

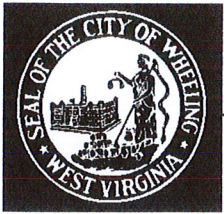


City Clerk
1500 Chapline Street
Wheeling, WV 26003
Phone: (304) 234-6401
wheelingwv.gov

Agenda
Finance Committee
May 21, 2019 5:15 pm
City Council Chambers

The Finance Committee of Wheeling City Council will meet on Tuesday May 21, 2019 at 5:15 p.m. in City Council Chambers. The following matters will be discussed:

- A. Budget Revision No. 3
- B. Financial Statement April 2019
- C. 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 April, 2019.

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

Seth D. McIntyre
Director of Finance

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CITY OF WHEELING
STATEMENT OF FUND TYPES

Apr-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 4/30/2019
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	1,159,081	40,765,551	38,849,332	3,075,300
MUNI FIN STABILIZATION FUND	1,809,079	2,220	500,000	1,311,300
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>2,970,211</u>	<u>40,767,771</u>	<u>39,349,332</u>	<u>4,388,650</u>
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	19,075	82,804	81,500	20,379
CONSOL. INV. FUND-CASH	554,969	6,836,738	6,747,284	644,424
CONSOL. INV. FUND-INVEST.	4,510,857	644,451	762,873	4,392,435
PUBLIC SAFETY-CASH	847,645	322,792	364,763	805,674
WORKERS COMP.	124,543	432,464	515,497	41,511
CDBG&HOME PROGRAM-CASH	1,239	950,353	950,466	1,125
POLICE COURT CHECK. ACCT.	25.00	-	20.00	5.00
CENTER MARKET CONCESSIONS	3,882	26,051	23,701	6,232
ARTS & CULTURE COMM.	5,645	4,198	8,592	1,251
Subtotal	<u>6,067,881</u>	<u>9,299,852</u>	<u>9,454,696</u>	<u>5,913,037</u>
CAPITAL PROJECTS FUNDS:				
District 1 TIF Fund	24,210	1,056,000	-	1,080,210
District 1 TIF Fund Excess	120	123	120	123
TIF Project Fund 2018	3,925,995	58,892	-	3,984,887
TIF Bonds DSR 2018	387,853	3,378	189,551	201,680
TIF Bonds COI 2018	573	-	573	-
Project 4 - Project Fund	1,009	8	1,017	-
TIF Bonds DSR 2016	340,393	4,041	4,041	340,393
TIF Bonds Adm Exp - 2016	5,005	42	2,493	2,553
TIF Bonds Revenue 2016	405,572	513	405,244	841
TIF Bonds Adm Exp - 2018	-	580	579	1
TIF Bonds Revenue 2018	-	5,145	5,140	5
Downtown Redev Proj. Fund 2016	1,371,230	8,261	845,384	534,108
Center Wheeling Redevelopment Project - Phase One	47,817	20,602	-	68,419
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	7,140	3,574	535,465
Subtotal	<u>7,042,036</u>	<u>1,166,728</u>	<u>1,460,073</u>	<u>6,748,692</u>
DEBT SERVICE FUND:				
TIF Bonds P & I 2016	115,650	5,388	114,007	7,032
TIF Bonds P & I 2018	1,007	3,988	3,026	1,969
Sales Tax Bonds 2014-P&I Fund	3,831	522,813	62,425	464,220
MUNICIPAL BOND COMM GO '15	109,966	174,791	7,019	277,738
Subtotal	<u>230,455</u>	<u>706,979</u>	<u>186,476</u>	<u>750,958</u>
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	3,300,919	20,333,100	19,753,614	3,880,405
WATER DEPT.-CONSUM. DEP.	161,707	187,049	179,349	169,407
WATER DEPT.-U.F.W. FD.	237,745	107,455	-	345,200
WATER DEPT.-MAINT. FUND TANK PAINTING	249,984	513,476	297,232	466,227
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	116,164	-	700,471
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	1,199,120	2,714,305
WATER DEPT.-PETTY CASH	2,966	28,097	28,131	2,932

CITY OF WHEELING
STATEMENT OF FUND TYPES

Apr-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 4/30/2019
WATER DEPT.- INS.	261,273	3,710	-	264,983
WATER DEPT.-MUN.BD.FD.	3,278,807	2,494,908	817,718	4,955,998
WATER DEPT.-RENEW & REPLACE.	1,015,695	15,925	-	1,031,619
Subtotal	14,453,100	24,766,516	22,624,092	16,595,524
W.P.C.D.-FUND-CASH	71,215	6,243,384	6,077,995	236,604
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	160,982	63,500	57,575	166,907
W.P.C.D.-VEHICLE REPLACEMENT	266,304	145,464	273,069	138,699
W.P.C.D.-BOND COMM.	1,346,015	1,339,336	1,145,226	1,540,124
W.P.C.D.-DEPR. FUND	361,786	147,468	-	509,254
Subtotal	2,206,802	7,939,151	7,553,865	2,592,088
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	40,963,060	8,707,425	7,625,907	42,044,578
FIREMEN'S RETIRE.-OTHER	28,335,860	8,405,305	5,691,669	31,049,496
POLICE RETIRE.-OTHER	24,732,887	6,315,675	5,017,853	26,030,710
Subtotal	94,031,807	23,428,406	18,335,429	99,124,784
AGENCY FUNDS:				
PUBLIC DEBT	42	158,199	158,199	42
OPERATIONS UTILITY ACCOUNT	1,434	20,000	19,700	1,734
Subtotal	1,476	178,199	177,899	1,776
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	621,287			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Apr-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
DEMAND ACCOUNTS:							
GENERAL CITY FUND	3,075,300	3,075,300					
WATER DEPT. - CASH	3,880,405	3,880,405					
WPCD-CASH	236,604	236,604					
WATER DEPT.-INS.	264,983				264,983		
MUNI FIN STABILIZATION FUND	1,311,300			1,311,300			
PUBLIC DEBT	42	42					
C.D.B.G. & HOME -CASH	1,125		1,125				
WATER DEPT.-CONSUM. DEP.	169,407	169,407					
WPCD-CONSUM. DEP.	166,907	166,907					
WORKERS COMP. - CASH	2,740			2,740			
WORKERS COMP. - INVEST	38,771			38,771			
CONSOL. INV.FUND-CASH	201			201			
CONSOL. INV.FUND-INVEST	4,392,435		3,807,337	585,098			
COAL SEV. FUND-CASH	20,379			20,379			
PUBLIC SAFETY-CASH	805,674	594,733		210,941			
POLICE CRT. CHK. ACCT.	5		5				
CENTRE MARKET CONCESSION	6,232	6,232					
ARTS & CULTURE COMM.	1,251				1,251		
RCIP-CIVIC CENTER	355,613					355,613	
RCIP-INFRASTRUCTURE	288,611					288,611	
SUB-TOTAL	15,017,986	8,129,632	3,808,468	2,169,429	266,234	644,224	-
PETTY CASH FUNDS:							
FIN.DEPT.-PETTY CASH	2,000	2,000					
POLICE DEPT.-PETTY CASH	50	50					
PUBLIC SAFETY - PETTY CASH	4,301	4,301					
WATER DEPT.-PETTY CASH	2,932	2,932					
W.P.C.D.-PETTY CASH	500	500					
SUB-TOTAL	9,783	9,783	-	-	-	-	-
INVESTMENT FUNDS:							
EMP. RETIRE.-OTHER INV.	42,044,578	42,044,578					
FIRE RETIRE.-OTHER INV.	31,049,496	31,049,496					
POL.RETIRE.-OTHER INV.	26,030,710	26,030,710					
WATER DEPT.-RENEW & REPLACE	1,031,619				1,031,619		
WATER DEPT.-MAINT. FD. TANK PTG.	466,227				466,227		
WATER DEPT.-U.F.W.	345,200				345,200		
WATER DEPT.-VEHICLE REPLACEMENT	519,566				519,566		
WATER DEPT.-EMERGENCY FD.	1,164,689				1,164,689		
WATER DEPT.-MEMBRANE REPLACE.	700,471				700,471		
WATER DEPT.-WTP SITE IMPROVE.	379,694				379,694		
WATER DEPT.-WTP CONSTRUCTION FUND	27				27		
WPCD-COMB. DEPR.	509,254				509,254		
WPCD-VEHICLE REPLACEMENT	138,699				138,699		
SUB-TOTAL	104,380,230	99,124,784	-	-	5,255,446	-	-
CAPITAL PROJECTS FUNDS:							
District 1 TIF Fund	1,080,210	1,080,210					
TIF FUND EXCESS	123	123					
TIF Project Fund 2018	3,984,887	3,984,887					
TIF Bonds DSR 2018	201,680	201,680					
TIF Bonds P&I 2016	7,032	7,032					
TIF Bonds DSR Fund	340,393	340,393					
TIF Bonds Admin	2,553	2,553					
TIF Bonds Revenue 2016	841	841					
TIF Bonds P&I 2018	1,969	1,969					
TIF Bonds Adm Exp - 2018	1	1					
TIF Bonds Revenue 2018	5	5					
Downtown Redev Proj 2016	534,108	534,108					
Center Wheeling Redevelopment	68,419	68,419					
Water Dept.-2013 Const. Acct.	2,714,305	2,714,305					
Sales Tax Bonds 2014-P&I Fund	464,220	464,220					
Sales Tax Bonds 2014-DSR Fund	535,465	535,465					
Subtotal	9,936,211	9,936,211	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	129,344,210	117,200,410	3,808,468	2,169,429	5,521,680	644,224	-

