

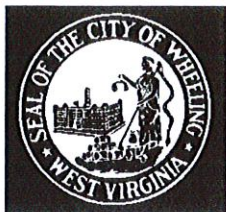


City Clerk
1500 Chapline Street
Wheeling, WV 26003
Phone: (304) 234-6401
wheelingwv.gov

Agenda
Finance Committee
March 19, 2019 5:00 pm
City Council Chambers

The Finance Committee of Wheeling City Council will meet on Tuesday March 19, 2019 at 5:00 p.m. in City Council Chambers. The following matters will be discussed:

- A. General Fund Budget FY 2019-2020
- B. Coal Severance Budget FY 2019-2020
- C. Financial Statement February 2019
- D. Other Items for Discussion



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 February, 2019.

A handwritten signature in blue ink, appearing to read "Seth D. McIntyre".

Seth D. McIntyre
Director of Finance

CITY OF WHEELING
STATEMENT OF FUND TYPES

Feb-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 2/28/2019
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	1,159,081	31,947,143	30,364,125	2,742,100
MUNI FIN STABILIZATION FUND	1,809,079	1,826	500,000	1,310,905
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>2,970,211</u>	<u>31,948,969</u>	<u>30,864,125</u>	<u>4,055,055</u>
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	19,075	66,428	57,500	28,002
CONSOL. INV. FUND-CASH	554,969	5,586,067	5,732,209	408,827
CONSOL. INV. FUND-INVEST.	4,510,857	502,895	744,251	4,269,501
PUBLIC SAFETY-CASH	847,645	259,179	304,027	802,798
WORKERS COMP.	124,543	423,865	485,443	62,965
CDBG&HOME PROGRAM-CASH	1,239	743,722	742,452	2,509
POLICE COURT CHECK. ACCT.	25.00	-	20.00	5.00
CENTER MARKET CONCESSIONS	3,882	12,923	15,896	909
ARTS & CULTURE COMM.	5,645	4,198	6,592	3,251
Subtotal	<u>6,067,880</u>	<u>7,599,277</u>	<u>8,088,389</u>	<u>5,578,768</u>
CAPITAL PROJECTS FUNDS:				
District 1 TIF Fund	24,210	602,443	-	626,652
District 1 TIF Fund Excess	120	123 #	120	123
TIF Project Fund 2018	3,925,995	45,722	-	3,971,717
TIF Bonds DSR 2018	387,853	2,710	188,883	201,680
TIF Bonds COI 2018	573	-	573	-
Project 4 - Project Fund	1,009	8	1,017	-
TIF Bonds DSR 2016	340,393	2,913	2,913	340,393
TIF Bonds Adm Exp - 2016	5,005	33	2,493	2,545
TIF Bonds Revenue 2016	405,572	510	405,244	839
TIF Bonds Adm Exp - 2018	-	580	-	580
TIF Bonds Revenue 2018	-	5,145	5,140	5
Downtown Redev Proj. Fund 2016	1,371,230	6,399	845,384	532,245
Center Wheeling Redevelopment Project - Phase One	47,817	16,437	-	64,254
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	5,371	3,574	533,695
Subtotal	<u>7,042,036</u>	<u>690,396</u>	<u>1,457,697</u>	<u>6,274,734</u>
DEBT SERVICE FUND:				
TIF Bonds P & I 2016	115,650	4,240	114,007	5,883
TIF Bonds P & I 2018	1,007	3,315	3,026	1,296
Sales Tax Bonds 2014-P&I Fund	3,831	399,622	62,425	341,029
MUNICIPAL BOND COMM GO '15	109,966	109,745	7,019	212,693
Subtotal	<u>230,455</u>	<u>516,922</u>	<u>186,476</u>	<u>560,901</u>
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	3,300,919	16,132,520	15,660,388	3,773,051
WATER DEPT.-CONSUM. DEP.	161,707	147,972	144,749	164,931
WATER DEPT.-U.F.W. FD.	237,745	81,788	-	319,533
WATER DEPT.-MAINT. FUND TANK PAINTING	249,984	488,482	297,232	441,233
WATER DEPT.-VEHICLE REPLACEMENT	519,578	235,331	237,502	517,407
WATER DEPT.-EMERGENCY FUND (SB234)	1,146,710	12,021	-	1,158,731
WATER DEPT.-TENNIS COURT REPLACEMENT	111,259	168	111,427	-
WATER DEPT.-MEMBRANE REPLACEMENT	584,307	91,511	-	675,818
WATER DEPT.-WTP SITE IMPROVEMENT	373,833	3,919	-	377,751
WATER DEPT.-WTP CONSTRUCTION FUND	27	-	-	27
WATER DEPT.-CONSTRUCTION ACCT	3,208,290	27,229	657,646	2,577,873
WATER DEPT.-PETTY CASH	2,966	20,904	22,494	1,377

CITY OF WHEELING
STATEMENT OF FUND TYPES

Feb-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 2/28/2019
WATER DEPT.- INS.	261,273	2,481	-	263,754
WATER DEPT.-MUN.BD.FD.	3,278,807	1,999,278	817,718	4,460,368
WATER DEPT.-RENEW & REPLACE.	1,015,695	10,647	-	1,026,342
Subtotal	<u>14,453,100</u>	<u>19,254,251</u>	<u>17,949,155</u>	<u>15,758,195</u>
W.P.C.D.-FUND-CASH	71,215	4,948,044	4,810,274	208,984
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	160,982	49,350	47,275	163,057
W.P.C.D.-VEHICLE REPLACEMENT	266,304	125,627	273,069	118,863
W.P.C.D.-BOND COMM.	1,346,015	1,073,133	763,031	1,656,117
W.P.C.D.-DEPR. FUND	361,786	122,254	-	484,041
Subtotal	<u>2,206,802</u>	<u>6,318,408</u>	<u>5,893,649</u>	<u>2,631,562</u>
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	40,963,060	7,268,002	7,205,074	41,025,988
FIREMEN'S RETIRE.-OTHER	28,335,860	6,551,227	5,044,983	29,842,103
POLICE RETIRE.-OTHER	24,732,887	5,166,704	4,665,879	25,233,712
Subtotal	<u>94,031,807</u>	<u>18,985,933</u>	<u>16,915,937</u>	<u>96,101,803</u>
AGENCY FUNDS:				
PUBLIC DEBT	42	102,745	102,745	42
OPERATIONS UTILITY ACCOUNT	1,434	16,000	15,841	1,593
Subtotal	<u>1,476</u>	<u>118,745</u>	<u>118,586</u>	<u>1,636</u>
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	611,287			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Feb-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
DEMAND ACCOUNTS:							
GENERAL CITY FUND	2,742,100	2,742,100					
WATER DEPT. - CASH	3,773,051	3,773,051					
WPCD-CASH	208,984	208,984					
WATER DEPT.-INS.	263,754				263,754		
MUNI FIN STABILIZATION FUND	1,310,905			1,310,905			
PUBLIC DEBT	42	42					
C.D.B.G. & HOME -CASH	2,509		2,509				
WATER DEPT.-CONSUM. DEP.	164,931	164,931					
WPCD-CONSUM. DEP.	163,057	163,057					
WORKERS COMP. - CASH	15,114			15,114			
WORKERS COMP. - INVEST	47,851			47,851			
CONSOL. INV.FUND-CASH	200			200			
CONSOL. INV.FUND-INVEST	4,269,501		3,799,455	470,046			
COAL SEV. FUND-CASH	28,002			28,002			
PUBLIC SAFETY-CASH	802,798	591,920		210,877			
POLICE CRT. CHK. ACCT.	5		5				
CENTRE MARKET CONCESSION	909	909					
ARTS & CULTURE COMM.	3,251				3,251		
RCIP-CIVIC CENTER	299,126					299,126	
RCIP-INFRASTRUCTURE	109,501					109,501	
SUB-TOTAL	14,205,593	7,644,995	3,801,969	2,082,996	267,006	408,627	-
PETTY CASH FUNDS:							
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	1,377	1,377					
W.P.C.D.-PETTY CASH	500	500					
SUB-TOTAL	10,862	10,862	-	-	-	-	-
INVESTMENT FUNDS:							
EMP. RETIRE.-OTHER INV.	41,025,988	41,025,988					
FIRE RETIRE.-OTHER INV.	29,842,103	29,842,103					
POL.RETIRE.-OTHER INV.	25,233,712	25,233,712					
CAPITAL IMP. FD.-INVEST.							
WATER DEPT.-RENEW & REPLACE	1,026,342				1,026,342		
WATER DEPT.-MAINT. FD. TANK PTG.	441,233				441,233		
WATER DEPT.-U.F.W.	319,533				319,533		
WATER DEPT.-VEHICLE REPLACEMENT	517,407				517,407		
WATER DEPT.-EMERGENCY FD.	1,158,731				1,158,731		
WATER DEPT.-TENNIS CT. REPLACE.	-				-		
WATER DEPT.-MEMBRANE REPLACE.	675,818				675,818		
WATER DEPT.-WTP SITE IMPROVE.	377,751				377,751		
WATER DEPT.-WTP CONSTRUCTION FUND	27				27		
WPCD-COMB. DEPR.	484,041				484,041		
WPCD-VEHICLE REPLACEMENT	118,863				118,863		
COAL SEV. FUND-INVEST.							
SUB-TOTAL	101,221,548	96,101,803	-	-	5,119,745	-	-
CAPITAL PROJECTS FUNDS:							
District 1 TIF Fund	626,652	626,652					
TIF FUND EXCESS	123	123					
TIF Project Fund 2018	3,971,717	3,971,717					
TIF Bonds DSR 2018	201,680	201,680					
TIF Bonds COI 2018	-	-					
TIF Project 4 - Proj. Fund	-	-					
TIF Bonds P&I 2016	5,883	5,883					
TIF Bonds DSR Fund	340,393	340,393					
TIF Bonds Admin	2,545	2,545					
TIF Bonds Revenue 2016	839	839					
TIF Bonds P&I 2018	1,296	1,296					
TIF Bonds Adm Exp - 2018	580	580					
TIF Bonds Revenue 2018	5	5					
Downtown Redev Proj 2016	532,245	532,245					
Center Wheeling Redevelopment	64,254	64,254					
Water Dept.-2013 Const. Acct.	2,577,873	2,577,873					
Sales Tax 2014 Proj Fund	-	-					

