



**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, 2023.


[Seth D. McIntyre \(Mar 16, 2023 18:10 EDT\)](#)

Seth D. McIntyre
Director of Finance

CITY OF WHEELING
STATEMENT OF FUND TYPES

Feb-23

	BEGINNING BALANCE 7/1/2021	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	ENDING BALANCE 2/28/23
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	2,246,513	36,278,225	36,359,531	2,165,207
MUNI FIN STABILIZATION FUND	5,002,706	1,654	-	5,004,360
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	7,251,269	36,279,879	36,359,531	7,171,617
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	21,714	102,583	90,075	34,222
CONSOL. INV. FUND-CASH	362,427	5,457,190	4,792,513	1,027,104
CONSOL. INV. FUND-INVEST.	10,464,784	926,862	5,434,818	5,956,828
CITY SERVICE FEE	1,839,097	2,231,390	2,574,769	1,495,717
PUBLIC SAFETY-CASH	628,313	629,687	626,387	631,612
WORKERS COMP.	419,776	373,783	491,821	301,738
CDBG&HOME PROGRAM-CASH	1,332	546,610	547,300	642
POLICE COURT CHECK. ACCT.	5.00	2,100.00	2,100.00	5.00
CENTER MARKET CONCESSIONS	10,316	25,685	21,735	14,266
ARTS & CULTURE COMM.	3,898	50,759	13,466	41,191
AMERICAN RESCUE PLAN ACT	17,965,791	32,777	4,861,375	13,137,194
Subtotal	31,717,452	10,379,425	19,456,360	22,640,518
CAPITAL PROJECTS FUNDS:				
Center Wheeling Redevelopment Project - Phase I	111,444	10,283	433	121,294
District 1 TIF Fund	4,428	716,530	250	720,708
District 1 TIF Fund Excess	0	0	-	0
Downtown Redev. 2016 Project Fund	153	-	153	-
TIF 2016 Bond Revenue	42	63	-	104
TIF 2022 Bond Project Fund	-	10,250,000	1,341,713	8,908,287
Police Headquarters Lease Revenue Bond 2021A	3,421,482	5,136	2,347,140	1,079,479
Center Wheeling Lease Revenue Bond 2021B	64,025	1,101	42	65,084
Parking Garage Lease Revenue Bond 2021C	12,025,131	54	2,948,686	9,076,498
Fire Headquarters Lease Revenue Bond 2022A	9,000,000	-	911,792	8,088,208
Subtotal	24,626,705	10,983,166	7,550,209	28,059,662
DEBT SERVICE FUNDS:				
Sales Tax Bond 2014 Adm Exp	6	0	-	7
Sales Tax Bond 2014 DSR	531,898	8,768	5,341	535,325
Sales Tax Bond 2014 P & I	359	403,158	42,877	360,641
Police Headquarters LR Bond 2021A P&I Fund	34,807	245,497	51,007	229,298
Fire Headquarters LR Bond 2022A P&I Fund	-	224,776	-	224,776
Pension LR Bond 2022B P&I Fund	-	2,011,882	1,375,453	636,429
Pension LR Bond 2022B Contingency Reserve Fund	-	4,965,590	-	4,965,590
Pension LR Bond 2022B Fire PTA Fund	-	1,054,217	791,346	262,871
Pension LR Bond 2022B Police PTA Fund	-	777,313	583,489	193,825
Pension LR Bond 2022B Admin Exp	-	3	-	3
TIF Bond 2016 Adm Exp	5,001	51	2,500	2,553
TIF Bond 2016 DSR	340,393	4,668	4,668	340,393
TIF Bond 2016 P & I	88,721	5,509	87,396	6,834
TIF Bond 2018 P & I	2	-	2	-
TIF Bond 2022 Adm Exp	-	6,003	5,999	3
TIF Bond 2022 DSR	-	232,131	-	232,131
MUNICIPAL BOND COMM 2015 GO	212,081	120,915	13,176	319,820
Subtotal	1,213,270	10,060,483	2,963,255	8,310,498
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	2,725,780	22,022,398	22,523,142	2,225,036
WATER DEPT.-CONSUM. DEP.	189,538	139,013	137,730	190,820
WATER DEPT.-U.F.W. FD.	765,818	148,235	298,945	615,107

CITY OF WHEELING
STATEMENT OF FUND TYPES

Feb-23

	BEGINNING BALANCE 7/1/2021	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	ENDING BALANCE 2/28/23
WATER DEPT.-MAINT. FUND TANK PAINTING	90,292	590,916	638,767	42,441
WATER DEPT.-VEHICLE REPLACEMENT	33,895	65,678	57,473	42,099
WATER DEPT.-EMERGENCY FUND (SB234)	1,203,884	1,510	-	1,205,394
WATER DEPT.-MEMBRANE REPLACEMENT	1,120,151	99,808	-	1,219,959
WATER DEPT.-WTP SITE IMPROVEMENT	102,938	49,265	91,799	60,404
WATER DEPT.-CONSTRUCTION ACCT	119,041	1,826	37,339	83,528
WATER DEPT-2021A PROJECT ACCOUNT	1,695,791	-	28,340	1,667,451
WATER DEPT-2021B COI ACCOUNT	959	-	-	959
WATER DEPT-2021C COI ACCOUNT	2,107	-	-	2,107
WATER DEPT.-PETTY CASH	2,600	24,845	23,759	3,687
WATER DEPT.- INS.	80,936	45,117	-	126,053
WATER DEPT.-MUN.BD.FD.	40,020,954	2,743,752	1,836,921.23	40,927,785
WATER DEPT.-RENEW & REPLACE.	1,025,572	1,275	264,079	762,768
Subtotal	49,180,257	25,933,638	25,938,294	49,175,600
W.P.C.D.-FUND-CASH	254,346	6,227,029	6,272,996	208,379
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	190,482	45,730	45,700	190,512
W.P.C.D.-VEHICLE REPLACEMENT	421,165	115,879	53,834	483,210
W.P.C.D.-2021A PROJECT ACCOUNT	20,321,391	-	6,730,667	13,590,723
W.P.C.D.-BOND COMM.	1,575,269	1,054,792	764,632	1,865,429
W.P.C.D.-DEPR. FUND	1,022,050	189,238	-	1,211,288
Subtotal	23,785,203	7,632,668	13,867,829	17,550,042
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	43,302,956	2,137,527	2,056,641	43,383,842
FIREMEN'S RETIRE.-OTHER	38,060,907	30,333,589	2,296,642	66,097,855
POLICE RETIRE.-OTHER	28,814,804	20,350,836	1,883,282	47,282,358
Subtotal	110,178,668	52,821,952	6,236,565	156,764,055
AGENCY FUNDS:				
PUBLIC DEBT	32	110,833	106,430	4,435
OPERATIONS UTILITY ACCOUNT	464	21,500	20,861	1,103
Subtotal	496	132,333	127,291	5,538
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	843,117			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Feb-23

