Menasha

Memorandum

DATE: May 15, 2013

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 April 2013. The report was prepared by Interim Comptroller Sassman and she will be available to summarize the report and answer any questions.

Also attached are the most recent 2013 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 Menasha's allocation associated with the Lower Fox River Total Maximum Daily Load (TMDL). The City has been awarded a DNR TMDL Storm Water Planning Grant to assist in planning our runoff management standards. We will be completing our TMDL storm water plan over the next two years. Upon issuance of the WisDNR TMDL General Discharge Permit, 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_5-15-13.docx

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

Storm Water Fund
Update: 5/16/13
Prepared by: Comptroller/Treasurer

Statement of Net Assets

	Audited Year End 2009	Audited Year End 2010	Audited Year End 2011	Unaudited Year End 2012	Unaudited Thru April 2013
ASSETS					
Cash/Investments	10,111	414,185	965,280	993,781	1,028,559
Accounts Reveivable		295		270	270
Due from Other Governments		265,232	10,789	401	401
Land	291,373	1,116,754	1,316,334	1,316,334	1,316,334
Improvements (other than buildings)	9,369,529	9,369,529	9,369,529	9,369,529	9,369,529
Accumumated Depreciation	(1,244,107)	(1,337,773)	(1,431,439)	(1,525,105)	(1,525,105)
TOTAL ASSETS	8,426,906	9,828,222	10,230,493	10,155,210	10,189,988
LIABILITIES					
Accounts Payable	3,412	189,534	110,163	86,317	97,893
Long Term Obligations					
Greater Than One Year		429,222	604,938	580,042	580,042
TOTAL LIABILITIES	3,412	618,756	715,101	666,359	677,935
NET ASSETS					
Invested in Capital Assets, Net					
of Related Debt	8,416,795	8,719,288	8,649,486	8,580,716	8,580,716
Unrestricted	6,699	490,178	865,906	906,575	952,929
TOTAL NET ASSETS	8,423,494	9,209,466	9,515,392	9,487,291	9,533,645

Storm Water Fund
Update: 5/16/2013
Prepared by: Comptroller/Treasurer

Statement of Revenues, Expenses and Changes in Net Assets

	Audited Year End 2009	Audited Year End 2010	Audited Year End 2011	Unaudited Year End 2012	Unaudited Thru April 2013
OPERATING REVENUES					
Charges for Services	995,098	1,068,678	1,075,592	1,095,442	278,102
TOTAL OPERATING REVENUES	995,098	1,068,678	1,075,592	1,095,442	278,102
OPERATING EXPENSES					
Operation & Maintenance	697,026	864,962	677,850	1,031,444	231,748
Depreciation & Amortization	93,666	93,666	93,666	93,666	
TOTAL OPERATING EXPENSES	790,692	958,628	771,516	1,125,110	231,748
OPERATING INCOME (LOSS)	204,406	110,050	304,076	(29,668)	46,354
NON-OPERATING REVENUES					
Intergovernmental		675,922			
Investment Income			1,584	1,567	
Gain on Disposal of Capital Assets			266		
TOTAL NON-OPERATING REVENUES	0	675,922	1,850	1,567	0
Income Before Contributions & Transfers	204,406	785,972	305,926	(28,101)	46,354
Capital Contributions	6,199				
Transfers In	8,212,889				
Change in Net Assets	8,423,494	785,972	305,926	(28,101)	46,354
Net Assets-January 1		8,423,494	9,209,466	9,515,392	9,487,291
Net Assets-December 31	8,423,494	9,209,466	9,515,392	9,487,291	9,533,645

City Attorney

2013 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	8,350.00	2,846.58	5,503.42
625-0201-512.15-01	Health	901.00	337.77	563.23
625-0201-512.15-02	Life	14.00	7.08	6.92
625-0201-512.15-03	Dental	104.00	37.17	66.83
625-0201-512.15-04	Retirement	555.00	189.35	365.65
625-0201-512.15-05	FICA	634.00	215.84	418.16
625-0201-512.15-07	Vision	8.00	3.06	4.94
625-0201-512.15-08	Workers Comp	20.00	6.48	13.52
	TOTALS:	10,586.00	3,643.33	6,942.67

Community Development

2013 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		288.00	288.00-
625-0304-562.10-02	Salaries	26,571.00	9,022.52	17,548.48
625-0304-562.10-03	Overtime/Doubletime			
625-0304-562.15-01	Health	5,852.00	2,194.29	3,657.71
625-0304-562.15-02	Life	66.00	21.84	44.16
625-0304-562.15-03	Dental	195.00	181.17	13.83
625-0304-562.15-04	Retirement	1,767.00	600.02	1,166.98
625-0304-562.15-05	FICA	2,012.00	707.56	1,304.44
625-0304-562.15-07	Vision	47.00	17.82	29.18
625-0304-562.15-08	Workers Comp	421.00	137.42	283.58
625-0304-562.21-02	Engineering			
625-0304-562.22-03	Electricity		22.26	22.26-
625-0304-562.22-06	Storm Water		102.50	102.50-
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:	36,931.00	13,295.40	23,635.60

