

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 06/30/15	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	2015-16 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 564-WATER & SEWER SYSTEMS							
592-564-411.000	WAYNE COUNTY DELINQUENT ESTIMATED BASED ON HISTORICAL VALUE.	(273,207)	(600,000)	251,705	(600,000)		(500,000)
592-564-420.000	PROPERTY TAXES-CY DPPT WRITE OFF	(24,608)					(25,000)
592-564-540.000	STATE GRANT	3,000					
592-564-607.000	FEES	49,428	25,750	47,790	25,750		46,000
592-564-650.010	WATER SALES CONSUMPTION WATER RATE OF \$4.48 - 2.7% DECREASE	3,042,538	3,201,705	2,250,964	3,201,705		3,378,000
592-564-650.050	SALES OF METERS	4,401	3,090	250	3,090		4,000
592-564-650.060	WATER TURN ON-PT	27,263					
592-564-650.070	WATER METERS-PT	5,940					
592-564-650.090	SUR-CHARGE	121,772	103,000	117,463	103,000		103,000
592-564-650.100	SEWER SALES CONSUMPTION SEWER RATE OF \$9.95 - 10.75% DECREASE	7,553,765	7,705,320	5,431,345	7,705,320		7,511,000
592-564-650.150	SEWER SALES FIXED CHARGE	(4,474)		(1,661)			
592-564-650.200	COURT ORDERED CREDIT	(2,847,938)		(4,563)			
592-564-660.000	PENALTIES	378,859	262,650	166,723	262,650		250,000
592-564-661.000	ADMIN. FEE-ROLL TO TAX	572,185	625,000	650,007	625,000		250,000
592-564-664.000	INTEREST EARNED	(309)					
592-564-673.100	SALE OF FIXED ASSETS			450			
592-564-676.000	REIMBURSEMENTS	5,000					
592-564-687.000	REFUNDS & REBATES	(4,822)		(3,418)			
592-564-694.000	OTHER REVENUES	8,790	5,150	1,336	5,150		2,000
Totals for dept 564-WATER & SEWER SYSTEMS		8,617,583	11,331,665	8,908,391	11,331,665		11,019,000
Dept 906-DEBT SERVICE							
592-906-403.000	PROPERTY TAXES-CURRENT ESTIMATED TAXABLE VALUE 235,802,856 (INCLUDES LOSS OF PPT). DECREASE OF APPROXIMATELY 8% TAXABLE VALUE FROM PRIOR YEAR.	1,601,905	1,409,000	1,003,174	1,409,000		1,296,915
592-906-403.050	PROPERTY TAXES-NEZ	1,343					
592-906-403.200	PROPERTY TAXES-LAND BANK CAPTURE ESTIMATED BASED ON HISTORICAL VALUE.	(1,311)	(1,000)		(1,000)		(1,315)
592-906-403.247	TIFA CAPTURE	(52,106)	(39,310)	(38,500)	(39,310)		(19,440)
592-906-404.100	PERSONAL PROPERTY-PY REFUND	(10,622)					
592-906-410.000	PROPERTY TAXES-CY DPPT COLLECT ESTIMATED BASED ON HISTORICAL VALUE.	4,219	6,000		6,000		4,200
592-906-411.000	WAYNE COUNTY DELINQUENT ESTIMATED BASED ON HISTORICAL VALUE.	(275,242)	(200,000)	106,245	(200,000)		(250,000)
592-906-420.000	PROPERTY TAXES-CY DPPT WRITE OFF ESTIMATED BASED ON HISTORICAL VALUE.	(9,576)	(4,000)		(4,000)		(9,600)
592-906-650.900	DEBT SERVICE FIXED CHARGE	(2,933)		(130)			
Totals for dept 906-DEBT SERVICE		1,255,677	1,170,690	1,070,789	1,170,690		1,020,760
TOTAL ESTIMATED REVENUES		9,873,260	12,502,355	9,979,180	12,502,355		12,039,760
APPROPRIATIONS							
Dept 450-ENGINEERING							
592-450-716.000	GROUP INSURANCE	804					
592-450-801.000	PROFESSIONAL/CONSULTANT	7,673					
592-450-935.000	VEHICLE MAINTENANCE & REPAIR	160					
Totals for dept 450-ENGINEERING		8,637					
Dept 564-WATER & SEWER SYSTEMS							
592-564-705.001	RESTORE PERSONNEL SAVINGS RESTORE CERTAIN PERSONNEL WAGES BACK WHICH WERE PREVIOUSLY NEEDED TO BALANCE BUDGET						8,570
							8,570
WS NON- BARGAINING UNIT							

