



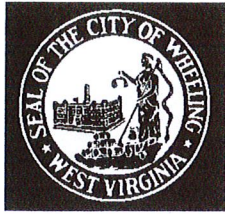
City Clerk  
1500 Chapline Street  
Wheeling, WV 26003  
Phone: (304) 234-6401  
[wheelingwv.gov](http://wheelingwv.gov)

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Agenda  
Finance Committee  
April 16, 2019 5:15 pm  
City Council Chambers

The Finance Committee of Wheeling City Council will meet on Tuesday April 16, 2019 at 5:15 p.m. in City Council Chambers. The following matters will be discussed:

- A. Budget Revision
- B. Financial Statement March 2019
- C. Other Items for Discussion



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**CITY OF WHEELING- FINANCE DEPARTMENT**  
**1500 CHAPLINE STREET, ROOM 109**  
**WHEELING WV 26003**  
**(304) 234 - 3654**

The Honorable Glenn F. Elliott, Jr.  
Mayor of the City of Wheeling  
And Members of Council

Council Members:

In accordance with the provisions of the Charter of the City of Wheeling, West Virginia, submitted herewith is the monthly Financial Statement as of March, 2019.

A handwritten signature in blue ink, which appears to read "Seth D. McIntyre". The signature is stylized and cursive.

Seth D. McIntyre  
Director of Finance

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CITY OF WHEELING  
STATEMENT OF FUND TYPES

Mar-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 3/31/2019
<b>GOVERNMENTAL FUND TYPES:</b>				
GENERAL FUND	1,159,081	35,529,922	34,735,089	1,953,914
MUNI FIN STABILIZATION FUND	1,809,079	2,013	500,000	1,311,093
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>2,970,211</u>	<u>35,531,935</u>	<u>35,235,089</u>	<u>3,267,057</u>
<b>SPECIAL REVENUE FUNDS:</b>				
COAL SEV. FUND-CASH	19,075	66,428	67,500	18,002
CONSOL. INV. FUND-CASH	554,969	5,586,237	5,747,209	393,997
CONSOL. INV. FUND-INVEST.	4,510,857	633,114	751,969	4,392,002
PUBLIC SAFETY-CASH	847,645	287,955	322,886	812,714
WORKERS COMP.	124,543	423,871	502,173	46,241
CDBG&HOME PROGRAM-CASH	1,239	863,300	863,355	1,184
POLICE COURT CHECK. ACCT.	25.00	-	20.00	5.00
CENTER MARKET CONCESSIONS	3,882	20,203	15,896	8,189
ARTS & CULTURE COMM.	5,645	4,198	6,592	3,251
Subtotal	<u>6,067,881</u>	<u>7,885,304</u>	<u>8,277,599</u>	<u>5,675,586</u>
<b>CAPITAL PROJECTS FUNDS:</b>				
District 1 TIF Fund	24,210	923,920	-	948,130
District 1 TIF Fund Excess	120	123 #	120	123
TIF Project Fund 2018	3,925,995	51,945	-	3,977,940
TIF Bonds DSR 2018	387,853	3,026	189,199	201,680
TIF Bonds COI 2018	573	-	573	-
Project 4 - Project Fund	1,009	8	1,017	-
TIF Bonds DSR 2016	340,393	3,446	3,446	340,393
TIF Bonds Adm Exp - 2016	5,005	37	2,493	2,549
TIF Bonds Revenue 2016	405,572	512	405,244	840
TIF Bonds Adm Exp - 2018	-	580	-	580
TIF Bonds Revenue 2018	-	5,145	5,140	5
Downtown Redev Proj. Fund 2016	1,371,230	7,330	845,384	533,177
Center Wheeling Redevelopment Project - Phase One	47,817	18,512	-	66,329
Sales Tax Bonds 2014-Adm. Exp.	2	2,001	1,997	6
Sales Tax Bonds 2014-Proj Fund	358	2	360	-
Sales Tax Bonds 2014-DSR Fund	531,898	6,207	3,574	534,531
Subtotal	<u>7,042,036</u>	<u>1,022,793</u>	<u>1,458,547</u>	<u>6,606,283</u>
<b>DEBT SERVICE FUND:</b>				
TIF Bonds P & I 2016	115,650	4,783	114,007	6,426
TIF Bonds P & I 2018	1,007	3,633	3,026	1,614
Sales Tax Bonds 2014-P&I Fund	3,831	400,156	62,425	341,563
MUNICIPAL BOND COMM GO '15	109,966	162,136	7,019	265,084
Subtotal	<u>230,455</u>	<u>570,708</u>	<u>186,476</u>	<u>614,687</u>
<b>ENTERPRISE FUNDS:</b>				
WATER DEPT.-FUND-CASH	3,300,919	19,542,547	18,784,037	4,059,429
WATER DEPT.-CONSUM. DEP.	161,707	167,524	161,899	167,332
WATER DEPT.-U.F.W. FD.	237,745	95,563	-	333,307
WATER DEPT.-MAINT. FUND TANK PAINTING	249,984	503,476	297,232	456,227
WATER DEPT.-VEHICLE REPLACEMENT	519,578	237,490	237,502	519,566
WATER DEPT.-EMERGENCY FUND (SB234)	1,146,710	17,979	-	1,164,689
WATER DEPT.-TENNIS COURT REPLACEMENT	111,259	168	111,427	-
WATER DEPT.-MEMBRANE REPLACEMENT	584,307	105,514	-	689,821
WATER DEPT.-WTP SITE IMPROVEMENT	373,833	5,861	-	379,694
WATER DEPT.-WTP CONSTRUCTION FUND	27	-	-	27
WATER DEPT.-CONSTRUCTION ACCT	3,208,290	705,135	1,150,592	2,762,833
WATER DEPT.-PETTY CASH	2,966	24,528	25,008	2,487

CITY OF WHEELING  
STATEMENT OF FUND TYPES

Mar-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 3/31/2019
WATER DEPT.- INS.	261,273	3,710	-	264,983
WATER DEPT.-MUN.BD.FD.	3,278,807	2,250,989	817,718	4,712,079
WATER DEPT.-RENEW & REPLACE.	1,015,695	15,925	-	1,031,619
Subtotal	14,453,100	23,676,407	21,585,414	16,544,093
W.P.C.D.-FUND-CASH	71,215	5,493,722	5,314,564	250,373
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	160,982	56,450	52,400	165,032
W.P.C.D.-VEHICLE REPLACEMENT	266,304	135,587	273,069	128,822
W.P.C.D.-BOND COMM.	1,346,015	1,207,323	1,145,226	1,408,111
W.P.C.D.-DEPR. FUND	361,786	135,313	-	497,099
Subtotal	2,206,802	7,028,394	6,785,259	2,449,938
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	40,963,060	7,577,951	7,286,825	41,254,186
FIREMEN'S RETIRE.-OTHER	28,335,860	7,217,426	5,306,280	30,247,006
POLICE RETIRE.-OTHER	24,732,887	5,470,497	4,754,197	25,449,187
Subtotal	94,031,807	20,265,874	17,347,302	96,950,379
AGENCY FUNDS:				
PUBLIC DEBT	42	146,173	146,173	42
OPERATIONS UTILITY ACCOUNT	1,434	18,000	17,419	2,015
Subtotal	1,476	164,173	163,591	2,058
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	611,287			

CITY OF WHEELING  
STATEMENT OF DEPOSITORIES BY FUND  
Mar-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
<b>DEMAND ACCOUNTS:</b>							
GENERAL CITY FUND	1,953,914	1,953,914					
WATER DEPT. - CASH	4,059,429	4,059,429					
WPCD-CASH	250,373	250,373					
WATER DEPT.-INS.	264,983				264,983		
MUNI FIN STABILIZATION FUND	1,311,093			1,311,093			
PUBLIC DEBT	42	42					
C.D.B.G. & HOME -CASH	1,184		1,184				
WATER DEPT.-CONSUM. DEP.	167,332	167,332					
WPCD-CONSUM. DEP.	165,032	165,032					
WORKERS COMP. - CASH	10,856			10,856			
WORKERS COMP. - INVEST	35,385			35,385			
CONSOL. INV.FUND-CASH	201			201			
CONSOL. INV.FUND-INVEST	4,392,002		3,803,696	588,306			
COAL SEV. FUND-CASH	18,002			18,002			
PUBLIC SAFETY-CASH	812,714	601,807		210,908			
POLICE CRT. CHK. ACCT.	5		5				
CENTRE MARKET CONCESSION	8,189	8,189					
ARTS & CULTURE COMM.	3,251				3,251		
RCIP-CIVIC CENTER	299,209					299,209	
RCIP-INFRASTRUCTURE	94,587					94,587	
SUB-TOTAL	13,847,784	7,206,118	3,804,885	2,174,750	268,234	393,796	-
<b>PETTY CASH FUNDS:</b>							
FIN.DEPT.-PETTY CASH	2,000	2,000					
POLICE DEPT.-PETTY CASH	50	50					
PUBLIC SAFETY - PETTY CASH	6,936	6,936					
WATER DEPT.-PETTY CASH	2,487	2,487					
W.P.C.D.-PETTY CASH	500	500					
SUB-TOTAL	11,972	11,972	-	-	-	-	-
<b>INVESTMENT FUNDS:</b>							
EMP. RETIRE.-OTHER INV.	41,254,186	41,254,186					
FIRE RETIRE.-OTHER INV.	30,247,006	30,247,006					
POL.RETIRE.-OTHER INV.	25,449,187	25,449,187					
WATER DEPT.-RENEW & REPLACE	1,031,619				1,031,619		
WATER DEPT.-MAINT. FD. TANK PTG.	456,227				456,227		
WATER DEPT.-U.F.W.	333,307				333,307		
WATER DEPT.-VEHICLE REPLACEMENT	519,566				519,566		
WATER DEPT.-EMERGENCY FD.	1,164,689				1,164,689		
WATER DEPT.-MEMBRANE REPLACE.	689,821				689,821		
WATER DEPT.-WTP SITE IMPROVE.	379,694				379,694		
WATER DEPT.-WTP CONSTRUCTION FUND	27				27		
WPCD-COMB. DEPR.	497,099				497,099		
WPCD-VEHICLE REPLACEMENT	128,822				128,822		
COAL SEV. FUND-INVEST.				-			
SUB-TOTAL	102,151,250	96,950,379	-	-	5,200,872	-	-
<b>CAPITAL PROJECTS FUNDS:</b>							
District 1 TIF Fund	948,130	948,130					
TIF FUND EXCESS	123	123					
TIF Project Fund 2018	3,977,940	3,977,940					
TIF Bonds DSR 2018	201,680	201,680					
TIF Bonds P&I 2016	6,426	6,426					
TIF Bonds DSR Fund	340,393	340,393					
TIF Bonds Admin	2,549	2,549					
TIF Bonds Revenue 2016	840	840					
TIF Bonds P&I 2018	1,614	1,614					
TIF Bonds Adm Exp - 2018	580	580					
TIF Bonds Revenue 2018	5	5					
Downtown Redev Proj 2016	533,177	533,177					
Center Wheeling Redevelopment	66,329	66,329					
Water Dept.-2013 Const. Acct.	2,762,833	2,762,833					
Sales Tax Bonds 2014-P&I Fund	341,563	341,563					
Sales Tax Bonds 2014-DSR Fund	534,531	534,531					
Subtotal	9,718,712	9,718,712	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	125,729,719	113,887,181	3,804,885	2,174,750	5,469,106	393,796	-

CITY OF WHEELING  
STATEMENT OF DEPOSITORIES BY FUND  
Mar-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
WV. CONSOL.INVEST.POOL MUNICIPAL BOND COMMISSION							
Bond Comm. GO Bonds	265,084						265,084.04
Bond Comm. Water Bonds	4,712,079						4,712,078.98
Bond Comm. WPCD Bonds	1,408,111						1,408,111.49
	<u>6,385,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,385,275</u>
GRAND TOTAL:	<u>132,114,993</u>	<u>113,887,181</u>	<u>3,804,885</u>	<u>2,174,750</u>	<u>5,469,106</u>	<u>393,796</u>	<u>6,385,274.51</u>