Comptroller

2013 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	2,246.00	745.80	1,500.20
625-0401-513.10-02	Salaries	3,710.00	979.13	2,730.87
625-0401-513.10-03	Overtime/Doubletime		12.27	12.27-
625-0401-513.15-01	Health	1,283.00	399.03	883.97
625-0401-513.15-02	Life	15.00	2.73	12.27
625-0401-513.15-03	Dental	110.00	30.12	79.88
625-0401-513.15-04	Retirement	396.00	94.28	301.72
625-0401-513.15-05	FICA	448.00	131.37	316.63
625-0401-513.15-07	Vision	11.00	3.19	7.81
625-0401-513.15-08	Workers Comp	14.00	3.22	10.78
625-0401-513.21-03	Accounting/Financial	1,250.00		1,250.00
625-0401-513.25-01	Other Municipal Entities	13,500.00	4,573.61	8,926.39
	TOTALS:	22,983.00	6,974.75	16,008.25

Information Technology

2013 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	398.00		398.00
625-0403-513.10-02	Salaries	3,188.00	1,081.12	2,106.88
625-0403-513.15-01	Health	268.00	100.62	167.38
625-0403-513.15-02	Life	3.00	1.08	1.92
625-0403-513.15-03	Dental	24.00	8.64	15.36
625-0403-513.15-04	Retirement	212.00	71.84	140.16
625-0403-513.15-05	FICA	267.00	80.00	187.00
625-0403-513.15-07	Vision	1.00	.45	.55
625-0403-513.15-08	Workers Comp	9.00	2.52	6.48
625-0403-513.21-04	Computer			
625-0403-513.24-04	Specialized Equipment			
625-0403-513.30-15	Tools & Equipment			
	TOTALS:	4,370.00	1,346.27	3,023.73

Forestry

2013 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	11,337.00	1,660.79	9,676.21
625-0706-561.10-03	Overtime/Doubletime			
625-0706-561.15-01	Health	804.00	357.43	446.57
625-0706-561.15-02	Life			
625-0706-561.15-03	Dental	195.00	33.55	161.45
625-0706-561.15-04	Retirement	585.00	83.15	501.85
625-0706-561.15-05	FICA	957.00	124.55	832.45
625-0706-561.15-07	Vision	20.00	3.37	16.63
625-0706-561.15-08	Workers Comp	358.00	50.24	307.76
625-0706-561.19-03	Uniform/Clothing Allow	45.00		45.00
625-0706-561.20-06	Lawn Care	6,500.00		6,500.00
625-0706-561.29-05	Vehicle/Equipment Rental			
625-0706-561.30-18	Department	6,500.00	4,492.00	2,008.00
TOTALS:		27,301.00	6,805.08	20,495.92

Engineering

PREPARED 05/15/2013, 15:49:06
PROGRAM: GM365L

City of Menasha
ACCOUNT BALANCE LIST

2013 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	73,041.00	24,165.70	48,875.30
625-1002-541.10-02	Salaries	24,701.00	8,308.28	16,392.72
625-1002-541.10-03	Overtime/Doubletime	750.00	215.44	534.56
625-1002-541.15-01	Health	17,520.00	6,415.63	11,104.37
625-1002-541.15-02	Life	117.00	71.33	45.67
625-1002-541.15-03	Dental	1,593.00	553.71	1,039.29
625-1002-541.15-04	Retirement	6,550.00	2,173.57	4,376.43
625-1002-541.15-05	FICA	7,412.00	2,436.50	4,975.50
625-1002-541.15-07	Vision	148.00	54.03	93.97
625-1002-541.15-08	Workers Comp	2,103.00	657.58	1,445.42
625-1002-541.19-03	Uniform/Clothing Allow			
625-1002-541.21-02	Engineering	19,687.00		19,687.00
625-1002-541.21-04	Computer	1,500.00		1,500.00
625-1002-541.22-01	Telephone	700.00	116.01	583.99
625-1002-541.24-04	Specialized Equipment	75.00		75.00
625-1002-541.29-01	Printing	40.00		40.00
625-1002-541.29-05	Vehicle/Equipment Rental	8,300.00		8,300.00
625-1002-541.29-07	Inhouse Technology Svcs	1,451.00		1,451.00
625-1002-541.30-10	Office	75.00	28.46	46.54
625-1002-541.30-11	Postage	125.00		125.00
625-1002-541.30-12	Computer			
625-1002-541.30-15	Tools & Equipment	675.00		675.00
625-1002-541.30-18	Department	825.00	40.44	784.56
625-1002-541.30-19	Office Furnishings			
625-1002-541.32-01	Dues/Memberships/Licenses	70.00		70.00
625-1002-541.33-02	Registrations	250.00		250.00
625-1002-541.33-03	Lodging/Meals	50.00		50.00
625-1002-541.34-02	Registrations			
625-1002-541.34-03	Lodging/Meals			
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:	168,343.00	45,236.68	123,106.32

