

## **SEWER FUND**

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

	2017	2018		2019
	Actual	*Actual	Budget	Approved Budget
Revenue & Transfers In	\$ 1,886,858	\$ 1,757,581	\$ 1,933,704	\$ 1,903,600
Vactor Truck Note Proceeds	-	-	-	-
<b>Total Revenue</b>	<u>1,886,858</u>	<u>1,757,581</u>	<u>1,933,704</u>	<u>1,903,600</u>
Expense & Transfers out	(1,556,725)	(1,287,464)	(1,506,643)	(1,435,338)
Capital Outlay:				
Vactor Truck Capitalized	-	-	-	-
Vactor Truck Payment	(59,341)	(61,062)	(61,062)	(62,832)
Saw Grant Costs - Capitalized	(464,602)	(417,000)	(417,000)	(431,000)
Jasper St. Reconst. - Capitalized	-	-	-	-
USDA Project Sewer - Capitalized	-	-	-	-
Investment in IAWWTA	83,915	-	-	-
Depreciation Reserve	398,924	398,924	410,000	410,000
<b>Total Expense</b>	<u>(1,597,829)</u>	<u>(1,366,602)</u>	<u>(1,574,705)</u>	<u>(1,519,170)</u>
Net Income/(Net Loss)	<u>289,029</u>	<u>390,979</u>	<u>358,999</u>	<u>384,430</u>
Beg. Unrestricted Net Position	136,629	425,658	425,658	784,657
<b>Ending Unrestricted Net Position</b>	<u>\$ 425,658</u>	<u>\$ 816,637</u>	<u>\$ 784,657</u>	<u>\$ 1,169,087</u>
Net Position Detail:				
Net invested in capital assets	\$ 8,572,187 (1)			
Unrestricted	<u>425,658 (2)</u>			
<b>Ending Net Position</b>	<u>\$ 8,997,845</u>			

- (1) -Non-spendable  
 (2) -Net position available for use

\* - Not final as year-end adjustments not reflected

CITY OF ISHPEMING  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 31ST, 2018

590-SEWER FUND  
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 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	449,921.54	376,444.20	501,104.00	431,000.00
	CHARGES FOR SERVICES	1,434,646.28	1,379,081.01	1,430,000.00	1,470,000.00
	INTEREST & RENTS	2,289.73	2,056.22	2,600.00	2,600.00
	OTHER	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	1,886,857.55	1,757,581.43	1,933,704.00	1,903,600.00
<u>EXPENDITURE SUMMARY</u>					
	ADMINISTRATION	188,263.65	43,541.16	109,700.00	137,195.00
	CUSTOMER ACCOUNTS	84,266.57	91,180.66	117,150.00	111,250.00
	SEWER LINE MAINTENANCE	211,492.36	234,892.42	249,225.00	179,100.00
	SEWER PLANT	582,674.00	513,457.89	615,100.00	594,096.00
	NON-OPERATING	490,027.74	404,391.91	415,468.00	413,697.00
	TRANSFERS OUT	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	1,556,724.32	1,287,464.04	1,506,643.00	1,435,338.00
	REVENUES OVER/(UNDER) EXPENDITURES	330,133.23	470,117.39	427,061.00	468,262.00

CITY OF ISHPEMING  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 31ST, 2018

590-SEWER FUND

REVENUES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 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	449,921.54	376,444.20	501,104.00	431,000.00
TOTAL STATE GRANTS	449,921.54	376,444.20	501,104.00	431,000.00
000-545-000 STATE REVENUE				
			CURRENT YEAR NOTES: 2018 - SAW GRANT PROCEEDS	
000-545-000 STATE REVENUE				
			NEXT YEAR NOTES: 2019 - SAW GRANT PROCEEDS	
<u>CHARGES FOR SERVICES</u>				
590-000-641-000 METERED SALES	1,434,646.28	1,379,081.01	1,430,000.00	1,470,000.00
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	1,434,646.28	1,379,081.01	1,430,000.00	1,470,000.00
<u>INTEREST &amp; RENTS</u>				
590-000-665-000 INTEREST EARNED	2,289.73	2,056.22	2,600.00	2,600.00
590-000-668-000 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL INTEREST & RENTS	2,289.73	2,056.22	2,600.00	2,600.00
<u>OTHER</u>				
590-000-680-000 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	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	1,886,857.55	1,757,581.43	1,933,704.00	1,903,600.00