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Feb-19

	<u>BALANCES</u>	<u>WESBANCO</u>	<u>UNITED</u>	<u>CHASE</u>	<u>MAIN STREET</u>	<u>COMMUNITY</u>	<u>W. V. CONSOL. INVEST. POOL</u>
Sales Tax Bonds 2014-P&I Fund	341,029	341,029					
Sales Tax Bonds 2014-DSR Fund	533,695	533,695					
Subtotal	9,200,809	9,200,809	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	124,638,813	112,958,470	3,801,969	2,082,996	5,386,750	408,627	-
WV. CONSOL.INVEST.POOL MUNICIPAL BOND COMMISSION							
Bond Comm. GO Bonds	212,693						212,693.03
Bond Comm. Water Bonds	4,460,368						4,460,367.72
Bond Comm. WPCD Bonds	1,656,117						1,656,116.70
	6,329,177	-	-	-	-	-	6,329,177
GRAND TOTAL:	130,967,990	112,958,470	3,801,969	2,082,996	5,386,750	408,627	6,329,177.45

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

Feb-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
Taxes: General Operating							
301-01-Property Taxes Current	60%	3,210,954	40,755	1,918,228	1,292,726	1,995,134	(76,906)
301-02-Prior Year Taxes 1st Yr	103%	120,000	702	123,705	(3,705)	93,652	30,053
301-03-Prior Year Taxes 2nd Yr	55%	2,000	47	1,101	899	735	366
301-04-Prior Year Taxes 3rd Yr	-22%	1,000	(56)	(223)	1,223	(16)	(207)
301-05-Prior Year Taxes 4th Yr	36%	1,000	-	357	643	414	(57)
301-06-Supp Property Taxes	84%	74,000	6,809	61,953	12,047	57,908	4,045
301-07-Tax Loss Restoration	#DIV/0!	-	-	32	(32)	336	(304)
Total Taxes: General Operating	62%	3,408,954	48,257	2,105,153	1,303,801	2,148,163	(43,009)
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	62%	1,422,088	19,935	882,523	539,565	896,113	(13,590)
Total Taxes: Excess Levy	62%	1,422,088	19,935	882,523	539,565	896,113	(13,590)
Taxes: Park Levy							
301-13-Property Taxes Current	59%	398,088	5,318	235,647	162,441	245,975	(10,328)
301-14-Prior Year Taxes 1st Yr	82%	20,000	93	16,369	3,631	12,404	3,965
301-15-Prior Year Taxes 2nd Yr	15%	1,000	6	146	854	97	48
301-16-Prior Year Taxes 3rd Yr	-3%	1,000	(7)	(30)	1,030	(2)	(27)
301-17-Prior Year Taxes 4th Yr	5%	1,000	-	48	952	55	(8)
301-18-Supp Property Taxes	273%	3,000	899	8,188	(5,188)	7,666	522
Total Taxes: Park Levy	61%	424,088	6,309	260,368	163,720	266,196	(5,827)
Taxes: Penalty & Interest							
302-01-General Operating	61%	20,900	917	12,795	8,105	11,069	1,727
302-03-Park Levy Tax Penalty	60%	2,800	121	1,693	1,107	1,466	227
Total Taxes: Penalty & Interest	61%	23,700	1,038	14,488	9,212	12,535	1,953
Total Property Taxes	62%	5,278,830	75,539	3,262,533	2,016,297	3,323,006	(60,474)
Other Taxes:							
303-01-Gas & Oil Severance	157%	38,000	-	59,835	(21,835)	37,379	22,456
304-01-Utility Excise	58%	1,284,400	77,564	749,448	534,952	809,458	(60,010)
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	110%	2,859,500	1,024,765	3,158,848	(299,348)	2,733,228	425,620
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	80	1,991	109	2,075	(83)
308-01-Hotel/Motel	74%	1,288,100	79,435	953,395	334,705	866,990	86,404
309-01-Amusement	57%	14,300	65	8,152	6,148	7,683	469
Total Other Taxes	73%	14,776,300	1,181,909	10,793,093	3,983,207	10,776,953	16,140
Other Income							
313-01-Race Track License Fee	67%	39,000	3,000	26,250	12,750	27,000	(750)
313-02-Race Track WV Race Comm	67%	31,200	2,774	20,970	10,230	17,755	3,216
Total Other Income	67%	70,200	5,774	47,220	22,980	44,755	2,466
Sales Tax							
314-01 Municipal Sales Tax	72%	3,600,000	-	2,594,314	1,005,686	2,587,779	6,534
Total Sales Tax	72%	3,600,000	-	2,594,314	1,005,686	2,587,779	6,534
Fines							
320-01-Police Fines & Costs	67%	125,000	13,845	83,836	41,164	78,124	5,712
320-02-Regional Jail Fines	78%	20,000	2,120	15,600	4,400	13,720	1,880
320-03-Traffic Fines-State	78%	4,000	424	3,126	874	2,754	372
320-04-Community State	75%	6,000	620	4,520	1,480	4,160	360
320-05 Law Enforcement Training	70%	1,300	124	904	396	832	72
321-01-Parking Violations-PT	51%	25,000	1,120	12,695	12,305	14,917	(2,222)
321-02-Parking Violations-MT	58%	97,000	7,567	56,008	40,993	64,424	(8,417)
Total Fines	63%	278,300	25,820	176,688	101,612	178,931	(2,243)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
Feb-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
Licenses							
325-01-Business License	32%	45,000	180	14,347	30,654	13,985	362
325-02-Insurance License	27%	16,000	-	4,310	11,690	2,900	1,410
325-03-Private Club License	47%	51,000	300	23,750	27,250	25,300	(1,550)
Total Licenses	38%	112,000	480	42,407	69,594	42,185	222
Permits							
326-01-Building Permits	28%	145,000	7,808	39,969	105,031	55,124	(15,155)
327-03-Electric Permits	71%	3,900	440	2,780	1,120	2,275	505
327-04-Sign Permits	27%	1,300	-	348	952	665	(317)
327-05-Vacant Bldg Reg Fee	102%	55,000	6,200	56,050	(1,050)	38,600	17,450
Total Permits	48%	205,200	14,448	99,147	106,053	96,664	2,483
Fees							
328-01-Cable Franchise Fee	72%	600,000	143,101	432,164	167,836	447,002	(14,838)
330-01-IRP Fees	73%	450,000	64,343	330,206	119,794	250,054	80,152
336-01-Cemetery Revenues	72%	11,400	1,150	8,250	3,150	7,050	1,200
340-01-Swimming Pool Fees	60%	31,900	-	19,287	12,613	17,990	1,298
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	32,208	(1,992)
342-01-Parking Meter Revenues	70%	235,000	24,722	163,527	71,473	154,114	9,413
343-01 Whg Muni Parking Revenues	67%	240,000	20,000	160,000	80,000	160,000	-
345-01-Centre Market Rents	63%	57,800	6,242	36,662	21,138	36,444	218
350-01-Sanitation Collection Fees	62%	1,928,300	138,919	1,200,215	728,085	1,244,494	(44,280)
350-02-Sanitation Reimbursements	0%	6,200	-	-	6,200	600	(600)
Total Fees	66%	3,630,200	398,477	2,386,228	1,243,972	2,357,991	28,237
Fire Fees							
352-01-Fire Protection Fees	73%	1,844,500	15,207	1,352,246	492,254	1,372,768	(20,522)
352-02-Fire Protection Fees-Delin	72%	226,300	24,888	162,238	64,062	113,895	48,343
352-03-Wheeling Fire BFP	#DIV/0!	-	-	25	(25)	-	25
Total Fire Fees	73%	2,070,800	40,095	1,514,509	556,291	1,486,662	27,846
Charges for Services							
361-01-Chgs for Services-Police	55%	22,200	2,800	12,275	9,925	14,280	(2,005)
361-02-Chgs for Services-Fire	40%	23,500	664	9,474	14,026	12,807	(3,333)
361-03-Chgs for Services-PRO	67%	230,000	16,431	154,574	75,426	160,025	(5,451)
Total Charges for Services	64%	275,700	19,895	176,323	99,377	187,112	(10,789)
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	80%	90,000	9,000	72,000	18,000	72,000	-
362-02-Chgs to Ent-Water Rent	80%	15,000	1,500	12,000	3,000	12,000	-
362-03-Chgs to Ent-Water G-O-M	57%	28,200	1,049	15,964	12,236	16,909	(945)
362-04-Chgs to Ent-WPCD Adm Exp	84%	80,000	8,000	67,316	12,684	56,000	11,316
362-05-Chgs to Ent-WPCD G-O-M	51%	26,700	4,324	13,742	12,958	16,151	(2,409)
362-06-Chgs to Ent-OC Sheriff	58%	32,300	3,398	18,744	13,557	16,322	2,422
362-07-Chgs to Ent-OC Anim Shelter	56%	1,900	180	1,063	837	759	304
362-08-Chgs to Ent-Wesbanco	67%	600	-	400	200	317	82
Total Admin Fees	73%	274,700	27,451	201,228	73,473	190,458	10,769
Misc. Revenue							
363-01-Ambulance Fee	64%	1,100,000	91,598	701,936	398,064	746,496	(44,561)
365-01-Federal Grants	68%	160,700	17,075	109,205	51,495	63,080	46,125
367-01-Grant Rev-Other	#DIV/0!	-	-	9,186	(9,186)	-	9,186
368-01-Contri Fr Ent-Cross Grds	100%	7,000	-	7,000	-	7,000	-
368-06 Contributions - Land Leases	58%	52,200	3,377	30,337	21,863	38,833	(8,496)
370-01-Chgs to Ot Fd-Reim CDBG	23%	188,000	65	42,469	145,531	55,326	(12,857)
370-02-Chgs to Ot Fd-Reim Home	5%	16,200	15	866	15,334	1,380	(514)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
Feb-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
370-06-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	66%	460,000	36,589	301,944	158,056	304,234	(2,290)
378-01-Credit Card Processing Fees	93%	1,900	196	1,767	133	1,112	656
380-01-Interest Income	60%	12,000	1,117	7,191	4,809	9,253	(2,062)
381-01 Fuel Tax Reimbursements	53%	54,000	5,112	28,559	25,441	28,580	(21)
381-02 Contributions-P Card Rebate	48%	46,600	7,425	22,328	24,272	25,250	(2,922)
381-03 Reimbursements	998%	100	-	998	(898)	2,638	(1,640)
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	42%	485,000	45,419	203,548	281,452	188,246	15,303
397-02-Video Lottery-Limited	68%	331,300	50,082	224,514	106,786	211,191	13,323
399-01-Miscellaneous Revenues	69%	33,800	2,745	23,277	10,523	30,234	(6,956)
Total Misc. Revenue	55%	4,129,000	260,815	2,284,483	1,844,517	1,743,727	540,756
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	68%	34,701,230	2,050,704	23,578,172	11,123,058	23,016,224	561,947
CASH BALANCE 6/30/18 BUDGETED		200,000					
TOTAL CASH AND REVENUES	68%	34,901,230	2,050,704	23,578,172	11,123,058	23,016,224	561,947