Street Construction

2013 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	46,897.00	686.43	46,210.57
625-1003-541.10-02	Salaries	1,810.00		1,810.00
625-1003-541.10-03	Overtime/Doubletime		.86	.86-
625-1003-541.15-01	Health	11,410.00	71.80	11,338.20
625-1003-541.15-02	Life	8.00	.36	7.64
625-1003-541.15-03	Dental	902.00	6.25	895.75
625-1003-541.15-04	Retirement	3,745.00	44.52	3,700.48
625-1003-541.15-05	FICA	4,272.00	51.14	4,220.86
625-1003-541.15-06	Deferred Comp			
625-1003-541.15-07	Vision	93.00	.69	92.31
625-1003-541.15-08	Workers Comp	1,539.00	19.27	1,519.73
625-1003-541.19-03	Uniform/Clothing Allow	165.00	103.95	61.05
625-1003-541.24-05	Small Projects			
625-1003-541.29-05	Vehicle/Equipment Rental	9,000.00		9,000.00
625-1003-541.29-07	Inhouse Technology Svcs	1,287.00		1,287.00
625-1003-541.30-18	Department	18,000.00		18,000.00
625-1003-541.82-02	Construction	37,500.00		37,500.00
	TOTALS:	136,628.00	985.27	135,642.73

Street Cleaning

PREPARED 05/15/2013, 15:49:45
PROGRAM: GM365L

City of Menasha
ACCOUNT BALANCE LIST

2013 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	30,378.00	6,004.51	24,373.49
625-1005-541.10-02	Salaries	2,729.00	931.24	1,797.76
625-1005-541.10-03	Overtime/Doubletime	250.00	12.99	237.01
625-1005-541.15-01	Health	9,716.00	2,377.16	7,338.84
625-1005-541.15-02	Life	11.00	3.86	7.14
625-1005-541.15-03	Dental	748.00	174.02	573.98
625-1005-541.15-04	Retirement	2,549.00	460.30	2,088.70
625-1005-541.15-05	FICA	2,770.00	509.12	2,260.88
625-1005-541.15-07	Vision	76.00	18.33	57.67
625-1005-541.15-08	Workers Comp	1,054.00	207.55	846.45
625-1005-541.19-03	Uniform/Clothing Allow	191.00	23.09	167.91
625-1005-541.25-01	Other Municipal Entities	10,400.00		10,400.00
625-1005-541.29-05	Vehicle/Equipment Rental	65,000.00		65,000.00
625-1005-541.29-07	Inhouse Technology Svcs	2,878.00		2,878.00
625-1005-541.30-15	Tools & Equipment	4,500.00	24.99	4,475.01
625-1005-541.30-18	Department	500.00		500.00
625-1005-541.34-02	Registrations			
625-1005-541.51-03	Property	350.00		350.00
TOTALS:		134,100.00	10,747.16	123,352.84

Snow Removal

PREPARED 05/15/2013, 15:50:07
PROGRAM: GM365L

City of Menasha
ACCOUNT BALANCE LIST

2013 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	35,504.00	45,249.69	9,745.69-
625-1006-541.10-02	Salaries	4,133.00	1,408.94	2,724.06
625-1006-541.10-03	Overtime/Doubletime	1,500.00	6,507.04	5,007.04-
625-1006-541.15-01	Health	13,061.00	15,219.44	2,158.44-
625-1006-541.15-02	Life	14.00	45.56	31.56-
625-1006-541.15-03	Dental	988.00	1,212.21	224.21-
625-1006-541.15-04	Retirement	3,130.00	3,588.74	458.74-
625-1006-541.15-05	FICA	3,559.00	4,041.17	482.17-
625-1006-541.15-07	Vision	101.00	122.33	21.33-
625-1006-541.15-08	Workers Comp	1,300.00	1,546.52	246.52-
625-1006-541.19-03	Uniform/Clothing Allow	228.00	41.99	186.01
625-1006-541.29-05	Vehicle/Equipment Rental	35,000.00		35,000.00
625-1006-541.29-07	Inhouse Technology Svcs	854.00		854.00
	TOTALS:	99,372.00	78,983.63	20,388.37