CITY OF WHEELING  
STATEMENT OF GENERAL FUND REVENUES  
Mar-19

	YTD % Of Budget	Estimated Revenues FY2019	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2018 Revenues Year to Date	Difference Current Yr vs Prior Yr
<b>Taxes: General Operating</b>							
301-01-Property Taxes Current	85%	3,210,954	814,946	2,733,174	477,780	2,958,835	(225,661)
301-02-Prior Year Taxes 1st Yr	103%	120,000	(479)	123,226	(3,226)	94,177	29,049
301-03-Prior Year Taxes 2nd Yr	58%	2,000	52	1,153	847	782	372
301-04-Prior Year Taxes 3rd Yr	-21%	1,000	16	(207)	1,207	14	(221)
301-05-Prior Year Taxes 4th Yr	50%	1,000	138	495	505	483	12
301-06-Supp Property Taxes	94%	74,000	7,436	69,389	4,611	67,918	1,471
301-07-Tax Loss Restoration	#DIV/0!	-	-	32	(32)	336	(304)
<b>Total Taxes: General Operating</b>	<b>86%</b>	<b>3,408,954</b>	<b>822,109</b>	<b>2,927,263</b>	<b>481,691</b>	<b>3,122,545</b>	<b>(195,283)</b>
<b>Taxes: Excess Levy</b>							
301-90-Excess Levy Prop Taxes	87%	1,422,088	354,362	1,236,885	185,203	1,315,533	(78,647)
<b>Total Taxes: Excess Levy</b>	<b>87%</b>	<b>1,422,088</b>	<b>354,362</b>	<b>1,236,885</b>	<b>185,203</b>	<b>1,315,533</b>	<b>(78,647)</b>
<b>Taxes: Park Levy</b>							
301-13-Property Taxes Current	86%	398,088	107,628	343,274	54,814	357,173	(13,899)
301-14-Prior Year Taxes 1st Yr	82%	20,000	(63)	16,306	3,694	12,474	3,832
301-15-Prior Year Taxes 2nd Yr	15%	1,000	7	153	847	104	49
301-16-Prior Year Taxes 3rd Yr	-3%	1,000	2	(27)	1,027	2	(29)
301-17-Prior Year Taxes 4th Yr	7%	1,000	18	66	934	64	1
301-18-Supp Property Taxes	306%	3,000	982	9,171	(6,171)	8,991	180
<b>Total Taxes: Park Levy</b>	<b>87%</b>	<b>424,088</b>	<b>108,574</b>	<b>368,942</b>	<b>55,146</b>	<b>378,808</b>	<b>(9,866)</b>
<b>Taxes: Penalty &amp; Interest</b>							
302-01-General Operating	70%	20,900	1,882	14,677	6,223	13,622	1,056
302.03-Park Levy Tax Penalty	69%	2,800	249	1,942	858	1,804	138
<b>Total Taxes: Penalty &amp; Interest</b>	<b>70%</b>	<b>23,700</b>	<b>2,131</b>	<b>16,619</b>	<b>7,081</b>	<b>15,426</b>	<b>1,194</b>
<b>Total Property Taxes</b>	<b>86%</b>	<b>5,278,830</b>	<b>1,287,176</b>	<b>4,549,709</b>	<b>729,121</b>	<b>4,832,312</b>	<b>(282,602)</b>
<b>Other Taxes:</b>							
303-01-Gas & Oil Severance	157%	38,000	-	59,835	(21,835)	37,379	22,456
304-01-Utility Excise	72%	1,284,400	174,455	923,903	360,497	954,086	(30,184)
305-01-Business & Occup Curr	60%	6,998,200	-	4,188,518	2,809,682	4,756,261	(567,743)
305-02-Business & Occup Delin	114%	2,859,500	89,301	3,248,149	(388,649)	2,817,629	430,520
305-03-Utility Business	72%	1,916,700	-	1,382,612	534,088	1,290,654	91,959
306-01-Wine & Liquor	77%	375,000	-	290,294	84,706	273,226	17,068
307-01-Dog	95%	2,100	6	1,998	102	2,088	(91)
308-01-Hotel/Motel	80%	1,288,100	73,341	1,026,736	261,364	928,544	98,192
309-01-Amusement	58%	14,300	177	8,328	5,972	7,727	601
<b>Total Other Taxes</b>	<b>75%</b>	<b>14,776,300</b>	<b>337,280</b>	<b>11,130,374</b>	<b>3,645,926</b>	<b>11,067,595</b>	<b>62,779</b>
<b>Other Income</b>							
313-01-Race Track License Fee	75%	39,000	3,000	29,250	9,750	29,250	-
313-02-Race Track WV Race Comm	74%	31,200	2,188	23,158	8,042	20,075	3,083
<b>Total Other Income</b>	<b>75%</b>	<b>70,200</b>	<b>5,188</b>	<b>52,408</b>	<b>17,792</b>	<b>49,325</b>	<b>3,083</b>
<b>Sales Tax</b>							
314-01 Municipal Sales Tax	72%	3,600,000	-	2,594,314	1,005,686	2,587,779	6,534
<b>Total Sales Tax</b>	<b>72%</b>	<b>3,600,000</b>	<b>-</b>	<b>2,594,314</b>	<b>1,005,686</b>	<b>2,587,779</b>	<b>6,534</b>
<b>Fines</b>							
320-01-Police Fines & Costs	78%	125,000	13,885	97,721	27,279	94,759	2,962
320-02-Regional Jail Fines	90%	20,000	2,480	18,080	1,920	16,440	1,640
320-03-Traffic Fines-State	91%	4,000	496	3,622	378	3,298	324
320-04-Community State	88%	6,000	760	5,280	720	4,960	320
320-05 Law Enforcement Training	81%	1,300	152	1,056	244	992	64
321-01-Parking Violations-PT	61%	25,000	2,435	15,130	9,870	16,807	(1,677)
321-02-Parking Violations-MT	67%	97,000	8,708	64,716	32,285	74,163	(9,448)
<b>Total Fines</b>	<b>74%</b>	<b>278,300</b>	<b>28,916</b>	<b>205,604</b>	<b>72,696</b>	<b>211,419</b>	<b>(5,815)</b>

CITY OF WHEELING  
STATEMENT OF GENERAL FUND REVENUES  
Mar-19

	YTD % Of Budget	Estimated Revenues FY2019	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2018 Revenues Year to Date	Difference Current Yr vs Prior Yr
<b>Licenses</b>							
325-01-Business License	32%	45,000	188	14,534	30,466	14,225	309
325-02-Insurance License	27%	16,000	-	4,310	11,690	2,900	1,410
325-03-Private Club License	47%	51,000	-	23,750	27,250	25,600	(1,850)
Total Licenses	38%	112,000	188	42,594	69,406	42,725	(131)
<b>Permits</b>							
326-01-Building Permits	46%	145,000	26,896	66,865	78,135	58,220	8,645
327-03-Electric Permits	79%	3,900	307	3,087	813	2,510	577
327-04-Sign Permits	27%	1,300	-	348	952	713	(365)
327-05-Vacant Bldg Reg Fee	115%	55,000	7,100	63,150	(8,150)	42,500	20,650
Total Permits	65%	205,200	34,303	133,450	71,750	103,943	29,506
<b>Fees</b>							
328-01-Cable Franchise Fee	72%	600,000	-	432,164	167,836	447,002	(14,838)
330-01-IRP Fees	74%	450,000	1,095	331,301	118,699	342,826	(11,525)
336-01-Cemetery Revenues	72%	11,400	-	8,250	3,150	7,050	1,200
340-01-Swimming Pool Fees	61%	31,900	25	19,312	12,588	17,990	1,323
340-02-Softball Entry Fees	0%	2,900	-	-	2,900	2,410	(2,410)
340-03-Basketball Camp Fees	0%	900	-	-	900	-	-
340-04-Baseball Camp Fees	115%	2,100	-	2,420	(320)	2,435	(15)
340-05-Softball Camp Fees	198%	900	-	1,780	(880)	260	1,520
340-06-Cheerleader Camp Fees	46%	1,900	-	880	1,020	2,210	(1,330)
340-07-Bowling Camp Fees	69%	900	-	620	280	720	(100)
340-08-I470 Concessions	50%	60,000	-	30,216	29,784	33,948	(3,732)
342-01-Parking Meter Revenues	80%	235,000	25,227	188,754	46,246	173,634	15,120
343-01 Whg Muni Parking Revenues	75%	240,000	20,000	180,000	60,000	180,000	-
345-01-Centre Market Rents	76%	57,800	7,108	43,771	14,029	41,292	2,479
350-01-Sanitation Collection Fees	71%	1,928,300	162,230	1,362,445	565,855	1,401,678	(39,233)
350-02-Sanitation Reimbursements	0%	6,200	-	-	6,200	600	(600)
Total Fees	72%	3,630,200	215,686	2,601,913	1,028,287	2,654,054	(52,141)
<b>Fire Fees</b>							
352-01-Fire Protection Fees	90%	1,844,500	313,992	1,666,238	178,262	1,666,459	(221)
352-02-Fire Protection Fees-Delin	84%	226,300	27,328	189,566	36,734	146,931	42,635
352-03-Wheeling Fire BFP	#DIV/0!	-	-	25	(25)	-	25
Total Fire Fees	90%	2,070,800	341,320	1,855,829	214,971	1,813,390	42,439
<b>Charges for Services</b>							
361-01-Chgs for Services-Police	61%	22,200	1,310	13,585	8,615	14,975	(1,390)
361-02-Chgs for Services-Fire	45%	23,500	985	10,459	13,041	13,353	(2,894)
361-03-Chgs for Services-PRO	73%	230,000	12,424	166,998	63,002	198,350	(31,352)
Total Charges for Services	69%	275,700	14,719	191,042	84,658	226,678	(35,636)
<b>Admin Fees</b>							
362-01-Chgs to Ent-Water Adm Exp	90%	90,000	9,000	81,000	9,000	81,000	-
362-02-Chgs to Ent-Water Rent	90%	15,000	1,500	13,500	1,500	13,500	-
362-03-Chgs to Ent-Water G-O-M	68%	28,200	3,283	19,247	8,953	19,344	(97)
362-04-Chgs to Ent-WPCD Adm Exp	94%	80,000	8,000	75,316	4,684	64,000	11,316
362-05-Chgs to Ent-WPCD G-O-M	59%	26,700	2,024	15,766	10,934	17,881	(2,115)
362-06-Chgs to Ent-OC Sheriff	68%	32,300	3,178	21,921	10,379	17,738	4,183
362-07-Chgs to Ent-OC Anim Shelter	68%	1,900	236	1,300	601	1,057	243
362-08-Chgs to Ent-Wesbanco	67%	600	-	400	200	317	82
Total Admin Fees	83%	274,700	27,221	228,448	46,252	214,837	13,611
<b>Misc. Revenue</b>							
363-01-Ambulance Fee	73%	1,100,000	101,492	803,428	296,572	799,938	3,490
365-01-Federal Grants	85%	160,700	27,514	136,719	23,981	70,058	66,660
366-01-State Grants	#DIV/0!	-	6,960	6,960	(6,960)	-	6,960
367-01-Grant Rev-Other	#DIV/0!	-	-	9,186	(9,186)	45,671	(36,485)
368-01-Contri Fr Ent-Cross Grds	100%	7,000	-	7,000	-	7,000	-
368-06 Contributions - Land Leases	63%	52,200	2,723	33,059	19,141	41,319	(8,260)
370-01-Chgs to Ot Fd-Reim CDBG	54%	188,000	59,634	102,104	85,896	124,981	(22,878)

