City of El Mirage
Water and Wastewater Rate and Fee Study

SECTION

A

Water, Sewer, Sanitation Financial Plans

REDOAK CONSULTING

04277054.0000

City of El Mirage
Water and Wastewater Rate and Fee Study

WATER

REDOAK CONSULTING

04277054.0000

City of El Mirage
Water Utility
Total Cash Flow

Table 3-1B
1/31/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	8 2016 $	7 2017 $	8 2018 $	8 2019 $	10 2020 $
	REVENUE										
	Water Sales Revenue										
1	From Existing Rates	8,135,290	6,135,290	6,816,307	7,572,917	8,413,510	8,347,410	10,384,873	11,537,705	12,473,398	12,598,132
2	From Rate Adjustments (Line)	0	613,529	881,631	757,292	841,351	934,741	1,038,497	812,195	0	0
3	**Total Water Sales Revenue**	6,135,290	6,748,818	7,497,937	8,330,208	8,254,862	10,282,151	11,423,470	12,349,899	12,473,398	12,598,132
	Miscellaneous Revenues										
4	Turn Off/On Fees	55,355	57,015	58,726	60,488	62,302	64,171	66,096	68,079	70,122	72,225
5	New Water Accounts	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
6	Late Fee	91,335	94,075	96,898	99,804	102,799	105,883	109,059	112,331	115,701	119,172
7	Irrigation Water	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
8	Impact Fees	0	0	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000
9	Interest Income	0	0	0	500	1,501	3,004	6,196	8,153	9,515	10,082
10	**Total Miscellaneous Revenues**	191,690	196,081	434,623	438,782	445,602	452,057	460,352	467,563	474,338	480,479
11	**Total Revenue**	6,326,979	6,944,908	7,932,561	8,770,001	8,700,464	10,734,209	11,883,822	12,817,462	12,947,736	13,078,611
	Bond Proceeds										
12	WIFA Loan	3,645,269	856,910	945,050	816,085	1,399,428	2,522,822	2,661,799	2,807,620	1,587,769	2,174,576
13	Interfund Loan	0	0	0	0	0	0	0	0	0	0
14	G.O. Bond	0	0	0	0	0	0	0	0	0	0
15	**Total Bond Proceeds**	3,645,269	856,810	945,050	816,085	1,399,428	2,522,922	2,661,799	2,807,620	1,587,769	2,174,576
16	**TOTAL REVENUE & OTHER CASH INFLOWS**	9,972,249	7,801,818	8,877,610	9,586,085	11,099,892	13,257,130	14,545,620	15,625,082	14,535,505	15,253,186
	REVENUE REQUIREMENTS										
17	Operation and Maintenance Expense	4,095,294	4,004,475	4,017,283	4,133,834	4,219,245	4,426,053	4,643,168	4,871,104	5,110,401	5,361,629
18	Indirect Cost Transfer - Water Portion	983,679	929,328	957,208	985,824	1,015,502	1,045,967	1,077,346	1,109,666	1,142,956	1,177,245
19	Indirect Cost Transfer - Customer Service Portion	0	138,877	142,837	147,122	151,536	156,082	160,765	165,588	170,555	175,672
20	In Lieu of Property Taxes	49,400	50,388	51,396	52,424	53,472	54,542	55,632	56,745	57,880	59,038
21	Purchase of Water Credits	0	789,880	894,328	1,022,482	1,212,491	1,407,372	1,477,740	1,551,627	1,629,209	1,710,668
	Debt Service										
22	Existing Debt Service	1,617,148	1,617,148	1,617,149	1,617,149	1,617,149	1,817,149	1,617,149	1,617,148	1,617,149	1,617,148
23	Proposed Debt Service										
24	WIFA Loan	245,019	302,617	366,139	420,993	515,057	684,637	863,551	1,052,267	1,158,990	1,305,156
25	Interfund Loan	0	0	0	0	0	0	0	0	0	0
26	G.O. Bond	0	0	0	0	0	0	0	0	0	0
27	Debt Issuance Expense	50,250	11,813	13,028	11,250	19,291	34,778	36,693	38,703	21,887	29,977
28	Debt Reserve Expense	245,019	57,598	63,522	54,854	94,064	168,580	178,915	188,716	106,723	146,186
29	**Total Debt Service**	2,157,438	1,889,177	2,059,838	2,104,246	2,245,561	2,508,144	2,896,308	2,896,836	2,904,750	3,098,447
30	Capital Improvement Program	3,350,000	787,500	1,102,500	983,881	1,520,073	2,552,563	2,680,191	2,814,201	2,954,911	3,102,656
31	**TOTAL REVENUE REQUIREMENTS**	10,645,811	8,689,425	9,225,390	8,430,013	10,417,880	12,148,723	12,791,151	13,465,767	13,970,663	14,685,357
32	**Annual Surplus / (Deficiency)**	(673,563)	(887,605)	(347,780)	156,073	682,012	1,106,407	1,754,470	2,159,316	564,842	567,830
33	**Beginning Balance**	281,471	(392,081)	(1,279,896)	(1,626,976)	(1,470,403)	(788,390)	319,018	2,068,485	4,222,793	4,782,623
34	**Ending Balance**	(392,091)	(1,279,896)	(1,627,476)	(1,470,903)	(788,391)	320,017	2,073,488	4,227,801	4,787,635	5,350,452
	Target Operating Reserves										
35	Ending Balance	(392,091)	(1,279,696)	(1,627,476)	(1,470,903)	(788,381)	320,017	2,073,488	4,227,801	4,767,635	5,350,452
36	O&M Target Reserve (60 Days)	0	0	0	0	0	0	0	0	0	0
37	Capital Target Reserve	0	0	0	0	0	0	0	0	0	0
36	**Target Operating Reserves Excess / (Deficiency)**	(392,091)	(1,279,896)	(1,827,476)	(1,470,903)	(788,391)	320,017	2,073,488	4,227,801	4,787,635	5,350,452
39	**Debt Service Coverage Test**	1.20	1.53	1.97	2.27	2.57	2.74	2.92	2.98	2.82	2.64

Prepared by Red Oak Consulting

City of El Mirage
Water Utility
Operating Fund Cash Flow

Table 3-1
3/23/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
	REVENUE										
	Water Sales Revenue										
1	From Existing Rates	6,135,290	6,135,290	6,816,307	7,572,917	6,413,510	8,347,410	10,384,973	11,537,705	12,473,398	12,598,132
2	From Rate Adjustments (Line 38)	0	613,529	681,631	757,292	841,351	934,741	1,038,497	812,195	0	0
3	**Total Water Sales Revenue**	6,135,290	6,748,818	7,497,937	8,330,208	9,254,862	10,282,151	11,423,470	12,349,899	12,473,398	12,598,132
	Miscellaneous Revenues										
4	Turn Off/On Fees	55,355	57,015	58,726	60,488	62,302	84,171	66,096	68,079	70,122	72,225
5	New Water Accounts	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
6	Late Fee	91,335	94,075	96,698	99,804	102,799	105,883	109,059	112,331	115,701	119,172
7	Irrigation Water	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
8	Interest Income	0	0	0	0	0	0	1,189	3,141	4,498	5,059
9	**Total Miscellaneous Revenues**	191,690	196,091	200,623	205,292	210,101	215,054	221,344	228,551	235,320	241,456
10	**Total Revenue**	6,326,979	6,944,909	7,698,561	8,535,500	9,464,962	10,497,205	11,644,814	12,578,450	12,708,718	12,839,588
	Bond Proceeds										
11	WIFA Loan	3,645,269	856,910	945,050	815,085	1,399,428	2,522,922	2,661,799	2,807,620	1,587,769	2,174,576
12	Interfund Loan	0	0	0	0	0	0	0	0	0	0
13	G.O. Bond	0	0	0	0	0	0	0	0	0	0
14	**Total Bond Proceeds**	3,645,269	856,910	945,050	816,085	1,399,428	2,522,922	2,661,799	2,807,620	1,587,769	2,174,576
15	**TOTAL REVENUE & OTHER CASH INFLOWS**	9,972,249	7,801,819	8,643,610	9,351,585	10,864,390	13,020,127	14,306,613	15,386,070	14,296,487	15,014,164
	REVENUE REQUIREMENTS										
16	Operation and Maintenance Expense	4,095,294	4,004,475	4,017,283	4,133,834	4,219,245	4,426,053	4,643,168	4,871,104	5,110,401	5,361,629
17	Indirect Cost Transfer - Water Portion	993,679	929,328	957,206	985,924	1,015,502	1,045,967	1,077,346	1,109,666	1,142,956	1,177,245
18	Indirect Cost Transfer - Customer Service Portion	0	138,677	142,837	147,122	151,536	156,082	160,765	165,588	170,555	175,672
19	In Lieu of Property Taxes	49,400	50,386	51,396	52,424	53,472	54,542	55,632	56,745	57,880	59,038
20	Purchase of Water Credits	0	789,880	894,328	1,022,482	1,212,491	1,407,372	1,477,740	1,551,627	1,629,209	1,710,669
	Debt Service										
21	Existing Debt Service	1,617,149	1,617,149	1,617,149	1,817,149	1,617,149	1,817,149	1,617,149	1,617,149	1,617,149	1,617,149
	Proposed Debt Service										
22	WIFA Loan	245,019	302,617	366,139	420,993	515,057	684,637	863,551	1,052,267	1,158,990	1,305,156
23	Interfund Loan	0	0	0	0	0	0	0	0	0	0
24	G.O. Bond	0	0	0	0	0	0	0	0	0	0
25	Debt Issuance Expense	50,250	11,813	13,028	11,250	19,291	34,778	36,693	38,703	21,887	29,977
26	Debt Reserve Expense	245,019	57,596	63,522	54,854	94,064	189,580	178,915	168,716	106,723	146,166
27	**Total Debt Service**	2,157,438	1,988,177	2,059,838	2,104,246	2,245,561	2,506,144	2,896,308	2,896,836	2,904,750	3,098,447
28	Capital Improvement Program	3,350,000	787,500	868,500	749,981	1,286,073	2,318,563	2,446,191	2,580,201	2,720,911	2,868,656
29	**TOTAL REVENUE REQUIREMENTS**	10,645,811	8,688,425	8,991,390	9,196,013	10,183,880	11,914,723	12,557,151	13,231,787	13,736,663	14,451,357
30	**Annual Surplus / (Deficiency)**	(673,563)	(887,605)	(347,780)	155,573	680,511	1,105,403	1,749,462	2,154,303	559,824	562,807
31	**Beginning Balance**	281,471	(392,091)	(1,279,696)	(1,627,476)	(1,471,904)	(791,393)	314,010	2,063,473	4,217,776	4,777,600
32	**Ending Balance**	(392,091)	(1,279,696)	(1,627,476)	(1,471,904)	(791,383)	314,010	2,063,473	4,217,776	4,777,600	5,340,407
	Target Operating Reserves										
33	Ending Balance	(392,091)	(1,279,696)	(1,627,478)	(1,471,904)	(791,393)	314,010	2,063,473	4,217,776	4,777,600	5,340,407
34	O&M Target Reserve (60 Days)	0	0	334,774	688,972	1,054,811	1,106,513	1,160,792	1,217,776	1,277,600	1,340,407
35	Capital Target Reserve	0	0	500,000	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000
36	**Target Operating Reserves Excess / (Deficiency)**	(392,091)	(1,278,696)	(2,462,250)	(3,160,878)	(3,346,204)	(2,792,503)	(1,597,319)	0	0	0
37	**Debt Service Coverage Test**	1.20	1.54	1.86	2.16	2.47	2.64	2.83	2.89	2.74	2.56
38	**Water Sales Revenue Indicated Increases**	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	7.0%	0.0%	0.0%
39	**Number of Months Revenue Increases Effective**	3	12	12	12	12	12	12	12	12	12
40	**Cumulative Revenue Increase**	0.0%	10.0%	21.0%	33.1%	46.4%	61.1%	77.2%	89.6%	89.6%	89.6%

