

MOTOR POOL EQUIPMENT FUND

City of Ishpeming
661-Motor Pool Equipment Fund
 Change in Fund Balance
 December 31, 20XX

	2017 Actual	2018		2019
		*Actual	Budget	Approved Budget
Revenue & Transfers In	\$ 30,000	\$ 529,121	\$ 614,850	\$ 569,415
Snowplow Note Proceeds	-	-	-	150,617
Total Revenue	30,000	529,121	614,850	720,032
Expense & Transfers out	-	(381,686)	(600,360)	(645,075)
Capital Outlay:				
Snowplow - Capitalized	-	-	-	(195,617)
Snowplow - Payment	-	-	-	(35,000)
Pickup Truck - Capitalized	-	-	-	(80,000)
Depreciation Reserve	-	-	86,500	106,500
Total Expense	-	(381,686)	(513,860)	(849,192)
Net Income/(Net Loss)	30,000	147,435	100,990	(129,160)
Beg. Unrestricted Net Position	-	30,000	30,000	130,990
Ending Unrestricted Net Position	\$ 30,000	\$ 177,435	\$ 130,990	\$ 1,830
Net Position Detail:				
Net invested in capital assets	\$ -	(1)		
Unrestricted	30,000	(2)		
Ending Net Position	\$ 30,000			

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

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

661-MOTOR POOL EQUIPMENT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>REVENUE SUMMARY</u>					
	INTEREST & RENTS	0.00	529,120.97	569,850.00	569,415.00
	LAND SALE/LEASES	0.00	0.00	0.00	0.00
	OTHER	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES	<u>30,000.00</u>	<u>0.00</u>	<u>45,000.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>30,000.00</u>	<u>529,120.97</u>	<u>614,850.00</u>	<u>569,415.00</u>
<u>EXPENDITURE SUMMARY</u>					
	VEHICLE & EQUIP. MAINT.	0.00	381,686.17	600,360.00	640,200.00
	NON-OPERATING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,875.00</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>381,686.17</u>	<u>600,360.00</u>	<u>645,075.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	30,000.00	147,434.80	14,490.00	(75,660.00)

661-MOTOR POOL EQUIPMENT FUND

REVENUES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>INTEREST & RENTS</u>				
661-000-665-000 INTEREST EARNED	0.00	322.87	350.00	340.00
661-000-667-000 VEHICLE/EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
661-000-667-101 VEHICLE/EQUIP RENTAL-GENERAL	0.00	71,343.70	75,000.00	75,000.00
661-000-667-202 EQUIP RENTAL - MAJOR STREET	0.00	156,766.36	162,000.00	162,000.00
661-000-667-203 VEHICLE/EQUIP RENTAL-LOCAL ST	0.00	97,242.77	118,500.00	113,500.00
661-000-667-226 VEHICLE/EQUIP RENTAL-GARBAGE	0.00	17,531.44	15,000.00	15,000.00
661-000-667-590 VEHICLE/EQUIP RENTAL-SEWER	0.00	63,349.55	68,500.00	68,500.00
661-000-667-591 VEHICLE/EQUIP RENTAL-WATER	0.00	122,564.28	130,500.00	130,075.00
TOTAL INTEREST & RENTS	0.00	529,120.97	569,850.00	569,415.00
<u>LAND SALE/LEASES</u>				
661-000-673-000 SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
TOTAL LAND SALE/LEASES	0.00	0.00	0.00	0.00
<u>OTHER</u>				
661-000-676-000 REIMBURSEMENTS	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00
<u>OTHER FINANCING SOURCES</u>				
661-000-698-000 INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
661-000-699-101 TRANSFER IN - GENERAL FUND	30,000.00	0.00	0.00	0.00
661-000-699-401 TRANSFER IN - PUBLIC IMPROVEM	0.00	0.00	45,000.00	0.00
TOTAL OTHER FINANCING SOURCES	30,000.00	0.00	45,000.00	0.00
000-699-401	TRANSFER IN - PUBLIC IMCURRENT YEAR NOTES: 2018 - AT THE 11/15/17 BUDGET WORKSHOP, COUNCIL APPROVED BUDGETING A \$45,000 TRANSFER FROM PUBLIC IMPROVEMENT TO THE MOTOR POOL/EQUIPMENT FUND FOR THE FIRST ANNUAL PAYMENT ON A NEW SNOWPLOW.			
TOTAL REVENUES	30,000.00	529,120.97	614,850.00	569,415.00