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 06/30/15	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	2015-16 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 564-WATER & SEWER SYSTEMS							
592-564-706.000	SALARIES-PERMANENT	461,369	432,500	311,268	432,500		430,300
592-564-708.000	SICK VACATION FINAL PAYOUT	7,770		511			
592-564-709.000	SALARIES-OVERTIME	59,995	60,000	60,737	60,000		75,000
592-564-710.000	LONGEVITY & MISC. BENEFITS		800		800		
592-564-715.000	SOCIAL SECURITY	36,981	36,900	27,030	36,900		37,600
592-564-716.000	GROUP INSURANCE	108,855	133,500	104,223	133,500		122,700
ESTIMATED COST PER HEAD = \$11,680							
592-564-716.010	EMPLOYEE HEALTH CONTRIBUTION	(31,955)	(25,800)	(19,338)	(25,800)		(24,700)
592-564-716.011	EMPLOYEE DENTAL CONTRIBUTION	(3,895)		(3,115)			
592-564-716.999	OPEB EXPENSE	(39,869)					
592-564-718.000	PENSION	73,598	97,700	52,459	97,700		105,400
592-564-721.000	CLOTHING ALLOWANCE	4,800	5,400	4,200	5,400		5,400
592-564-740.000	OPERATING SUPPLIES	(54,296)	25,750	17,787	25,750	26,500	26,500
						25,000	
SAND, GRAVEL, TOPSOIL, ASPHALT PATCH, GRASS SEEDS, PERSONAL SAFETY EQUIPMENT MISC.							
592-564-742.000	SMALL TOOLS & EQUIPMENT	2,630	5,150	507	5,150	51,150	5,150
						5,600	
MISC SMALL HAND TOOLS, FUEL							
592-564-761.000		44,233	50,000	17,458	50,000	35,000	50,000
						35,000	
FUEL FOR THE FLEET							
592-564-778.000	EQUIPMENT MAINT SUPPLIES	12,781	20,600	2,300	20,600	20,600	20,600
						20,000	
EQUIPMENT FOR METER AND MISC EQUIPMENT							
592-564-779.000	PUMP STATION SUPPLIES	3,460	20,600	4,780	20,600	20,600	20,600
						20,000	
ALARM SYSTEM REPAIRS, FLOATING DEGREASER, MICROBIAL CLEANING AGENT, DEODORIZERS							
592-564-780.000	SEWER MAINTENANCE SUPPLY	1,652	15,450	2,127	15,450	15,450	15,450
						15,000	
JET RODDER HOSE, ROOT CUTTING, ROOT SAWS, PSI NOZZLES AND OTHER							
592-564-785.000	WATER MAIN SUPPLIES	14,490	37,080	39,722	37,080	42,000	42,000
						36,000	
MAIN REPAIR CLAMPS, COPPER AND BRASS PARTS, WATER GATES AND REPAIR PARTS, MISC.							
592-564-801.000	PROFESSIONAL/CONSULTANT	72,259	184,000	35,979	184,000	220,000	190,000
						190,000	
WATER ADUIT AND LEAK DETECTION \$70,000; SHUT-OFF \$5,000.00 ; STUDY FOR 2121 INKSTER CSO BASIN \$25,000; GIS FOR STORM WATER \$15,000; MIS							
592-564-801.400	ENGINEERING CONSULTANT		20,000		20,000	20,000	
592-564-806.000	REPAIRS	5,109	40,000	1,145	40,000	20,000	20,000
						20,000	
DAMAGE TO OTHER UTILITIES DETROIT EDISON AND POLE HOLD, CONCRETE AND LANDSCAPE, RESTORATION AT WATER MAIN BREAK REPAIR SITES							
592-564-807.592	LEGAL FEES/SETTLEMENTS- WATER	23,352					
592-564-850.000	TELEPHONE	764	12,360		12,360	12,360	12,360
						12,360	
ALARM SYSTEM PHONE LINES							
592-564-864.000	CONFERENCES/WORKSHOPS		1,000	398	1,000	1,000	1,000
592-564-900.000	PRINTING & ADVERTISING	27,671	48,000	29,480	48,000	49,000	49,000
						49,000	
ANNUAL WATER QUALITY REPORT, MISC							
592-564-911.000	BAD DEBT EXPENSE	134,469					
592-564-920.000	UTILITIES	9,574	15,450	6,263	15,450		
592-564-924.000	SEWAGE DISPOSAL	1,305,802					
592-564-924.100	SEWER FIXED COSTS		3,150,000	2,066,856	3,150,000		3,307,500
ESTIMATED 3% INCREASE FROM FY 2015							
592-564-924.200	SEWER - EXCESS FLOW CHARGE	1,946,226					
592-564-927.000	WATER PURCHASED	1,469,961	1,505,740	1,111,948	1,505,740		1,756,230