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Apr-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
WV. CONSOL.INVEST.POOL MUNICIPAL BOND COMMISSION							
Bond Comm. GO Bonds	277,738						277,738.16
Bond Comm. Water Bonds	4,955,998						4,955,997.77
Bond Comm. WPCD Bonds	1,540,124						1,540,124.20
	<u>6,773,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,773,860</u>
GRAND TOTAL:	<u>136,118,070</u>	<u>117,200,410</u>	<u>3,808,468</u>	<u>2,169,429</u>	<u>5,521,680</u>	<u>644,224</u>	<u>6,773,860.13</u>

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

Apr-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	95%	3,210,954	332,405	3,065,580	145,375	3,145,876	(80,297)
301-02-Prior Year Taxes 1st Yr	103%	120,000	881	124,107	(4,107)	94,397	29,710
301-03-Prior Year Taxes 2nd Yr	61%	2,000	68	1,221	779	842	379
301-04-Prior Year Taxes 3rd Yr	-19%	1,000	19	(188)	1,188	(23)	(164)
301-05-Prior Year Taxes 4th Yr	56%	1,000	66	561	439	479	83
301-06-Supp Property Taxes	108%	74,000	10,231	79,620	(5,620)	78,303	1,317
301-07-Tax Loss Restoration	#DIV/0!	-	-	32	(32)	336	(304)
Total Taxes: General Operating	96%	3,408,954	343,671	3,270,934	138,020	3,320,210	(49,277)
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	97%	1,422,088	141,892	1,378,777	43,311	1,397,233	(18,456)
Total Taxes: Excess Levy	97%	1,422,088	141,892	1,378,777	43,311	1,397,233	(18,456)
Taxes: Park Levy							
301-13-Property Taxes Current	93%	398,088	26,873	370,147	27,941	381,923	(11,776)
301-14-Prior Year Taxes 1st Yr	82%	20,000	117	16,423	3,577	12,503	3,920
301-15-Prior Year Taxes 2nd Yr	16%	1,000	9	162	838	112	50
301-16-Prior Year Taxes 3rd Yr	-2%	1,000	3	(25)	1,025	(3)	(22)
301-17-Prior Year Taxes 4th Yr	7%	1,000	9	75	925	64	11
301-18-Supp Property Taxes	351%	3,000	1,352	10,522	(7,522)	10,365	157
Total Taxes: Park Levy	94%	424,088	28,362	397,304	26,784	404,964	(7,660)
Taxes: Penalty & Interest							
302-01-General Operating	80%	20,900	2,060	16,737	4,163	16,638	99
302.03-Park Levy Tax Penalty	79%	2,800	272	2,214	586	2,203	11
Total Taxes: Penalty & Interest	80%	23,700	2,332	18,951	4,749	18,841	110
Total Property Taxes	96%	5,278,830	516,257	5,065,966	212,864	5,141,248	(75,283)
Other Taxes:							
303-01-Gas & Oil Severance	157%	38,000	-	59,835	(21,835)	37,379	22,456
304-01-Utility Excise	82%	1,284,400	124,773	1,048,676	235,724	1,073,185	(24,509)
305-01-Business & Occup Curr	76%	6,998,200	1,098,857	5,287,375	1,710,825	6,470,129	(1,182,754)
305-02-Business & Occup Delin	114%	2,859,500	-	3,248,149	(388,649)	2,817,629	430,520
305-03-Utility Business	102%	1,916,700	573,028	1,955,640	(38,940)	1,914,577	41,064
306-01-Wine & Liquor	109%	375,000	116,605	406,899	(31,899)	378,877	28,022
307-01-Dog	99%	2,100	76	2,074	26	2,140	(65)
308-01-Hotel/Motel	86%	1,288,100	84,384	1,111,120	176,980	1,002,488	108,632
309-01-Amusement	59%	14,300	74	8,402	5,898	7,767	635
Total Other Taxes	89%	14,776,300	1,997,797	13,128,171	1,648,129	13,704,170	(576,000)
Other Income							
313-01-Race Track License Fee	85%	39,000	3,750	33,000	6,000	32,250	750
313-02-Race Track WV Race Comm	84%	31,200	3,055	26,213	4,987	22,930	3,283
Total Other Income	84%	70,200	6,805	59,213	10,987	55,180	4,033
Sales Tax							
314-01 Municipal Sales Tax	96%	3,600,000	862,395	3,456,708	143,292	3,437,343	19,365
Total Sales Tax	96%	3,600,000	862,395	3,456,708	143,292	3,437,343	19,365
Fines							
320-01-Police Fines & Costs	88%	125,000	12,345	110,065	14,935	105,445	4,620
320-02-Regional Jail Fines	104%	20,000	2,740	20,820	(820)	19,200	1,620
320-03-Traffic Fines-State	104%	4,000	552	4,174	(174)	3,850	324
320-04-Community State	101%	6,000	750	6,030	(30)	5,740	290
320-05 Law Enforcement Training	93%	1,300	150	1,206	94	1,148	58
321-01-Parking Violations-PT	69%	25,000	2,030	17,160	7,840	18,102	(942)
321-02-Parking Violations-MT	75%	97,000	8,053	72,769	24,232	82,996	(10,228)
Total Fines	83%	278,300	26,620	232,224	46,076	236,481	(4,257)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