CITY OF WHEELING  
STATEMENT OF GENERAL FUND REVENUES  
Mar-19

	YTD % Of Budget	Estimated Revenues FY2019	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2018 Revenues Year to Date	Difference Current Yr vs Prior Yr
370-02-Chgs to Ot Fd-Reim Home	34%	16,200	4,582	5,449	10,751	1,380	4,069
370-06-Chgs to Ot Fd-TIF	0%	100,000	-	-	100,000	-	-
371-01-PILOT Housing Authority	97%	33,000	-	31,896	1,104	30,751	1,144
375-01 Transfers from MFSF	50%	1,000,000	-	500,000	500,000	-	500,000
376-01-Video Lottery-Table Gaming	74%	460,000	37,656	339,600	120,400	344,000	(4,400)
378-01-Credit Card Processing Fees	107%	1,900	260	2,028	(128)	1,363	665
380-01-Interest Income	68%	12,000	1,022	8,213	3,787	10,408	(2,195)
381-01 Fuel Tax Reimbursements	53%	54,000	-	28,559	25,441	42,174	(13,616)
381-02 Contributions-P Card Rebate	48%	46,600	-	22,328	24,272	25,250	(2,922)
381-03 Reimbursements	998%	100	-	998	(898)	2,933	(1,935)
384-01 City Auction Proceeds	79%	47,200	-	37,461	9,739	-	37,461
386-01 Insurance Claims	0%	-	-	-	-	123	(123)
397-01-Video Lottery-Race Track	62%	485,000	98,583	302,132	182,868	280,386	21,745
397-02-Video Lottery-Limited	76%	331,300	28,131	252,646	78,654	239,604	13,042
399-01-Miscellaneous Revenues	82%	33,800	4,457	27,735	6,065	32,281	(4,546)
Total Misc. Revenue	64%	4,129,000	373,016	2,657,499	1,471,501	2,099,622	557,877
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	76%	34,701,230	2,665,013	26,243,184	8,458,046	25,903,679	339,505
CASH BALANCE 6/30/18 BUDGETED		200,000					
TOTAL CASH AND REVENUES	75%	34,901,230	2,665,013	26,243,184	8,458,046	25,903,679	339,505

CITY OF WHEELING  
STATEMENT OF GENERAL FUND EXPENDITURES  
Mar-19

	YTD % Of Budget	Appropriations FY 2019 * Revised	Expenditures Current Month	Expenditures Total Year to Date	Free Balance In Excess * Of Estimate	Expenditures FY 2018 Year to Date	Difference Current YTD vs Prior YTD
402-Econ Comm Devel	72%	718,517	72,943	515,522	202,995	554,705	(39,183)
409-Mayor	88%	26,374	9,091	23,264	3,110	17,769	5,496
410-Council	73%	68,901	6,538	50,119	18,782	53,471	(3,352)
412-City Manager	71%	445,112	37,228	314,485	130,627	372,650	(58,165)
414-Finance	61%	1,411,308	99,167	855,365	555,943	838,815	16,550
415-Clerk	62%	84,430	6,578	52,232	32,198	87,596	(35,364)
416-Police Judge	64%	122,898	7,959	78,642	44,256	85,450	(6,808)
417-Legal	67%	202,339	16,399	134,910	67,429	134,609	301
420-Engineering	75%	165,055	16,205	123,737	41,318	122,210	1,528
422-Personnel	71%	344,686	38,348	243,315	101,371	264,327	(21,012)
430-Parks & Strategic Planning	56%	75,478	551	42,340	33,138	55,424	(13,084)
435-Regional Development	0%	11,939	-	-	11,939	-	-
444-Contrib. to Others	0%	1,000,000	-	-	1,000,000	-	-
590-Centre Market	86%	170,994	16,068	147,644	23,350	153,322	(5,678)
699-Contingency	0%	23,843	-	-	23,843	-	-
700-Police	70%	8,470,481	776,923	5,957,821	2,512,660	5,983,909	(26,088)
706-Fire	76%	10,468,119	1,085,813	7,920,657	2,547,462	7,908,851	11,806
711 -Central Dispatch	65%	231,380	17,678	150,977	80,403	154,710	(3,732)
750-Streets & Facilities	74%	4,505,522	429,322	3,321,283	1,184,239	3,843,081	(521,798)
754-Central Garage	93%	1,035,884	113,796	960,106	75,778	817,236	142,869
759-Public Transit	70%	1,422,088	-	996,511	425,577	1,014,816	(18,305)
800-Garbage Collections	76%	1,643,751	172,356	1,248,181	395,570	1,163,610	84,571
802-Recycling	61%	167,197	10,097	101,395	65,802	114,278	(12,883)
900-Parks	72%	424,088	-	307,004	117,084	307,247	(243)
901-Visitors Bureau	82%	644,050	39,718	528,146	115,904	481,460	46,686
907-Chambers Ballfields	51%	165,242	3,175	83,929	81,313	102,829	(18,900)
908-Playgrounds	93%	467,339	21,779	436,548	30,791	405,460	31,088
910-Civic Center	100%	332,000	-	332,000	-	332,000	-
954-Human Rights	0%	5,000	-	-	5,000	-	-
975 General Government	29%	488,767	20,995	139,724	349,043	20,659	119,066
976 Public Safety	29%	222,231	460	65,460	156,771	43,591	21,869
977 Streets & Transportation	39%	314,615	-	123,853	190,762	69,808	54,045
979 Culture & Recreation	68%	229,044	-	154,820	74,224	225,966	(71,146)
Total Disbursements	70%	36,108,672	3,019,188	25,409,991	10,698,681	25,729,858	(319,867)
Outstanding Encumbrances					-		-
	70%	36,108,672	3,019,188	25,409,991	10,698,681	25,729,858	(319,867)

CITY OF WHEELING  
COAL SEVERANCE  
STATEMENT OF REVENUES  
Mar-19

	YTD % Of Budget	Estimated Revenues FY2017	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate
Taxes:					
310-01-Coal Severance Tax	83%	80,000	-	66,428	13,572
Fees & Others:					
399-01-Misc. Income		-	-	-	-
380-01-Int. Income		-	-	-	-
Total Coal Sev. Fund Rev:					
PROJECTED REVENUES	83%	80,000	-	66,428	13,572
REVENUE COLLECTIONS					
CASH BALANCE 6/30/18		19,075			
TOTALS		99,075	-	66,428	13,572

CITY OF WHEELING  
 COAL SEVERANCE FUND  
 APPROPRIATIONS AND EXPENDITURES  
 Mar-19

	YTD % Of Budget	Appropriations 2016-2017 * Revised	Expenditures Current Month	Total Expenditures Year to Date	Free Balance In Excess * Of Estimate
412-City Manager	84%	80,000	10,000	67,500	12,500
Totals	84%	80,000	10,000	67,500	12,500
Total Disbursements				67,500	
Outstanding Encumbrances				-	

CITY OF WHEELING  
COAL SEVERANCE TAX FUND  
STATEMENT OF CASH  
Mar-19

Fund Balance	28,002
Receipts:	
Interest Income-Custody Account	-
Coal Severance Tax Receipts-Other	-
Transfer In	-
	<u>28,002</u>
Transfers from Custody Account-Fees	
Disbursements:	
Transfers Out	-
Fees	-
Checks	(10,000)
	<u>(10,000)</u>
Account Balance	<u><u>18,002</u></u>

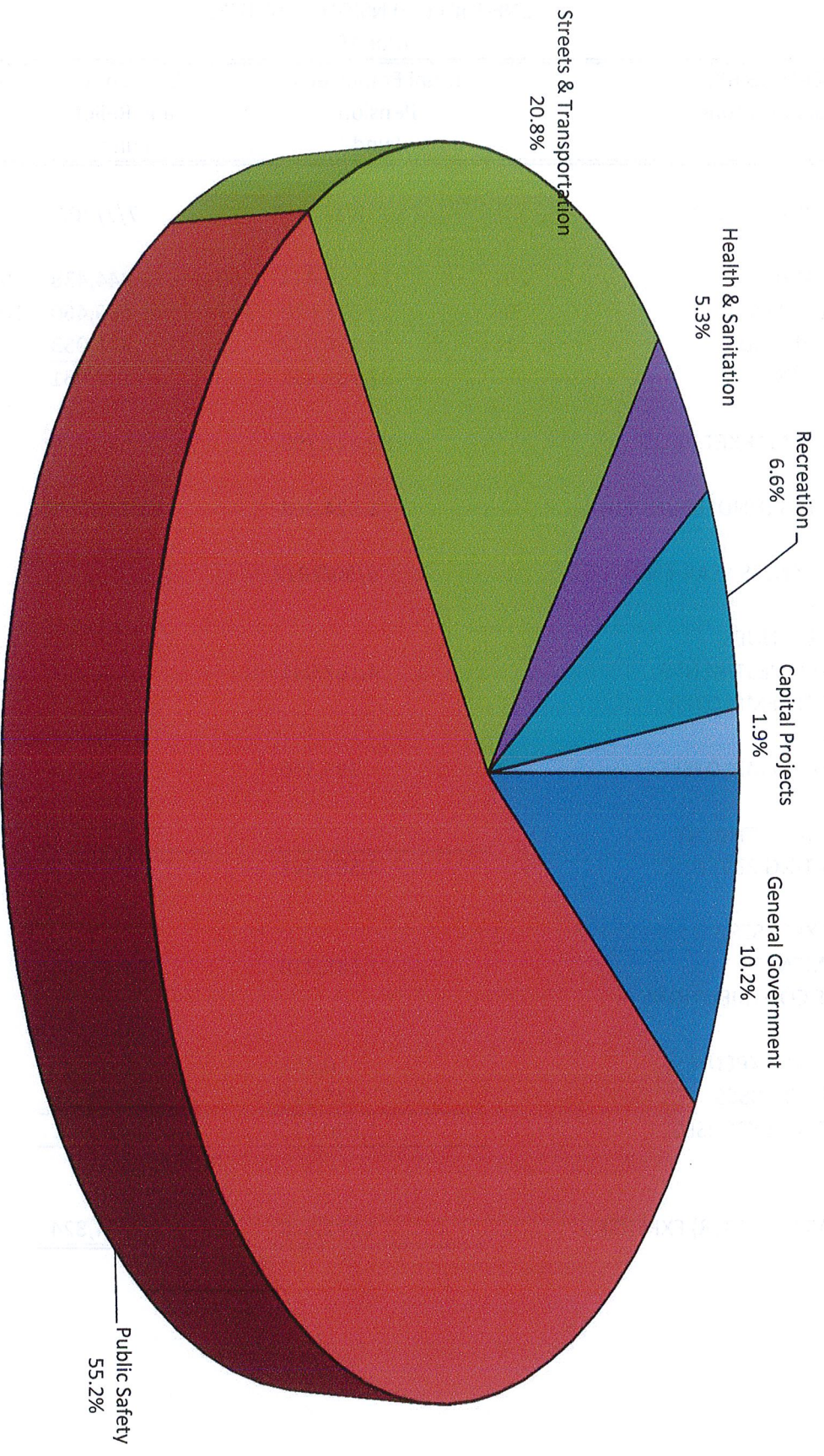
CITY OF WHEELING  
STATEMENT OF CUSTODIAL ACCOUNTS  
Mar-19

