1,925	2,675	2,675		
195	5503	5734	Contract Services	79,500	-	79,500	35,896	-	35,896	Equal	50.00%	50.00%	39,750	39,750	17,948	17,948		
196	5503	5758	Equipment Rental / Lease	250	-	250	-	-	-	Equal	50.00%	50.00%	125	125	-	-		
197	5503	5801	General Liability	590	-	590	648	-	648	Equal	50.00%	50.00%	295	295	324	324		
198	5503	5802	Fleet Insurance	7,446	-	7,446	3,408	-	3,408	Equal	50.00%	50.00%	3,723	3,723	1,704	1,704		

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
199	5503	5807	Commercial Property	3,852	-	3,852	3,967	-	3,967	Equal	50.00%	50.00%	1,926	1,926	1,984	1,984		
200	5503	8001	Depreciation Expense	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
201			Total Operating Expenses Other Than Salaries and Benefits	\$ 1,103,911	\$ -	\$ 1,103,911	\$ 1,150,947	\$ -	\$ 1,150,947				\$ 551,956	\$ 551,956	\$ 575,474	\$ 575,474		
			Capital Outlay															
202	5503	6185	CER Equipment Replacement	\$ 235,869	\$ (235,869)	\$ -	\$ -	\$ -	\$ -	Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -		
203	5503	6921	CER Heavy Equipment	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-		
204			Total Capital Outlay	\$ 235,869	\$ (235,869)	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -		
205			Total Utility Maintenance	\$ 2,834,988	\$ (235,869)	\$ 2,599,119	\$ 2,584,964	\$ -	\$ 2,584,964				\$ 1,299,560	\$ 1,299,560	\$ 1,292,482	\$ 1,292,482		
			WASTEWATER TREATMENT PLANT															
			Salaries and Benefits															
206	5603	2001	Supervisory	\$ 68,283	\$ -	\$ 68,283	\$ 69,649	\$ -	\$ 69,649	Direct-S	0.00%	100.00%	\$ -	\$ 68,283	\$ -	\$ 69,649		
207	5603	2002	Salaries - Operational	359,800	-	359,800	507,002	-	507,002	Direct-S	0.00%	100.00%	-	359,800	-	507,002		
208	5603	2004	Overtime	30,000	-	30,000	30,000	-	30,000	Direct-S	0.00%	100.00%	-	30,000	-	30,000		
209	5603	2007	Standby Compensation	7,000	-	7,000	9,000	-	9,000	Direct-S	0.00%	100.00%	-	7,000	-	9,000		
210	5603	2010	Retirement	65,925	-	65,925	88,817	-	88,817	Direct-S	0.00%	100.00%	-	65,925	-	88,817		
211	5603	2012	Retiree Health Care	8,562	-	8,562	11,539	-	11,539	Direct-S	0.00%	100.00%	-	8,562	-	11,539		
212	5603	2015	Benefits - FICA	35,218	-	35,218	42,047	-	42,047	Direct-S	0.00%	100.00%	-	35,218	-	42,047		
213	5603	2020	Sick Leave / PTO Conversion	5,253	-	5,253	3,500	-	3,500	Direct-S	0.00%	100.00%	-	5,253	-	3,500		
214	5603	2025	Group Health Insurance	51,528	-	51,528	65,561	-	65,561	Direct-S	0.00%	100.00%	-	51,528	-	65,561		
215	5603	2030	Worker's Comp. Insurance	14,055	-	14,055	17,408	-	17,408	Direct-S	0.00%	100.00%	-	14,055	-	17,408		
216	5603	2031	Worker's Comp. Admin. Fee	83	-	83	102	-	102	Direct-S	0.00%	100.00%	-	83	-	102		
217	5603	AddPers	Additional Personnel	-	-	-	-	-	-	Calculated			-	-	-	-		
218			Total Salaries and Benefits	\$ 645,707	\$ -	\$ 645,707	\$ 844,625	\$ -	\$ 844,625				\$ -	\$ 645,707	\$ -	\$ 844,625		
			Operating Expenses Other Than Salaries and Benefits															
219	5603	3040	Office Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	Direct-S	0.00%	100.00%	\$ -	\$ 2,000	\$ -	\$ 2,000		
220	5603	3045	Postage	50	-	50	50	-	50	Direct-S	0.00%	100.00%	-	50	-	50		
221	5603	3050	Books and Publications	450	-	450	450	-	450	Direct-S	0.00%	100.00%	-	450	-	450		
222	5603	3055	Fuels	35,000	-	35,000	30,000	-	30,000	Direct-S	0.00%	100.00%	-	35,000	-	30,000		
223	5603	3060	Tools	2,280	-	2,280	2,800	-	2,800	Direct-S	0.00%	100.00%	-	2,280	-	2,800		
224	5603	3105	Uniforms	3,980	-	3,980	6,077	-	6,077	Direct-S	0.00%	100.00%	-	3,980	-	6,077		
225	5603	3131	Equipment	8,000	-	8,000	8,000	-	8,000	Direct-S	0.00%	100.00%	-	8,000	-	8,000		
226	5603	3150	Safety Supplies	8,000	-	8,000	8,000	-	8,000	Direct-S	0.00%	100.00%	-	8,000	-	8,000		
227	5603	3175	Cleaning Supplies	600	-	600	600	-	600	Direct-S	0.00%	100.00%	-	600	-	600		
228	5603	3295	Water Treatment Chemicals	190,000	-	190,000	200,000	-	200,000	Direct-S	0.00%	100.00%	-	190,000	-	200,000		
229	5603	3325	Maintenance Supplies	202,574	-	202,574	250,000	-	250,000	Direct-S	0.00%	100.00%	-	202,574	-	250,000		
230	5603	3330	Construction Supplies	-	-	-	8,000	-	8,000	Direct-S	0.00%	100.00%	-	-	-	8,000		
231	5603	3340	Permits and Licenses	10,000	-	10,000	10,000	-	10,000	Direct-S	0.00%	100.00%	-	10,000	-	10,000		
232	5603	4406	Software Support Fees	8,300	-	8,300	5,000	-	5,000	Direct-S	0.00%	100.00%	-	8,300	-	5,000		
233	5603	4407	Internet Support Fees	1,400	-	1,400	1,230	-	1,230	Direct-S	0.00%	100.00%	-	1,400	-	1,230		
234	5603	4414	Copier Maintenance	-	-	-	1,000	-	1,000	Direct-S	0.00%	100.00%	-	-	-	1,000		
235	5603	4421	Fleet Commercial Parts	36,100	-	36,100	36,100	-	36,100	Direct-S	0.00%	100.00%	-	36,100	-	36,100		
236	5603	4425	Heating and Cooling	1,000	-	1,000	2,000	-	2,000	Direct-S	0.00%	100.00%	-	1,000	-	2,000		
237	5603	4430	Pest Control	1,012	-	1,012	1,012	-	1,012	Direct-S	0.00%	100.00%	-	1,012	-	1,012		
238	5603	4435	Equipment Maintenance	3,700	-	3,700	5,000	-	5,000	Direct-S	0.00%	100.00%	-	3,700	-	5,000		
239	5603	4445	Building and Structures	2,500	-	2,500	2,500	-	2,500	Direct-S	0.00%	100.00%	-	2,500	-	2,500		
240	5603	4452	Communication Maintenance	3,100	-	3,100	3,000	-	3,000	Direct-S	0.00%	100.00%	-	3,100	-	3,000		
241	5603	4453	Generator Maintenance	22,426	-	22,426	25,000	-	25,000	Direct-S	0.00%	100.00%	-	22,426	-	25,000		
242	5603	4535	Wastewater Treatment Plant Maintenance	-	-	-	-	-	-	Direct-S	0.00%	100.00%	-	-	-	-		
243	5603	4540	Telemetry Maintenance	30,150	-	30,150	30,150	-	30,150	Direct-S	0.00%	100.00%	-	30,150	-	30,150		
244	5603	4701	Electricity	403,200	-	403,200	410,000	-	410,000	Direct-S	0.00%	100.00%	-	403,200	-	410,000		
245	5603	4720	Gas	532	-	532	532	-	532	Direct-S	0.00%	100.00%	-	532	-	532		
246	5603	4740	Phone Service and Maintenance	1,900	-	1,900	-	-	-	Direct-S	0.00%	100.00%	-	1,900	-	-		
247	5603	4741	Cellular Phone Service	5,480	-	5,480	4,800	-	4,800	Direct-S	0.00%	100.00%	-	5,480	-	4,800		
248	5603	4742	Long Distance Telephone Services	-	-	-	-	-	-	Direct-S	0.00%	100.00%	-	-	-	-		
249	5603	4760	Water / Sewer / Garbage	13,100	-	13,100	13,000	-	13,000	Direct-S	0.00%	100.00%	-	13,100	-	13,000		
250	5603	5022	Computer Hardware	6,670	-	6,670	-	-	-	Direct-S	0.00%	100.00%	-	6,670	-	-		

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts				
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025				
													Water	Wastewater	Water	Wastewater	Water	Wastewater	
251	5603	5050	Equipment - Non Capital	-	-	-	-	-	-	-	-	Direct-S	0.00%	100.00%	-	-	-	-	
252	5603	5605	Training, Travel, and Conference	1,800	-	1,800	4,800	-	4,800	-	-	Direct-S	0.00%	100.00%	-	1,800	-	4,800	
253	5603	5615	Copier Charges	2,950	-	2,950	2,950	-	2,950	-	-	Direct-S	0.00%	100.00%	-	2,950	-	2,950	
254	5603	5640	Printing	800	-	800	800	-	800	-	-	Direct-S	0.00%	100.00%	-	800	-	800	
255	5603	5645	Memberships and Dues	1,050	-	1,050	1,050	-	1,050	-	-	Direct-S	0.00%	100.00%	-	1,050	-	1,050	
256	5603	5729	Services - Janitorial	6,385	-	6,385	6,520	-	6,520	-	-	Direct-S	0.00%	100.00%	-	6,385	-	6,520	
257	5603	5734	Contract Services	4,000	-	4,000	200,000	-	200,000	-	-	Direct-S	0.00%	100.00%	-	4,000	-	200,000	
258	5603	5747	Lab Services	91,364	-	91,364	85,000	-	85,000	-	-	Direct-S	0.00%	100.00%	-	91,364	-	85,000	
259	5603	5758	Equipment Rental / Lease	500	-	500	500	-	500	-	-	Direct-S	0.00%	100.00%	-	500	-	500	
260	5603	5801	General Liability	1,673	-	1,673	1,840	-	1,840	-	-	Direct-S	0.00%	100.00%	-	1,673	-	1,840	
261	5603	5802	Fleet Insurance	3,811	-	3,811	3,617	-	3,617	-	-	Direct-S	0.00%	100.00%	-	3,811	-	3,617	
262	5603	5807	Commercial Property	2,237	-	2,237	2,303	-	2,303	-	-	Direct-S	0.00%	100.00%	-	2,237	-	2,303	
263			Total Operating Expenses Other Than Salaries and Benefits	\$ 1,120,074	\$ -	\$ 1,120,074	\$ 1,375,681	\$ -	\$ 1,375,681	\$ -	\$ -				\$ -	\$ 1,120,074	\$ -	\$ 1,375,681	
Capital Outlay																			
264	5603	6000	Capital - Site Improvement	\$ -	\$ -	\$ -	\$ 400,000	\$ (400,000)	\$ -	\$ -	\$ -	Direct-S	0.00%	100.00%	\$ -	\$ -	\$ -	\$ -	
265	5603	6160	Capital Equipment	177,512	(177,512)	-	-	-	-	-	-	Direct-S	0.00%	100.00%	-	-	-	-	
266	5603	6235	Capital - Engineering	-	-	-	-	-	-	-	-	Direct-S	0.00%	100.00%	-	-	-	-	
267	5603	6570	Capital - Building Improvement	-	-	-	-	-	-	-	-	Direct-S	0.00%	100.00%	-	-	-	-	
268			Total Capital Outlay	\$ 177,512	\$ (177,512)	\$ -	\$ 400,000	\$ (400,000)	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	
269			Total Wastewater Treatment Plant	\$ 1,943,293	\$ (177,512)	\$ 1,765,781	\$ 2,620,306	\$ (400,000)	\$ 2,220,306	\$ -	\$ -				\$ -	\$ 1,765,781	\$ -	\$ 2,220,306	
WATER FILTER PLANT																			
Salaries and Benefits																			
270	5703	2001	Supervisory	\$ 64,258	\$ -	\$ 64,258	\$ 61,847	\$ -	\$ 61,847	\$ -	\$ -	Direct-W	100.00%	0.00%	\$ 64,258	\$ -	\$ 61,847	\$ -	
271	5703	2002	Salaries - Operational	570,041	-	570,041	571,878	-	571,878	-	-	Direct-W	100.00%	0.00%	570,041	-	571,878	-	
272	5703	2004	Overtime	25,000	-	25,000	28,750	-	28,750	-	-	Direct-W	100.00%	0.00%	25,000	-	28,750	-	
273	5703	2007	Standby Compensation	7,200	-	7,200	10,100	-	10,100	-	-	Direct-W	100.00%	0.00%	7,200	-	10,100	-	
274	5703	2010	Retirement	97,682	-	97,682	97,606	-	97,606	-	-	Direct-W	100.00%	0.00%	97,682	-	97,606	-	
275	5703	2012	Retiree Health Care	12,686	-	12,686	12,682	-	12,682	-	-	Direct-W	100.00%	0.00%	12,686	-	12,682	-	
276	5703	2015	Benefits - FICA	51,754	-	51,754	47,109	-	47,109	-	-	Direct-W	100.00%	0.00%	51,754	-	47,109	-	
277	5703	2020	Sick Leave / PTO Conversion	2,110	-	2,110	3,500	-	3,500	-	-	Direct-W	100.00%	0.00%	2,110	-	3,500	-	
278	5703	2025	Group Health Insurance	127,242	-	127,242	26,672	-	26,672	-	-	Direct-W	100.00%	0.00%	127,242	-	26,672	-	
279	5703	2030	Worker's Comp. Insurance	22,618	-	22,618	21,686	-	21,686	-	-	Direct-W	100.00%	0.00%	22,618	-	21,686	-	
280	5703	2031	Worker's Comp. Admin. Fee	129	-	129	74	-	74	-	-	Direct-W	100.00%	0.00%	129	-	74	-	
281	5703	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	Calculated			-	-	-	-	
282			Total Salaries and Benefits	\$ 980,720	\$ -	\$ 980,720	\$ 881,904	\$ -	\$ 881,904	\$ -	\$ -				\$ 980,720	\$ -	\$ 881,904	\$ -	
Operating Expenses Other Than Salaries and Benefits																			
283	5703	3040	Office Supplies	\$ 2,778	\$ -	\$ 2,778	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	Direct-W	100.00%	0.00%	\$ 2,778	\$ -	\$ 2,500	\$ -	
284	5703	3045	Postage	150	-	150	150	-	150	-	-	Direct-W	100.00%	0.00%	150	-	150	-	
285	5703	3050	Books and Publications	681	-	681	400	-	400	-	-	Direct-W	100.00%	0.00%	681	-	400	-	
286	5703	3055	Fuels	38,000	-	38,000	30,000	-	30,000	-	-	Direct-W	100.00%	0.00%	38,000	-	30,000	-	
287	5703	3060	Tools	1,500	-	1,500	3,000	-	3,000	-	-	Direct-W	100.00%	0.00%	1,500	-	3,000	-	
288	5703	3105	Uniforms	6,460	-	6,460	6,500	-	6,500	-	-	Direct-W	100.00%	0.00%	6,460	-	6,500	-	
289	5703	3131	Equipment	31,860	-	31,860	40,016	-	40,016	-	-	Direct-W	100.00%	0.00%	31,860	-	40,016	-	
290	5703	3150	Safety Supplies	6,451	-	6,451	9,600	-	9,600	-	-	Direct-W	100.00%	0.00%	6,451	-	9,600	-	
291	5703	3175	Cleaning Supplies	600	-	600	800	-	800	-	-	Direct-W	100.00%	0.00%	600	-	800	-	
292	5703	3295	Water Treatment Chemicals	95,000	-	95,000	115,566	-	115,566	-	-	Direct-W	100.00%	0.00%	95,000	-	115,566	-	
293	5703	3325	Maintenance Supplies	127,771	-	127,771	128,506	-	128,506	-	-	Direct-W	100.00%	0.00%	127,771	-	128,506	-	
294	5703	3330	Construction Supplies	5,000	-	5,000	5,000	-	5,000	-	-	Direct-W	100.00%	0.00%	5,000	-	5,000	-	
295	5703	3340	Permits and Licenses	40,000	-	40,000	40,000	-	40,000	-	-	Direct-W	100.00%	0.00%	40,000	-	40,000	-	
296	5703	4406	Software Support Fees	11,000	-	11,000	16,000	-	16,000	-	-	Direct-W	100.00%	0.00%	11,000	-	16,000	-	
297	5703	4407	Internet Support Fees	2,821	-	2,821	-	-	-	-	-	Direct-W	100.00%	0.00%	2,821	-	-	-	
298	5703	4421	Fleet Commercial Parts	30,000	-	30,000	30,000	-	30,000	-	-	Direct-W	100.00%	0.00%	30,000	-	30,000	-	
299	5703	4425	Heating and Cooling	2,000	-	2,000	2,500	-	2,500	-	-	Direct-W	100.00%	0.00%	2,000	-	2,500	-	
300	5703	4430	Pest Control	800	-	800	800	-	800	-	-	Direct-W	100.00%	0.00%	800	-	800	-	
301	5703	4435	Equipment Maintenance	2,000	-	2,000	2,000	-	2,000	-	-	Direct-W	100.00%	0.00%	2,000	-	2,000	-	
302	5703	4445	Building and Structures	10,000	-	10,000	10,000	-	10,000	-	-	Direct-W	100.00%	0.00%	10,000	-	10,000	-	

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year		Adjusted Fiscal Year		Budgeted Fiscal Year		Adjusted Fiscal Year		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
303	5703	4452	Communication Maintenance	13,510	-	13,510	13,500	-	13,500	Direct-W	100.00%	0.00%	13,510	-	13,500	-		
304	5703	4453	Generator Maintenance	40,000	-	40,000	43,206	-	43,206	Direct-W	100.00%	0.00%	40,000	-	43,206	-		
305	5703	4540	Telemetry Maintenance	40,000	-	40,000	40,000	-	40,000	Direct-W	100.00%	0.00%	40,000	-	40,000	-		
306	5703	4701	Electricity	512,460	-	512,460	512,460	-	512,460	Direct-W	100.00%	0.00%	512,460	-	512,460	-		
307	5703	4720	Gas	5,300	-	5,300	5,300	-	5,300	Direct-W	100.00%	0.00%	5,300	-	5,300	-		
308	5703	4740	Phone Service and Maintenance	7,500	-	7,500	-	-	-	Direct-W	100.00%	0.00%	7,500	-	-	-		
309	5703	4741	Cellular Phone Service	8,063	-	8,063	11,000	-	11,000	Direct-W	100.00%	0.00%	8,063	-	11,000	-		
310	5703	4742	Long Distance Telephone Services	-	-	-	-	-	-	Direct-W	100.00%	0.00%	-	-	-	-		
311	5703	4760	Water / Sewer / Garbage	2,500	-	2,500	2,500	-	2,500	Direct-W	100.00%	0.00%	2,500	-	2,500	-		
312	5703	5022	Computer Hardware	15,246	-	15,246	-	-	-	Direct-W	100.00%	0.00%	15,246	-	-	-		
313	5703	5050	Equipment - Non Capital	-	-	-	-	-	-	Direct-W	100.00%	0.00%	-	-	-	-		
314	5703	5605	Training, Travel, and Conference	6,560	-	6,560	6,500	-	6,500	Direct-W	100.00%	0.00%	6,560	-	6,500	-		
315	5703	5615	Copier Charges	4,630	-	4,630	4,630	-	4,630	Direct-W	100.00%	0.00%	4,630	-	4,630	-		
316	5703	5640	Printing	3,600	-	3,600	3,600	-	3,600	Direct-W	100.00%	0.00%	3,600	-	3,600	-		
317	5703	5645	Memberships and Dues	200	-	200	200	-	200	Direct-W	100.00%	0.00%	200	-	200	-		
318	5703	5714	Copier Lease	-	-	-	-	-	-	Direct-W	100.00%	0.00%	-	-	-	-		
319	5703	5729	Services - Janitorial	13,309	-	13,309	13,309	-	13,309	Direct-W	100.00%	0.00%	13,309	-	13,309	-		
320	5703	5734	Contract Services	529,465	-	529,465	326,000	-	326,000	Direct-W	100.00%	0.00%	529,465	-	326,000	-		
321	5703	5738	IT/OT Services	130,000	-	130,000	130,000	-	130,000	Direct-W	100.00%	0.00%	130,000	-	130,000	-		
322	5703	5747	Lab Services	38,000	-	38,000	40,000	-	40,000	Direct-W	100.00%	0.00%	38,000	-	40,000	-		
323	5703	5758	Equipment Rental / Lease	-	-	-	-	-	-	Direct-W	100.00%	0.00%	-	-	-	-		
324	5703	5762	Water Conservation Fee - New Mexico	63,300	-	63,300	63,300	-	63,300	Direct-W	100.00%	0.00%	63,300	-	63,300	-		
325	5703	5801	General Liability	3,444	-	3,444	3,680	-	3,680	Direct-W	100.00%	0.00%	3,444	-	3,680	-		
326	5703	5802	Fleet Insurance	5,080	-	5,080	1,779	-	1,779	Direct-W	100.00%	0.00%	5,080	-	1,779	-		
327	5703	5807	Commercial Property	56,418	-	56,418	58,489	-	58,489	Direct-W	100.00%	0.00%	56,418	-	58,489	-		
328			Total Operating Expenses Other Than Salaries and Benefits	\$ 1,913,457	\$ -	\$ 1,913,457	\$ 1,722,791	\$ -	\$ 1,722,791				\$ 1,913,457	\$ -	\$ 1,722,791	\$ -		
			Capital Outlay															
329	5703	6185	CER Equipment Replacement	\$ 380,959	\$ (380,959)	\$ -	\$ -	\$ -	\$ -	Direct-W	100.00%	0.00%	\$ -	\$ -	\$ -	\$ -		
330	5703	6000	Capital - Site Improvement	-	-	-	240,000	(240,000)	-	Direct-W			-	-	-	-		
331			Total Capital Outlay	\$ 380,959	\$ (380,959)	\$ -	\$ 240,000	\$ (240,000)	\$ -				\$ -	\$ -	\$ -	\$ -		
332			Total Water Filter Plant	\$ 3,275,136	\$ (380,959)	\$ 2,894,177	\$ 2,844,695	\$ (240,000)	\$ 2,604,695				\$ 2,894,177	\$ -	\$ 2,604,695	\$ -		
			CONSTRUCTION															
			Salaries and Benefits															
333	7803	2001	Supervisory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Capital	82.11%	17.89%	\$ -	\$ -	\$ -	\$ -		
334	7803	2002	Salaries - Operational	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
335	7803	2004	Overtime	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
336	7803	2007	Standby Compensation	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
337	7803	2010	Retirement	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
338	7803	2012	Retiree Health Care	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
339	7803	2015	Benefits - FICA	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
340	7803	2020	Sick Leave / PTO Conversion	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
341	7803	2025	Group Health Insurance	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
342	7803	2030	Worker's Comp. Insurance	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
343	7803	2031	Worker's Comp. Admin. Fee	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
344	7803	AddPers	Additional Personnel	-	-	-	-	-	-	Calculated			-	-	-	-		
345			Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -		
			Operating Expenses Other Than Salaries and Benefits															
346	7803	3040	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Capital	82.11%	17.89%	\$ -	\$ -	\$ -	\$ -		
347	7803	3050	Books and Publications	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
348	7803	3055	Fuels	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
349	7803	3060	Tools	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
350	7803	3105	Uniforms	-	-	-	500	-	500	Capital	82.11%	17.89%	-	-	411	89		
351	7803	3131	Equipment	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
352	7803	3150	Safety Supplies	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
353	7803	3175	Cleaning Supplies	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		
354	7803	3325	Maintenance Supplies	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-		

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
355	7803	3330	Construction Supplies	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
356	7803	4421	Fleet Commercial Parts	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
357	7803	4445	Building and Structures	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
358	7803	4452	Communication Maintenance	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
359	7803	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
360	7803	4741	Cellular Phone Service	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
361	7803	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
362	7803	5022	Computer Hardware	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
363	7803	5050	Equipment - Non Capital	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
364	7803	5605	Training, Travel, and Conference	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
365	7803	5615	Copier Charges	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
366	7803	5645	Memberships and Dues	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
367	7803	5714	Copier Lease	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
368	7803	5758	Equipment Rental / Lease	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
369	7803	5802	Fleet Insurance	-	-	-	-	-	-	-	-	Capital	82.11%	17.89%	-	-	-	-
370			Total Operating Expenses Other Than Salaries and Benefits	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500						\$ -	\$ -	\$ 411	\$ 89
			Capital Outlay															
371	7803	6185	CER Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
372			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -
373			Total Construction	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500						\$ -	\$ -	\$ 411	\$ 89
			1977 JT W/S PRINCIPAL AND INTEREST															
374	82	5734	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
375	82	7400	Bond/Loan Expenses	-	-	-	-	-	-			Equal	50.00%	50.00%	-	-	-	-
376			Total 1977 JT W/S Principal and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -
			INFRASTRUCTURE															
377	9303	5735	Services - Engineering	\$ 872,005	\$ (872,005)	\$ -	\$ -	\$ -	\$ -			Direct-W	100.00%	0.00%	\$ -	\$ -	\$ -	\$ -
378	9303	6770	Water Line Improvements	127,999	(127,999)	-	-	-	-			Direct-W	100.00%	0.00%	-	-	-	-
379			Total Infrastructure	\$ 1,000,004	\$ (1,000,004)	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -
			DEPARTMENT 9399															
			Operating Expenses Other Than Salaries and Benefits															
380	9399	5734	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
381			Total Operating Expenses Other Than Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -
			Capital Outlay															
382	9399	6088	Improvements	\$ 1,209,931	\$ (1,209,931)	\$ -	\$ -	\$ -	\$ -			Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
383	9399	6235	Capital - Engineering	-	-	-	-	-	-			Equal	50.00%	50.00%	-	-	-	-
384	9399	6530	Pipeline Replacement	164,400	(164,400)	-	200,000	(200,000)	-			Equal	50.00%	50.00%	-	-	-	-
385	9399	6532	Wastewater Treatment Plant Improvements	87,645	(87,645)	-	-	-	-			Direct-S	0.00%	100.00%	-	-	-	-
386	9399	6899	ICIP	75,162	(75,162)	-	-	-	-			Equal	50.00%	50.00%	-	-	-	-
387			Total Capital Outlay	\$ 1,537,138	\$ (1,537,138)	\$ -	\$ 200,000	\$ (200,000)	\$ -						\$ -	\$ -	\$ -	\$ -
388			Total Department 9399	\$ 1,537,138	\$ (1,537,138)	\$ -	\$ 200,000	\$ (200,000)	\$ -						\$ -	\$ -	\$ -	\$ -
			DEPARTMENT 9999															
389	9999	9898	Amortization Expense on Deferred Outflows	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Direct-W	100.00%	0.00%	\$ -	\$ -	\$ -	\$ -
390			Total Department 9999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -
			TRANSFERS OUT															
391	491	1810	Transfer to (10) Gov/Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
392	491	1811	Transfer to (11) General Op	-	-	-	-	-	-			Equal	50.00%	50.00%	-	-	-	-
393	491	1812	Transfer to (12) Internal Service	668,107	-	668,107	716,718	-	716,718			Equal	50.00%	50.00%	334,054	334,054	358,359	358,359
394	491	1853	Transfer to (53) GO P&I	-	-	-	-	-	-			Equal	50.00%	50.00%	-	-	-	-
395	491	1854	Transfer to (54) RO / Snake Tank	-	-	-	-	-	-			Equal	50.00%	50.00%	-	-	-	-
396	491	1863	Transfer to (63) Engineering	150,653	-	150,653	-	-	-			Equal	50.00%	50.00%	75,327	75,327	-	-
397	491	1882	Transfer to (82) JT W/S P&I	1,326,958	(1,326,958)	-	1,330,913	(1,330,913)	-			Equal	50.00%	50.00%	-	-	-	-