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	WESTERN ALLIANCE	W. V. CONSOL. INVEST. POOL	WVIMB	ESCROWED INVESTMENTS
DEMAND ACCOUNTS:										
GENERAL CITY FUND	2,165,207	2,165,207								
WATER DEPT. - CASH	2,225,036	2,225,036								
WPCD-CASH	208,379	208,379								
WATER DEPT.-INS.	126,053				126,053					
MUNI FIN STABILIZATION FUND	5,004,360			5,004,360						
PUBLIC DEBT	4,435	4,435								
C.D.B.G. & HOME -CASH	642		642							
WATER DEPT.-CONSUM. DEP.	190,820	190,820								
WPCD-CONSUM. DEP.	190,512	190,512								
WORKERS COMP. - CASH	50			50						
WORKERS COMP. - INVEST	301,688			301,688						
CONSOL. INV.FUND-CASH	1,469			1,469						
CONSOL. INV.FUND-INVEST	5,956,828		5,151,139	805,689						
COAL SEV. FUND-CASH	34,222			34,222						
CITY SERVICE FEE	1,495,717	1,495,717								
PUBLIC SAFETY-CASH	622,412	479,818		142,595						
POLICE CRT. CHK. ACCT.	5		5							
CENTRE MARKET CONCESSION	14,266	14,266								
ARTS & CULTURE COMM.	41,191				41,191					
AMERICAN RESCUE PLAN ACT	13,137,194				13,137,194					
RCIP-CIVIC CENTER	52,485					52,485				
RCIP-INFRASTRUCTURE	973,149					973,149				
SUB-TOTAL	32,746,121	6,974,191	5,151,786	6,290,072	13,304,438	1,025,635	-	-	-	-
PETTY CASH FUNDS:										
FIN.DEPT.-PETTY CASH	2,000	2,000								
POLICE DEPT.-PETTY CASH	50	50								
PUBLIC SAFETY - PETTY CASH	2,675	2,675								
WATER DEPT.-PETTY CASH	3,687	3,687								
W.P.C.D.-PETTY CASH	500	500								
SUB-TOTAL	8,912	8,912	-	-	-	-	-	-	-	-
INVESTMENT FUNDS:										
MUN. EMP. PENSION	43,383,842	43,383,842								
FIREMEN'S PENSION	66,097,855								66,097,854.62	
POLICEMEN'S PENSION	47,282,358								47,282,357.80	
WATER DEPT.-RENEW & REPLACE	762,768				762,768					
WATER DEPT.-MAINT. FD. TANK PTG.	42,441				42,441					
WATER DEPT.-U.F.W.	615,107				615,107					
WATER DEPT.-VEHICLE REPLACEMENT	42,099				42,099					
WATER DEPT.-EMERGENCY FD.	1,205,394				1,205,394					
WATER DEPT.-MEMBRANE REPLACE.	1,219,959				1,219,959					
WATER DEPT.-WTP SITE IMPROVE.	60,404				60,404					
WPCD-COMB. DEPR.	1,211,288				1,211,288					
WPCD-VEHICLE REPLACEMENT	483,210				483,210					
SUB-TOTAL	162,406,726	43,383,842	-	-	5,642,671	-	-	-	113,380,212.42	-
CAPITAL PROJECTS FUNDS:										
Center Wheeling Redevelopment Project - Phase I	121,294	121,294								
District 1 TIF Fund	720,708	720,708								
District 1 TIF Fund Excess	0	0								
TIF 2016 Bond Revenue	104	104								
TIF 2022 Bond Project Fund	8,908,287	8,908,287								
Sales Tax Bond 2014 Adm Exp	7	7								
Sales Tax Bond 2014 DSR	535,325	535,325								
Sales Tax Bond 2014 P & I	360,641	360,641								
TIF Bond 2016 Adm Exp	2,553	2,553								
TIF Bond 2016 DSR	340,393	340,393								
TIF Bond 2016 P & I	6,834	6,834								
TIF Bond 2022 Adm Exp	3	3								
TIF Bond 2022 DSR	232,131	232,131								
Water 2021 COI	3,066	3,066								
Subtotal	11,231,345	11,231,345	-	-	-	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	206,393,104	61,598,291	5,151,786	6,290,072	18,947,108	1,025,635	-	-	113,380,212.42	-
MUNICIPAL BOND COMMISSION										
Bond Comm. GO Bonds	319,820							319,820		
Bond Comm. Water Bonds	40,927,785							1,254,050		39,673,735
Bond Comm. WPCD Bonds	1,865,429							1,865,429		-
	43,113,034	-	-	-	-	-	-	3,439,299	-	39,673,735
MUNICIPAL BUILDING COMMISSION										
Police Headquarters LR Bond 2021A P&I Fund	229,298	229,298								
Fire Headquarters LR Bond 2022A P&I Fund	224,776	224,776								
Pension LR Bond 2022B P&I Fund	636,429	636,429								
Pension LR Bond 2022B Contingency Reserve Fund	4,965,590	4,965,590								
Pension LR Bond 2022B Fire PTA Fund	262,871	262,871								
Pension LR Bond 2022B Police PTA Fund	193,825	193,825								
Pension LR Bond 2022B Admin Exp	3	3								
Police Headquarters LR Bond 2021A	1,079,479	1,079,479								
Center Wheeling LR Bond 2021B	65,084	65,084								
Parking Garage LR Bond 2021C	9,076,498						9,076,498			
Fire Headquarters LR Bond 2022A	8,088,208					8,088,208				-
	24,822,061	7,657,355	-	-	-	8,088,208	9,076,498	-	-	-
GRAND TOTAL:	274,328,199	69,255,646	5,151,786	6,290,072	18,947,108	9,113,843	9,076,498	3,439,299	113,380,212	39,673,735