Storm Sewers

2013 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	42,476.00	15,478.26	26,997.74
625-1010-541.10-02	Salaries	7,505.00	2,558.72	4,946.28
625-1010-541.10-03	Overtime/Doubletime	300.00		300.00
625-1010-541.15-01	Health	17,210.00	5,320.78	11,889.22
625-1010-541.15-02	Life	30.00	33.24	3.24-
625-1010-541.15-03	Dental	1,320.00	437.39	882.61
625-1010-541.15-04	Retirement	3,870.00	1,211.21	2,658.79
625-1010-541.15-05	FICA	4,397.00	1,363.68	3,033.32
625-1010-541.15-07	Vision	121.00	42.14	78.86
625-1010-541.15-08	Workers Comp	1,589.00	537.72	1,051.28
625-1010-541.15-09	Unemployment Comp			
625-1010-541.19-03	Uniform/Clothing Allow	305.00	120.00	185.00
625-1010-541.20-09	Sanitation		35.00	35.00-
625-1010-541.20-10	Pavement Maintenance			
625-1010-541.21-02	Engineering	23,500.00		23,500.00
625-1010-541.21-04	Computer	2,000.00		2,000.00
625-1010-541.21-06	Management	2,500.00		2,500.00
625-1010-541.22-01	Telephone		19.33	19.33-
625-1010-541.22-03	Electricity			
625-1010-541.22-06	Storm Water		2.50	2.50-
625-1010-541.24-04	Specialized Equipment		2,446.75	2,446.75-
625-1010-541.24-05	Small Projects			
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	59,000.00		59,000.00
625-1010-541.29-07	Inhouse Technology Svcs	2,878.00		2,878.00
625-1010-541.30-10	Office			
625-1010-541.30-11	Postage			
625-1010-541.30-12	Computer			
625-1010-541.30-15	Tools & Equipment	1,500.00	772.00	728.00
625-1010-541.30-18	Department	21,500.00	5,034.43	16,465.57
625-1010-541.32-01	Dues/Memberships/Licenses	1,500.00	1,500.00	
625-1010-541.33-02	Registrations	500.00		500.00
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	30,000.00		30,000.00
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	189,000.00		189,000.00
625-1010-541.82-03	Reimbursement			
625-1010-541.89-99	Contra Expense			
TOTALS:		416,151.00	36,913.15	379,237.85

Parking Lots

2013 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	5,581.00	3,120.19	2,460.81
625-1013-541.10-02	Salaries			
625-1013-541.10-03	Overtime/Doubletime		.16	.16-
625-1013-541.15-01	Health	1,908.00	876.51	1,031.49
625-1013-541.15-02	Life		1.10	1.10-
625-1013-541.15-03	Dental	143.00	66.35	76.65
625-1013-541.15-04	Retirement	429.00	210.60	218.40
625-1013-541.15-05	FICA	468.00	239.01	228.99
625-1013-541.15-07	Vision	15.00	6.83	8.17
625-1013-541.15-08	Workers Comp	177.00	88.82	88.18
625-1013-541.19-03	Uniform/Clothing Allow	33.00		33.00
625-1013-541.29-05	Vehicle/Equipment Rental	16,000.00		16,000.00
625-1013-541.30-18	Department			
	TOTALS:	24,754.00	4,609.57	20,144.43

Recycling - Yard Waste

2013 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	73,576.00	12,318.65	61,257.35
625-1028-543.10-02	Salaries	6,678.00	2,276.64	4,401.36
625-1028-543.10-03	Overtime/Doubletime	1,000.00	310.23	689.77
625-1028-543.15-01	Health	19,785.00	4,290.25	15,494.75
625-1028-543.15-02	Life	27.00	10.44	16.56
625-1028-543.15-03	Dental	1,824.00	365.49	1,458.51
625-1028-543.15-04	Retirement	5,700.00	984.70	4,715.30
625-1028-543.15-05	FICA	6,875.00	1,099.63	5,775.37
625-1028-543.15-07	Vision	168.00	35.81	132.19
625-1028-543.15-08	Workers Comp	2,568.00	442.77	2,125.23
625-1028-543.19-03	Uniform/Clothing Allow	421.00	73.57	347.43
625-1028-543.21-06	Manangement	15,910.00		15,910.00
625-1028-543.22-03	Electricity			
625-1028-543.22-06	Storm Water	490.00		490.00
625-1028-543.29-05	Vehicle/Equipment Rental	80,000.00		80,000.00
625-1028-543.30-11	Postage			
625-1028-543.30-15	Tools & Equipment	5,800.00		5,800.00
625-1028-543.30-18	Department	8,020.00		8,020.00
625-1028-543.51-03	Property	190.00		190.00
	TOTALS:	229,032.00	22,208.18	206,823.82