Apr-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	33%	45,000	308	14,842	30,159	15,003	(161)
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	25,900	(2,150)
Total Licenses	38%	112,000	308	42,902	69,099	43,803	(901)
Permits							
326-01-Building Permits	64%	145,000	25,760	92,625	52,375	66,980	25,645
327-03-Electric Permits	90%	3,900	432	3,519	381	2,950	569
327-04-Sign Permits	34%	1,300	96	444	856	713	(270)
327-05-Vacant Bldg Reg Fee	124%	55,000	5,300	68,450	(13,450)	48,000	20,450
Total Permits	80%	205,200	31,588	165,037	40,163	118,643	46,394
Fees							
328-01-Cable Franchise Fee	73%	600,000	3,221	435,385	164,615	450,432	(15,046)
330-01-IRP Fees	97%	450,000	105,430	436,731	13,269	342,826	93,905
336-01-Cemetery Revenues	79%	11,400	750	9,000	2,400	7,050	1,950
340-01-Swimming Pool Fees	62%	31,900	425	19,737	12,163	20,790	(1,052)
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	54%	60,000	2,440	32,656	27,344	42,978	(10,322)
342-01-Parking Meter Revenues	87%	235,000	15,193	203,947	31,053	193,042	10,905
343-01 Whg Muni Parking Revenues	83%	240,000	20,000	200,000	40,000	200,000	-
345-01-Centre Market Rents	88%	57,800	7,154	50,925	6,875	45,540	5,385
350-01-Sanitation Collection Fees	79%	1,928,300	163,315	1,525,759	402,541	1,549,094	(23,334)
350-02-Sanitation Reimbursements	0%	6,200	-	-	6,200	600	(600)
Total Fees	80%	3,630,200	317,928	2,919,842	710,358	2,860,386	59,456
Fire Fees							
352-01-Fire Protection Fees	94%	1,844,500	68,884	1,735,121	109,379	1,746,842	(11,720)
352-02-Fire Protection Fees-Delin	92%	226,300	19,436	209,002	17,298	160,017	48,985
352-03-Wheeling Fire BFP	#DIV/O!	-	-	25	(25)	-	25
Total Fire Fees	94%	2,070,800	88,320	1,944,148	126,652	1,906,859	37,290
Charges for Services							
361-01-Chgs for Services-Police	66%	22,200	1,095	14,680	7,520	17,510	(2,830)
361-02-Chgs for Services-Fire	46%	23,500	240	10,699	12,801	20,693	(9,994)
361-03-Chgs for Services-PRO	74%	230,000	4,007	171,005	58,995	217,512	(46,507)
Total Charges for Services	71%	275,700	5,342	196,384	79,316	255,716	(59,331)
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	100%	90,000	9,000	90,000	-	90,000	-
362-02-Chgs to Ent-Water Rent	100%	15,000	1,500	15,000	-	15,000	-
362-03-Chgs to Ent-Water G-O-M	74%	28,200	1,576	20,822	7,378	21,662	(840)
362-04-Chgs to Ent-WPCD Adm Exp	104%	80,000	8,000	83,316	(3,316)	72,000	11,316
362-05-Chgs to Ent-WPCD G-O-M	68%	26,700	2,368	18,134	8,566	20,956	(2,822)
362-06-Chgs to Ent-OC Sheriff	74%	32,300	1,932	23,853	8,447	17,738	6,115
362-07-Chgs to Ent-OC Anim Shelter	68%	1,900	-	1,300	601	1,057	243
362-08-Chgs to Ent-Wesbanco	67%	600	-	400	200	384	16
Total Admin Fees	92%	274,700	24,376	252,824	21,876	238,797	14,027
Misc. Revenue							
363-01-Ambulance Fee	84%	1,100,000	115,236	918,664	181,336	897,828	20,836
365-01-Federal Grants	94%	160,700	13,627	150,346	10,354	74,227	76,119
366-01-State Grants	#DIV/O!	-	-	6,960	(6,960)	-	6,960
367-01-Grant Rev-Other	#DIV/O!	-	-	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	71%	52,200	4,031	37,090	15,110	44,851	(7,761)
370-01-Chgs to Ot Fd-Reim CDBG	67%	188,000	24,643	126,746	61,254	143,919	(17,172)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
Apr-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	10	5,458	10,742	1,380	4,078
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	83%	460,000	44,402	384,002	75,998	387,745	(3,743)
378-01-Credit Card Processing Fees	120%	1,900	251	2,278	(378)	1,544	734
380-01-Interest Income	77%	12,000	1,031	9,244	2,756	11,535	(2,291)
381-01 Fuel Tax Reimbursements	70%	54,000	9,110	37,668	16,332	42,174	(4,506)
381-02 Contributions-P Card Rebate	67%	46,600	9,007	31,335	15,265	32,991	(1,656)
381-03 Reimbursements	4940%	100	3,942	4,940	(4,840)	2,933	2,007
384-01 City Auction Proceeds	79%	47,200	-	37,461	9,739	-	37,461
386-01 Insurance Claims	0%	-	5,594	5,594	(5,594)	123	5,471
397-01-Video Lottery-Race Track	78%	485,000	75,819	377,951	107,049	352,745	25,205
397-02-Video Lottery-Limited	87%	331,300	34,084	286,730	44,570	272,241	14,488
399-01-Miscellaneous Revenues	87%	33,800	1,625	29,360	4,440	33,513	(4,153)
Total Misc. Revenue	73%	4,129,000	342,410	2,999,909	1,129,091	2,383,173	616,737
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	88%	34,701,230	4,220,143	30,463,327	4,237,903	30,381,799	81,529
CASH BALANCE 6/30/18 BUDGETED		200,000					
TOTAL CASH AND REVENUES	87%	34,901,230	4,220,143	30,463,327	4,237,903	30,381,799	81,529

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES

Apr-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	78%	718,517	47,051	562,573	155,944	606,177	(43,604)
409-Mayor	95%	26,374	1,860	25,124	1,250	24,363	761
410-Council	79%	68,901	4,223	54,342	14,559	57,694	(3,352)
412-City Manager	73%	470,112	29,915	344,400	125,712	399,658	(55,259)
414-Finance	69%	1,420,771	127,935	983,300	437,471	925,107	58,193
415-Clerk	67%	84,430	4,617	56,849	27,581	92,487	(35,638)
416-Police Judge	69%	122,898	5,637	84,280	38,618	92,119	(7,839)
417-Legal	74%	202,339	15,192	150,102	52,237	148,576	1,526
420-Engineering	82%	165,055	11,720	135,457	29,598	133,940	1,517
422-Personnel	76%	344,686	19,295	262,610	82,076	295,898	(33,288)
430-Parks & Strategic Planning	87%	50,138	1,051	43,391	6,747	59,923	(16,532)
435-Regional Development	98%	20,629	20,139	20,139	490	-	20,139
444-Contrib. to Others	0%	1,000,000	-	-	1,000,000	66,667	(66,667)
590-Centre Market	86%	190,504	17,040	164,683	25,821	163,553	1,130
700-Police	80%	8,247,471	640,682	6,598,503	1,648,968	6,692,790	(94,287)
706-Fire	84%	10,461,209	865,143	8,785,800	1,675,409	8,798,477	(12,677)
711 -Central Dispatch	73%	231,380	17,086	168,064	63,316	171,203	(3,140)
750-Streets & Facilities	81%	4,505,522	340,430	3,661,712	843,810	4,193,510	(531,798)
754-Central Garage	95%	1,112,124	94,739	1,054,844	57,280	896,358	158,487
759-Public Transit	101%	1,422,088	433,196	1,429,707	(7,619)	1,483,856	(54,149)
800-Garbage Collections	80%	1,643,751	70,126	1,318,307	325,444	1,280,588	37,720
802-Recycling	65%	167,197	7,177	108,572	58,625	123,569	(14,997)
900-Parks	101%	424,088	119,418	426,421	(2,333)	425,547	875
901-Visitors Bureau	88%	644,050	36,671	564,817	79,233	512,237	52,580
907-Chambers Ballfields	57%	165,242	10,146	94,075	71,167	116,532	(22,458)
908-Playgrounds	83%	552,529	20,549	457,097	95,432	423,895	33,202
910-Civic Center	100%	332,000	-	332,000	-	332,000	-
954-Human Rights	0%	5,000	-	-	5,000	-	-
975 General Government	29%	489,727	-	139,724	350,003	20,659	119,066
976 Public Safety	73%	222,231	96,394	161,854	60,377	135,822	26,031
977 Streets & Transportation	58%	368,665	90,009	213,861	154,804	139,615	74,246
979 Culture & Recreation	68%	229,044	-	154,820	74,224	226,445	(71,626)
Total Disbursements	79%	36,108,672	3,147,438	28,557,429	7,551,243	29,039,265	(481,836)
Outstanding Encumbrances					-		-
	79%	36,108,672	3,147,438	28,557,429	7,551,243	29,039,265	(481,836)

CITY OF WHEELING
COAL SEVERANCE
STATEMENT OF REVENUES
Apr-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
 Apr-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
Apr-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