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

Feb-23

	YTD % of Budget	Budgeted Revenues FY2023	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget	Prior Year Revenues Year-to-Date	Over (Under) Prior Year
Taxes: General Operating							
301-01-Property Taxes Current	63%	3,488,287	87,725	2,203,212	1,285,075	2,152,000	51,212
301-02-Prior Year Taxes 1st Yr	87%	170,146	424	147,345	22,801	131,641	15,704
301-03-Prior Year Taxes 2nd Yr	580%	521	23	3,022	(2,501)	614	2,408
301-04-Prior Year Taxes 3rd Yr	-8%	1,036	-	(83)	1,119	(146)	63
301-05-Prior Year Taxes 4th Yr	1%	409	11	5	404	178	(173)
301-06-Supp Property Taxes	38%	209,710	8,699	78,876	130,834	164,451	(85,574)
301-07-Tax Loss Restoration	0%	3,138	-	2,011	1,127	6,032	(4,021)
Total Taxes: General Operating	63%	3,873,247	96,883	2,434,387	1,438,860	2,454,769	(20,382)
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	69%	1,477,891	39,791	1,015,592	462,299	1,027,586	(11,994)
Total Taxes: Excess Levy	69%	1,477,891	39,791	1,015,592	462,299	1,027,586	(11,994)
Taxes: Park Levy							
301-13-Property Taxes Current	63%	432,552	11,532	272,985	159,567	265,487	7,498
301-14-Prior Year Taxes 1st Yr	97%	20,000	56	19,369	631	17,256	2,113
301-15-Prior Year Taxes 2nd Yr	40%	1,000	3	396	604	81	315
301-16-Prior Year Taxes 3rd Yr	-1%	1,000	-	(11)	1,011	(19)	8
301-17-Prior Year Taxes 4th Yr	0%	1,000	1	1	999	24	(23)
301-18-Supp Property Taxes	346%	3,000	1,143	10,369	(7,369)	21,612	(11,243)
Total Taxes: Park Levy	66%	458,552	12,736	303,109	155,443	304,440	(1,330)
Taxes: Penalty & Interest							
302-01-General Operating	44%	24,112	1,239	10,665	13,447	12,431	(1,766)
302-03-Park Levy Tax Penalty	57%	3,165	163	1,810	1,355	1,631	179
Total Taxes: Penalty & Interest	46%	27,277	1,402	12,475	14,802	14,063	(1,587)
Total Property Taxes	65%	5,836,967	150,812	3,765,564	2,071,403	3,800,857	(35,294)
Other Taxes:							
303-01-Gas & Oil Severance	100%	157,298	-	157,318	(20)	49,910	107,408
304-01-Utility Excise	66%	1,289,901	154,707	850,635	439,266	820,142	30,494
305-01-Business & Occup Curr	73%	6,655,417	3,488	4,870,820	1,784,597	4,310,750	560,070
305-02-Business & Occup Delin	64%	4,065,796	801,711	2,604,677	1,461,119	4,016,693	(1,412,016)
305-03-Utility Business	71%	2,146,713	-	1,520,914	625,799	1,404,480	116,433
306-01-Wine & Liquor	73%	439,149	-	320,808	118,341	300,938	19,870
307-01-Dog	84%	2,187	96	1,845	342	1,956	(111)
308-01-Hotel/Motel	84%	1,161,942	66,259	977,178	184,764	845,430	131,747
309-01-Amusement	138%	8,160	3,042	11,240	(3,080)	415	10,824
Total Other Taxes	71%	15,926,563	1,029,304	11,315,435	4,611,128	11,750,715	(435,280)
Other Income							
313-01-Race Track License Fee	69%	38,923	3,750	27,000	11,923	26,250	750
313-02-Race Track WV Race Comm	61%	23,070	1,388	14,118	8,952	14,740	(622)
Total Other Income	66%	61,993	5,138	41,118	20,875	40,990	128
Sales Tax							
314-01 Municipal Sales Tax	76%	3,986,000	-	3,012,912	973,088	2,914,782	98,130
Total Sales Tax	76%	3,986,000	-	3,012,912	973,088	2,914,782	98,130
Fines							
320-01-Police Fines & Costs	51%	272,680	17,479	138,718	133,962	155,176	(16,458)
320-02-Regional Jail Fines	49%	73,842	3,360	36,160	37,682	43,170	(7,010)
320-03-Traffic Fines-State	50%	14,335	672	7,232	7,103	8,632	(1,400)
320-04-Community State	50%	19,415	930	9,740	9,675	11,860	(2,120)
320-05 Law Enforcement Training	49%	4,000	186	1,948	2,052	1,780	168
320-07 Citation Admin Fees	#DIV/0!	-	225	1,455	(1,455)	-	1,455
321-01-Parking Violations-PT	95%	9,780	2,005	9,321	459	5,681	3,640
321-02-Parking Violations-MT	84%	72,760	8,903	61,031	11,729	40,808	20,223
Total Fines	57%	466,812	33,760	265,605	201,207	267,107	(1,502)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

