Menasha

Memorandum

DATE: November 1, 2012

TO: Menasha Board of Public Works

FROM: Mark Radtke, Director of Public Works MR

RE: Storm Water Utility Financial Report

Attached is the financial report for the City of Menasha Storm Water Utility through October 2012. The report was prepared by Comptroller Stoffel and he will be available to summarize the report and answer any questions.

Also attached are the most recent 2012 account balance reports for the various City department budgets that are funded by the Storm Water Utility. Departments that are partially funded by the Utility include City Attorney, Community Development, Comptroller/Treasurer, Information Technology, Forestry, Engineering and Public Works.

Future major expenses will be determined by the upcoming WisDNR issuance of our General Discharge Permit, which will identify the City's allocation associated with the Lower Fox River Total Maximum Daily Load (TMDL). It is expected the permits will be issued sometime in 2013. Upon issuance, there is a 20 year timeline for compliance with the Phosphorus and suspended solids allocations for the City. I will be available to answer questions at Monday's meeting.

Attachments

M:\word\BPW memo re Storm Water Utility financial report_11-1-12.docx

140 Main Street • Menasha, Wisconsin 54952-3151 • Phone (920) 967-3610• Fax (920) 967-5272
www.cityofmenasha-wi.gov

StormWater Utility Statement of Revenues, Expenditures and changes in Net Assets
Update: 10/30/2012
Prepared by: City Comptroller/Treasurer

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

	Audited Year End 2009	Audited Year End 2010	Audited Year End 2011	Unaudited Thru October 2012
OPERATING REVENUES				
Charges for services	995,098	1,068,678	1,075,592	641,147
Total Operating Revenues	995,098	1,068,678	1,075,592	641,147
OPERATING EXPENSES				
Operation and Maintenance	697,026	864,962	677,850	687,234
Depreciation and amortization	93,666	93,666	93,666	-
Total Operating Expenses	790,692	958,628	771,516	687,234
Operating Income	204,406	110,050	304,076	(46,087)
NONOPERATING REVENUES				
Intergovernmental	-	675,922	-	-
Investment Income	-	-	1,584	403
Gain on disposal of capital assets	-	-	266	-
Total Nonoperating Revenues	-	675,922	1,850	403
Income before Contributions and Transfers	204,406	785,972	305,926	(45,684)
Capital Contributions	6,199	-	-	-
Transfers In	8,212,889	-	-	-
Change in Net Assets	8,423,494	785,972	305,926	(45,684)
Net Assets - January 1	-	8,423,494	9,209,466	9,515,392
Net Assets - December 31	8,423,494	9,209,466	9,515,392	9,469,708

StormWater Utility Statement of Net Assets
Update: 10/30/2012
Prepared by: City Comptroller/Treasurer

STATEMENT OF NET ASSETS	Audited Year End 2009	Audited Year End 2010	Audited Year End 2011	Unaudited Thru October 2012
ASSETS				
Cash/Investments	10,111	414,185	965,280	879,487
Accounts Receivable	-	295	-	-
Due from Other Governments	-	265,232	10,789	671
Land	291,373	1,116,754	1,316,334	1,316,334
Improvements other than Buildings	9,369,529	9,369,529	9,369,529	9,369,529
Accumulated Depreciation	(1,244,107)	(1,337,773)	(1,431,439)	(1,431,439)
TOTAL ASSETS	8,426,906	9,828,222	10,230,493	10,134,582
LIABILITIES				
Accounts Payable	3,412	189,534	110,163	92,202
Long Term Obligations due in more than one year	-	429,222	604,938	580,042
TOTAL LIABILITIES	3,412	618,756	715,101	672,244
NET ASSETS				
Invested in Capital Assets, net of related debt	8,416,795	8,719,288	8,649,486	8,674,382
Unrestricted	6,699	490,178	865,906	795,326
TOTAL NET ASSETS	8,423,494	9,209,466	9,515,392	9,469,708

City Attorney

PREPARED 11/01/2012, 12:15:24
PROGRAM: GM365L

City of Menasha
ACCOUNT BALANCE LIST

2012 FROM ACCOUNT: 625-0201-512.00-00 THRU ACCOUNT: 625-0201-512.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-0201-512.10-01	Wages			
625-0201-512.10-02	Salaries	8,162.00	6,547.21	1,614.79
625-0201-512.15-01	Health	1,580.00	750.60	829.40
625-0201-512.15-02	Life	15.00	11.30	3.70
625-0201-512.15-03	Dental	140.00	82.60	57.40
625-0201-512.15-04	Retirement	480.00	386.42	93.58
625-0201-512.15-05	FICA	606.00	496.49	109.51
625-0201-512.15-07	Vision	13.00	6.80	6.20
625-0201-512.15-08	Workers Comp	20.00	15.11	4.89
	TOTALS:	11,016.00	8,296.53	2,719.47