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES
Feb-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	62%	718,517	44,655	442,579	275,938	476,054	(33,475)
409-Mayor	54%	26,374	1,359	14,174	12,200	16,328	(2,155)
410-Council	63%	68,901	6,803	43,581	25,320	41,728	1,853
412-City Manager	62%	445,112	25,439	277,257	167,855	335,731	(58,474)
414-Finance	54%	1,411,308	78,357	756,198	655,110	739,193	17,006
415-Clerk	54%	84,430	5,473	45,655	38,775	68,566	(22,911)
416-Police Judge	58%	122,898	6,718	70,683	52,215	77,015	(6,332)
417-Legal	59%	202,339	11,970	118,511	83,828	119,253	(742)
420-Engineering	65%	165,055	11,782	107,532	57,523	106,380	1,152
422-Personnel	59%	344,686	19,139	204,967	139,719	216,222	(11,256)
430-Parks & Strategic Planning	55%	75,478	660	41,789	33,689	48,506	(6,717)
435-Regional Development	0%	11,939	-	-	11,939	-	-
444-Contrib. to Others	0%	1,000,000	-	-	1,000,000	-	-
590-Centre Market	77%	170,994	11,448	131,576	39,418	139,993	(8,417)
699-Contingency	0%	23,843	-	-	23,843	-	-
700-Police	61%	8,470,481	624,184	5,180,898	3,289,583	5,201,374	(20,476)
706-Fire	65%	10,468,119	876,350	6,834,844	3,633,275	6,849,724	(14,880)
711 -Central Dispatch	58%	231,380	16,494	133,299	98,081	137,139	(3,840)
750-Streets & Facilities	64%	4,505,522	327,674	2,891,961	1,613,561	3,436,792	(544,831)
754-Central Garage	82%	1,035,884	79,747	846,309	189,575	723,527	122,782
759-Public Transit	70%	1,422,088	-	996,511	425,577	1,014,816	(18,305)
800-Garbage Collections	65%	1,643,751	136,948	1,075,825	567,926	1,047,326	28,499
802-Recycling	55%	167,197	11,200	91,298	75,899	100,812	(9,513)
900-Parks	72%	424,088	-	307,004	117,084	307,247	(243)
901-Visitors Bureau	76%	644,050	66,203	488,429	155,621	448,054	40,375
907-Chambers Ballfields	49%	165,242	-	80,753	84,489	96,828	(16,075)
908-Playgrounds	89%	467,339	23,003	414,769	52,570	382,755	32,014
910-Civic Center	100%	332,000	-	332,000	-	332,000	-
954-Human Rights	0%	5,000	-	-	5,000	-	-
975 General Government	24%	488,767	-	118,729	370,038	18,066	100,663
976 Public Safety	29%	222,231	65,000	65,000	157,231	43,591	21,409
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	62%	36,108,672	2,450,604	22,390,803	13,717,869	22,820,794	(429,991)
Outstanding Encumbrances					-		-
	62%	36,108,672	2,450,604	22,390,803	13,717,869	22,820,794	(429,991)

CITY OF WHEELING
COAL SEVERANCE
STATEMENT OF REVENUES
Feb-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
 Feb-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	72%	80,000	-	57,500	22,500
Totals	72%	80,000	-	57,500	22,500
Total Disbursements				57,500	
Outstanding Encumbrances				-	

CITY OF WHEELING
COAL SEVERANCE TAX FUND
STATEMENT OF CASH
Feb-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	-
	<u>-</u>
Account Balance	<u><u>28,002</u></u>