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	35,385	-	-	35,385
Worker's Compensation Checking	10,856	-	-	-	10,856
Task Force Operating Account	35,737	-	-	-	35,737
Public Safety Checking	137,872	-	-	-	137,872
Federal Forfeiture Account - Task Force	77,064	-	-	-	77,064
State Forfeiture Account - Task Force	351,134	-	-	-	351,134
State Forfeiture Acct	-	156,671	-	-	156,671
Federal Justice Forfeiture Acct	-	54,236	-	-	54,236
Capital Improvements Fund	-	251,682	-	-	251,682
Landfill Closure-Escrow Account-UNB	-	-	261,114	-	261,114
Project Account	-	3,542,582	-	-	3,542,582
Restricted Cap. Imp. Program	-	193,849	-	-	193,849
Sanitation/Recycling Maintenance & Replacement Fund	-	138,371	-	-	138,371
Lisa Bryson-Ames Memorial Fund	-	4,340	-	-	4,340
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	94,587	-	-	-	94,587
RCIP-Civic Center	299,209	-	-	-	299,209
Total	<u>1,006,459</u>	<u>4,377,181</u>	<u>261,114</u>	<u>-</u>	<u>5,644,753</u>

CITY OF WHEELING  
UNFUNDED PENSION LIABILITIES

Mar-19

ACTUARIAL REPORTS BY: Duda Actuarial Consulting GRS & Co.	Muni Employees Pension Fund		Fire Pension and Relief Fund		Police Pension and Relief Fund	
ACTUARIAL REPORTS-AS OF	7/1/2017		7/1/2017		7/1/2017	
LIABILITIES ACTIVE EMP.	201	21,730,844	69	22,844,438	50	15,148,096
LIABILITIES RETIREES	95	14,016,510	127	46,535,460	107	39,919,980
TERMINATED VESTED	16	2,156,077	3	1,428,053	1	438,333
TOTAL LIABILITIES		<u>37,903,431</u>		<u>70,807,951</u>		<u>55,506,409</u>
FUND BALANCE-MARKET VALUE		39,427,799		24,682,410		22,535,606
FUNDING EXCESS-(UNDERFUNDED)		1,524,368		(46,125,541)		(32,970,803)
REVENUES-EXPENSES YEAR-END SOURCE>>>>>>		6/30/2017		6/30/2017		6/30/2017
OPERATING REVENUES:						
EARNINGS ON INVESTMENTS		4,167,031		2,384,454		2,283,489
CONTRIBUTIONS-EMPLOYER				3,341,690		2,330,579
OTHER (NET)				4,427		2,339
CONTRIBUTIONS-EMPLOYEES		396,310		281,234		213,131
STATE		-		964,251		767,103
MARKET VAL. ADJUSTMENT		-		-		-
TOTAL OPERATING REVENUES		<u>4,563,341</u>		<u>6,976,056</u>		<u>5,596,641</u>
OPERATING EXPENSES:						
BENEFIT PAYMENTS		1,545,310		2,944,868		2,716,844
ROLLOVER OF CONTRIBUTIONS						
REFUNDS						103,557
ADMINISTRATIVE EXPENSES		10,252		10,436		13,088
INVESTMENT EXPENSES		135,151		65,928		62,177
TOTAL OPERATING EXPENSES		<u>1,690,713</u>		<u>3,021,232</u>		<u>2,895,666</u>
REVENUES OVER-(UNDER) EXPENSES		<u>2,872,628</u>		<u>3,954,824</u>		<u>2,700,975</u>



City of Wheeling  
 Monthly General Fund Comparisons  
 FY 2019

FY2019	General		MFSF	Fund	FY2018	General		MFSF	Fund
	Revenues	Expenses				Revenues	Expenses		
July	3,668,234	2,344,105	1,809,361	2,411,559	July	4,106,905	3,150,661	1,606,420	3,247,910
August	2,466,785	3,528,500	1,809,638	1,300,213	August	1,840,746	2,495,053	1,606,666	2,708,077
September	2,788,549	3,123,665	1,809,887	1,064,904	September	2,824,767	3,638,116	1,606,896	1,677,094
October	4,339,070	2,754,280	1,310,130	2,608,318	October	4,334,352	2,891,766	1,607,149	3,102,104
November	3,098,454	2,828,687	1,310,324	2,934,303	November	2,722,670	2,559,877	1,607,387	3,379,712
December	1,285,473	2,524,091	1,310,524	1,633,208	December	1,118,746	2,509,157	1,607,617	1,888,531
January	3,880,904	2,836,871	1,310,724	2,658,293	January	3,664,274	3,092,898	1,607,878	2,385,487
February	2,050,704	2,450,604	1,310,905	2,742,100	February	2,390,760	2,466,843	1,608,100	2,375,410
March	2,665,013	3,019,188	1,311,093	1,953,914	March	2,900,460	2,925,485	1,608,338	2,183,393
April					April	4,478,119	3,309,406	1,675,250	3,431,476
May					May	1,612,550	2,438,096	1,675,507	2,570,150
June					June	1,211,846	2,779,405	1,809,079	1,159,081
Total	<u>26,243,184</u>	<u>25,409,991</u>			Total	<u>33,206,195</u>	<u>34,278,900</u>		
	2,915,909	2,823,332	1,476,954	2,145,201		2,767,183	2,856,575	1,635,524	2,508,447
	Average	Average	Average	Average		Average	Average	Average	Average
	Revenue	Expenses	Balance	Balance		Revenue	Expenses	Balance	Balance

FY2017	General		MFSF	Fund	FY2016	General		MFSF	Fund
	Revenues	Expenses				Revenues	Expenses		
July	4,044,619	2,602,539	1,055,100	3,101,718	July	3,670,180	2,552,461	504,744	2,511,238
August	1,931,545	1,943,919	1,055,176	3,089,344	August	2,235,887	2,193,195	504,757	2,553,931
September	2,719,460	3,441,873	1,055,246	2,366,932	September	2,870,058	3,085,229	504,770	2,338,760
October	4,611,549	3,342,879	1,055,317	3,635,602	October	3,635,221	2,960,183	504,782	3,013,798
November	2,725,586	2,245,966	1,055,387	4,115,222	November	2,931,882	2,984,071	504,795	2,961,608
December	1,344,945	2,386,328	1,055,456	3,073,839	December	1,551,675	2,341,230	504,808	2,172,053
January	3,951,131	2,865,665	1,055,530	4,159,304	January	3,635,164	2,496,013	504,830	3,311,204
February	1,884,010	2,383,756	1,055,595	3,659,558	February	2,117,951	2,289,313	504,865	3,139,590
March	2,676,226	2,890,426	1,055,711	3,445,359	March	3,060,988	2,200,097	504,899	4,000,493
April	3,816,615	3,360,424	1,239,150	3,773,997	April	3,637,773	3,279,754	504,931	4,358,511
May	2,267,349	2,459,963	1,422,627	3,517,199	May	2,081,019	2,664,947	504,966	3,774,824
June	1,166,704	2,512,050	1,606,175	2,071,943	June	1,057,133	3,172,355	1,405,026	1,659,602
Total	<u>33,139,741</u>	<u>32,435,789</u>			Total	<u>32,484,931</u>	<u>32,218,848</u>		
	2,761,645	2,702,982	1,147,206	3,334,168		2,707,078	2,684,904	579,848	2,982,968
	Average	Average	Average	Average		Average	Average	Average	Average
	Revenue	Expenses	Balance	Balance		Revenue	Expenses	Balance	Balance

City of Wheeling  
Market Values of Police & Fire Pensions  
FY2019

Police Pension Fund				
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	25,449,187	716,300	22,959,791	46%
Jun-18	24,732,887	2,197,281	22,243,491	45%
Jun-17	22,535,606	2,700,976	20,046,211	41%
Jun-16	19,834,631	(92,177)	17,345,235	36%
Jun-15	19,926,807	1,001,280	17,437,412	36%
Jun-14	18,925,527	2,362,820	16,436,131	34%
Jun-13	16,562,707	2,217,022	14,073,311	30%
Jun-12	14,345,685	2,108,200	11,856,290	26%
Jun-11	12,237,486	1,622,950	9,748,090	22%
Jun-10	10,614,535	1,598,977	8,125,140	19%
Jun-09	9,015,559	(307,299)	6,526,163	16%
Jun-08	9,322,857	287,255	6,833,462	17%
Jun-07	9,035,603	1,730,216	6,546,207	16%
Jun-06	7,305,387	1,418,502	4,815,992	13%
Jun-05	5,886,885	1,186,984	3,397,490	11%
Jun-04	4,699,902	1,289,683	2,210,506	8%
Jun-03	3,410,219	542,820	920,823	6%
Jun-02	2,867,399	378,003	378,003	5%
Jun-01	2,489,396			4%

Firemen Pension Fund				
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	30,247,006	1,911,146	26,628,789	43%
Jun-18	28,335,860	3,653,450	24,717,643	40%
Jun-17	24,682,410	3,954,824	21,064,193	35%
Jun-16	20,727,586	2,058,746	17,109,369	29%
Jun-15	18,668,839	1,268,716	15,050,622	26%
Jun-14	17,400,124	2,232,543	13,781,907	25%
Jun-13	15,167,580	1,972,687	11,549,363	21%
Jun-12	13,194,893	(64,080)	9,576,676	19%
Jun-11	13,258,973	3,210,529	9,640,756	19%
Jun-10	10,048,444	1,258,025	6,430,227	14%
Jun-09	8,790,419	(505,855)	5,172,202	12%
Jun-08	9,296,274	58,639	5,678,057	13%
Jun-07	9,237,635	1,544,920	5,619,418	13%
Jun-06	7,692,715	1,111,491	4,074,498	11%
Jun-05	6,581,225	1,182,251	2,963,008	9%
Jun-04	5,398,974	1,168,287	1,780,757	8%
Jun-03	4,230,686	413,993	612,469	6%
Jun-02	3,816,694	198,477	198,477	5%
Jun-01	3,618,217			5%

CITY OF WHEELING  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2019

400-WATER  
FINANCIAL SUMMARY % OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	464,268	9,379.67	44,571.88	0.00	419,696.12	9.60
INTEREST INCOME	113,636	36,605.23	182,362.84	0.00	( 68,726.84)	160.48
MISC NON-OP INCOME	1,000	1.43	11.87	0.00	988.13	1.19
CHARGES FOR SERVICES	6,359,982	489,023.13	4,602,385.82	0.00	1,757,596.18	72.36
FIRE PROTECTION SERVICES	251,988	16,333.20	237,046.80	0.00	14,941.20	94.07
SALES TO OTHER SYSTEMS	2,586,174	272,698.40	2,192,445.78	0.00	393,728.22	84.78
MISCELLANEOUS INCOME	217,219	20,510.74	165,387.91	0.00	51,831.09	76.14
BILLING & COLLECTION SVC	<u>273,500</u>	<u>26,531.54</u>	<u>238,909.94</u>	<u>0.00</u>	<u>34,590.06</u>	<u>87.35</u>
TOTAL REVENUES	10,267,767	871,083.34	7,663,122.84	0.00	2,604,644.16	74.63
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,005,174</u>	<u>3,108.68</u>	<u>1,728,345.40</u>	<u>0.00</u>	<u>1,276,828.60</u>	<u>57.51</u>
TOTAL DIVISION 00	3,005,174	3,108.68	1,728,345.40	0.00	1,276,828.60	57.51
<u>DIVISION 11</u>						
PUMPING OPERATIONS	666,516	52,095.60	458,881.59	939.00	206,695.41	68.99
PUMPING MAINTENANCE	<u>234,240</u>	<u>12,698.05</u>	<u>205,286.44</u>	<u>0.00</u>	<u>28,953.56</u>	<u>87.64</u>
TOTAL DIVISION 11	900,756	64,793.65	664,168.03	939.00	235,648.97	73.84
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,301,623	131,803.03	1,104,667.12	155,349.14	41,606.74	96.80
TREATMENT MAINTENANCE	<u>178,990</u>	<u>13,846.00</u>	<u>133,570.92</u>	<u>0.00</u>	<u>45,419.08</u>	<u>74.62</u>
TOTAL DIVISION 12	1,480,613	145,649.03	1,238,238.04	155,349.14	87,025.82	94.12
<u>DIVISION 13</u>						
T & D OPERATIONS	376,090	36,216.08	291,908.79	12,500.00	71,681.21	80.94
T & D MAINTENANCE	1,263,881	209,813.53	1,417,808.01	265,150.00	( 419,077.01)	133.16
JOB COSTS IN TRANSIT	<u>12,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,000.00</u>	<u>0.00</u>
TOTAL DIVISION 13	1,651,971	246,029.61	1,709,716.80	277,650.00	( 335,395.80)	120.30
<u>DIVISION 14</u>						
CUSTOMER ACCOUNTS	<u>689,895</u>	<u>45,519.74</u>	<u>511,457.59</u>	<u>0.00</u>	<u>178,437.41</u>	<u>74.14</u>
TOTAL DIVISION 14	689,895	45,519.74	511,457.59	0.00	178,437.41	74.14
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>422,140</u>	<u>18,747.87</u>	<u>202,584.06</u>	<u>0.00</u>	<u>219,555.94</u>	<u>47.99</u>
TOTAL DIVISION 15	422,140	18,747.87	202,584.06	0.00	219,555.94	47.99
TOTAL EXPENDITURES	8,150,549	523,848.58	6,054,509.92	433,938.14	1,662,100.94	79.61
REVENUE OVER/ (UNDER) EXPENDITURES	2,117,218	347,234.76	1,608,612.92	( 433,938.14)	942,543.22	55.48