Community Development

City of Menasha
ACCOUNT BALANCE LIST

2012 FROM ACCOUNT: 625-0304-562.00-00 THRU ACCOUNT: 625-0304-562.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-0304-562.10-01	Wages			
625-0304-562.10-02	Salaries	25,717.00	20,571.15	5,145.85
625-0304-562.10-03	Overtime/Doubletime			
625-0304-562.15-01	Health	6,172.00	4,876.20	1,295.80
625-0304-562.15-02	Life	68.00	54.60	13.40
625-0304-562.15-03	Dental	482.00	154.80	328.20
625-0304-562.15-04	Retirement	1,517.00	1,213.44	303.56
625-0304-562.15-05	FICA	1,946.00	1,555.32	390.68
625-0304-562.15-07	Vision	47.00	39.60	7.40
625-0304-562.15-08	Workers Comp	399.00	314.69	84.31
625-0304-562.21-02	Engineering			
625-0304-562.22-03	Electricity		274.11	274.11-
625-0304-562.29-05	Vehicle/Equipment Rental			
625-0304-562.30-18	Department			
625-0304-562.32-01	Dues/Memberships/Licenses			
625-0304-562.33-01	Mileage			
625-0304-562.33-02	Registrations			
625-0304-562.34-01	Mileage			
625-0304-562.34-02	Registrations			
TOTALS:		36,349.00	29,053.91	7,295.09

Comptroller

PREPARED 11/01/2012, 12:16:39
PROGRAM: GM365L

City of Menasha
ACCOUNT BALANCE LIST

2012 FROM ACCOUNT: 625-0401-513.00-00 THRU ACCOUNT: 625-0401-513.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-0401-513.10-01	Wages	2,130.00	1,702.24	427.76
625-0401-513.10-02	Salaries	3,607.00	2,916.80	690.20
625-0401-513.10-03	Overtime/Doubletime	5.00	11.23	6.23-
625-0401-513.15-01	Health	1,371.00	1,084.00	287.00
625-0401-513.15-02	Life	15.00	12.70	2.30
625-0401-513.15-03	Dental	105.00	87.00	18.00
625-0401-513.15-04	Retirement	339.00	273.07	65.93
625-0401-513.15-05	FICA	424.00	347.07	76.93
625-0401-513.15-07	Vision	11.00	8.80	2.20
625-0401-513.15-08	Workers Comp	13.00	10.75	2.25
625-0401-513.21-03	Accounting/Financial	600.00	1,125.00	525.00-
625-0401-513.25-01	Other Municipal Entities	10,500.00	8,667.03	1,832.97
	TOTALS:	19,120.00	16,245.69	2,874.31

Information Systems

2012 FROM ACCOUNT: 625-0403-513.00-00 THRU ACCOUNT: 625-0403-513.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-0403-513.10-01	Wages	350.00	167.72	182.28
625-0403-513.10-02	Salaries	3,089.00	2,498.74	590.26
625-0403-513.15-01	Health	283.00	223.60	59.40
625-0403-513.15-02	Life	3.00	2.70	.30
625-0403-513.15-03	Dental	23.00	19.20	3.80
625-0403-513.15-04	Retirement	203.00	146.74	56.26
625-0403-513.15-05	FICA	260.00	197.65	62.35
625-0403-513.15-07	Vision	1.00	1.00	
625-0403-513.15-08	Workers Comp	8.00	6.28	1.72
625-0403-513.21-04	Computer			
625-0403-513.24-04	Specialized Equipment			
625-0403-513.30-15	Tools & Equipment			
	TOTALS:	4,220.00	3,263.63	956.37

Forestry

2012 FROM ACCOUNT: 625-0706-561.00-00 THRU ACCOUNT: 625-0706-561.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-0706-561.10-01	Wages	10,768.00	2,687.86	8,080.14
625-0706-561.10-03	Overtime/Doubletime			
625-0706-561.15-01	Health	3,877.00	639.58	3,237.42
625-0706-561.15-02	Life			
625-0706-561.15-03	Dental	259.00	69.89	189.11
625-0706-561.15-04	Retirement	640.00	151.42	488.58
625-0706-561.15-05	FICA	795.00	205.25	589.75
625-0706-561.15-07	Vision	28.00	7.51	20.49
625-0706-561.15-08	Workers Comp	332.00	80.75	251.25
625-0706-561.19-03	Uniform/Clothing Allow	75.00		75.00
625-0706-561.20-06	Lawn Care			
625-0706-561.29-05	Vehicle/Equipment Rental	825.00		825.00
625-0706-561.30-18	Department	4,500.00	5,756.23	1,256.23-
TOTALS:		22,099.00	9,598.49	12,500.51