Table 1-6
City of Alamogordo, New Mexico
Utility Rate Study
Water and Wastewater System

Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Budgeted Fiscal Year 2024		Adjusted Fiscal Year 2024		Budgeted Fiscal Year 2025		Adjusted Fiscal Year 2025		Basis	Percent Allocation		Allocation Amounts			
				2024	Adjustments	2024	2025	Adjustments	2025	Water	Wastewater		Fiscal Year 2024		Fiscal Year 2025			
													Water	Wastewater	Water	Wastewater	Water	Wastewater
398	491	1888	Transfer to (88) Bonito Lake	150,000	(150,000)	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
399	491	8107	Transfer to (107) Self-Insurance	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
400	491	8124	Transfer to (24) Capital Improvement	1,500,000	(1,500,000)	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
401			Total Transfers Out	<u>\$ 3,795,718</u>	<u>\$ (2,976,958)</u>	<u>\$ 818,760</u>	<u>\$ 2,047,631</u>	<u>\$ (1,330,913)</u>	<u>\$ 716,718</u>						<u>\$ 409,380</u>	<u>\$ 409,380</u>	<u>\$ 358,359</u>	<u>\$ 358,359</u>
			OTHER															
402		7299	Interest / Interest Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Equal	50.00%	50.00%	\$ -	\$ -	\$ -	\$ -
403		8004	Contra Capital Outlay Exp	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
404		8020	Bad Debt Expense	-	-	-	-	-	-	-	-	Equal	50.00%	50.00%	-	-	-	-
405			Total Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
406			TOTAL EXPENDITURES AND TRANSFERS - SUBTOTAL	<u>\$ 17,487,809</u>	<u>\$ (7,393,018)</u>	<u>\$ 10,094,791</u>	<u>\$ 12,551,409</u>	<u>\$ (2,470,913)</u>	<u>\$ 10,080,496</u>						<u>\$ 5,633,746</u>	<u>\$ 4,461,045</u>	<u>\$ 5,249,249</u>	<u>\$ 4,831,247</u>
407	Contingency		Allowance for Additional Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Calculated			\$ -	\$ -	\$ -	\$ -
408			TOTAL EXPENDITURES	<u>\$ 17,487,809</u>	<u>\$ (7,393,018)</u>	<u>\$ 10,094,791</u>	<u>\$ 12,551,409</u>	<u>\$ (2,470,913)</u>	<u>\$ 10,080,496</u>						<u>\$ 5,633,746</u>	<u>\$ 4,461,045</u>	<u>\$ 5,249,249</u>	<u>\$ 4,831,247</u>
409			Actual Operating Expenses	<u>\$ 10,094,791</u>		<u>\$ 10,094,791</u>	<u>\$ 10,080,496</u>		<u>\$ 10,080,496</u>						<u>\$ 5,633,746</u>	<u>\$ 4,461,045</u>	<u>\$ 5,249,249</u>	<u>\$ 4,831,247</u>

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
BONITO WATER SUPPLY													
Salaries and Benefits													
1	0008	AddPers	Additional Personnel	Calculated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2			Total Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Other Than Salaries and Benefits													
3	0008	4701	Electricity	ElectricW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	0008	4740	Phone Service and Maintenance	Inflation	985	-	-	-	-	-	-	-	-
5	0008	5743	Professional Services	Labor	13,231	-	-	-	-	-	-	-	-
6	0008	5762	Water Conservation Fee - New Mexico	Inflation	-	-	-	-	-	-	-	-	-
7	0008	5903	Emergency Miscellaneous Disaster Relief	Inflation	-	-	-	-	-	-	-	-	-
8			Total Operating Expenses Other Than Salaries and Benefits		\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay													
9	0008	6079	Bonito Lake Restoration	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11			Total Bonito Water Supply		\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL RECEIVING / PROCUREMENT													
Salaries and Benefits													
12	1602	2001	Supervisory	Labor	\$ 3,106	\$ 3,160	\$ 3,286	\$ 3,418	\$ 3,555	\$ 3,697	\$ 3,845	\$ 3,998	\$ 4,158
13	1602	2002	Salaries - Operational	Labor	30,301	31,469	32,728	34,037	35,398	36,814	38,287	39,818	41,411
14	1602	2003	Salaries and Benefits / Temp / Part-Time	Labor	-	-	-	-	-	-	-	-	-
15	1602	2004	Overtime	Labor	1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974
16	1602	2007	Standby Compensation	Labor	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290
17	1602	2010	Retirement	Labor	5,145	5,334	5,547	5,769	6,000	6,240	6,490	6,749	7,019
18	1602	2012	Retiree Health Care	Labor	668	694	721	750	780	811	844	877	913
19	1602	2015	Benefits - FICA	Labor	2,582	2,239	2,329	2,422	2,519	2,619	2,724	2,833	2,946
20	1602	2020	Sick Leave / PTO Conversion	Labor	200	-	-	-	-	-	-	-	-
21	1602	2025	Group Health Insurance	HealthIns	7,612	7,976	8,375	8,794	9,233	9,695	10,180	10,689	11,223
22	1602	2030	Worker's Comp. Insurance	Labor	1,624	1,489	1,549	1,611	1,675	1,742	1,812	1,884	1,959
23	1602	2031	Worker's Comp. Admin. Fee	Labor	9	9	9	10	10	11	11	11	12
24	1602	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
25			Total Salaries and Benefits		\$ 55,245	\$ 56,370	\$ 58,704	\$ 61,136	\$ 63,669	\$ 66,308	\$ 69,058	\$ 71,922	\$ 74,906
Operating Expenses Other Than Salaries and Benefits													
26	1602	3045	Postage	Cust-Water	\$ 25	\$ 25	\$ 26	\$ 27	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32
27	1602	3055	Fuels	Fuel	550	550	578	606	637	669	702	737	774
28	1602	3105	Uniforms	Inf/Emp	700	850	876	902	929	957	985	1,015	1,045
29	1602	3150	Safety Supplies	Inflation	325	350	361	371	382	394	406	418	430
30	1602	3160	Supplies	Inflation	900	750	773	796	820	844	869	896	922
31	1602	4414	Copier Maintenance	Inflation	270	120	124	127	131	135	139	143	148
32	1602	4421	Fleet Commercial Parts	Repair	825	825	858	892	928	965	1,004	1,044	1,086
33	1602	4430	Pest Control	Inflation	198	198	204	210	216	223	230	236	244
34	1602	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-
35	1602	4741	Cellular Phone Service	Inflation	520	258	266	274	282	290	299	308	317
36	1602	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
37	1602	5050	Equipment - Non Capital	Inflation	3,300	1,863	-	-	-	-	-	-	-

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
38	1602	5605	Training, Travel, and Conference	Inf/Emp	350	350	361	371	382	394	406	418	430
39	1602	5615	Copier Charges	Inflation	1,070	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845
40	1602	5673	Inventory - Over/Short	Inflation	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075
41	1602	5674	Damaged / Obsolete Inventory	Inflation	17,472	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075
42	1602	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
43	1602	5734	Contract Services	Labor	2,118	-	-	-	-	-	-	-	-
44	1602	5802	Fleet Insurance	Insurance	162	75	77	81	84	87	91	94	98
45			Total Operating Expenses Other Than Salaries and Benefits		\$ 31,285	\$ 12,713	\$ 11,196	\$ 11,553	\$ 11,922	\$ 12,302	\$ 12,695	\$ 13,101	\$ 13,520
			Capital Outlay										
46	1602	6160	Capital Equipment	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1602	6392	Facility Improvements	Eliminate	-	-	-	-	-	-	-	-	-
48			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49			Total Central Receiving / Procurement		\$ 86,529	\$ 69,083	\$ 69,900	\$ 72,689	\$ 75,591	\$ 78,611	\$ 81,753	\$ 85,023	\$ 88,426
			PUBLIC WORKS ADMINISTRATION										
			Salaries and Benefits										
50	1803	2001	Supervisory	Labor	\$ 40,186	\$ 45,088	\$ 46,892	\$ 48,767	\$ 50,718	\$ 52,747	\$ 54,856	\$ 57,051	\$ 59,333
51	1803	2002	Salaries - Operational	Labor	31,054	31,598	32,862	34,176	35,543	36,965	38,444	39,982	41,581
52	1803	2004	Overtime	Labor	125	250	260	270	281	292	304	316	329
53	1803	2010	Retirement	Labor	10,971	11,810	12,282	12,774	13,285	13,816	14,369	14,943	15,541
54	1803	2011	Deferred Compensation	Labor	2,855	3,122	3,246	3,376	3,511	3,652	3,798	3,950	4,108
55	1803	2012	Retiree Health Care	Labor	1,425	1,534	1,595	1,659	1,726	1,795	1,866	1,941	2,019
56	1803	2015	Benefits - FICA	Labor	6,088	5,752	5,982	6,221	6,470	6,729	6,998	7,278	7,569
57	1803	2020	Sick Leave / PTO Conversion	Labor	3,250	3,250	3,380	3,515	3,656	3,802	3,954	4,112	4,277
58	1803	2025	Group Health Insurance	HealthIns	7,303	7,588	7,967	8,365	8,783	9,223	9,684	10,168	10,676
59	1803	2030	Worker's Comp. Insurance	Labor	264	245	254	264	275	286	297	309	322
60	1803	2031	Worker's Comp. Admin. Fee	Labor	10	10	10	11	11	12	12	13	13
61	1803	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
62			Total Salaries and Benefits		\$ 103,529	\$ 110,246	\$ 114,731	\$ 119,400	\$ 124,260	\$ 129,318	\$ 134,583	\$ 140,063	\$ 145,767
			Operating Expenses Other Than Salaries and Benefits										
63	1803	3040	Office Supplies	Inflation	\$ 478	\$ 478	\$ 492	\$ 507	\$ 522	\$ 537	\$ 554	\$ 570	\$ 587
64	1803	3045	Postage	Cust-Water	25	25	26	27	28	29	30	31	32
65	1803	3055	Fuels	Fuel	450	450	473	496	521	547	574	603	633
66	1803	3131	Equipment	Repair	-	-	-	-	-	-	-	-	-
67	1803	3150	Safety Supplies	Inflation	50	125	129	133	137	141	145	149	154
68	1803	3175	Cleaning Supplies	Inflation	-	-	-	-	-	-	-	-	-
69	1803	4421	Fleet Commercial Parts	Repair	125	625	650	676	703	731	760	791	822
70	1803	4425	Heating and Cooling	Utilities	250	250	263	276	289	304	319	335	352
71	1803	4430	Pest Control	Inflation	-	-	-	-	-	-	-	-	-
72	1803	4445	Building and Structures	Repair	250	250	260	270	281	292	304	316	329
73	1803	4452	Communication Maintenance	Repair	250	250	260	270	281	292	304	316	329
74	1803	4701	Electricity	ElectricW	-	-	-	-	-	-	-	-	-
75	1803	4720	Gas	Fuel	-	-	-	-	-	-	-	-	-
76	1803	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-
77	1803	4741	Cellular Phone Service	Inflation	715	1,445	1,488	1,533	1,579	1,626	1,675	1,725	1,777
78	1803	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
79	1803	5023	Computer Software	Inflation	-	-	-	-	-	-	-	-	-

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
80	1803	5605	Training, Travel, and Conference	Inf/Emp	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230
81	1803	5615	Copier Charges	Inflation	423	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722
82	1803	5645	Memberships and Dues	Inflation	50	60	62	64	66	68	70	72	74
83	1803	5667	Water Tower Lease (SPTC)	Inflation	1,250	-	-	-	-	-	-	-	-
84	1803	5712	Lease of Land	Inflation	6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379
85	1803	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
86	1803	5715	Audit	Labor	17,500	17,500	18,200	18,928	19,685	20,473	21,291	22,143	23,029
87	1803	5734	Contract Services	Labor	3,387	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319
88	1803	5740	Administrative Charges	Labor	247,529	160,369	166,784	173,455	180,393	187,609	195,113	202,918	211,035
89	1803	5802	Fleet Insurance	Insurance	162	75	77	81	84	87	91	94	98
90	1803	5803	Errors and Omissions	Insurance	19,520	19,520	20,301	21,113	21,957	22,836	23,749	24,699	25,687
91	1803	5807	Commercial Property	Insurance	-	-	-	-	-	-	-	-	-
92			Total Operating Expenses Other Than Salaries and Benefits		\$ 298,412	\$ 229,821	\$ 238,916	\$ 248,371	\$ 258,202	\$ 268,423	\$ 279,050	\$ 290,099	\$ 301,587
			Capital Outlay										
93	1803	6185	CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95			Total Public Works Administration		\$ 401,941	\$ 340,067	\$ 353,647	\$ 367,771	\$ 382,462	\$ 397,741	\$ 413,633	\$ 430,163	\$ 447,354
			CUSTOMER SERVICE / UTILITY BILLING										
			Salaries and Wages										
96	2202	2001	Supervisory	Labor	\$ 44,496	\$ 45,387	\$ 47,202	\$ 49,090	\$ 51,054	\$ 53,096	\$ 55,220	\$ 57,429	\$ 59,726
97	2202	2002	Salaries - Operational	Labor	209,665	240,530	250,151	260,157	270,564	281,386	292,642	304,347	316,521
98	2202	2004	Overtime	Labor	3,088	3,088	3,212	3,340	3,474	3,613	3,757	3,907	4,064
99	2202	2010	Retirement	Labor	39,141	43,902	45,658	47,484	49,384	51,359	53,414	55,550	57,772
100	2202	2011	Deferred Compensation	Labor	1,258	1,376	1,431	1,489	1,548	1,610	1,674	1,741	1,811
101	2202	2012	Retiree Health Care	Labor	5,083	5,704	5,932	6,169	6,416	6,672	6,939	7,217	7,505
102	2202	2015	Benefits - FICA	Labor	19,527	20,091	20,894	21,730	22,599	23,503	24,443	25,421	26,438
103	2202	2020	Sick Leave / PTO Conversion	Labor	4,786	4,786	4,978	5,177	5,384	5,599	5,823	6,056	6,299
104	2202	2025	Group Health Insurance	HealthIns	28,146	34,228	35,940	37,737	39,624	41,605	43,685	45,869	48,163
105	2202	2030	Worker's Comp. Insurance	Labor	4,829	4,818	5,011	5,211	5,420	5,637	5,862	6,097	6,341
106	2202	2031	Worker's Comp. Admin. Fee	Labor	51	44	45	47	49	51	53	55	58
107	2202	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
108			Total Salaries and Wages		\$ 360,070	\$ 403,954	\$ 420,455	\$ 437,632	\$ 455,515	\$ 474,132	\$ 493,513	\$ 513,690	\$ 534,697
			Operating Expenses Other Than Salaries and Benefits										
109	2202	3040	Office Supplies	Inflation	\$ 3,860	\$ 3,345	\$ 3,446	\$ 3,549	\$ 3,656	\$ 3,765	\$ 3,878	\$ 3,994	\$ 4,114
110	2202	3045	Postage	Cust-Water	38,085	41,276	42,709	44,190	45,720	47,303	48,939	50,631	52,150
111	2202	3055	Fuels	Fuel	7,411	7,720	8,106	8,511	8,937	9,384	9,853	10,346	10,863
112	2202	3060	Tools	Inflation	1,107	823	848	874	900	927	955	983	1,013
113	2202	3105	Uniforms	Inf/Emp	1,451	4,246	4,373	4,505	4,640	4,779	4,922	5,070	5,222
114	2202	3150	Safety Supplies	Inflation	1,204	1,544	1,590	1,638	1,687	1,738	1,790	1,844	1,899
115	2202	3164	Meters - New	Inflation	15,440	20,587	21,204	21,840	22,496	23,170	23,866	24,582	25,319
116	2202	3174	Effluent Meters / Parts	Inflation	2,573	2,573	2,651	2,730	2,812	2,896	2,983	3,073	3,165
117	2202	4406	Software Support Fees	Inflation	24,807	24,807	25,551	26,318	27,107	27,920	28,758	29,621	30,509
118	2202	4421	Fleet Commercial Parts	Repair	1,544	1,544	1,606	1,670	1,737	1,806	1,879	1,954	2,032
119	2202	4435	Equipment Maintenance	Repair	4,941	5,558	5,781	6,012	6,252	6,503	6,763	7,033	7,314
120	2202	4701	Electricity	ElectricW	3,397	4,375	4,566	4,765	4,973	5,190	5,416	5,652	5,899
121	2202	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
122	2202	4741	Cellular Phone Service	Inflation	2,059	3,870	3,986	4,106	4,229	4,356	4,487	4,621	4,760
123	2202	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
124	2202	5022	Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-
125	2202	5023	Computer Software	Inflation	-	-	-	-	-	-	-	-	-
126	2202	5050	Equipment - Non Capital	Inflation	4,632	5,147	-	-	-	-	-	-	-
127	2202	5605	Training, Travel, and Conference	Inf/Emp	-	-	-	-	-	-	-	-	-
128	2202	5615	Copier Charges	Inflation	-	648	668	688	709	730	752	774	798
129	2202	5630	Legal Fees and Services	Labor	3,603	4,503	4,683	4,871	5,066	5,268	5,479	5,698	5,926
130	2202	5640	Printing	Inflation	2,573	2,831	2,916	3,003	3,093	3,186	3,282	3,380	3,481
131	2202	5646	Credit Card Fees	WRevenue	1,673	1,544	1,936	2,331	2,502	2,585	2,671	2,671	2,671
132	2202	5648	Collection Agency Fees	WRevenue	4,117	4,375	5,486	6,604	7,089	7,325	7,569	7,569	7,569
133	2202	5728	In-Service Training	Labor	-	-	-	-	-	-	-	-	-
134	2202	5734	Contract Services	Labor	40,432	36,799	38,271	39,801	41,393	43,049	44,771	46,562	48,424
135	2202	5801	General Liability	Insurance	1,132	1,245	1,295	1,347	1,400	1,456	1,515	1,575	1,638
136	2202	5802	Fleet Insurance	Insurance	1,833	839	872	907	944	981	1,021	1,061	1,104
137	2202	8001	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-
138			Total Operating Expenses Other Than Salaries and Benefits		\$ 167,874	\$ 180,200	\$ 182,543	\$ 190,259	\$ 197,341	\$ 204,318	\$ 211,547	\$ 218,695	\$ 225,871
			Capital Outlay										
139	2202	6023	Computer Software	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	2202	6160	Capital Equipment	Eliminate	-	-	-	-	-	-	-	-	-
141	2202	6169	Maintenance Equipment	Eliminate	-	-	-	-	-	-	-	-	-
142	2202	6185	CER Equipment Replacement	Eliminate	-	-	-	-	-	-	-	-	-
143			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144			Total Customer Service / Utility Billing		\$ 527,944	\$ 584,154	\$ 602,998	\$ 627,892	\$ 652,856	\$ 678,450	\$ 705,060	\$ 732,385	\$ 760,568
			UTILITY MAINTENANCE										
			Salaries and Benefits										
145	5503	2001	Supervisory	Labor	\$ 32,816	\$ 33,473	\$ 34,811	\$ 36,204	\$ 37,652	\$ 39,158	\$ 40,724	\$ 42,353	\$ 44,048
146	5503	2002	Salaries - Operational	Labor	449,495	461,561	480,023	499,224	519,193	539,961	561,559	584,021	607,382
147	5503	2004	Overtime	Labor	42,000	42,000	43,680	45,427	47,244	49,134	51,099	53,143	55,269
148	5503	2007	Standby Compensation	Labor	4,140	4,700	4,888	5,084	5,287	5,498	5,718	5,947	6,185
149	5503	2010	Retirement	Labor	74,276	76,247	79,296	82,468	85,767	89,198	92,766	96,476	100,335
150	5503	2012	Retiree Health Care	Labor	9,647	9,906	10,302	10,714	11,143	11,589	12,052	12,534	13,036
151	5503	2015	Benefits - FICA	Labor	41,282	36,382	37,837	39,350	40,924	42,561	44,264	46,034	47,876
152	5503	2020	Sick Leave / PTO Conversion	Labor	7,600	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869
153	5503	2025	Group Health Insurance	HealthIns	68,991	29,699	31,184	32,743	34,380	36,099	37,904	39,800	41,789
154	5503	2030	Worker's Comp. Insurance	Labor	16,774	15,470	16,088	16,732	17,401	18,097	18,821	19,574	20,357
155	5503	2031	Worker's Comp. Admin. Fee	Labor	105	73	76	79	82	85	89	92	96
156	5503	2033	Tool Allowance	Inflation	480	-	-	-	-	-	-	-	-
157	5503	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
158			Total Salaries and Benefits		\$ 747,604	\$ 717,009	\$ 745,986	\$ 776,137	\$ 807,510	\$ 840,154	\$ 874,121	\$ 909,465	\$ 946,242
			Operating Expenses Other Than Salaries and Benefits										
159	5503	3040	Office Supplies	Inflation	\$ 1,193	\$ 1,193	\$ 1,229	\$ 1,266	\$ 1,304	\$ 1,343	\$ 1,383	\$ 1,425	\$ 1,467
160	5503	3050	Books and Publications	Inflation	225	225	232	239	246	253	261	269	277
161	5503	3055	Fuels	Fuel	35,000	37,500	39,375	41,344	43,411	45,581	47,861	50,254	52,766
162	5503	3060	Tools	Inflation	4,286	4,286	4,415	4,547	4,683	4,824	4,969	5,118	5,271

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
163	5503	3105	Uniforms	Inf/Emp	5,220	6,250	6,438	6,631	6,830	7,034	7,245	7,463	7,687
164	5503	3131	Equipment	Repair	12,795	12,795	13,307	13,839	14,393	14,968	15,567	16,190	16,837
165	5503	3150	Safety Supplies	Inflation	8,101	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069
166	5503	3164	Meters - New	Inflation	-	-	-	-	-	-	-	-	-
167	5503	3175	Cleaning Supplies	Inflation	800	900	927	955	983	1,013	1,043	1,075	1,107
168	5503	3325	Maintenance Supplies	Repair	3,050	3,050	3,172	3,299	3,431	3,568	3,711	3,859	4,014
169	5503	3330	Construction Supplies	Construction	131,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481
170	5503	4406	Software Support Fees	Inflation	3,250	-	-	-	-	-	-	-	-
171	5503	4421	Fleet Commercial Parts	Repair	18,750	19,500	20,280	21,091	21,935	22,812	23,725	24,674	25,661
172	5503	4425	Heating and Cooling	Utilities	750	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407
173	5503	4435	Equipment Maintenance	Repair	1,725	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290
174	5503	4445	Building and Structures	Repair	750	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316
175	5503	4452	Communication Maintenance	Repair	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316
176	5503	4520	Water Transmission and Distribution	Repair	219,250	250,000	260,000	270,400	281,216	292,465	304,163	316,330	328,983
177	5503	4525	Sewer Line Maintenance	Repair	12,500	12,500	13,000	13,520	14,061	14,623	15,208	15,816	16,449
178	5503	4701	Electricity	ElectricW	7,000	7,250	7,567	7,897	8,241	8,601	8,976	9,367	9,776
179	5503	4720	Gas	Fuel	1,300	1,300	1,365	1,433	1,505	1,580	1,659	1,742	1,829
180	5503	4740	Phone Service and Maintenance	Inflation	458	500	515	530	546	563	580	597	615
181	5503	4741	Cellular Phone Service	Inflation	3,600	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919
182	5503	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
183	5503	4760	Water / Sewer / Garbage	Utilities	14,000	14,500	15,225	15,986	16,786	17,625	18,506	19,431	20,403
184	5503	5022	Computer Hardware	Inflation	10,045	-	-	-	-	-	-	-	-
185	5503	5023	Computer Software	Inflation	-	-	-	-	-	-	-	-	-
186	5503	5050	Equipment - Non Capital	Inflation	-	-	-	-	-	-	-	-	-
187	5503	5604	Line Locates	Inflation	4,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379
188	5503	5605	Training, Travel, and Conference	Inf/Emp	3,377	3,378	3,479	3,583	3,691	3,801	3,915	4,033	4,154
189	5503	5615	Copier Charges	Inflation	463	613	631	650	669	689	710	731	753
190	5503	5645	Memberships and Dues	Inflation	325	600	618	637	656	675	696	716	738
191	5503	5673	Inventory - Over/Short	Inflation	-	-	-	-	-	-	-	-	-
192	5503	5674	Damaged / Obsolete Inventory	Inflation	-	-	-	-	-	-	-	-	-
193	5503	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
194	5503	5729	Services - Janitorial	Labor	1,925	2,675	2,782	2,893	3,009	3,129	3,255	3,385	3,520
195	5503	5734	Contract Services	Labor	39,750	17,948	18,666	19,413	20,189	20,997	21,836	22,710	23,618
196	5503	5758	Equipment Rental / Lease	Inflation	125	-	-	-	-	-	-	-	-
197	5503	5801	General Liability	Insurance	295	324	337	350	364	379	394	410	426
198	5503	5802	Fleet Insurance	Insurance	3,723	1,704	1,772	1,843	1,917	1,993	2,073	2,156	2,242
199	5503	5807	Commercial Property	Insurance	1,926	1,984	2,063	2,145	2,231	2,320	2,413	2,510	2,610
200	5503	8001	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-
201			Total Operating Expenses Other Than Salaries and Benefits		\$ 551,956	\$ 575,474	\$ 597,193	\$ 619,753	\$ 643,187	\$ 667,530	\$ 692,818	\$ 719,089	\$ 746,382
			Capital Outlay										
202	5503	6185	CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	5503	6921	CER Heavy Equipment	Inflation	-	-	-	-	-	-	-	-	-
204			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205			Total Utility Maintenance		\$ 1,299,560	\$ 1,292,482	\$ 1,343,178	\$ 1,395,890	\$ 1,450,697	\$ 1,507,684	\$ 1,566,939	\$ 1,628,554	\$ 1,692,624