400-WATER

OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>OTHER INCOME</u>						
400.3413.00.01 GAIN (LOSS) ON DISPOSAL	0	0.00	6,885.00	0.00	( 6,885.00)	0.00
400.3415.00.00 MISC. SALES GENERAL	90,000	7,792.67	23,403.88	0.00	66,596.12	26.00
400.3418.00.00 CELL TOWER RENTAL INCOME	17,268	1,587.00	14,283.00	0.00	2,985.00	62.71
400.3418.00.01 GRANT REVENUE.	357,000	0.00	0.00	0.00	357,000.00	0.00
TOTAL OTHER INCOME	464,268	9,379.67	44,571.88	0.00	419,696.12	9.60
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	83,000	26,804.96	121,811.62	0.00	( 38,811.62)	146.76
400.3419.02.00 INT. FROM SINKING FUND	30,636	7,800.27	60,551.22	0.00	( 29,915.22)	197.65
TOTAL INTEREST INCOME	113,636	36,605.23	182,362.84	0.00	( 68,726.84)	160.48
<u>MISC NON-OP INCOME</u>						
400.3421.00.00 MISC. NON-OPER. INCOME	1,000	1.43	11.87	0.00	988.13	1.19
TOTAL MISC NON-OP INCOME	1,000	1.43	11.87	0.00	988.13	1.19
<u>CHARGES FOR SERVICES</u>						
400.3461.00.01 METERED SALES/RESID.CUST.	3,672,528	304,844.70	2,673,329.43	0.00	999,198.57	72.79
400.3461.00.02 METERED SALES/COMM.CUST.	2,577,600	177,841.25	1,859,798.97	0.00	717,801.03	72.15
400.3461.00.03 METERED SALES/INDS.CUST.	105,354	6,266.73	65,408.18	0.00	39,945.82	62.08
400.3461.00.04 METERED SALES/OTHERS	4,500	70.45	3,849.24	0.00	650.76	65.54
TOTAL CHARGES FOR SERVICES	6,359,982	489,023.13	4,602,385.82	0.00	1,757,596.18	72.36
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,656	0.00	90,048.00	0.00	( 1,392.00)	101.57
400.3463.00.00 PUBLIC FIRE PROTECTION	163,332	16,333.20	146,998.80	0.00	16,333.20	90.00
TOTAL FIRE PROTECTION SERVICES	251,988	16,333.20	237,046.80	0.00	14,941.20	94.07
<u>OTHER SALES</u>						
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.02 SALES FOR RESALE/BETH.	208,720	18,978.70	149,132.36	0.00	59,587.64	71.45
400.3466.00.04 SALES FOR RESALE/TRIAD.	170,774	19,201.78	146,441.88	0.00	24,332.12	85.75
400.3466.00.05 SALES FOR RESALE/V.GROVE	100,000	9,460.62	77,797.46	0.00	22,202.54	77.80
400.3466.00.06 SALES FOR RESALE/DONEGAL	77,680	8,723.78	56,256.72	0.00	21,423.28	72.42
400.3466.00.07 SALES FOR RESALE/OCPSD	2,029,000	216,333.52	1,762,817.36	0.00	266,182.64	86.88
TOTAL SALES TO OTHER SYSTEMS	2,586,174	272,698.40	2,192,445.78	0.00	393,728.22	84.78
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	18,960	1,250.00	14,810.00	0.00	4,150.00	78.11
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	635.10	5,720.34	0.00	2,279.66	71.50
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,656	3,106.85	29,313.43	0.00	19,342.57	60.25
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	4,361.89	28,128.36	0.00	13,871.64	66.97
400.3471.00.06 PENALTY REVENUE	78,313	8,178.86	64,990.29	0.00	13,322.71	82.99
400.3471.00.07 METER TESTING REVENUE	40	0.00	20.00	0.00	20.00	50.00
400.3471.00.08 LIEN PENALTIES	250	353.35	749.35	0.00	( 499.35)	299.74
400.3471.00.09 MISC. REV RECYCLING INC.	1,000	44.40	256.90	0.00	743.10	25.69
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	20,000	2,580.29	21,399.24	0.00	( 1,399.24)	107.00
TOTAL MISCELLANEOUS INCOME	217,219	20,510.74	165,387.91	0.00	51,831.09	76.14

CITY OF WHEELING  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: MARCH 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>BILLING &amp; COLLECTION SVC</u>						
400.3474.00.01 OTHER WATER REV GARBAGE	80,000	8,000.00	72,000.00	0.00	8,000.00	90.00
400.3474.00.02 OTHER WATER REV K.P.C.D.	150,000	15,000.00	135,000.00	0.00	15,000.00	90.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,060.91	9,551.60	0.00	3,448.40	73.47
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	1,181.08	10,711.56	0.00	3,288.44	76.51
400.3474.00.06 OTHER WATER REV CLERVIEW	<u>16,500</u>	<u>1,289.55</u>	<u>11,646.78</u>	<u>0.00</u>	<u>4,853.22</u>	<u>70.59</u>
TOTAL BILLING & COLLECTION SVC	273,500	26,531.54	238,909.94	0.00	34,590.06	87.35
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TOTAL REVENUE	10,267,767	871,083.34	7,663,122.84	0.00	2,604,644.16	74.63

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

400-WATER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
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DIVISION 00

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OTHER EXPENSES

400.4000.00.0403.00 DEPRECIATION EXPENSE	1,205,100	0.00	868,050.96	0.00	337,049.04	72.03
400.4000.00.0425.03 MISC. AMORTIZATION	80,064	0.00	33,422.09	0.00	46,641.91	41.74
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	23,000	5.82	1,647.61	0.00	21,352.39	7.16
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,696,760	2,910.14	823,805.15	0.00	872,954.85	48.55
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	250	192.72	1,419.59	0.00	(1,169.59)	567.84
TOTAL OTHER EXPENSES	3,005,174	3,108.68	1,728,345.40	0.00	1,276,828.60	57.51

TOTAL DIVISION 00	3,005,174	3,108.68	1,728,345.40	0.00	1,276,828.60	57.51
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DIVISION 11

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PUMPING OPERATIONS

400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	3,380	171.01	1,809.77	0.00	1,570.23	53.54
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	227,168	12,113.04	130,239.34	0.00	96,928.66	57.33
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	49,333	3,119.47	30,651.49	0.00	18,681.51	62.13
400.4011.01.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4011.01.0604.03 TRAVEL	1,000	0.00	122.51	0.00	877.49	12.25
400.4011.01.0604.04 MEALS	500	0.00	368.15	0.00	131.85	73.63
400.4011.01.0604.05 LODGING	1,000	0.00	582.00	0.00	418.00	58.20
400.4011.01.0604.06 UNIFORMS	1,450	39.06	1,510.81	0.00	(60.81)	104.19
400.4011.01.0615.01 PURCHASED POWER	360,000	28,903.82	257,462.92	0.00	102,537.08	71.52
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	12,000	0.00	16,936.89	939.00	(5,875.89)	148.97
400.4011.01.0636.01 CONTC SERVICES - OTHER	3,200	7,614.88	15,064.88	0.00	(11,864.88)	470.76
400.4011.01.0658.01 WORKERS' CO,MP	5,545	0.00	2,924.80	0.00	2,620.20	52.75
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	1,440	134.32	1,208.03	0.00	231.97	83.89
TOTAL PUMPING OPERATIONS	666,516	52,095.60	458,881.59	939.00	206,695.41	68.99

PUMPING MAINTENANCE

400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,090	139.22	1,284.10	0.00	805.90	61.44
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	140,000	9,975.83	94,926.06	0.00	45,073.94	67.80
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	34,000	2,427.68	20,926.92	0.00	13,073.08	61.55
400.4011.02.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.02.0604.03 TRAVEL	1,000	0.00	13.00	0.00	987.00	1.30
400.4011.02.0604.04 MEALS	500	0.00	0.00	0.00	500.00	0.00
400.4011.02.0604.05 LODGING	500	0.00	255.00	0.00	245.00	51.00
400.4011.02.0604.06 UNIFORMS	1,450	39.07	807.55	0.00	642.45	55.69
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	(0.56)	18,198.27	0.00	11,801.73	60.66
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	10,000	0.00	62,669.92	0.00	(52,669.92)	626.70
400.4011.02.0642.01 RENTAL OF EQUIPMENT	200	0.00	0.00	0.00	200.00	0.00
400.4011.02.0650.01 TRANSPORTATION EXPENSE	10,000	116.81	4,275.52	0.00	5,724.48	42.70
400.4011.02.0658.01 WORKERS' COMPENSATION	3,500	0.00	1,930.10	0.00	1,569.90	55.15
TOTAL PUMPING MAINTENANCE	234,240	12,698.05	205,286.44	0.00	28,953.56	87.64

CITY OF WHEELING  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: MARCH 31ST, 2019

400-WATER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>TREATMENT OPERATIONS</u>						
<u>TREATMENT MAINTENANCE</u>						
TOTAL DIVISION 11	900,756	64,793.65	664,168.03	939.00	235,648.97	73.84
DIVISION 12						
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<u>OTHER EXPENSES</u>						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
400.4012.03.0408.12 SSI/MEDICARE	4,600	453.31	4,370.50	0.00	229.50	95.01
400.4012.03.0408.13 OTHER TAXES AND LICENSES	11,500	0.00	4,314.73	0.00	7,185.27	37.52
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	392,522	35,391.94	349,765.23	0.00	42,756.77	89.11
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	111,621	8,622.73	84,885.25	0.00	26,735.75	76.05
400.4012.03.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	5.00	0.00	995.00	0.50
400.4012.03.0604.03 TRAVEL	500	0.00	500.13	0.00 (	0.13)	100.03
400.4012.03.0604.04 MEALS	1,000	0.00	239.23	0.00	760.77	23.92
400.4012.03.0604.05 LODGING	1,000	0.00	1,926.09	0.00 (	926.09)	192.61
400.4012.03.0604.06 UNIFORMS	1,450	39.06	1,385.88	0.00	64.12	95.56
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	17,919.98	159,982.76	0.00	60,017.24	72.72
400.4012.03.0618.01 CHEMICALS	384,000	31,529.90	259,569.58	153,037.14 (	28,606.72)	107.45
400.4012.03.0620.01 MATERIALS & SUPPLIES	23,550	25,560.99	65,262.30	2,312.00 (	44,024.30)	286.94
400.4012.03.0620.02 LAB SUPPLIES	25,000	808.41	23,542.43	0.00	1,457.57	94.17
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	20,000	336.90	10,457.85	0.00	9,542.15	52.29
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	80,000	5,977.17	96,750.82	0.00 (	16,750.82)	120.94
400.4012.03.0642.01 RENTAL OF EQUIPMENT	700	382.61	1,840.88	0.00 (	1,140.88)	262.98
400.4012.03.0650.01 TRANSPORTATION EXPENSE	8,400	532.50	7,487.39	0.00	912.61	89.14
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	9,780	0.00	7,486.53	0.00	2,293.47	76.55
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	5,000	4,247.53	24,894.54	0.00 (	19,894.54)	497.89
TOTAL TREATMENT OPERATIONS	1,301,623	131,803.03	1,104,667.12	155,349.14	41,606.74	96.80
<u>TREATMENT MAINTENANCE</u>						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,440	87.45	804.73	0.00	635.27	55.88
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	100,000	6,284.13	59,798.39	0.00	40,201.61	59.80
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,427.68	20,926.98	0.00	12,073.02	63.42
400.4012.04.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	5.00	0.00	995.00	0.50
400.4012.04.0604.03 TRAVEL	250	0.00	99.34	0.00	150.66	39.74
400.4012.04.0604.04 MEALS	500	0.00	74.26	0.00	425.74	14.85
400.4012.04.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.06 UNIFORMS	1,450	39.08	902.09	0.00	547.91	62.21
400.4012.04.0620.01 MATERIALS & SUPPLIES	25,000	5,007.66	39,697.47	0.00 (	14,697.47)	158.79
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	10,000	0.00	9,039.41	0.00	960.59	90.39