Prepared by Red Oak Consulting

City of El Mirage
Water Utility
Operation and Maintenance Expenses

Table 3-2
3/23/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2018 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
	WATER OPERATIONS - PERSONNEL SERVICES										
1	Salaries and Wages	457,500	457,500	471,230	485,370	499,940	524,937	551,184	576,743	607,680	638,064
2	Overtime	9,000	8,500	8,500	8,500	8,500	8,925	9,371	9,840	10,332	10,848
3	Health-Life-Dental Insurance	89,500	98,450	108,300	119,130	131,050	137,603	144,483	151,707	159,292	167,257
4	Social Security Contribution	29,000	29,000	29,870	30,770	31,700	33,285	34,949	36,697	38,532	40,458
5	Medicare Contribution	7,000	7,000	7,210	7,430	7,660	8,043	8,445	8,867	9,311	9,776
6	ASRS Contribution	45,000	45,000	46,350	47,750	49,190	51,650	54,232	56,944	59,791	62,780
7	Workers Compensation	19,500	19,500	20,090	20,700	21,330	22,397	23,516	24,692	25,927	27,223
8	Unemployment Insurance	1,000	1,000	1,030	1,070	1,110	1,166	1,224	1,285	1,349	1,417
9	**TOTAL PERSONNEL SERVICES**	657,500	665,950	692,580	720,720	750,480	788,004	827,404	868,774	912,213	957,824
	WATER OPERATIONS - MATERIAL & SUPPLIES										
10	Small Tools/Equip/Parts	4,000	4,000	4,000	4,000	4,000	4,200	4,410	4,631	4,862	5,105
11	Fuel and Lubricants	36,000	26,000	26,760	27,590	28,420	29,841	31,333	32,900	34,545	36,272
12	Safety Equipment/Supplies	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,078	6,381
13	Pipes and Fittings	60,000	60,000	60,000	60,000	60,000	63,000	66,150	69,458	72,930	76,577
14	Chemical Expense	24,000	24,720	25,470	26,240	27,030	28,382	29,801	31,291	32,855	34,498
15	Asphalt/Coal Materials	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,078	6,381
16	Fire Hydrant/Parts	9,500	9,500	9,500	9,500	9,500	9,975	10,474	10,997	11,547	12,125
17	Office Supplies	3,000	3,000	3,000	3,000	3,000	3,150	3,308	3,473	3,647	3,829
18	Computer/Printer Supplies	1,000	500	500	500	500	525	551	579	608	638
19	Uniforms	6,000	3,500	3,610	3,720	3,840	4,032	4,234	4,445	4,668	4,901
20	Operating Material & Supplies	2,500	2,500	2,500	2,500	2,500	2,625	2,756	2,894	3,039	3,191
21	Building Maintenance/Repairs	1,500	1,500	1,500	1,500	1,500	1,575	1,654	1,736	1,823	1,914
22	Computer/Printer Maintenance	500	500	500	500	500	525	551	579	608	638
23	Vehicle Maintenance/Repairs	17,000	17,000	17,000	17,000	17,000	17,850	18,743	19,680	20,664	21,697
24	Well Site Maint/Repairs	250,000	250,000	250,000	250,000	250,000	262,500	275,625	289,406	303,877	319,070
25	Other Maintanance/Repairs	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,078	6,381
26	**TOTAL MATERIAL & SUPPLIES**	430,000	417,720	419,360	421,050	422,790	443,930	466,126	489,432	513,904	539,599
	WATER OPERATIONS - ADMINISTRATIVE SERVICES										
27	Professional Services	80,000	30,000	30,000	30,000	30,000	31,500	33,075	34,729	36,465	38,288
28	Legal Services	20,000	20,000	20,000	20,000	20,000	21,000	22,050	23,153	24,310	25,526
29	Contracted Services	110,000	65,000	66,950	68,960	71,030	74,582	78,311	82,226	86,337	90,654
30	Liability Insurance	195,000	195,000	200,850	206,880	213,090	223,745	234,932	246,678	259,012	271,963
31	Medical/Drug Exams & Testing	500	500	500	500	500	525	551	579	608	638
32	Tech/Software Support	19,000	19,570	20,160	20,770	21,400	22,470	23,594	24,773	26,012	27,312
33	License and Permits	13,800	14,220	14,650	15,090	15,550	16,328	17,144	18,001	18,901	19,846
34	Equipment Rent/Lease	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,076	6,381
35	Sampling/Testing	55,000	56,650	58,350	60,110	61,920	85,016	68,287	71,680	75,264	79,027
36	Annual Water Fees	20,000	20,600	21,220	21,860	22,520	23,646	24,828	26,070	27,373	28,742
37	Travel and Per Diem	0	500	500	500	500	525	551	579	608	638
38	Conferences and Seminars	0	4,000	4,000	4,000	4,000	4,200	4,410	4,631	4,862	5,105
39	Printing Cost	3,500	3,500	3,500	3,500	3,500	3,675	3,859	4,052	4,254	4,467
40	Mailing Cost	4,000	4,120	4,250	4,380	4,520	4,746	4,983	5,232	5,494	5,769
41	Dues/Memberships/Fees	0	7,500	7,730	7,970	8,210	8,821	9,052	9,504	9,979	10,478
42	Cell Phone/Pager Expense	4,800	4,950	5,100	5,260	5,420	5,691	5,976	6,274	6,588	6,917
43	Trash Service	1,000	1,030	1,070	1,110	1,150	1,208	1,268	1,331	1,398	1,468
44	Building Water Service	18,030	18,580	19,140	19,720	20,320	21,336	22,403	23,523	24,699	25,934
45	Landscaping/Irrigation	213,450	214,000	220,420	227,040	233,860	245,553	257,831	270,722	284,258	298,471
46	Well Site Electricity	479,000	479,000	493,370	508,180	523,430	549,602	577,082	605,936	636,232	668,044
47	**TOTAL ADMINISTRATIVE SERVICES**	1,242,080	1,163,720	1,196,760	1,230,830	1,265,920	1,329,218	1,395,677	1,466,461	1,538,734	1,615,670
	WATER OPERATIONS - SPECIAL PROJECTS										
48	Assured Water Supply	660,000	880,000	805,000	830,000	820,000	961,000	904,050	949,253	996,715	1,046,551
49	**TOTAL SPECIAL PROJECTS**	860,000	880,000	805,000	830,000	820,000	861,000	904,050	949,253	996,715	1,046,551

Prepared by Red Oak Consulting

City of El Mirage
Water Utility
Operation and Maintenance Expenses

Table 3-2
3/23/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	8 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
	WATER OPERATIONS - CAPITAL OUTLAY										
50	Equipment Purchase	40,000									
51	Miscellaneous Capital	0	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
52	**TOTAL CAPITAL OUTLAY**	40,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
53	**TOTAL WATER OPERATIONS**	3,229,580	3,217,390	3,203,700	3,292,600	3,349,190	3,512,150	3,683,257	3,862,920	4,051,566	4,249,644
	CUSTOMER SERVICE - PERSONNEL SERVICES										
54	Salaries and Wages	197,210	197,210	203,130	209,230	215,510	226,286	237,600	249,480	261,954	275,052
55	Overtime	3,119	3,119	3,119	3,119	3,119	3,275	3,439	3,611	3,792	3,981
56	Health-Life-Dental Insurance	30,847	33,931	37,328	41,064	45,175	47,433	49,805	52,295	54,910	57,656
57	Social Security Contribution	12,477	12,477	12,852	13,240	13,642	14,324	15,040	15,792	18,582	17,411
58	Medicare Contribution	3,119	3,119	3,216	3,313	3,417	3,588	3,768	3,956	4,154	4,362
59	ASRS Contribution	19,409	19,409	19,991	20,594	21,218	22,279	23,393	24,563	25,791	27,081
60	Workers Compensation	693	693	714	742	789	808	848	891	935	982
61	Unemployment Insurance	347	347	360	374	388	408	428	449	472	495
62	**TOTAL PERSONNEL SERVICES**	267,222	270,306	280,711	291,677	303,239	318,401	334,321	351,037	368,589	387,019
	CUSTOMER SERVICE - MATERIAL & SUPPLIES										
63	Office Supplies	2,149	2,149	2,149	2,149	2,149	2,256	2,369	2,488	2,612	2,743
64	Computer/Printer Supplies	624	824	824	624	624	655	688	722	758	796
65	Uniforms	1,248	693	714	742	769	808	848	891	935	982
66	Equipment Purchase	1,248	893	893	693	693	728	764	802	843	885
67	Operating Material & Supplies	763	763	763	783	763	801	841	883	927	973
68	Other Maintenance/Repairs	347	347	347	347	347	364	382	401	421	442
69	**TOTAL MATERIAL & SUPPLIES**	6,377	5,268	5,289	5,317	5,344	5,612	5,892	6,187	6,496	6,821
	CUSTOMER SERVICE - ADMINISTRATIVE SERVICES										
70	Contracted Services	21,142	21,780	22,438	23,118	23,918	25,009	28,259	27,572	28,951	30,398
71	Tech/Software Support	4,506	5,892	8,072	6,259	6,454	6,776	7,115	7,471	7,844	8,237
72	Telecheck Services	6,932	7,140	7,355	7,576	7,805	8,195	8,605	9,036	9,487	9,962
73	Armored Car Services	3,327	3,431	3,535	3,646	3,757	3,945	4,142	4,349	4,567	4,795
74	Storage Facility Rental	1,109	1,144	1,178	1,220	1,282	1,325	1,391	1,460	1,533	1,610
75	Travel and Per Diem	0	139	139	139	139	146	153	160	169	177
76	Conference, Seminar & Training	0	832	832	832	832	873	917	963	1,011	1,062
77	Printing Cost	8,318	8,568	8,831	9,101	9,379	9,848	10,340	10,857	11,400	11,970
78	Mailing Cost	1,248	1,289	1,331	1,373	1,414	1,485	1,559	1,637	1,719	1,805
79	Mailing Cost - Utility Billing	38,125	39,269	40,447	41,667	42,922	45,068	47,321	49,687	52,172	54,760
80	Bank Charges/Merchant Services	16,636	17,135	17,655	18,189	18,737	19,674	20,657	21,690	22,775	23,913
81	Bank Charges/Lockbox	8,318	8,568	8,831	9,101	8,379	9,848	10,340	10,857	11,400	11,970
82	Cell Phone/Pager Expense	1,109	1,144	1,178	1,220	1,262	1,325	1,391	1,460	1,533	1,610
83	Collection Services	1,733	1,788	1,844	1,899	1,962	2,060	2,163	2,271	2,384	2,504
84	**TOTAL ADMINISTRATIVE SERVICES**	112,503	118,118	121,667	125,341	129,119	135,575	142,354	149,471	156,945	164,792
	CUSTOMER SERVICE - CATEGORY 4										
85	Rate Study	93,212	4,852	5,545	6,239	6,932	7,625	8,318	9,011	9,705	10,398
86	**TOTAL CATEGORY 4**	93,212	4,852	5,545	6,239	6,932	7,625	8,318	9,011	9,705	10,398
87	**TOTAL CUSTOMER SERVICE**	479,314	398,545	413,213	428,574	444,635	467,213	490,885	515,707	541,735	569,030
	METER SERVICES - PERSONNEL SERVICES										
88	Salaries and Wages	69,500	69,500	71,590	73,740	75,960	79,758	83,746	87,933	92,330	96,946
89	Overtime	2,000	2,500	2,500	2,500	2,500	2,625	2,756	2,894	3,039	3,191
90	Health-Life-Dental Insurance	11,500	12,850	13,920	15,320	18,860	17,703	18,588	19,518	20,493	21,518
91	Social Security Contribution	4,500	4,500	4,640	4,780	4,930	5,177	5,435	5,707	5,992	6,292
92	Medicare Contribution	1,000	1,000	1,030	1,070	1,110	1,166	1,224	1,285	1,349	1,417
93	ASRS Contribution	7,000	7,000	7,210	7,430	7,660	8,043	8,445	8,867	9,311	9,776
94	Workers Compensation	500	500	520	540	560	588	817	648	681	715
95	Unemployment Insurance	500	500	520	540	560	588	617	648	681	715
96	**TOTAL PERSONNEL SERVICES**	96,500	98,150	101,930	105,920	110,140	115,647	121,429	127,501	133,876	140,570