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
WATER FILTER PLANT													
Salaries and Benefits													
206	5703	2001	Supervisory	Labor	\$ 64,258	\$ 61,847	\$ 64,321	\$ 66,894	\$ 69,569	\$ 72,352	\$ 75,246	\$ 78,256	\$ 81,386
207	5703	2002	Salaries - Operational	Labor	570,041	571,878	594,753	618,543	643,285	669,016	695,777	723,608	752,552
208	5703	2004	Overtime	Labor	25,000	28,750	29,900	31,096	32,340	33,633	34,979	36,378	37,833
209	5703	2007	Standby Compensation	Labor	7,200	10,100	10,504	10,924	11,361	11,816	12,288	12,780	13,291
210	5703	2010	Retirement	Labor	97,682	97,606	101,510	105,571	109,793	114,185	118,753	123,503	128,443
211	5703	2012	Retiree Health Care	Labor	12,686	12,682	13,189	13,717	14,266	14,836	15,430	16,047	16,689
212	5703	2015	Benefits - FICA	Labor	51,754	47,109	48,993	50,953	52,991	55,111	57,315	59,608	61,992
213	5703	2020	Sick Leave / PTO Conversion	Labor	2,110	3,500	3,640	3,786	3,937	4,095	4,258	4,429	4,606
214	5703	2025	Group Health Insurance	HealthIns	127,242	26,672	28,006	29,406	30,876	32,420	34,041	35,743	37,530
215	5703	2030	Worker's Comp. Insurance	Labor	22,618	21,686	22,553	23,456	24,394	25,370	26,384	27,440	28,537
216	5703	2031	Worker's Comp. Admin. Fee	Labor	129	74	77	80	83	87	90	94	97
217	5703	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
218			Total Salaries and Benefits		\$ 980,720	\$ 881,904	\$ 917,447	\$ 954,425	\$ 992,896	\$ 1,032,920	\$ 1,074,561	\$ 1,117,884	\$ 1,162,957
Operating Expenses Other Than Salaries and Benefits													
219	5703	3040	Office Supplies	Inflation	\$ 2,778	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	\$ 2,898	\$ 2,985	\$ 3,075
220	5703	3045	Postage	Cust-Water	150	150	155	161	166	172	178	184	190
221	5703	3050	Books and Publications	Inflation	681	400	412	424	437	450	464	478	492
222	5703	3055	Fuels	Fuel	38,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213
223	5703	3060	Tools	Inflation	1,500	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690
224	5703	3105	Uniforms	Inf/Emp	6,460	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994
225	5703	3131	Equipment	Repair	31,860	40,016	41,617	43,281	45,013	46,813	48,686	50,633	52,658
226	5703	3150	Safety Supplies	Inflation	6,451	9,600	9,888	10,185	10,490	10,805	11,129	11,463	11,807
227	5703	3175	Cleaning Supplies	Inflation	600	800	824	849	874	900	927	955	984
228	5703	3295	Water Treatment Chemicals	ChemicalW	95,000	115,566	120,612	125,877	131,370	137,101	143,081	149,319	155,828
229	5703	3325	Maintenance Supplies	Repair	127,771	128,506	133,646	138,992	144,552	150,334	156,347	162,601	169,105
230	5703	3330	Construction Supplies	Construction	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
231	5703	3340	Permits and Licenses	Inflation	40,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195
232	5703	4406	Software Support Fees	Inflation	11,000	16,000	16,480	16,974	17,484	18,008	18,548	19,105	19,678
233	5703	4407	Internet Support Fees	Inflation	2,821	-	-	-	-	-	-	-	-
234	5703	4421	Fleet Commercial Parts	Repair	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478
235	5703	4425	Heating and Cooling	Utilities	2,000	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518
236	5703	4430	Pest Control	Inflation	800	800	824	849	874	900	927	955	984
237	5703	4435	Equipment Maintenance	Repair	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632
238	5703	4445	Building and Structures	Repair	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159
239	5703	4452	Communication Maintenance	Repair	13,510	13,500	14,040	14,602	15,186	15,793	16,425	17,082	17,765
240	5703	4453	Generator Maintenance	Repair	40,000	43,206	44,934	46,732	48,601	50,545	52,567	54,669	56,856
241	5703	4540	Telemetry Maintenance	Repair	40,000	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637
242	5703	4701	Electricity	ElectricW	512,460	512,460	534,836	558,183	582,541	607,955	634,470	662,133	690,995
243	5703	4720	Gas	Fuel	5,300	5,300	5,565	5,843	6,135	6,442	6,764	7,103	7,458
244	5703	4740	Phone Service and Maintenance	Inflation	7,500	-	-	-	-	-	-	-	-
245	5703	4741	Cellular Phone Service	Inflation	8,063	11,000	11,330	11,670	12,020	12,381	12,752	13,135	13,529
246	5703	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
247	5703	4760	Water / Sewer / Garbage	Utilities	2,500	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518
248	5703	5022	Computer Hardware	Inflation	15,246	-	-	-	-	-	-	-	-
249	5703	5050	Equipment - Non Capital	Inflation	-	-	-	-	-	-	-	-	-
250	5703	5605	Training, Travel, and Conference	Inf/Emp	6,560	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
251	5703	5615	Copier Charges	Inflation	4,630	4,630	4,769	4,912	5,059	5,211	5,367	5,528	5,694
252	5703	5640	Printing	Inflation	3,600	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428
253	5703	5645	Memberships and Dues	Inflation	200	200	206	212	219	225	232	239	246
254	5703	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
255	5703	5729	Services - Janitorial	Labor	13,309	13,309	13,841	14,395	14,971	15,570	16,192	16,840	17,514
256	5703	5734	Contract Services	Labor	529,465	326,000	339,040	352,602	366,706	381,374	396,629	412,494	428,994
257	5703	5738	IT/OT Services	Labor	130,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491	171,071
258	5703	5747	Lab Services	Labor	38,000	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637
259	5703	5758	Equipment Rental / Lease	Inflation	-	-	-	-	-	-	-	-	-
260	5703	5762	Water Conservation Fee - New Mexico	Inflation	63,300	63,300	65,199	67,155	69,170	71,245	73,382	75,584	77,851
261	5703	5801	General Liability	Insurance	3,444	3,680	3,827	3,980	4,139	4,305	4,477	4,656	4,843
262	5703	5802	Fleet Insurance	Insurance	5,080	1,779	1,850	1,924	2,001	2,081	2,164	2,251	2,341
263	5703	5807	Commercial Property	Insurance	56,418	58,489	60,829	63,262	65,792	68,424	71,161	74,007	76,968
264			Total Operating Expenses Other Than Salaries and Benefits		\$ 1,913,457	\$ 1,722,791	\$ 1,792,668	\$ 1,865,400	\$ 1,941,104	\$ 2,019,903	\$ 2,101,924	\$ 2,187,299	\$ 2,276,165
265	5703	6185	Capital Outlay CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267			Total Water Filter Plant		\$ 2,894,177	\$ 2,604,695	\$ 2,710,115	\$ 2,819,825	\$ 2,934,000	\$ 3,052,824	\$ 3,176,485	\$ 3,305,183	\$ 3,439,123
CONSTRUCTION													
Salaries and Benefits													
268	7803	2001	Supervisory	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269	7803	2002	Salaries - Operational	Labor	-	-	-	-	-	-	-	-	-
270	7803	2004	Overtime	Labor	-	-	-	-	-	-	-	-	-
271	7803	2007	Standby Compensation	Labor	-	-	-	-	-	-	-	-	-
272	7803	2010	Retirement	Labor	-	-	-	-	-	-	-	-	-
273	7803	2012	Retiree Health Care	Labor	-	-	-	-	-	-	-	-	-
274	7803	2015	Benefits - FICA	Labor	-	-	-	-	-	-	-	-	-
275	7803	2020	Sick Leave / PTO Conversion	Labor	-	-	-	-	-	-	-	-	-
276	7803	2025	Group Health Insurance	HealthIns	-	-	-	-	-	-	-	-	-
277	7803	2030	Worker's Comp. Insurance	Labor	-	-	-	-	-	-	-	-	-
278	7803	2031	Worker's Comp. Admin. Fee	Labor	-	-	-	-	-	-	-	-	-
279	7803	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
280			Total Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Other Than Salaries and Benefits													
281	7803	3040	Office Supplies	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	7803	3050	Books and Publications	Inflation	-	-	-	-	-	-	-	-	-
283	7803	3055	Fuels	-	-	-	-	-	-	-	-	-	-
284	7803	3060	Tools	Inflation	-	-	-	-	-	-	-	-	-
285	7803	3105	Uniforms	Inf/Emp	-	411	423	436	449	462	476	490	505
286	7803	3131	Equipment	Repair	-	-	-	-	-	-	-	-	-
287	7803	3150	Safety Supplies	Inflation	-	-	-	-	-	-	-	-	-
288	7803	3175	Cleaning Supplies	Inflation	-	-	-	-	-	-	-	-	-
289	7803	3325	Maintenance Supplies	Repair	-	-	-	-	-	-	-	-	-
290	7803	3330	Construction Supplies	Construction	-	-	-	-	-	-	-	-	-
291	7803	4421	Fleet Commercial Parts	Repair	-	-	-	-	-	-	-	-	-

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,									
					2024	2025	2026	2027	2028	2029	2030	2031	2032	
292	7803	4445	Building and Structures	Repair	-	-	-	-	-	-	-	-	-	-
293	7803	4452	Communication Maintenance	Repair	-	-	-	-	-	-	-	-	-	-
294	7803	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-	-
295	7803	4741	Cellular Phone Service	Inflation	-	-	-	-	-	-	-	-	-	-
296	7803	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-	-
297	7803	5022	Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-
298	7803	5050	Equipment - Non Capital	Inflation	-	-	-	-	-	-	-	-	-	-
299	7803	5605	Training, Travel, and Conference	Inf/Emp	-	-	-	-	-	-	-	-	-	-
300	7803	5615	Copier Charges	Inflation	-	-	-	-	-	-	-	-	-	-
301	7803	5645	Memberships and Dues	Inflation	-	-	-	-	-	-	-	-	-	-
302	7803	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-	-
303	7803	5758	Equipment Rental / Lease	Inflation	-	-	-	-	-	-	-	-	-	-
304	7803	5802	Fleet Insurance	Insurance	-	-	-	-	-	-	-	-	-	-
305			Total Operating Expenses Other Than Salaries and Benefits		\$ -	\$ 411	\$ 423	\$ 436	\$ 449	\$ 462	\$ 476	\$ 490	\$ 505	
			Capital Outlay											
306	7803	6185	CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308			Total Construction		\$ -	\$ 411	\$ 423	\$ 436	\$ 449	\$ 462	\$ 476	\$ 490	\$ 505	
			1977 JT W/S PRINCIPAL AND INTEREST											
309	82	5734	Contract Services	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	82	7400	Bond/Loan Expenses	Eliminate	-	-	-	-	-	-	-	-	-	-
311			Total 1977 JT W/S Principal and Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INFRASTRUCTURE											
312	9303	5735	Services - Engineering	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	9303	6770	Water Line Improvements	Eliminate	-	-	-	-	-	-	-	-	-	-
314			Total Infrastructure		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPARTMENT 9399											
			Operating Expenses Other Than Salaries and Benefits											
315	9399	5734	Contract Services	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
316			Total Operating Expenses Other Than Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Capital Outlay											
317		6088	Improvements	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	9399	6235	Capital - Engineering	Eliminate	-	-	-	-	-	-	-	-	-	-
319	9399	6530	Pipeline Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-
320	9399	6532	Wastewater Treatment Plant Improvements	Eliminate	-	-	-	-	-	-	-	-	-	-
321	9399	6899	ICIP	Eliminate	-	-	-	-	-	-	-	-	-	-
322			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323			Total Department 9399		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPARTMENT 9999											
324	9999	9898	Amortization Expense on Deferred Outflows	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325			Total Department 9999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Table 1-7

City of Alamogordo, New Mexico
Utility Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,									
					2024	2025	2026	2027	2028	2029	2030	2031	2032	
TRANSFERS OUT														
326	491	1810	Transfer to (10) Gov/Fixed Assets	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	491	1811	Transfer to (11) General Op	Labor	-	-	-	-	-	-	-	-	-	-
328	491	1812	Transfer to (12) Internal Service	IntServTransfer	334,054	358,359	358,359	358,359	376,277	376,277	376,277	376,277	376,277	376,277
329	491	1853	Transfer to (53) GO P&I	Eliminate	-	-	-	-	-	-	-	-	-	-
330	491	1854	Transfer to (54) RO / Snake Tank	Eliminate	-	-	-	-	-	-	-	-	-	-
331	491	1863	Transfer to (63) Engineering	EngrTransfer	75,327	-	-	-	-	-	-	-	-	-
332	491	1882	Transfer to (82) JT W/S P&I	Eliminate	-	-	-	-	-	-	-	-	-	-
333	491	1888	Transfer to (88) Bonito Lake	Eliminate	-	-	-	-	-	-	-	-	-	-
334	491	8107	Transfer to (107) Self-Insurance	HealthIns	-	-	-	-	-	-	-	-	-	-
335	491	8124	Transfer to (24) Capital Improvement	Eliminate	-	-	-	-	-	-	-	-	-	-
336			Total Transfers Out		\$ 409,380	\$ 358,359	\$ 358,359	\$ 358,359	\$ 376,277	\$ 376,277	\$ 376,277	\$ 376,277	\$ 376,277	\$ 376,277
OTHER														
337		7299	Interest / Interest Adjustment	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338		8004	Contra Capital Outlay Exp	Eliminate	-	-	-	-	-	-	-	-	-	-
339		8020	Bad Debt Expense	Eliminate	-	-	-	-	-	-	-	-	-	-
340			Total Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341			TOTAL EXPENDITURES AND TRANSFERS - SUBTOTAL		\$ 5,633,746	\$ 5,249,249	\$ 5,438,620	\$ 5,642,861	\$ 5,872,331	\$ 6,092,049	\$ 6,320,624	\$ 6,558,075	\$ 6,804,876	
342	Contingency		Allowance for Additional Expenditures	Calculated	\$ -	\$ -	\$ 54,386	\$ 56,429	\$ 58,723	\$ 60,920	\$ 63,206	\$ 65,581	\$ 68,049	
343			TOTAL WATER SYSTEM OPERATING EXPENSES		\$ 5,633,746	\$ 5,249,249	\$ 5,493,006	\$ 5,699,289	\$ 5,931,055	\$ 6,152,969	\$ 6,383,830	\$ 6,623,656	\$ 6,872,925	

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
CENTRAL RECEIVING / PROCUREMENT													
Salaries and Benefits													
1	1602	2001	Supervisory	Labor	\$ 3,106	\$ 3,160	\$ 3,286	\$ 3,418	\$ 3,555	\$ 3,697	\$ 3,845	\$ 3,998	\$ 4,158
2	1602	2002	Salaries - Operational	Labor	30,301	31,469	32,728	34,037	35,398	36,814	38,287	39,818	41,411
3	1602	2003	Salaries and Benefits / Temp / Part-Time	Labor	-	-	-	-	-	-	-	-	-
4	1602	2004	Overtime	Labor	1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974
5	1602	2007	Standby Compensation	Labor	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290
6	1602	2010	Retirement	Labor	5,145	5,334	5,547	5,769	6,000	6,240	6,490	6,749	7,019
7	1602	2012	Retiree Health Care	Labor	668	694	721	750	780	811	844	877	913
8	1602	2015	Benefits - FICA	Labor	2,582	2,239	2,329	2,422	2,519	2,619	2,724	2,833	2,946
9	1602	2020	Sick Leave / PTO Conversion	Labor	200	-	-	-	-	-	-	-	-
10	1602	2025	Group Health Insurance	HealthIns	7,612	7,976	8,375	8,794	9,233	9,695	10,180	10,689	11,223
11	1602	2030	Worker's Comp. Insurance	Labor	1,624	1,489	1,549	1,611	1,675	1,742	1,812	1,884	1,959
12	1602	2031	Worker's Comp. Admin. Fee	Labor	9	9	9	10	10	11	11	11	12
13	1602	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
14			Total Salaries and Benefits		\$ 55,245	\$ 56,370	\$ 58,704	\$ 61,136	\$ 63,669	\$ 66,308	\$ 69,058	\$ 71,922	\$ 74,906
Operating Expenses Other Than Salaries and Benefits													
15	1602	3045	Postage	Cust-Water	\$ 25	\$ 25	\$ 26	\$ 27	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32
16	1602	3055	Fuels	Fuel	550	550	578	606	637	669	702	737	774
17	1602	3105	Uniforms	Inf/Emp	700	850	876	902	929	957	985	1,015	1,045
18	1602	3150	Safety Supplies	Inflation	325	350	361	371	382	394	406	418	430
19	1602	3160	Supplies	Inflation	900	750	773	796	820	844	869	896	922
20	1602	4414	Copier Maintenance	Inflation	270	120	124	127	131	135	139	143	148
21	1602	4421	Fleet Commercial Parts	Repair	825	825	858	892	928	965	1,004	1,044	1,086
22	1602	4430	Pest Control	Inflation	198	198	204	210	216	223	230	236	244
23	1602	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-
24	1602	4741	Cellular Phone Service	Inflation	520	258	266	274	282	290	299	308	317
25	1602	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
26	1602	5050	Equipment - Non Capital	Inflation	3,300	1,863	-	-	-	-	-	-	-
27	1602	5605	Training, Travel, and Conference	Inf/Emp	350	350	361	371	382	394	406	418	430
28	1602	5615	Copier Charges	Inflation	1,070	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845
29	1602	5673	Inventory - Over/Short	Inflation	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075
30	1602	5674	Damaged / Obsolete Inventory	Inflation	17,472	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075
31	1602	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
32	1602	5734	Contract Services	Labor	2,118	-	-	-	-	-	-	-	-
33	1602	5802	Fleet Insurance	Insurance	162	75	77	81	84	87	91	94	98
34			Total Operating Expenses Other Than Salaries and Benefits		\$ 31,285	\$ 12,713	\$ 11,196	\$ 11,553	\$ 11,922	\$ 12,302	\$ 12,695	\$ 13,101	\$ 13,520
Capital Outlay													
35	1602	6160	Capital Equipment	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	1602	6392	Facility Improvements	Eliminate	-	-	-	-	-	-	-	-	-
37			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38			Total Central Receiving / Procurement		\$ 86,529	\$ 69,083	\$ 69,900	\$ 72,689	\$ 75,591	\$ 78,611	\$ 81,753	\$ 85,023	\$ 88,426
PUBLIC WORKS ADMINISTRATION													
Salaries and Benefits													
39	1803	2001	Supervisory	Labor	\$ 40,186	\$ 45,088	\$ 46,892	\$ 48,767	\$ 50,718	\$ 52,747	\$ 54,856	\$ 57,051	\$ 59,333
40	1803	2002	Salaries - Operational	Labor	31,054	31,598	32,862	34,176	35,543	36,965	38,444	39,982	41,581

Table 1-8

City of Alamogordo, New Mexico
 Utility Rate Study
 Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
41	1803	2004	Overtime	Labor	125	250	260	270	281	292	304	316	329
42	1803	2010	Retirement	Labor	10,971	11,810	12,282	12,774	13,285	13,816	14,369	14,943	15,541
43	1803	2011	Deferred Compensation	Labor	2,855	3,122	3,246	3,376	3,511	3,652	3,798	3,950	4,108
44	1803	2012	Retiree Health Care	Labor	1,425	1,534	1,595	1,659	1,726	1,795	1,866	1,941	2,019
45	1803	2015	Benefits - FICA	Labor	6,088	5,752	5,982	6,221	6,470	6,729	6,998	7,278	7,569
46	1803	2020	Sick Leave / PTO Conversion	Labor	3,250	3,250	3,380	3,515	3,656	3,802	3,954	4,112	4,277
47	1803	2025	Group Health Insurance	HealthIns	7,303	7,588	7,967	8,365	8,783	9,223	9,684	10,168	10,676
48	1803	2030	Worker's Comp. Insurance	Labor	264	245	254	264	275	286	297	309	322
49	1803	2031	Worker's Comp. Admin. Fee	Labor	10	10	10	11	11	12	12	13	13
50	1803	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
51			Total Salaries and Benefits		\$ 103,529	\$ 110,246	\$ 114,731	\$ 119,400	\$ 124,260	\$ 129,318	\$ 134,583	\$ 140,063	\$ 145,767
Operating Expenses Other Than Salaries and Benefits													
52	1803	3040	Office Supplies	Inflation	\$ 478	\$ 478	\$ 492	\$ 507	\$ 522	\$ 537	\$ 554	\$ 570	\$ 587
53	1803	3045	Postage	Cust-Water	25	25	26	27	28	29	30	31	32
54	1803	3055	Fuels	Fuel	450	450	473	496	521	547	574	603	633
55	1803	3131	Equipment	Repair	-	-	-	-	-	-	-	-	-
56	1803	3150	Safety Supplies	Inflation	50	125	129	133	137	141	145	149	154
57	1803	3175	Cleaning Supplies	Inflation	-	-	-	-	-	-	-	-	-
58	1803	4421	Fleet Commercial Parts	Repair	125	625	650	676	703	731	760	791	822
59	1803	4425	Heating and Cooling	Utilities	250	250	263	276	289	304	319	335	352
60	1803	4430	Pest Control	Inflation	-	-	-	-	-	-	-	-	-
61	1803	4445	Building and Structures	Repair	250	250	260	270	281	292	304	316	329
62	1803	4452	Communication Maintenance	Repair	250	250	260	270	281	292	304	316	329
63	1803	4701	Electricity	ElectricW	-	-	-	-	-	-	-	-	-
64	1803	4720	Gas	Fuel	-	-	-	-	-	-	-	-	-
65	1803	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-
66	1803	4741	Cellular Phone Service	Inflation	715	1,445	1,488	1,533	1,579	1,626	1,675	1,725	1,777
67	1803	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
68	1803	5023	Computer Software	Inflation	-	-	-	-	-	-	-	-	-
69	1803	5605	Training, Travel, and Conference	Inf/Emp	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230
70	1803	5615	Copier Charges	Inflation	423	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722
71	1803	5645	Memberships and Dues	Inflation	50	60	62	64	66	68	70	72	74
72	1803	5667	Water Tower Lease (SPTC)	Inflation	1,250	-	-	-	-	-	-	-	-
73	1803	5712	Lease of Land	Inflation	6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379
74	1803	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
75	1803	5715	Audit	Labor	17,500	17,500	18,200	18,928	19,685	20,473	21,291	22,143	23,029
76	1803	5734	Contract Services	Labor	3,387	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319
77	1803	5740	Administrative Charges	Labor	247,529	160,369	166,784	173,455	180,393	187,609	195,113	202,918	211,035
78	1803	5802	Fleet Insurance	Insurance	162	75	77	81	84	87	91	94	98
79	1803	5803	Errors and Omissions	Insurance	19,520	19,520	20,301	21,113	21,957	22,836	23,749	24,699	25,687
80	1803	5807	Commercial Property	Insurance	-	-	-	-	-	-	-	-	-
81			Total Operating Expenses Other Than Salaries and Benefits		\$ 298,412	\$ 229,821	\$ 238,916	\$ 248,371	\$ 258,202	\$ 268,423	\$ 279,050	\$ 290,099	\$ 301,587
Capital Outlay													
82	1803	6185	CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84			Total Public Works Administration		\$ 401,941	\$ 340,067	\$ 353,647	\$ 367,771	\$ 382,462	\$ 397,741	\$ 413,633	\$ 430,163	\$ 447,354

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
CUSTOMER SERVICE / UTILITY BILLING													
Salaries and Wages													
85	2202	2001	Supervisory	Labor	\$ 41,960	\$ 42,800	\$ 44,512	\$ 46,293	\$ 48,144	\$ 50,070	\$ 52,073	\$ 54,156	\$ 56,322
86	2202	2002	Salaries - Operational	Labor	197,715	226,822	235,895	245,330	255,144	265,349	275,963	287,002	298,482
87	2202	2004	Overtime	Labor	2,912	2,912	3,028	3,150	3,276	3,407	3,543	3,685	3,832
88	2202	2010	Retirement	Labor	36,910	41,400	43,056	44,778	46,569	48,432	50,369	52,384	54,480
89	2202	2011	Deferred Compensation	Labor	1,187	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708
90	2202	2012	Retiree Health Care	Labor	4,794	5,378	5,594	5,817	6,050	6,292	6,544	6,805	7,078
91	2202	2015	Benefits - FICA	Labor	18,414	18,945	19,703	20,491	21,311	22,164	23,050	23,972	24,931
92	2202	2020	Sick Leave / PTO Conversion	Labor	4,514	4,514	4,694	4,882	5,077	5,280	5,491	5,711	5,940
93	2202	2025	Group Health Insurance	HealthIns	26,541	32,278	33,891	35,586	37,365	39,234	41,195	43,255	45,418
94	2202	2030	Worker's Comp. Insurance	Labor	4,553	4,544	4,725	4,914	5,111	5,315	5,528	5,749	5,979
95	2202	2031	Worker's Comp. Admin. Fee	Labor	48	41	43	45	46	48	50	52	54
96	2202	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
97			Total Salaries and Wages		\$ 339,548	\$ 380,932	\$ 396,492	\$ 412,690	\$ 429,554	\$ 447,110	\$ 465,386	\$ 484,414	\$ 504,223
Operating Expenses Other Than Salaries and Benefits													
98	2202	3040	Office Supplies	Inflation	\$ 3,640	\$ 3,155	\$ 3,249	\$ 3,347	\$ 3,447	\$ 3,551	\$ 3,657	\$ 3,767	\$ 3,880
99	2202	3045	Postage	Cust-Water	35,915	38,924	40,274	41,671	43,114	44,607	46,150	47,746	49,178
100	2202	3055	Fuels	Fuel	6,989	7,280	7,644	8,026	8,428	8,849	9,291	9,756	10,244
101	2202	3060	Tools	Inflation	1,043	777	800	824	849	874	900	927	955
102	2202	3105	Uniforms	Inf/Emp	1,369	4,004	4,124	4,248	4,375	4,507	4,642	4,781	4,924
103	2202	3150	Safety Supplies	Inflation	1,136	1,456	1,500	1,545	1,591	1,639	1,688	1,739	1,791
104	2202	3164	Meters - New	Inflation	14,560	19,413	19,996	20,596	21,213	21,850	22,505	23,181	23,876
105	2202	3174	Effluent Meters / Parts	Inflation	2,427	2,427	2,499	2,574	2,652	2,731	2,813	2,898	2,984
106	2202	4406	Software Support Fees	Inflation	23,393	23,393	24,095	24,818	25,562	26,329	27,119	27,933	28,771
107	2202	4421	Fleet Commercial Parts	Repair	1,456	1,456	1,514	1,575	1,638	1,703	1,771	1,842	1,916
108	2202	4435	Equipment Maintenance	Repair	4,659	5,242	5,451	5,669	5,896	6,132	6,377	6,632	6,898
109	2202	4701	Electricity	ElectricW	3,203	4,125	4,305	4,493	4,689	4,894	5,108	5,330	5,563
110	2202	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-
111	2202	4741	Cellular Phone Service	Inflation	1,941	3,650	3,759	3,872	3,988	4,108	4,231	4,358	4,489
112	2202	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
113	2202	5022	Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-
114	2202	5023	Computer Software	Inflation	-	-	-	-	-	-	-	-	-
115	2202	5050	Equipment - Non Capital	Inflation	4,368	4,853	-	-	-	-	-	-	-
116	2202	5605	Training, Travel, and Conference	Inf/Emp	-	-	-	-	-	-	-	-	-
117	2202	5615	Copier Charges	Inflation	-	612	630	649	668	688	709	730	752
118	2202	5630	Legal Fees and Services	Labor	3,397	4,247	4,417	4,593	4,777	4,968	5,167	5,373	5,588
119	2202	5640	Printing	Inflation	2,427	2,669	2,749	2,832	2,917	3,004	3,094	3,187	3,283
120	2202	5646	Credit Card Fees	WRevenue	1,577	1,456	1,826	2,198	2,359	2,438	2,519	2,519	2,519
121	2202	5648	Collection Agency Fees	WRevenue	3,883	4,125	5,173	6,228	6,685	6,907	7,137	7,137	7,137
122	2202	5728	In-Service Training	Labor	-	-	-	-	-	-	-	-	-
123	2202	5734	Contract Services	Labor	38,128	34,701	36,089	37,533	39,034	40,596	42,220	43,908	45,665
124	2202	5801	General Liability	Insurance	1,068	1,174	1,221	1,270	1,321	1,373	1,428	1,486	1,545
125	2202	5802	Fleet Insurance	Insurance	1,728	791	823	856	890	925	962	1,001	1,041
126	2202	8001	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-
127			Total Operating Expenses Other Than Salaries and Benefits		\$ 158,307	\$ 169,929	\$ 172,140	\$ 179,416	\$ 186,094	\$ 192,674	\$ 199,490	\$ 206,231	\$ 212,998