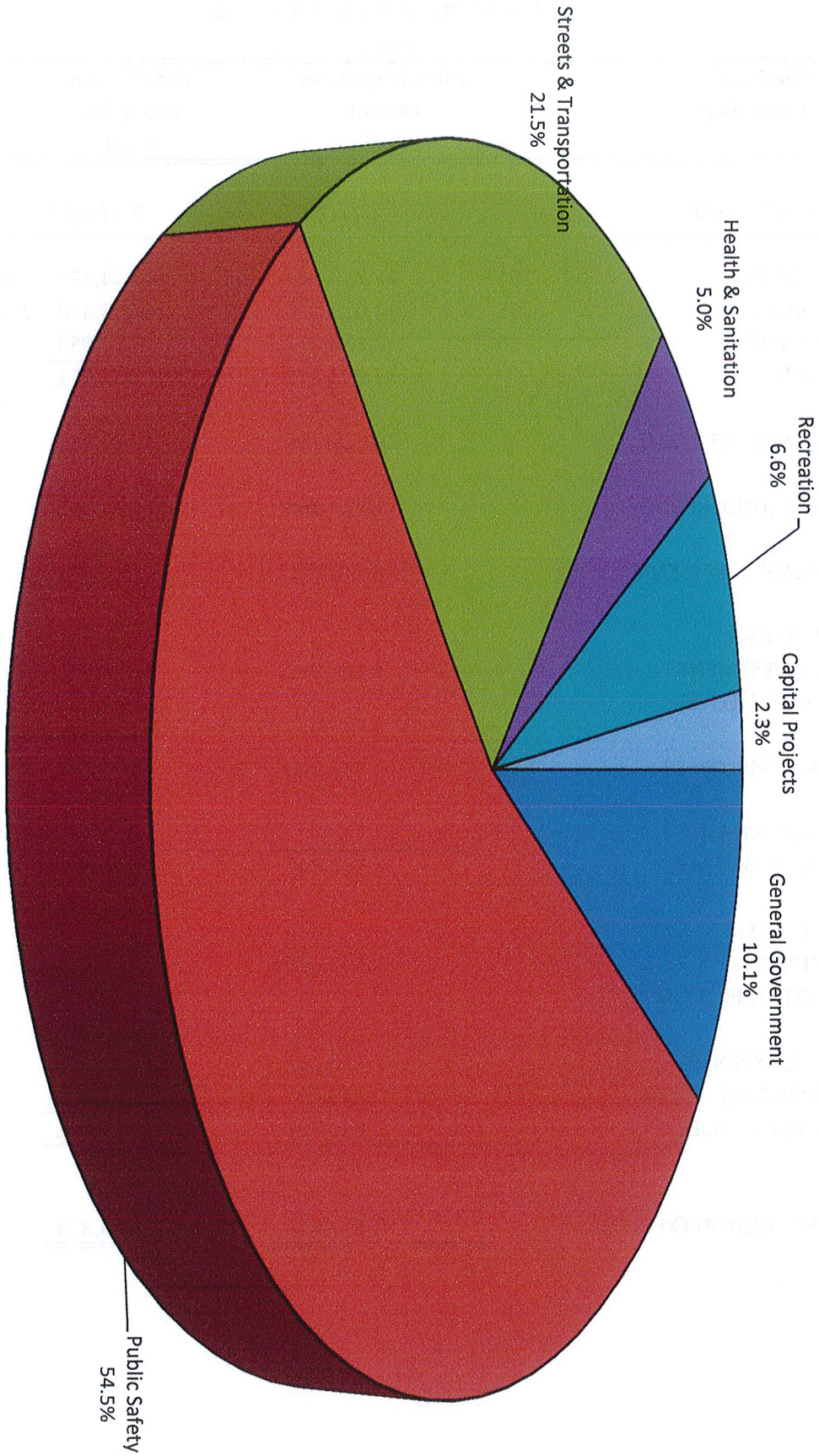
Apr-19

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	38,771	-	-	38,771
Worker's Compensation Checking	2,740	-	-	-	2,740
Task Force Operating Account	33,590	-	-	-	33,590
Public Safety Checking	143,676	-	-	-	143,676
Federal Forfeiture Account - Task Force	66,305	-	-	-	66,305
State Forfeiture Account - Task Force	351,162	-	-	-	351,162
State Forfeiture Acct	-	156,696	-	-	156,696
Federal Justice Forfeiture Acct	-	54,245	-	-	54,245
Capital Improvements Fund	-	248,004	-	-	248,004
Landfill Closure-Escrow Account-UNB	-	-	261,114	-	261,114
Project Account	-	3,546,224	-	-	3,546,224
Restricted Cap. Imp. Program	-	192,744	-	-	192,744
Sanitation/Recycling Maintenance & Replacement Fund	-	138,392	-	-	138,392
Lisa Bryson-Ames Memorial Fund	-	5,892	-	-	5,892
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	288,611	-	-	-	288,611
RCIP-Civic Center	355,613	-	-	-	355,613
Total	<u>1,241,697</u>	<u>4,381,033</u>	<u>261,114</u>	<u>-</u>	<u>5,883,844</u>

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

Apr-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	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	
August	2,466,785		3,528,500		1,809,638		1,300,213	
September	2,788,549		3,123,665		1,809,887		1,064,904	
October	4,339,070		2,754,280		1,310,130		2,608,318	
November	3,098,454		2,828,687		1,310,324		2,934,303	
December	1,285,473		2,524,091		1,310,524		1,633,208	
January	3,880,904		2,836,871		1,310,724		2,658,293	
February	2,050,704		2,450,604		1,310,905		2,742,100	
March	2,665,013		3,019,188		1,311,093		1,953,914	
April	4,220,143		3,147,438		1,311,300		3,075,300	
May								
June								
Total	<u>30,463,327</u>		<u>28,557,429</u>					
	3,046,333		2,855,743		1,460,389		2,238,211	
	Average		Average		Average		Average	
	Revenue		Expenses		Balance		Balance	

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	
August	1,931,545		1,943,919		1,055,176		3,089,344	
September	2,719,460		3,441,873		1,055,246		2,366,932	
October	4,611,549		3,342,879		1,055,317		3,635,602	
November	2,725,586		2,245,966		1,055,387		4,115,222	
December	1,344,945		2,386,328		1,055,456		3,073,839	
January	3,951,131		2,865,665		1,055,530		4,159,304	
February	1,884,010		2,383,756		1,055,595		3,659,558	
March	2,676,226		2,890,426		1,055,711		3,445,359	
April	3,816,615		3,360,424		1,239,150		3,773,997	
May	2,267,349		2,459,963		1,422,627		3,517,199	
June	1,166,704		2,512,050		1,606,175		2,071,943	
Total	<u>33,139,741</u>		<u>32,435,789</u>					
	2,761,645		2,702,982		1,147,206		3,334,168	
	Average		Average		Average		Average	
	Revenue		Expenses		Balance		Balance	

FY2018	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	4,106,905		3,150,661		1,606,420		3,247,910	
August	1,840,746		2,495,053		1,606,666		2,708,077	
September	2,824,767		3,638,116		1,606,896		1,677,094	
October	4,334,352		2,891,766		1,607,149		3,102,104	
November	2,722,670		2,559,877		1,607,387		3,379,712	
December	1,118,746		2,509,157		1,607,617		1,888,531	
January	3,664,274		3,092,898		1,607,878		2,385,487	
February	2,390,760		2,466,843		1,608,100		2,375,410	
March	2,900,460		2,925,485		1,608,338		2,183,393	
April	4,478,119		3,309,406		1,675,250		3,431,476	
May	1,612,550		2,438,096		1,675,507		2,570,150	
June	1,211,846		2,779,405		1,809,079		1,159,081	
Total	<u>33,206,195</u>		<u>34,278,900</u>					
	2,767,183		2,856,575		1,635,524		2,508,447	
	Average		Average		Average		Average	
	Revenue		Expenses		Balance		Balance	

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	
August	2,235,887		2,193,195		504,757		2,553,931	
September	2,870,058		3,085,229		504,770		2,338,760	
October	3,635,221		2,960,183		504,782		3,013,798	
November	2,931,882		2,984,071		504,795		2,961,608	
December	1,551,675		2,341,230		504,808		2,172,053	
January	3,635,164		2,496,013		504,830		3,311,204	
February	2,117,951		2,289,313		504,865		3,139,590	
March	3,060,988		2,200,097		504,899		4,000,493	
April	3,637,773		3,279,754		504,931		4,358,511	
May	2,081,019		2,664,947		504,966		3,774,824	
June	1,057,133		3,172,355		1,405,026		1,659,602	
Total	<u>32,484,931</u>		<u>32,218,848</u>					
	2,707,078		2,684,904		579,848		2,982,968	
	Average		Average		Average		Average	
	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	26,030,710	1,297,823	23,541,314	47%
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	31,049,496	2,713,636	27,431,279	44%
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: APRIL 30TH, 2019

