

## **SEWER FUND**

City of Ishpeming  
Change in Fund Balance  
590-Sewer Fund  
December 31, 20XX

WHEREAS, budgets were adopted by the City Council on November 28, 2017, to govern the receipts and expenditures of the various City funds for the next fiscal year; and

WHEREAS, as a result of unanticipated changes in revenues and/or needed expenditures, it is necessary to modify the aforesaid budget; and

WHEREAS, such modification will still maintain a balanced budget between revenues and expenditures as required by P. A. 621 of 1978.

NOW THEREFORE, BE IT RESOLVED that the aforesaid budget be hereby modified as follows:

			2017		2018
	2015	2016	Actual	Final Amended Budget	Approved Budget
Revenue & Transfers In	\$ 1,368,495	\$ 1,411,739	\$ 1,781,404	\$ 1,829,422	\$ 1,847,500
Vactor Truck Note Proceeds	305,558	-	-	-	-
Total Revenue	<u>1,674,053</u>	<u>1,411,739</u>	<u>1,781,404</u>	<u>1,829,422</u>	<u>1,847,500</u>
Expense & Transfers out	(1,012,916)	(1,504,240)	(1,384,656)	(1,410,866)	(1,431,018)
Capital Outlay:					
Vactor Truck Capitalized	(339,508)	-	-	-	-
Vactor Truck Payment	-	(57,668)	(59,341)	(59,341)	(61,062)
Saw Grant Costs - Capitalized	(47,687)	(39,434)	(410,430)	(428,339)	(417,000)
Jasper St. Reconst. - Capitalized	-	(213,571)	-	-	-
USDA Project Sewer - Capitalized	-	-	-	-	(500,000)
Investment in IAWWTA	(329,824)	76,354	-	-	-
Depreciation Reserve	360,942	394,893	398,924	400,000	410,000
Total Expense	<u>(1,368,993)</u>	<u>(1,343,666)</u>	<u>(1,455,503)</u>	<u>(1,498,546)</u>	<u>(1,999,080)</u>
Net Income/(Net Loss)	305,060	68,073	325,901	330,876	(151,580)
Beg. Unrestricted Net Position	(236,504)	68,556	136,629	136,629	\$ 467,505
Ending Unrestricted Net Position	<u>\$ 68,556</u>	<u>\$ 136,629</u>	<u>\$ 462,530</u>	<u>\$ 467,505</u>	<u>\$ 315,925</u>
Net Position Detail:					
Net invested in capital asset	\$ 8,691,657	\$ 8,531,083	(1)		
Unrestricted	68,556	136,629	(2)		
Ending Net Position	<u>\$ 8,760,213</u>	<u>\$ 8,667,712</u>			

(1) -Non-spendable

(2) -Net position available for use

Motion was made by Councilman Lehmann, supported by Councilman Koski, to adopt the foregoing resolution.

Ayes: Mayor Juicici, Councilman Koski, Councilman Tonkin, Councilman Lehmann, Councilman Skaug

Nays: None

Resolution duly adopted at the Ishpeming City Council special meeting held on November 28, 2017.

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Tammie Leece, City Clerk

CITY OF ISHPEMING  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 31ST, 2017

590-SEWER FUND  
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 APPROVED
<u>REVENUE SUMMARY</u>					
	LICENSE & PERMITS	0.00	0.00	0.00	0.00
	FEDERAL GRANTS	0.00	0.00	0.00	0.00
	STATE GRANTS	0.00	449,921.54	449,922.00	417,000.00
	CHARGES FOR SERVICES	1,410,051.73	1,329,964.34	1,378,000.00	1,430,000.00
	INTEREST & RENTS	1,537.18	1,517.76	1,500.00	500.00
	OTHER	150.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	1,411,738.91	1,781,403.64	1,829,422.00	1,847,500.00
<u>EXPENDITURE SUMMARY</u>					
	2nd/3rd/4th ST FLOOD CTRL	0.00	0.00	0.00	0.00
	ADMINISTRATION	220,982.24	143,933.37	208,730.00	210,700.00
	CUSTOMER ACCOUNTS	73,610.21	66,811.57	62,950.00	64,450.00
	SEWER LINE MAINTENANCE	149,346.01	185,124.72	146,025.00	128,000.00
	SEWER PLANT	580,192.00	582,674.00	585,972.00	612,400.00
	NON-OPERATING	480,109.22	406,112.74	407,189.00	415,468.00
	TRANSFERS OUT	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	1,504,239.68	1,384,656.40	1,410,866.00	1,431,018.00
	REVENUES OVER/(UNDER) EXPENDITURES	( 92,500.77)	396,747.24	418,556.00	416,482.00