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City of El Mirage
Water Utility
Operation and Maintenance Expenses

Table 3-2
3/23/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
	METER SERVICES - OPERATING MATERIAL & SUPPLIES										
97	Small Tools/Equip/Parts	1,500	1,500	1,500	1,500	1,500	1,575	1,654	1,736	1,823	1,914
98	Fuel and Lubricants	6,000	6,180	6,370	6,570	6,770	7,109	7,464	7,837	6,229	8,640
99	Safety Equipment/Supplies	1,000	1,000	1,000	1,000	1,000	1,050	1,103	1,158	1,216	1,276
100	Meter/Parts/Calibration	260,000	260,000	267,800	275,840	284,120	298,326	313,242	328,904	345,350	362,617
101	Unifroms	900	500	520	540	560	588	617	648	681	715
102	Operating Material & Supplies	2,000	2,000	2,000	2,000	2,000	2,100	2,205	2,315	2,431	2,553
103	Vehicle Maintenance/Repairs	2,500	2,500	2,500	2,500	2,500	2,625	2,756	2,894	3,039	3,191
104	**TOTAL MATERIAL & SUPPLIES**	273,900	273,680	281,690	289,950	298,450	313,373	329,041	345,493	362,768	380,906
	METER SERVICES - ADMINISTRATIVE SERVICES										
105	Contracted Services	15,000	15,000	15,000	15,000	15,000	15,750	16,538	17,364	18,233	19,144
106	Conferences and Seminars	0	680	680	680	680	714	750	787	827	868
107	Cell Phone/Pager Expense	1,000	1,030	1,070	1,110	1,150	1,208	1,268	1,331	1,398	1,466
108	**TOTAL ADMINISTRATIVE SERVICES**	16,000	16,710	16,750	16,790	16,830	17,672	18,555	19,483	20,457	21,480
109	**TOTAL METER SERVICES**	386,400	388,540	400,370	412,660	425,420	446,691	469,026	492,477	517,101	542,956
110	**TOTAL OPERATING EXPENDITURES**	4,095,294	4,004,475	4,017,283	4,133,834	4,219,245	4,426,053	4,643,168	4,871,104	5,110,401	5,361,629

City of El Mirage
Water Utility
Capital Improvement Program Current Dollars

Table 3-3
3/23/2011

Line No.	OPTIMAL FUNDING OP	OPTIMAL FUNDING CAP	Constraint Funding Type	Constraint Funding Fund	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
1	100%	0%	None		Water/Wastewater Master Plan	0	0	0	100,000	50,000					
2	100%	0%	None		Well Site #9	2,600,000	0	0	0	0					
3	100%	0%	None		City-Wide Water System Improvements	500,000	500,000	500,000	500,000	500,000					
4	100%	0%	None		Water Meter Replacement Program	250,000	250,000	250,000	250,000	250,000					
5	100%	0%	None		Vamey Road Water Line - Dysart to El Mirage	0	0	250,000	0	0					
6	100%	0%	None		121st Road Improvements	0	0	0	0	450,568					
7	100%	0%	None		Miscellaneous Improvements	0	0	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	0%	0%	Cash	2	Growth CIP	0	0	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000
9	100%	0%	None		Operations Cashflow Reduction	0	0	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)
10					Total Capital Improvements	3,350,000	750,000	1,000,000	850,000	1,250,568	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Prepared by Red Oak Consulting

City of El Mirage
Water Financial Plan
Water Utility
Debt Funding Calculations

Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
WIFA Loan										
Operating Fund	3,350,000	787,500	868,500	749,981	1,286,073	2,318,563	2,446,191	2,580,201	1,459,158	1,998,434
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-
Not Used	-	-	-	-	-	-	-	-	-	-
Interfund Loan	1	2	3	4	5	6	7	8	9	10
Operating Fund	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-
Not Used	-	-	-	-	-	-	-	-	-	-
G.O. Bond	1	2	3	4	5	6	7	8	9	10
Operating Fund	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-
Not Used	-	-	-	-	-	-	-	-	-	-
Total Debt Issues	1	2	3	4	5	6	7	8	9	10
Operating Fund	3,350,000	787,500	868,500	749,981	1,286,073	2,318,563	2,446,191	2,580,201	1,459,158	1,998,434
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-

City of El Mirage
Water Financial Plan
Water Utility

Base Year (Budget Year)	**2011**
Test Year	**2011**

	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
GROWTH ASSUMPTIONS										
Growth Scenario 1										
Growth In Customer Base	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Alternative 1 - Input Overall Growth Increase										
Beginning of Year Accounts	16,200	16,200	16,200	16,362	16,526	16,691	16,858	17,026	17,197	17,369
Added Accounts	0	0	162	164	165	167	169	170	172	174
End of Year Accounts	16,200	16,200	16,362	16,526	16,691	16,858	17,026	17,197	17,369	17,542
Percent Increase In Customer Base	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Percent Increase In Revenue Base (RATE CALC TAB)	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Alternative 2 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative 3 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ASSUMPTIONS										
Interest Earnings Rate	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Number of Months Rate Increases Effective	3	12	12	12	12	12	12	12	12	12
Percent of Year Rate Increases Effective	25%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fund Names	**Reserve Targets**									
Operating Fund	0.0	0.0	1.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
Capital Improvement Fund	$0	$0	$500,000	$1,000,000	$1,500,000	$2,000,000	$2,500,000	$3,000,000	$3,500,000	$4,000,000

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City of El Mirage
Water Financial Plan
Water Utility

Base Year (Budget Year)	2011
Test Year	2011

CAPITAL FINANCING ASSUMPTIONS

		1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2016	9 2019	10 2020
WIFA Loan	REV										
Issuance Costs	1.5%										
Interest Rate	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Amortization Period (years)	20	20	20	20	20	20	20	20	20	20	20
Capitalized Debt Service Reserve	100.0%	(Percent of Annual Debt Service)									
Interfund Loan	INT										
Issuance Costs	0.0%										
Interest Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Amortization Period (years)	10	10	10	10	10	10	10	10	10	10	10
Capitalized Debt Service Reserve	0.0%	(Percent of Annual Debt Service)									
G.O. Bond	GO										
Issuance Costs	1.50%										
Interest Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Amortization Period (years)	20	20	20	20	20	20	20	20	20	20	20
Capitalized Debt Service Reserve	100.0%	(Percent of Annual Debt Service)									

Number of Years Included in Debt Bundle 1

Default Project Financing Method (If Unspecified) WIFA Loan

1

DEBT SERVICE COVERAGE SETTINGS

	Test 1	Test 2	
Identify	Rev Bond	Total	
Annual Debt Service Coverage Requirement	1.20	0.00	Based on annual debt service requirements.
Parity Debt Service Coverage Requirement	1.20	0.00	Based on the maximum future annual debt service requirements

Debt Service to Include in Coverage Tests?	Test 1	Test 2
Revenue Bonds	Y	Y
General Obligation Bonds	N	N
COP	Y	N

Other Revenue to Include in Coverage Test	Test 1	Test 2
Fund 1 Other Revenue	Y	Y
Fund 2 Other Revenue - Impact Fees	N	N
Fund 3 Other Revenue	N	N

Include Interest Revenue in Coverage?	Y	Y

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City of El Mirage
Water Financial Plan
Water Utility

Base Year (Budget Year)	2011
Test Year	2011

	1	2	3	4	5	6	7	8	9	10
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020

FUND SETTINGS

#	Fund Name	Intrafund Transfers
1	Operating Fund	NA
2	Capital Improvement Fund	N
3	Not Used	N

Debt Funding From Capital Improvement Fund and Not Used?

2	Capital Improvement Fund	Y
3	Not Used	Y

INFLATION FACTORS

Cost Escalation Assumptions

		Ref Name	Base Escalation	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019
1	General Inflation	Inflation		2.0%	3.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
2	Other Inflation Factor	General		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
3	Fringe Benefits	Benefits		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
4	COLA + Promotion	PROMO	5%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
5	Property / General Insurance Liability	Insurance		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6	Constant	Constant		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	Capital Improvement Program Escalation	CIP		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
8	Power (Includes Growth)	Utilities	5%	5.0%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
9	Legal	Legal		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
10	Growth	GROWTH		0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
11	Other-Specify	Other2		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