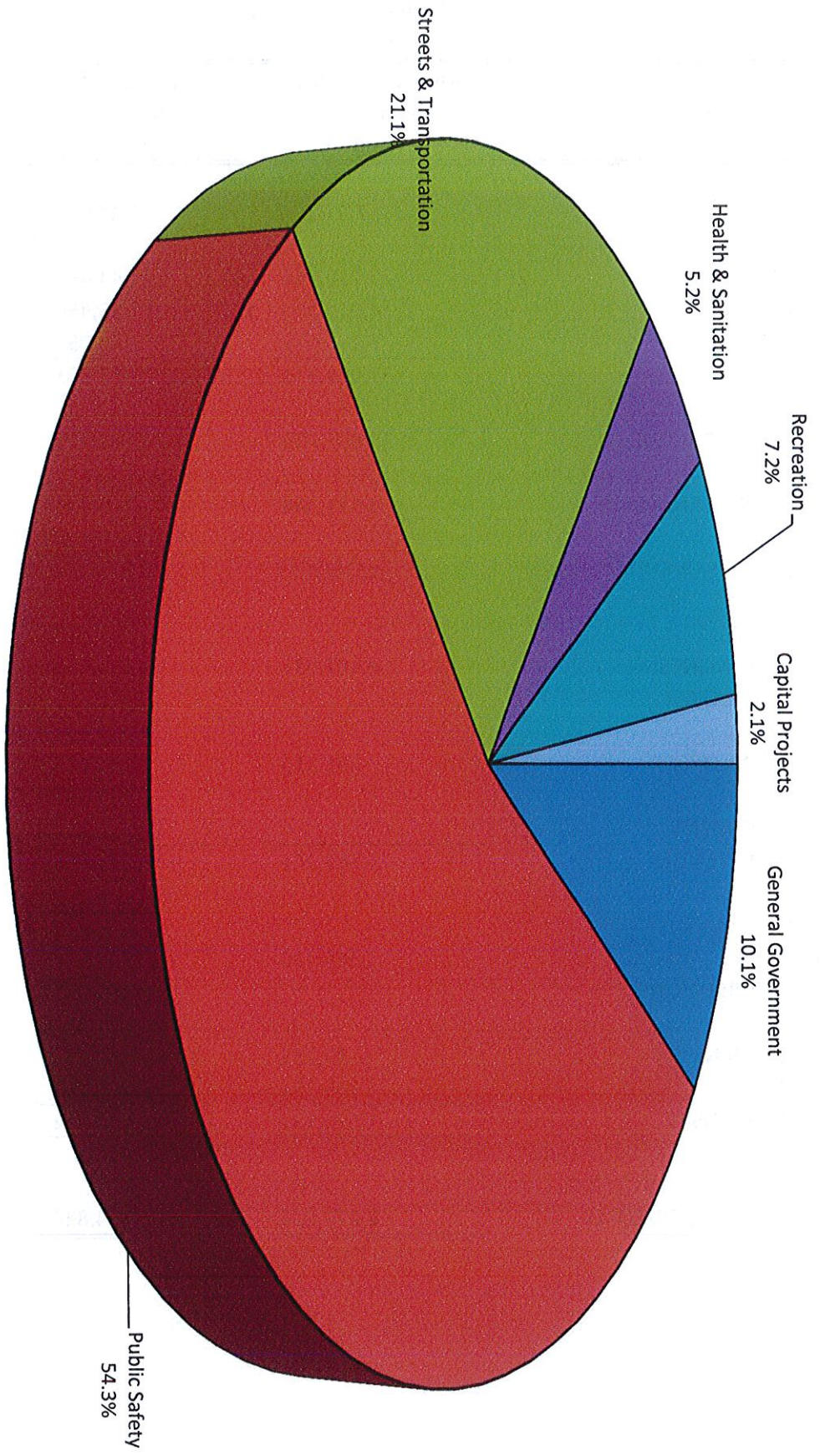
CITY OF WHEELING
STATEMENT OF CUSTODIAL ACCOUNTS
Feb-19

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	47,851	-	-	47,851
Worker's Compensation Checking	15,114	-	-	-	15,114
Task Force Operating Account	35,737	-	-	-	35,737
Public Safety Checking	127,986	-	-	-	127,986
Federal Forfeiture Account - Task Force	77,064	-	-	-	77,064
State Forfeiture Account - Task Force	351,134	-	-	-	351,134
State Forfeiture Acct	-	156,649	-	-	156,649
Federal Justice Forfeiture Acct	-	54,229	-	-	54,229
Capital Improvements Fund	-	248,493	-	-	248,493
Landfill Closure-Escrow Account-UNB	-	-	260,632	-	260,632
Project Account	-	3,538,824	-	-	3,538,824
Restricted Cap. Imp. Program	-	78,798	-	-	78,798
Sanitation/Recycling Maintenance & Replacement Fund	-	138,351	-	-	138,351
Lisa Bryson-Ames Memorial Fund	-	4,339	-	-	4,339
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	109,501	-	-	-	109,501
RCIP-Civic Center	299,126	-	-	-	299,126
Total	<u>1,015,662</u>	<u>4,267,598</u>	<u>260,632</u>	<u>-</u>	<u>5,543,891</u>

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

Feb-19

ACTUARIAL REPORTS BY:	Muni Employees		Fire Pension		Police Pension	
Duda Actuarial Consulting	Pension		and Relief		and Relief	
GRS & Co.	Fund		Fund		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		6/30/2017		6/30/2017		6/30/2017
SOURCE>>>>>>						
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	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	3,668,234	2,344,105	1,809,361	2,411,559	1,809,361	2,411,559	1,809,361	2,411,559
August	2,466,785	3,528,500	1,809,638	1,300,213	1,809,638	1,300,213	1,809,638	1,300,213
September	2,788,549	3,123,665	1,809,887	1,064,904	1,809,887	1,064,904	1,809,887	1,064,904
October	4,339,070	2,754,280	1,310,130	2,608,318	1,310,130	2,608,318	1,310,130	2,608,318
November	3,098,454	2,828,687	1,310,324	2,934,303	1,310,324	2,934,303	1,310,324	2,934,303
December	1,285,473	2,524,091	1,310,524	1,633,208	1,310,524	1,633,208	1,310,524	1,633,208
January	3,880,904	2,836,871	1,310,724	2,658,293	1,310,724	2,658,293	1,310,724	2,658,293
February	2,050,704	2,450,604	1,310,905	2,742,100	1,310,905	2,742,100	1,310,905	2,742,100
March								
April								
May								
June								
Total	<u>23,578,172</u>	<u>22,390,803</u>	<u>1,497,687</u>	<u>2,169,112</u>	<u>1,497,687</u>	<u>2,169,112</u>	<u>1,497,687</u>	<u>2,169,112</u>

FY2017	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	4,044,619	2,602,539	1,055,100	3,101,718	1,055,100	3,101,718	1,055,100	3,101,718
August	1,931,545	1,943,919	1,055,176	3,089,344	1,055,176	3,089,344	1,055,176	3,089,344
September	2,719,460	3,441,873	1,055,246	2,366,932	1,055,246	2,366,932	1,055,246	2,366,932
October	4,611,549	3,342,879	1,055,317	3,635,602	1,055,317	3,635,602	1,055,317	3,635,602
November	2,725,586	2,245,966	1,055,387	4,115,222	1,055,387	4,115,222	1,055,387	4,115,222
December	1,344,945	2,386,328	1,055,456	3,073,839	1,055,456	3,073,839	1,055,456	3,073,839
January	3,951,131	2,865,665	1,055,530	4,159,304	1,055,530	4,159,304	1,055,530	4,159,304
February	1,884,010	2,383,756	1,055,595	3,659,558	1,055,595	3,659,558	1,055,595	3,659,558
March	2,676,226	2,890,426	1,055,711	3,445,359	1,055,711	3,445,359	1,055,711	3,445,359
April	3,816,615	3,360,424	1,239,150	3,773,997	1,239,150	3,773,997	1,239,150	3,773,997
May	2,267,349	2,459,963	1,422,627	3,517,199	1,422,627	3,517,199	1,422,627	3,517,199
June	1,166,704	2,512,050	1,606,175	2,071,943	1,606,175	2,071,943	1,606,175	2,071,943
Total	<u>33,139,741</u>	<u>32,435,789</u>	<u>1,147,206</u>	<u>3,334,168</u>	<u>1,147,206</u>	<u>3,334,168</u>	<u>1,147,206</u>	<u>3,334,168</u>

FY2018	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	4,106,905	3,167,083	1,606,420	3,246,910	1,606,420	3,246,910	1,606,420	3,246,910
August	1,840,746	2,495,053	1,606,666	2,708,077	1,606,666	2,708,077	1,606,666	2,708,077
September	2,824,767	3,638,116	1,606,896	1,677,094	1,606,896	1,677,094	1,606,896	1,677,094
October	4,334,352	2,891,766	1,607,149	3,102,104	1,607,149	3,102,104	1,607,149	3,102,104
November	2,722,670	2,559,877	1,607,387	3,379,712	1,607,387	3,379,712	1,607,387	3,379,712
December	1,118,746	2,509,157	1,607,617	1,888,531	1,607,617	1,888,531	1,607,617	1,888,531
January	3,664,274	3,092,898	1,607,878	2,385,075	1,607,878	2,385,075	1,607,878	2,385,075
February	2,390,760	2,466,843	1,608,100	2,391,890	1,608,100	2,391,890	1,608,100	2,391,890
March	2,900,460	2,925,485	1,608,338	2,161,258	1,608,338	2,161,258	1,608,338	2,161,258
April	4,478,119	3,309,406	1,675,250	3,431,476	1,675,250	3,431,476	1,675,250	3,431,476
May	1,612,550	2,438,096	1,675,507	2,570,150	1,675,507	2,570,150	1,675,507	2,570,150
June	1,211,846	2,779,405	1,809,079	1,159,081	1,809,079	1,159,081	1,809,079	1,159,081
Total	<u>33,206,195</u>	<u>34,278,900</u>	<u>1,635,524</u>	<u>2,508,447</u>	<u>1,635,524</u>	<u>2,508,447</u>	<u>1,635,524</u>	<u>2,508,447</u>