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,									
					2024	2025	2026	2027	2028	2029	2030	2031	2032	
Capital Outlay														
128	2202	6023	Computer Software	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	2202	6160	Capital Equipment	Eliminate	-	-	-	-	-	-	-	-	-	-
130	2202	6169	Maintenance Equipment	Eliminate	-	-	-	-	-	-	-	-	-	-
131	2202	6185	CER Equipment Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-
132			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133			Total Customer Service / Utility Billing		\$ 497,855	\$ 550,861	\$ 568,632	\$ 592,106	\$ 615,648	\$ 639,783	\$ 664,876	\$ 690,644	\$ 717,221	
UTILITY MAINTENANCE														
Salaries and Benefits														
134	5503	2001	Supervisory	Labor	\$ 32,816	\$ 33,473	\$ 34,811	\$ 36,204	\$ 37,652	\$ 39,158	\$ 40,724	\$ 42,353	\$ 44,048	
135	5503	2002	Salaries - Operational	Labor	449,495	461,561	480,023	499,224	519,193	539,961	561,559	584,021	607,382	
136	5503	2004	Overtime	Labor	42,000	42,000	43,680	45,427	47,244	49,134	51,099	53,143	55,269	
137	5503	2007	Standby Compensation	Labor	4,140	4,700	4,888	5,084	5,287	5,498	5,718	5,947	6,185	
138	5503	2010	Retirement	Labor	74,276	76,247	79,296	82,468	85,767	89,198	92,766	96,476	100,335	
139	5503	2012	Retiree Health Care	Labor	9,647	9,906	10,302	10,714	11,143	11,589	12,052	12,534	13,036	
140	5503	2015	Benefits - FICA	Labor	41,282	36,382	37,837	39,350	40,924	42,561	44,264	46,034	47,876	
141	5503	2020	Sick Leave / PTO Conversion	Labor	7,600	7,500	7,800	8,112	8,436	8,774	9,125	9,490	9,869	
142	5503	2025	Group Health Insurance	HealthIns	68,991	29,699	31,184	32,743	34,380	36,099	37,904	39,800	41,789	
143	5503	2030	Worker's Comp. Insurance	Labor	16,774	15,470	16,088	16,732	17,401	18,097	18,821	19,574	20,357	
144	5503	2031	Worker's Comp. Admin. Fee	Labor	105	73	76	79	82	85	89	92	96	
145	5503	2033	Tool Allowance	Inflation	480	-	-	-	-	-	-	-	-	
146	5503	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	
147			Total Salaries and Benefits		\$ 747,604	\$ 717,009	\$ 745,986	\$ 776,137	\$ 807,510	\$ 840,154	\$ 874,121	\$ 909,465	\$ 946,242	
Operating Expenses Other Than Salaries and Benefits														
148	5503	3040	Office Supplies	Inflation	\$ 1,193	\$ 1,193	\$ 1,229	\$ 1,266	\$ 1,304	\$ 1,343	\$ 1,383	\$ 1,425	\$ 1,467	
149	5503	3050	Books and Publications	Inflation	225	225	232	239	246	253	261	269	277	
150	5503	3055	Fuels	Fuel	35,000	37,500	39,375	41,344	43,411	45,581	47,861	50,254	52,766	
151	5503	3060	Tools	Inflation	4,286	4,286	4,415	4,547	4,683	4,824	4,969	5,118	5,271	
152	5503	3105	Uniforms	Inf/Emp	5,220	6,250	6,438	6,631	6,830	7,034	7,245	7,463	7,687	
153	5503	3131	Equipment	Repair	12,795	12,795	13,307	13,839	14,393	14,968	15,567	16,190	16,837	
154	5503	3150	Safety Supplies	Inflation	8,101	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	
155	5503	3164	Meters - New	Inflation	-	-	-	-	-	-	-	-	-	
156	5503	3175	Cleaning Supplies	Inflation	800	900	927	955	983	1,013	1,043	1,075	1,107	
157	5503	3325	Maintenance Supplies	Repair	3,050	3,050	3,172	3,299	3,431	3,568	3,711	3,859	4,014	
158	5503	3330	Construction Supplies	Construction	131,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	
159	5503	4406	Software Support Fees	Inflation	3,250	-	-	-	-	-	-	-	-	
160	5503	4421	Fleet Commercial Parts	Repair	18,750	19,500	20,280	21,091	21,935	22,812	23,725	24,674	25,661	
161	5503	4425	Heating and Cooling	Utilities	750	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	
162	5503	4435	Equipment Maintenance	Repair	1,725	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290	
163	5503	4445	Building and Structures	Repair	750	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	
164	5503	4452	Communication Maintenance	Repair	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	
165	5503	4520	Water Transmission and Distribution	Repair	219,250	250,000	260,000	270,400	281,216	292,465	304,163	316,330	328,983	
166	5503	4525	Sewer Line Maintenance	Repair	12,500	12,500	13,000	13,520	14,061	14,623	15,208	15,816	16,449	
167	5503	4701	Electricity	ElectricW	7,000	7,250	7,567	7,897	8,241	8,601	8,976	9,367	9,776	
168	5503	4720	Gas	Fuel	1,300	1,300	1,365	1,433	1,505	1,580	1,659	1,742	1,829	
169	5503	4740	Phone Service and Maintenance	Inflation	458	500	515	530	546	563	580	597	615	

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
170	5503	4741	Cellular Phone Service	Inflation	3,600	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919
171	5503	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
172	5503	4760	Water / Sewer / Garbage	Utilities	14,000	14,500	15,225	15,986	16,786	17,625	18,506	19,431	20,403
173	5503	5022	Computer Hardware	Inflation	10,045	-	-	-	-	-	-	-	-
174	5503	5023	Computer Software	Inflation	-	-	-	-	-	-	-	-	-
175	5503	5050	Equipment - Non Capital	Inflation	-	-	-	-	-	-	-	-	-
176	5503	5604	Line Locates	Inflation	4,000	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379
177	5503	5605	Training, Travel, and Conference	Inf/Emp	3,377	3,378	3,479	3,583	3,691	3,801	3,915	4,033	4,154
178	5503	5615	Copier Charges	Inflation	463	613	631	650	669	689	710	731	753
179	5503	5645	Memberships and Dues	Inflation	325	600	618	637	656	675	696	716	738
180	5503	5673	Inventory - Over/Short	Inflation	-	-	-	-	-	-	-	-	-
181	5503	5674	Damaged / Obsolete Inventory	Inflation	-	-	-	-	-	-	-	-	-
182	5503	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-
183	5503	5729	Services - Janitorial	Labor	1,925	2,675	2,782	2,893	3,009	3,129	3,255	3,385	3,520
184	5503	5734	Contract Services	Labor	39,750	17,948	18,666	19,413	20,189	20,997	21,836	22,710	23,618
185	5503	5758	Equipment Rental / Lease	Inflation	125	-	-	-	-	-	-	-	-
186	5503	5801	General Liability	Insurance	295	324	337	350	364	379	394	410	426
187	5503	5802	Fleet Insurance	Insurance	3,723	1,704	1,772	1,843	1,917	1,993	2,073	2,156	2,242
188	5503	5807	Commercial Property	Insurance	1,926	1,984	2,063	2,145	2,231	2,320	2,413	2,510	2,610
189	5503	8001	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-
190			Total Operating Expenses Other Than Salaries and Benefits		\$ 551,956	\$ 575,474	\$ 597,193	\$ 619,753	\$ 643,187	\$ 667,530	\$ 692,818	\$ 719,089	\$ 746,382
			Capital Outlay										
191	5503	6185	CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	5503	6921	CER Heavy Equipment	Inflation	-	-	-	-	-	-	-	-	-
193			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
194			Total Utility Maintenance		\$ 1,299,560	\$ 1,292,482	\$ 1,343,178	\$ 1,395,890	\$ 1,450,697	\$ 1,507,684	\$ 1,566,939	\$ 1,628,554	\$ 1,692,624
			WASTEWATER TREATMENT PLANT										
			Salaries and Benefits										
195	5603	2001	Supervisory	Labor	\$ 68,283	\$ 69,649	\$ 72,435	\$ 75,332	\$ 78,346	\$ 81,479	\$ 84,739	\$ 88,128	\$ 91,653
196	5603	2002	Salaries - Operational	Labor	359,800	507,002	527,282	548,373	570,308	593,121	616,845	641,519	667,180
197	5603	2004	Overtime	Labor	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478
198	5603	2007	Standby Compensation	Labor	7,000	9,000	9,360	9,734	10,124	10,529	10,950	11,388	11,843
199	5603	2010	Retirement	Labor	65,925	88,817	92,370	96,064	99,907	103,903	108,059	112,382	116,877
200	5603	2012	Retiree Health Care	Labor	8,562	11,539	12,001	12,481	12,980	13,499	14,039	14,601	15,185
201	5603	2015	Benefits - FICA	Labor	35,218	42,047	43,729	45,478	47,297	49,189	51,157	53,203	55,331
202	5603	2020	Sick Leave / PTO Conversion	Labor	5,253	3,500	3,640	3,786	3,937	4,095	4,258	4,429	4,606
203	5603	2025	Group Health Insurance	HealthIns	51,528	65,561	68,839	72,281	75,895	79,690	83,674	87,858	92,251
204	5603	2030	Worker's Comp. Insurance	Labor	14,055	17,408	18,104	18,828	19,582	20,365	21,179	22,027	22,908
205	5603	2031	Worker's Comp. Admin. Fee	Labor	83	102	106	110	115	119	124	129	134
206	5603	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-
207			Total Salaries and Benefits		\$ 645,707	\$ 844,625	\$ 879,066	\$ 914,917	\$ 952,236	\$ 991,084	\$ 1,031,525	\$ 1,073,623	\$ 1,117,446
			Operating Expenses Other Than Salaries and Benefits										
208	5603	3040	Office Supplies	Inflation	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460
209	5603	3045	Postage	Cust-Water	50	50	52	54	55	57	59	61	63
210	5603	3050	Books and Publications	Inflation	450	450	464	477	492	506	522	537	553

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
211	5603	3055	Fuels	Fuel	35,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213
212	5603	3060	Tools	Inflation	2,280	2,800	2,884	2,971	3,060	3,151	3,246	3,343	3,444
213	5603	3105	Uniforms	Inf/Emp	3,980	6,077	6,259	6,447	6,641	6,840	7,045	7,256	7,474
214	5603	3131	Equipment	Repair	8,000	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527
215	5603	3150	Safety Supplies	Inflation	8,000	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839
216	5603	3175	Cleaning Supplies	Inflation	600	600	618	637	656	675	696	716	738
217	5603	3295	Water Treatment Chemicals	ChemicalW	190,000	200,000	208,733	217,844	227,351	237,269	247,617	258,414	269,678
218	5603	3325	Maintenance Supplies	Repair	202,574	250,000	260,000	270,400	281,216	292,465	304,163	316,330	328,983
219	5603	3330	Construction Supplies	Construction	-	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839
220	5603	3340	Permits and Licenses	Inflation	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299
221	5603	4406	Software Support Fees	Inflation	8,300	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
222	5603	4407	Internet Support Fees	Inflation	1,400	1,230	1,267	1,305	1,344	1,384	1,426	1,469	1,513
223	5603	4414	Copier Maintenance	Inflation	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230
224	5603	4421	Fleet Commercial Parts	Repair	36,100	36,100	37,544	39,046	40,608	42,232	43,921	45,678	47,505
225	5603	4425	Heating and Cooling	Utilities	1,000	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814
226	5603	4430	Pest Control	Inflation	1,012	1,012	1,042	1,074	1,106	1,139	1,173	1,208	1,245
227	5603	4435	Equipment Maintenance	Repair	3,700	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580
228	5603	4445	Building and Structures	Repair	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290
229	5603	4452	Communication Maintenance	Repair	3,100	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948
230	5603	4453	Generator Maintenance	Repair	22,426	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898
231	5603	4535	Wastewater Treatment Plant Maintenance	Repair	-	-	-	-	-	-	-	-	-
232	5603	4540	Telemetry Maintenance	Repair	30,150	30,150	31,356	32,610	33,915	35,271	36,682	38,149	39,675
233	5603	4701	Electricity	ElectricW	403,200	410,000	427,902	446,581	466,069	486,402	507,616	529,748	552,839
234	5603	4720	Gas	Fuel	532	532	559	587	616	647	679	713	749
235	5603	4740	Phone Service and Maintenance	Inflation	1,900	-	-	-	-	-	-	-	-
236	5603	4741	Cellular Phone Service	Inflation	5,480	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903
237	5603	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-
238	5603	4760	Water / Sewer / Garbage	Utilities	13,100	13,000	13,650	14,333	15,049	15,802	16,592	17,421	18,292
239	5603	5022	Computer Hardware	Inflation	6,670	-	-	-	-	-	-	-	-
240	5603	5050	Equipment - Non Capital	Inflation	-	-	-	-	-	-	-	-	-
241	5603	5605	Training, Travel, and Conference	Inf/Emp	1,800	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903
242	5603	5615	Copier Charges	Inflation	2,950	2,950	3,039	3,130	3,224	3,320	3,420	3,522	3,628
243	5603	5640	Printing	Inflation	800	800	824	849	874	900	927	955	984
244	5603	5645	Memberships and Dues	Inflation	1,050	1,050	1,082	1,114	1,147	1,182	1,217	1,254	1,291
245	5603	5729	Services - Janitorial	Labor	6,385	6,520	6,781	7,052	7,334	7,627	7,933	8,250	8,580
246	5603	5734	Contract Services	Labor	4,000	200,000	208,000	216,320	224,973	233,972	243,331	253,064	263,186
247	5603	5747	Lab Services	Labor	91,364	85,000	88,400	91,936	95,613	99,438	103,415	107,552	111,854
248	5603	5758	Equipment Rental / Lease	Inflation	500	500	515	530	546	563	580	597	615
249	5603	5801	General Liability	Insurance	1,673	1,840	1,910	1,990	2,070	2,153	2,239	2,328	2,421
250	5603	5802	Fleet Insurance	Insurance	3,811	3,617	3,762	3,912	4,069	4,231	4,401	4,577	4,760
251	5603	5807	Commercial Property	Insurance	2,237	2,303	2,395	2,491	2,591	2,694	2,802	2,914	3,031
252			Total Operating Expenses Other Than Salaries and Benefits		\$ 1,120,074	\$ 1,375,681	\$ 1,432,788	\$ 1,492,273	\$ 1,554,235	\$ 1,618,778	\$ 1,686,010	\$ 1,756,043	\$ 1,828,994
253	5603	6160	Capital Outlay										
254	5603	6235	Capital Equipment	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
255	5603	6570	Capital - Engineering	Eliminate	-	-	-	-	-	-	-	-	-
256	5603	6570	Capital - Building Improvemen	Eliminate	-	-	-	-	-	-	-	-	-
257			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257			Total Wastewater Treatment Plant		\$ 1,765,781	\$ 2,220,306	\$ 2,311,853	\$ 2,407,189	\$ 2,506,471	\$ 2,609,863	\$ 2,717,535	\$ 2,829,666	\$ 2,946,440

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,									
					2024	2025	2026	2027	2028	2029	2030	2031	2032	
CONSTRUCTION														
Salaries and Benefits														
258	7803	2001	Supervisory	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
259	7803	2002	Salaries - Operational	Labor	-	-	-	-	-	-	-	-	-	-
260	7803	2004	Overtime	Labor	-	-	-	-	-	-	-	-	-	-
261	7803	2007	Standby Compensation	Labor	-	-	-	-	-	-	-	-	-	-
262	7803	2010	Retirement	Labor	-	-	-	-	-	-	-	-	-	-
263	7803	2012	Retiree Health Care	Labor	-	-	-	-	-	-	-	-	-	-
264	7803	2015	Benefits - FICA	Labor	-	-	-	-	-	-	-	-	-	-
265	7803	2020	Sick Leave / PTO Conversion	Labor	-	-	-	-	-	-	-	-	-	-
266	7803	2025	Group Health Insurance	HealthIns	-	-	-	-	-	-	-	-	-	-
267	7803	2030	Worker's Comp. Insurance	Labor	-	-	-	-	-	-	-	-	-	-
268	7803	2031	Worker's Comp. Admin. Fee	Labor	-	-	-	-	-	-	-	-	-	-
269	7803	AddPers	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-
270			Total Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses Other Than Salaries and Benefits														
271	7803	3040	Office Supplies	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
272	7803	3050	Books and Publications	Inflation	-	-	-	-	-	-	-	-	-	-
273	7803	3055	Fuels	Fuel	-	-	-	-	-	-	-	-	-	-
274	7803	3060	Tools	Inflation	-	-	-	-	-	-	-	-	-	-
275	7803	3105	Uniforms	Inf/Emp	-	89	92	95	98	101	104	107	110	110
276	7803	3131	Equipment	Repair	-	-	-	-	-	-	-	-	-	-
277	7803	3150	Safety Supplies	Inflation	-	-	-	-	-	-	-	-	-	-
278	7803	3175	Cleaning Supplies	Inflation	-	-	-	-	-	-	-	-	-	-
279	7803	3325	Maintenance Supplies	Repair	-	-	-	-	-	-	-	-	-	-
280	7803	3330	Construction Supplies	Construction	-	-	-	-	-	-	-	-	-	-
281	7803	4421	Fleet Commercial Parts	Repair	-	-	-	-	-	-	-	-	-	-
282	7803	4445	Building and Structures	Repair	-	-	-	-	-	-	-	-	-	-
283	7803	4452	Communication Maintenance	Repair	-	-	-	-	-	-	-	-	-	-
284	7803	4740	Phone Service and Maintenance	Inflation	-	-	-	-	-	-	-	-	-	-
285	7803	4741	Cellular Phone Service	Inflation	-	-	-	-	-	-	-	-	-	-
286	7803	4742	Long Distance Telephone Services	Inflation	-	-	-	-	-	-	-	-	-	-
287	7803	5022	Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-
288	7803	5050	Equipment - Non Capital	Inflation	-	-	-	-	-	-	-	-	-	-
289	7803	5605	Training, Travel, and Conference	Inf/Emp	-	-	-	-	-	-	-	-	-	-
290	7803	5615	Copier Charges	Inflation	-	-	-	-	-	-	-	-	-	-
291	7803	5645	Memberships and Dues	Inflation	-	-	-	-	-	-	-	-	-	-
292	7803	5714	Copier Lease	Inflation	-	-	-	-	-	-	-	-	-	-
293	7803	5758	Equipment Rental / Lease	Inflation	-	-	-	-	-	-	-	-	-	-
294	7803	5802	Fleet Insurance	Insurance	-	-	-	-	-	-	-	-	-	-
295			Total Operating Expenses Other Than Salaries and Benefits		\$ -	\$ 89	\$ 92	\$ 95	\$ 98	\$ 101	\$ 104	\$ 107	\$ 110	110
Capital Outlay														
296	7803	6185	CER Equipment Replacement	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
297			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
298			Total Construction		\$ -	\$ 89	\$ 92	\$ 95	\$ 98	\$ 101	\$ 104	\$ 107	\$ 110	110

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,									
					2024	2025	2026	2027	2028	2029	2030	2031	2032	
1977 JT W/S PRINCIPAL AND INTEREST														
299	82	5734	Contract Services	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	82	7400	Bond/Loan Expenses	Eliminate	-	-	-	-	-	-	-	-	-	-
301			Total 1977 JT W/S Principal and Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE														
302	9303	5735	Services - Engineering	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303	9303	6770	Water Line Improvements	Eliminate	-	-	-	-	-	-	-	-	-	-
304			Total Infrastructure		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT 9399														
Operating Expenses Other Than Salaries and Benefits														
305	9399	5734	Contract Services	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306			Total Operating Expenses Other Than Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay														
307	9399	6088	Improvements	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308	9399	6235	Capital - Engineering	Eliminate	-	-	-	-	-	-	-	-	-	-
309	9399	6530	Pipeline Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-
310	9399	6532	Wastewater Treatment Plant Improvements	Eliminate	-	-	-	-	-	-	-	-	-	-
311	9399	6899	ICIP	Eliminate	-	-	-	-	-	-	-	-	-	-
312			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313			Total Department 9399		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT 9999														
314	9999	9898	Amortization Expense on Deferred Outflows	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315			Total Department 9999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT														
316	491	1810	Transfer to (10) Gov/Fixed Assets	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	491	1811	Transfer to (11) General Op	Labor	-	-	-	-	-	-	-	-	-	-
318	491	1812	Transfer to (12) Internal Service	IntServTransfer	334,054	358,359	358,359	358,359	376,277	376,277	376,277	376,277	376,277	376,277
319	491	1853	Transfer to (53) GO P&I	Eliminate	-	-	-	-	-	-	-	-	-	-
320	491	1854	Transfer to (54) RO / Snake Tank	Eliminate	-	-	-	-	-	-	-	-	-	-
321	491	1863	Transfer to (63) Engineering	EngrTransfer	75,327	-	-	-	-	-	-	-	-	-
322	491	1882	Transfer to (82) JT W/S P&I	Eliminate	-	-	-	-	-	-	-	-	-	-
323	491	1888	Transfer to (88) Bonito Lake	Eliminate	-	-	-	-	-	-	-	-	-	-
324	491	8107	Transfer to (107) Self-Insurance	HealthIns	-	-	-	-	-	-	-	-	-	-
325	491	8124	Transfer to (24) Capital Improvement	Eliminate	-	-	-	-	-	-	-	-	-	-
326			Total Transfers Out		\$ 409,380	\$ 358,359	\$ 358,359	\$ 358,359	\$ 376,277	\$ 376,277	\$ 376,277	\$ 376,277	\$ 376,277	\$ 376,277

Table 1-8

City of Alamogordo, New Mexico
Utility Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending June 30,								
					2024	2025	2026	2027	2028	2029	2030	2031	2032
			OTHER										
327		7299	Interest / Interest Adjustment	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328		8004	Contra Capital Outlay Exp	Eliminate	-	-	-	-	-	-	-	-	-
329		8020	Bad Debt Expense	Eliminate	-	-	-	-	-	-	-	-	-
330			Total Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331			TOTAL EXPENDITURES AND TRANSFERS - SUBTOTAL		\$ 4,461,045	\$ 4,831,247	\$ 5,005,662	\$ 5,194,100	\$ 5,407,244	\$ 5,610,060	\$ 5,821,118	\$ 6,040,434	\$ 6,268,451
332	Contingency		Allowance for Additional Expenditures	Calculated	\$ -	\$ -	\$ 50,057	\$ 51,941	\$ 54,072	\$ 56,101	\$ 58,211	\$ 60,404	\$ 62,685
333			TOTAL WASTEWATER SYSTEM OPERATING EXPENSES		\$ 4,461,045	\$ 4,831,247	\$ 5,055,718	\$ 5,246,041	\$ 5,461,316	\$ 5,666,161	\$ 5,879,329	\$ 6,100,838	\$ 6,331,136