## 590-SEWER FUND

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>ADMINISTRATION</u>				
<u>PERSONNEL SERVICES</u>				
590-541-702-000 SALARIES	32,378.07	29,162.29	36,200.00	50,350.00
590-541-725-000 FRINGE BENEFITS	<u>118,712.92</u>	<u>14,330.59</u>	<u>35,600.00</u>	<u>49,345.00</u>
TOTAL PERSONNEL SERVICES	151,090.99	43,492.88	71,800.00	99,695.00
<u>OTHER SERVICES</u>				
590-541-801-000 PROFESSIONAL SERVICES	629.66	0.00	0.00	0.00
590-541-801-001 NEGAUNEE SEWER	0.00	0.00	0.00	0.00
590-541-815-000 INDEPENDENT AUDT/ACCT.	4,230.00	0.00	4,400.00	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	313.00	48.28	1,000.00	1,000.00
590-541-956-000 MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.00</u>
TOTAL OTHER SERVICES	37,172.66	48.28	37,900.00	37,500.00
TOTAL ADMINISTRATION	188,263.65	43,541.16	109,700.00	137,195.00
<u>CUSTOMER ACCOUNTS</u>				
<u>PERSONNEL SERVICES</u>				
590-543-702-000 SALARIES	49,128.07	49,880.35	51,600.00	47,000.00
590-543-707-000 SALARIES - PART-TIME	172.50	0.00	200.00	0.00
590-543-709-000 OVERTIME	449.93	210.08	1,000.00	1,000.00
590-543-725-000 FRINGE BENEFITS	<u>24,432.88</u>	<u>30,210.85</u>	<u>47,000.00</u>	<u>47,000.00</u>
TOTAL PERSONNEL SERVICES	74,183.38	80,301.28	99,800.00	95,000.00
<u>SUPPLIES</u>				
590-543-727-000 OFFICE SUPPLIES	4,640.82	4,140.53	4,500.00	4,500.00
590-543-740-000 OPERATING SUPPLIES	144.00	288.75	500.00	500.00
590-543-775-000 REPAIR/MAINT. SUPPLIES	<u>100.00</u>	<u>10.07</u>	<u>500.00</u>	<u>500.00</u>
TOTAL SUPPLIES	4,884.82	4,439.35	5,500.00	5,500.00
<u>OTHER SERVICES</u>				
590-543-850-000 COMMUNICATIONS	305.88	467.79	1,750.00	1,750.00
590-543-860-000 TRANSPORTATION & MEALS	134.97	0.00	1,000.00	0.00
590-543-940-000 EQUIPMENT RENTALS	4,663.76	4,399.54	7,500.00	7,500.00
590-543-956-000 MISCELLANEOUS	<u>93.76</u>	<u>1,572.70</u>	<u>1,600.00</u>	<u>1,500.00</u>
TOTAL OTHER SERVICES	5,198.37	6,440.03	11,850.00	10,750.00
TOTAL CUSTOMER ACCOUNTS	84,266.57	91,180.66	117,150.00	111,250.00

590-SEWER FUND

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>SEWER LINE MAINTENANCE</u>				
=====				
<u>PERSONNEL SERVICES</u>				
590-546-702-000 SALARIES	72,782.87	68,818.72	72,300.00	50,000.00
590-546-709-000 OVERTIME	3,449.54	10,652.33	11,000.00	3,000.00
590-546-725-000 FRINGE BENEFITS	<u>47,548.64</u>	<u>75,378.28</u>	<u>78,250.00</u>	<u>50,000.00</u>
TOTAL PERSONNEL SERVICES	123,781.05	154,849.33	161,550.00	103,000.00
<u>SUPPLIES</u>				
590-546-740-000 OPERATING SUPPLIES	14,267.78	9,257.02	10,000.00	3,000.00
590-546-775-000 REPAIR/MAINT. SUPPLIES	<u>0.00</u>	<u>1,172.38</u>	<u>1,500.00</u>	<u>1,000.00</u>
TOTAL SUPPLIES	14,267.78	10,429.40	11,500.00	3,000.00
<u>OTHER SERVICES</u>				
590-546-850-000 COMMUNICATIONS	0.00	0.00	0.00	0.00
590-546-860-000 TRANSPORTATION & MEALS	4,419.00	0.00	0.00	1,500.00
590-546-920-000 UTILITIES - ELECTRICITY	1,815.52	2,162.46	2,500.00	2,500.00
590-546-930-000 REPAIR & MAINTENANCE	3,541.76	8,374.50	8,500.00	8,000.00
590-546-940-000 EQUIPMENT RENTALS	63,492.25	58,901.73	65,000.00	50,000.00
590-546-956-000 MISCELLANEOUS	<u>175.00</u>	<u>175.00</u>	<u>175.00</u>	<u>100.00</u>
TOTAL OTHER SERVICES	73,443.53	69,613.69	76,175.00	62,100.00
<hr/>				
TOTAL SEWER LINE MAINTENANCE	211,492.36	234,892.42	249,225.00	179,100.00
<u>SEWER PLANT</u>				
=====				
<u>OTHER SERVICES</u>				
590-548-805-000 CONTRACTUAL SERVICES	<u>582,674.00</u>	<u>513,457.89</u>	<u>615,100.00</u>	<u>594,096.00</u>
TOTAL OTHER SERVICES	582,674.00	513,457.89	615,100.00	594,096.00
548-805-000 CONTRACTUAL SERVICES		PERMANENT NOTES:		
		FLOW CHARGE FROM ISHPEMING AREA WASTEWATER TREATMENT FACILITY		
548-805-000 CONTRACTUAL SERVICES		CURRENT YEAR NOTES:		
		2018 - \$51,033.00/MONTH INCLUDING THE O&M, SINKING, AND CAPITAL		
548-805-000 CONTRACTUAL SERVICES		NEXT YEAR NOTES:		
		2019 - \$49,508.00/MONTH INCLUDING THE O&M, SINKING, AND CAPITAL		
<hr/>				
TOTAL SEWER PLANT	582,674.00	513,457.89	615,100.00	594,096.00

590-SEWER FUND

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>NON-OPERATING</u>				
<u>OTHER SERVICES</u>				
590-551-890-000 GAIN/LOSS FROM IAJWWTP	83,915.00	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>398,924.16</u>	<u>398,924.16</u>	<u>410,000.00</u>	<u>410,000.00</u>
TOTAL OTHER SERVICES	482,839.16	398,924.16	410,000.00	410,000.00
<u>DEBT SERVICE</u>				
590-551-995-000 INTEREST EXPENSE	<u>7,188.58</u>	<u>5,467.75</u>	<u>5,468.00</u>	<u>3,697.00</u>
TOTAL DEBT SERVICE	7,188.58	5,467.75	5,468.00	3,697.00
TOTAL NON-OPERATING	490,027.74	404,391.91	415,468.00	413,697.00
<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>1,556,724.32</u>	<u>1,287,464.04</u>	<u>1,506,643.00</u>	<u>1,435,338.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>330,133.23</u>	<u>470,117.39</u>	<u>427,061.00</u>	<u>468,262.00</u>