400-WATER

FINANCIAL SUMMARY

OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	464,268	4,038.76	48,610.64	0.00	415,657.36	10.47
INTEREST INCOME	113,636	0.00	182,362.84	0.00	(68,726.84)	160.48
MISC NON-OP INCOME	1,000	0.00	11.87	0.00	988.13	1.19
CHARGES FOR SERVICES	6,359,982	442,913.96	5,045,299.78	0.00	1,314,682.22	79.33
FIRE PROTECTION SERVICES	251,988	16,333.20	253,380.00	0.00	(1,392.00)	100.55
SALES TO OTHER SYSTEMS	2,586,174	220,195.50	2,412,641.28	0.00	173,532.72	93.29
MISCELLANEOUS INCOME	217,219	18,927.90	184,315.81	0.00	32,903.19	84.85
BILLING & COLLECTION SVC	<u>273,500</u>	<u>26,546.15</u>	<u>265,456.09</u>	<u>0.00</u>	<u>8,043.91</u>	<u>97.06</u>
TOTAL REVENUES	10,267,767	728,955.47	8,392,078.31	0.00	1,875,688.69	81.73
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,005,174</u>	<u>209.54</u>	<u>1,728,554.94</u>	<u>0.00</u>	<u>1,276,619.06</u>	<u>57.52</u>
TOTAL DIVISION 00	3,005,174	209.54	1,728,554.94	0.00	1,276,619.06	57.52
<u>DIVISION 11</u>						
PUMPING OPERATIONS	666,516	46,689.29	505,651.06	939.00	159,925.94	76.01
PUMPING MAINTENANCE	<u>234,240</u>	<u>15,352.41</u>	<u>220,731.28</u>	<u>0.00</u>	<u>13,508.72</u>	<u>94.23</u>
TOTAL DIVISION 11	900,756	62,041.70	726,382.34	939.00	173,434.66	80.75
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,301,623	114,246.78	1,231,600.73	146,083.69	(76,061.42)	105.84
TREATMENT MAINTENANCE	<u>178,990</u>	<u>13,969.84</u>	<u>148,551.75</u>	<u>0.00</u>	<u>30,438.25</u>	<u>82.99</u>
TOTAL DIVISION 12	1,480,613	128,216.62	1,380,152.48	146,083.69	(45,623.17)	103.08
<u>DIVISION 13</u>						
T & D OPERATIONS	376,090	34,485.44	327,478.83	12,500.00	36,111.17	90.40
T & D MAINTENANCE	1,263,881	160,888.59	1,582,505.12	197,738.55	(516,362.67)	140.86
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	195,374.03	1,909,983.95	210,238.55	(468,251.50)	128.35
<u>DIVISION 14</u>						
CUSTOMER ACCOUNTS	<u>689,895</u>	<u>50,603.21</u>	<u>574,776.73</u>	<u>6,540.00</u>	<u>108,578.27</u>	<u>84.26</u>
TOTAL DIVISION 14	689,895	50,603.21	574,776.73	6,540.00	108,578.27	84.26
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>422,140</u>	<u>15,475.50</u>	<u>218,097.06</u>	<u>0.00</u>	<u>204,042.94</u>	<u>51.66</u>
TOTAL DIVISION 15	422,140	15,475.50	218,097.06	0.00	204,042.94	51.66
TOTAL EXPENDITURES	8,150,549	451,920.60	6,537,947.50	363,801.24	1,248,800.26	84.68
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218	277,034.87	1,854,130.81	(363,801.24)	626,888.43	70.39

CITY OF WHEELING
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AS OF: APRIL 30TH, 2019

400-WATER

OF YEAR COMPLETED: 63.33

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	864.76	24,266.64	0.00	65,731.36	26.97
400.3418.00.00 CELL TOWER RENTAL INCOME	17,268	3,174.00	17,457.00	0.00	(189.00)	101.09
400.3418.00.01 GRANT REVENUE.	357,000	0.00	0.00	0.00	357,000.00	0.00
TOTAL OTHER INCOME	464,268	4,038.76	48,610.64	0.00	415,657.36	10.47
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	83,000	0.00	121,811.62	0.00	(38,811.62)	146.76
400.3419.02.00 INT. FROM SINKING FUND	30,636	0.00	60,551.22	0.00	(29,915.22)	197.65
TOTAL INTEREST INCOME	113,636	0.00	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	0.00	11.87	0.00	988.13	1.19
TOTAL MISC NON-OP INCOME	1,000	0.00	11.87	0.00	988.13	1.19
<u>CHARGES FOR SERVICES</u>						
400.3461.00.01 METERED SALES/RES.D.CUST.	3,672,528	266,232.15	2,939,561.58	0.00	732,966.42	80.04
400.3461.00.02 METERED SALES/COMM.CUST.	2,577,600	168,841.63	2,028,640.60	0.00	548,959.40	76.70
400.3461.00.03 METERED SALES/INDS.CUST.	105,354	7,764.05	73,172.23	0.00	32,181.77	69.45
400.3461.00.04 METERED SALES/OTHERS	4,500	76.13	3,925.37	0.00	574.63	87.23
TOTAL CHARGES FOR SERVICES	6,359,982	442,913.96	5,045,299.78	0.00	1,314,682.22	79.33
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	68,656	0.00	90,048.00	0.00	(1,392.00)	101.57
400.3463.00.00 PUBLIC FIRE PROTECTION	163,332	16,333.20	163,332.00	0.00	0.00	100.00
TOTAL FIRE PROTECTION SERVICES	251,988	16,333.20	253,380.00	0.00	(1,392.00)	100.55
<u>OTHER SALES</u>						
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.02 SALES FOR RESALE/BETH.	208,720	15,953.60	165,085.96	0.00	43,634.04	79.09
400.3466.00.04 SALES FOR RESALE/TRIAD.	170,774	15,057.90	161,499.78	0.00	9,274.22	94.57
400.3466.00.05 SALES FOR RESALE/V.GROVE	100,000	9,142.90	86,940.36	0.00	13,059.64	86.94
400.3466.00.06 SALES FOR RESALE/DONEGAL	77,680	6,631.56	62,868.28	0.00	14,791.72	80.96
400.3466.00.07 SALES FOR RESALE/OCPSD	2,029,000	173,409.54	1,936,226.90	0.00	92,773.10	95.43
TOTAL SALES TO OTHER SYSTEMS	2,566,174	220,195.50	2,412,641.28	0.00	173,532.72	93.29
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	18,960	1,550.00	16,360.00	0.00	2,600.00	86.29
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	635.10	6,355.44	0.00	1,644.56	79.44
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,656	4,323.90	33,637.33	0.00	15,018.67	69.13
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	3,315.78	31,444.14	0.00	10,555.86	74.87
400.3471.00.06 PENALTY REVENUE	78,313	6,697.25	71,687.54	0.00	6,625.46	91.54
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	22.00	771.35	0.00	(521.35)	308.54
400.3471.00.09 MISC. REV RECYCLING INC.	1,000	0.00	256.90	0.00	743.10	25.69
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	20,000	2,383.87	23,783.11	0.00	(3,783.11)	118.92
TOTAL MISCELLANEOUS INCOME	217,219	18,927.90	184,315.61	0.00	32,903.19	84.85

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400-WATER

OF YEAR COMPLETED: 83.33

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	80,000.00	0.00	0.00	100.00
400.3474.00.02 OTHER WATER REV W.P.C.D.	150,000	15,000.00	150,000.00	0.00	0.00	100.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,057.53	10,609.13	0.00	2,390.87	81.61
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	1,188.87	11,900.43	0.00	2,099.57	85.00
400.3474.00.06 OTHER WATER REV CLERVIEW	16,500	1,299.75	12,946.53	0.00	3,553.47	78.46
TOTAL BILLING & COLLECTION SVC	273,500	26,546.15	265,456.09	0.00	8,043.91	97.06
TOTAL REVENUE	10,267,767	728,955.47	8,392,078.31	0.00	1,875,688.69	81.73

CITY OF WHEELING
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400-WATER

OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
DIVISION 00						
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<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	60,064	0.00	33,422.09	0.00	46,641.91	41.74
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	23,000	0.00	1,647.61	0.00	21,352.39	7.16
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,696,760	0.00	823,805.15	0.00	872,954.85	48.55
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	250	209.54	1,629.13	0.00	1,379.13	651.65
TOTAL OTHER EXPENSES	3,005,174	209.54	1,728,554.94	0.00	1,276,619.06	57.52

TOTAL DIVISION 00 3,005,174 209.54 1,728,554.94 0.00 1,276,619.06 57.52

DIVISION 11

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PUMPING OPERATIONS

400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	3,380	178.60	1,988.37	0.00	1,391.63	58.83
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	227,168	12,956.01	143,195.35	0.00	83,972.65	63.04
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	49,333	3,397.23	34,048.72	0.00	15,284.28	69.02
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	46.93	1,557.74	0.00	107.74	107.43
400.4011.01.0615.01 PURCHASED POWER	360,000	28,555.30	286,018.22	0.00	73,981.78	79.45
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	780.00	15,844.88	0.00	12,644.88	495.15
400.4011.01.0658.01 WORKERS' CO,MP	5,545	641.25	3,646.23	0.00	1,898.77	65.76
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	1,440	133.97	1,342.00	0.00	98.00	93.19
TOTAL PUMPING OPERATIONS	666,516	46,689.29	505,651.06	939.00	159,925.94	76.01