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	
BONITO WATER SUPPLY													
Salaries and Benefits													
1	0008	AddPers	Additional Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2			Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Other Than Salaries and Benefits													
3	0008	4701	Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	0008	4740	Phone Service and Maintenance	985	-	-	-	-	-	-	-	-	-
5	0008	5743	Professional Services	13,231	-	-	-	-	-	-	-	-	-
6	0008	5762	Water Conservation Fee - New Mexico	-	-	-	-	-	-	-	-	-	-
7	0008	5903	Emergency Miscellaneous Disaster Relief	-	-	-	-	-	-	-	-	-	-
8			Total Operating Expenses Other Than Salaries and Benefits	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay													
9	0008	6079	Bonito Lake Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11			Total Bonito Water Supply	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL RECEIVING / PROCUREMENT													
Salaries and Benefits													
12	1602	2001	Supervisory	\$ 6,211	\$ 6,320	\$ 6,573	\$ 6,836	\$ 7,109	\$ 7,394	\$ 7,689	\$ 7,997	\$ 8,317	
13	1602	2002	Salaries - Operational	60,602	62,938	65,456	68,074	70,797	73,629	76,574	79,637	82,822	
14	1602	2003	Salaries and Benefits / Temp / Part-Time	-	-	-	-	-	-	-	-	-	
15	1602	2004	Overtime	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	
16	1602	2007	Standby Compensation	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	
17	1602	2010	Retirement	10,289	10,668	11,095	11,539	12,000	12,480	12,979	13,498	14,038	
18	1602	2012	Retiree Health Care	1,336	1,387	1,442	1,500	1,560	1,623	1,687	1,755	1,825	
19	1602	2015	Benefits - FICA	5,163	4,478	4,657	4,843	5,037	5,239	5,448	5,666	5,893	
20	1602	2020	Sick Leave / PTO Conversion	400	-	-	-	-	-	-	-	-	
21	1602	2025	Group Health Insurance	15,224	15,952	16,750	17,587	18,466	19,390	20,359	21,377	22,446	
22	1602	2030	Worker's Comp. Insurance	3,247	2,978	3,097	3,221	3,350	3,484	3,623	3,768	3,919	
23	1602	2031	Worker's Comp. Admin. Fee	17	18	19	19	20	21	22	23	24	
24	1602	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	
25			Total Salaries and Benefits	\$ 110,489	\$ 112,739	\$ 117,408	\$ 122,272	\$ 127,339	\$ 132,617	\$ 138,115	\$ 143,844	\$ 149,811	
Operating Expenses Other Than Salaries and Benefits													
26	1602	3045	Postage	\$ 50	\$ 50	\$ 52	\$ 54	\$ 55	\$ 57	\$ 59	\$ 61	\$ 63	
27	1602	3055	Fuels	1,100	1,100	1,155	1,213	1,273	1,337	1,404	1,474	1,548	
28	1602	3105	Uniforms	1,400	1,700	1,751	1,804	1,858	1,913	1,971	2,030	2,091	
29	1602	3150	Safety Supplies	650	700	721	743	765	788	811	836	861	
30	1602	3160	Supplies	1,800	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
31	1602	4414	Copier Maintenance	540	240	247	255	262	270	278	287	295
32	1602	4421	Fleet Commercial Parts	1,650	1,650	1,716	1,785	1,856	1,930	2,007	2,088	2,171
33	1602	4430	Pest Control	396	396	408	420	433	446	459	473	487
34	1602	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	-
35	1602	4741	Cellular Phone Service	1,040	516	531	547	564	581	598	616	635
36	1602	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-
37	1602	5050	Equipment - Non Capital	6,600	3,725	-	-	-	-	-	-	-
38	1602	5605	Training, Travel, and Conference	700	700	721	743	765	788	811	836	861
39	1602	5615	Copier Charges	2,140	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690
40	1602	5673	Inventory - Over/Short	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
41	1602	5674	Damaged / Obsolete Inventory	34,944	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
42	1602	5714	Copier Lease	-	-	-	-	-	-	-	-	-
43	1602	5734	Contract Services	4,235	-	-	-	-	-	-	-	-
44	1602	5802	Fleet Insurance	324	149	155	161	168	174	181	189	196
45			Total Operating Expenses Other Than Salaries and Benefits	\$ 62,569	\$ 25,426	\$ 22,392	\$ 23,106	\$ 23,843	\$ 24,604	\$ 25,391	\$ 26,203	\$ 27,041
			Capital Outlay									
46	1602	6160	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1602	6392	Facility Improvements	-	-	-	-	-	-	-	-	-
48			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49			Total Central Receiving / Procurement	\$ 173,058	\$ 138,165	\$ 139,800	\$ 145,378	\$ 151,182	\$ 157,221	\$ 163,506	\$ 170,046	\$ 176,852
			PUBLIC WORKS ADMINISTRATION									
			Salaries and Benefits									
50	1803	2001	Supervisory	\$ 80,371	\$ 90,176	\$ 93,783	\$ 97,534	\$ 101,436	\$ 105,493	\$ 109,713	\$ 114,101	\$ 118,665
51	1803	2002	Salaries - Operational	62,107	63,196	65,724	68,353	71,087	73,930	76,888	79,963	83,162
52	1803	2004	Overtime	250	500	520	541	562	585	608	633	658
53	1803	2010	Retirement	21,942	23,620	24,565	25,547	26,569	27,632	28,737	29,887	31,082
54	1803	2011	Deferred Compensation	5,709	6,243	6,493	6,752	7,023	7,303	7,596	7,899	8,215
55	1803	2012	Retiree Health Care	2,850	3,068	3,191	3,318	3,451	3,589	3,733	3,882	4,037
56	1803	2015	Benefits - FICA	12,176	11,504	11,964	12,443	12,940	13,458	13,996	14,556	15,138
57	1803	2020	Sick Leave / PTO Conversion	6,500	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554
58	1803	2025	Group Health Insurance	14,605	15,175	15,934	16,730	17,567	18,445	19,368	20,336	21,353
59	1803	2030	Worker's Comp. Insurance	527	489	509	529	550	572	595	619	643
60	1803	2031	Worker's Comp. Admin. Fee	20	20	21	22	22	23	24	25	26
61	1803	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-
62			Total Salaries and Benefits	\$ 207,057	\$ 220,491	\$ 229,462	\$ 238,800	\$ 248,520	\$ 258,636	\$ 269,166	\$ 280,126	\$ 291,535
			Operating Expenses Other Than Salaries and Benefits									
63	1803	3040	Office Supplies	\$ 955	\$ 955	\$ 984	\$ 1,013	\$ 1,044	\$ 1,075	\$ 1,107	\$ 1,140	\$ 1,175
64	1803	3045	Postage	50	50	52	54	55	57	59	61	63
65	1803	3055	Fuels	900	900	945	992	1,042	1,094	1,149	1,206	1,266

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	
66	1803	3131	Equipment	-	-	-	-	-	-	-	-	-	-
67	1803	3150	Safety Supplies	100	250	258	265	273	281	290	299	307	307
68	1803	3175	Cleaning Supplies	-	-	-	-	-	-	-	-	-	-
69	1803	4421	Fleet Commercial Parts	250	1,250	1,300	1,352	1,406	1,462	1,521	1,582	1,645	1,645
70	1803	4425	Heating and Cooling	500	500	525	551	579	608	638	670	704	704
71	1803	4430	Pest Control	-	-	-	-	-	-	-	-	-	-
72	1803	4445	Building and Structures	500	500	520	541	562	585	608	633	658	658
73	1803	4452	Communication Maintenance	500	500	520	541	562	585	608	633	658	658
74	1803	4701	Electricity	-	-	-	-	-	-	-	-	-	-
75	1803	4720	Gas	-	-	-	-	-	-	-	-	-	-
76	1803	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	-	-
77	1803	4741	Cellular Phone Service	1,430	2,890	2,977	3,066	3,158	3,253	3,350	3,451	3,554	3,554
78	1803	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-	-
79	1803	5023	Computer Software	-	-	-	-	-	-	-	-	-	-
80	1803	5605	Training, Travel, and Conference	-	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,460
81	1803	5615	Copier Charges	845	2,800	2,884	2,971	3,060	3,151	3,246	3,343	3,444	3,444
82	1803	5645	Memberships and Dues	100	120	124	127	131	135	139	143	148	148
83	1803	5667	Water Tower Lease (SPTC)	2,500	-	-	-	-	-	-	-	-	-
84	1803	5712	Lease of Land	12,000	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	14,758
85	1803	5714	Copier Lease	-	-	-	-	-	-	-	-	-	-
86	1803	5715	Audit	35,000	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	46,058
87	1803	5734	Contract Services	6,773	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637	52,637
88	1803	5740	Administrative Charges	495,057	320,738	333,568	346,910	360,787	375,218	390,227	405,836	422,069	422,069
89	1803	5802	Fleet Insurance	324	149	155	161	168	174	181	189	196	196
90	1803	5803	Errors and Omissions	39,040	39,040	40,602	42,226	43,915	45,671	47,498	49,398	51,374	51,374
91	1803	5807	Commercial Property	-	-	-	-	-	-	-	-	-	-
92			Total Operating Expenses Other Than Salaries and Benefits	\$ 596,824	\$ 459,642	\$ 477,831	\$ 496,742	\$ 516,404	\$ 536,847	\$ 558,101	\$ 580,199	\$ 603,174	\$ 603,174
			Capital Outlay										
93	1803	6185	CER Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95			Total Public Works Administration	\$ 803,881	\$ 680,133	\$ 707,294	\$ 735,543	\$ 764,924	\$ 795,483	\$ 827,267	\$ 860,325	\$ 894,709	\$ 894,709
			CUSTOMER SERVICE / UTILITY BILLING										
			Salaries and Wages										
96	2202	2001	Supervisory	\$ 86,456	\$ 88,187	\$ 91,714	\$ 95,383	\$ 99,198	\$ 103,166	\$ 107,293	\$ 111,585	\$ 116,048	\$ 116,048
97	2202	2002	Salaries - Operational	407,380	467,352	486,046	505,488	525,707	546,736	568,605	591,349	615,003	615,003
98	2202	2004	Overtime	6,000	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	7,896
99	2202	2010	Retirement	76,051	85,302	88,714	92,263	95,953	99,791	103,783	107,934	112,252	112,252
100	2202	2011	Deferred Compensation	2,445	2,674	2,781	2,892	3,008	3,128	3,253	3,383	3,519	3,519
101	2202	2012	Retiree Health Care	9,877	11,082	11,525	11,986	12,466	12,964	13,483	14,022	14,583	14,583
102	2202	2015	Benefits - FICA	37,941	39,036	40,597	42,221	43,910	45,667	47,493	49,393	51,369	51,369

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
103	2202	2020	Sick Leave / PTO Conversion	9,300	9,300	9,672	10,059	10,461	10,880	11,315	11,767	12,238
104	2202	2025	Group Health Insurance	54,687	66,506	69,831	73,323	76,989	80,838	84,880	89,124	93,581
105	2202	2030	Worker's Comp. Insurance	9,382	9,362	9,736	10,126	10,531	10,952	11,390	11,846	12,320
106	2202	2031	Worker's Comp. Admin. Fee	99	85	88	92	96	99	103	108	112
107	2202	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-
108			Total Salaries and Wages	\$ 699,618	\$ 784,886	\$ 816,947	\$ 850,323	\$ 885,069	\$ 921,241	\$ 958,899	\$ 998,104	\$ 1,038,920
			Operating Expenses Other Than Salaries and Benefits									
109	2202	3040	Office Supplies	\$ 7,500	\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535	\$ 7,761	\$ 7,994
110	2202	3045	Postage	74,000	80,200	82,983	85,861	88,835	91,910	95,089	98,377	101,328
111	2202	3055	Fuels	14,400	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107
112	2202	3060	Tools	2,150	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968
113	2202	3105	Uniforms	2,820	8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146
114	2202	3150	Safety Supplies	2,340	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690
115	2202	3164	Meters - New	30,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195
116	2202	3174	Effluent Meters / Parts	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
117	2202	4406	Software Support Fees	48,200	48,200	49,646	51,135	52,669	54,250	55,877	57,553	59,280
118	2202	4421	Fleet Commercial Parts	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948
119	2202	4435	Equipment Maintenance	9,600	10,800	11,232	11,681	12,149	12,634	13,140	13,665	14,212
120	2202	4701	Electricity	6,600	8,500	8,871	9,258	9,662	10,084	10,524	10,983	11,461
121	2202	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	-
122	2202	4741	Cellular Phone Service	4,000	7,520	7,746	7,978	8,217	8,464	8,718	8,979	9,249
123	2202	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-
124	2202	5022	Computer Hardware	-	-	-	-	-	-	-	-	-
125	2202	5023	Computer Software	-	-	-	-	-	-	-	-	-
126	2202	5050	Equipment - Non Capital	9,000	10,000	-	-	-	-	-	-	-
127	2202	5605	Training, Travel, and Conference	-	-	-	-	-	-	-	-	-
128	2202	5615	Copier Charges	-	1,260	1,298	1,337	1,377	1,418	1,461	1,505	1,550
129	2202	5630	Legal Fees and Services	7,000	8,750	9,100	9,464	9,843	10,236	10,646	11,072	11,514
130	2202	5640	Printing	5,000	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764
131	2202	5646	Credit Card Fees	3,250	3,000	3,762	4,529	4,861	5,023	5,190	5,190	5,190
132	2202	5648	Collection Agency Fees	8,000	8,500	10,659	12,832	13,774	14,232	14,706	14,706	14,706
133	2202	5728	In-Service Training	-	-	-	-	-	-	-	-	-
134	2202	5734	Contract Services	78,560	71,500	74,360	77,334	80,428	83,645	86,991	90,470	94,089
135	2202	5801	General Liability	2,200	2,419	2,516	2,616	2,721	2,830	2,943	3,061	3,183
136	2202	5802	Fleet Insurance	3,561	1,630	1,695	1,763	1,834	1,907	1,983	2,062	2,145
137	2202	8001	Depreciation Expense	-	-	-	-	-	-	-	-	-
138			Total Operating Expenses Other Than Salaries and Benefits	\$ 326,181	\$ 350,129	\$ 354,683	\$ 369,675	\$ 383,435	\$ 396,992	\$ 411,036	\$ 424,925	\$ 438,869
			Capital Outlay									
139	2202	6023	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	2202	6160	Capital Equipment	-	-	-	-	-	-	-	-	-
141	2202	6169	Maintenance Equipment	-	-	-	-	-	-	-	-	-

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	
142	2202	6185	CER Equipment Replacement	-	-	-	-	-	-	-	-	-	-
143			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144			Total Customer Service / Utility Billing	\$ 1,025,799	\$ 1,135,015	\$ 1,171,630	\$ 1,219,998	\$ 1,268,504	\$ 1,318,233	\$ 1,369,936	\$ 1,423,029	\$ 1,477,788	
			UTILITY MAINTENANCE										
			Salaries and Benefits										
145	5503	2001	Supervisory	\$ 65,632	\$ 66,945	\$ 69,623	\$ 72,408	\$ 75,304	\$ 78,316	\$ 81,449	\$ 84,707	\$ 88,095	
146	5503	2002	Salaries - Operational	898,989	923,121	960,046	998,448	1,038,386	1,079,921	1,123,118	1,168,043	1,214,764	
147	5503	2004	Overtime	84,000	84,000	87,360	90,854	94,489	98,268	102,199	106,287	110,538	
148	5503	2007	Standby Compensation	8,280	9,400	9,776	10,167	10,574	10,997	11,437	11,894	12,370	
149	5503	2010	Retirement	148,552	152,493	158,593	164,936	171,534	178,395	185,531	192,952	200,670	
150	5503	2012	Retiree Health Care	19,293	19,812	20,604	21,429	22,286	23,177	24,104	25,069	26,071	
151	5503	2015	Benefits - FICA	82,563	72,763	75,674	78,700	81,848	85,122	88,527	92,068	95,751	
152	5503	2020	Sick Leave / PTO Conversion	15,200	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	
153	5503	2025	Group Health Insurance	137,981	59,398	62,368	65,486	68,761	72,199	75,809	79,599	83,579	
154	5503	2030	Worker's Comp. Insurance	33,548	30,939	32,177	33,464	34,802	36,194	37,642	39,148	40,714	
155	5503	2031	Worker's Comp. Admin. Fee	210	146	152	158	164	171	178	185	192	
156	5503	2033	Tool Allowance	960	-	-	-	-	-	-	-	-	
157	5503	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	
158			Total Salaries and Benefits	\$ 1,495,208	\$ 1,434,017	\$ 1,491,972	\$ 1,552,274	\$ 1,615,020	\$ 1,680,308	\$ 1,748,243	\$ 1,818,931	\$ 1,892,484	
			Operating Expenses Other Than Salaries and Benefits										
159	5503	3040	Office Supplies	\$ 2,386	\$ 2,386	\$ 2,458	\$ 2,531	\$ 2,607	\$ 2,685	\$ 2,766	\$ 2,849	\$ 2,934	
160	5503	3050	Books and Publications	450	450	464	477	492	506	522	537	553	
161	5503	3055	Fuels	70,000	75,000	78,750	82,688	86,822	91,163	95,721	100,507	105,533	
162	5503	3060	Tools	8,572	8,572	8,829	9,094	9,367	9,648	9,937	10,235	10,542	
163	5503	3105	Uniforms	10,440	12,500	12,875	13,261	13,659	14,069	14,491	14,926	15,373	
164	5503	3131	Equipment	25,590	25,590	26,614	27,678	28,785	29,937	31,134	32,380	33,675	
165	5503	3150	Safety Supplies	16,202	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	
166	5503	3164	Meters - New	-	-	-	-	-	-	-	-	-	
167	5503	3175	Cleaning Supplies	1,600	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	
168	5503	3325	Maintenance Supplies	6,100	6,100	6,344	6,598	6,862	7,136	7,422	7,718	8,027	
169	5503	3330	Construction Supplies	262,000	300,000	309,000	318,270	327,818	337,653	347,782	358,216	368,962	
170	5503	4406	Software Support Fees	6,500	-	-	-	-	-	-	-	-	
171	5503	4421	Fleet Commercial Parts	37,500	39,000	40,560	42,182	43,870	45,624	47,449	49,347	51,321	
172	5503	4425	Heating and Cooling	1,500	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	
173	5503	4435	Equipment Maintenance	3,450	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	
174	5503	4445	Building and Structures	1,500	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	
175	5503	4452	Communication Maintenance	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	
176	5503	4520	Water Transmission and Distribution	438,500	500,000	520,000	540,800	562,432	584,929	608,326	632,660	657,966	
177	5503	4525	Sewer Line Maintenance	25,000	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898	

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
178	5503	4701	Electricity	14,000	14,500	15,133	15,794	16,483	17,202	17,952	18,735	19,552
179	5503	4720	Gas	2,600	2,600	2,730	2,867	3,010	3,160	3,318	3,484	3,658
180	5503	4740	Phone Service and Maintenance	915	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230
181	5503	4741	Cellular Phone Service	7,200	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839
182	5503	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-
183	5503	4760	Water / Sewer / Garbage	28,000	29,000	30,450	31,973	33,571	35,250	37,012	38,863	40,806
184	5503	5022	Computer Hardware	20,090	-	-	-	-	-	-	-	-
185	5503	5023	Computer Software	-	-	-	-	-	-	-	-	-
186	5503	5050	Equipment - Non Capital	-	-	-	-	-	-	-	-	-
187	5503	5604	Line Locates	8,000	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758
188	5503	5605	Training, Travel, and Conference	6,753	6,755	6,958	7,166	7,381	7,603	7,831	8,066	8,308
189	5503	5615	Copier Charges	925	1,225	1,262	1,300	1,339	1,379	1,420	1,463	1,507
190	5503	5645	Memberships and Dues	650	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476
191	5503	5673	Inventory - Over/Short	-	-	-	-	-	-	-	-	-
192	5503	5674	Damaged / Obsolete Inventory	-	-	-	-	-	-	-	-	-
193	5503	5714	Copier Lease	-	-	-	-	-	-	-	-	-
194	5503	5729	Services - Janitorial	3,850	5,350	5,564	5,787	6,018	6,259	6,509	6,769	7,040
195	5503	5734	Contract Services	79,500	35,896	37,332	38,825	40,378	41,993	43,673	45,420	47,237
196	5503	5758	Equipment Rental / Lease	250	-	-	-	-	-	-	-	-
197	5503	5801	General Liability	590	648	674	701	729	758	788	820	853
198	5503	5802	Fleet Insurance	7,446	3,408	3,544	3,686	3,834	3,987	4,146	4,312	4,485
199	5503	5807	Commercial Property	3,852	3,967	4,126	4,291	4,462	4,641	4,826	5,020	5,220
200	5503	8001	Depreciation Expense	-	-	-	-	-	-	-	-	-
201			Total Operating Expenses Other Than Salaries and Benefits	\$ 1,103,911	\$ 1,150,947	\$ 1,194,385	\$ 1,239,505	\$ 1,286,373	\$ 1,335,060	\$ 1,385,636	\$ 1,438,178	\$ 1,492,763
			Capital Outlay									
202	5503	6185	CER Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	5503	6921	CER Heavy Equipment	-	-	-	-	-	-	-	-	-
204			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205			Total Utility Maintenance	\$ 2,599,119	\$ 2,584,964	\$ 2,686,357	\$ 2,791,779	\$ 2,901,393	\$ 3,015,368	\$ 3,133,879	\$ 3,257,109	\$ 3,385,247
			WASTEWATER TREATMENT PLANT									
			Salaries and Benefits									
206	5603	2001	Supervisory	\$ 68,283	\$ 69,649	\$ 72,435	\$ 75,332	\$ 78,346	\$ 81,479	\$ 84,739	\$ 88,128	\$ 91,653
207	5603	2002	Salaries - Operational	359,800	507,002	527,282	548,373	570,308	593,121	616,845	641,519	667,180
208	5603	2004	Overtime	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478
209	5603	2007	Standby Compensation	7,000	9,000	9,360	9,734	10,124	10,529	10,950	11,388	11,843
210	5603	2010	Retirement	65,925	88,817	92,370	96,064	99,907	103,903	108,059	112,382	116,877
211	5603	2012	Retiree Health Care	8,562	11,539	12,001	12,481	12,980	13,499	14,039	14,601	15,185
212	5603	2015	Benefits - FICA	35,218	42,047	43,729	45,478	47,297	49,189	51,157	53,203	55,331
213	5603	2020	Sick Leave / PTO Conversion	5,253	3,500	3,640	3,786	3,937	4,095	4,258	4,429	4,606

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
214	5603	2025	Group Health Insurance	51,528	65,561	68,839	72,281	75,895	79,690	83,674	87,858	92,251
215	5603	2030	Worker's Comp. Insurance	14,055	17,408	18,104	18,828	19,582	20,365	21,179	22,027	22,908
216	5603	2031	Worker's Comp. Admin. Fee	83	102	106	110	115	119	124	129	134
217	5603	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-
218			Total Salaries and Benefits	\$ 645,707	\$ 844,625	\$ 879,066	\$ 914,917	\$ 952,236	\$ 991,084	\$ 1,031,525	\$ 1,073,623	\$ 1,117,446
			Operating Expenses Other Than Salaries and Benefits									
219	5603	3040	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460
220	5603	3045	Postage	50	50	52	54	55	57	59	61	63
221	5603	3050	Books and Publications	450	450	464	477	492	506	522	537	553
222	5603	3055	Fuels	35,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213
223	5603	3060	Tools	2,280	2,800	2,884	2,971	3,060	3,151	3,246	3,343	3,444
224	5603	3105	Uniforms	3,980	6,077	6,259	6,447	6,641	6,840	7,045	7,256	7,474
225	5603	3131	Equipment	8,000	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527
226	5603	3150	Safety Supplies	8,000	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839
227	5603	3175	Cleaning Supplies	600	600	618	637	656	675	696	716	738
228	5603	3295	Water Treatment Chemicals	190,000	200,000	208,733	217,844	227,351	237,269	247,617	258,414	269,678
229	5603	3325	Maintenance Supplies	202,574	250,000	260,000	270,400	281,216	292,465	304,163	316,330	328,983
230	5603	3330	Construction Supplies	-	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839
231	5603	3340	Permits and Licenses	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299
232	5603	4406	Software Support Fees	8,300	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
233	5603	4407	Internet Support Fees	1,400	1,230	1,267	1,305	1,344	1,384	1,426	1,469	1,513
234	5603	4414	Copier Maintenance	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230
235	5603	4421	Fleet Commercial Parts	36,100	36,100	37,544	39,046	40,608	42,232	43,921	45,678	47,505
236	5603	4425	Heating and Cooling	1,000	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814
237	5603	4430	Pest Control	1,012	1,012	1,042	1,074	1,106	1,139	1,173	1,208	1,245
238	5603	4435	Equipment Maintenance	3,700	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580
239	5603	4445	Building and Structures	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290
240	5603	4452	Communication Maintenance	3,100	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948
241	5603	4453	Generator Maintenance	22,426	25,000	26,000	27,040	28,122	29,246	30,416	31,633	32,898
242	5603	4535	Wastewater Treatment Plant Maintenance	-	-	-	-	-	-	-	-	-
243	5603	4540	Telemetry Maintenance	30,150	30,150	31,356	32,610	33,915	35,271	36,682	38,149	39,675
244	5603	4701	Electricity	403,200	410,000	427,902	446,581	466,069	486,402	507,616	529,748	552,839
245	5603	4720	Gas	532	532	559	587	616	647	679	713	749
246	5603	4740	Phone Service and Maintenance	1,900	-	-	-	-	-	-	-	-
247	5603	4741	Cellular Phone Service	5,480	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903
248	5603	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-
249	5603	4760	Water / Sewer / Garbage	13,100	13,000	13,650	14,333	15,049	15,802	16,592	17,421	18,292
250	5603	5022	Computer Hardware	6,670	-	-	-	-	-	-	-	-
251	5603	5050	Equipment - Non Capital	-	-	-	-	-	-	-	-	-
252	5603	5605	Training, Travel, and Conference	1,800	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903
253	5603	5615	Copier Charges	2,950	2,950	3,039	3,130	3,224	3,320	3,420	3,522	3,628
254	5603	5640	Printing	800	800	824	849	874	900	927	955	984

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
255	5603	5645	Memberships and Dues	1,050	1,050	1,082	1,114	1,147	1,182	1,217	1,254	1,291
256	5603	5729	Services - Janitorial	6,385	6,520	6,781	7,052	7,334	7,627	7,933	8,250	8,580
257	5603	5734	Contract Services	4,000	200,000	208,000	216,320	224,973	233,972	243,331	253,064	263,186
258	5603	5747	Lab Services	91,364	85,000	88,400	91,936	95,613	99,438	103,415	107,552	111,854
259	5603	5758	Equipment Rental / Lease	500	500	515	530	546	563	580	597	615
260	5603	5801	General Liability	1,673	1,840	1,914	1,990	2,070	2,153	2,239	2,328	2,421
261	5603	5802	Fleet Insurance	3,811	3,617	3,762	3,912	4,069	4,231	4,401	4,577	4,760
262	5603	5807	Commercial Property	2,237	2,303	2,395	2,491	2,591	2,694	2,802	2,914	3,031
263			Total Operating Expenses Other Than Salaries and Benefits	\$ 1,120,074	\$ 1,375,681	\$ 1,432,788	\$ 1,492,273	\$ 1,554,235	\$ 1,618,778	\$ 1,686,010	\$ 1,756,043	\$ 1,828,994
			Capital Outlay									
264	5603	6160	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265	5603	6235	Capital - Engineering	-	-	-	-	-	-	-	-	-
266	5603	6570	Capital - Building Improvement	-	-	-	-	-	-	-	-	-
267			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268			Total Wastewater Treatment Plant	\$ 1,765,781	\$ 2,220,306	\$ 2,311,853	\$ 2,407,189	\$ 2,506,471	\$ 2,609,863	\$ 2,717,535	\$ 2,829,666	\$ 2,946,440
			WATER FILTER PLANT									
			Salaries and Benefits									
269	5703	2001	Supervisory	\$ 64,258	\$ 61,847	\$ 64,321	\$ 66,894	\$ 69,569	\$ 72,352	\$ 75,246	\$ 78,256	\$ 81,386
270	5703	2002	Salaries - Operational	570,041	571,878	594,753	618,543	643,285	669,016	695,777	723,608	752,552
271	5703	2004	Overtime	25,000	28,750	29,900	31,096	32,340	33,633	34,979	36,378	37,833
272	5703	2007	Standby Compensation	7,200	10,100	10,504	10,924	11,361	11,816	12,288	12,780	13,291
273	5703	2010	Retirement	97,682	97,606	101,510	105,571	109,793	114,185	118,753	123,503	128,443
274	5703	2012	Retiree Health Care	12,686	12,682	13,189	13,717	14,266	14,836	15,430	16,047	16,689
275	5703	2015	Benefits - FICA	51,754	47,109	48,993	50,953	52,991	55,111	57,315	59,608	61,992
276	5703	2020	Sick Leave / PTO Conversion	2,110	3,500	3,640	3,786	3,937	4,095	4,258	4,429	4,606
277	5703	2025	Group Health Insurance	127,242	26,672	28,006	29,400	30,876	32,420	34,041	35,743	37,530
278	5703	2030	Worker's Comp. Insurance	22,618	21,686	22,553	23,456	24,394	25,370	26,384	27,440	28,537
279	5703	2031	Worker's Comp. Admin. Fee	129	74	77	80	83	87	90	94	97
280	5703	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-
281			Total Salaries and Benefits	\$ 980,720	\$ 881,904	\$ 917,447	\$ 954,425	\$ 992,896	\$ 1,032,920	\$ 1,074,561	\$ 1,117,884	\$ 1,162,957
			Operating Expenses Other Than Salaries and Benefits									
282	5703	3040	Office Supplies	\$ 2,778	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	\$ 2,898	\$ 2,985	\$ 3,075
283	5703	3045	Postage	150	150	155	161	166	172	178	184	190
284	5703	3050	Books and Publications	681	400	412	424	437	450	464	478	492
285	5703	3055	Fuels	38,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213
286	5703	3060	Tools	1,500	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690
287	5703	3105	Uniforms	6,460	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994
288	5703	3131	Equipment	31,860	40,016	41,617	43,281	45,013	46,813	48,686	50,633	52,658