Feb-23

	YTD % of Budget	Budgeted Revenues FY2023	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget	Prior Year Revenues Year-to-Date	Over (Under) Prior Year
Licenses							
325-01-Business License	28%	55,418	453	15,373	40,046	22,093	(6,720)
325-02-Insurance License	44%	17,029	-	7,500	9,529	5,200	2,300
325-03-Private Club License	44%	37,266	600	16,250	21,016	22,350	(6,100)
Total Licenses	36%	109,713	1,053	39,123	70,591	49,643	(10,520)
Permits							
326-01-Building Permits	47%	187,394	4,912	87,318	100,076	107,528	(20,210)
327-03-Electric Permits	96%	2,814	450	2,710	104	1,805	905
327-04-Sign Permits	69%	1,436	32	994	442	1,578	(584)
327-05-Vacant Bldg Reg Fee	72%	93,752	3,025	67,781	25,971	77,000	(9,219)
Total Permits	56%	285,396	8,419	158,803	126,593	187,911	(29,108)
Fees							
328-01-Cable Franchise Fee	76%	513,934	123,434	388,960	124,974	402,609	(13,649)
330-01-IRP Fees	55%	581,551	34,771	317,322	264,230	325,142	(7,820)
336-01-Cemetery Revenues	43%	14,489	-	6,250	8,239	5,550	700
340-01-Swimming Pool Fees	36%	42,270	-	15,379	26,891	19,616	(4,237)
340-02-Softball Entry Fees	52%	55,226	-	28,499	26,727	31,382	(2,883)
340-03-Basketball Camp Fees	26%	14,194	750	3,635	10,559	2,510	1,125
340-04-Baseball Camp Fees	51%	1,924	-	980	944	1,510	(530)
340-06-Cheerleader Camp Fees	296%	389	-	1,150	(761)	350	800
340-07-Bowling Camp Fees	0%	238	-	-	238	30	(30)
340-08-I470 Concessions	32%	50,000	-	16,137	33,863	-	16,137
340-09 Field Usage Fees	35%	3,462	405	1,215	2,247	3,520	(2,305)
340-11 Misc. Recreation Programs	0%	-	-	1,415	(1,415)	2,870	(1,455)
342-01-Parking Meter Revenues	57%	198,078	6,598	112,564	85,514	112,268	297
343-01 Whg Muni Parking Revenues	0%	-	-	-	-	-	-
345-01-Centre Market Rents	72%	66,883	5,307	48,243	18,640	40,156	8,087
350-01-Sanitation Collection Fees	63%	2,175,909	153,519	1,380,245	795,664	1,319,739	60,505
350-02-Sanitation Reimbursements	100%	1,200	-	1,200	-	-	1,200
Total Fees	62%	3,719,747	324,784	2,323,194	1,396,553	2,267,251	55,942
Fire Fees							
352-01-Fire Protection Fees	74%	1,841,577	25,893	1,371,813	469,764	1,372,435	(622)
352-02-Fire Protection Fees-Delin	61%	249,952	12,207	151,910	98,042	168,124	(16,214)
Total Fire Fees	73%	2,091,529	38,100	1,523,723	567,806	1,540,559	(16,836)
Charges for Services							
361-01-Chgs for Services-Police	391%	28,407	28,540	110,974	(82,567)	21,691	89,283
361-02-Chgs for Services-Fire	120%	15,142	3,105	18,211	(3,069)	1,455	16,756
361-03-Chgs for Services-PRO	116%	463,995	36,926	537,871	(73,876)	190,306	347,565
Total Charges for Services	131%	507,544	68,572	667,056	(159,512)	213,452	453,604
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	80%	90,000	9,000	72,000	18,000	63,000	9,000
362-02-Chgs to Ent-Water Rent	80%	15,000	1,500	12,000	3,000	10,500	1,500
362-03-Chgs to Ent-Water G-O-M	101%	19,557	2,618	19,728	(171)	11,577	8,151
362-04-Chgs to Ent-WPCD Adm Exp	64%	87,954	8,000	56,000	31,954	56,000	-
362-05-Chgs to Ent-WPCD G-O-M	76%	21,532	5,546	16,257	5,275	15,357	900
362-06-Chgs to Ent-OC Sheriff	65%	24,014	2,620	15,694	8,320	14,679	1,015
362-07-Chgs to Ent-OC Anim Shelter	0%	1,016	-	-	1,016	844	(844)
362-08-Chgs to Ent-Wesbanco	117%	534	-	623	(89)	412	211
Total Admin Fees	74%	259,607	29,285	192,302	67,305	172,369	19,933
Misc. Revenue							
363-01-Ambulance Fee	72%	1,545,000	144,243	1,104,928	440,072	1,002,264	102,664
365-01-Federal Grants	40%	866,562	185,395	346,668	519,894	667,219	(320,551)
366-01-State Grants	0%	-	14,650	14,650	(14,650)	-	14,650
367-01-Grant Rev-Other	0%	-	14,955	14,955	(14,955)	-	14,955
368-06 Contributions - Land Leases	65%	43,905	3,222	28,497	15,408	29,737	(1,240)
370-01-Chgs to Ot Fd-Reim CDBG	34%	97,401	-	32,847	64,554	98,609	(65,762)
370-02-Chgs to Ot Fd-Reim Home	1%	8,525	-	47	8,478	10,903	(10,856)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