City of El Mirage
Water and Wastewater Rate and Fee Study

SEWER

REDDAK CONSULTING

04277054.0000

City of El Mirage
Sewer Utility
Total Fund Cash Flow

Table 3-1B
1/31/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017	8 2018	9 2019	10 2020
	REVENUE										
	Sewer Service Revenue										
1	From Existing Rates	2,653,603	2,653,603	2,948,153	3,275,398	3,308,152	3,341,233	3,395,652	3,526,351	3,683,664	3,861,481
2	From Rate Adjustments (Line)	0	265,360	294,815	0	0	20,799	98,754	117,842	139,584	164,390
3	**Total Sewer Service Revenue**	2,653,603	2,918,963	3,242,968	3,275,398	3,308,152	3,362,032	3,494,406	3,647,192	3,823,248	4,025,870
	Miscellaneous Revenues										
4	Late Fee	73,665	75,875	78,151	80,495	82,910	85,398	87,960	90,598	93,316	96,116
5	Turn Off/On Fees	44,645	45,985	47,364	48,785	50,248	51,756	53,308	54,908	56,555	58,252
6	Impact Fees	0	0	288,810	288,810	288,810	288,810	288,810	288,810	288,810	288,810
7	Interest Income	0	0	84	257	351	365	382	401	420	441
8	**Total Miscellaneous Revenues**	118,310	121,859	414,409	418,348	422,320	426,328	430,461	434,717	439,102	443,619
9	**Sale of Water Credits**	-	789,880	894,326	1,022,482	1,212,491	1,407,372	1,477,740	1,551,627	1,629,209	1,710,666
10	**Total Revenue**	2,771,913	3,830,703	4,551,706	4,718,228	4,942,963	5,195,732	5,402,607	5,633,537	5,891,559	6,180,158
	Bond Proceeds										
11	WIFA Loan	217,628	1,521,591	4,060,893	2,644,817	2,873,166	180,246	339,823	526,983	746,261	1,002,909
12	Interfund Loan	0	0	0	0	0	0	0	0	0	0
13	G.O. Bond	0	0	0	0	0	0	0	0	0	0
14	**Total Bond Proceeds**	217,628	1,521,591	4,060,893	2,644,917	2,873,166	180,246	339,823	526,983	746,261	1,002,909
15	**TOTAL REVENUE & OTHER CASH INFLOWS**	2,989,541	5,352,294	8,612,599	7,361,144	7,816,130	5,375,878	5,742,430	6,160,520	6,637,820	7,183,067
	REVENUE REQUIREMENTS										
16	Operation and Maintenance Expense	2,157,660	2,051,485	2,023,167	2,078,056	2,135,265	2,239,182	2,348,279	2,462,616	2,583,064	2,708,309
17	Indirect Cost Transfer - Sewer Portion	606,321	539,825	556,020	572,700	589,881	607,576	625,805	644,579	663,917	683,834
18	Indirect Cost Transfer - Customer Service Portion	0	111,847	115,202	118,658	122,218	125,885	129,661	133,551	137,558	141,684
19	In Lieu of Property Taxes	40,600	41,412	42,240	43,085	43,947	44,826	45,722	46,637	47,569	48,521
	Debt Service										
20	Existing Debt Service	277,431	277,431	277,431	277,431	277,431	277,431	277,431	277,431	277,431	277,431
21	Proposed Debt Service										
22	WIFA Loan	14,628	116,903	388,859	567,639	760,760	772,878	795,717	831,139	881,299	948,711
23	Interfund Loan	0	0	0	0	0	0	0	0	0	0
24	G.O. Bond	0	0	0	0	0	0	0	0	0	0
25	Debt Issuance Expense	3,000	20,875	55,978	38,460	39,607	2,485	4,684	7,284	10,287	13,825
26	Debt Reserve Expense	14,628	102,275	272,956	177,780	193,122	12,115	22,841	35,422	50,160	67,411
27	**Total Debt Service**	309,687	517,584	996,225	1,059,310	1,270,920	1,064,907	1,100,874	1,151,256	1,219,178	1,307,378
28	Capital Improvement Program	200,000	1,890,000	4,711,147	3,311,588	3,644,363	1,276,282	1,474,105	1,702,592	1,966,493	2,271,300
29	**TOTAL REVENUE REQUIREMENTS**	3,314,268	5,152,153	8,444,001	7,183,399	7,806,595	5,358,659	5,724,247	6,141,430	6,617,779	7,162,026
30	**Annual Surplus / (Deficiency)**	(324,727)	200,141	168,597	177,745	9,535	17,319	18,183	19,089	20,041	21,041
31	**Beginning Balance**	124,586	(200,141)	0	168,597	346,343	355,878	373,197	391,380	410,469	430,511
32	**Ending Balance**	(200,141)	(0)	168,597	346,343	355,878	373,197	391,380	410,469	430,511	451,552
	Target Operating Reserves										
33	Ending Balance	(200,141)	(0)	168,597	346,343	355,878	373,187	391,380	410,469	430,511	451,552
34	O&M Target Reserve (60 Days)	0	0	0	0	0	0	0	0	0	0
35	Capital Target Reserve	0	0	0	0	0	0	0	0	0	0
36	**Target Operating Reserves Excess / (Deficiency)**	(200,141)	0	168,597	346,343	355,878	373,197	391,380	410,469	430,511	451,552
37	**Debt Service Coverage Test**	1.98	3.44	2.54	2.49	2.21	2.78	2.77	2.76	2.71	2.65

City of El Mirage
Sewer Utility
Operating Fund Cash Flow

Table 3-1
1/31/2011

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
		$	$	$	$	$	$				
	REVENUE										
	Sewer Service Revenue										
1	From Existing Rates	2,653,603	2,653,603	2,948,153	3,275,398	3,308,152	3,341,233	3,395,652	3,529,351	3,683,664	3,861,491
2	From Rate Adjustments (Line 36)	0	265,360	294,915	0	0	20,799	98,754	117,842	139,584	164,390
3	**Total Sewer Service Revenue**	2,653,603	2,918,963	3,242,968	3,275,398	3,308,152	3,362,032	3,494,406	3,647,192	3,823,248	4,025,870
	Miscellaneous Revenues										
4	Late Fee	73,665	75,975	76,151	80,495	82,910	85,398	87,960	90,598	93,319	96,118
5	Turn Off/On Fees	44,645	45,985	47,364	46,785	50,249	51,756	53,309	54,908	56,555	58,252
6	Interest Income	0	0	64	257	351	365	382	401	420	441
7	**Total Miscellaneous Revenues**	118,310	121,859	125,599	129,538	133,510	137,518	141,651	145,907	150,292	154,809
8	**Total Revenue**	2,771,913	3,040,823	3,368,568	3,404,936	3,441,662	3,499,550	3,636,057	3,793,100	3,973,540	4,180,679
	Bond Proceeds										
9	WIFA Loan	217,628	1,521,591	4,060,893	2,844,917	2,973,166	180,246	339,823	526,983	746,261	1,002,909
10	Interfund Loan	0	0	0	0	0	0	0	0	0	0
11	G.O. Bond	0	0	0	0	0	0	0	0	0	0
12	**Total Bond Proceeds**	217,628	1,521,591	4,060,893	2,844,917	2,973,166	180,246	339,823	526,983	746,261	1,002,909
13	**Sale of Water Credits**	0	789,880	894,329	1,022,482	1,212,491	1,407,372	1,477,740	1,551,627	1,629,209	1,710,669
14	**TOTAL REVENUE & OTHER CASH INFLOWS**	2,989,541	5,352,294	8,323,789	7,072,334	7,527,320	5,087,168	5,453,620	5,871,710	6,349,010	6,894,257
	REVENUE REQUIREMENTS										
15	Operation and Maintenance Expense	2,157,860	2,051,485	2,023,167	2,078,056	2,135,265	2,239,182	2,349,279	2,462,818	2,583,064	2,709,309
16	Indirect Cost Transfer - Sewer Portion	609,321	539,625	556,020	572,700	589,881	607,578	625,805	644,579	663,917	683,834
17	Indirect Cost Transfer - Customer Service Portion	0	111,647	115,202	118,658	122,219	125,885	129,661	133,551	137,558	141,684
18	In Lieu of Property Taxes	40,600	41,412	42,240	43,085	43,947	44,826	45,722	46,637	47,569	48,521
	Debt Service										
19	Existing Debt Service	277,431	277,431	277,431	277,431	277,431	277,431	277,431	277,431	277,431	277,431
	Proposed Debt Service										
20	WIFA Loan	14,628	116,903	389,859	567,638	760,760	772,876	795,717	831,139	881,299	948,711
21	Interfund Loan	0	0	0	0	0	0	0	0	0	0
22	G.O. Bond	0	0	0	0	0	0	0	0	0	0
23	Debt Issuance Expense	3,000	20,975	55,979	36,460	39,607	2,485	4,684	7,264	10,297	13,625
24	Debt Reserve Expense	14,628	102,275	272,956	177,760	193,122	12,115	22,841	35,422	50,160	97,411
25	**Total Debt Service**	309,687	517,584	996,225	1,059,310	1,270,920	1,064,907	1,100,674	1,181,256	1,219,178	1,307,378
26	Capital Improvement Program	200,000	1,890,000	4,422,337	3,022,779	3,355,553	987,472	1,185,295	1,413,782	1,677,683	1,982,490
27	**TOTAL REVENUE REQUIREMENTS**	3,314,268	5,152,153	8,155,191	6,894,589	7,517,785	5,069,849	5,435,437	5,852,620	6,328,969	6,873,216
28	**Annual Surplus / (Deficiency)**	(324,727)	200,141	168,597	177,745	9,535	17,319	18,183	19,089	20,041	21,041
29	**Beginning Balance**	124,586	(200,141)	0	168,597	346,343	355,878	373,197	391,380	410,469	430,511
30	**Ending Balance**	(200,141)	(0)	168,597	346,343	355,878	373,197	391,380	410,469	430,511	451,552
	Target Operating Reserves										
31	Ending Balance	(200,141)	(0)	168,597	346,343	355,879	373,197	391,380	410,469	430,511	451,552
32	O&M Target Reserve (60 Days)	0	0	166,587	346,343	355,678	373,197	391,380	410,469	430,511	451,552
33	Capital Target Reserve	0	0	0	0	0	0	0	0	0	0
34	**Target Operating Reserves Excess / (Deficiency)**	(200,141)	0	0	0	0	0	0	0	0	0
35	**Debt Service Coverage Test**	2.11	2.51	2.02	1.58	1.26	1.21	1.20	1.21	1.20	1.20
36	**Sewer Service Revenue Indicated Increases**	0.0%	10.0%	10.0%	0.0%	0.0%	0.6%	2.9%	3.3%	3.8%	4.3%
37	**Number of Months Revenue Increases Effective**	3	12	12	12	12	12	12	12	12	12
38	**Cumulative Revenue Increase**	0.0%	10.0%	21.0%	21.0%	21.0%	21.8%	25.3%	29.5%	34.4%	40.1%