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 06/30/15	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	2015-16 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 564-WATER & SEWER SYSTEMS							
	DWSD BUDGETED COST OF WATER						1,682,200
	IWC (EST. \$15K. MO.)						180,000
	GL # FOOTNOTE TOTAL:						1,862,200
592-564-931.000	BUILDING MAINTENANCE	1,187					
592-564-933.000	EQUIPMENT MAINTENANCE	17,952	20,600	4,820	20,600		20,000
	EQUIPMENT MAINTENANCE "CONTRACTORS"					20,000	
592-564-933.010	CSO OPERATION & MAINT	677,606	1,100,000	548,594	1,100,000	1,300,000	1,300,000
	TWO CSO BASIN OPERATION AND MAINTENANCE					1,120,000	1,275,000
	LAWN MAINTENANCE \$25,000.00					25,000	25,000
	GL # FOOTNOTE TOTAL:					1,145,000	1,300,000
592-564-935.000	VEHICLE MAINTENANCE & REPAIR	44,350	70,750	40,324	70,750	80,000	80,000
	CONTRACTOR SERVICES					80,000	
592-564-939.000	ROAD REPAIRS	228					
592-564-958.000	SUBSCRIPTIONS/MEMBERSHIPS	1,685	1,030	695	1,030	1,030	1,030
	AWWA/MRWA MEMBERSHIP, OTHER PUBLICATIONS CONTRCTOR SERVICES					1,030	
592-564-960.000	EDUCATION/TRAINING	837	1,030		1,030	1,030	1,030
	CLASS FOR S-1 LICENSE AND DISTRIBUTION LICENSE ,OSHA REQUIREMENT					1,030	
592-564-963.000	IN LIEU OF TAXES	450,000	450,000	450,000	450,000		450,000
592-564-964.000	REFUNDS & REBATES		1,000	130	1,000		
592-564-965.101	ADMINISTRATIVE SERVICES - GENERAL	760,000	760,000	760,000	760,000		760,000
592-564-968.000	DEPRECIATION AND DEPLETION	1,248,253					
592-564-970.000	CAPITAL OUTLAY					341,000	
592-564-990.000	LEASE PAYMENTS	940					
	Totals for dept 564-WATER & SEWER SYSTEMS	8,900,824	8,296,590	5,679,288	8,296,590	2,256,720	8,888,720
Dept 906-DEBT SERVICE							
592-906-991.000	PRINCIPAL - TAX SUPPORTED		880,000		880,000		925,000
	ROUGE VALLEY A						640,000
	ROUGE VALLEY B						285,000
	GL # FOOTNOTE TOTAL:						925,000
592-906-991.001	PRINCIPAL - RATE SUPPORTED		1,225,000		1,225,000		1,145,000
	2008 SRF 5287-01						805,000
	CLEAN WATER 5287-02						30,000
	GO 2007						155,000
	CLEAN WATER 5106-01						155,000
	GL # FOOTNOTE TOTAL:						1,145,000
592-906-991.005	PRINCIPAL		356,360		356,360		367,130
	WATER METER PRINCIPAL						367,130
592-906-995.000	INTEREST EXPENSE - TAX SUPPORTED	105,940	65,300	43,100	65,300		22,200