Feb-23

	YTD % of Budget	Budgeted Revenues FY2023	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget	Prior Year Revenues Year-to-Date	Over (Under) Prior Year
370-06-Chgs to Ot Fd-TIF	0%	100,000	-	-	100,000	-	-
371-01-PILOT Housing Authority	99%	34,889	-	34,554	335	34,149	404
375-01 Transfers from MFSF	0%	1,000,000	-	-	1,000,000	-	-
376-01-Video Lottery-Table Gaming	64%	440,000	36,228	282,057	157,943	287,824	(5,766)
378-01-Credit Card Processing Fees	67%	5,959	440	3,985	1,974	3,757	227
380-01-Interest Income	249%	5,737	3,681	14,282	(8,545)	3,288	10,994
381-01 Fuel Tax Reimbursements	89%	40,477	24,348	35,941	4,536	9,742	26,199
381-02 Contributions-P Card Rebate	74%	35,943	-	26,631	9,312	26,452	179
381-03 Reimbursements	30%	8,640	-	2,563	6,077	9,136	(6,573)
384-01 City Auction Proceeds	100%	110,468	-	110,496	(28)	-	110,496
386-01 Insurance Claims	0%	22,976	1,341	24,278	(1,302)	1,497	22,781
397-01-Video Lottery-Race Track	42%	351,947	64,400	149,494	202,454	104,728	44,766
397-02-Video Lottery-Limited	63%	467,404	36,687	292,612	174,792	289,327	3,285
399-01-Miscellaneous Revenues	52%	73,337	3,214	38,039	35,298	64,358	(26,319)
Total Misc. Revenue	49%	5,259,170	532,804	2,557,523	2,701,647	2,642,991	(85,468)
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	67%	38,511,041	2,222,029	25,862,356	12,648,685	25,848,628	13,729
CASH BALANCE 6/30/22 BUDGETED		200,000					
TOTAL CASH AND REVENUES	67%	38,711,041	2,222,029	25,862,356	12,648,685	25,848,628	13,729

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES

Feb-23

	YTD % of Budget	Budgeted Expenditures FY 2023	Current Month Expenditures	Current Year Expenditures Year-to-Date	(Over) Under Budget	Prior Year Expenditures Year-to-Date	Over (Under) Prior Year
402-Econ Comm Devel	59%	226,553	14,778	134,191	92,362	160,635	(26,444)
409-Mayor	84%	34,033	1,632	28,527	5,506	19,058	9,469
410-Council	71%	111,649	7,668	78,863	32,786	76,648	2,216
412-City Manager	70%	666,319	38,144	465,083	201,236	432,174	32,910
414-Finance	65%	1,616,930	121,365	1,051,129	565,801	1,170,638	(119,509)
415-Clerk	56%	223,458	9,361	125,273	98,185	80,333	44,939
416-Police Judge	57%	121,950	8,042	69,777	52,173	62,430	7,347
417-Legal	62%	222,728	12,284	137,063	85,665	128,631	8,432
420-Engineering	62%	186,246	14,067	115,919	70,327	97,141	18,779
422-Personnel	43%	341,786	15,411	148,422	193,364	173,475	(25,053)
430-Parks & Strategic Planning	#DIV/0!	-	10,280	10,280	(10,280)	-	10,280
435-Regional Development	0%	10,825	-	-	10,825	-	-
437-Building & Planning	66%	645,664	53,694	422,978	222,686	394,280	28,698
439-IT	49%	167,248	6,568	82,325	84,923	115,755	(33,430)
444-Contrib. to Others	0%	1,000,000	-	-	1,000,000	-	-
590-Centre Market	75%	272,303	23,400	204,752	67,551	157,116	47,637
700-Police	58%	9,058,383	620,156	5,214,123	3,844,260	5,262,117	(47,994)
706-Fire	67%	10,972,726	807,271	7,323,826	3,648,900	8,498,223	(1,174,396)
711 -Central Dispatch	54%	98,120	6,232	52,921	45,199	62,866	(9,945)
750-Streets & Facilities	61%	5,025,311	345,422	3,058,660	1,966,651	2,899,881	158,778
754-Central Garage	66%	1,221,660	80,755	803,635	418,025	827,941	(24,306)
759-Public Transit	69%	1,690,673	-	1,172,224	518,449	1,178,255	(6,031)
800-Garbage Collections	64%	2,173,627	143,042	1,386,495	787,132	1,314,343	72,152
802-Recycling	7%	106,028	657	7,254	98,774	44,992	(37,738)
900-Parks	66%	511,043	-	337,794	173,249	335,319	2,475
901-Visitors Bureau	80%	629,873	89,434	504,361	125,512	440,647	63,714
907-Chambers Ballfields	40%	176,993	3,857	71,139	105,854	86,624	(15,485)
908-Playgrounds	82%	735,619	24,471	600,668	134,951	506,409	94,259
910-Civic Center	100%	332,000	-	332,000	-	331,276	724
975 General Government	55%	383,603	6,800	210,421	173,182	450,100	(239,679)
976 Public Safety	32%	233,700	-	73,664	160,036	75,591	(1,927)
977 Streets & Transportation	91%	1,778,450	256,922	1,626,957	151,493	639,824	987,133
978 Health & Sanitation	99%	31,251	-	30,950	301	-	30,950
979 Culture & Recreation	#DIV/0!	-	-	-	-	32,000	(32,000)
Total Disbursements	63%	41,006,752	2,721,714	25,881,676	15,125,076	26,054,722	(173,046)
Outstanding Encumbrances					-		-
	63%	41,006,752	2,721,714	25,881,676	15,125,076	26,054,722	(173,046)

CITY OF WHEELING
COAL SEVERANCE
2/28/2023
Feb-23

	YTD % Of Budget	Budgeted Revenues FY2022	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget
Taxes:					
310-01-Coal Severance Tax	151%	68,100	29,407	102,583	(34,483)
PROJECTED REVENUES	151%	<u>68,100</u>	<u>29,407</u>	<u>102,583</u>	<u>(34,483)</u>
CASH BALANCE 6/30/22		21,714			
TOTALS		<u>89,814</u>	<u>29,407</u>	<u>102,583</u>	<u>(34,483)</u>