AS OF: MARCH 31ST, 2019

400-WATER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
400.4012.04.0642.01 RENTAL OF EQUIPMENT	250	0.00	0.00	0.00	250.00	0.00
400.4012.04.0650.01 TRANSPORTATION EXPENSE	2,000	0.00	844.34	0.00	1,155.66	42.22
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	2,600	0.00	1,367.41	0.00	1,232.59	52.59
400.4012.04.0675.01 MISC EXP WTP MAINTENANCE	1,000	0.00	11.50	0.00	988.50	1.15
TOTAL TREATMENT MAINTENANCE	178,990	13,846.00	133,570.92	0.00	45,419.08	74.62

TOTAL DIVISION 12	1,480,613	145,649.03	1,238,238.04	155,349.14	87,025.82	94.12
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DIVISION 13

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PUMPING OPERATIONS						
PUMPING MAINTENANCE						
TREATMENT OPERATIONS						
TREATMENT MAINTENANCE						

T & D OPERATIONS

400.4013.05.0408.12 SSI/MEDICARE DISTB OPS	2,190	252.88	2,020.51	0.00	169.49	92.26
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	230,000	20,829.72	186,292.58	0.00	43,707.42	81.00
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	68,000	4,575.72	44,753.85	0.00	23,246.15	65.81
400.4013.05.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.04 MEALS	200	0.00	0.00	0.00	200.00	0.00
400.4013.05.0604.05 LODGING	300	0.00	0.00	0.00	300.00	0.00
400.4013.05.0604.06 UNIFORMS	2,900	0.00	0.00	0.00	2,900.00	0.00
400.4013.05.0615.01 PURCHASED POWER	0	1,815.93	14,650.64	0.00	(14,650.64)	0.00
400.4013.05.0620.01 MATERIALS & SUPPLIES	24,000	0.00	139.73	0.00	23,860.27	0.58
400.4013.05.0631.01 C.S. - ENGINEERING	1,000	1,619.00	4,819.00	12,500.00	(16,319.00)	1,731.90
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	3,000	53.43	2,167.30	0.00	832.70	72.24
400.4013.05.0641.01 CITY OF WHEELING, RENT	12,000	1,000.00	9,000.00	0.00	3,000.00	75.00
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	113.93	1,249.25	0.00	(249.25)	124.93
400.4013.05.0650.01 TRANSPORTATION EXPENSE	14,000	25.00	8,720.24	0.00	5,279.76	62.29
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	6,500	0.00	3,910.87	0.00	2,589.13	60.17
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	10,000	5,930.47	14,184.82	0.00	(4,184.82)	141.85
TOTAL T & D OPERATIONS	376,090	36,216.08	291,908.79	12,500.00	71,681.21	80.94

T & D MAINTENANCE

400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	9,148	664.93	7,234.38	0.00	1,913.62	79.08
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	684,658	50,909.11	539,656.56	0.00	145,001.44	78.82
400.4013.06.0604.01 INSURANCE	175,195	13,583.28	130,671.96	0.00	44,523.04	74.59
400.4013.06.0604.02 EDUCATION/CERTIFICATION	300	0.00	1,794.00	0.00	(1,494.00)	598.00
400.4013.06.0604.03 TRAVEL	300	0.00	54.52	0.00	245.48	18.17
400.4013.06.0604.04 MEALS	1,500	72.39	1,208.06	0.00	291.94	80.54
400.4013.06.0604.05 LODGING	500	0.00	445.00	0.00	55.00	89.00
400.4013.06.0604.06 UNIFORMS	2,900	274.75	7,094.37	0.00	(4,104.37)	241.53
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	300,000	139,036.56	649,750.27	265,150.00	(614,900.27)	304.97

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

400-WATER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
400.4013.06.0636.01 CONTRACTUAL SERVICES, OTHER	3,500	0.00	2,906.10	0.00	593.90	83.03
400.4013.06.0650.01 TRANSPORTATION EXPENSE	60,000	5,114.47	64,474.34	0.00	4,474.34	107.46
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	20,880	0.00	11,709.47	0.00	9,170.53	56.08
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	5,000	158.04	898.98	0.00	4,101.02	17.98
TOTAL T & D MAINTENANCE	1,263,881	209,813.53	1,417,808.01	265,150.00	419,077.01	133.16
<u>JOB COSTS IN TRANSIT</u>						
400.4013.09.0620.01 JOB COST MATERIALS	12,000	0.00	0.00	0.00	12,000.00	0.00
TOTAL JOB COSTS IN TRANSIT	12,000	0.00	0.00	0.00	12,000.00	0.00
TOTAL DIVISION 13	1,651,971	246,029.61	1,709,716.80	277,650.00	335,395.80	120.30
<u>DIVISION 14</u>						
=====						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
<u>TREATMENT MAINTENANCE</u>						
<u>CUSTOMER ACCOUNTS</u>						
400.4014.07.0408.12 SSI/MEDICARE U.A.R.	4,200	312.19	3,132.31	0.00	1,067.69	74.58
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	378,474	27,853.05	282,104.57	0.00	96,369.43	74.54
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	88,171	5,687.54	72,196.61	0.00	15,974.39	81.88
400.4014.07.0604.02 EMP BENEFITS - EDUCATION	300	0.00	85.00	0.00	215.00	28.33
400.4014.07.0604.03 BENEFITS - ED. TRAVEL	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0604.04 BENEFITS - MEALS	100	0.00	0.00	0.00	100.00	0.00
400.4014.07.0604.05 LODGING	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0604.06 UNIFORMS - UAR	2,750	0.00	952.30	0.00	1,797.70	34.63
400.4014.07.0620.01 MATERIALS & SUPPLIES	25,000	5,386.50	16,554.69	0.00	8,445.31	66.22
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	50,000	1,504.88	28,780.67	0.00	21,219.33	57.56
400.4014.07.0636.02 PROGRESSIVE FEES, WATER	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0636.03 PROGRESSIVE FEES, NON-WATER	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0636.06 ELECTRONIC PAYMENT EXPENSE	40,000	3,602.88	34,056.61	0.00	5,943.39	85.14
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	375.00	3,375.00	0.00	375.00	90.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	14,000	224.68	7,887.31	0.00	6,112.69	56.34
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	9,200	0.00	6,137.53	0.00	3,062.47	66.71
400.4014.07.0670.01 BAD DEBT EXPENSE	150	0.00	0.00	0.00	150.00	0.00
400.4014.07.0675.01 MISCELLANEOUS EXPENSE, U.A.R.	73,000	573.02	56,194.99	0.00	16,805.01	76.98
TOTAL CUSTOMER ACCOUNTS	689,895	45,519.74	511,457.59	0.00	178,437.41	74.14
TOTAL DIVISION 14	689,895	45,519.74	511,457.59	0.00	178,437.41	74.14

CITY OF WHEELING  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: MARCH 31ST, 2019

400-WATER

OF YEAR COMPLETE: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<b>DIVISION 15</b>						
=====						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
<b>GENERAL &amp; ADMINISTRATIVE</b>						
400.4015.08.0408.10 REGULATORY ASSESSMENTS	38,000	0.00	0.00	0.00	38,000.00	0.00
400.4015.08.0408.12 SSI/MEDICARE, ACCTG.	1,260	63.26	581.27	0.00	678.73	46.13
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	94,550	4,560.80	43,459.60	0.00	51,090.40	45.96
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	20,000	1,445.72	13,500.47	0.00	6,499.53	67.50
400.4015.08.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4015.08.0604.03 TRAVEL	200	0.00	0.00	0.00	200.00	0.00
400.4015.08.0604.04 MEALS	100	0.00	0.00	0.00	100.00	0.00
400.4015.08.0604.05 LODGING	200	0.00	0.00	0.00	200.00	0.00
400.4015.08.0620.01 MATERIALS & SUPPLIES, ACCTG.	3,000	0.00	382.61	0.00	2,617.39	12.75
400.4015.08.0632.01 CON. SRVS. - ACCOUNTING	16,000	3,200.00	23,226.00	0.00	7,226.00	145.16
400.4015.08.0633.01 CONTRACTUAL - LEGAL	2,000	302.50	37,745.46	0.00	35,745.46	1,887.27
400.4015.08.0634.01 CITY OF WHEELING, ADMIN FEE	90,000	9,000.00	81,000.00	0.00	9,000.00	90.00
400.4015.08.0636.01 OTHER CONTRACTUAL SERVICES	1,500	0.00	390.99	0.00	1,109.01	26.07
400.4015.08.0641.01 CITY OF WHEELING, RENT	1,250	125.00	1,125.00	0.00	125.00	90.00
400.4015.08.0657.01 INSURANCE - GENERAL LIABILITY	150,000	0.00	0.00	0.00	150,000.00	0.00
400.4015.08.0658.01 WORKERS' COMP ACCOUNTING	2,280	0.00	1,039.45	0.00	1,240.55	45.59
400.4015.08.0660.01 ADVERTISING	300	0.00	0.00	0.00	300.00	0.00
400.4015.08.0675.01 MISCELLANEOUS EXPENSE, ACCTG.	500	50.59	133.21	0.00	366.79	26.64
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>422,140</b>	<b>18,747.87</b>	<b>202,584.06</b>	<b>0.00</b>	<b>219,555.94</b>	<b>47.99</b>
<b>TOTAL DIVISION 15</b>	<b>422,140</b>	<b>18,747.87</b>	<b>202,584.06</b>	<b>0.00</b>	<b>219,555.94</b>	<b>47.99</b>
<b>TOTAL EXPENDITURES</b>	<b>8,150,549</b>	<b>523,848.58</b>	<b>6,054,509.92</b>	<b>433,938.14</b>	<b>1,662,100.94</b>	<b>79.61</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>2,117,218</b>	<b>347,234.76</b>	<b>1,608,612.92</b>	<b>( 433,938.14)</b>	<b>942,543.22</b>	<b>55.48</b>