FY2016	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	3,670,180	2,552,461	504,744	2,511,238	504,744	2,511,238	504,744	2,511,238
August	2,235,887	2,193,195	504,757	2,553,931	504,757	2,553,931	504,757	2,553,931
September	2,870,058	3,085,229	504,770	2,338,760	504,770	2,338,760	504,770	2,338,760
October	3,635,221	2,960,183	504,782	3,013,798	504,782	3,013,798	504,782	3,013,798
November	2,931,882	2,984,071	504,795	2,961,608	504,795	2,961,608	504,795	2,961,608
December	1,551,675	2,341,230	504,808	2,172,053	504,808	2,172,053	504,808	2,172,053
January	3,635,164	2,496,013	504,830	3,311,204	504,830	3,311,204	504,830	3,311,204
February	2,117,951	2,289,313	504,865	3,139,590	504,865	3,139,590	504,865	3,139,590
March	3,060,988	2,200,097	504,899	4,000,493	504,899	4,000,493	504,899	4,000,493
April	3,637,773	3,279,754	504,931	4,358,511	504,931	4,358,511	504,931	4,358,511
May	2,081,019	2,664,947	504,966	3,774,824	504,966	3,774,824	504,966	3,774,824
June	1,057,133	3,172,355	1,405,026	1,659,602	1,405,026	1,659,602	1,405,026	1,659,602
Total	<u>32,484,931</u>	<u>32,218,848</u>	<u>579,848</u>	<u>2,982,968</u>	<u>579,848</u>	<u>2,982,968</u>	<u>579,848</u>	<u>2,982,968</u>

City of Wheeling
Market Values of Police & Fire Pensions
FY2019

	Police Pension Fund			
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	25,233,712	500,825	22,744,316	45%
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	29,842,103	1,506,244	26,223,886	42%
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%

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

400-WATER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	464,268	3,617.93	35,192.21	0.00	429,075.79	7.58
INTEREST INCOME	113,636	8,208.11	139,486.31	0.00	(25,850.31)	122.75
MISC NON-OP INCOME	1,000	0.00	10.44	0.00	989.56	1.04
CHARGES FOR SERVICES	6,359,982	525,233.23	4,112,819.46	0.00	2,247,162.54	64.67
FIRE PROTECTION SERVICES	251,988	106,381.20	220,713.60	0.00	31,274.40	87.59
SALES TO OTHER SYSTEMS	2,586,174	263,713.00	1,919,747.38	0.00	666,426.62	74.23
MISCELLANEOUS INCOME	217,219	20,921.51	144,120.08	0.00	73,098.92	66.35
BILLING & COLLECTION SVC	<u>273,500</u>	<u>29,019.48</u>	<u>212,378.40</u>	<u>0.00</u>	<u>61,121.60</u>	<u>77.65</u>
TOTAL REVENUES	10,267,767	957,094.46	6,784,467.88	0.00	3,483,299.12	66.08
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,005,174</u>	<u>241.97</u>	<u>1,725,236.72</u>	<u>0.00</u>	<u>1,279,937.28</u>	<u>57.41</u>
TOTAL DIVISION 00	3,005,174	241.97	1,725,236.72	0.00	1,279,937.28	57.41
<u>DIVISION 11</u>						
PUMPING OPERATIONS	666,516	47,300.79	395,829.09	11,595.06	259,091.85	61.13
PUMPING MAINTENANCE	<u>234,240</u>	<u>19,603.97</u>	<u>192,588.39</u>	<u>0.00</u>	<u>41,651.61</u>	<u>82.22</u>
TOTAL DIVISION 11	900,756	66,904.76	588,417.48	11,595.06	300,743.46	66.61
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,301,623	130,078.49	966,547.16	207,639.99	127,435.85	90.21
TREATMENT MAINTENANCE	<u>178,990</u>	<u>11,926.37</u>	<u>119,344.62</u>	<u>0.00</u>	<u>59,645.38</u>	<u>66.68</u>
TOTAL DIVISION 12	1,480,613	142,004.86	1,085,891.78	207,639.99	187,081.23	87.36
<u>DIVISION 13</u>						
T & D OPERATIONS	376,090	30,285.77	254,771.87	0.00	121,318.13	67.74
T & D MAINTENANCE	1,263,881	195,766.40	1,200,334.50	0.00	63,546.50	94.97
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	226,052.17	1,455,106.37	0.00	196,864.63	88.08
<u>DIVISION 14</u>						
CUSTOMER ACCOUNTS	<u>689,895</u>	<u>42,679.43</u>	<u>457,551.83</u>	<u>0.00</u>	<u>232,343.17</u>	<u>66.32</u>
TOTAL DIVISION 14	689,895	42,679.43	457,551.83	0.00	232,343.17	66.32
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>422,140</u>	<u>27,188.57</u>	<u>183,836.19</u>	<u>0.00</u>	<u>238,303.81</u>	<u>43.55</u>
TOTAL DIVISION 15	422,140	27,188.57	183,836.19	0.00	238,303.81	43.55
TOTAL EXPENDITURES	8,150,549	505,071.76	5,496,040.37	219,235.05	2,435,273.58	70.12
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218	452,022.70	1,288,427.51	(219,235.05)	1,048,025.54	50.50

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

400-WATER

% OF YEAR COMPLETED: 66.67

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	2,030.93	15,611.21	0.00	74,388.79	17.35
400.3418.00.00 CELL TOWER RENTAL INCOME	17,268	1,587.00	12,696.00	0.00	4,572.00	73.52
400.3418.00.01 GRANT REVENUE.	357,000	0.00	0.00	0.00	357,000.00	0.00
TOTAL OTHER INCOME	464,268	3,617.93	35,192.21	0.00	429,075.79	7.58
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	83,000	0.00	86,735.36	0.00	(3,735.36)	104.50
400.3419.02.00 INT. FROM SINKING FUND	30,636	8,208.11	52,750.95	0.00	(22,114.95)	172.19
TOTAL INTEREST INCOME	113,636	8,208.11	139,486.31	0.00	(25,850.31)	122.75
<u>MISC NON-OP INCOME</u>						
400.3421.00.00 MISC. NON-OPER. INCOME	1,000	0.00	10.44	0.00	989.56	1.04
TOTAL MISC NON-OP INCOME	1,000	0.00	10.44	0.00	989.56	1.04
<u>CHARGES FOR SERVICES</u>						
400.3461.00.01 METERED SALES/RESD.CUST.	3,672,528	303,329.40	2,367,941.50	0.00	1,304,586.50	64.48
400.3461.00.02 METERED SALES/COMM.CUST.	2,577,600	210,995.19	1,681,957.72	0.00	895,642.28	65.25
400.3461.00.03 METERED SALES/INDS.CUST.	105,354	10,746.31	59,141.45	0.00	46,212.55	56.14
400.3461.00.04 METERED SALES/OTHERS	4,500	162.33	3,778.79	0.00	721.21	83.97
TOTAL CHARGES FOR SERVICES	6,359,982	525,233.23	4,112,819.46	0.00	2,247,162.54	64.67
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,656	90,048.00	90,048.00	0.00	(1,392.00)	101.57
400.3463.00.00 PUBLIC FIRE PROTECTION	163,332	16,333.20	130,665.60	0.00	32,666.40	80.00
TOTAL FIRE PROTECTION SERVICES	251,988	106,381.20	220,713.60	0.00	31,274.40	87.59
<u>OTHER SALES</u>						
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.02 SALES FOR RESALE/BETH.	208,720	16,737.76	130,153.66	0.00	78,566.34	62.36
400.3466.00.04 SALES FOR RESALE/TRIAD.	170,774	17,677.40	127,240.10	0.00	43,533.90	74.51
400.3466.00.05 SALES FOR RESALE/V.GROVE	100,000	8,744.06	68,336.84	0.00	31,663.16	68.34
400.3466.00.06 SALES FOR RESALE/DONEGAL	77,680	9,389.64	47,532.94	0.00	30,147.06	61.19
400.3466.00.07 SALES FOR RESALE/OCPSD	2,029,000	211,164.14	1,546,483.84	0.00	482,516.16	76.22
TOTAL SALES TO OTHER SYSTEMS	2,586,174	263,713.00	1,919,747.38	0.00	666,426.62	74.23
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	18,960	825.00	13,560.00	0.00	5,400.00	71.52
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	632.49	5,085.24	0.00	2,914.76	63.57
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,656	6,351.72	26,206.58	0.00	22,449.42	53.86
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	4,694.82	23,766.47	0.00	18,233.53	56.59
400.3471.00.06 PENALTY REVENUE	78,313	5,096.49	56,811.43	0.00	21,501.57	72.54
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	0.00	396.00	0.00	(146.00)	158.40
400.3471.00.09 MISC. REV RECYCLING INC.	1,000	0.00	212.50	0.00	787.50	21.25
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	20,000	3,320.99	18,061.86	0.00	1,938.14	90.31
TOTAL MISCELLANEOUS INCOME	217,219	20,921.51	144,120.08	0.00	73,098.92	66.35