CITY OF WHEELING
 COAL SEVERANCE FUND
 2/28/2023
 Feb-23

	YTD % Of Budget	Budgeted Expenditures FY 2022	Current Month Expenditures	Current Year Expenditures Year-to-Date	(Over) Under Budget
412-City Manager	127%	71,200	6,250	90,075	(18,875)
Totals	127%	71,200	6,250	90,075	(18,875)

Total Disbursements 90,075

Outstanding Encumbrances -

CITY OF WHEELING
COAL SEVERANCE TAX FUND
2/28/2023
Feb-23

Fund Balance	21,714
Receipts:	
Coal Severance Tax Receipts-Other	<u>102,583</u>
	124,297
Transfers from Custody Account-Fees	
Disbursements:	
Checks	<u>(90,075)</u>
	<u>(90,075)</u>
Account Balance	<u><u>34,222</u></u>

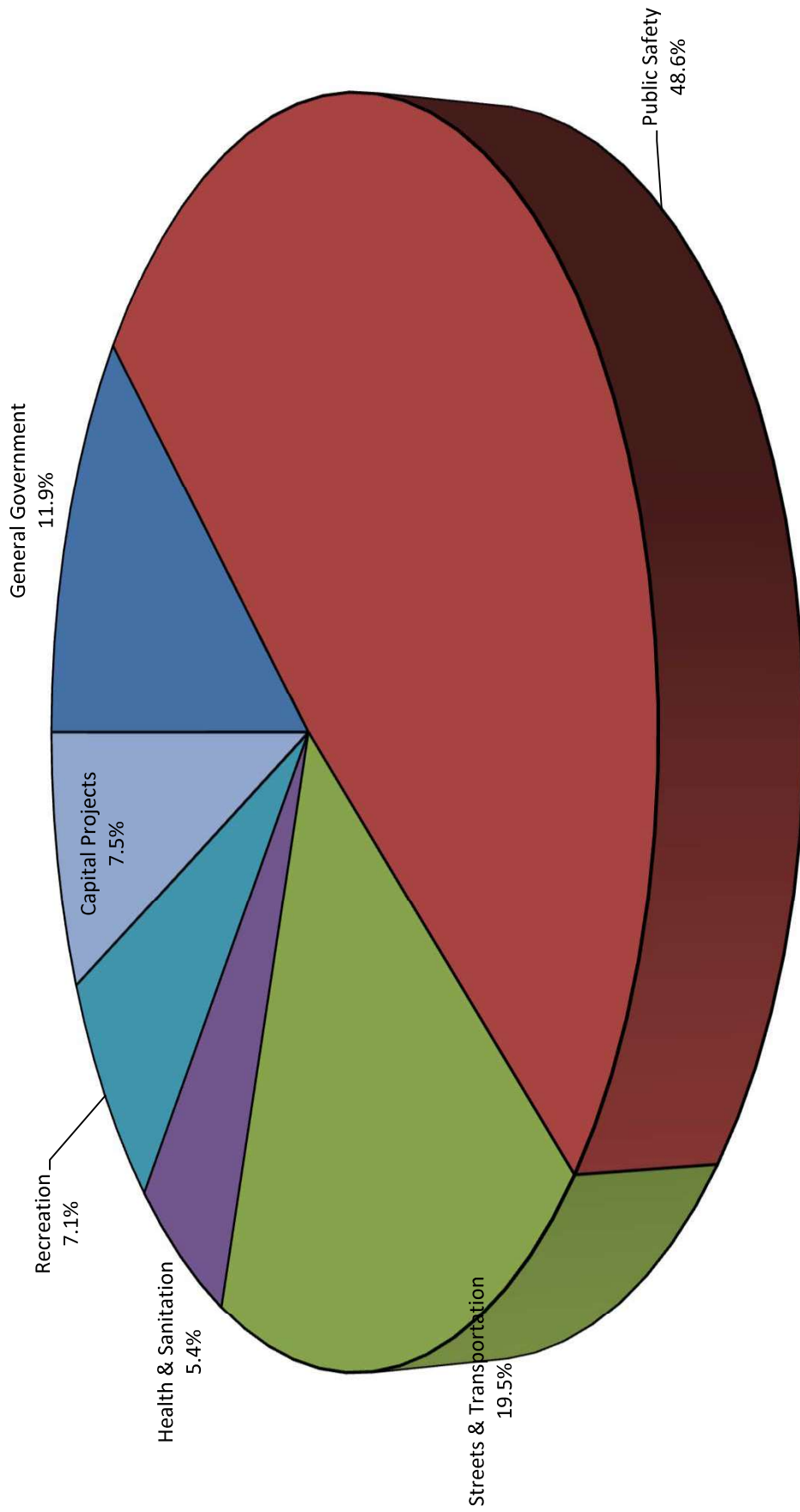
CITY OF WHEELING
STATEMENT OF CUSTODIAL ACCOUNTS
Feb-23