## REVENUE &amp; EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

401-SEWER

FINANCIAL SUMMARY

OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	3,575.37	25,727.50	0.00	( 23,427.50)	1,118.59
OTHER INCOME	8,750	0.00	409.59	0.00	8,340.41	4.68
OTHER OPERATING INCOME	0	0.00	24,300.00	0.00	( 24,300.00)	0.00
CHARGES FOR SERVICES	5,301,154	448,994.35	4,049,049.17	0.00	1,252,104.83	76.38
SALES TO OTHER SYSTEMS	929,250	0.00	965,773.19	0.00	( 36,523.19)	103.93
MISCELLANEOUS INCOME	<u>372,183</u>	<u>33,917.59</u>	<u>308,031.74</u>	<u>0.00</u>	<u>64,151.26</u>	<u>82.76</u>
TOTAL REVENUES	6,613,637	486,487.31	5,373,291.19	0.00	1,240,345.81	81.25
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>95,116.46</u>	<u>1,210,266.47</u>	<u>0.00</u>	<u>588,008.53</u>	<u>67.30</u>
TOTAL DIVISION 00	1,798,275	95,116.46	1,210,266.47	0.00	588,008.53	67.30
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	23,813.59	252,855.42	0.00	239,139.58	51.39
COLLECTIONS MAINTENANCE	<u>989,936</u>	<u>54,707.10</u>	<u>671,125.99</u>	<u>0.00</u>	<u>318,810.01</u>	<u>67.79</u>
TOTAL DIVISION 01	1,481,931	78,520.69	923,981.41	0.00	557,949.59	62.35
<u>DIVISION 03</u>						
PUMPING OPERATIONS	161,700	13,003.69	109,287.80	0.00	52,412.20	67.59
TREATMENT & DISPOSAL OF	<u>1,474,196</u>	<u>78,265.20</u>	<u>1,071,793.89</u>	<u>120,140.42</u>	<u>282,261.69</u>	<u>80.85</u>
TOTAL DIVISION 03	1,635,896	91,268.89	1,181,081.69	120,140.42	334,673.89	79.54
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	392,691	20,587.27	258,422.08	0.00	134,268.92	65.81
TREATMENT & DISPOSAL MNT	<u>611,574</u>	<u>25,258.18</u>	<u>443,893.49</u>	<u>35,840.15</u>	<u>131,840.36</u>	<u>78.44</u>
TOTAL DIVISION 04	1,004,265	45,845.45	702,315.57	35,840.15	266,109.28	73.50
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	15,000.00	136,555.79	0.00	55,444.21	71.12
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>16,732.69</u>	<u>202,341.44</u>	<u>0.00</u>	<u>298,928.56</u>	<u>40.37</u>
TOTAL DIVISION 05	693,270	31,732.69	338,897.23	0.00	354,372.77	48.88
TOTAL EXPENDITURES	6,613,637	342,484.18	4,356,542.37	155,980.57	2,101,114.06	68.23
REVENUE OVER/(UNDER) EXPENDITURES	0	144,003.13	1,016,748.82	( 155,980.57)	( 860,768.25)	0.00

CITY OF WHEELING  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2019

401-SEWER

OF YEAR COMPLETED: 75.90

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>INTEREST INCOME</u>						
401.3524.51.00 REV. INTEREST GENERAL	850	656.72	2,935.91	0.00	( 2,085.91)	345.40
401.3524.53.00 REV. INTEREST-BONDS	1,450	2,918.65	22,791.59	0.00	( 21,341.59)	1,571.83
TOTAL INTEREST INCOME	2,300	3,575.37	25,727.50	0.00	( 23,427.50)	1,118.59
<u>OTHER INCOME</u>						
401.3526.54.00 REV.MISC.	8,750	0.00	293.19	0.00	8,456.81	3.35
401.3536.05.00 OTHER REVENUES - SCRAP SOLD	0	0.00	116.40	0.00	( 116.40)	0.00
TOTAL OTHER INCOME	8,750	0.00	409.59	0.00	8,340.41	4.68
<u>OTHER OPERATING INCOME</u>						
401.3414.00.01 GAIN (LOSS) ON DISPOSAL	0	0.00	24,300.00	0.00	( 24,300.00)	0.00
TOTAL OTHER OPERATING INCOME	0	0.00	24,300.00	0.00	( 24,300.00)	0.00
<u>CHARGES FOR SERVICES</u>						
401.3601.55.00 REV. DOMESTIC/COMMERCIAL SERV	3,613,750	309,451.49	2,676,083.29	0.00	937,666.71	74.05
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	137,688.97	1,336,489.50	0.00	315,510.50	80.90
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	1,853.89	36,500.48	0.00	( 1,363.48)	103.88
401.3604.00.00 SURCHARGE REVENUE	267	0.00	( 24.10)	0.00	291.10	9.00
TOTAL CHARGES FOR SERVICES	5,301,154	448,994.35	4,049,049.17	0.00	1,252,104.83	76.38
<u>SALES TO OTHER SYSTEMS</u>						
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	929,250	0.00	965,773.19	0.00	( 36,523.19)	103.93
TOTAL SALES TO OTHER SYSTEMS	929,250	0.00	965,773.19	0.00	( 36,523.19)	103.93
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	7,697.61	63,010.21	0.00	6,989.79	90.01
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	368.75	3,007.50	0.00	492.50	85.93
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	952.84	2,576.87	0.00	1,323.13	66.07
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	24,898.39	237,937.16	0.00	56,845.84	80.72
401.3615.61.00 REVENUE - VIOLATION FEES	0	0.00	1,500.00	0.00	( 1,500.00)	0.00
TOTAL MISCELLANEOUS INCOME	372,183	33,917.59	308,031.74	0.00	64,151.26	82.76
TOTAL REVENUE	6,613,637	486,487.31	5,373,291.19	0.00	1,240,345.81	81.25

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

401-SEWER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BULGET
DIVISION 00						
=====						
<u>BONDS</u>						
401.4000.00.0403.00 DEPRECIATION EXPENSE	296,341	0.00	219,429.30	0.00	76,911.70	74.05
401.4000.00.0503.00 DEPRECIATION EXPENSE	1,084,104	0.00	697,505.81	0.00	386,598.19	64.34
401.4000.00.0530.00 INTEREST EXPENSE	286,554	63,352.26	197,150.28	0.00	89,403.72	68.80
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	198.89	1,415.15	0.00	( 1,139.15)	512.74
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	<u>131,000</u>	<u>31,565.31</u>	<u>94,765.93</u>	<u>0.00</u>	<u>36,234.07</u>	<u>72.34</u>
TOTAL BONDS	1,798,275	95,116.46	1,210,266.47	0.00	588,008.53	67.30
TOTAL DIVISION 00	1,798,275	95,116.46	1,210,266.47	0.00	588,008.53	67.30

DIVISION 01

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COLLECTIONS OPERATIONS

401.4001.01.0408.12 PAYROLL TAXES	1,795	78.49	1,034.67	0.00	760.33	57.64
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	8,749.25	88,515.30	0.00	69,884.70	55.88
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	195.00	1,907.07	0.00	792.93	70.63
401.4001.01.0704.02 PENSIONS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.03 EDUCATION/CERTIFICATION	2,000	0.00	53.75	0.00	1,946.25	2.69
401.4001.01.0704.04 TRAVEL	1,300	0.00	0.00	0.00	1,300.00	0.00
401.4001.01.0704.05 MEALS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.06 LODGING	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.07 UNIFORMS	1,200	0.00	600.94	0.00	599.06	50.08
401.4001.01.0704.09 VISION INSURANCE	500	31.29	281.61	0.00	218.39	56.32
401.4001.01.0704.10 DENTAL INSURANCE	3,000	0.00	1,749.69	0.00	1,250.31	58.32
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,269.01	29,442.19	0.00	15,557.81	65.43
401.4001.01.0704.12 LIFE INSURANCE	400	29.70	267.30	0.00	132.70	66.83
401.4001.01.0715.01 PURCHASED POWER	3,700	360.85	2,839.38	0.00	860.62	76.74
401.4001.01.0720.01 MATERIAL & SUPPLIES	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4001.01.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4001.01.0731.02 CONT SERV ENGINEER LTCP	51,000	0.00	35,200.00	0.00	15,800.00	69.02
401.4001.01.0736.01 CONTRACTUAL - OTHER	1,000	0.00	503.17	0.00	496.83	50.32
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	11,100.00	85,270.46	0.00	114,729.54	42.64
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	0.00	3,323.14	0.00	676.86	83.08
401.4001.01.0758.01 WORKERS' COMP	4,000	0.00	1,866.75	0.00	2,133.25	46.67
401.4001.01.0775.01 MISCELLANEOUS EXP	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL COLLECTIONS OPERATIONS	491,995	23,813.59	252,655.42	0.00	239,139.58	51.39

COLLECTIONS MAINTENANCE

401.4001.02.0408.12 PAYROLL TAXES	3,040	248.50	2,396.25	0.00	649.75	78.67
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	26,816.65	285,635.98	0.00	214,364.02	57.13
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	375.70	3,633.14	0.00	1,366.86	72.66
401.4001.02.0704.02 PENSIONS	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4001.02.0704.03 EDUCATION/CERTIFICATION	1,000	0.00	868.65	0.00	131.35	86.87

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

401-SEWER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
401.4001.02.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4001.02.0704.05 MEALS	250	0.00	0.00	0.00	250.00	0.00
401.4001.02.0704.06 LODGING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4001.02.0704.07 UNIFORMS	3,000	82.49	532.76	0.00	2,467.24	17.76
401.4001.02.0704.09 VISION INSURANCE	1,500	75.99	683.91	0.00	816.09	45.59
401.4001.02.0704.10 DENTAL INSURANCE	7,000	0.00	4,749.66	0.00	2,250.34	67.85
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	6,291.56	56,662.34	0.00	44,257.66	56.15
401.4001.02.0704.12 LIFE INSURANCE	1,500	88.63	797.67	0.00	702.33	53.18
401.4001.02.0720.02 SEWER MAINTENANCE M&S	210,000	14,212.55	163,887.25	0.00	46,112.75	78.04
401.4001.02.0720.03 INT. TELEV & CLEANING M&S	10,000	0.00	57,025.28	0.00	(47,025.28)	570.25
401.4001.02.0720.04 PRETREATMENT MATERIALS	4,228	0.00	0.00	0.00	4,228.00	0.00
401.4001.02.0720.05 CSO MATERIALS & SUPPLIES	28,000	2,701.99	21,436.40	0.00	6,563.60	76.56
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	0.00	2,229.13	0.00	4,770.87	31.84
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	35,000	924.00	22,141.03	0.00	12,858.97	63.26
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	19,700	2,328.24	14,425.27	0.00	5,274.73	73.22
401.4001.02.0735.01 CONTRACT SERVICES - TESTING	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4001.02.0736.01 COL MNT CONTRACT SERVICE OTHER	1,584	0.00	921.80	0.00	662.20	58.19
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	507.20	24,661.06	0.00	5,338.94	82.20
401.4001.02.0758.01 WORKERS' COMP	10,000	0.00	7,584.98	0.00	2,415.02	75.85
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	1,708	53.60	853.43	0.00	854.57	49.97
TOTAL COLLECTIONS MAINTENANCE	989,936	54,707.10	671,125.99	0.00	318,810.01	67.79
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TOTAL DIVISION 01	1,481,931	78,520.69	923,981.41	0.00	557,949.59	62.35
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DIVISION 03	=====					
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COLLECTIONS MAINTENANCE	<hr/>					
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PUMPING OPERATIONS	<hr/>					
401.4003.03.0715.01 PURCHASED POWER	160,000	13,003.69	109,287.80	0.00	50,712.20	68.30
401.4003.03.0742.01 EQUIPMENT RENTAL	100	0.00	0.00	0.00	100.00	0.00
401.4003.03.0750.01 TRANSPORTATION EXPENSE	600	0.00	0.00	0.00	600.00	0.00
401.4003.03.0775.01 MISCELLANEOUS EXPENSE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL PUMPING OPERATIONS	161,700	13,003.69	109,287.80	0.00	52,412.20	67.59
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TREATMENT & DISPOSAL OP	<hr/>					
401.4003.05.0408.12 PAYROLL TAXES	6,000	499.48	4,351.85	0.00	1,648.15	72.53
401.4003.05.0701.01 T & D OPS LABOR	600,000	46,988.50	472,111.72	0.00	127,888.28	78.69
401.4003.05.0704.01 EMPLOYEE BENEFITS	5,000	0.00	2,591.83	0.00	2,408.17	51.84
401.4003.05.0704.02 PENSIONS	2,660	0.00	0.00	0.00	2,660.00	0.00
401.4003.05.0764.03 EDUCATION/CERTIFICATION	3,000	150.00	3,006.00	0.00	(6.00)	100.20
401.4003.05.0704.04 TRAVEL	156	0.00	344.04	0.00	188.04	220.54
401.4003.05.0704.05 MEALS	2,000	232.75	838.53	0.00	1,161.47	41.93
401.4003.05.0704.06 LODGING	6,000	0.00	2,137.41	0.00	3,862.59	35.62
401.4003.05.0704.07 UNIFORMS	3,000	99.04	982.89	0.00	2,017.11	32.76
401.4003.05.0704.09 VISION INSURANCE	1,500	107.28	965.52	0.00	534.48	64.37
401.4003.05.0704.10 DENTAL INSURANCE	8,000	0.00	5,999.40	0.00	2,000.60	74.99
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	7,920.41	80,059.55	0.00	22,520.45	78.05

