

## **SEWER FUND**

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

	2017 Actual	2018 Actual	2019			2020		
			Current Budget	*YTD Actual	Projected Year End	Department Requested	Administration Recommended	Adopted Budget
Revenue & Transfers In	\$ 1,886,858	\$ 1,863,293	\$ 1,988,020	\$ 1,703,844	\$ 1,988,020	\$ 1,546,000	\$ 1,546,000	\$ 1,546,000
Vactor Truck Note Proceeds	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,886,858</b>	<b>1,863,293</b>	<b>1,988,020</b>	<b>1,703,844</b>	<b>1,988,020</b>	<b>1,546,000</b>	<b>1,546,000</b>	<b>1,546,000</b>
Expense & Transfers out	(1,556,725)	(1,593,959)	(1,669,292)	(1,566,156)	(1,669,292)	(1,608,535)	(1,608,535)	(1,608,535)
Capital Outlay:								
Vactor Truck Capitalized	-	-	-	-	-	-	-	-
Vactor Truck Payment	(59,341)	(61,062)	(62,832)	(62,832)	(62,832)	(64,654)	(64,654)	(64,654)
Saw Grant Costs - Capitalized	(464,602)	(788,102)	(431,000)	(259,224)	(512,000)	-	-	-
Park St. Lift Station - Capitalized	-	-	-	-	-	(250,000)	(250,000)	(250,000)
USDA Project Sewer - Capitalized	-	-	-	-	-	-	-	-
Investment in IAWWTA	83,915	105,696	-	-	100,000	100,000	100,000	100,000
Depreciation Reserve	398,924	390,068	410,000	292,551	410,000	410,000	410,000	410,000
<b>Total Expense</b>	<b>(1,597,829)</b>	<b>(1,947,359)</b>	<b>(1,753,124)</b>	<b>(1,595,661)</b>	<b>(1,734,124)</b>	<b>(1,413,189)</b>	<b>(1,413,189)</b>	<b>(1,413,189)</b>
Net Income/(Net Loss)	289,029	(84,066)	234,896	108,183	253,896	132,811	132,811	132,811
Beg. Unrestricted Net Position	136,629	425,658	341,592	341,592	341,592	595,488	595,488	595,488
<b>Ending Unrestricted Net Position</b>	<b>\$ 425,658</b>	<b>\$ 341,592</b>	<b>\$ 576,488</b>	<b>\$ 449,775</b>	<b>\$ 595,488</b>	<b>\$ 728,299</b>	<b>\$ 728,299</b>	<b>\$ 728,299</b>
Net Position Detail:								
Net invested in capital assets	\$ 8,572,187	\$ 8,925,587 (1)						
Unrestricted	425,658	341,592 (2)						
<b>Ending Net Position</b>	<b>\$ 8,997,845</b>	<b>\$ 9,267,179</b>						

(1) -Non-spendable

(2) -Net position available for use

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

CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 REVENUES

	2019					2020		ADOPTED BUDGET
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	
<u>LICENSE &amp; PERMITS</u>								
590-000-485-000 CONNECTION (TAP-IN) PERM	0	0	0	0	0	0	0	0
TOTAL LICENSE & PERMITS	0	0	0	0	0	0	0	0
<u>FEDERAL GRANTS</u>								
590-000-501-000 FEDERAL REVENUE	0	0	0	0	0	0	0	0
TOTAL FEDERAL GRANTS	0	0	0	0	0	0	0	0
<u>STATE GRANTS</u>								
590-000-545-000 STATE REVENUE	449,922	376,444	512,000	259,224	512,000	0	0	0
TOTAL STATE GRANTS	449,922	376,444	512,000	259,224	512,000	0	0	0
000-545-000 STATE REVENUE	CURRENT YEAR NOTES: 2019 - SAW GRANT PROCEEDS							
<u>CHARGES FOR SERVICES</u>								
590-000-641-000 METERED SALES	1,434,646	1,483,937	1,470,000	1,437,943	1,470,000	1,543,500	1,543,500	1,543,500
590-000-644-000 FLAT RATE CHARGE	0	0	0	0	0	0	0	0
590-000-645-000 SEWER BASE RATE	0	0	0	0	0	0	0	0
590-000-651-000 CONNECTION FEES	0	0	0	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	1,434,646	1,483,937	1,470,000	1,437,943	1,470,000	1,543,500	1,543,500	1,543,500
<u>INTEREST &amp; RENTS</u>								
590-000-665-000 INTEREST EARNED	2,290	2,912	2,500	2,929	2,500	2,500	2,500	2,500
590-000-668-000 EQUIPMENT RENTAL	0	0	0	0	0	0	0	0
TOTAL INTEREST & RENTS	2,290	2,912	2,500	2,929	2,500	2,500	2,500	2,500
<u>OTHER</u>								
590-000-680-000 MISCELLANEOUS INCOME	0	0	3,520	3,748	3,520	0	0	0
TOTAL OTHER	0	0	3,520	3,748	3,520	0	0	0
<u>OTHER FINANCING SOURCES</u>								
590-000-699-591 TRANSFER IN-WATER	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,886,858	1,863,293	1,988,020	1,703,844	1,988,020	1,546,000	1,546,000	1,546,000

CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 ADMINISTRATION  
 DEPARTMENTAL EXPENDITURES

	(----- 2019 -----)					(----- 2020 -----)		
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>								
590-541-702-000 SALARIES	32,378	30,607	50,350	42,031	50,350	51,360	51,360	51,360
590-541-725-000 FRINGE BENEFITS	<u>118,713</u>	<u>30,233</u>	<u>49,345</u>	<u>39,602</u>	<u>49,345</u>	<u>50,335</u>	<u>50,335</u>	<u>50,335</u>
TOTAL PERSONNEL SERVICES	151,091	60,840	99,695	81,633	99,695	101,695	101,695	101,695
<u>OTHER SERVICES</u>								
590-541-801-000 PROFESSIONAL SERVICES	630	0	0	0	0	0	0	0
590-541-801-001 NEGAUNEE SEWER	0	0	0	0	0	0	0	0
590-541-815-000 INDEPENDENT AUDT/ACCT.	4,230	4,400	4,400	0	4,400	4,400	4,400	4,400
590-541-910-000 INSURANCE & BONDS	32,000	32,000	32,000	0	32,000	32,000	32,000	32,000
590-541-940-000 EQUIPMENT RENTALS	313	368	1,000	65	1,000	500	500	500
590-541-956-000 MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>100</u>	<u>98</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL OTHER SERVICES	37,173	36,768	37,500	163	37,500	37,000	37,000	37,000
<b>TOTAL ADMINISTRATION</b>	<b>188,264</b>	<b>97,608</b>	<b>137,195</b>	<b>81,795</b>	<b>137,195</b>	<b>138,695</b>	<b>138,695</b>	<b>138,695</b>

CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 CUSTOMER ACCOUNTS  
 DEPARTMENTAL EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019			2020		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>								
590-543-702-000 SALARIES	49,128	52,798	52,500	53,992	52,500	53,550	53,550	53,550
590-543-707-000 SALARIES - PART-TIME	173	0	0	0	0	0	0	0
590-543-709-000 OVERTIME	450	212	1,000	460	1,000	1,000	1,000	1,000
590-543-725-000 FRINGE BENEFITS	24,433	65,010	51,450	49,129	51,450	52,480	52,480	52,480
TOTAL PERSONNEL SERVICES	74,183	118,021	104,950	103,581	104,950	107,030	107,030	107,030
<u>SUPPLIES</u>								
590-543-727-000 OFFICE SUPPLIES	4,641	4,141	4,500	4,524	4,500	4,500	4,500	4,500
590-543-740-000 OPERATING SUPPLIES	144	477	500	303	500	500	500	500
590-543-775-000 REPAIR/MAINT. SUPPLIES	100	10	500	0	500	500	500	500
TOTAL SUPPLIES	4,885	4,628	5,500	4,827	5,500	5,500	5,500	5,500
<u>OTHER SERVICES</u>								
590-543-850-000 COMMUNICATIONS	306	493	1,750	457	1,750	500	500	500
590-543-860-000 TRANSPORTATION & MEALS	135	0	0	0	0	0	0	0
590-543-940-000 EQUIPMENT RENTALS	4,664	5,655	7,500	5,686	7,500	7,500	7,500	7,500
590-543-956-000 MISCELLANEOUS	94	1,623	2,000	1,765	2,000	1,700	1,700	1,700
TOTAL OTHER SERVICES	5,198	7,770	11,250	7,908	11,250	9,700	9,700	9,700
TOTAL CUSTOMER ACCOUNTS	84,267	130,419	121,700	116,316	121,700	122,230	122,230	122,230

CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 SEWER LINE MAINTENANCE  
 DEPARTMENTAL EXPENDITURES

	2019					2020		
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	ADOPTED BUDGET
<u>PERSONNEL SERVICES</u>								
590-546-702-000 SALARIES	72,783	71,130	89,000	91,761	89,000	73,000	73,000	73,000
590-546-709-000 OVERTIME	3,450	11,199	20,000	16,341	20,000	20,000	20,000	20,000
590-546-725-000 FRINGE BENEFITS	47,549	134,072	110,000	118,485	110,000	91,140	91,140	91,140
TOTAL PERSONNEL SERVICES	123,781	216,401	219,000	226,587	219,000	184,140	184,140	184,140
<u>SUPPLIES</u>								
590-546-740-000 OPERATING SUPPLIES	14,268	9,393	40,000	39,929	40,000	40,000	40,000	40,000
590-546-775-000 REPAIR/MAINT. SUPPLIES	0	1,172	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL SUPPLIES	14,268	10,565	41,000	40,929	41,000	41,000	41,000	41,000
<u>OTHER SERVICES</u>								
590-546-801-000 PROFESSIONAL SERVICES	0	0	1,500	1,498	1,500	0	0	0
590-546-850-000 COMMUNICATIONS	0	0	0	0	0	0	0	0
590-546-860-000 TRANSPORTATION & MEALS	4,419	0	1,500	182	1,500	1,500	1,500	1,500
590-546-920-000 UTILITIES - ELECTRICITY	1,816	2,263	2,500	2,826	2,500	2,500	2,500	2,500
590-546-930-000 REPAIR & MAINTENANCE	3,542	8,465	15,000	14,631	15,000	15,000	15,000	15,000
590-546-940-000 EQUIPMENT RENTALS	63,492	63,841	115,000	86,277	115,000	95,000	95,000	95,000
590-546-956-000 MISCELLANEOUS	175	200	200	200	200	200	200	200
590-546-957-000 TRAINING	0	0	250	240	250	250	250	250
TOTAL OTHER SERVICES	73,444	74,769	135,950	105,854	135,950	114,450	114,450	114,450
TOTAL SEWER LINE MAINTENANCE	211,492	301,735	395,950	373,371	395,950	339,590	339,590	339,590

CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 SEWER PLANT  
 DEPARTMENTAL EXPENDITURES

	{----- 2019 -----}					{----- 2020 -----}		
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	ADOPTED BUDGET
<u>OTHER SERVICES</u>								
590-548-805-000 CONTRACTUAL SERVICES	582,674	562,966	600,750	600,909	600,750	596,145	596,145	596,145
TOTAL OTHER SERVICES	582,674	562,966	600,750	600,909	600,750	596,145	596,145	596,145
548-805-000 CONTRACTUAL SERVICES	PERMANENT NOTES: FLOW CHARGE FROM ISHPEMING AREA WASTEWATER TREATMENT FACILITY							
548-805-000 CONTRACTUAL SERVICES	CURRENT YEAR NOTES: 2019 - \$49,508.00/MONTH INCLUDING THE O&M, SINKING, AND CAPITAL							
548-805-000 CONTRACTUAL SERVICES	NEXT YEAR NOTES: 2020 - \$49,678.62/MONTH INCLUDING THE O&M, SINKING, AND CAPITAL							
TOTAL SEWER PLANT	582,674	562,966	600,750	600,909	600,750	596,145	596,145	596,145

CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 NON-OPERATING  
 DEPARTMENTAL EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019			2020		ADOPTED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	
<u>OTHER SERVICES</u>								
590-551-890-000 GAIN/LOSS FROM IAJWWTP	83,915	105,696	0	0	0	0	0	0
590-551-900-000 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0
590-551-958-000 PILT - GENERAL	0	0	0	0	0	0	0	0
590-551-959-000 PILT - CAPITAL IMPROVEME	0	0	0	0	0	0	0	0
590-551-968-000 DEPRECIATION	398,924	390,068	410,000	390,068	410,000	410,000	410,000	410,000
TOTAL OTHER SERVICES	482,839	495,764	410,000	390,068	410,000	410,000	410,000	410,000
<u>DEBT SERVICE</u>								
590-551-995-000 INTEREST EXPENSE	7,189	5,468	3,697	3,697	3,697	1,875	1,875	1,875
TOTAL DEBT SERVICE	7,189	5,468	3,697	3,697	3,697	1,875	1,875	1,875
TOTAL NON-OPERATING	490,028	501,231	413,697	393,765	413,697	411,875	411,875	411,875



CITY OF ISHPEMING  
 ADOPTED BUDGET REPORT  
 AS OF: DECEMBER 31ST, 2019

590-SEWER FUND  
 TRANSFERS OUT  
 DEPARTMENTAL EXPENDITURES

	(----- 2019 -----)					(----- 2020 -----)		
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	DEPARTMENT REQUESTED DR	ADMINISTRATION RECOMMENDED AR	ADOPTED BUDGET
<u>TRANSFERS OUT</u>								
590-965-999-101 TRANSFER OUT - GENERAL F	0	0	0	0	0	0	0	0
590-965-999-401 TRANSFER OUT-PUBLIC IMPR	0	0	0	0	0	0	0	0
590-965-999-404 TRANSFER OUT - WATER SYS	0	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0
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TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0
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TOTAL EXPENDITURES	1,556,724	1,593,959	1,669,292	1,566,156	1,669,292	1,608,535	1,608,535	1,608,535
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REVENUE OVER/(UNDER) EXPENDITURES	330,133	269,334	318,728	137,689	318,728	( 62,535)	( 62,535)	( 62,535)
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