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	301,688	-	-	301,688
Worker's Compensation Checking	50	-	-	-	50
Task Force Operating Account	16,029	-	-	-	16,029
Public Safety Checking	301,301	-	-	-	301,301
Federal Forfeiture Account - Task Force	36,214	-	-	-	36,214
State Forfeiture Account - Task Force	117,075	-	-	-	117,075
DARE Account	9,200	-	-	-	9,200
State Forfeiture Acct	-	69,683	-	-	69,683
Federal Justice Forfeiture Acct	-	82,111	-	-	82,111
Capital Improvements Fund	-	129,419	-	-	129,419
Landfill Closure-Escrow Account-UNB	-	-	281,056	-	281,056
City Service Fee	1,495,717	-	-	-	1,495,717
Project Account	-	4,843,077	-	-	4,843,077
Wireless Cell Tower Escrow Account	-	-	-	26,364	26,364
Bikeshare Account	-	642	-	-	642
Restricted Cap. Imp. Program	-	582,870	-	-	582,870
Sanitation/Recycling Maintenance & Replacement Fund	-	85,492	-	-	85,492
Lisa Bryson-Ames Memorial Fund	-	7,842	-	-	7,842
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	973,149	-	-	-	973,149
RCIP-Civic Center	52,485	-	-	-	52,485
Total	3,001,219	6,102,890	281,056	26,364	9,411,529

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

Feb-23

ACTUARIAL REPORTS BY:		Muni Employees		Fire Pension		Police Pension	
Duda Actuarial Consulting		Pension		and Relief		and Relief	
Bolton Partners		Fund		Fund		Fund	
ACTUARIAL REPORTS-AS OF		7/1/2020		7/1/2021		7/1/2021	
LIABILITIES ACTIVE EMP.	205	19,611,938	49	20,147,930	32	10,612,964	
LIABILITIES RETIREES & OTHER	113	19,366,058	132	48,050,094	106	38,348,562	
TERMINATED VESTED	10	1,578,426	2	847,263	2	1,049,017	
TOTAL LIABILITIES		40,556,422		69,045,287		50,010,543	
FUND BALANCE-MARKET VALUE		41,337,179		37,613,007		29,408,645	
FUNDING EXCESS / (UNDERFUNDED)		780,757		(31,432,280)		(20,601,898)	
FUND REVENUES & EXPENSES, YEAR-END:		6/30/2020		6/30/2021		6/30/2021	
OPERATING REVENUES:							
EARNINGS ON INVESTMENTS		1,472,206		9,076,924		7,154,174	
CONTRIBUTIONS-EMPLOYER		-		3,239,524		1,605,104	
OTHER (NET)		-		-		-	
CONTRIBUTIONS-EMPLOYEES		444,000		281,277		153,858	
STATE		-		1,118,403		846,301	
MARKET VAL. ADJUSTMENT		-		-		-	
TOTAL OPERATING REVENUES		1,916,206		13,716,128		9,759,437	
OPERATING EXPENSES:							
BENEFIT PAYMENTS		2,189,749		3,976,924		3,247,005	
WITHDRAWALS		-		1,054,364		26,399	
ADMINISTRATIVE EXPENSES		7,609		24,922		19,930	
INVESTMENT EXPENSES		140,158		-		-	
TOTAL OPERTING EXPENSES		2,337,516		5,056,210		3,293,334	
REVENUES OVER (UNDER) EXPENSES		(421,310)		8,659,918		6,466,103	