Prepared by Red Oak Consulting

City of El Mirage
Sewer Utility
Operation and Maintenance Expenses

Table 3-2
1/31/2011

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
		$	$	$	$	$	$	$	$	$	$
	WASTEWATER OPERATIONS - PERSONNEL SERVICES										
1	Salaries and Wages	545,500	545,500	561,870	576,730	596,100	625,905	657,200	690,060	724,563	760,791
2	Overtime	6,000	7,000	7,000	7,000	7,000	7,350	7,719	8,103	8,509	9,934
3	Health-Life-Dental Insurance	95,500	72,050	79,260	67,190	95,910	100,706	105,741	111,026	116,576	122,408
4	Social Security Contribution	34,500	34,500	35,540	36,610	37,710	39,596	41,575	43,654	45,837	48,129
5	Medicare Contribution	9,000	6,000	6,240	6,490	9,750	9,188	9,647	10,129	10,636	11,167
6	ASRS Contribution	54,000	54,000	55,620	57,290	59,010	61,961	65,059	68,311	71,727	75,313
7	Workers Compensation	22,000	22,000	22,660	23,340	24,050	25,253	26,515	27,841	29,233	30,695
8	Unemployment Insurance	1,000	1,000	1,030	1,070	1,110	1,166	1,224	1,285	1,349	1,417
9	**TOTAL PERSONNEL SERVICES**	739,500	744,050	771,220	799,720	829,640	871,122	914,678	960,412	1,008,433	1,058,854
	WASTEWATER OPERATIONS - MATERIAL & SUPPLIES										
10	Small Tools/Equip/Parts	2,500	2,500	2,500	2,500	2,500	2,625	2,756	2,894	3,039	3,191
11	Fuel and Lubricants	9,500	4,000	4,120	4,250	4,380	4,599	4,829	5,070	5,324	5,590
12	Safety Equipment/Supplies	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,076	6,381
13	Chemical Expense	167,750	172,790	177,980	183,320	188,820	198,261	209,174	219,583	229,512	240,987
14	Lab Supplies	9,000	9,000	9,000	9,000	9,000	9,450	9,923	10,419	10,940	11,487
15	Office Supplies	2,500	2,500	2,500	2,500	2,500	2,625	2,756	2,894	3,039	3,191
16	Computer/Printer Supplies	600	600	600	600	600	630	662	695	729	766
17	Uniforms	3,000	1,700	1,760	1,820	1,880	1,974	2,073	2,176	2,285	2,399
18	Operating Material & Supplies	3,000	3,000	3,000	3,000	3,000	3,150	3,309	3,473	3,647	3,829
19	Building Maintenance/Repairs	10,000	10,000	10,000	10,000	10,000	10,500	11,025	11,576	12,155	12,763
20	Computer/Printer Maintenance	1,500	1,500	1,500	1,500	1,500	1,575	1,654	1,736	1,823	1,914
21	Vehicle Maintenance/Repairs	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,076	9,381
22	Copier Usage/Supplies/Maint	1,000	1,000	1,000	1,000	1,000	1,050	1,103	1,158	1,216	1,276
23	WWTP Maintenance/Repairs	200,000	200,000	200,000	200,000	200,000	210,000	220,500	231,525	243,101	255,256
24	**TOTAL MATERIAL & SUPPLIES**	420,350	418,590	423,960	429,490	435,180	456,639	479,789	503,775	528,964	555,412
	WASTEWATER OPERATIONS - ADMINISTRATIVE SERVICES										
25	Professional Services	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	9,076	6,381
26	Legal Services	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,079	6,381
27	Contracted Services	99,000	95,000	95,000	95,000	95,000	99,750	104,738	109,974	115,473	121,247
28	Medical/Drug Exams & Testing	500	500	500	500	500	525	551	576	608	638
29	Tech/Software Support	15,000	15,450	15,920	19,400	16,900	17,745	19,632	19,564	20,542	21,569
30	License and Permits	13,000	13,390	13,800	14,220	14,650	15,383	19,152	16,959	17,807	19,998
31	Equipment Rent/Lease	5,000	5,000	5,000	5,000	5,000	5,250	5,513	5,788	6,078	6,381
32	Sampling/Testing	40,000	41,200	42,440	43,720	45,040	47,292	49,657	52,139	54,749	57,484
33	Sludge Disposal	65,000	97,550	90,180	92,890	95,680	100,464	105,467	110,762	116,300	122,115
34	Travel and Per Diem	0	500	500	500	500	525	551	579	609	638
35	Conferences and Seminars	0	6,000	9,000	6,000	9,000	6,300	6,615	6,946	7,293	7,658
36	Mailing Cost	500	500	500	500	500	525	551	579	608	638
37	Dues/Memberships/Fees	0	1,500	1,550	1,600	1,650	1,733	1,919	1,910	2,006	2,106
38	Cell Phone/Pager Expense	4,700	4,850	5,000	5,150	5,310	5,576	5,854	6,147	6,454	9,777
39	WWTP Electricity	300,000	290,000	298,700	307,670	316,610	332,756	349,393	366,863	385,206	404,466
40	**TOTAL ADMINISTRATIVE SERVICES**	572,700	571,440	585,090	599,150	613,640	644,322	676,538	710,365	745,883	783,177
	WASTEWATER OPERATIONS - CAPITAL OUTLAY										
41	Equipment Purchase	161,000	61,000								
42	Miscellaneous Capital	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
43	**TOTAL CAPITAL OUTLAY**	161,000	141,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
44	**TOTAL WASTEWATER OPERATIONS**	1,893,550	1,875,080	1,840,270	1,888,360	1,938,460	2,032,383	2,131,002	2,234,552	2,343,280	2,457,444
	CUSTOMER SERVICE - PERSONNEL SERVICES										
45	Salaries and Wages	67,290	67,290	69,910	92,610	95,390	100,156	105,167	110,426	115,947	121,744
46	Overtime	1,381	1,381	1,381	1,381	1,381	1,450	1,522	1,598	1,678	1,762
47	Health-Life-Dental Insurance	13,653	15,016	16,522	16,179	19,995	20,995	22,045	23,147	24,304	25,520
48	Social Security Contribution	5,523	5,523	5,688	5,660	9,038	6,340	6,657	6,990	7,339	7,706
49	Medicare Contribution	1,381	1,381	1,424	1,467	1,513	1,588	1,668	1,751	1,839	1,931
50	ASRS Contribution	9,591	9,591	9,849	9,119	9,392	9,661	10,354	10,672	11,416	11,986
51	Workers Compensation	307	307	316	329	341	358	375	394	414	435
52	Unemployment Insurance	153	153	160	166	172	180	189	199	209	219
53	**TOTAL PERSONNEL SERVICES**	118,275	119,644	124,249	129,103	134,221	140,932	147,978	155,377	163,146	171,303
	CUSTOMER SERVICE - MATERIAL & SUPPLIES										
54	Office Supplies	951	951	951	951	951	999	1,049	1,101	1,156	1,214

City of El Mirage
Sewer Utility
Operation and Maintenance Expenses

Table 3-2
1/31/2011

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
		$	$	$	$	$	$	$	$	$	$
55	Computer/Printer Supplies	276	276	276	276	276	290	304	320	336	352
56	Uniforms	552	307	316	326	341	358	375	394	414	435
57	Equipment Purchase	552	307	307	307	307	322	338	355	373	392
58	Operating Material & Supplies	338	338	338	338	338	354	372	391	410	431
59	Other Maintenance/Repairs	153	153	153	153	153	161	169	176	186	196
60	TOTAL MATERIAL & SUPPLIES	2,823	2,332	2,341	2,353	2,366	2,484	2,608	2,738	2,875	3,019
	CUSTOMER SERVICE - ADMINISTRATIVE SERVICES										
61	Contracted Services	9,358	9,640	9,932	10,232	10,542	11,069	11,623	12,204	12,814	13,455
62	Tech/Software Support	1,994	2,608	2,688	2,771	2,856	2,999	3,149	3,307	3,472	3,646
63	Telecheck Services	3,068	3,160	3,255	3,354	3,455	3,626	3,809	3,999	4,199	4,409
64	Armored Car Services	1,473	1,519	1,565	1,614	1,663	1,746	1,833	1,925	2,021	2,122
65	Storage Facility Rental	491	506	522	540	558	586	616	646	679	713
66	Travel and Per Diem	0	61	61	61	61	64	68	71	75	76
67	Conference, Seminar & Training	0	368	368	368	368	387	406	426	449	470
68	Printing Cost	3,682	3,792	3,909	4,029	4,151	4,359	4,577	4,806	5,046	5,298
69	Mailing Cost	552	571	589	606	626	657	690	725	761	799
70	Mailing Cost - Utility Billing	16,675	17,381	17,903	16,443	16,998	19,946	20,945	21,993	23,092	24,247
71	Bank Charges/Merchant Services	7,364	7,585	7,815	8,051	6,293	6,708	9,143	9,601	10,081	10,565
72	Bank Charges/Lockbox	3,682	3,792	3,909	4,029	4,151	4,359	4,577	4,806	5,046	5,298
73	Cell Phone/Pager Expense	491	506	522	540	558	586	616	646	679	713
74	Collection Services	767	792	816	841	868	912	957	1,005	1,055	1,108
75	TOTAL ADMINISTRATIVE SERVICES	49,797	52,282	53,853	55,479	57,151	60,009	63,009	66,159	69,467	72,941
	CUSTOMER SERVICE - CATEGORY 4										
76	Rate Study	93,212	2,146	2,455	2,761	3,068	3,375	3,682	3,989	4,295	4,602
77	TOTAL CATEGORY 4	93,212	2,148	2,455	2,761	3,068	3,375	3,682	3,989	4,295	4,602
78	TOTAL CUSTOMER SERVICE	264,110	176,405	182,897	189,696	196,805	206,799	217,277	228,264	239,784	251,866
79	TOTAL O&M EXPENSES	2,157,660	2,051,485	2,023,167	2,078,056	2,135,265	2,239,182	2,348,279	2,462,816	2,583,064	2,709,309

City of El Mirage
Sewer Utility
Capital Improvement Program Current Dollars

Table 3-3
1/31/2011

Line No.	OPTIMAL FUNDING OP	OPTIMAL FUNDING CAP	Constraint Funding Type	Constraint Funding Fund	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
1	100%	0%	None		Water/Wastewater Master Plan	0	0	0	100,000	50,000					
2	0%	0%	REV	1	Southern Sewer Extension & Lift Station	0	1,000,000	1,500,000	0	0					
3	100%	0%	None		Wastewater Treatment Plant Improvements	200,000	200,000	200,000	200,000	200,000					
4	100%	0%	None		Wastewater System Improvements	0	100,000	100,000	100,000	100,000					
5	100%	0%	None		121st Road Improvements	0	0	0	0	199,432					
6	100%	0%	None		City Wide Drainage Improvements	0	500,000	500,000	500,000	500,000					
7	100%	0%	None		Miscellaneous Improvements	0	0	0	0	0	1,000,000	1,100,000	1,210,000	1,331,000	1,464,100
8	0%	0%	REV	1	Plant Expansion - Non Growth	0	0	1,711,190	1,711,190	1,711,190					
9	0%	0%	Cash	2	Plant Expansion - Growth	0	0	288,810	288,810	288,810					
10	100%	0%	None		Operating Fund CIP Reductions						(288,810)	(288,810)	(288,810)	(288,810)	(288,810)
11	0%	0%	Cash	2	Growth CIP						288,810	288,810	288,810	288,810	288,810
12					**Total Capital Improvements**	200,000	1,800,000	4,300,000	2,900,000	3,049,432	1,000,000	1,100,000	1,210,000	1,331,000	1,464,100

Prepared by Red Oak Consulting

City of El Mirage
Sewer Financial Plan
Sewer Utility
Debt Funding Calculations

Description	Debt Funding Source:	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
WIFA Loan											
Operating Fund	F1L1	200,000	1,398,341	3,731,958	2,430,676	2,640,438	165,646	312,297	484,297	685,814	921,673
Capital Improvement Fund	F2L1	-	-	-	-	-	-	-	-	-	-
Not Used	F3L1	-	-	-	-	-	-	-	-	-	-
Interfund Loan		1	2	3	4	5	6	7	8	9	10
Operating Fund	F1L2	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	F2L2	-	-	-	-	-	-	-	-	-	-
Not Used	F3L2	-	-	-	-	-	-	-	-	-	-
G.O. Bond		1	2	3	4	5	6	7	8	9	10
Operating Fund	F1L3	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	F2L3	-	-	-	-	-	-	-	-	-	-
Not Used	F2L3	-	-	-	-	-	-	-	-	-	-
Total Debt Issues		1	2	3	4	5	6	7	8	9	10
Operating Fund		200,000	1,398,341	3,731,958	2,430,676	2,640,438	165,646	312,297	484,297	685,814	921,673
Capital Improvement Fund		-	-	-	-	-	-	-	-	-	-
Not Used		-	-	-	-	-	-	-	-	-	-

City of El Mirage
Sewer Financial Plan
Sewer Utility

Base Year (Budget Year)	2011
Test Year	2011

	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
GROWTH ASSUMPTIONS										
Growth Scenario 1										
Growth In Customer Base	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Alternative 1 - Input Overall Growth Increase										
Beginning of Year Accounts	16,200	16,200	16,200	16,362	16,526	16,691	16,858	17,026	17,197	17,369
Added Accounts	0	0	162	164	165	167	169	170	172	174
End of Year Accounts	16,200	16,200	16,362	16,526	16,691	16,858	17,026	17,197	17,369	17,542
Percent Increase In Customer Base	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Percent Increase In Revenue Base (RATE CALC TAB)	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Alternative 2 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative 3 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ASSUMPTIONS										
Interest Earnings Rate	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Number of Months Rate Increases Effective	3	12	12	12	12	12	12	12	12	12
Percent of Year Rate Increases Effective	25%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fund Names	**Reserve Targets**									
Operating Fund	0.0	0.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Capital Improvement Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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City of El Mirage
Sewer Financial Plan
Sewer Utility