Table 1-9
City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
289	5703	3150	Safety Supplies	6,451	9,600	9,888	10,185	10,490	10,805	11,129	11,463	11,807
290	5703	3175	Cleaning Supplies	600	800	824	849	874	900	927	955	984
291	5703	3295	Water Treatment Chemicals	95,000	115,566	120,612	125,877	131,370	137,101	143,081	149,319	155,828
292	5703	3325	Maintenance Supplies	127,771	128,506	133,646	138,992	144,552	150,334	156,347	162,601	169,105
293	5703	3330	Construction Supplies	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149
294	5703	3340	Permits and Licenses	40,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195
295	5703	4406	Software Support Fees	11,000	16,000	16,480	16,974	17,484	18,008	18,548	19,105	19,678
296	5703	4407	Internet Support Fees	2,821	-	-	-	-	-	-	-	-
297	5703	4421	Fleet Commercial Parts	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478
298	5703	4425	Heating and Cooling	2,000	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518
299	5703	4430	Pest Control	800	800	824	849	874	900	927	955	984
300	5703	4435	Equipment Maintenance	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632
301	5703	4445	Building and Structures	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159
302	5703	4452	Communication Maintenance	13,510	13,500	14,040	14,602	15,186	15,793	16,425	17,082	17,765
303	5703	4453	Generator Maintenance	40,000	43,206	44,934	46,732	48,601	50,545	52,567	54,669	56,856
304	5703	4540	Telemetry Maintenance	40,000	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637
305	5703	4701	Electricity	512,460	512,460	534,836	558,183	582,541	607,955	634,470	662,133	690,995
306	5703	4720	Gas	5,300	5,300	5,565	5,843	6,135	6,442	6,764	7,103	7,458
307	5703	4740	Phone Service and Maintenance	7,500	-	-	-	-	-	-	-	-
308	5703	4741	Cellular Phone Service	8,063	11,000	11,330	11,670	12,020	12,381	12,752	13,135	13,529
309	5703	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-
310	5703	4760	Water / Sewer / Garbage	2,500	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518
311	5703	5022	Computer Hardware	15,246	-	-	-	-	-	-	-	-
312	5703	5050	Equipment - Non Capital	-	-	-	-	-	-	-	-	-
313	5703	5605	Training, Travel, and Conference	6,560	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994
314	5703	5615	Copier Charges	4,630	4,630	4,769	4,912	5,059	5,211	5,367	5,528	5,694
315	5703	5640	Printing	3,600	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428
316	5703	5645	Memberships and Dues	200	200	206	212	219	225	232	239	246
317	5703	5714	Copier Lease	-	-	-	-	-	-	-	-	-
318	5703	5729	Services - Janitorial	13,309	13,309	13,841	14,395	14,971	15,570	16,192	16,840	17,514
319	5703	5734	Contract Services	529,465	326,000	339,040	352,602	366,706	381,374	396,629	412,494	428,994
320	5703	5738	IT/OT Services	130,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491	171,071
321	5703	5747	Lab Services	38,000	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637
322	5703	5758	Equipment Rental / Lease	-	-	-	-	-	-	-	-	-
323	5703	5762	Water Conservation Fee - New Mexico	63,300	63,300	65,199	67,155	69,170	71,245	73,382	75,584	77,851
324	5703	5801	General Liability	3,444	3,680	3,827	3,980	4,139	4,305	4,477	4,656	4,843
325	5703	5802	Fleet Insurance	5,080	1,779	1,850	1,924	2,001	2,081	2,164	2,251	2,341
326	5703	5807	Commercial Property	56,418	58,489	60,829	63,262	65,792	68,424	71,161	74,007	76,968
327			Total Operating Expenses Other Than Salaries and Benefits	\$ 1,913,457	\$ 1,722,791	\$ 1,792,668	\$ 1,865,400	\$ 1,941,104	\$ 2,019,903	\$ 2,101,924	\$ 2,187,299	\$ 2,276,165

Table 1-9
City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,								
				2024	2025	2026	2027	2028	2029	2030	2031	2032
Capital Outlay												
328	5703	6185	CER Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330			Total Water Filter Plant	\$ 2,894,177	\$ 2,604,695	\$ 2,710,115	\$ 2,819,825	\$ 2,934,000	\$ 3,052,824	\$ 3,176,485	\$ 3,305,183	\$ 3,439,123
CONSTRUCTION												
Salaries and Benefits												
331	7803	2001	Supervisory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	7803	2002	Salaries - Operational	-	-	-	-	-	-	-	-	-
333	7803	2004	Overtime	-	-	-	-	-	-	-	-	-
334	7803	2007	Standby Compensation	-	-	-	-	-	-	-	-	-
335	7803	2010	Retirement	-	-	-	-	-	-	-	-	-
336	7803	2012	Retiree Health Care	-	-	-	-	-	-	-	-	-
337	7803	2015	Benefits - FICA	-	-	-	-	-	-	-	-	-
338	7803	2020	Sick Leave / PTO Conversion	-	-	-	-	-	-	-	-	-
339	7803	2025	Group Health Insurance	-	-	-	-	-	-	-	-	-
340	7803	2030	Worker's Comp. Insurance	-	-	-	-	-	-	-	-	-
341	7803	2031	Worker's Comp. Admin. Fee	-	-	-	-	-	-	-	-	-
342	7803	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-
343			Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Other Than Salaries and Benefits												
344	7803	3040	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
345	7803	3050	Books and Publications	-	-	-	-	-	-	-	-	-
346	7803	3055	Fuels	-	-	-	-	-	-	-	-	-
347	7803	3060	Tools	-	-	-	-	-	-	-	-	-
348	7803	3105	Uniforms	-	500	515	530	546	563	580	597	615
349	7803	3131	Equipment	-	-	-	-	-	-	-	-	-
350	7803	3150	Safety Supplies	-	-	-	-	-	-	-	-	-
351	7803	3175	Cleaning Supplies	-	-	-	-	-	-	-	-	-
352	7803	3325	Maintenance Supplies	-	-	-	-	-	-	-	-	-
353	7803	3330	Construction Supplies	-	-	-	-	-	-	-	-	-
354	7803	4421	Fleet Commercial Parts	-	-	-	-	-	-	-	-	-
355	7803	4445	Building and Structures	-	-	-	-	-	-	-	-	-
356	7803	4452	Communication Maintenance	-	-	-	-	-	-	-	-	-
357	7803	4740	Phone Service and Maintenance	-	-	-	-	-	-	-	-	-
358	7803	4741	Cellular Phone Service	-	-	-	-	-	-	-	-	-
359	7803	4742	Long Distance Telephone Services	-	-	-	-	-	-	-	-	-
360	7803	5022	Computer Hardware	-	-	-	-	-	-	-	-	-
361	7803	5050	Equipment - Non Capital	-	-	-	-	-	-	-	-	-
362	7803	5605	Training, Travel, and Conference	-	-	-	-	-	-	-	-	-

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	
363	7803	5615	Copier Charges	-	-	-	-	-	-	-	-	-	-
364	7803	5645	Memberships and Dues	-	-	-	-	-	-	-	-	-	-
365	7803	5714	Copier Lease	-	-	-	-	-	-	-	-	-	-
366	7803	5758	Equipment Rental / Lease	-	-	-	-	-	-	-	-	-	-
367	7803	5802	Fleet Insurance	-	-	-	-	-	-	-	-	-	-
368			Total Operating Expenses Other Than Salaries and Benefits	\$ -	\$ 500	\$ 515	\$ 530	\$ 546	\$ 563	\$ 580	\$ 597	\$ 615	
			Capital Outlay										
369	7803	6185	CER Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
370			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371			Total Construction	\$ -	\$ 500	\$ 515	\$ 530	\$ 546	\$ 563	\$ 580	\$ 597	\$ 615	
			1977 JT W/S PRINCIPAL AND INTEREST										
372	82	5734	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
373	82	7400	Bond/Loan Expenses	-	-	-	-	-	-	-	-	-	-
374			Total 1977 JT W/S Principal and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			INFRASTRUCTURE										
375	9303	5735	Services - Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
376	9303	6770	Water Line Improvements	-	-	-	-	-	-	-	-	-	-
377			Total Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPARTMENT 9399										
			Operating Expenses Other Than Salaries and Benefits										
378	9399	5734	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
379			Total Operating Expenses Other Than Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Capital Outlay										
380	9399	6088	Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
381	9399	6235	Capital - Engineering	-	-	-	-	-	-	-	-	-	-
382	9399	6530	Pipeline Replacement	-	-	-	-	-	-	-	-	-	-
383	9399	6532	Wastewater Treatment Plant Improvements	-	-	-	-	-	-	-	-	-	-
384	9399	6899	ICIP	-	-	-	-	-	-	-	-	-	-
385			Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
386			Total Department 9399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			DEPARTMENT 9999										
387	9999	9898	Amortization Expense on Deferred Outflows	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
388			Total Department 9999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Table 1-9

City of Alamogordo, New Mexico
Utility Rate Study
Combined System

Projected Operating Expenses - Combined System

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending June 30,									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	
TRANSFERS OUT													
389	491	1810	Transfer to (10) Gov/Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390	491	1811	Transfer to (11) General Op	-	-	-	-	-	-	-	-	-	-
391	491	1812	Transfer to (12) Internal Service	668,107	716,718	716,718	716,718	752,554	752,554	752,554	752,554	752,554	752,554
392	491	1853	Transfer to (53) GO P&I	-	-	-	-	-	-	-	-	-	-
393	491	1854	Transfer to (54) RO / Snake Tank	-	-	-	-	-	-	-	-	-	-
394	491	1863	Transfer to (63) Engineering	150,653	-	-	-	-	-	-	-	-	-
395	491	1882	Transfer to (82) JT W/S P&I	-	-	-	-	-	-	-	-	-	-
396	491	1888	Transfer to (88) Bonito Lake	-	-	-	-	-	-	-	-	-	-
397	491	8107	Transfer to (107) Self-Insurance	-	-	-	-	-	-	-	-	-	-
398	491	8124	Transfer to (24) Capital Improvement	-	-	-	-	-	-	-	-	-	-
399			Total Transfers Out	\$ 818,760	\$ 716,718	\$ 716,718	\$ 716,718	\$ 752,554	\$ 752,554	\$ 752,554	\$ 752,554	\$ 752,554	\$ 752,554
OTHER													
400		7299	Interest / Interest Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401		8004	Contra Capital Outlay Exp	-	-	-	-	-	-	-	-	-	-
402		8020	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-
403			Total Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
404			TOTAL EXPENDITURES AND TRANSFERS - SUBTOTAL	\$ 10,094,791	\$ 10,080,496	\$ 10,444,282	\$ 10,836,961	\$ 11,279,575	\$ 11,702,109	\$ 12,141,742	\$ 12,598,509	\$ 13,073,327	\$ 13,073,327
405	Contingency		Allowance for Additional Expenditures	\$ -	\$ -	\$ 104,443	\$ 108,370	\$ 112,796	\$ 117,021	\$ 121,417	\$ 125,985	\$ 130,733	\$ 130,733
406			TOTAL COMBINED SYSTEM OPERATING EXPENSES	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060	\$ 13,204,060

Table 1-10

**City of Alamogordo, New Mexico
Utility Rate Study**

Escalation References

Line No.	Description	Reference	Fiscal Year Ending June 30,						
			2026	2027	2028	2029	2030	2031	2032
1	Constant Factor	Constant	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
2	General Inflation (CPI Price Index) [1]	Inflation	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300
3	Labor	Labor	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
4	Health Insurance	HealthIns	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
5	Customer Growth + Inflation - Water	Cust-Water	1.0347	1.0347	1.0346	1.0346	1.0346	1.0346	1.0300
6	Customer Growth + Inflation - Sewer	Cust-Sewer	1.0325	1.0325	1.0325	1.0325	1.0325	1.0698	1.0300
7	Water Rate Revenue	WRevenue	1.2540	1.2038	1.0734	1.0333	1.0333	1.0000	1.0000
8	Wastewater Rate Revenue	SRevenue	1.2524	1.2023	1.0721	1.0320	1.0320	1.0000	1.0000
9	Repair and Maintenance	Repair	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
10	Water Billed + Inflation	Bill-W	1.0336	1.0336	1.0336	1.0336	1.0336	1.0000	1.0300
11	Wastewater Billed + Inflation	Bill-S	1.0317	1.0317	1.0317	1.0317	1.0317	1.0000	1.0300
12	Water Produced + Inflation	Prod-W	1.0336	1.0336	1.0336	1.0336	1.0336	1.0000	1.0300
13	Wastewater Treated + Inflation	Treat-S	1.0325	1.0325	1.0325	1.0325	1.0325	1.0325	1.0698
14	Electricity - Commodity	ElectricCommod	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
15	Electricity - Water	ElectricW	1.0437	1.0437	1.0436	1.0436	1.0436	1.0436	1.0436
16	Electricity - Wastewater	ElectricS	1.0425	1.0425	1.0425	1.0425	1.0425	1.0425	1.0802
17	Chemicals - Commodity	ChemicalCommod	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
18	Chemicals - Water	ChemicalW	1.0437	1.0437	1.0436	1.0436	1.0436	1.0436	1.0436
19	Chemicals - Wastewater	ChemicalS	1.0425	1.0425	1.0425	1.0425	1.0425	1.0425	1.0802
20	Fuel	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
21	Utilities	Utilities	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
22	Inflation/Employee Growth	Inf/Emp	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300
23	Property/General Insurance Liability	Insurance	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
24	Marginal Escalator	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100	1.0100
25	Elimination Factor	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	Payment to General Fund	GenFund	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
27	Late Fees	LateFees	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
28	Construction Costs	Construction	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300	1.0300
29	Transfer to Internal Service	IntServTransfer	1.0000	1.0000	1.0500	1.0000	1.0000	1.0000	1.0000
30	Transfer to Engineering	EngrTransfer	1.0000	1.0000	1.1250	1.0000	1.0000	1.0000	1.0000

Footnotes:

[1] Estimates based on recent historical trends.

Table 1-11
City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Debt Service Allocation to Individual Systems

Line No.	Description	Percent		Fiscal Year Ending June 30,								
		Water	Wastewater	2024	2025	2026	2027	2028	2029	2030	2031	2032
EXISTING DEBT SERVICE												
<u>Existing Senior Lien Debt</u>												
New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan)												
1	Amount Funded	50.00%	50.00%									
2	Start Balance			\$ 4,608,017	\$ 4,095,132	\$ 3,566,810	\$ 3,021,740	\$ 2,458,737	\$ 1,876,536	\$ 1,273,550	\$ 648,495	\$ -
3	Plus: Interest			160,253	144,815	128,067	110,135	90,936	70,152	48,082	24,643	-
4	Less: Payments			673,138	673,137	673,137	673,138	673,137	673,138	673,137	673,138	-
5	Balance End of Year			\$ 4,095,132	\$ 3,566,810	\$ 3,021,740	\$ 2,458,737	\$ 1,876,536	\$ 1,273,550	\$ 648,495	\$ -	\$ -
New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)												
6	Amount Funded	50.00%	50.00%									
7	Start Balance			\$ 624,000	\$ 316,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8	Plus: Interest			8,178	4,266	-	-	-	-	-	-	-
9	Less: Payments			316,178	320,266	-	-	-	-	-	-	-
10	Balance End of Year			\$ 316,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
New Mexico Finance Authority Loan PPRF-5013 (Loan 23)												
11	Amount Funded	50.00%	50.00%									
12	Start Balance			\$ 2,070,969	\$ 1,737,312	\$ 1,399,439	\$ 1,057,100	\$ 709,960	\$ 357,712	\$ 0	\$ 0	\$ 0
13	Plus: Interest			30,410	26,194	21,728	16,927	11,819	6,355	-	-	-
14	Less: Payments			364,067	364,067	364,067	364,067	364,067	364,067	-	-	-
15	Balance End of Year			\$ 1,737,312	\$ 1,399,439	\$ 1,057,100	\$ 709,960	\$ 357,712	\$ 0	\$ 0	\$ 0	\$ 0
New Mexico Finance Authority Loan DW-5357 (Bonito Lake Surface Water Reservoir Improvements)												
16	Amount Funded	100.00%	0.00%									
17	Start Balance			\$ 1,039,569	\$ 985,597	\$ 931,492	\$ 877,250	\$ 822,874	\$ 768,361	\$ 713,712	\$ 658,926	\$ 604,003
18	Plus: Interest			3,166	3,031	2,896	2,761	2,625	2,488	2,352	2,215	2,077
19	Less: Payments			57,138	57,137	57,138	57,137	57,137	57,137	57,137	57,138	57,137
20	Balance End of Year			\$ 985,597	\$ 931,492	\$ 877,250	\$ 822,874	\$ 768,361	\$ 713,712	\$ 658,926	\$ 604,003	\$ 548,943
Total Existing Senior Lien Debt												
21	Amount Funded											
22	Start Balance			\$ 5,232,017	\$ 4,411,132	\$ 3,566,810	\$ 3,021,740	\$ 2,458,737	\$ 1,876,536	\$ 1,273,550	\$ 648,495	\$ 0
23	Plus: Interest			202,007	178,307	152,692	129,823	105,380	78,995	50,434	26,857	2,077
24	Less: Payments			1,410,521	1,414,608	1,094,343	1,094,342	1,094,342	1,094,342	730,275	730,275	57,137
25	Balance End of Year			\$ 6,148,444	\$ 4,966,249	\$ 4,078,840	\$ 3,168,697	\$ 2,234,248	\$ 1,273,550	\$ 648,495	\$ 0	\$ 0
Total Existing Debt												
26	Amount Funded											
27	Start Balance			\$ 5,232,017	\$ 4,411,132	\$ 3,566,810	\$ 3,021,740	\$ 2,458,737	\$ 1,876,536	\$ 1,273,550	\$ 648,495	\$ 0
28	Plus: Interest			202,007	178,307	152,692	129,823	105,380	78,995	50,434	26,857	2,077
29	Less: Payments			1,410,521	1,414,608	1,094,343	1,094,342	1,094,342	1,094,342	730,275	730,275	57,137
30	Balance End of Year			\$ 6,148,444	\$ 4,966,249	\$ 4,078,840	\$ 3,168,697	\$ 2,234,248	\$ 1,273,550	\$ 648,495	\$ 0	\$ 0

Table 1-11
City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Debt Service Allocation to Individual Systems

Line No.	Description	Percent		Fiscal Year Ending June 30,								
		Water	Wastewater	2024	2025	2026	2027	2028	2029	2030	2031	2032
PROPOSED DEBT SERVICE												
<u>Proposed Senior Lien Debt</u>												
New Mexico Finance Authority Loan for Snake Tank Well Transmission Line												
31	Amount Funded	100.00%	0.00%									
32	Start Balance			\$ -	\$ -	\$ -	\$ 12,280,000	\$ 11,680,455	\$ 11,079,411	\$ 10,476,865	\$ 9,872,812	\$ 9,267,249
33	Plus: Interest			-	-	-	30,700	29,201	27,699	26,192	24,682	23,168
34	Less: Payments			-	-	-	630,245	630,245	630,245	630,245	630,245	630,245
35	Balance End of Year			\$ -	\$ -	\$ -	\$ 11,680,455	\$ 11,079,411	\$ 10,476,865	\$ 9,872,812	\$ 9,267,249	\$ 8,660,172
Additional Senior Lien Debt 2												
36	Amount Funded	75.46%	24.54%									
37	Start Balance			\$ -	\$ 28,070,000	\$ 27,858,753	\$ 27,425,697	\$ 26,970,988	\$ 26,493,544	\$ 25,992,227	\$ 25,465,845	\$ 24,913,143
38	Plus: Interest			-	701,750	1,392,938	1,371,285	1,348,549	1,324,677	1,299,611	1,273,292	1,245,657
39	Less: Payments			-	912,997	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994
40	Balance End of Year			\$ -	\$ 27,858,753	\$ 27,425,697	\$ 26,970,988	\$ 26,493,544	\$ 25,992,227	\$ 25,465,845	\$ 24,913,143	\$ 24,332,806
Additional Senior Lien Debt 3												
41	Amount Funded	85.36%	14.64%									
42	Start Balance			\$ -	\$ -	\$ -	\$ -	\$ 45,365,000	\$ 45,051,859	\$ 44,408,355	\$ 43,729,458	\$ 43,013,222
43	Plus: Interest			-	-	-	-	1,247,538	2,477,852	2,442,460	2,405,120	2,365,727
44	Less: Payments			-	-	-	-	1,560,678	3,121,357	3,121,357	3,121,357	3,121,357
45	Balance End of Year			\$ -	\$ -	\$ -	\$ -	\$ 45,051,859	\$ 44,408,355	\$ 43,729,458	\$ 43,013,222	\$ 42,257,592
Additional Senior Lien Debt 4												
46	Amount Funded	100.00%	0.00%									
47	Start Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,180,000
48	Plus: Interest			-	-	-	-	-	-	-	-	1,390,350
49	Less: Payments			-	-	-	-	-	-	-	-	1,709,919
50	Balance End of Year			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,860,431
Total Proposed Senior Lien Debt												
51	Amount Funded											
52	Start Balance			\$ -	\$ 28,070,000	\$ 27,858,753	\$ 39,705,697	\$ 84,016,443	\$ 82,624,814	\$ 80,877,447	\$ 79,068,115	\$ 101,373,614
53	Plus: Interest			-	701,750	1,392,938	1,401,985	2,625,288	3,830,228	3,768,263	3,703,094	5,024,902
54	Less: Payments			-	912,997	1,825,994	2,456,239	4,016,917	5,577,595	5,577,595	5,577,595	7,287,514
55	Balance End of Year			\$ -	\$ 27,858,753	\$ 27,425,697	\$ 38,651,443	\$ 82,624,814	\$ 80,877,447	\$ 79,068,115	\$ 77,193,614	\$ 99,111,003
Total Proposed Debt												
56	Amount Funded											
57	Start Balance			\$ -	\$ 28,070,000	\$ 27,858,753	\$ 39,705,697	\$ 84,016,443	\$ 82,624,814	\$ 80,877,447	\$ 79,068,115	\$ 101,373,615
58	Plus: Interest			-	701,750	1,392,938	1,401,985	2,625,288	3,830,228	3,768,263	3,703,094	5,024,902
59	Less: Payments			-	912,997	1,825,994	2,456,239	4,016,917	5,577,595	5,577,595	5,577,595	7,287,514
60	Balance End of Year			\$ -	\$ 27,858,753	\$ 27,425,697	\$ 38,651,443	\$ 82,624,814	\$ 80,877,447	\$ 79,068,115	\$ 77,193,614	\$ 99,111,004
TOTAL DEBT												
61	Amount Funded											

Table 1-11

City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Debt Service Allocation to Individual Systems

Line No.	Description	Percent		Fiscal Year Ending June 30,								
		Water	Wastewater	2024	2025	2026	2027	2028	2029	2030	2031	2032
62	Start Balance			\$ 5,232,017	\$ 32,481,132	\$ 31,425,563	\$ 42,727,437	\$ 86,475,180	\$ 84,501,350	\$ 82,150,997	\$ 79,716,610	\$ 101,373,615
63	Plus: Interest			202,007	880,057	1,545,630	1,531,807	2,730,668	3,909,223	3,818,697	3,729,952	5,026,980
64	Less: Payments			1,410,521	2,327,605	2,920,336	3,550,581	5,111,259	6,671,937	6,307,870	6,307,871	7,344,651
65	Balance End of Year			\$ 6,148,444	\$ 32,825,002	\$ 31,504,537	\$ 41,820,140	\$ 84,859,062	\$ 82,150,997	\$ 79,716,610	\$ 77,193,614	\$ 99,111,004
66	Total Interest Payments			\$ 202,007	\$ 880,057	\$ 1,545,630	\$ 1,531,807	\$ 2,730,668	\$ 3,909,223	\$ 3,818,697	\$ 3,729,952	\$ 5,026,980
67	Total Principal Payments			1,208,513	1,447,548	1,374,707	2,018,774	2,380,591	2,762,714	2,489,173	2,577,919	2,317,671
68	Total Debt Service			\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651
WATER SYSTEM DEBT SERVICE												
69	New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan)	50.00%		\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ -
70	New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	50.00%		158,089	160,133	-	-	-	-	-	-	-
71	New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	50.00%		182,034	182,034	182,034	182,034	182,034	182,034	-	-	-
72	New Mexico Finance Authority Loan DW-5357 (Bonito Lake Surface Water)	100.00%		57,138	57,137	57,138	57,137	57,137	57,137	57,137	57,138	57,137
73	New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	100.00%		-	-	-	630,245	630,245	630,245	630,245	630,245	630,245
74	Additional Senior Lien Debt 2	75.46%		-	688,973	1,377,946	1,377,946	1,377,946	1,377,946	1,377,946	1,377,946	1,377,946
75	Additional Senior Lien Debt 3	85.36%		-	-	-	-	1,332,230	2,664,459	2,664,459	2,664,459	2,664,459
76	Additional Senior Lien Debt 4	100.00%		-	-	-	-	-	-	-	-	1,709,919
77	Total			\$ 733,829	\$ 1,424,845	\$ 1,953,686	\$ 2,583,931	\$ 3,916,160	\$ 5,248,390	\$ 5,066,356	\$ 5,066,357	\$ 6,439,706
WASTEWATER SYSTEM DEBT SERVICE												
78	New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan)	50.00%		\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ 336,569	\$ -
79	New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	50.00%		158,089	160,133	-	-	-	-	-	-	-
80	New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	50.00%		182,034	182,034	182,034	182,034	182,034	182,034	-	-	-
81	Additional Senior Lien Debt 2	24.54%		-	224,024	448,048	448,048	448,048	448,048	448,048	448,048	448,048
82	Additional Senior Lien Debt 3	14.64%		-	-	-	-	228,449	456,897	456,897	456,897	456,897
83	Total			\$ 676,692	\$ 902,759	\$ 966,650	\$ 966,650	\$ 1,195,099	\$ 1,423,548	\$ 1,241,514	\$ 1,241,514	\$ 904,945
84	Water System (%)			52.03%	61.22%	66.90%	72.77%	76.62%	78.66%	80.32%	80.32%	87.68%
85	Wastewater System (%)			47.97%	38.78%	33.10%	27.23%	23.38%	21.34%	19.68%	19.68%	12.32%
86	Total			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 1-12