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 06/30/15	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	2015-16 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 906-DEBT SERVICE							
	ROUGE VALLEY A						15,360
	ROUGE VALLEY B						6,840
	GL # FOOTNOTE TOTAL:						22,200
592-906-995.001	INTEREST - RATE SUPPORTED	531,745	509,415	514,362	509,415		488,690
	2008 SRF 5287-01						379,980
	CLEAN WATER 5287-02						12,715
	GO 2007						92,895
	CLEAN WATER 5106-01						3,100
	GL # FOOTNOTE TOTAL:						488,690
592-906-995.005	INTEREST	70,743	60,290	60,288	60,290		49,520
	WATER METER INTEREST						49,520
592-906-995.100	INTEREST EXPENSE-ACCRUED CHANGE	(8,000)					
592-906-997.000	BOND ISSUANCE COST AMORTIZATION	61,582					
592-906-999.000	PAYING AGENT FEES	500	500		500		
	ANNUAL AGENT FEES.						
Totals for dept 906-DEBT SERVICE		762,510	3,096,865	617,750	3,096,865		2,997,540
Dept 941-INSURANCE							
592-941-718.000	PENSION	(20,709)					
592-941-718.001	PENSION - PRUDENTIAL PREFUNDING	29,694	29,700	14,847	29,700	32,670	32,670
Totals for dept 941-INSURANCE		8,985	29,700	14,847	29,700	32,670	32,670
TOTAL APPROPRIATIONS		9,680,956	11,423,155	6,311,885	11,423,155	2,289,390	11,918,930
NET OF REVENUES/APPROPRIATIONS - FUND 592		192,304	1,079,200	3,667,295	1,079,200	(2,289,390)	120,830
	BEGINNING FUND BALANCE	27,377,246	27,569,553	27,569,553	27,569,553	28,648,753	28,648,753
	ENDING FUND BALANCE	27,569,550	28,648,753	31,236,848	28,648,753	26,359,363	28,769,583

City of Inkster	
Fiscal Year Ending June 30, 2016 Budget	
Summary of Annual Revenues by Source and Appropriations by Department	
Enterprise Fund	
	Water and Sewer
Revenues	
Property Taxes	1,241,560
County Chargebacks	(750,000)
Delinquent Personal Property Tax	4,200
Charges for Services	11,042,000
Other Revenue	502,000
Total Revenues	12,039,760
Expenditures	
Water and Sewer Systems	8,888,720
Debt Service	2,997,540
Total Expenditures	11,918,930
Change in Net Position	120,830
Est. Net Position June 30, 2015	28,648,753
Est. Net Position June 30, 2016	28,769,583
Working Capital Reserve Policy Applies	Yes
Target Working Capital and Reserve Balance	
Est. Beginning Working Capital (7/1/2015)	3,436,166
Est. Ending Working Capital (6/30/2016)	2,583,793
Target Working Capital (6/30/2016)	5,219,022
Over (Short) of Target Working Capital and Reserve at Year End	(2,635,229)
<p>Note: Based on the development of the FY 2016 budget and looking out five years, the desired working capital level would be obtained by the end of FY 2020. Further, this policy extends to all future years so that user rates and the future projection of user rates are set for each year of budget development to achieve the desired reserves and working capital by the end of the fifth year.</p>	