661-MOTOR POOL EQUIPMENT FUND

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
VEHICLE & EQUIP. MAINT. =====				
<u>PERSONNEL SERVICES</u>				
661-523-702-000 SALARIES	0.00	18,215.62	20,470.00	11,600.00
661-523-702-265 SALARIES - BLDG & GROUND	0.00	0.00	0.00	1,000.00
661-523-702-276 SALARIES - CEMETERY MAINT	0.00	4,447.25	5,500.00	5,500.00
661-523-702-301 SALARIES - POLICE MAINT.	0.00	2,010.18	2,200.00	2,500.00
661-523-702-336 SALARIES - FIRE MAINT.	0.00	43.58	500.00	1,000.00
661-523-702-401 SALARIES - DPW MAINT.	0.00	399.73	2,000.00	16,700.00
661-523-702-441 SALARIES - ADMIN	0.00	3,740.05	4,030.00	0.00
661-523-702-523 SALARIES - EQUIP MAINT	0.00	77,176.44	83,000.00	87,000.00
661-523-702-757 SALARIES - AL QUAAL MAINT	0.00	5,874.28	10,000.00	25,000.00
661-523-702-770 SALARIES - PLAYGROUND MAINT	0.00	84.80	500.00	1,000.00
661-523-709-276 OVERTIME - CEMETERY MAINT	0.00	0.00	0.00	0.00
661-523-709-301 OVERTIME - POLICE MAINT	0.00	0.00	0.00	0.00
661-523-709-401 OVERTIME - DPW MAINT	0.00	0.00	1,000.00	1,000.00
661-523-709-523 OVERTIME - EQUIP MAINT	0.00	725.25	1,000.00	2,000.00
661-523-725-000 FRINGE BENEFITS	0.00	85,920.20	110,000.00	140,000.00
TOTAL PERSONNEL SERVICES	0.00	198,637.38	240,200.00	297,300.00
<u>SUPPLIES</u>				
661-523-727-000 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
661-523-729-000 FUEL	0.00	59,392.53	73,500.00	50,000.00
661-523-740-000 OPERATING SUPPLIES	0.00	98,820.84	170,000.00	160,000.00
661-523-740-301 OPERATING SUPP. - POLICE	0.00	0.00	0.00	0.00
661-523-740-336 OPERATING SUPP. - FIRE	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	158,213.37	243,500.00	210,000.00
<u>OTHER SERVICES</u>				
661-523-801-000 PROFESSIONAL SERVICES	0.00	155.75	160.00	300.00
661-523-850-000 COMMUNICATIONS	0.00	0.00	0.00	0.00
661-523-910-000 LIABILITY INSURANCE	0.00	0.00	0.00	0.00
661-523-930-000 REPAIR AND MAINTENANCE	0.00	24,679.67	30,000.00	26,100.00
661-523-945-000 VEHICLE/EQUIPMENT RENTAL EXP	0.00	0.00	0.00	0.00
661-523-968-000 DEPRECIATION EXPENSE	0.00	0.00	86,500.00	106,500.00
TOTAL OTHER SERVICES	0.00	24,835.42	116,660.00	132,900.00
TOTAL VEHICLE & EQUIP. MAINT.	0.00	381,686.17	600,360.00	640,200.00
<u>NON-OPERATING</u> =====				
<u>DEBT SERVICE</u>				
661-550-995-000 INTEREST EXPENSE	0.00	0.00	0.00	4,875.00
TOTAL DEBT SERVICE	0.00	0.00	0.00	4,875.00
TOTAL NON-OPERATING	0.00	0.00	0.00	4,875.00
TOTAL EXPENDITURES	0.00	381,686.17	600,360.00	643,075.00