City of Alamogordo, New Mexico
Utility Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending June 30,									Total
			2024	2025	2026	2027	2028	2029	2030	2031	2032	
WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM												
Departmental Capital												
1	Capital Equipment	REV	\$ 131,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,108
2	CER Equipment Replacement	REV	808,351	-	-	-	-	-	-	-	-	808,351
3	Water Line Improvements	REV	64,000	-	-	-	-	-	-	-	-	64,000
4	Departmental Capital	REV	-	1,529,750	1,581,969	641,329	650,231	832,503	1,311,641	590,976	1,183,204	8,321,604
5	Adjustments	REV	-	-	-	-	-	-	-	-	-	-
6	Subtotal - Departmental Capital		\$ 1,003,458	\$ 1,529,750	\$ 1,581,969	\$ 641,329	\$ 650,231	\$ 832,503	\$ 1,311,641	\$ 590,976	\$ 1,183,204	\$ 9,325,063
Capital Needs												
7	Bonito Lake Restoration	CRF	\$ 104,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,235
8	Improvements	CRF	604,966	-	-	-	-	-	-	-	-	604,966
9	Pipeline Replacement	CRF	82,200	-	-	-	-	-	-	-	-	82,200
10	ICIP	CRF	37,581	-	-	-	-	-	-	-	-	37,581
11	24" Waterline Extension Scenic & 18th to Indian Wells Road (Carmel section included)	CRF	-	-	-	-	-	-	2,559,978	-	-	2,559,978
12	40 Year Master Plan Update	CRF	-	-	-	-	-	-	95,999	-	-	95,999
13	Alamo Surface Water Plant Renovation	B2	-	-	-	1,357,639	-	-	-	-	-	1,357,639
14	Bolted Ground Storage Tank Renovation BWROTP	CRF	-	-	-	-	47,155	-	-	-	-	47,155
15	Bolted Ground Storage Tank Renovation Golf Course	CRF	-	-	-	-	-	49,136	-	-	-	49,136
16	Bolted Ground Storage Tank Renovation Prather	CRF	-	-	-	-	-	-	51,200	-	-	51,200
17	Bolted Ground Storage Tank Renovation Upper Alamo	CRF	-	-	-	45,255	-	-	-	-	-	45,255
18	Bolted Ground Storage Tank Renovation Westside	CRF	-	-	-	-	-	-	-	-	111,181	111,181
19	Bolted Water Storage Tank Inspection	CRF	-	-	217,153	-	-	-	-	-	-	217,153
20	Complete Well # 9 (Rename Well # 1)	B3	-	-	-	-	1,060,995	-	-	-	-	1,060,995
21	Distribution System PRV Flow Metering	B3	-	-	-	-	707,330	-	-	-	-	707,330
22	Elevated Tank Water Pressure Zone 3 for Fireflow	B3	-	-	-	-	-	-	6,399,946	-	-	6,399,946
23	Equip Secondary Well, Snake Tank Well Field (contingency planning for well 5)	B3	-	-	-	-	1,060,995	-	-	-	-	1,060,995
24	Fresnal Canyon Pipeline Replacement Diversion 5 To Snow Smith Springs	B3	-	-	-	-	-	-	2,111,982	-	-	2,111,982
25	Fresnal Canyon Pipeline Replacement Diversion 5 To Snow Smith Springs	CRF	-	-	-	-	-	-	-	2,111,982	-	2,111,982
26	Golf Course Area GST (3mg Additional Storage)	B3	-	-	-	-	-	-	2,559,978	-	-	2,559,978
27	Golf Course Area GST (3mg Additional Storage)	CRF	-	-	-	-	-	-	-	2,559,978	-	2,559,978
28	Golf Course Booster Station Standby Power Generator	CRF	-	-	-	113,137	-	-	-	-	-	113,137
29	La Luz Onsite Hypo Generation System	CRF	-	-	-	-	471,553	-	-	-	-	471,553
30	La Luz Surface Water Plant Renovation	B4	-	-	-	-	-	-	-	-	9,677,195	9,677,195
31	La Luz Surface Water Plant Renovation	CRF	-	-	-	-	-	-	-	-	7,000,000	7,000,000
32	Lower Alamo Booster Station Standby Power Generator	CRF	-	-	-	-	-	-	153,599	-	-	153,599
33	Ocotillo Booster Station Standby Power Generator	CRF	-	-	-	135,764	-	-	-	-	-	135,764
34	Prather Booster Station Standby Power Generator	CRF	-	-	-	135,764	-	-	-	-	-	135,764
35	PRV Installation Wright Streets and Hwy54	CRF	-	1,563,000	-	-	-	-	-	-	-	1,563,000
36	Raw Water Ground Storage Reservoirs Inspection	CRF	-	-	217,153	-	-	-	-	-	-	217,153
37	Redrill & Equip Well # 4	CRF	-	-	-	1,018,229	-	-	-	-	-	1,018,229
38	Repair / Rehab Wells - Well Improvements	CRF	-	208,400	-	-	-	-	-	-	-	208,400
39	Residential Meter Replacement	B2	-	-	1,140,052	1,140,052	-	-	-	-	-	2,280,104

Table 1-12

City of Alamogordo, New Mexico
Utility Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending June 30,										Total
			2024	2025	2026	2027	2028	2029	2030	2031	2032		
40	Residential Meter Replacement	B3	-	-	-	-	1,140,052	-	-	-	-	-	1,140,052
41	Water System SCADA Improvments	CRF	-	-	150,000	-	-	-	-	-	-	-	150,000
42	SMP Various Water Distribution Upgrades	B2	-	-	2,171,528	-	-	-	-	-	-	-	2,171,528
43	Snake Tank Well Trans Line Phase 1	B1	-	6,000,000	6,000,000	-	-	-	-	-	-	-	12,000,000
44	Snake Tank Well Trans Line Phase 2	B2	-	-	-	7,000,000	-	-	-	-	-	-	7,000,000
45	Snake Tank Well Trans Line Phase 2	B3	-	-	-	-	7,000,000	-	-	-	-	-	7,000,000
46	Snake Tank Well Trans Line Phase 3	B3	-	-	-	-	-	-	5,000,000	8,000,000	-	-	13,000,000
47	Snake Tank Well Trans Line Phase 3	CRF	-	-	-	-	-	-	3,000,000	-	-	-	3,000,000
48	Source Water Protection Plan	CRF	-	-	-	203,646	-	-	-	-	-	-	203,646
49	Spring Collection Can Renovation / Replacement (source water) Alamo Canyon / Gordon Canyon	CRF	-	-	-	452,546	452,546	-	-	-	-	-	905,093
50	Spring Collection Can Renovation / Replacement (source water) Caballero	CRF	-	-	-	169,705	169,705	-	-	-	-	-	339,410
51	Spring Collection Can Renovation / Replacement (source water) Crockett	CRF	-	-	-	-	294,721	294,721	-	-	-	-	589,442
52	Spring Collection Can Renovation / Replacement (source water) Lower Maruche	CRF	-	-	-	-	471,553	471,553	-	-	-	-	943,107
53	Springer	CRF	-	-	-	-	88,416	88,416	-	-	-	-	176,833
54	Spring Collection Can Renovation / Replacement (source water) Snow	CRF	-	-	-	-	117,888	117,888	-	-	-	-	235,777
55	Spring Collection Can Renovation / Replacement (source water) Upper Maruche	CRF	-	-	-	-	147,360	147,360	-	-	-	-	294,721
56	Upper Ocotillo Storage Tank Installation 3.0 MG	B4	-	-	-	-	-	-	-	-	5,559,065	-	5,559,065
57	Wastewater Master Plan Update	CRF	-	-	-	-	-	-	-	-	-	-	-
58	Water & Wastewater SCADA System Master Plan	CRF	-	-	-	84,852	-	-	-	-	-	-	84,852
59	Water & Wastewater System Security	CRF	-	78,150	-	-	-	-	-	-	-	-	78,150
60	Water and Wastewater System O&M Program	CRF	-	-	97,719	-	-	-	-	-	-	-	97,719
61	Water Conservation Plan Update	CRF	-	-	-	-	-	-	-	-	208,465	-	208,465
62	Water Master Plan Update	CRF	-	-	-	-	-	-	-	191,998	-	-	191,998
63	Water Pipeline Replacement First to Bypass	B2	-	-	651,458	-	-	-	-	-	-	-	651,458
64	Water Pipeline Replacement Hwy 54 to Airport Road East Bound	B2	-	1,563,000	-	-	-	-	-	-	-	-	1,563,000
65	Water Pipeline Replacement Hwy 54 To Airport Road West Bound	B2	-	1,563,000	-	-	-	-	-	-	-	-	1,563,000
66	Water Pipeline Replacement Hwy 82 To Coblestone 10" Upsize To 16"	B3	-	-	-	-	943,107	-	-	-	-	-	943,107
67	Water Pipeline Replacement La Luz Plant to Coblestone Road 22"CCP	B3	-	-	-	-	884,163	884,163	-	-	-	-	1,768,325
68	Welded Ground Storage Tank Renovation / Paint Callahan 2.2 MG	CRF	-	-	868,611	-	-	-	-	-	-	-	868,611
69	Welded Ground Storage Tank Renovation / Paint Lower Alamo 2.0 MG	B2	-	-	1,302,917	-	-	-	-	-	-	-	1,302,917
70	Welded Ground Storage Tank Renovation / Paint Ocotillo 3.0 MG	B2	-	-	1,628,646	-	-	-	-	-	-	-	1,628,646
71	Welded Water Storage Tank Inspection	CRF	-	-	217,153	-	-	-	-	-	-	-	217,153
72	Welded Water Storage Tank Renovation / Paint Green 5.0 MG	B2	-	-	-	1,131,366	-	-	-	-	-	-	1,131,366
73	Zone 4 Elevated Storage (Fire Protection)	B4	-	-	-	-	-	-	-	-	8,338,597	-	8,338,597
74	Westside Standby Power	CRF	-	125,040	-	-	-	-	-	-	-	-	125,040
75	Adjustments	CRF	-	-	-	-	-	-	-	-	-	-	-
76	Subtotal - Capital Needs		\$ 828,982	\$ 11,100,590	\$ 14,662,390	\$ 12,987,956	\$ 15,057,541	\$ 10,053,238	\$ 22,124,681	\$ 4,671,961	\$ 30,894,503	\$ 122,381,841	
77	TOTAL WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM		\$ 1,832,440	\$ 12,630,340	\$ 16,244,359	\$ 13,629,285	\$ 15,707,773	\$ 10,885,741	\$ 23,436,322	\$ 5,262,937	\$ 32,077,708	\$ 131,706,904	

Table 1-12

City of Alamogordo, New Mexico
Utility Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending June 30,								Total	
			2024	2025	2026	2027	2028	2029	2030	2031		2032
SEWER SYSTEM CAPITAL IMPROVEMENT PROGRAM												
Departmental Capital												
78	Capital Equipment	REV	\$ 131,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,108
79	CER Equipment Replacement	REV	808,351	-	-	-	-	-	-	-	-	808,351
80	Water Line Improvements	REV	64,000	-	-	-	-	-	-	-	-	64,000
81	Departmental Capital	REV	-	1,529,750	1,581,969	641,329	650,231	832,503	1,311,641	590,976	1,183,204	8,321,604
82	Adjustments	REV	-	-	-	-	-	-	-	-	-	-
83	Subtotal - Departmental Capital		\$ 1,003,458	\$ 1,529,750	\$ 1,581,969	\$ 641,329	\$ 650,231	\$ 832,503	\$ 1,311,641	\$ 590,976	\$ 1,183,204	\$ 9,325,063
Capital Needs												
84	Bonito Lake Restoration	CRF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Improvements	CRF	604,966	-	-	-	-	-	-	-	-	604,966
86	Pipeline Replacement	CRF	82,200	-	-	-	-	-	-	-	-	82,200
87	Wastewater Treatment Plant Improvements	CRF	87,645	-	-	-	-	-	-	-	-	87,645
88	ICIP	CRF	37,581	-	-	-	-	-	-	-	-	37,581
89	40 Year Master Plan Update	CRF	-	-	-	-	-	-	95,999	-	-	95,999
90	Discharge Permit 1857 Renewal	CRF	-	-	92,290	-	-	-	-	-	-	92,290
91	Discharge Permit 220 & 806 Renewal	CRF	-	-	92,290	-	-	-	-	-	-	92,290
92	LaVelle Reclaimed Booster Pump Station Upgrades	CRF	-	-	-	-	-	-	511,996	-	-	511,996
93	LaVelle Reclaimed Booster Pump Station Standby Power	CRF	-	-	-	135,764	-	-	-	-	-	135,764
94	Reclaimed System SCADA Improvments	CRF	-	-	65,146	-	-	-	-	-	-	65,146
95	LaVelle Reclaimed Water Ground Storage Reservoirs Inspection	CRF	-	-	54,288	-	-	-	-	-	-	54,288
96	Residential Meter Replacement	B2	-	-	1,140,052	1,140,052	-	-	-	-	-	2,280,104
97	Residential Meter Replacement	B3	-	-	-	-	1,140,052	-	-	-	-	1,140,052
98	SMP Various Sewer System Upgrades	B2	-	-	2,171,528	-	-	-	-	-	-	2,171,528
99	University Park GST	CRF	-	-	-	-	-	-	319,997	-	-	319,997
100	Wastewater Master Plan Update	CRF	-	-	-	-	-	-	191,998	-	-	191,998
101	Wastewater Plant Onsite Hypo Generations System	CRF	-	-	-	-	412,609	-	-	-	-	412,609
102	Wastewater Plant Phase 4	B2	-	-	-	2,262,732	-	-	-	-	-	2,262,732
103	Wastewater Plant Phase 4	B3	-	-	-	-	2,262,732	-	-	-	-	2,262,732
104	Wastewater Plant Phase 5	B3	-	-	-	-	-	3,070,991	-	-	-	3,070,991
105	Wastewater Plant Phase 5	CRF	-	-	-	-	-	-	3,070,991	-	-	3,070,991
106	Water & Wastewater SCADA System Master Plan	CRF	-	-	-	84,852	-	-	-	-	-	84,852
107	Water & Wastewater System Security	CRF	-	78,150	-	-	-	-	-	-	-	78,150
108	Water and Wastewater System O&M Program	CRF	-	-	97,719	-	-	-	-	-	-	97,719
109	Wastewater Plant Reclaimed Water Ground Storage Reservoirs Inspection	CRF	-	-	108,576	-	-	-	-	-	-	108,576
110	Adjustments	CRF	-	-	-	-	-	-	-	-	-	-
111	Subtotal - Capital Needs		\$ 812,392	\$ 78,150	\$ 3,821,889	\$ 3,623,401	\$ 3,815,394	\$ 3,070,991	\$ 4,190,982	\$ -	\$ -	\$ 19,413,199
112	TOTAL WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM		\$ 1,815,850	\$ 1,607,900	\$ 5,403,859	\$ 4,264,730	\$ 4,465,625	\$ 3,903,494	\$ 5,502,623	\$ 590,976	\$ 1,183,204	\$ 28,738,261
113	TOTAL WATER AND WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM		\$ 3,648,290	\$ 14,238,239	\$ 21,648,218	\$ 17,894,015	\$ 20,173,398	\$ 14,789,235	\$ 28,938,946	\$ 5,853,912	\$ 33,260,912	\$ 160,445,165

Table 1-12

City of Alamogordo, New Mexico
Utility Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending June 30,									Total
			2024	2025	2026	2027	2028	2029	2030	2031	2032	
FUNDING SOURCES												
WATER SYSTEM												
114	Capital Replacement Fund Deposits	CRF	\$ 828,982	\$ 1,974,590	\$ 1,767,788	\$ 2,358,898	\$ 2,260,899	\$ 4,169,075	\$ 3,052,774	\$ 4,671,961	\$ 7,319,646	\$ 28,404,614
115	New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	B1	-	6,000,000	6,000,000	-	-	-	-	-	-	12,000,000
116	Additional Senior Lien Debt 2	B2	-	3,126,000	6,894,601	10,629,058	-	-	-	-	-	20,649,659
117	Additional Senior Lien Debt 3	B3	-	-	-	-	12,796,642	5,884,163	19,071,907	-	-	37,752,711
118	Additional Senior Lien Debt 4	B4	-	-	-	-	-	-	-	-	23,574,857	23,574,857
119	User Rate Revenue	REV	1,003,458	1,529,750	1,581,969	641,329	650,231	832,503	1,311,641	590,976	1,183,204	9,325,063
120	TOTAL WATER SYSTEM FUNDING SOURCES		\$ 1,832,440	\$ 12,630,340	\$ 16,244,359	\$ 13,629,285	\$ 15,707,773	\$ 10,885,741	\$ 23,436,322	\$ 5,262,937	\$ 32,077,708	\$ 131,706,904
SEWER SYSTEM												
121	Capital Replacement Fund Deposits	CRF	\$ 812,392	\$ 78,150	\$ 510,309	\$ 220,616	\$ 412,609	\$ -	\$ 4,190,982	\$ -	\$ -	\$ 6,225,058
122	Additional Senior Lien Debt 2	B2	-	-	3,311,580	3,402,784	-	-	-	-	-	6,714,365
123	Additional Senior Lien Debt 3	B3	-	-	-	-	3,402,784	3,070,991	-	-	-	6,473,776
124	User Rate Revenue	REV	1,003,458	1,529,750	1,581,969	641,329	650,231	832,503	1,311,641	590,976	1,183,204	9,325,063
125	TOTAL SEWER SYSTEM FUNDING SOURCES		\$ 1,815,850	\$ 1,607,900	\$ 5,403,859	\$ 4,264,730	\$ 4,465,625	\$ 3,903,494	\$ 5,502,623	\$ 590,976	\$ 1,183,204	\$ 28,738,261
WATER AND SEWER SYSTEM												
126	Capital Replacement and Improvement Fund Deposits	CRF	\$ 1,641,373	\$ 2,052,740	\$ 2,278,097	\$ 2,579,515	\$ 2,673,509	\$ 4,169,075	\$ 7,243,756	\$ 4,671,961	\$ 7,319,646	\$ 34,629,672
127	New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	B1	-	6,000,000	6,000,000	-	-	-	-	-	-	12,000,000
128	Additional Senior Lien Debt 2	B2	-	3,126,000	10,206,182	14,031,842	-	-	-	-	-	27,364,024
129	Additional Senior Lien Debt 3	B3	-	-	-	-	16,199,426	8,955,154	19,071,907	-	-	44,226,487
130	Additional Senior Lien Debt 4	B4	-	-	-	-	-	-	-	-	23,574,857	23,574,857
131	User Rate Revenue	REV	2,006,917	3,059,499	3,163,939	1,282,659	1,300,463	1,665,006	2,623,282	1,181,952	2,366,409	18,650,125
132	TOTAL WATER AND SEWER SYSTEM FUNDING SOURCES		\$ 3,648,290	\$ 14,238,239	\$ 21,648,218	\$ 17,894,015	\$ 20,173,398	\$ 14,789,235	\$ 28,938,946	\$ 5,853,912	\$ 33,260,912	\$ 160,445,165

Table 1-13
City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Projection of Fund Cash Balances and Interest Income

Line No.	Description	[1]	Fiscal Year Ending June 30,								
			2024	2025	2026	2027	2028	2029	2030	2031	2032
OPERATION AND MAINTENANCE FUND											
1	Adjusted Beginning Balance		\$ 15,128,675	\$ 11,878,895	\$ 8,629,433	\$ 6,610,910	\$ 8,453,046	\$ 12,172,043	\$ 13,800,142	\$ 12,158,948	\$ 14,908,389
2	Transfers In - Grant Reimbursement		-	-	-	-	-	-	-	-	-
3	Transfers Out - Capital Improvement Program - Water		-	-	-	-	-	-	-	-	-
4	Transfers Out - Capital Improvement Program - Wastewater		-	-	-	-	-	-	-	-	-
5	Transfers Out - Renewal and Replacement Fund - Water		-	-	-	-	-	-	-	-	-
6	Transfers Out - Renewal and Replacement Fund - Wastewater		-	-	-	-	-	-	-	-	-
7	Transfers In / (Out) - Surplus / (Deficiency) - Water		(802,465)	(1,131,163)	53,212	1,720,633	2,849,860	355,209	1,499,717	914,828	(3,343,832)
8	Transfers In / (Out) - Surplus / (Deficiency) - Wastewater		(2,447,315)	(2,118,299)	(2,071,735)	121,502	869,138	1,272,889	(3,140,911)	1,834,613	1,657,726
9	Interest Rate	(S)	0.00%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
10	Interest Income		-	89,092	64,721	66,109	84,530	121,720	138,001	121,589	149,084
11	Recognition of Interest Earnings in Revenue Requirements		-	89,092	64,721	66,109	84,530	121,720	138,001	121,589	149,084
12	Ending Balance		\$ 11,878,895	\$ 8,629,433	\$ 6,610,910	\$ 8,453,046	\$ 12,172,043	\$ 13,800,142	\$ 12,158,948	\$ 14,908,389	\$ 13,222,283
13	Percent Allocable to Water System		64.69%	64.91%	64.94%	64.97%	65.00%	65.03%	65.06%	65.09%	65.12%
14	Interest Income Allocable to Water System	UW	\$ -	\$ 57,834	\$ 42,032	\$ 42,953	\$ 54,946	\$ 79,156	\$ 89,782	\$ 79,140	\$ 97,077
15	Interest Income Allocable to Wastewater System	US	-	31,258	22,688	23,156	29,584	42,565	48,219	42,450	52,007
RENEWAL AND REPLACEMENT FUND - WATER											
16	Adjusted Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Transfers In		828,982	1,974,590	1,767,788	2,358,898	2,260,899	4,169,075	3,052,774	4,671,961	7,319,646
18	Transfers Out - Capital Improvement Program		828,982	1,974,590	1,767,788	2,358,898	2,260,899	4,169,075	3,052,774	4,671,961	7,319,646
19	Interest Rate	(S)	0.00%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
20	Interest Income		-	-	-	-	-	-	-	-	-
21	Recognition of Interest Earnings in Revenue Requirements		-	-	-	-	-	-	-	-	-
22	Ending Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Percent Allocable to Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
24	Interest Income Allocable to Water System	UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Interest Income Allocable to Wastewater System	US	0	0	0	0	0	0	0	0	0

Table 1-13
City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Projection of Fund Cash Balances and Interest Income

Line No.	Description	[1]	Fiscal Year Ending June 30,								
			2024	2025	2026	2027	2028	2029	2030	2031	2032
RENEWAL AND REPLACEMENT FUND - WASTEWATER											
26	Adjusted Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Transfers In		812,392	78,150	510,309	220,616	412,609	0	4,190,982	0	0
28	Transfers Out - Capital Improvement Program		812,392	78,150	510,309	220,616	412,609	0	4,190,982	0	0
29	Interest Rate	(S)	0.00%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
30	Interest Income		0	0	0	0	0	0	0	0	0
	Recognition of Interest Earnings										
31	in Revenue Requirements		0	0	0	0	0	0	0	0	0
32	Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Interest Income Allocable to Water System	UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Interest Income Allocable to Wastewater System	US	-	-	-	-	-	-	-	-	-
SINKING FUND											
36	Sinking Fund Deposit		\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651
37	Average Balance		352,630	581,901	730,084	887,645	1,277,815	1,667,984	1,576,968	1,576,968	1,836,163
38	Interest Rate	(S)	0.00%	0.75%	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
39	Interest Income		-	4,364	5,476	8,876	12,778	16,680	15,770	15,770	18,362
	Recognition of Interest Earnings										
40	in Revenue Requirements		-	4,364	5,476	8,876	12,778	16,680	15,770	15,770	18,362
41	Percent Allocable to Water System		52.03%	61.22%	66.90%	72.77%	76.62%	78.66%	80.32%	80.32%	87.68%
42	Interest Income Allocable to Water System	UW	\$ -	\$ 2,672	\$ 3,663	\$ 6,460	\$ 9,790	\$ 13,121	\$ 12,666	\$ 12,666	\$ 16,099
43	Interest Income Allocable to Wastewater System	US	-	1,693	1,812	2,417	2,988	3,559	3,104	3,104	2,262
CONSTRUCTION FUND											
44	Adjusted Beginning Balance		\$ -	\$ -	\$ 30,238,024	\$ 14,031,842	\$ -	\$ 28,027,061	\$ 19,071,907	\$ -	\$ -
45	Transfers In		-	39,364,024	-	-	44,226,487	-	-	-	23,574,857
46	Transfers Out - Capital Improvement Program		-	9,126,000	16,206,182	14,031,842	16,199,426	8,955,154	19,071,907	-	23,574,857
47	Interest Rate	(C)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48	Interest Income		-	-	-	-	-	-	-	-	-
	Recognition of Interest Earnings										
49	in Revenue Requirements		-	-	-	-	-	-	-	-	-
50	Ending Balance		\$ -	\$ 30,238,024	\$ 14,031,842	\$ -	\$ 28,027,061	\$ 19,071,907	\$ -	\$ -	\$ -
51	Percent Allocable to Water System		87.69%	87.69%	87.69%	87.69%	87.69%	87.69%	87.69%	87.69%	87.69%
52	Interest Income Allocable to Water System	RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Interest Income Allocable to Wastewater System	RS	-	-	-	-	-	-	-	-	-

Table 1-13
City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Projection of Fund Cash Balances and Interest Income

Line No.	Description	[1]	Fiscal Year Ending June 30,								
			2024	2025	2026	2027	2028	2029	2030	2031	2032
INTEREST INCOME											
Unrestricted											
54	Water System	UW	\$ -	\$ 60,505	\$ 45,696	\$ 49,413	\$ 64,737	\$ 92,277	\$ 102,448	\$ 91,805	\$ 113,176
55	Adjustment - Water System Unrestricted Interest Income		74,417								
56	Wastewater System	US	-	32,951	24,501	25,572	32,572	46,124	51,323	45,554	54,269
57	Adjustment - Wastewater System Unrestricted Interest Income		74,417								
58	Total		\$ 148,834	\$ 93,456	\$ 70,196	\$ 74,986	\$ 97,309	\$ 138,400	\$ 153,771	\$ 137,359	\$ 167,446
Restricted											
59	Water System	RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Wastewater System	RS	-	-	-	-	-	-	-	-	-
61	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INTEREST INCOME											
62	Water System		\$ -	\$ 60,505	\$ 45,696	\$ 49,413	\$ 64,737	\$ 92,277	\$ 102,448	\$ 91,805	\$ 113,176
63	Wastewater System		-	32,951	24,501	25,572	32,572	46,124	51,323	45,554	54,269
64	Total		\$ -	\$ 93,456	\$ 70,196	\$ 74,986	\$ 97,309	\$ 138,400	\$ 153,771	\$ 137,359	\$ 167,446

Footnotes:

- [1] UW or US = Interest earnings unrestricted and assumed to be available to meet system expenditure requirements.
RW or RS = Interest earnings restricted and assumed to not be available to meet system expenditure requirements.