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

400-WATER

% OF YEAR COMPLETED: 66.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>BILLING & COLLECTION SVC</u>						
400.3474.00.01 OTHER WATER REV GARBAGE	80,000	8,000.00	64,000.00	0.00	16,000.00	80.00
400.3474.00.02 OTHER WATER REV W.P.C.D.	150,000	15,000.00	120,000.00	0.00	30,000.00	80.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,057.53	8,490.69	0.00	4,509.31	65.31
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	2,377.74	9,530.48	0.00	4,469.52	68.07
400.3474.00.06 OTHER WATER REV CLERVIEW	<u>16,500</u>	<u>2,584.21</u>	<u>10,357.23</u>	<u>0.00</u>	<u>6,142.77</u>	<u>62.77</u>
TOTAL BILLING & COLLECTION SVC	273,500	29,019.48	212,378.40	0.00	61,121.60	77.65
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TOTAL REVENUE:	10,267,767	957,094.46	6,784,467.88	0.00	3,483,299.12	66.08

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

400-WATER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER EXPENSES</u>						
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	0.00	1,641.79	0.00	21,358.21	7.14
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,696,760	0.00	820,895.01	0.00	875,864.99	48.38
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	250	241.97	1,226.87	0.00	(976.87)	490.75
TOTAL OTHER EXPENSES	3,005,174	241.97	1,725,236.72	0.00	1,279,937.28	57.41

TOTAL, DIVISION 00	3,005,174	241.97	1,725,236.72	0.00	1,279,937.28	57.41
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DIVISION 11
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<u>PUMPING OPERATIONS</u>						
400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	3,380	179.97	1,638.76	0.00	1,741.24	48.48
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	227,168	13,049.93	118,126.30	0.00	109,041.70	52.00
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	49,333	3,674.98	27,532.02	0.00	21,800.98	55.81
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	(1.00)	122.51	0.00	877.49	12.25
400.4011.01.0604.04 MEALS	500	(26.51)	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	33.36	1,471.75	0.00	(21.75)	101.50
400.4011.01.0615.01 PURCHASED POWER	360,000	29,981.45	228,559.10	0.00	131,440.90	63.49
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	12,000	0.00	5,979.99	11,595.06	(5,575.05)	146.46
400.4011.01.0636.01 CONTC SERVICES - OTHER	3,200	0.00	7,450.00	0.00	(4,250.00)	232.81
400.4011.01.0658.01 WORKERS' CO,MP	5,545	274.29	2,924.80	0.00	2,620.20	52.75
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	1,440	134.32	1,073.71	0.00	366.29	74.56
TOTAL PUMPING OPERATIONS	666,516	47,300.79	395,829.09	11,595.06	259,091.85	61.13

<u>PUMPING MAINTENANCE</u>						
400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,090	130.40	1,144.88	0.00	945.12	54.78
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	140,000	9,742.92	84,950.23	0.00	55,049.77	60.68
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	34,000	2,705.42	18,499.24	0.00	15,500.76	54.41
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	33.36	768.48	0.00	681.52	53.00
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	922.99	18,198.83	0.00	11,801.17	60.66
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	10,000	5,221.50	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	650.68	4,158.71	0.00	5,841.29	41.59
400.4011.02.0658.01 WORKERS' COMPENSATION	3,500	196.70	1,930.10	0.00	1,569.90	55.15
TOTAL PUMPING MAINTENANCE	234,240	19,603.97	192,588.39	0.00	41,651.61	82.22

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

400-WATER

% OF YEAR COMPLETED: 66.67

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	66,904.76	588,417.48	11,595.06	300,743.46	66.61
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	442.30	3,917.19	0.00	682.81	85.16
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	35,932.00	314,373.29	0.00	78,148.71	80.09
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	111,621	9,622.63	76,262.52	0.00	35,358.48	68.32
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	14.10	500.13	0.00	(0.13)	100.03
400.4012.03.0604.04 MEALS	1,000	43.85	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	33.36	1,346.82	0.00	103.18	92.88
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	18,519.32	142,062.78	0.00	77,937.22	64.57
400.4012.03.0618.01 CHEMICALS	384,000	41,605.74	223,660.82	179,904.99	(19,565.81)	105.10
400.4012.03.0620.01 MATERIALS & SUPPLIES	23,550	6,506.73	39,701.31	27,735.00	(43,886.31)	286.35
400.4012.03.0620.02 LAB SUPPLIES	25,000	2,097.69	22,047.74	0.00	2,952.26	88.19
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	20,000	363.33	9,107.35	0.00	10,892.65	45.54
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	80,000	8,956.88	90,764.11	0.00	(10,764.11)	113.46
400.4012.03.0642.01 RENTAL OF EQUIPMENT	700	0.00	1,458.27	0.00	(758.27)	208.32
400.4012.03.0650.01 TRANSPORTATION EXPENSE	8,400	214.42	6,847.39	0.00	1,552.61	81.52
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	9,780	722.36	7,486.53	0.00	2,293.47	76.55
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	5,000	5,003.78	20,525.86	0.00	(15,525.86)	410.52
TOTAL TREATMENT OPERATIONS	1,301,623	130,078.49	966,547.16	207,639.99	127,435.85	90.21
<u>TREATMENT MAINTENANCE</u>						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,440	84.14	717.28	0.00	722.72	49.81
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	100,000	6,308.95	53,514.26	0.00	46,485.74	53.51
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,705.43	18,499.30	0.00	14,500.70	56.06
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	14.10	99.34	0.00	150.66	39.74
400.4012.04.0604.04 MEALS	500	15.80	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	33.40	863.01	0.00	586.99	59.52
400.4012.04.0620.01 MATERIALS & SUPPLIES	25,000	1,876.48	34,309.51	0.00	(9,309.51)	137.24
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	10,000	681.50	9,039.41	0.00	960.59	90.39

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

400-WATER

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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	83.71	844.34	0.00	1,155.66	42.22
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	2,600	122.86	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	11,926.37	119,344.62	0.00	59,645.38	66.68

TOTAL DIVISION 12 1,480,613 142,004.86 1,085,891.78 207,639.99 187,081.23 87.36

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	233.14	1,767.63	0.00	422.37	80.71
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	230,000	20,120.95	165,462.86	0.00	64,537.14	71.94
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	68,000	5,137.60	40,178.13	0.00	27,821.87	59.09
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	1,506.68	12,404.22	0.00	(12,404.22)	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	0.00	3,200.00	0.00	(2,200.00)	320.00
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	3,000	67.63	2,113.87	0.00	886.13	70.46
400.4013.05.0641.01 CITY OF WHEELING, RENT	12,000	1,000.00	8,000.00	0.00	4,000.00	66.67
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	154.35	1,135.32	0.00	(135.32)	113.53
400.4013.05.0650.01 TRANSPORTATION EXPENSE	14,000	794.70	8,607.74	0.00	5,392.26	61.48
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	6,500	400.56	3,910.87	0.00	2,589.13	60.17
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	10,000	870.16	7,851.50	0.00	2,148.50	78.52
TOTAL T & D OPERATIONS	376,090	30,285.77	254,771.87	0.00	121,318.13	67.74

T & D MAINTENANCE

400.4013.06.0408.12 SSI/MEDICARE DISTB MAINT	9,148	692.03	6,569.45	0.00	2,578.55	71.81
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	684,658	53,782.61	488,747.45	0.00	195,910.55	71.39
400.4013.06.0604.01 INSURANCE	175,195	15,471.98	117,088.68	0.00	58,106.32	66.83
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	203.15	1,054.78	0.00	445.22	70.32
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	314.59	6,595.96	0.00	(3,695.96)	227.45
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	300,000	119,335.62	503,809.73	0.00	(203,809.73)	167.94

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

400-WATER

% OF YEAR COMPLETED: 66.67

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	2,545.00	0.00	955.00	72.71
400.4013.06.0650.01 TRANSPORTATION EXPENSE	60,000	4,722.35	59,179.52	0.00	820.48	98.63
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	20,880	1,070.36	11,709.47	0.00	9,170.53	56.08
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	<u>5,000</u>	<u>173.71</u>	<u>740.94</u>	<u>0.00</u>	<u>4,259.06</u>	<u>14.82</u>
TOTAL T & D MAINTENANCE	1,263,881	195,766.40	1,200,334.50	0.00	63,546.50	94.97
<u>JOB COSTS IN TRANSIT</u>						
400.4013.09.0620.01 JOB COST MATERIALS	<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 JOB COSTS IN TRANSIT	12,000	0.00	0.00	0.00	12,000.00	0.00
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TOTAL DIVISION 13	1,651,971	226,052.17	1,455,106.37	0.00	196,864.63	88.08
 DIVISION 14 =====						
<u>PUMPING OPERATIONS</u>						
<hr/>						
<u>PUMPING MAINTENANCE</u>						
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<u>TREATMENT OPERATIONS</u>						
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<u>TREATMENT MAINTENANCE</u>						
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<u>CUSTOMER ACCOUNTS</u>						
400.4014.07.0408.12 SSI/MEDICARE U.A.R.	4,200	301.52	2,820.12	0.00	1,379.88	67.15
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	378,474	27,407.82	254,251.52	0.00	124,222.48	67.18
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	88,171	8,514.96	66,509.07	0.00	21,661.93	75.43
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	59.30	952.30	0.00	1,797.70	34.63
400.4014.07.0620.01 MATERIALS & SUPPLIES	25,000	1,324.11	11,164.19	0.00	13,835.81	44.66
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	50,000	357.02	25,836.51	0.00	24,163.49	51.67
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	3,853.13	30,453.73	0.00	9,546.27	76.13
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	375.00	3,000.00	0.00	750.00	80.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	14,000	(624.92)	7,120.39	0.00	6,879.61	50.86
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	9,200	585.01	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.	<u>73,000</u>	<u>526.48</u>	<u>49,221.47</u>	<u>0.00</u>	<u>23,778.53</u>	<u>67.43</u>
TOTAL CUSTOMER ACCOUNTS	689,895	42,679.43	457,551.83	0.00	232,343.17	66.32
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TOTAL DIVISION 14	689,895	42,679.43	457,551.83	0.00	232,343.17	66.32