Base Year (Budget Year)	2011
Test Year	2011

	1	2	3	4	5	6	7	8	9	10
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020

CAPITAL FINANCING ASSUMPTIONS

WIFA Loan	REV									
Issuance Costs	1.5%									
Interest Rate	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Amortization Period (years)	20	20	20	20	20	20	20	20	20	20
Capitalized Debt Service Reserve	100.0%	(Percent of Annual Debt Service)								
Interfund Loan	INT									
Issuance Costs	0.0%									
Interest Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Amortization Period (years)	10	10	10	10	10	10	t0	10	10	10
Capitalized Debt Service Reserve	0.0%	(Percent of Annual Debt Service)								
G.O. Bond	GO									
Issuance Costs	1.50%									
Interest Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Amortization Period (years)	20	20	20	20	20	20	20	20	20	20
Capitalized Debt Service Reserve	100.0%	(Percent of Annual Debt Service)								

Number of Years Included in Debt Bundle	1
Default Project Financing Method (If Unspecified)	WIFA Loan

1

DEBT SERVICE COVERAGE SETTINGS

	Test 1	Test 2	
Identify	Rev Bond	Total	
Annual Debt Service Coverage Requirement	1.20	0.00	Based on annual debt service requirements.
Parity Debt Service Coverage Requirement	1.20	0.00	Based on the maximum future annual debt service requirements

Debt Service to Include in Coverage Tests?	Test 1	Test 2
Revenue Bonds	Y	Y
General Obligation Bonds	N	N
COP	Y	N

Other Revenue to Include in Coverage Test	Test 1	Test 2
Fund 1 Other Revenue	Y	Y
Fund 2 Other Revenue - Impact Fees	N	N
Fund 3 Other Revenue	N	N

Include Interest Revenue in Coverage?	Y	Y

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City of El Mirage
Sewer Financial Plan
Sewer Utility

Base Year (Budget Year)	2011
Test Year	2011

	1	2	3	4	5	6	7	8	9	10
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020

FUND SETTINGS

#	Fund Name	Intrafund Transfers
1	Operating Fund	NA
2	Capital Improvement Fund	Y
3	Not Used	N

Debt Funding From Capital Improvement Fund and Not Used?

2	Capital Improvement Fund	Y
3	Not Used	Y

INFLATION FACTORS

Cost Escalation Assumptions			2	3	4	5	6	7	8	9
	Ref Name	Base Escalation	2012	2013	2014	2015	2016	2017	2018	2019
1 General Inflation (Consumer Price Index)	Inflation		2.0%	3.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
2 Other Inflation Factor	General		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
3 Fringe Benefits	Benefits		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
4 COLA + Promotion	PROMO	5%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
5 Property / General Insurance Liability	Insurance		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6 Constant	Constant		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7 Capital Improvement Program Escalation	CIP		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
8 Power (Includes Growth)	Utilities	5%	5.0%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
9 Legal	Legal		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
10 Growth	GROWTH		0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
11 Other-Specify	Other2		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

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A. Water, Sewer, Sanitation
Financial Plans

City of El Mirage
Water and Wastewater Rate and Fee Study

SANITATION W/O RECYCLING

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City of El Mirage
Sanitation Utility
Operating Fund Cash Flow

Table 3-1
1/31/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017	8 2018	9 2019	10 2020
	REVENUE										
	Trash Service Revenue										
1	From Existing Rates	1,095,000	1,095,000	1,204,500	1,324,950	1,324,950	1,324,950	1,324,950	1,364,699	1,482,977	1,567,791
2	From Rate Adjustments (Line 31)	0	109,500	120,450	0	0	0	39,749	118,278	84,914	71,702
3	**Total Trash Service Revenue**	1,095,000	1,204,500	1,324,950	1,324,950	1,324,950	1,324,950	1,364,699	1,482,977	1,567,791	1,639,492
	Miscellaneous Revenues										
4	Garbage Containter Sales	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5	Interest Income	57	118	170	247	287	279	229	195	197	207
6	**Total Miscellaneous Revenues**	10,057	10,118	10,170	10,247	10,287	10,279	10,229	10,195	10,197	10,207
7	**Total Revenue**	1,105,057	1,214,618	1,335,120	1,335,197	1,335,237	1,335,229	1,374,928	1,493,172	1,577,987	1,649,699
	Bond Proceeds										
8	Bank Loan	0	0	0	0	0	0	0	0	0	0
9	Interfund Loan	0	0	0	0	0	0	0	0	0	0
10	G.O. Bond	0	0	0	0	0	0	0	0	0	0
11	**Total Bond Proceeds**	0	0	0	0	0	0	0	0	0	0
12	**TOTAL REVENUE & OTHER CASH INFLOWS**	1,105,057	1,214,618	1,335,120	1,335,197	1,335,237	1,335,229	1,374,928	1,493,172	1,577,987	1,649,699
	REVENUE REQUIREMENTS										
13	Operation and Maintenance Expense	887,000	912,710	939,220	966,530	994,640	1,044,372	1,096,591	1,151,420	1,208,991	1,269,441
14	Indirect Cost Transfer - Sanitation Portion	105,000	292,226	300,993	310,023	319,323	328,903	338,770	348,933	359,401	370,183
	Debt Service										
15	Existing Debt Service	0	0	0	0	0	0	0	0	0	0
	Proposed Debt Service										
16	Bank Loan	0	0	0	0	0	0	0	0	0	0
17	Interfund Loan	0	0	0	0	0	0	0	0	0	0
18	G.O. Bond	0	0	0	0	0	0	0	0	0	0
19	Debt Issuance Expense	0	0	0	0	0	0	0	0	0	0
20	Debt Reserve Expense	0	0	0	0	0	0	0	0	0	0
21	**Total Debt Service**	0	0	0	0	0	0	0	0	0	0
22	Capital Improvement Program	0	0	0	0	0	0	0	0	0	0
23	**TOTAL REVENUE REQUIREMENTS**	992,000	1,204,936	1,240,213	1,276,553	1,313,963	1,373,275	1,435,361	1,500,353	1,568,392	1,639,824
24	**Annual Surplus / (Deficiency)**	113,057	9,682	94,907	58,644	21,274	(38,046)	(60,433)	(7,181)	9,595	10,075
25	**Beginning Balance**	0	113,057	122,738	217,646	276,290	297,564	259,517	199,084	191,903	201,499
26	**Ending Balance**	113,057	122,738	217,646	276,290	297,564	259,517	199,084	191,903	201,499	211,573
	Target Operating Reserves										
27	Ending Balance	113,057	122,738	217,646	276,290	297,564	259,517	199,084	191,903	201,499	211,573
28	O&M Target Reserve (60 Days)	0	0	78,268	161,088	165,773	174,062	182,765	191,903	201,499	211,573
29	**Target Operating Reserves Excess / (Deficiency)**	113,057	122,738	139,377	115,202	131,790	85,455	16,319	0	0	0
30	**Debt Service Coverage Test**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	**Trash Service Revenue Indicated Increases**	0.0%	10.0%	10.0%	0.0%	0.0%	0.0%	3.0%	6.7%	5.7%	4.6%
32	**Number of Months Revenue Increases Effective**	3	12	12	12	12	12	12	12	12	12
33	**Cumulative Revenue Increase**	0.0%	10.0%	21.0%	21.0%	21.0%	21.0%	24.6%	35.4%	43.2%	49.7%

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City of El Mirage
Sanitation Utility
Operation and Maintenance Expenses

Table 3-2
1/31/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
	SANITATION - OPERATING MATERIAL & SUPPLIES										
1	Garbage Containers/Parts	30,000	30,000	30,000	30,000	30,000	31,500	33,075	34,729	36,465	38,288
2	HHW Expenses	12,000	12,360	12,740	13,130	13,530	14,207	14,917	15,663	16,446	17,268
3	**TOTAL OPERATING MATERIAL & SUPPLIES**	42,000	42,360	42,740	43,130	43,530	45,707	47,992	50,391	52,911	55,557
	SANITATION - ADMINISTRATIVE SERVICES										
4	Trash Service Charges	805,000	829,150	854,030	879,660	906,050	951,353	998,920	1,048,866	1,101,309	1,156,375
5	Landfill fees	23,000	23,690	24,410	25,150	25,910	27,206	28,566	29,994	31,494	33,068
6	Trash Service	17,000	17,510	18,040	18,590	19,150	20,106	21,113	22,169	23,277	24,441
7	**TOTAL ADMINISTRATIVE SERVICES**	845,000	870,350	896,480	923,400	951,110	998,666	1,048,599	1,101,029	1,156,080	1,213,884
8	**TOTAL SANITATION OPERATIONS**	887,000	912,710	939,220	966,530	994,640	1,044,372	1,096,591	1,151,420	1,208,991	1,269,441
9	**TOTAL O&M EXPENSES**	887,000	912,710	839,220	966,530	994,640	1,044,372	1,096,591	1,151,420	1,208,991	1,269,441

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City of El Mirage
Sanitation Financial Plan
Sanitation Utility

Base Year (Budget Year)	2011
Test Year	2011

	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
GROWTH ASSUMPTIONS										
Growth Scenario 1										
Growth In Customer Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Alternative 1 - Input Overall Growth Increase										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Percent Increase In Revenue Base (RATE CALC TAB)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative 2 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative 3 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ASSUMPTIONS										
Interest Earnings Rate	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Number of Months Rate Increases Effective	3	12	12	12	12	12	12	12	12	12
Percent of Year Rate Increases Effective	25%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fund Names	**Reserve Targets**									
Operating Fund	0.0	0.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Capital Improvement Fund	$0	$0	$0	$0	$0	$0	$1	$2	$3	$4

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City of El Mirage
Sanitation Financial Plan
Sanitation Utility

Base Year (Budget Year)	**2011**
Test Year	**2011**

	1	2	3	4	5	6	7	8	9	10
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**

CAPITAL FINANCING ASSUMPTIONS

Bank Loan	REV									
Issuance Costs	0.0%									
Interest Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Amortization Period (years)	7	7	7	7	7	7	7	7	7	7
Capitalized Debt Service Reserve	0.0%	(Percent of Annual Debt Service)								
Interfund Loan	INT									
Issuance Costs	0.0%									
Interest Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Amortization Period (years)	10	10	10	10	10	10	10	10	10	10
Capitalized Debt Service Reserve	0.0%	(Percent of Annual Debt Service)								
G.O. Bond	GO									
Issuance Costs	1.50%									
Interest Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Amortization Period (years)	20	20	20	20	20	20	20	20	20	20
Capitalized Debt Service Reserve	100.0%	(Percent of Annual Debt Service)								

Number of Years Included In Debt Bundle	1
Default Project Financing Method (If Unspecified)	Bank Loan

1

DEBT SERVICE COVERAGE SETTINGS

	Test 1	Test 2	
Identify	Rev Bond	Total	
Annual Debt Service Coverage Requirement	1.20	0.00	Based on annual debt service requirements.
Parity Debt Service Coverage Requirement	1.20	0.00	Based on the maximum future annual debt service requirements

Debt Service to Include In Coverage Tests?	Test 1	Test 2
Revenue Bonds	N	N
General Obligation Bonds	N	N
COP	N	N

Other Revenue to Include in Coverage Test	Test 1	Test 2
Fund 1 Other Revenue	Y	Y
Fund 2 Other Revenue - Impact Fees	N	N
Fund 3 Other Revenue	N	N

Include Interest Revenue in Coverage?	Y	Y

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City of El Mirage
Sanitation Financial Plan
Sanitation Utility

Base Year (Budget Year)	2011
Test Year	2011

	1	2	3	4	5	6	7	8	9	10
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020

FUND SETTINGS

#	Fund Name	Intrafund Transfers
1	Operating Fund	NA
2	Capital Improvement Fund	Y
3	Not Used	N

Debt Funding From Capital Improvement Fund and Not Used?