Engineering

2012 FROM ACCOUNT: 625-1002-541.00-00 THRU ACCOUNT: 625-1002-541.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1002-541.10-01	Wages	71,748.00	44,907.14	26,840.86
625-1002-541.10-02	Salaries	23,858.00	19,109.40	4,748.60
625-1002-541.10-03	Overtime/Doubletime	2,005.00	320.22	1,684.78
625-1002-541.15-01	Health	18,910.00	13,004.14	5,905.86
625-1002-541.15-02	Life	117.00	97.30	19.70
625-1002-541.15-03	Dental	1,517.00	1,099.31	417.69
625-1002-541.15-04	Retirement	5,764.00	3,796.92	1,967.08
625-1002-541.15-05	FICA	7,283.00	4,820.53	2,462.47
625-1002-541.15-07	Vision	148.00	106.60	41.40
625-1002-541.15-08	Workers Comp	2,053.00	1,189.55	863.45
625-1002-541.19-03	Uniform/Clothing Allow	83.00	18.38	64.62
625-1002-541.21-02	Engineering	19,815.00	3,122.25	16,692.75
625-1002-541.21-04	Computer			
625-1002-541.22-01	Telephone	533.00	5.22	527.78
625-1002-541.24-04	Specialized Equipment	75.00		75.00
625-1002-541.29-01	Printing	75.00	21.50	53.50
625-1002-541.29-05	Vehicle/Equipment Rental	7,500.00		7,500.00
625-1002-541.29-07	Inhouse Technology Svcs			
625-1002-541.30-10	Office	100.00	35.60	64.40
625-1002-541.30-11	Postage	125.00		125.00
625-1002-541.30-12	Computer		400.00	400.00-
625-1002-541.30-15	Tools & Equipment	50.00		50.00
625-1002-541.30-18	Department	900.00	466.70	433.30
625-1002-541.30-19	Office Furnishings			
625-1002-541.32-01	Dues/Memberships/Licenses	90.00	124.25	34.25-
625-1002-541.33-02	Registrations	50.00		50.00
625-1002-541.33-03	Lodging/Meals	25.00		25.00
625-1002-541.34-02	Registrations	1,500.00		1,500.00
625-1002-541.34-03	Lodging/Meals	60.00		60.00
625-1002-541.34-04	Other Expenses			
625-1002-541.51-03	Property	585.00		585.00
625-1002-541.80-04	Office Equipment			
TOTALS:		164,969.00	92,645.01	72,323.99

Street Construction

2012 FROM ACCOUNT: 625-1003-541.00-00 THRU ACCOUNT: 625-1003-541.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1003-541.10-01	Wages	21,653.00	37,293.37	15,640.37-
625-1003-541.10-02	Salaries			
625-1003-541.10-03	Overtime/Doubletime			
625-1003-541.15-01	Health	2,545.00	11,191.90	8,646.90-
625-1003-541.15-02	Life			
625-1003-541.15-03	Dental	209.00	883.84	674.84-
625-1003-541.15-04	Retirement	1,291.00	2,205.25	914.25-
625-1003-541.15-05	FICA	1,640.00	2,806.54	1,166.54-
625-1003-541.15-06	Deferred Comp			
625-1003-541.15-07	Vision	23.00	89.99	66.99-
625-1003-541.15-08	Workers Comp	667.00	1,121.97	454.97-
625-1003-541.19-03	Uniform/Clothing Allow	225.00	170.12	54.88
625-1003-541.24-05	Small Projects			
625-1003-541.29-05	Vehicle/Equipment Rental		5,670.25	5,670.25-
625-1003-541.29-07	Inhouse Technology Svcs			
625-1003-541.30-18	Department		11,466.11	11,466.11-
625-1003-541.82-02	Construction	50,000.00		50,000.00
	TOTALS:	78,253.00	72,899.34	5,353.66