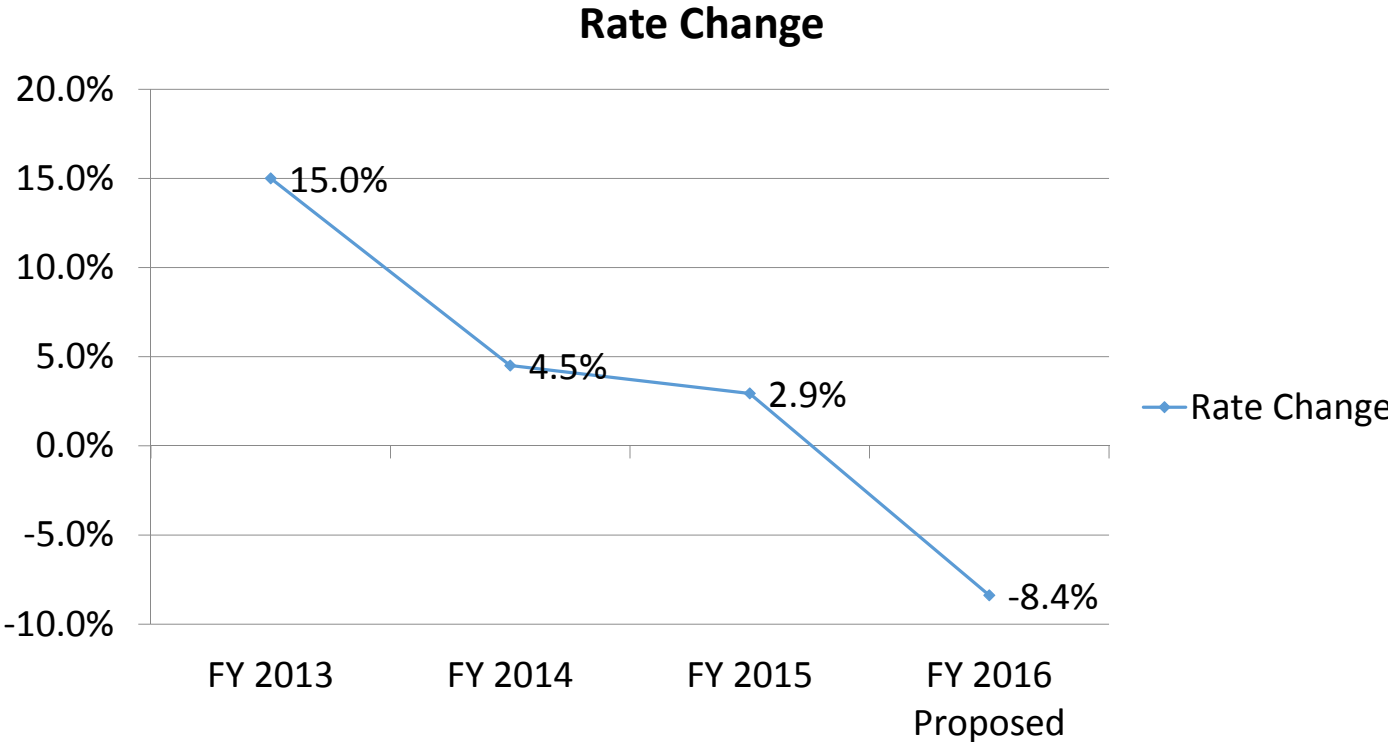
City of Inkster, Michigan
City Manager's Recommended
Fiscal Year 2016
Water & Sewer Budget