Table 1-14

City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Projected Operating Results and Debt Service Coverage

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
System Revenue										
User Rate Revenue										
1	Water User Rate Revenue	\$ 6,528,095	\$ 6,471,821	\$ 6,492,622	\$ 6,513,423	\$ 6,534,224	\$ 6,555,025	\$ 6,575,826	\$ 6,596,627	\$ 6,617,428
2	Wastewater User Rate Revenue	3,562,701	3,497,853	3,504,608	3,511,363	3,518,118	3,524,874	3,531,629	3,538,384	3,545,139
<u>Water System</u>										
3	Rate Adjustment (%)	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
<u>Wastewater System</u>										
4	Rate Adjustment (%)	0.00%	30.00%	25.00%	20.00%	20.00%	7.00%	3.00%	3.00%	3.00%
5	Cumulative Additional User Rate Adjustment Revenue - Water	\$ -	\$ 1,941,500	\$ 4,057,900	\$ 6,187,800	\$ 8,755,800	\$ 9,857,400	\$ 10,382,600	\$ 10,925,900	\$ 11,487,600
6	Cumulative Additional User Rate Adjustment Revenue - Wastewater	-	1,049,400	2,190,400	3,335,800	4,714,300	5,300,700	5,576,200	5,860,600	6,154,200
7	Total User Rate Revenue	\$ 10,090,796	\$ 12,960,574	\$ 16,245,530	\$ 19,548,386	\$ 23,522,442	\$ 25,237,999	\$ 26,066,255	\$ 26,921,511	\$ 27,804,367
8	Other Operating Revenue	\$ 526,151	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848	\$ 576,848
9	Unrestricted Interest Income	148,834	93,456	70,196	74,986	97,309	138,400	153,771	137,359	167,446
10	Transfers (To) / From Rate Stabilization Fund	-	-	-	-	-	-	-	-	-
11	Total System Revenue	\$ 10,765,781	\$ 13,630,878	\$ 16,892,574	\$ 20,200,220	\$ 24,196,599	\$ 25,953,247	\$ 26,796,874	\$ 27,635,718	\$ 28,548,661
Operating Expenses										
12	Bonito Water Supply	\$ 14,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Central Receiving / Procurement	173,058	138,165	139,800	145,378	151,182	157,221	163,506	170,046	176,852
14	Public Works Administration	803,881	680,133	707,294	735,543	764,924	795,483	827,267	860,325	894,709
15	Customer Service / Utility Billing	1,025,799	1,135,015	1,171,630	1,219,998	1,268,504	1,318,233	1,369,936	1,423,029	1,477,788
16	Utility Maintenance	2,599,119	2,584,964	2,686,357	2,791,779	2,901,393	3,015,368	3,133,879	3,257,109	3,385,247
17	Wastewater Treatment Plant	1,765,781	2,220,306	2,311,853	2,407,189	2,506,471	2,609,863	2,717,535	2,829,666	2,946,440
18	Water Filter Plant	2,894,177	2,604,695	2,710,115	2,819,825	2,934,000	3,052,824	3,176,485	3,305,183	3,439,123
19	Construction	-	500	515	530	546	563	580	597	615
20	Transfers Out	818,760	716,718	716,718	716,718	752,554	752,554	752,554	752,554	752,554
21	Allowance for Additional Expenditures	-	-	104,443	108,370	112,796	117,021	121,417	125,985	130,733
22	Total Operating Expenses	\$ 10,094,791	\$ 10,080,496	\$ 10,548,725	\$ 10,945,330	\$ 11,392,371	\$ 11,819,130	\$ 12,263,159	\$ 12,724,494	\$ 13,204,060
23	Operating Ratio	94%	74%	62%	54%	47%	46%	46%	46%	46%
24	Net Revenues Available for Debt Service	\$ 670,990	\$ 3,550,382	\$ 6,343,850	\$ 9,254,889	\$ 12,804,228	\$ 14,134,117	\$ 14,533,715	\$ 14,911,224	\$ 15,344,601
Senior Lien Indebtedness										
25	New Mexico Finance Authority Loan Agreement PPRF-5702 (Refunding Loan 14)	\$ 673,138	\$ 673,137	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,138	\$ 673,137	\$ 673,138	\$ -
26	New Mexico Finance Authority Loan Agreement 3494-PP (Loan 22)	316,178	320,266	-	-	-	-	-	-	-
27	New Mexico Finance Authority Loan PPRF-5013 (Loan 23)	364,067	364,067	364,067	364,067	364,067	364,067	-	-	-
28	New Mexico Finance Authority Loan DW-5357 (Bonito Lake Surface Water Reservoir Improvement)	57,138	57,137	57,138	57,137	57,137	57,137	57,137	57,138	57,137
29	New Mexico Finance Authority Loan for Snake Tank Well Transmission Line	-	-	-	630,245	630,245	630,245	630,245	630,245	630,245
30	Additional Senior Lien Debt 2	-	912,997	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994	1,825,994
31	Additional Senior Lien Debt 3	-	-	-	-	1,560,678	3,121,357	3,121,357	3,121,357	3,121,357
32	Additional Senior Lien Debt 4	-	-	-	-	-	-	-	-	1,709,919
33	Total Annual Debt Service on Senior Lien Indebtedness	\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651

Table 1-14

City of Alamogordo, New Mexico
Utility Rate Study
Water and Sewer System

Projected Operating Results and Debt Service Coverage

Line No.	Description	Fiscal Year Ending June 30,								
		2024	2025	2026	2027	2028	2029	2030	2031	2032
ALL-IN / OVERALL DEBT SERVICE COVERAGE:										
Net Revenues Debt Service Coverage										
34	Net Revenues Available for Debt Service	\$ 670,990	\$ 3,550,382	\$ 6,343,850	\$ 9,254,889	\$ 12,804,228	\$ 14,134,117	\$ 14,533,715	\$ 14,911,224	\$ 15,344,601
35	Senior and Junior Lien Indebtedness	\$ 1,410,521	\$ 2,327,605	\$ 2,920,336	\$ 3,550,581	\$ 5,111,259	\$ 6,671,937	\$ 6,307,870	\$ 6,307,871	\$ 7,344,651
36	Debt Service Coverage (200% Target)	48%	153%	217%	261%	251%	212%	230%	236%	209%
37	Net Revenues After Payment of Debt Service and Required Transfers - Available for Other System Purposes	\$ (739,531)	\$ 1,222,777	\$ 3,423,513	\$ 5,704,309	\$ 7,692,969	\$ 7,462,180	\$ 8,225,845	\$ 8,603,353	\$ 7,999,949

SECTION 2

User Rate Design

SECTION 2:

USER RATE DESIGN

2-1: User Rate Design - General

User rate design involves the calculation of monthly rates and charges for each customer classification (e.g., residential, commercial, etc.). As noted in the transmittal letter of this report, developing a financial and rate plan for the System involves multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while charging lower user rates over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational changes to remain compliant with the regulatory requirements of the New Mexico Environment Department, the New Mexico Department of Health, and the Environmental Protection Agency. The rates should also provide sufficient margins for capital reinvestment in the aging System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclicity of water sales and corresponding billable wastewater flow.
- The water user rate structure should encourage conservation of water resources.

The City provided GovRates with detailed customer and sales information by customer classification and service type on a monthly basis over the past few years. The billing information was used to develop a bill frequency analysis for the water and wastewater system. This bill frequency analysis is used to develop a projection of detailed billing determinants for each customer class (i.e., water usage by rate block) which, along with the customer and sales forecast, provides the basis for estimating utility rate revenues and projecting the effects of proposed rate changes.

2-2: Proposed Monthly Water User Rate Design

The current water rate structure is considered overly complicated and administratively burdensome. In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with City staff, GovRates developed the proposed water user rates shown in Table ES-1 of the executive summary of this report. The water user rate design includes:

SIMPLIFICATION OF WATER RATES

- Single volumetric rate for all usage.
- Volumetric rate for irrigation (discretionary usage) accounts is twice the volumetric rate for other account types.
- Elimination of special rates to the extent possible.
- Allowance of water shutoffs and termination of billing. Mandatory account transfers are proposed to be eliminated – there have been many customer complaints on this issue.

The proposed Fiscal Year 2025 water rates reflect the revised rate structure, and water user rate increases for future fiscal years are assumed to be implemented uniformly or across-the-board.

2-3: Proposed Monthly Wastewater Rate Design

The current wastewater rate structure is considered overly complicated and administratively burdensome. In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with City staff, GovRates developed the proposed wastewater rates shown in Table ES-1 of the executive summary of this report. The wastewater user rate design includes:

SIMPLIFICATION OF SEWER RATES

- Elimination of winter quarterly rate. Ninety percent (90%) of all metered water usage shall be billed for sewer usage.
- Reclaimed water volumetric rate equal to 50% of the potable water irrigation rate. There is no current base rate for reclaimed water service, and no base rate is proposed.
- Elimination of special rates to the extent possible.
- Allowance of water shutoffs and termination of billing. Mandatory account transfers are proposed to be eliminated – there have been many customer complaints on this issue.

The proposed Fiscal Year 2025 wastewater rates reflect the revised rate structure. Wastewater rate increases for future fiscal years are assumed to be implemented uniformly or across-the-board.

2-4: Bill Comparisons – Other New Mexico Utilities

In order to provide the City with additional information regarding the current rates charged for service, a comparison of the City's existing and proposed rates for customers served by a 5/8-inch or 3/4-inch meter (representative of the single-family residential class and a large portion of the commercial class) with charges for similar service by 14 other New Mexico utilities has been made.

It should be noted that a bill comparison is not a "report card" on how well a utility is performing, as there are several factors that have an effect on the level of rates charged. These factors may include, but are not limited to, the following:

1. Source of water supply and level of treatment required before the distribution of water to the ultimate customer, including how much of water supply is purchased from other utilities.
2. Plant capacity utilization, age and assistance in the funding of such plant capacity by federal grants, impact fees, and other subsidization.
3. Overall size of the customer base (economies of scale) served as well as the type of customer served (certain customers may have higher usage requirements which may dampen per unit rates which is common for high commercial or industrialized customer bases for utilities).
4. Geographic density of the customer base (utilities with many high-density multifamily customers may have lower unit costs).
5. General fund and administrative fee transfers made by municipal and county systems which may account for differences in level of rates charged.
6. Bond covenants and funding requirements of the rates.
7. Level of capital improvements required to meet regulatory requirements and service area needs, including the construction of growth-related assets in relation to service area expansion.
8. Amount of needed renewal and replacements / remaining service life of assets.
9. Time of last rate review.

For the utilities included in the rate comparisons on Tables 2-1 through 2-3 at the end of this section, no analysis has been made of the above-mentioned factors as they relate to the reported water and

wastewater rates currently being charged by the other utilities surveyed for the purposes of this analysis. However, the proposed water and wastewater rates of the City produce bills that are comparable with those of neighboring utilities.

Figure 2-1 at the end of this section shows graphical comparisons of how bills under the proposed Fiscal Year 2025 rates compare with those of other New Mexico utilities for a single-family residential customer with a monthly usage of 6,000 gallons (8.0 CCF) – the historical average monthly usage for a 5/8" or 3/4" meter customer in this class. As indicated in Figure 2-1, at the 6,000-gallon usage level and under the rates effective in April 2024, seven utilities – the Village of Ruidoso, the Village of Los Lunas, the City of Santa Fe, the City of Clovis, the City of Gallup, the City of Farmington, and the City of Rio Rancho – currently charge more for combined water and wastewater service than what the City would charge under the Fiscal Year 2025 proposed rates. La Luz located a few miles from the City does not have sewer rates – all customers are on septic systems – but La Luz's water rates are higher than the water rates proposed for Alamogordo in Fiscal Year 2025. Moreover, it is important to note that the majority of the surveyed utilities are currently evaluating the sufficiency of their water and wastewater rates or have already scheduled future rate adjustments. As other New Mexico utilities increase their water and wastewater user rates, Alamogordo's user rates will continue to be competitive.

Table 2-1
City of Alamogordo, New Mexico

Comparison of Typical Monthly Residential Bills for Water Service

		Residential Service for a 5/8" or 3/4" Meter [1]									
		WATER USAGE									
Line No.	Description	0 Gallons (0 ccf)	2,000 Gallons (2.7 ccf)	3,000 Gallons (4.0 ccf)	5,000 Gallons (6.7 ccf)	6,000 Gallons [2] (8.0 ccf)	8,000 Gallons (10.7 ccf)	10,000 Gallons (13.4 ccf)	15,000 Gallons (20.1 ccf)	20,000 Gallons (26.7 ccf)	
City of Alamogordo, New Mexico											
1	Existing Water Rates - Effective July 1, 2015 [3]	\$ 14.90	\$ 18.78	\$ 20.72	\$ 24.59	\$ 26.53	\$ 30.41	\$ 34.29	\$ 48.53	\$ 64.23	
2	Proposed Water Rates - Effective July 1, 2024	19.37	27.07	30.92	38.62	42.47	50.17	57.87	77.12	96.37	
3	Difference - Amount	4.47	8.29	10.20	14.03	15.94	19.76	23.58	28.59	32.14	
4	Difference - Percent	30.0%	44.2%	49.3%	57.0%	60.1%	65.0%	68.8%	58.9%	50.0%	
Other New Mexico Utilities:											
5	Albuquerque Bernalillo County Water Utility Authority	\$ 10.28	\$ 16.01	\$ 18.87	\$ 24.60	\$ 27.47	\$ 33.20	\$ 38.93	\$ 53.25	\$ 67.58	
6	City of Carlsbad	12.39	12.39	12.39	15.29	16.74	19.64	22.54	30.69	38.84	
7	City of Clovis	26.12	28.26	29.33	31.47	32.54	34.68	36.82	42.17	47.52	
8	City of Farmington [4]	41.70	47.38	50.22	55.90	58.74	65.13	72.23	89.98	107.73	
9	City of Gallup	10.78	19.59	23.99	35.48	42.01	57.39	79.36	134.56	222.15	
10	City of Hobbs	6.50	6.50	8.37	12.11	13.98	17.72	21.46	32.31	43.16	
11	La Luz Mutual Domestic Water	26.00	26.00	26.00	42.00	51.00	69.00	87.00	137.00	192.00	
12	City of Las Cruces [5]	13.60	13.82	13.93	19.85	22.81	28.73	34.65	51.21	70.41	
13	Village of Los Lunas	24.99	24.99	29.24	37.74	41.99	50.49	58.99	80.24	101.49	
14	City of Rio Rancho	12.57	24.17	29.97	41.57	47.37	59.93	72.49	106.34	140.19	
15	City of Roswell	19.73	19.73	19.73	24.39	26.72	31.38	36.04	47.69	59.34	
16	Village of Ruidoso	33.11	33.11	33.11	45.11	51.11	64.11	78.11	141.11	241.11	
17	City of Santa Fe	18.42	30.54	36.60	48.72	54.78	82.56	126.00	234.60	343.20	
18	City of Sunland Park (CRRUA) [6]	15.00	15.00	15.00	18.00	19.50	22.50	27.00	45.00	65.00	
19	Other New Mexico Utilities Average	\$ 19.37	\$ 22.68	\$ 24.77	\$ 32.30	\$ 36.20	\$ 45.46	\$ 56.54	\$ 87.58	\$ 124.27	
20	Minimum	6.50	6.50	8.37	12.11	13.98	17.72	21.46	30.69	38.84	
21	Maximum	41.70	47.38	50.22	55.90	58.74	82.56	126.00	234.60	343.20	

Table 2-1
City of Alamogordo, New Mexico

Comparison of Typical Monthly Residential Bills for Water Service

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect April 2024 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer with both water and wastewater service.
- [3] Includes \$1 per month capital improvement surcharge.
- [4] The City of Farmington's water monthly fixed charge includes \$24.83 service charge plus \$14.10 renewal and replacement charge. Water volumetric rates include \$0.03 per 1,000 gallons surcharge for funding a water rights acquisition program. The sewer monthly fixed charge includes a \$19.46 service charge and \$10.65 renewal and replacement charge.
- [5] Water volumetric rates include \$0.11 per 1,000 gallons for water rights.
- [6] Service is provided by the Camino Real Regional Utility Authority (CRRUA).

**Table 2-2
City of Alamogordo, New Mexico**

Comparison of Typical Monthly Residential Bills for Wastewater Service

		Residential Service for a 5/8" or 3/4" Meter [1]									
		METERED WATER USAGE									
Line No.	Description	0 Gallons (0 ccf)	2,000 Gallons (2.7 ccf)	3,000 Gallons (4.0 ccf)	5,000 Gallons (6.7 ccf)	6,000 Gallons [2] (8.0 ccf)	8,000 Gallons (10.7 ccf)	10,000 Gallons (13.4 ccf)	15,000 Gallons (20.1 ccf)	20,000 Gallons (26.7 ccf)	
City of Alamogordo, New Mexico											
1	Existing Wastewater Rates - Effective July 1, 2015 [3]	\$ 13.60	\$ 16.37	\$ 17.75	\$ 20.52	\$ 21.90	\$ 24.67	\$ 27.44	\$ 34.36	\$ 41.27	
2	Proposed Wastewater Rates - Effective July 1, 2024	17.68	21.29	23.09	26.70	28.51	32.12	35.73	44.75	53.77	
3	Difference - Amount	4.08	4.92	5.34	6.18	6.61	7.45	8.29	10.39	12.50	
4	Difference - Percent	30.0%	30.1%	30.1%	30.1%	30.2%	30.2%	30.2%	30.3%	30.3%	
Other New Mexico Utilities:											
5	Albuquerque Bernalillo County Water Utility Authority	\$ 3.14	\$ 7.86	\$ 10.22	\$ 14.94	\$ 17.31	\$ 22.03	\$ 26.75	\$ 38.55	\$ 50.36	
6	City of Carlsbad	22.51	22.51	22.51	28.23	31.09	36.81	42.53	58.23	73.93	
7	City of Clovis	61.64	61.64	61.64	61.64	61.64	61.64	61.64	61.64	61.64	
8	City of Farmington [4]	34.15	41.07	44.53	51.45	54.91	61.83	68.75	86.05	103.35	
9	City of Gallup	8.04	23.17	30.74	45.87	53.44	68.57	83.70	121.53	159.36	
10	City of Hobbs	9.75	9.75	12.56	18.18	20.99	26.61	32.23	48.53	64.83	
	La Luz Mutual Domestic Water	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	City of Las Cruces [5]	8.26	12.26	14.26	21.84	25.63	33.21	40.79	59.74	78.69	
12	Village of Los Lunas	31.59	31.59	35.34	42.84	46.59	54.09	61.59	80.34	99.09	
13	City of Rio Rancho	14.82	35.62	46.02	66.82	77.22	98.02	118.82	170.82	222.82	
14	City of Roswell	9.67	12.55	13.99	16.87	18.31	21.19	24.07	31.27	38.47	
15	Village of Ruidoso	18.51	18.51	18.51	19.66	20.81	23.11	25.41	31.16	36.91	
16	City of Santa Fe	7.53	16.81	21.45	30.73	35.37	44.65	53.93	77.13	100.33	
17	City of Sunland Park (CRRUA) [6]	20.62	20.62	20.62	20.62	20.62	24.39	31.93	50.78	69.63	
18	Other New Mexico Utilities Average	\$ 19.25	\$ 24.15	\$ 27.11	\$ 33.82	\$ 37.22	\$ 44.32	\$ 51.70	\$ 70.44	\$ 89.19	
19	Minimum	3.14	7.86	10.22	14.94	17.31	21.19	24.07	31.16	36.91	
20	Maximum	61.64	61.64	61.64	66.82	77.22	98.02	118.82	170.82	222.82	

Table 2-2
City of Alamogordo, New Mexico

Comparison of Typical Monthly Residential Bills for Wastewater Service

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect April 2024 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer with both water and wastewater service.
- [3] Water rates Include \$1 per month capital improvement surcharge.
- [4] The City of Farmington's water monthly fixed charge includes \$24.83 service charge plus \$14.10 renewal and replacement charge. Water volumetric rates include \$0.03 per 1,000 gallons surcharge for funding a water rights acquisition program. The sewer monthly fixed charge includes a \$19.46 service charge and \$10.65 renewal and replacement charge.
- [5] Water volumetric rates include \$0.11 per 1,000 gallons for water rights.
- [6] Service is provided by the Camino Real Regional Utility Authority (CRRUA).

**Table 2-3
City of Alamogordo, New Mexico**

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service

		Residential Service for a 5/8" or 3/4" Meter [1]									
		COMBINED WATER AND WASTEWATER									
Line No.	Description	0 Gallons (0 ccf)	2,000 Gallons (2.7 ccf)	3,000 Gallons (4.0 ccf)	5,000 Gallons (6.7 ccf)	6,000 Gallons [2] (8.0 ccf)	8,000 Gallons (10.7 ccf)	10,000 Gallons (13.4 ccf)	15,000 Gallons (20.1 ccf)	20,000 Gallons (26.7 ccf)	
City of Alamogordo, New Mexico											
1	Existing Combined Rates - Effective July 1, 2015	\$ 28.50	\$ 35.14	\$ 38.47	\$ 45.11	\$ 48.43	\$ 55.08	\$ 61.72	\$ 82.88	\$ 105.51	
2	Proposed Combined Rates - Effective July 1, 2024	37.05	48.36	54.01	65.32	70.98	82.29	93.60	121.87	150.14	
3	Difference - Amount	8.55	13.21	15.55	20.21	22.54	27.21	31.87	38.99	44.64	
4	Difference - Percent	30.0%	37.6%	40.4%	44.8%	46.5%	49.4%	51.6%	47.0%	42.3%	
Other New Mexico Utilities:											
5	Albuquerque Bernalillo County Water Utility Authority	\$ 13.42	\$ 23.87	\$ 29.10	\$ 39.55	\$ 44.78	\$ 55.23	\$ 65.68	\$ 91.81	\$ 117.94	
6	City of Carlsbad	34.90	34.90	34.90	43.52	47.83	56.45	65.07	88.92	112.77	
7	City of Clovis	87.76	89.90	90.97	93.11	94.18	96.32	98.46	103.81	109.16	
8	City of Farmington [4]	75.85	88.45	94.75	107.35	113.65	126.96	140.98	176.03	211.08	
9	City of Gallup	18.82	42.76	54.73	81.35	95.45	125.96	163.06	256.09	381.51	
10	City of Hobbs	16.25	16.25	20.93	30.29	34.97	44.33	53.69	80.84	107.99	
11	La Luz Mutual Domestic Water	26.00	26.00	26.00	42.00	51.00	69.00	87.00	137.00	192.00	
12	City of Las Cruces [5]	21.86	26.08	28.19	41.69	48.44	61.94	75.44	110.95	149.10	
13	Village of Los Lunas	56.58	56.58	64.58	80.58	88.58	104.58	120.58	160.58	200.58	
14	City of Rio Rancho	27.39	59.79	75.99	108.39	124.59	157.95	191.31	277.16	363.01	
15	City of Roswell	29.40	32.28	33.72	41.26	45.03	52.57	60.11	78.96	97.81	
16	Village of Ruidoso	51.62	51.62	51.62	64.77	71.92	87.22	103.52	172.27	278.02	
17	City of Santa Fe	25.95	47.35	58.05	79.45	90.15	127.21	179.93	311.73	443.53	
18	City of Sunland Park (CRRUA) [6]	35.62	35.62	35.62	38.62	40.12	46.89	58.93	95.78	134.63	
19	Other New Mexico Utilities Average	\$ 37.24	\$ 45.10	\$ 49.94	\$ 63.71	\$ 70.76	\$ 86.61	\$ 104.55	\$ 152.99	\$ 207.08	
20	Minimum	13.42	16.25	20.93	30.29	34.97	44.33	53.69	78.96	97.81	
21	Maximum	87.76	89.90	94.75	108.39	124.59	157.95	191.31	311.73	443.53	

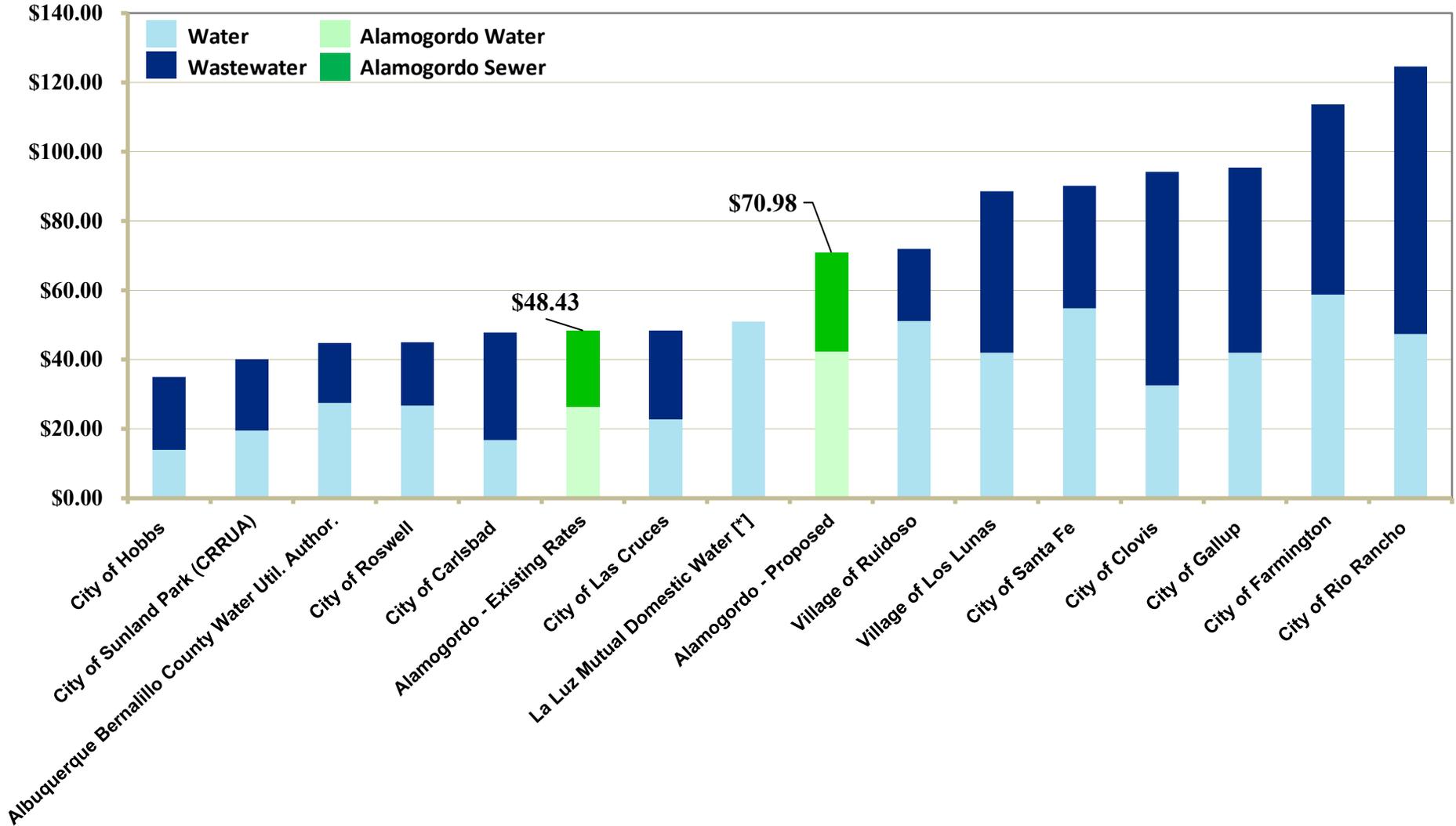
Table 2-3
City of Alamogordo, New Mexico

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect April 2024 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer with both water and wastewater service.
- [3] Includes \$1 per month capital improvement surcharge.
- [4] The City of Farmington's water monthly fixed charge includes \$24.83 service charge plus \$14.10 renewal and replacement charge. Water volumetric rates include \$0.03 per 1,000 gallons surcharge for funding a water rights acquisition program. The sewer monthly fixed charge includes a \$19.46 service charge and \$10.65 renewal and replacement charge.
- [5] Water volumetric rates include \$0.11 per 1,000 gallons for water rights.
- [6] Service is provided by the Camino Real Regional Utility Authority (CRRUA).

Figure 2-1
City of Alamogordo, New Mexico
Comparison of Monthly Charges for
Combined Water and Wastewater Service for
Single Family Residential Customers Using 6,000 Gallons (8.0 ccf)



2024

CITY OF ALAMOGORDO, NEW MEXICO **Utility Rate Study**



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