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

400-WATER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 15						
=====						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
GENERAL & ADMINISTRATIVE						
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	60.38	518.01	0.00	741.99	41.11
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	94,550	4,560.80	38,898.80	0.00	55,651.20	41.14
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	20,000	1,556.82	12,054.75	0.00	7,945.25	60.27
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	10,000.00	20,026.00	0.00	4,026.00	125.16
400.4015.08.0633.01 CONTRACTUAL - LEGAL	2,000	1,794.35	37,442.96	0.00	35,442.96	1,872.15
400.4015.08.0634.01 CITY OF WHEELING, ADMIN FEE	90,000	9,000.00	72,000.00	0.00	18,000.00	80.00
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	1,000.00	0.00	250.00	80.00
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	91.22	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	0.00	82.62	0.00	417.38	16.52
TOTAL GENERAL & ADMINISTRATIVE	422,140	27,188.57	183,836.19	0.00	238,303.81	43.55

TOTAL DIVISION 15	422,140	27,188.57	183,836.19	0.00	238,303.81	43.55

TOTAL EXPENDITURES	8,150,549	505,071.76	5,496,040.37	219,235.05	2,435,273.58	70.12
REVENUE OVER/ (UNDER) EXPENDITURES	2,117,218	452,022.70	1,288,427.51	(219,235.05)	1,048,025.54	50.50

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

401-SEWER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	2,990.18	21,941.48	0.00	(19,641.48)	953.98
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	460,398.97	3,600,054.82	0.00	1,701,099.18	67.91
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>43,818.92</u>	<u>274,114.15</u>	<u>0.00</u>	<u>98,068.85</u>	<u>73.65</u>
TOTAL REVENUES	6,613,637	507,208.07	4,886,593.23	0.00	1,727,043.77	73.89
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>701.17</u>	<u>1,115,150.01</u>	<u>0.00</u>	<u>683,124.99</u>	<u>62.01</u>
TOTAL DIVISION 00	1,798,275	701.17	1,115,150.01	0.00	683,124.99	62.01
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	22,907.09	229,041.83	0.00	262,953.17	46.55
COLLECTIONS MAINTENANCE	<u>989,936</u>	<u>58,765.98</u>	<u>603,649.02</u>	<u>0.00</u>	<u>386,286.98</u>	<u>60.98</u>
TOTAL DIVISION 01	1,481,931	81,673.07	832,690.85	0.00	649,240.15	56.19
<u>DIVISION 03</u>						
PUMPING OPERATIONS	161,700	12,648.58	96,284.11	0.00	65,415.89	59.54
TREATMENT & DISPOSAL OP	<u>1,474,196</u>	<u>111,761.69</u>	<u>973,583.46</u>	<u>120,140.42</u>	<u>380,472.12</u>	<u>74.19</u>
TOTAL DIVISION 03	1,635,896	124,410.27	1,069,867.57	120,140.42	445,888.01	72.74
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	392,691	27,311.59	236,267.18	0.00	156,423.82	60.17
TREATMENT & DISPOSAL MNT	<u>611,574</u>	<u>36,331.34</u>	<u>392,361.02</u>	<u>45,585.97</u>	<u>173,627.01</u>	<u>71.61</u>
TOTAL DIVISION 04	1,004,265	63,642.93	628,628.20	45,585.97	330,050.83	67.14
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	15,000.00	121,219.67	0.00	70,780.33	63.14
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>28,829.58</u>	<u>175,831.54</u>	<u>0.00</u>	<u>325,438.46</u>	<u>35.08</u>
TOTAL DIVISION 05	693,270	43,829.58	297,051.21	0.00	396,218.79	42.85
TOTAL EXPENDITURES	6,613,637	314,257.02	3,943,387.84	165,726.39	2,504,522.77	62.13
REVENUE OVER/(UNDER) EXPENDITURES	0	192,951.05	943,205.39	(165,726.39)	(777,479.00)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

401-SEWER

% OF YEAR COMPLETED: 66.67

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	0.00	2,068.54	0.00	(1,218.54)	243.36
401.3524.53.00 REV. INTEREST-BONDS	1,450	2,990.18	19,872.94	0.00	(18,422.94)	1,370.55
TOTAL INTEREST INCOME	2,300	2,990.18	21,941.48	0.00	(19,641.48)	953.96
<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	301,805.76	2,366,631.80	0.00	1,247,118.20	65.49
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	152,707.24	1,198,800.53	0.00	453,199.47	72.57
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	5,885.97	34,646.59	0.00	490.41	98.60
401.3604.00.00 SURCHARGE REVENUE	267	0.00	(24.10)	0.00	291.10	9.03
TOTAL CHARGES FOR SERVICES	5,301,154	460,398.97	3,600,054.82	0.00	1,701,099.18	67.91
<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	5,325.06	55,312.60	0.00	14,687.40	79.02
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	143.75	2,638.75	0.00	861.25	75.39
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	89.90	1,624.03	0.00	2,275.97	41.64
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	36,760.21	213,038.77	0.00	81,744.23	72.27
401.3615.61.00 REVENUE - VIOLATION FEES	0	1,500.00	1,500.00	0.00	(1,500.00)	0.00
TOTAL MISCELLANEOUS INCOME	372,183	43,818.92	274,114.15	0.00	98,068.85	73.65
TOTAL REVENUE	6,613,637	507,208.07	4,886,593.23	0.00	1,727,043.77	73.89

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: FEBRUARY 28TH, 2019

401-SEWER

PERCENT OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 00						
BONDS						
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	390.57	133,798.02	0.00	152,755.98	46.69
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	240.60	1,216.26	0.00	940.26	440.67
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	131,000	70.00	63,200.62	0.00	67,799.38	48.24
TOTAL BONDS	1,798,275	701.17	1,115,150.01	0.00	683,124.99	62.01

TOTAL DIVISION 00 1,798,275 701.17 1,115,150.01 0.00 683,124.99 62.01

DIVISION 01

COLLECTIONS OPERATIONS

401.4001.01.0408.12 PAYROLL TAXES	1,795	75.54	956.18	0.00	838.82	53.27
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	6,933.53	79,766.05	0.00	78,633.95	50.36
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	195.00	1,712.07	0.00	987.93	63.41
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	250.32	0.00	249.68	50.06
401.4001.01.0704.10 DENTAL INSURANCE	3,000	388.82	1,749.69	0.00	1,250.31	58.32
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,269.01	26,173.18	0.00	18,826.82	58.16
401.4001.01.0704.12 LIFE INSURANCE	400	29.70	237.60	0.00	162.40	59.40
401.4001.01.0715.01 PURCHASED POWER	3,700	338.48	2,478.53	0.00	1,221.47	66.99
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	4,400.00	35,200.00	0.00	15,800.00	69.02
401.4001.01.0736.01 CONTRACTUAL - OTHER	1,000	67.63	503.17	0.00	496.83	50.32
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	6,700.00	74,170.46	0.00	125,829.54	37.09
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	341.38	3,323.14	0.00	676.86	83.08
401.4001.01.0758.01 WORKERS' COMP	4,000	136.71	1,866.75	0.00	2,133.25	46.67
401.4001.01.0775.01 MISCELLANEOUS EXP	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL COLLECTIONS OPERATIONS	491,995	22,907.09	229,041.83	0.00	262,953.17	46.55

COLLECTIONS MAINTENANCE

401.4001.02.0408.12 PAYROLL TAXES	3,046	243.24	2,147.75	0.00	898.25	70.51
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	29,006.35	258,819.33	0.00	241,180.67	51.76
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	375.70	3,257.44	0.00	1,742.56	65.15
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	125.00	0.00	875.00	12.50