PUMPING MAINTENANCE

400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,090	138.42	1,422.52	0.00	667.48	68.06
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	140,000	10,295.42	105,221.48	0.00	34,778.52	75.16
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	34,000	2,566.54	23,493.46	0.00	10,506.54	69.10
400.4011.02.0604.02 EDUCATION/CERTIFICATION	1,000	100.00	100.00	0.00	900.00	10.00
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	105.70	913.25	0.00	536.75	62.98
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	779.12	19,003.13	0.00	10,996.87	63.34
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	10,000	740.00	63,409.92	0.00	53,409.92	634.10
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	122.70	4,430.95	0.00	5,569.05	44.31
400.4011.02.0658.01 WORKERS' COMPENSATION	3,500	504.51	2,468.57	0.00	1,031.43	70.53
TOTAL PUMPING MAINTENANCE	234,240	15,352.41	220,731.28	0.00	13,508.72	94.23

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DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
TREATMENT OPERATIONS						
TREATMENT MAINTENANCE						
TOTAL DIVISION 11	900,756	62,041.70	726,382.34	939.00	173,434.66	60.75

DIVISION 12

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OTHER EXPENSES

PUMPING OPERATIONS

PUMPING MAINTENANCE

TREATMENT OPERATIONS

400.4012.03.0408.12 SSI/MEDICARE	4,600	435.18	4,805.68	0.00 (	205.68)	104.47
400.4012.03.0408.13 OTHER TAXES AND LICENSES	11,500	5,050.00	9,364.73	0.00	2,135.27	81.43
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	392,522	35,366.19	385,131.42	0.00	7,390.58	98.12
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	111,621	9,122.68	94,007.93	0.00	17,613.07	84.22
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	9.40	509.53	0.00 (	9.53)	101.91
400.4012.03.0604.04 MEALS	1,000	16.40	255.63	0.00	744.37	25.56
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	141.72	1,527.60	0.00 (	77.60)	105.35
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	16,914.85	176,897.61	0.00	43,102.39	80.41
400.4012.03.0618.01 CHEMICALS	384,000	17,761.62	285,299.20	146,083.69 (	47,382.89)	112.34
400.4012.03.0620.01 MATERIALS & SUPPLIES	23,550	1,464.54	69,038.84	0.00 (	45,488.84)	293.16
400.4012.03.0620.02 LAB SUPPLIES	25,000	1,508.88	25,051.31	0.00 (	51.31)	100.21
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	20,000	506.07	11,131.92	0.00	8,868.08	55.66
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	80,000	19,421.64	117,810.96	0.00 (	37,810.96)	147.26
400.4012.03.0642.01 RENTAL OF EQUIPMENT	700	197.61	2,038.49	0.00 (	1,338.49)	291.21
400.4012.03.0650.01 TRANSPORTATION EXPENSE	8,400	816.08	8,609.76	0.00 (	209.76)	102.50
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	9,780	1,786.76	9,446.18	0.00	333.82	96.59
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	5,000	3,727.16	28,742.85	0.00 (	23,742.85)	574.86
TOTAL TREATMENT OPERATIONS	1,301,623	114,246.78	1,231,600.73	146,083.69 (	76,061.42)	105.84

TREATMENT MAINTENANCE

400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,440	84.68	889.41	0.00	550.59	61.76
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	100,000	6,346.02	66,144.41	0.00	33,855.59	66.14
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,566.56	23,493.54	0.00	9,506.46	71.19
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	11.05	110.39	0.00	139.61	44.16
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	105.70	1,007.79	0.00	442.21	69.50
400.4012.04.0620.01 MATERIALS & SUPPLIES	25,000	2,918.39	43,391.21	0.00 (	18,391.21)	173.56
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	10,000	1,510.54	10,709.58	0.00 (709.58)	107.10

CITY OF WHEELING
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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	109.55	986.61	0.00	1,013.39	49.33
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	2,600	317.35	1,728.05	0.00	871.95	66.46
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	13,969.84	148,551.75	0.00	30,438.25	82.99

TOTAL DIVISION 12 1,480,613 128,216.62 1,380,152.48 146,083.69 (45,623.17) 103.08

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	265.28	2,285.79	0.00 (	95.79)	104.37
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	230,000	22,776.78	209,069.36	0.00	20,930.64	90.90
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	68,000	6,627.33	51,381.18	0.00	16,618.82	75.56
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	17.98	17.98	0.00	182.02	8.99
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	1,416.91	16,067.55	0.00 (	16,067.55)	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	4,819.00	12,500.00 (	16,319.00)	1,731.90
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	3,000	62.50	2,229.80	0.00	770.20	74.33
400.4013.05.0641.01 CITY OF WHEELING, RENT	12,000	1,000.00	10,000.00	0.00	2,000.00	83.33
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000 (	640.47)	646.51	0.00	353.49	64.65
400.4013.05.0650.01 TRANSPORTATION EXPENSE	14,000	849.40	10,338.29	0.00	3,661.71	73.84
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	6,500	1,072.92	5,069.33	0.00	1,430.67	77.99
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	10,000	1,036.81	15,414.31	0.00 (	5,414.31)	154.14
TOTAL T & D OPERATIONS	376,090	34,485.44	327,478.83	12,500.00	36,111.17	90.40

T & D MAINTENANCE

400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	9,148	677.51	7,911.89	0.00	1,236.11	86.49
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	684,656	53,117.95	592,774.51	0.00	91,883.49	86.58
400.4013.06.0604.01 INSURANCE	175,195	14,583.18	145,255.14	0.00	29,939.86	82.91
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	0.00	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	544.64	7,549.01	0.00 (	4,649.31)	269.31
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	300,000	85,180.84	735,583.52	197,738.55 (633,322.07)	311.11

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400.4013.06.0636.01 CONTRACTUAL SERVICES, OTHER	3,500	0.00	3,267.20	0.00	232.80	93.35
400.4013.06.0650.01 TRANSPORTATION EXPENSE	60,000	4,017.42	71,022.09	0.00	11,022.09	118.37
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	20,880	2,609.21	14,583.16	0.00	6,296.84	69.84
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	5,000	158.04	1,057.02	0.00	3,942.98	21.14
TOTAL T & D MAINTENANCE	1,263,881	160,888.59	1,582,505.12	197,738.55	516,362.67	140.86
<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
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TOTAL DIVISION 13	1,651,971	195,374.03	1,909,983.95	210,238.55	468,251.50	128.35
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DIVISION 14						
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<u>PUMPING OPERATIONS</u>						
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<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	306.59	3,438.90	0.00	761.10	81.88
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	378,474	28,300.62	310,405.19	0.00	68,068.81	82.01
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	88,171	6,402.64	78,599.25	0.00	9,571.75	89.14
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	418.02	17,290.07	0.00	7,709.93	69.16
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	50,000	2,275.20	32,484.62	6,540.00	10,975.38	78.05
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	3,769.46	38,324.17	0.00	1,675.83	95.81
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	375.00	3,750.00	0.00	0.00	100.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	14,000	673.77	12,585.04	0.00	1,414.96	89.89
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	9,200	1,397.15	7,680.87	0.00	1,519.13	83.49
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	6,684.76	69,181.32	0.00	3,818.68	94.77
TOTAL CUSTOMER ACCOUNTS	689,895	50,603.21	574,776.73	6,540.00	108,578.27	84.26
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TOTAL DIVISION 14	689,895	50,603.21	574,776.73	6,540.00	108,578.27	84.26

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2019

400-WATER OF YEAR COMPLETED: 63.33

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	641.65	0.00	618.35	50.92
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	94,550	4,560.80	48,020.40	0.00	46,529.60	50.79
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	20,000	1,501.27	15,001.74	0.00	4,998.26	75.01
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	0.00	23,226.00	0.00	(7,226.00)	145.16
400.4015.08.0633.01 CONTRACTUAL - LEGAL	2,000	0.00	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	90,000.00	0.00	0.00	100.00
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	1,250.00	0.00	0.00	100.00
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	228.05	1,305.00	0.00	975.00	57.24
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	133.21	0.00	366.79	26.64
TOTAL GENERAL & ADMINISTRATIVE	422,140	15,475.50	218,097.06	0.00	204,042.94	51.66

TOTAL DIVISION 15	422,140	15,475.50	218,097.06	0.00	204,042.94	51.66

TOTAL EXPENDITURES	8,150,549	451,920.60	6,537,947.50	363,801.24	1,248,800.26	84.68
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218	277,034.67	1,854,130.81	(363,801.24)	626,888.43	70.39