590-SEWER FUND

REVENUES	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 APPROVED
<u>LICENSE &amp; PERMITS</u>				
590-000-485-000 CONNECTION (TAP-IN) PERMIT	0.00	0.00	0.00	0.00
TOTAL LICENSE & PERMITS	0.00	0.00	0.00	0.00
<u>FEDERAL GRANTS</u>				
590-000-501-000 FEDERAL REVENUE	0.00	0.00	0.00	0.00
TOTAL FEDERAL GRANTS	0.00	0.00	0.00	0.00
<u>STATE GRANTS</u>				
590-000-545-000 STATE REVENUE	0.00	449,921.54	449,922.00	417,000.00
TOTAL STATE GRANTS	0.00	449,921.54	449,922.00	417,000.00
000-545-000 STATE REVENUE		CURRENT YEAR NOTES: 2017 - SAW GRANT PROCEEDS		
000-545-000 STATE REVENUE		NEXT YEAR NOTES: 2018 - SAW GRANT PROCEEDS		
<u>CHARGES FOR SERVICES</u>				
590-000-641-000 METERED SALES	1,410,051.73	1,329,964.34	1,378,000.00	1,430,000.00
590-000-644-000 FLAT RATE CHARGE	0.00	0.00	0.00	0.00
590-000-645-000 SEWER BASE RATE	0.00	0.00	0.00	0.00
590-000-651-000 CONNECTION FEES	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	1,410,051.73	1,329,964.34	1,378,000.00	1,430,000.00
<u>INTEREST &amp; RENTS</u>				
590-000-665-000 INTEREST EARNED	1,537.18	1,517.76	1,500.00	500.00
590-000-668-000 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL INTEREST & RENTS	1,537.18	1,517.76	1,500.00	500.00
<u>OTHER</u>				
590-000-680-000 MISCELLANEOUS INCOME	150.00	0.00	0.00	0.00
TOTAL OTHER	150.00	0.00	0.00	0.00
<u>OTHER FINANCING SOURCES</u>				
590-000-699-591 TRANSFER IN-WATER	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,411,738.91	1,781,403.64	1,829,422.00	1,847,500.00

590-SEWER FUND

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 APPROVED
<u>2nd/3rd/4th ST FLOOD CTRL</u>				
<u>OTHER SERVICES</u>				
590-540-801-000 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
590-540-805-000 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
TOTAL OTHER SERVICES	0.00	0.00	0.00	0.00
TOTAL 2nd/3rd/4th ST FLOOD CTRL	0.00	0.00	0.00	0.00
<u>ADMINISTRATION</u>				
<u>PERSONNEL SERVICES</u>				
590-541-702-000 SALARIES	27,443.33	31,131.79	35,500.00	36,200.00
590-541-725-000 FRINGE BENEFITS	161,411.87	111,858.92	130,000.00	132,600.00
TOTAL PERSONNEL SERVICES	188,855.20	142,990.71	165,500.00	168,800.00
<u>OTHER SERVICES</u>				
590-541-801-000 PROFESSIONAL SERVICES	102.04	629.66	1,000.00	0.00
590-541-801-001 NEGAUNEE SEWER	0.00	0.00	0.00	0.00
590-541-815-000 INDEPENDENT AUDT/ACCT.	0.00	0.00	4,230.00	4,400.00
590-541-910-000 INSURANCE & BONDS	32,000.00	0.00	32,000.00	32,000.00
590-541-940-000 EQUIPMENT RENTALS	0.00	313.00	5,000.00	5,000.00
590-541-956-000 MISCELLANEOUS	25.00	0.00	1,000.00	500.00
TOTAL OTHER SERVICES	32,127.04	942.66	43,230.00	41,900.00
TOTAL ADMINISTRATION	220,982.24	143,933.37	208,730.00	210,700.00
<u>CUSTOMER ACCOUNTS</u>				
<u>PERSONNEL SERVICES</u>				
590-543-702-000 SALARIES	42,894.80	46,776.07	49,000.00	47,000.00
590-543-707-000 SALARIES - PART-TIME	9,789.79	172.50	200.00	200.00
590-543-709-000 OVERTIME	1,854.59	449.93	800.00	1,000.00
590-543-725-000 PRINGE BENEFITS	0.00	9,354.88	0.00	0.00
TOTAL PERSONNEL SERVICES	54,539.18	56,753.38	50,000.00	48,200.00
<u>SUPPLIES</u>				
590-543-727-000 OFFICE SUPPLIES	3,827.83	4,640.82	4,500.00	4,500.00
590-543-740-000 OPERATING SUPPLIES	1,076.32	144.00	200.00	500.00
590-543-775-000 REPAIR/MAINT. SUPPLIES	1,250.00	100.00	300.00	500.00
TOTAL SUPPLIES	6,154.15	4,884.82	5,000.00	5,500.00