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

401-SEWER % OF YEAR COMPLETED: 66.67

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	58.48	450.27	0.00	2,549.73	15.01
401.4001.02.0704.09 VISION INSURANCE	1,500	75.99	607.92	0.00	892.08	40.53
401.4001.02.0704.10 DENTAL INSURANCE	7,000	1,055.48	4,749.66	0.00	2,250.34	67.85
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	6,291.56	50,370.78	0.00	50,549.22	49.91
401.4001.02.0704.12 LIFE INSURANCE	1,500	88.63	709.04	0.00	790.96	47.27
401.4001.02.0720.02 SEWER MAINTENANCE M&S	210,000	18,934.14	143,643.53	0.00	66,356.47	68.40
401.4001.02.0720.03 INT. TELEV & CLEANING M&S	10,000	0.00	53,272.78	0.00	43,272.78	532.73
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	123.22	18,734.41	0.00	9,265.59	66.91
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	0.00	1,821.32	0.00	5,178.68	26.02
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	35,000	255.00	21,217.03	0.00	13,782.97	60.62
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	19,700	378.00	11,342.04	0.00	8,357.96	57.57
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	806.58	0.00	777.42	50.92
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	1,158.92	23,189.33	0.00	6,810.67	77.30
401.4001.02.0758.01 WORKERS' COMP	10,000	575.79	7,584.98	0.00	2,415.02	75.85
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	1,708	145.48	799.83	0.00	908.17	46.83
TOTAL COLLECTIONS MAINTENANCE	989,936	58,765.98	603,649.02	0.00	386,286.98	60.98

TOTAL DIVISION 01 1,481,931 81,673.07 832,690.85 0.00 649,240.15 56.19

DIVISION 03
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COLLECTIONS MAINTENANCE

PUMPING OPERATIONS

401.4003.03.0715.01 PURCHASED POWER	160,000	12,648.58	96,284.11	0.00	63,715.89	60.18
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	12,648.58	96,284.11	0.00	65,415.89	59.54

TREATMENT & DISPOSAL OP

401.4003.05.0408.12 PAYROLL TAXES	6,000	466.09	3,852.37	0.00	2,147.63	64.21
401.4003.05.0701.01 T & D OPS LABOR	600,000	45,806.08	425,123.22	0.00	174,876.78	70.85
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
401.4003.05.0704.03 EDUCATION/CERTIFICATION	3,000	250.00	2,366.00	0.00	634.00	78.87
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	400.00	605.78	0.00	1,394.22	30.29
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	97.24	883.85	0.00	2,116.15	29.46
401.4003.05.0704.09 VISION INSURANCE	1,500	107.28	858.24	0.00	641.76	57.22
401.4003.05.0704.10 DENTAL INSURANCE	8,000	1,333.20	5,999.40	0.00	2,000.60	74.99
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	9,217.63	72,139.14	0.00	30,440.86	70.32

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

401-SEWER
 % OF YEAR COMPLETED: 66.67

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	932.40	0.00	567.60	62.16
401.4003.05.0715.01 PURCHASED POWER	180,000	12,387.93	98,622.49	0.00	81,377.51	54.79
401.4003.05.0718.01 CHEMICALS	125,000	24,590.42	103,643.13	120,140.42	98,783.55	179.03
401.4003.05.0720.02 LAB SUPPLIES	22,552	1,287.34	11,841.64	0.00	10,710.36	52.51
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	607.18	3,646.87	0.00	3,069.13	54.30
401.4003.05.0720.04 LAB SOFTWARE	5,056	1,170.00	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	1,568.76	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	589.00	2,427.06	0.00	372.94	86.68
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	31.89	740.51	0.00	859.49	46.28
401.4003.05.0758.01 WORKER'S COM P	12,688	935.73	9,508.78	0.00	3,179.22	74.94
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	0.00	709.10	0.00	709.10	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	5,412.01	138,961.54	0.00	101,038.46	57.90
401.4003.05.0775.03 NATURAL GAS USED	15,000	906.93	5,769.36	0.00	9,230.64	38.46
401.4003.05.0775.04 PLANT SUPPLIES	30,000	670.02	21,771.79	0.00	8,228.21	72.57
401.4003.05.0775.05 WATER USED	50,000	3,761.57	31,828.14	0.00	18,171.86	63.66
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	50.99	6,343.42	0.00	7,744.58	45.03
TOTAL TREATMENT & DISPOSAL OP	1,474,196	111,761.69	973,583.46	120,140.42	380,472.12	74.19

TOTAL DIVISION 03 1,635,896 124,410.27 1,069,867.57 120,140.42 445,888.01 72.74

DIVISION 04
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PUMPING MAINTENANCE

401.4004.04.0408.12 PAYROLL TAXES	1,740	92.26	767.77	0.00	972.23	44.12
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	15,474.51	130,474.13	0.00	64,525.87	66.91
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	432.62	3,760.34	0.00	2,239.66	62.67
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	321.84	0.00	278.16	53.64
401.4004.04.0704.10 DENTAL INSURANCE	3,000	499.94	2,249.73	0.00	750.27	74.99
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	3,499.26	28,036.46	0.00	16,963.54	62.30
401.4004.04.0704.12 LIFE INSURANCE	600	44.19	353.52	0.00	246.48	58.92
401.4004.04.0715.01 PURCHASED POWER	6,000	3,663.78	17,407.86	0.00	11,407.86	290.13
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	1,349.57	36,253.26	0.00	23,746.74	60.42
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	1,264.71	0.00	29,751.29	4.08
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	1,438.98	8,587.26	0.00	6,412.74	57.25
401.4004.04.0758.01 WORKERS' COMP	5,000	317.76	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	458.49	3,361.15	0.00	3,118.85	51.87
TOTAL PUMPING MAINTENANCE	392,691	27,311.59	236,267.18	0.00	156,423.82	60.17

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2019

401-SEWER

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DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>TREATMENT & DISPOSAL MNT</u>						
401.4004.06.0408.12 PAYROLL TAXES	1,500	92.28	767.85	0.00	732.15	51.19
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	15,474.51	130,474.21	0.00	104,525.79	55.52
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	459.24	3,962.74	0.00	2,037.26	66.05
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/CERTIFICATION	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	74.80	754.80	0.00	2,245.20	25.16
401.4004.06.0704.09 VISION	500	40.23	321.84	0.00	178.16	64.37
401.4004.06.0704.10 DENTAL	3,000	499.96	2,249.82	0.00	750.18	74.99
401.4004.06.0704.11 HOSPITALIZATION	45,000	3,499.27	28,036.54	0.00	16,963.46	62.30
401.4004.06.0704.12 LIFE INSURANCE	600	44.19	353.52	0.00	246.48	58.92
401.4004.06.0720.02 MAINTENANCE SUPPLIES	130,000	10,828.91	105,940.62	45,384.37	21,324.99	116.40
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	464.39	38,827.44	0.00	26,040.56	59.86
401.4004.06.0720.04 SAFETY SUPPLIES	5,000	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	774.66	26,380.54	201.60	3,417.86	88.61
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	3,137.14	40,299.87	0.00	24,700.13	62.00
401.4004.06.0758.01 WORKERS' COMP	5,000	317.76	2,830.65	0.00	2,169.35	56.61
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	2,500	624.00	936.93	0.00	1,563.07	37.48
TOTAL TREATMENT & DISPOSAL MNT	611,574	36,331.34	392,361.02	45,585.97	173,627.01	71.61
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TOTAL DIVISION 04	1,004,265	63,642.93	628,628.20	45,585.97	330,050.83	67.14
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DIVISION 05	=====					
<u>CUSTOMER ACCOUNTS</u>						
401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	15,000.00	121,219.67	0.00	68,780.33	63.80
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	121,219.67	0.00	70,780.33	63.14
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<u>ADMINISTRATIVE & GENERAL</u>						
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	36.29	280.78	0.00	124.22	69.33
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	21,977.32	0.00	13,022.68	62.79
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

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
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401-SEWER

% OF YEAR COMPLETED: 66.67

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	71.52	0.00	53.48	57.22
401.4005.08.0704.10 DENTAL	750	111.10	499.95	0.00	250.05	66.66
401.4005.08.0704.12 LIFE INSURANCE	120	9.82	78.56	0.00	41.44	65.47
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	1,153.87	5,758.34	0.00	2,241.66	71.98
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	16,351.72	54,128.47	0.00	10,871.53	83.27
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	0.00	14,346.90	0.00	653.10	95.65
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	8,000.00	64,000.00	0.00	36,000.00	64.00
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	360.83	2,399.46	0.00	7,600.54	23.99
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	50.06	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	20,000	243.75	8,178.74	0.00	11,821.26	40.89
TOTAL ADMINISTRATIVE & GENERAL	501,270	28,829.58	175,831.54	0.00	325,438.46	35.08
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TOTAL DIVISION 05	693,270	43,829.58	297,051.21	0.00	396,218.79	42.81
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TOTAL EXPENDITURES	6,613,637	314,257.02	3,943,387.84	165,726.39	2,504,522.77	62.11
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REVENUE OVER/ (UNDER) EXPENDITURES	0	192,951.05	943,205.39	(165,726.39)	(777,479.00)	0.00