Street Cleaning

2012 FROM ACCOUNT: 625-1005-541.00-00 THRU ACCOUNT: 625-1005-541.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1005-541.10-01	Wages	29,361.00	19,633.40	9,727.60
625-1005-541.10-02	Salaries	2,648.00	2,142.20	505.80
625-1005-541.10-03	Overtime/Doubletime	346.00	89.18	256.82
625-1005-541.15-01	Health	10,237.00	7,076.01	3,160.99
625-1005-541.15-02	Life	11.00	9.40	1.60
625-1005-541.15-03	Dental	716.00	515.37	200.63
625-1005-541.15-04	Retirement	1,927.00	1,297.13	629.87
625-1005-541.15-05	FICA	2,257.00	1,582.76	674.24
625-1005-541.15-07	Vision	77.00	55.15	21.85
625-1005-541.15-08	Workers Comp	996.00	657.41	338.59
625-1005-541.19-03	Uniform/Clothing Allow	300.00	207.23	92.77
625-1005-541.25-01	Other Municipal Entities	6,720.00	10,281.28	3,561.28-
625-1005-541.29-05	Vehicle/Equipment Rental	65,000.00	51,499.20	13,500.80
625-1005-541.29-07	Inhouse Technology Svcs	2,802.00	1,401.00	1,401.00
625-1005-541.30-15	Tools & Equipment	6,000.00	12,166.72	6,166.72-
625-1005-541.30-18	Department	200.00		200.00
625-1005-541.34-02	Registrations			
625-1005-541.51-03	Property	350.00	350.00	
	TOTALS:	129,948.00	108,963.44	20,984.56

Snow Removal

City of Menasha
ACCOUNT BALANCE LIST

2012 FROM ACCOUNT: 625-1006-541.00-00 THRU ACCOUNT: 625-1006-541.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1006-541.10-01	Wages	25,237.00	5,882.11	19,354.89
625-1006-541.10-02	Salaries	3,992.00	3,218.40	773.60
625-1006-541.10-03	Overtime/Doubletime	4,938.00	12.08	4,925.92
625-1006-541.15-01	Health	10,098.00	2,800.95	7,297.05
625-1006-541.15-02	Life	14.00	11.60	2.40
625-1006-541.15-03	Dental	699.00	207.08	491.92
625-1006-541.15-04	Retirement	2,031.00	538.70	1,492.30
625-1006-541.15-05	FICA	2,493.00	686.17	1,806.83
625-1006-541.15-07	Vision	75.00	21.62	53.38
625-1006-541.15-08	Workers Comp	1,052.00	272.79	779.21
625-1006-541.19-03	Uniform/Clothing Allow	250.00	102.11	147.89
625-1006-541.29-05	Vehicle/Equipment Rental	28,000.00		28,000.00
625-1006-541.29-07	Inhouse Technology Svcs			
	TOTALS:	78,879.00	13,753.61	65,125.39

Storm Sewers

2012 FROM ACCOUNT: 625-1010-541.00-00 THRU ACCOUNT: 625-1010-541.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1010-541.10-01	Wages	34,965.00	32,625.47	2,339.53
625-1010-541.10-02	Salaries	7,276.00	5,885.15	1,390.85
625-1010-541.10-03	Overtime/Doubletime	516.00	72.09	443.91
625-1010-541.15-01	Health	16,111.00	11,180.26	4,930.74
625-1010-541.15-02	Life	30.00	25.20	4.80
625-1010-541.15-03	Dental	1,131.00	879.04	251.96
625-1010-541.15-04	Retirement	2,523.00	2,289.68	233.32
625-1010-541.15-05	FICA	3,266.00	2,914.11	351.89
625-1010-541.15-07	Vision	110.00	87.27	22.73
625-1010-541.15-08	Workers Comp	1,317.00	1,157.92	159.08
625-1010-541.15-09	Unemployment Comp		7,667.49	7,667.49-
625-1010-541.19-03	Uniform/Clothing Allow	400.00	398.31	1.69
625-1010-541.20-10	Pavement Maintenance			
625-1010-541.21-02	Engineering	32,000.00		32,000.00
625-1010-541.21-04	Computer		1,462.00	1,462.00-
625-1010-541.21-06	Management	7,500.00		7,500.00
625-1010-541.22-01	Telephone		16.47	16.47-
625-1010-541.22-03	Electricity	5,000.00	41.18	4,958.82
625-1010-541.22-06	Storm Water		2.75	2.75-
625-1010-541.24-04	Specialized Equipment			
625-1010-541.24-05	Small Projects	2,000.00		2,000.00
625-1010-541.25-01	Other Municipal Entities	3,000.00	3,000.00	
625-1010-541.29-01	Printing			
625-1010-541.29-05	Vehicle/Equipment Rental	52,000.00	34,932.52	17,067.48
625-1010-541.29-07	Inhouse Technology Svcs	2,802.00	1,401.00	1,401.00
625-1010-541.30-10	Office		66.53	66.53-
625-1010-541.30-11	Postage		10.03	10.03-
625-1010-541.30-12	Computer	3,000.00	336.00	2,664.00
625-1010-541.30-15	Tools & Equipment	1,700.00	2,004.69	304.69-
625-1010-541.30-18	Department	20,850.00	19,378.54	1,471.46
625-1010-541.32-01	Dues/Memberships/Licenses	1,500.00	1,500.00	
625-1010-541.33-02	Registrations	300.00		300.00
625-1010-541.34-02	Registrations			
625-1010-541.34-03	Lodging/Meals			
625-1010-541.51-03	Property	150.00	150.00	
625-1010-541.54-00	Depreciation			
625-1010-541.80-01	Computer Equipment			
625-1010-541.80-02	Land Purchase			
625-1010-541.80-03	Motorized Equipment	50,000.00		50,000.00
625-1010-541.80-04	Office Equipment			
625-1010-541.80-05	Other Equipment			
625-1010-541.82-01	Buildings			
625-1010-541.82-02	Construction	235,000.00	104,014.41	130,985.59
625-1010-541.82-03	Reimbursement			
625-1010-541.89-99	Contra Expense			
	TOTALS:	484,457.00	233,500.11	250,956.89