April 21, 2015

Water & Sewer Rates

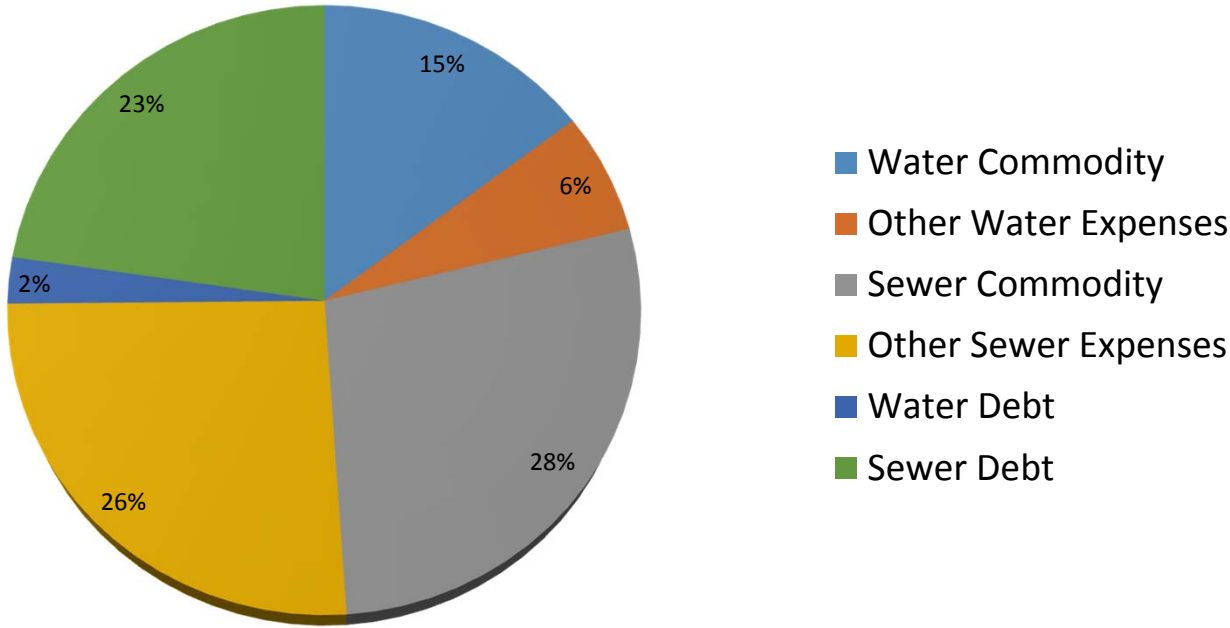
	Actual FY 2013	Actual FY 2014	Actual FY 2015	Proposed FY 2016	Decrease from Previous Year	
Water	\$ 4.16	\$ 4.37	\$ 4.60	\$ 4.48	(\$ 0.12)	(2.7%)
Sewer	<u>10.48</u>	<u>10.93</u>	<u>11.15</u>	<u>9.95</u>	(<u>1.20</u>)	(<u>10.75%</u>)
Total	\$14.64	\$15.30	\$15.75	\$14.43	(\$ 1.32)	(8.40%)

Water and Sewer Rate Change Trend



Water & Sewer Expenditures

Total = \$11,918,930



Water and Sewer Fund FY 2016 Highlights

- Water rate reduction of \$ 0.12 or 2.7% (\$ 4.60 to \$ 4.48 per unit)
- Sewer rate reduction of \$ 1.20 or 10.75% (\$ 11.15 to \$ 9.95 per unit)
- Total rate reduction of \$ 1.32 or 8.40% (\$ 15.75 to \$ 14.43 per unit)
- Working capital estimate at year end = \$ 2,583,793 versus target of \$ 5,219,023.
This comports with council policy
- “Old AP owed to Rogue Valley (Wayne County) totals \$4,975,466. Rate recommendation does not contemplate paying this back via rates. If agreement is reached, repayment will be via a judgment levy and placed on tax roll.