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

401-SEWER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
401.4003.05.0704.12 LIFE INSURANCE	1,500	114.40	1,046.80	0.00	453.20	69.79
401.4003.05.0715.01 PURCHASED POWER	180,000	12,733.28	111,355.77	0.00	66,644.23	61.86
401.4003.05.0718.01 CHEMICALS	125,000	0.00	105,505.83	120,140.42	100,646.25	180.52
401.4003.05.0720.02 LAB SUPPLIES	22,552	359.42	12,928.09	0.00	9,623.91	57.33
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	98.95	3,745.82	0.00	2,970.18	55.77
401.4003.05.0720.04 LAB SOFTWARE	5,056	0.00	1,170.00	0.00	3,886.00	23.14
401.4003.05.0720.05 PRE-TREATMENT SUPPLIES	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	0.00	7,657.17	0.00	642.83	92.26
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	0.00	11,108.78	0.00	3,891.22	74.06
401.4003.05.0736.01 CONTRACTUAL SERVICES - OTHER	2,800	0.00	2,560.06	0.00	239.94	91.43
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	5.00	783.01	0.00	816.99	48.94
401.4003.05.0758.01 WORKER'S COM P	12,688	0.00	9,508.78	0.00	3,179.22	74.94
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	0.00	903.39	0.00	903.39	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	3,568.48	158,384.33	0.00	81,615.67	65.99
401.4003.05.0775.03 NATURAL GAS USED	15,000	780.05	6,549.41	0.00	8,450.59	43.66
401.4003.05.0775.04 PLANT SUPPLIES	30,000	1,561.36	23,574.55	0.00	6,425.45	78.58
401.4003.05.0775.05 WATER USED	50,000	2,975.89	34,804.03	0.00	15,195.97	69.61
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	70.91	6,819.33	0.00	7,268.67	48.41
TOTAL TREATMENT & DISPOSAL OP	1,474,196	78,265.20	1,071,793.89	120,140.42	282,261.69	80.85

TOTAL DIVISION 03 1,635,896 91,268.89 1,181,081.69 120,140.42 334,673.89 79.54

DIVISION 04

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PUMPING MAINTENANCE

401.4004.04.0408.12 PAYROLL TAXES	1,740	96.05	863.82	0.00	876.18	49.64
401.4004.04.0408.13 OTHER TAXES AND LICENSES	95	0.00	0.00	0.00	95.00	0.00
401.4004.04.0701.01 PUMPING MAINT LABOR	195,000	15,391.09	145,865.22	0.00	49,134.78	74.80
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	432.62	4,192.96	0.00	1,807.04	69.88
401.4004.04.0704.02 PENSIONS	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4004.04.0704.09 VISION	600	40.23	362.07	0.00	237.93	60.35
401.4004.04.0704.10 DENTAL INSURANCE	3,000	0.00	2,249.73	0.00	750.27	74.99
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	3,499.26	31,535.72	0.00	13,464.28	70.08
401.4004.04.0704.12 LIFE INSURANCE	600	44.19	397.71	0.00	202.29	66.29
401.4004.04.0715.01 PURCHASED POWER	6,000	22.99	17,430.85	0.00	11,430.85	290.51
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	786.19	38,491.85	0.00	21,508.15	64.15
401.4004.04.0720.03 SAFETY SUPPLIES	8,660	0.00	598.50	0.00	8,061.50	6.91
401.4004.04.0736.01 CONTRACTUAL SERVICES OTHER	31,016	0.00	1,379.94	0.00	29,636.06	4.45
401.4004.04.0742.01 EQUIPMENT RENTAL	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4004.04.0750.01 TRANSPORTATION EXPENSE	15,000	0.00	8,587.26	0.00	6,412.74	57.25
401.4004.04.0758.01 WORKERS' COMP	5,000	0.00	2,830.65	0.00	2,169.35	56.61
401.4004.04.0775.01 MISCELLANEOUS EXPENSE	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4004.04.0775.02 MISCELLANEOUS EXP.	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.04.0775.05 WATER USED	6,480	274.65	3,635.80	0.00	2,844.20	56.11
TOTAL PUMPING MAINTENANCE	392,691	20,587.27	258,422.08	0.00	134,268.92	65.81

CITY OF WHEELING  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: MARCH 31ST, 2019

401-SEWER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>TREATMENT &amp; DISPOSAL MNT</u>						
401.4004.06.0408.12 PAYROLL TAXES	1,500	96.07	863.92	0.00	636.08	57.59
401.4004.06.0408.13 OTHER TAXES & LICENSES	250	0.00	0.00	0.00	250.00	0.00
401.4004.06.0701.01 T & D MAINT LABOR	235,000	15,391.09	145,865.30	0.00	89,134.70	62.07
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	447.04	4,409.78	0.00	1,590.22	73.50
401.4004.06.0704.02 PENSION	5,856	0.00	0.00	0.00	5,856.00	0.00
401.4004.06.0704.03 EDUCATION/CERTIFICATOM	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4004.06.0704.04 TRAVEL	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.05 MEALS	500	0.00	0.00	0.00	500.00	0.00
401.4004.06.0704.06 LODGING	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.07 UNIFORMS	3,000	82.92	837.72	0.00	2,162.28	27.92
401.4004.06.0704.09 VISION	500	40.23	362.07	0.00	137.93	72.41
401.4004.06.0704.10 DENTAL	3,000	0.00	2,249.82	0.00	750.18	74.99
401.4004.06.0704.11 HOSPITALIZATION	45,000	3,499.27	31,535.81	0.00	13,464.19	70.08
401.4004.06.0704.12 LIFE INSURANCE	600	44.19	397.71	0.00	202.29	66.29
401.4004.06.0720.02 MAINTENANCE SUPPLIES	130,000	2,075.75	128,995.82	28,695.95 (	27,691.77)	121.30
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	605.49	40,261.47	6,942.60	17,663.93	72.77
401.4004.06.0720.04 SAFETY SUPPLIES	5,900	0.00	6,223.65	0.00 (	1,223.65)	124.47
401.4004.06.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.06.0735.01 CONTRACT SERVICES - TESTING	1,000	0.00	4,000.00	0.00 (	3,000.00)	400.00
401.4004.06.0736.01 CONTRACTUAL SERVICES - OTHER	30,000	976.00	27,614.66	201.60	2,183.74	92.72
401.4004.06.0742.01 EQUIPMENT RENTAL	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4004.06.0750.01 TRANSPORTATION EXPENSE	65,000	2,000.13	45,651.58	0.00	19,348.42	70.23
401.4004.06.0758.01 WORKERS' COMP	5,000	0.00	2,830.65	0.00	2,169.35	56.61
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	2,500	0.00	1,793.53	0.00	706.47	71.74
TOTAL TREATMENT & DISPOSAL MNT	611,574	25,258.18	443,893.49	35,840.15	131,840.36	78.44

TOTAL DIVISION 04 1,004,265 45,845.45 702,315.57 35,840.15 266,109.28 73.50

DIVISION 05

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CUSTOMER ACCOUNTS

401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	15,000.00	136,555.79	0.00	53,444.21	71.87
401.4005.07.0770.01 BAD DEBT	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4005.07.0775.01 MISC EXPENSE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL CUSTOMER ACCOUNTS	192,000	15,000.00	136,555.79	0.00	55,444.21	71.12

ADMINISTRATIVE & GENERAL

401.4005.08.0408.10 REGULARORY ASSESSMENT FEES	23,000	0.00	2,600.00	0.00	20,400.00	11.30
401.4005.08.0408.12 PAYROLL TAXES	405	36.27	317.05	0.00	87.95	78.28
401.4005.08.0408.13 OTHER TAXES & LICENSES	3,120	0.00	0.00	0.00	3,120.00	0.00
401.4005.08.0701.01 GENERAL & ADMIN LABOR	35,000	2,503.20	24,480.52	0.00	10,519.48	69.94
401.4005.08.0701.02 SICK PAY BONUS	150	0.00	0.00	0.00	150.00	0.00
401.4005.08.0704.03 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.05 MEALS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.06 LODGING	500	0.00	0.00	0.00	500.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2019

401-SEWER

OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
401.4005.08.0704.07 UNIFORMS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.09 VISION	125	8.94	80.46	0.00	44.54	64.37
401.4005.08.0704.10 DENTAL	750	0.00	499.95	0.00	250.05	66.66
401.4005.08.0704.12 LIFE INSURANCE	120	9.82	88.38	0.00	31.62	73.65
401.4005.08.0704.13 HEALTH INCENTIVES	1,400	0.00	0.00	0.00	1,400.00	0.00
401.4005.08.0720.01 MATERIALS & SUPPLIES	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0720.02 OFFICE SUPPLIES	8,000	1,956.19	7,781.70	0.00	218.30	97.27
401.4005.08.0720.03 COMPUTERS	2,000	0.00	448.00	0.00	1,552.00	22.40
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	3,106.85	66,700.32	0.00	( 1,700.32)	102.62
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	563.69	14,910.59	0.00	89.41	99.40
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	8,000.00	72,000.00	0.00	28,000.00	72.00
401.4005.08.0736.01 CONTRACTUAL SERVICES - OTHER	3,000	0.00	579.00	0.00	2,421.00	19.30
401.4005.08.0742.01 EQUIPMENT RENTAL	10,000	289.15	2,688.61	0.00	7,311.39	26.89
401.4005.08.0757.01 INSURANCE- GENERAL LIABILITY	210,000	0.00	0.00	0.00	210,000.00	0.00
401.4005.08.0758.01 WORKERS' COMP	1,500	0.00	484.50	0.00	1,015.50	32.30
401.4005.08.0759.01 INSURANCE - OTHER	300	0.00	0.00	0.00	300.00	0.00
401.4005.08.0760.01 ADVERTISING	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0775.01 MISCELLANEOUS EXPENSE	<u>20,000</u>	<u>258.58</u>	<u>8,682.36</u>	<u>0.00</u>	<u>11,317.64</u>	<u>43.41</u>
TOTAL ADMINISTRATIVE & GENERAL	501,270	16,732.69	202,341.44	0.00	298,928.56	40.37
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TOTAL DIVISION 05	693,270	31,732.69	338,897.23	0.00	354,372.77	48.88
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TOTAL EXPENDITURES	6,613,637	342,484.16	4,356,542.37	155,960.57	2,101,114.06	68.23
REVENUE OVER/(UNDER) EXPENDITURES	0	144,003.13	1,016,748.82	( 155,960.57)	( 860,768.25)	0.00

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