Parking Lots

City of Menasha
ACCOUNT BALANCE LIST

2012 FROM ACCOUNT: 625-1013-541.00-00 THRU ACCOUNT: 625-1013-541.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1013-541.10-01	Wages	5,401.00	791.11	4,609.89
625-1013-541.10-02	Salaries			
625-1013-541.10-03	Overtime/Doubletime		.35	.35-
625-1013-541.15-01	Health	2,012.00	305.42	1,706.58
625-1013-541.15-02	Life			
625-1013-541.15-03	Dental	136.00	21.71	114.29
625-1013-541.15-04	Retirement	322.00	46.99	275.01
625-1013-541.15-05	FICA	392.00	57.17	334.83
625-1013-541.15-07	Vision	15.00	2.35	12.65
625-1013-541.15-08	Workers Comp	166.00	23.63	142.37
625-1013-541.19-03	Uniform/Clothing Allow	55.00	31.45	23.55
625-1013-541.29-05	Vehicle/Equipment Rental	16,000.00	779.05	15,220.95
625-1013-541.30-18	Department			
TOTALS:		24,499.00	2,059.23	22,439.77

Recycling - Yard Waste

PREPARED 11/01/2012, 12:20:17
PROGRAM: GM365L

City of Menasha
ACCOUNT BALANCE LIST

2012 FROM ACCOUNT: 625-1028-543.00-00 THRU ACCOUNT: 625-1028-543.99-99

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BALANCE
625-1028-543.10-01	Wages	67,244.00	25,055.88	42,188.12
625-1028-543.10-02	Salaries	6,478.00	5,242.50	1,235.50
625-1028-543.10-03	Overtime/Doubletime	4,011.00	435.36	3,575.64
625-1028-543.15-01	Health	20,842.00	8,108.43	12,733.57
625-1028-543.15-02	Life	27.00	22.90	4.10
625-1028-543.15-03	Dental	1,746.00	689.13	1,056.87
625-1028-543.15-04	Retirement	4,483.00	1,714.91	2,768.09
625-1028-543.15-05	FICA	5,620.00	2,326.38	3,293.62
625-1028-543.15-07	Vision	169.00	67.06	101.94
625-1028-543.15-08	Workers Comp	2,394.00	917.71	1,476.29
625-1028-543.19-03	Uniform/Clothing Allow	655.00	476.87	178.13
625-1028-543.21-06	Manangement	22,500.00		22,500.00
625-1028-543.22-03	Electricity	230.00		230.00
625-1028-543.22-06	Storm Water	8,400.00		8,400.00
625-1028-543.29-05	Vehicle/Equipment Rental	80,000.00	52,099.12	27,900.88
625-1028-543.30-11	Postage			
625-1028-543.30-15	Tools & Equipment	2,250.00		2,250.00
625-1028-543.30-18	Department	8,960.00		8,960.00
625-1028-543.51-03	Property	190.00		190.00
TOTALS:		236,199.00	97,156.25	139,042.75