2	Capital Improvement Fund	Y
3	Not Used	Y

INFLATION FACTORS

Cost Escalation Assumptions			2	3	4	5	6	7	8	9
	Ref Name	Base Escalation	2012	2013	2014	2015	2016	2017	2018	2019
1 General Inflation (Consumer Price Index)	Inflation		2.0%	3.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
2 Other Inflation	General		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
3 Fringe Benefits	Benefits		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
4 COLA + Promotion	PROMO	5%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
5 Property / General Insurance Liability	Insurance		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6 Constant	Constant		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7 Capital Improvement Program Escalation	CIP		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
8 Power (Includes Growth)	Utilities	5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
9 Legal	Legal		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
10 Growth	GROWTH		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11 Other-Specify	Other2		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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City of El Mirage
Water and Wastewater Rate and Fee Study

SANITATION W/ RECYCLING

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City of El Mirage
Sanitation Utility
Operating Fund Cash Flow

Table 3-1
1/28/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017	8 2018	9 2019	10 2020
	REVENUE										
	Trash Service Revenue										
1	From Existing Rates	1,095,000	1,095,000	1,204,500	1,324,950	1,430,946	1,486,937	1,486,937	1,517,933	1,599,108	1,599,108
2	From Rate Adjustments (Line 31)	0	109,500	120,450	105,996	55,991	0	30,997	81,174	0	9,036
3	**Total Trash Service Revenue**	1,095,000	1,204,500	1,324,950	1,430,946	1,486,937	1,486,937	1,517,933	1,599,108	1,599,108	1,608,144
	Miscellaneous Revenues										
4	Garbage Containter Sales	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5	Interest Income	57	68	20	50	124	178	186	187	212	222
6	**Total Miscellaneous Revenues**	10,057	10,068	10,020	10,050	10,124	10,178	10,186	10,187	10,212	10,222
7	**Total Revenue**	1,105,057	1,214,568	1,334,970	1,440,996	1,497,061	1,497,115	1,528,120	1,609,295	1,609,320	1,618,366
	Bond Proceeds										
8	Bank Loan	0	577,500	0	0	0	0	0	0	0	0
9	Interfund Loan	0	0	0	0	0	0	0	0	0	0
10	G.O. Bond	0	0	0	0	0	0	0	0	0	0
11	**Total Bond Proceeds**	0	577,500	0	0	0	0	0	0	0	0
12	**TOTAL REVENUE & OTHER CASH INFLOWS**	1,105,057	1,792,068	1,334,970	1,440,996	1,497,061	1,497,115	1,528,120	1,609,295	1,609,320	1,818,366
	REVENUE REQUIREMENTS										
13	Operation and Maintenance Expense	887,000	912,710	939,220	966,530	994,640	1,044,372	1,096,591	1,151,420	1,208,991	1,269,441
14	Indirect Cost Transfer - Sanitation Portion	105,000	292,226	300,993	310,023	319,323	328,903	338,770	348,933	359,401	370,183
	Debt Service										
15	Existing Debt Service	0	0	0	0	0	0	0	0	0	0
	Proposed Debt Service										
16	Bank Loan	0	99,803	99,803	99,803	99,803	99,803	99,803	99,803	0	0
17	Interfund Loan	0	0	0	0	0	0	0	0	0	0
18	G.O. Bond	0	0	0	0	0	0	0	0	0	0
19	Debt Issuance Expense	0	0	0	0	0	0	0	0	0	0
20	Debt Reserve Expense	0	0	0	0	0	0	0	0	0	0
21	**Total Debt Service**	0	99,803	99,803	99,803	99,803	99,803	99,803	99,803	0	0
22	Capital Improvement Program	0	577,500	0	0	0	0	0	0	0	0
23	**TOTAL REVENUE REQUIREMENTS**	992,000	1,882,239	1,340,016	1,376,356	1,413,767	1,473,076	1,535,164	1,600,157	1,568,392	1,639,624
24	**Annual Surplus / (Deficiency)**	113,057	(90,172)	(5,046)	64,640	83,294	24,036	(7,044)	9,138	40,928	(21,258)
25	**Beginning Balance**	0	113,057	22,885	17,839	82,479	165,773	189,809	182,765	191,903	232,831
26	**Ending Balance**	113,057	22,885	17,839	82,479	165,773	189,809	182,765	191,903	232,831	211,573
	Target Operating Reserves										
27	Ending Balance	113,057	22,885	17,839	82,479	165,773	189,809	182,765	191,903	232,831	211,573
28	O&M Target Reserve (60 Days)	0	0	78,268	161,068	165,773	174,062	182,765	191,903	201,499	211,573
29	**Target Operating Reserves Excess / (Deficiency)**	113,057	22,885	(60,429)	(78,609)	0	15,747	0	0	31,333	0
30	**Debt Service Coverage Test**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	**Trash Service Revenue Indicated increases**	0.0%	10.0%	10.0%	8.0%	3.9%	0.0%	2.1%	5.3%	0.0%	0.6%
32	**Number of Months Revenue increases Effective**	3	12	12	12	12	12	12	12	12	12
33	**Cumulative Revenue increase**	0.0%	10.0%	21.0%	30.7%	35.8%	35.8%	38.6%	46.0%	46.0%	46.9%

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City of El Mirage
Sanitation Utility
Operation and Maintenance Expenses

Table 3-2
1/28/2011

Line No.	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
	SANITATION - OPERATING MATERIAL & SUPPLIES										
1	Garbage Containers/Parts	30,000	30,000	30,000	30,000	30,000	31,500	33,075	34,729	36,465	38,288
2	HHW Expenses	12,000	12,360	12,740	13,130	13,530	14,207	14,917	15,663	16,446	17,268
3	**TOTAL OPERATING MATERIAL & SUPPLIES**	42,000	42,360	42,740	43,130	43,530	45,707	47,992	50,391	52,911	55,557
	SANITATION - ADMINISTRATIVE SERVICES										
4	Trash Service Charges	805,000	829,150	854,030	879,660	906,050	951,353	998,920	1,048,866	1,101,309	1,156,375
5	Landfill fees	23,000	23,690	24,410	25,150	25,910	27,206	28,566	29,994	31,494	33,068
6	Trash Service	17,000	17,510	18,040	18,590	19,150	20,108	21,113	22,169	23,277	24,441
7	**TOTAL ADMINISTRATIVE SERVICES**	845,000	870,350	896,480	923,400	951,110	998,666	1,048,599	1,101,029	1,156,080	1,213,884
8	**TOTAL SANITATION OPERATIONS**	887,000	912,710	838,220	966,530	994,640	1,044,372	1,096,591	1,151,420	1,208,991	1,269,441
9	**TOTAL O&M EXPENSES**	887,000	912,710	939,220	966,530	994,640	1,044,372	1,096,591	1,151,420	1,208,991	1,269,441

City of El Mirage
Sanitation Utility
Capital Improvement Program

Table 2-2
1/28/2011

Line No.	OPTIMAL FUNDING OP	OPTIMAL FUNDING CAP	Constraint Funding Type	Constraint Funding Fund	Description	1 2011 $	2 2012 $	3 2013 $	4 2014 $	5 2015 $	6 2016 $	7 2017 $	8 2018 $	9 2019 $	10 2020 $
1	0%	0%	REV		Recycling Containers		550,000								
2					**Total Capital Improvements**	-	550,000	-	-	-	-	-	-	-	-

Prepared by Red Oak Consulting

City of El Mirage
Sanitation Financial Plan
Sanitation Utility
Debt Funding

Description	Debt Funding Source:	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
Bank Loan											
Operating Fund	F1L1	-	577,500	-	-	-	-	-	-	-	-
Capital Improvement Fund	F2L1	-	-	-	-	-	-	-	-	-	-
Not Used	F3L1	-	-	-	-	-	-	-	-	-	-
Interfund Loan		1	2	3	4	5	6	7	8	9	10
Operating Fund	F1L2	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	F2L2	-	-	-	-	-	-	-	-	-	-
Not Used	F3L2	-	-	-	-	-	-	-	-	-	-
G.O. Bond		1	2	3	4	5	6	7	8	9	10
Operating Fund	F1L3	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	F2L3	-	-	-	-	-	-	-	-	-	-
Not Used	F2L3	-	-	-	-	-	-	-	-	-	-
Total Debt Issues		1	2	3	4	5	6	7	8	9	10
Operating Fund		-	577,500	-	-	-	-	-	-	-	-
Capital Improvement Fund		-	-	-	-	-	-	-	-	-	-
Not Used		-	-	-	-	-	-	-	-	-	-

City of El Mirage
Sanitation Financial Plan
Sanitation Utility

Base Year (Budget Year)	2011
Test Year	2011

	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020
GROWTH ASSUMPTIONS										
Growth Scenario 1										
Growth In Customer Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Alternative 1 - Input Overall Growth Increase										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Percent Increase In Revenue Base (RATE CALC TAB)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative 2 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative 3 - Input Additional Number of Accounts										
Beginning of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Added Accounts	0	0	0	0	0	0	0	0	0	0
End of Year Accounts	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
Percent Increase In Customer Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GENERAL ASSUMPTIONS										
Interest Earnings Rate	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Number of Months Rate Increases Effective	3	12	12	12	12	12	12	12	12	12
Percent of Year Rate Increases Effective	25%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fund Names	**Reserve Targets**									
Operating Fund	0.0	0.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Capital Improvement Fund	$0	$0	$0	$0	$0	$0	$1	$2	$3	$4

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City of El Mirage
Sanitation Financial Plan
Sanitation Utility

Base Year (Budget Year)	2011
Test Year	2011

	1	2	3	4	5	6	7	8	9	10
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020

CAPITAL FINANCING ASSUMPTIONS

Bank Loan	REV									
Issuance Costs	0.0%									
Interest Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Amortization Period (years)	7	7	7	7	7	7	7	7	7	7
Capitalized Debt Service Reserve	0.0%	(Percent of Annual Debt Service)								

Interfund Loan	INT									
Issuance Costs	0.0%									
Interest Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Amortization Period (years)	10	10	10	10	10	10	10	10	10	10
Capitalized Debt Service Reserve	0.0%	(Percent of Annual Debt Service)								

G.O. Bond	GO									
Issuance Costs	1.50%									
Interest Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Amortization Period (years)	20	20	20	20	20	20	20	20	20	20
Capitalized Debt Service Reserve	100.0%	(Percent of Annual Debt Service)								

Number of Years Included in Debt Bundle	1
Default Project Financing Method (If Unspecified)	Bank Loan

1

DEBT SERVICE COVERAGE SETTINGS

	Identify	Test 1 Rev Bond	Test 2 Total	
Annual Debt Service Coverage Requirement		1.20	0.00	Based on annual debt service requirements.
Parity Debt Service Coverage Requirement		1.20	0.00	Based on the maximum future annual debt service requirements

Debt Service to Include in Coverage Tests?	Test 1	Test 2
Revenue Bonds	N	N
General Obligation Bonds	N	N
COP	N	N

Other Revenue to include in Coverage Test	Test 1	Test 2
Fund 1 Other Revenue	Y	Y
Fund 2 Other Revenue - Impact Fees	N	N
Fund 3 Other Revenue	N	N

Include Interest Revenue in Coverage?	Y	Y

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City of El Mirage
Sanitation Financial Plan
Sanitation Utility

Base Year (Budget Year)	**2011**
Test Year	**2011**

	1	2	3	4	5	6	7	8	9	10
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020

FUND SETTINGS

#	Fund Name	Intrafund Transfers
1	Operating Fund	NA
2	Capital Improvement Fund	Y
3	Not Used	N

Debt Funding From Capital Improvement Fund and Not Used?