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

401-SEWER

FINANCIAL SUMMARY

OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	0.00	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	393,832.40	4,442,881.57	0.00	858,272.43	83.81
SALES TO OTHER SYSTEMS	929,250	331,734.14	1,297,507.33	0.00	(368,257.33)	139.63
MISCELLANEOUS INCOME	<u>372,183</u>	<u>37,091.73</u>	<u>345,123.47</u>	<u>0.00</u>	<u>27,059.53</u>	<u>92.73</u>
TOTAL REVENUES	6,613,637	762,658.27	6,135,949.46	0.00	477,687.54	92.78
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>601.71</u>	<u>1,210,868.18</u>	<u>0.00</u>	<u>587,406.82</u>	<u>67.33</u>
TOTAL DIVISION 00	1,798,275	601.71	1,210,868.18	0.00	587,406.82	67.33
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	22,775.68	276,114.48	0.00	215,880.52	56.12
COLLECTIONS MAINTENANCE	<u>989,936</u>	<u>71,541.79</u>	<u>763,060.45</u>	<u>0.00</u>	<u>226,875.55</u>	<u>77.08</u>
TOTAL DIVISION 01	1,481,931	94,317.47	1,039,174.93	0.00	442,756.07	70.12
<u>DIVISION 03</u>						
PUMPING OPERATIONS	161,700	11,062.14	123,167.96	0.00	38,532.04	76.17
TREATMENT & DISPOSAL OP	<u>1,474,196</u>	<u>104,164.21</u>	<u>1,196,047.40</u>	<u>120,140.42</u>	<u>158,008.18</u>	<u>89.28</u>
TOTAL DIVISION 03	1,635,896	115,226.35	1,319,215.36	120,140.42	196,540.22	87.99
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	392,691	25,436.42	286,797.14	0.00	105,893.86	73.03
TREATMENT & DISPOSAL MNT	<u>611,574</u>	<u>72,146.42</u>	<u>523,915.52</u>	<u>9,003.55</u>	<u>78,654.93</u>	<u>87.14</u>
TOTAL DIVISION 04	1,004,265	97,582.84	810,712.66	9,003.55	184,548.79	81.62
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	15,000.00	151,555.79	0.00	40,444.21	78.94
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>16,737.07</u>	<u>222,641.74</u>	<u>0.00</u>	<u>278,628.26</u>	<u>44.42</u>
TOTAL DIVISION 05	693,270	31,737.07	374,197.53	0.00	319,072.47	53.98
TOTAL EXPENDITURES	6,613,637	339,465.44	4,754,168.66	129,143.97	1,730,324.37	73.84
REVENUE OVER/(UNDER) EXPENDITURES	0	423,192.83	1,381,780.80	(129,143.97)	(1,252,636.83)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

401-SEWER

OF YEAR COMPLETED: 83.33

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	2,935.91	0.00	(2,085.91)	345.40
401.3524.53.00 REV. INTEREST-BONDS	1,450	0.00	22,791.59	0.00	(21,341.59)	1,521.83
TOTAL INTEREST INCOME	2,300	0.00	25,727.50	0.00	(23,427.50)	1,116.59
<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	262,571.27	2,938,654.56	0.00	675,095.44	81.32
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	127,662.73	1,464,152.23	0.00	187,847.77	86.63
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	3,598.40	40,098.88	0.00	(4,961.88)	114.12
401.3604.00.00 SURCHARGE REVENUE	267	0.00	(24.10)	0.00	291.10	9.03
TOTAL CHARGES FOR SERVICES	5,301,154	393,832.40	4,442,881.57	0.00	858,272.43	83.81
<u>SALES TO OTHER SYSTEMS</u>						
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	929,250	331,734.14	1,297,507.33	0.00	(368,257.33)	139.63
TOTAL SALES TO OTHER SYSTEMS	929,250	331,734.14	1,297,507.33	0.00	(368,257.33)	139.63
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	6,621.35	69,631.56	0.00	368.44	99.47
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	336.25	3,343.75	0.00	156.25	95.54
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	1,768.81	4,345.68	0.00	(445.68)	111.43
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	28,365.32	266,302.48	0.00	28,480.52	90.34
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	37,091.73	345,123.47	0.00	27,059.53	92.73
TOTAL REVENUE	6,613,637	762,658.27	6,135,949.46	0.00	477,687.54	92.78

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2019

401-SEWER

OF YEAR COMPLETED: 63.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
DIVISION 00						
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<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	398.61	197,548.89	0.00	89,005.11	68.94
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	205.10	1,618.25	0.00	1,342.25	586.32
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	131,000	0.00	94,765.93	0.00	36,234.07	72.34
TOTAL BONDS	1,798,275	601.71	1,210,868.18	0.00	587,406.82	67.33
TOTAL DIVISION 00	1,798,275	601.71	1,210,868.18	0.00	587,406.82	67.33
DIVISION 01						
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<u>COLLECTIONS OPERATIONS</u>						
401.4001.01.0408.12 PAYROLL TAXES	1,795	75.54	1,110.21	0.00	684.79	61.85
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	6,759.71	95,275.01	0.00	63,124.99	60.15
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	195.00	2,102.07	0.00	597.93	77.85
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	21.52	21.52	0.00	1,978.48	1.08
401.4001.01.0704.07 UNIFORMS	1,200	43.04	643.98	0.00	556.02	53.67
401.4001.01.0704.09 VISION INSURANCE	500	31.29	312.90	0.00	187.10	62.58
401.4001.01.0704.10 DENTAL INSURANCE	3,000	194.41	1,944.10	0.00	1,055.90	64.80
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,269.01	32,711.20	0.00	12,288.80	72.69
401.4001.01.0704.12 LIFE INSURANCE	400	29.70	297.00	0.00	103.00	74.25
401.4001.01.0715.01 PURCHASED POWER	3,700	375.45	3,214.83	0.00	485.17	86.89
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	556.60	0.00	443.40	55.66
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	11,100.00	96,370.46	0.00	103,629.54	48.19
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	320.65	4,007.98	0.00	7.98	100.20
401.4001.01.0758.01 WORKERS' COMP	4,000	360.36	2,292.87	0.00	1,707.13	57.32
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	22,775.68	276,114.48	0.00	215,880.52	56.12
<u>COLLECTIONS MAINTENANCE</u>						
401.4001.02.0408.12 PAYROLL TAXES	3,046	219.41	2,615.66	0.00	430.34	85.87
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	27,116.93	312,752.91	0.00	187,247.09	62.55
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	375.70	4,008.84	0.00	991.16	80.16
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	103.00	968.65	0.00	31.35	96.87

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: APRIL 30TH, 2019

401-SEWER

OF YEAR COMPLETED: 83.33

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	1,853.20	0.00	853.20)	185.32
401.4001.02.0704.07 UNIFORMS	3,000	144.78	777.54	0.00	2,222.46	25.92
401.4001.02.0704.09 VISION INSURANCE	1,500	75.99	759.99	0.00	740.10	50.66
401.4001.02.0704.10 DENTAL INSURANCE	7,000	527.74	5,277.40	0.00	1,722.60	75.39
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	6,291.56	62,953.90	0.00	37,966.10	62.38
401.4001.02.0704.12 LIFE INSURANCE	1,500	88.63	886.30	0.00	613.70	59.09
401.4001.02.0720.02 SEWER MAINTENANCE M&S	210,000	15,283.43	194,574.01	0.00	15,425.99	92.65
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	6,584.97	28,549.51	0.00	549.51)	101.96
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	1,460.19	3,689.32	0.00	3,310.68	52.70
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	35,000	1,102.51	23,553.46	0.00	11,446.54	67.30
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	19,700	7,942.38	22,549.36	0.00	2,849.36)	114.46
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	1,037.03	0.00	546.97	65.47
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	2,761.61	29,201.59	0.00	798.41	97.34
401.4001.02.0758.01 WORKERS' COMP	10,000	1,389.83	9,097.03	0.00	902.97	90.97
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	1,708	76.13	929.56	0.00	778.44	54.42
TOTAL COLLECTIONS MAINTENANCE	989,936	71,541.79	763,060.45	0.00	226,875.55	77.08
TOTAL DIVISION 01	1,481,931	94,317.47	1,039,174.93	0.00	442,756.07	70.12
DIVISION 03						