590-SEWER FUND

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 APPROVED
<u>OTHER SERVICES</u>				
590-543-850-000 COMMUNICATIONS	2,126.54	305.88	1,700.00	1,750.00
590-543-860-000 TRANSPORTATION & MEALS	0.00	134.97	1,000.00	1,000.00
590-543-940-000 EQUIPMENT RENTALS	9,017.68	4,663.76	5,000.00	7,500.00
590-543-956-000 MISCELLANEOUS	<u>1,772.66</u>	<u>68.76</u>	<u>250.00</u>	<u>500.00</u>
TOTAL OTHER SERVICES	12,916.88	5,173.37	7,950.00	10,750.00
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TOTAL CUSTOMER ACCOUNTS	73,610.21	66,811.57	62,950.00	64,450.00
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SEWER LINE MAINTENANCE =====				
<u>PERSONNEL SERVICES</u>				
590-546-702-000 SALARIES	61,027.03	70,503.76	66,000.00	50,000.00
590-546-709-000 OVERTIME	8,860.66	3,121.01	5,500.00	8,000.00
590-546-725-000 FRINGE BENEFITS	<u>0.00</u>	<u>23,788.64</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL SERVICES	69,887.69	97,413.41	71,500.00	58,000.00
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<u>SUPPLIES</u>				
590-546-740-000 OPERATING SUPPLIES	17,136.91	14,267.78	11,000.00	6,000.00
590-546-775-000 REPAIR/MAINT. SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>
TOTAL SUPPLIES	17,136.91	14,267.78	11,000.00	7,500.00
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<u>OTHER SERVICES</u>				
590-546-850-000 COMMUNICATIONS	0.00	0.00	0.00	0.00
590-546-860-000 TRANSPORTATION & MEALS	2,199.93	4,419.00	4,850.00	2,500.00
590-546-920-000 UTILITIES - ELECTRICITY	2,087.84	1,815.52	2,500.00	2,500.00
590-546-930-000 REPAIR & MAINTENANCE	6,520.28	3,541.76	6,000.00	7,500.00
590-546-940-000 EQUIPMENT RENTALS	51,363.36	63,492.25	50,000.00	50,000.00
590-546-956-000 MISCELLANEOUS	<u>150.00</u>	<u>175.00</u>	<u>175.00</u>	<u>0.00</u>
TOTAL OTHER SERVICES	62,321.41	73,443.53	63,525.00	62,500.00
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TOTAL SEWER LINE MAINTENANCE	149,346.01	185,124.72	146,025.00	128,000.00
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SEWER PLANT =====				
<u>OTHER SERVICES</u>				
590-548-805-000 CONTRACTUAL SERVICES	<u>580,192.00</u>	<u>582,674.00</u>	<u>585,972.00</u>	<u>612,400.00</u>
TOTAL OTHER SERVICES	580,192.00	582,674.00	585,972.00	612,400.00
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548-805-000 CONTRACTUAL SERVICES				
				PERMANENT NOTES: FLOW CHARGE FROM ISHPEMING AREA WASTEWATER TREATMENT FACILITY
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TOTAL SEWER PLANT	580,192.00	582,674.00	585,972.00	612,400.00

590-SEWER FUND

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 APPROVED
<u>NON-OPERATING</u>				
<u>OTHER SERVICES</u>				
590-551-890-000 GAIN/LOSS FROM IAJWWTP	76,355.00	0.00	0.00	0.00
590-551-900-000 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00
590-551-958-000 PILT - GENERAL	0.00	0.00	0.00	0.00
590-551-959-000 PILT - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
590-551-968-000 DEPRECIATION	<u>394,893.30</u>	<u>398,924.16</u>	<u>400,000.00</u>	<u>410,000.00</u>
TOTAL OTHER SERVICES	471,248.30	398,924.16	400,000.00	410,000.00
<u>DEBT SERVICE</u>				
590-551-995-000 INTEREST EXPENSE	<u>8,860.92</u>	<u>7,188.58</u>	<u>7,189.00</u>	<u>5,468.00</u>
TOTAL DEBT SERVICE	8,860.92	7,188.58	7,189.00	5,468.00
TOTAL NON-OPERATING	480,109.22	406,112.74	407,189.00	415,468.00
<u>TRANSFERS OUT</u>				
<u>TRANSFERS OUT</u>				
590-965-999-101 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
590-965-999-401 TRANSFER OUT-PUBLIC IMPROVEME	0.00	0.00	0.00	0.00
590-965-999-404 TRANSFER OUT - WATER SYS REPL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS OUT	0.00	0.00	0.00	0.00
TOTAL TRANSFERS OUT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	<u>1,504,239.68</u>	<u>1,384,656.40</u>	<u>1,410,866.00</u>	<u>1,431,018.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 92,500.77)	396,747.24	418,556.00	416,482.00