2	Capital Improvement Fund	Y
3	Not Used	Y

INFLATION FACTORS

Cost Escalation Assumptions

		Ref Name	Base Escalation	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019
1	General Inflation (Consumer Price Index)	Inflation		2.0%	3.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
2	Other Inflation	General		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
3	Fringe Benefits	Benefits		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
4	COLA + Promotion	PROMO	5%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
5	Property / General Insurance Liability	Insurance		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
6	Constant	Constant		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	Capital Improvement Program Escalation	CIP		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
8	Power (Includes Growth)	Utilities	5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
9	Legal	Legal		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
10	Growth	GROWTH		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11	Other-Specify	Other2		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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City of El Mirage
Water and Wastewater Rate and Fee Study

SECTION

B

General Fund Cost Allocations

REDDAK CONSULTING

04277054.0000

General Fund Budget

Line No.	Description	BUDGET 2010-11 ($)
	Council	
1	Personnel Services	$182,000
2	Material & Supplies	2,500
3	Administrative Services	7,000
4	**TOTAL COUNCIL**	**191,500**
	Municipal Court	
5	Personnel Services	544,500
6	Material & Supplies	4,000
7	Administrative Services	32,000
8	**TOTAL MUNICIPAL COURT**	**580,500**
	Legal Services	
9	Administrative Services	858,000
10	**TOTAL LEGAL SERVICES**	**858,000**
	General Administration	
11	Personnel Services	1,010,000
12	Material & Supplies	32,400
13	Administrative Services	212,000
14	Special Projects	44,100
15	**TOTAL GENERAL ADMINISTRATION**	**1,298,500**
	Safety & Loss Control	
16	Administrative Services	255,000
17	**TOTAL SAFETY & LOSS CONTROL**	**255,000**
	Information Technology	
18	Personnel Services	449,500
19	Material & Supplies	407,300
20	Administrative Services	69,700
21	**TOTAL INFORMATION TECHNOLOGY**	**926,500**
	City Clerk	
22	Personnel Services	117,000
23	Material & Supplies	3,015
24	Administrative Services	14,985
25	Special Projects	18,000
26	**TOTAL CITY CLERK**	**153,000**
	Human Resources	
27	Personnel Services	201,500
28	Material & Supplies	6,300
29	Administrative Services	60,200
30	Special Projects	6,500
31	**TOTAL HUMAN RESOURCES**	**274,500**
	Finance/Grant Administration	
32	Financial Services	
33	Personnel Services	453,500
34	Material & Supplies	9,000
35	Administrative Services	118,500
36	TOTAL FINANCIAL SERVICES	581,000
37	**TOTAL FINANCIAL SERVICES/GRANT ADMIN.**	**581,000**
38	**Parks/Facilities Management**	
	PARKS	
39	Personnel Services	320,500
40	Material & Supplies	69,750

General Fund Budget

Line No.	Description	BUDGET 2010-11 ($)
41	Administrative Services	140,100
42	TOTAL PARKS	530,350
	Facilities Management	
43	Personnel Services	374,500
44	Material & Supplies	81,900
45	Administrative Services	236,250
46	TOTAL FACILITIES MANAGEMENT	692,650
47	**TOTAL PARKS/FACILITIES MANAGEMENT**	**1,223,000**
	Recreation	
48	Material & Supplies	25,000
49	Administrative Services	3,500
50	Special Projects	71,000
51	**TOTAL RECREATION**	**99,500**
	COMMUNITY DEVELOPMENT	
52	Personnel Services	396,500
53	Material & Supplies	10,445
54	Administrative Services	10,350
	Planning & Zoning	
55	Personnel Services	105,500
56	Material & Supplies	2,235
57	Administrative Services	81,155
58	TOTAL PLANNING & ZONING	188,890
	Building Safety	
59	Personnel Services	235,000
60	Material & Supplies	9,345
61	Administrative Services	5,900
62	TOTAL BUILDING SAFETY	250,245
	Code Enforcement	
63	Personnel Services	217,000
64	Material & Supplies	20,770
65	Administrative Services	37,800
66	Special Projects	73,000
67	TOTAL CODE ENFORCEMENT	348,570
68	**TOTAL COMMUNITY DEVELOPMENT**	**1,205,000**
	Police and Public Safety	
69	Personnel Services	5,109,500
70	Material & Supplies	381,275
71	Administrative Services	771,725
72	**TOTAL POLICE AND PUBLIC SAFETY**	**6,262,500**
	Fire and Emergency Services	
73	Personnel Services	2,407,000
74	Material & Supplies	217,638
75	Administrative Services	199,862
76	**TOTAL FIRE AND EMERGENCY SERVICES**	**2,824,500**
	Engineering Services	
77	Personnel Services	263,500
78	Material & Supplies	11,800
79	Administrative Services	8,700
80	**TOTAL ENGINEERING SERVICES**	**284,000**
	Transfers	

General Fund Budget

Line No.	Description	BUDGET 2010-11 ($)
81	Miscellaneous Transfers	686,500
82	**TOTAL TRANSFERS**	**686,500**
	Fleet Management	
83	Personnel Services	76,000
84	Material & Supplies	72,900
85	Administrative Services	1,100
86	**TOTAL FLEET MANAGEMENT**	**150,000**
87	**TOTAL GENERAL FUND EXPENSES**	**$17,853,500**

General Fund Cost Allocations

Line No.	DIVISIONAL Description	DECISION CRITERIA	BUDGET 2010-11 ($)	BUDGET 2010-11 (FTE)	FTE ALLOCATION (%)	GENERAL FUND COSTS ALLOCATED TO FUND ($)
1	Municipal Court	Y	$580,500	9.00	0.00%	$0
2	General Administration	Y	1,298,500	9.00	0.00%	0
3	Information Technology	Y	926,500	6.00	0.00%	0
4	City Clerk	Y	153,000	2.00	0.00%	0
5	Human Resources	Y	274,500	4.00	0.00%	0
6	Finance	Y	581,000	5.00	0.00%	0
8	Facilities Mangagement	Y	692,650	5.00	0.00%	0
9	Community Development	N	417,295	5.50	3.83%	222,727
10	Planning & Zoning	N	188,890	1.00	0.70%	40,496
11	Building Safety	N	250,245	3.00	2.09%	121,487
12	Code Enforcement	N	348,570	4.00	2.79%	161,983
13	Police	N	6,262,500	59.00	41.11%	2,389,253
14	Fire and Emergency Services	N	2,824,500	21.00	14.63%	850,412
15	Engineering	N	284,000	4.00	2.79%	161,983
16	Fleet Management	N	150,000	1.00	0.70%	40,496
17	Senior Center	N	0	4.50	3.14%	182,231
18	Community Action Program	N	0	0.00	0.00%	0
19	Streets	N	0	8.00	5.57%	323,967
20	Dial A Ride	N	0	1.50	1.05%	60,744
21	Wastewater Operations	N	0	11.00	7.67%	445,454
22	Water Operations	N	0	15.00	10.45%	607,437
	OTHER					
23	Total Council	Y	191,500	0.00	0.00%	0
24	Total Legal Services	Y	858,000	0.00	0.00%	0
25	Total Safety & Loss Control	Y	255,000	0.00	0.00%	0
26	Total Recreation	N	99,500	0.00	0.00%	0
27	Total Transfers	N	686,500	0.00	0.00%	0
28	TOTAL		$17,853,500	183.50	100.00%	$5,811,150

Cost Allocation Plan Based on Actual Expenditures

	Expenditure Report June 30, 2010 Actual Expenditures		FY 2011 Budget	
Community Development			$ 5,811,150	
Personnel Services	$ 463,330			
Material & Supplies	$ 6,493			
Administrative Services	$ 6,655			
Total	$ 476,478	2.59%	$ 150,356	
Planning & Zoning				
Personnel Services	$ 99,002			
Material & Supplies	$ 1,340			
Administrative Services	$ 48,471			
Total	$ 148,813	0.81%	$ 46,959	
Building Safety				
Personnel Services	$ 230,947			
Material & Supplies	$ 4,701			
Administrative Services	$ 1,570			
Total	$ 237,218	1.29%	$ 74,856	
Code Enforcement				
Personnel Services	$ 297,244			
Material & Supplies	$ 10,377			
Administrative Services	$ 24,429			
Total	$ 332,050	1.80%	$ 104,780	
Police				
Personnel Services	$ 5,242,722			
Material & Supplies	$ 279,993			
Administrative Services	$ 679,310			
Total	$ 6,202,025	33.68%	$ 1,957,087	
Fire & Emergency Services				
Personnel Services	$ 2,432,752			
Material & Supplies	$ 162,225			
Administrative Services	$ 191,720			
Total	$ 2,786,697	15.13%	$ 879,359	
Engineering				
Personnel Services	$ 357,613			
Material & Supplies	$ 12,379			
Administrative Services	$ 3,927			
Total	$ 373,919	2.03%	$ 117,992	
Fleet Mgmt				
Personnel Services	$ 76,431			
Material & Supplies	$ 61,252			
Administrative Services	$ 970			
Total	$ 138,653	0.75%	$ 43,753	
Senior Center				
Personnel Services	$ 144,524			
Material & Supplies	$ 45,120			
Administrative Services	$ -			
Total	$ 189,644	1.03%	$ 59,843	
Streets				
Personnel Services	$ 468,602			
Material & Supplies	$ 53,240			
Administrative Services	$ 716,489			
Total	$ 1,238,331	6.72%	$ 390,763	
Dial A Ride				
Personnel Services	$ 66,282			
Material & Supplies	$ 8,281			
Administrative Services	$ 185			
Total	$ 74,748	0.41%	$ 23,587	
Wastewater				
Personnel Services	$ 747,043			
Material & Supplies	$ 332,319			
Administrative Services	$ 581,521			
Total	$ 1,660,883	9.02%	$ 524,102	$ 524,102
Water				
Personnel Services	$ 680,604			
Material & Supplies	$ 1,478,519			
Administrative Services	$ 700,148			
Total	$ 2,859,271	15.53%	$ 902,260	$ 902,260
Customer Service/Meter Ops				
Personnel Services	$ 345,260			
Material & Supplies	$ 109,884			
Administrative Services	$ 315,646			
Total	$ 770,790	4.19%	$ 243,227	$ 243,227
Sanitation				
Personnel Services	$ 2,895			
Material & Supplies	$ 43,585			
Administrative Services	$ 879,587			
Total	$ 926,067	5.03%	$ 292,226	$ 292,226
Grand Total	$ 18,415,587	100%	$ 5,811,150	
Total Water/Sewer/Sanitation				$ 1,961,815

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