<u>COLLECTIONS MAINTENANCE</u>						
<u>PUMPING OPERATIONS</u>						
401.4003.03.0715.01 PURCHASED POWER	160,000	11,062.14	123,167.96	0.00	36,832.04	76.98
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	11,062.14	123,167.96	0.00	38,532.04	76.17
<u>TREATMENT & DISPOSAL OP</u>						
401.4003.05.0408.12 PAYROLL TAXES	6,000	462.77	4,814.62	0.00	1,185.38	80.24
401.4003.05.0701.01 T & D OPS LABOR	600,000	44,942.38	517,054.10	0.00	82,945.90	86.18
401.4003.05.0764.01 EMPLOYEE BENEFITS	5,000	0.00	2,591.83	0.00	2,408.17	51.84
401.4003.05.0764.02 PENSIONS	2,660	0.00	0.00	0.00	2,660.00	0.00
401.4003.05.0764.03 EDUCATION/CERTIFICATION	3,000	200.00	3,456.00	0.00	456.00)	115.20
401.4003.05.0764.04 TRAVEL	156	0.00	344.04	0.00	188.04)	220.54
401.4003.05.0764.05 MEALS	2,000	28.00	1,022.43	0.00	977.57	51.12
401.4003.05.0764.06 LODGING	6,000	1,579.16	4,468.57	0.00	1,531.43	74.48
401.4003.05.0764.07 UNIFORMS	3,000	126.05	1,108.94	0.00	1,891.06	36.96
401.4003.05.0764.09 VISION INSURANCE	1,500	98.34	1,063.86	0.00	436.14	70.92
401.4003.05.0764.10 DENTAL INSURANCE	8,000	666.60	6,666.00	0.00	1,334.00	83.33
401.4003.05.0764.11 HOSPITALIZATION INSURANCE	102,580	7,920.41	87,979.96	0.00	14,600.04	85.77

CITY OF WHEELING
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401-SEWER

OF YEAR COMPLETED: 83.33

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	104.58	1,151.38	0.00	348.62	76.76
401.4003.05.0715.01 PURCHASED POWER	180,000	13,321.61	124,677.38	0.00	55,322.62	69.27
401.4003.05.0718.01 CHEMICALS	125,000	772.00	106,277.83	120,140.42	(101,418.25)	181.13
401.4003.05.0720.02 LAB SUPPLIES	22,552	2,099.78	15,075.29	0.00	7,476.71	66.85
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	1,154.30	5,180.12	0.00	1,535.88	77.13
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	283.77	283.77	0.00	3,716.23	7.09
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	122.24	8,187.56	0.00	112.44	98.65
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	1,265.13	12,669.78	0.00	2,330.22	84.47
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	202.75	1,066.11	0.00	533.89	66.63
401.4003.05.0758.01 WORKER'S COM P	12,688	2,320.61	12,108.09	0.00	579.91	95.43
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	0.00	1,095.68	0.00	(1,095.68)	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	16,871.19	192,604.14	0.00	47,395.86	80.25
401.4003.05.0775.03 NATURAL GAS USED	15,000	327.57	6,876.98	0.00	8,123.02	45.85
401.4003.05.0775.04 PLANT SUPPLIES	30,000	5,729.01	29,303.56	0.00	696.44	97.68
401.4003.05.0775.05 WATER USED	50,000	3,391.27	38,195.30	0.00	11,804.70	76.39
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	174.69	6,994.02	0.00	7,093.98	49.65
TOTAL TREATMENT & DISPOSAL OP	1,474,196	104,164.21	1,196,047.40	120,140.42	158,008.18	89.28

TOTAL DIVISION 03 1,635,896 115,226.35 1,319,215.36 120,140.42 196,540.22 87.99

DIVISION 04

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PUMPING MAINTENANCE

401.4004.04.0408.12 PAYROLL TAXES	1,740	90.59	954.41	0.00	785.59	54.85
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	15,242.11	161,107.33	0.00	33,892.67	82.62
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	434.56	4,627.52	0.00	1,372.48	77.13
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	402.30	0.00	197.70	67.05
401.4004.04.0704.10 DENTAL INSURANCE	3,000	249.97	2,499.70	0.00	500.30	83.32
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	3,499.26	35,034.98	0.00	9,965.02	77.86
401.4004.04.0704.12 LIFE INSURANCE	600	44.19	441.90	0.00	158.10	73.65
401.4004.04.0715.01 PURCHASED POWER	6,000	32.14	17,462.99	0.00	(11,462.99)	291.05
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	2,379.40	42,772.63	0.00	17,227.37	71.29
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	1,495.16	0.00	29,520.84	4.82
401.4004.04.0742.01 EQUIPMENT RENTAL	2,000	825.00	825.00	0.00	1,175.00	41.25
401.4004.04.0750.01 TRANSPORTATION EXPENSE	15,000	1,528.28	10,974.66	0.00	4,025.34	73.16
401.4004.04.0758.01 WORKERS' COMP	5,000	767.42	3,660.99	0.00	1,339.01	73.22
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	303.27	3,939.07	0.00	2,540.93	60.79
TOTAL PUMPING MAINTENANCE	392,691	25,436.42	286,797.14	0.00	105,893.86	73.03

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<u>TREATMENT & DISPOSAL MNT</u>						
401.4004.06.0408.12 PAYROLL TAXES	1,500	90.60	954.52	0.00	545.48	63.63
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	15,242.11	161,107.41	0.00	73,892.59	61.56
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	448.96	4,858.74	0.00	1,141.26	80.98
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/CERTIFICATON	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	32.79	0.00	467.21	6.56
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	93.50	931.22	0.00	2,068.78	31.04
401.4004.06.0704.09 VISION	500	40.23	402.30	0.00	97.70	80.46
401.4004.06.0704.10 DENTAL	3,000	249.98	2,499.80	0.00	500.20	83.33
401.4004.06.0704.11 HOSPITALIZATION	45,000	3,499.27	35,035.08	0.00	9,964.92	77.86
401.4004.06.0704.12 LIFE INSURANCE	600	44.19	441.90	0.00	158.10	73.65
401.4004.06.0720.02 MAINTENANCE SUPPLIES	130,000	40,414.77	174,169.99	8,801.95	(52,971.94)	140.75
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	8,025.06	48,807.11	0.00	16,060.89	75.24
401.4004.06.0720.04 SAFETY SUPPLIES	5,000	0.00	7,343.65	0.00	(2,343.65)	146.87
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	589.68	28,652.46	201.60	1,145.94	96.18
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	2,640.64	49,224.02	0.00	15,775.98	75.73
401.4004.06.0758.01 WORKERS' COMP	5,000	767.43	3,661.00	0.00	1,339.00	73.22
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	72,146.42	523,915.52	9,003.55	78,654.93	87.14
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TOTAL DIVISION 04	1,004,265	97,582.84	810,712.66	9,003.55	184,548.79	81.62
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DIVISION 05	=====					
<u>CUSTOMER ACCOUNTS</u>						
401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	15,000.00	151,555.79	0.00	38,444.21	79.77
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	151,555.79	0.00	40,444.21	78.94
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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	41.40	358.45	0.00	46.55	88.51
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	2,853.20	27,333.72	0.00	7,666.28	78.10
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

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401.4005.08.0704.07 UNIFORMS	250	0.00	0.00	0.00	250.00	0.00
401.4005.06.0704.09 VISION	125	8.94	89.40	0.00	35.60	71.52
401.4005.08.0704.10 DENTAL	750	55.55	555.50	0.00	194.50	74.07
401.4005.08.0704.12 LIFE INSURANCE	120	9.82	96.20	0.00	21.80	81.63
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	429.49	8,211.19	0.00 (	211.19)	102.64
401.4005.06.0720.03 COMPUTERS	2,000	0.00	448.00	0.00	1,552.00	22.40
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	4,323.90	74,224.22	0.00 (	9,224.22)	114.19
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	0.00	14,910.59	0.00	89.41	99.40
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	8,000.00	80,000.00	0.00	20,000.00	80.00
401.4005.08.0736.01 CONTRACTUAL SERVICES - OTHER	3,000	0.00	579.00	0.00	2,421.00	19.30
401.4005.06.0742.01 EQUIPMENT RENTAL	10,000	312.38	3,000.99	0.00	6,999.01	30.01
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	132.17	627.41	0.00	872.59	41.83
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	570.22	9,605.07	0.00	10,394.93	48.03
TOTAL ADMINISTRATIVE & GENERAL	501,270	16,737.07	222,641.74	0.00	278,628.26	44.42
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TOTAL DIVISION 05	693,270	31,737.07	374,197.53	0.00	319,072.47	53.98
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TOTAL EXPENDITURES	6,613,637	339,465.44	4,754,168.66	129,143.97	1,730,324.37	73.84
REVENUE OVER/(UNDER) EXPENDITURES	0	423,192.83	1,381,780.80 (129,143.97) (1,252,636.83)	0.00

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