City of Wheeling
Monthly General Fund Comparisons
2/28/2023

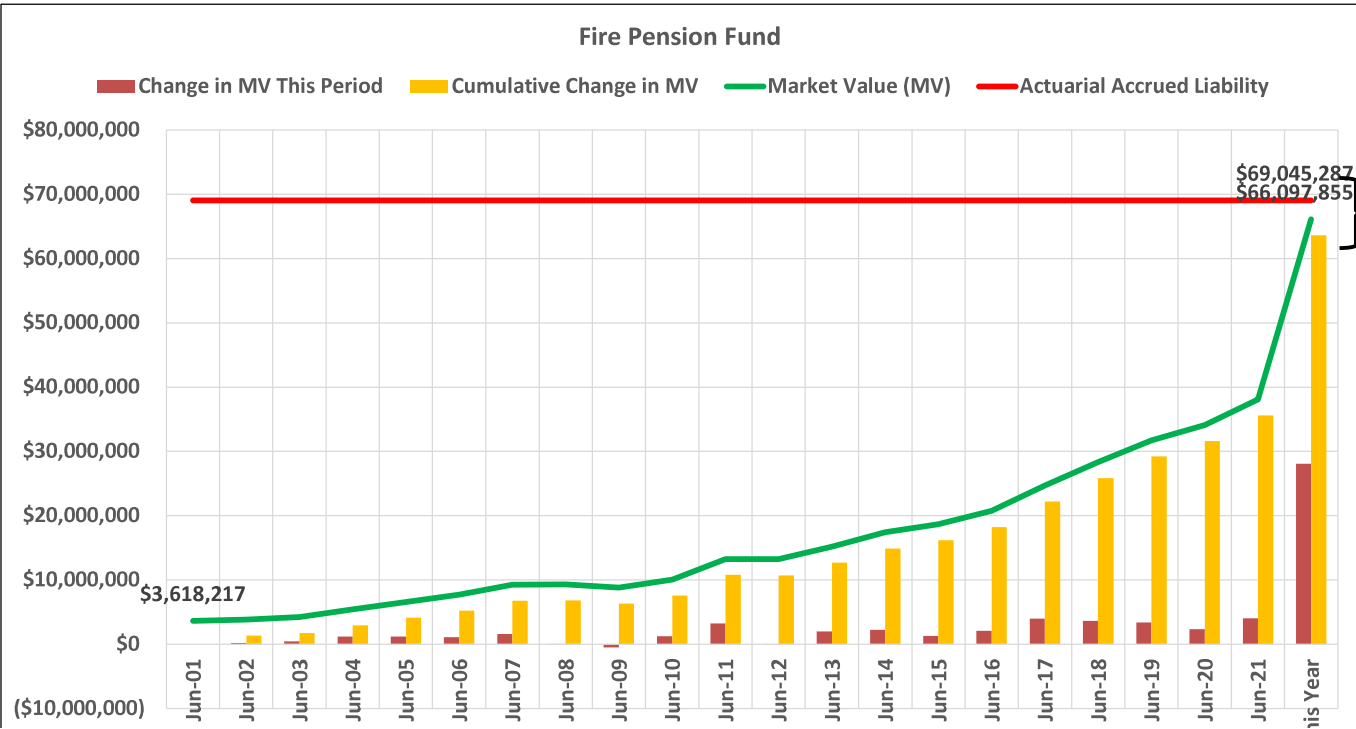
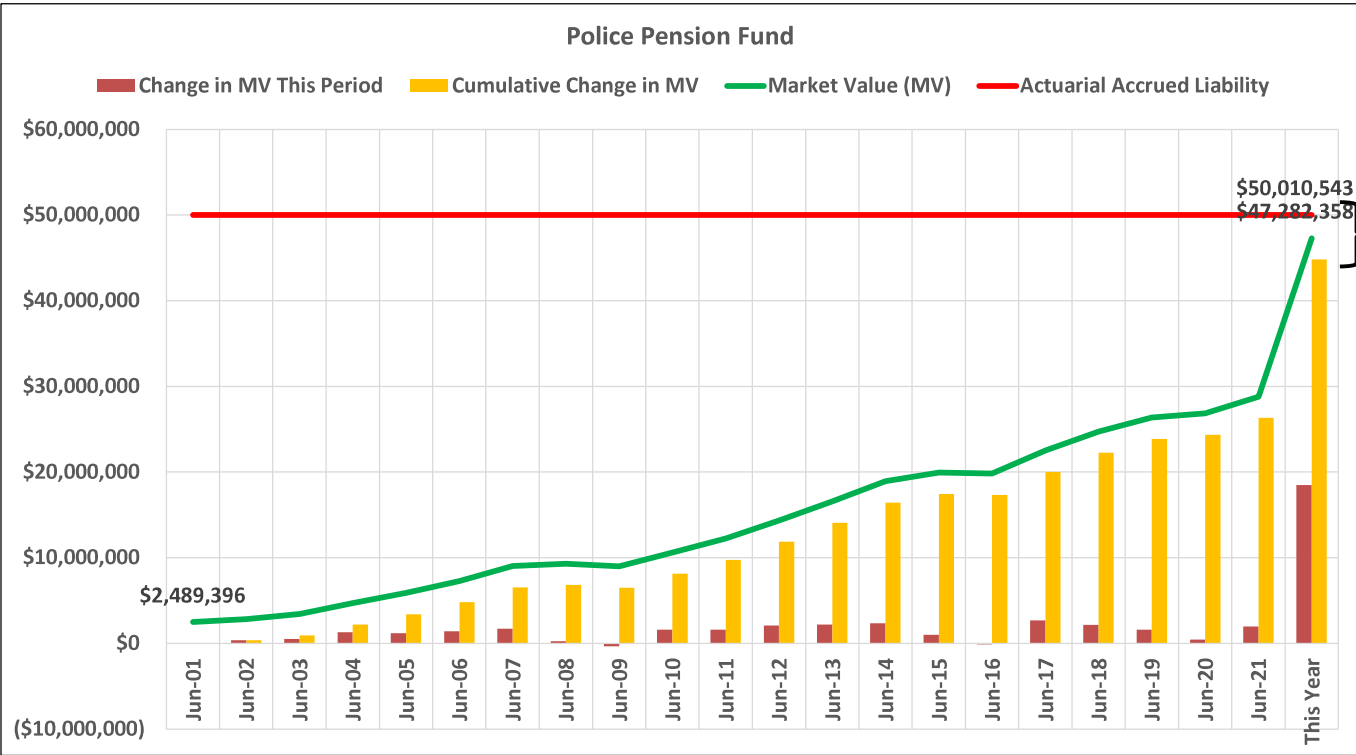
FY2023	Revenues	Expenses	MFSF	General Fund
July	3,851,028	4,362,602	5,002,904	1,435,113
August	2,438,550	2,633,553	5,003,128	1,358,395
September	3,032,853	3,402,217	5,003,332	1,168,276
October	5,616,649	2,587,951	5,003,543	4,290,832
November	2,895,079	2,777,025	5,003,747	4,244,415
December	1,244,124	4,277,940	5,003,952	1,246,210
January	4,561,689	3,118,673	5,004,169	2,529,590
February	2,222,029	2,721,714	5,004,360	2,165,207
March				
April				
May				
June				
Total	25,862,001	25,881,676		
	3,232,750	3,235,209	5,003,642	2,304,755
	Average Revenue	Average Expenses	Average Balance	Average Balance

FY2022	Revenues	Expenses	MFSF	General Fund
July	3,930,673	4,298,733	5,000,428	2,531,958
August	2,803,346	2,579,445	5,000,645	2,802,470
September	3,457,316	3,737,511	5,000,849	2,525,109
October	4,298,468	3,009,685	5,001,047	3,773,321
November	3,678,064	2,257,125	5,001,264	5,272,824
December	1,215,981	4,640,070	5,001,475	1,736,667
January	4,179,696	2,929,195	5,001,686	2,981,549
February	2,276,243	2,592,071	5,001,876	2,607,421
March	2,602,613	2,442,968	5,002,087	2,878,746
April	4,748,210	3,526,405	5,002,285	4,078,818
May	1,974,999	2,597,458	5,002,502	3,569,561
June	1,355,527	2,824,568	5,002,706	2,246,513
Total	36,521,135	37,435,235		
	3,043,428	3,119,603	5,001,571	3,083,746
	Average Revenue	Average Expenses	Average Balance	Average Balance

FY2021	Revenues	Expenses	MFSF	General Fund
July	4,040,783	2,856,976	1,376,902	1,292,332
August	5,750,763	4,266,896	2,376,971	2,592,232
September	4,745,728	5,589,412	3,377,071	1,630,037
October	4,916,281	3,887,508	3,924,043	2,998,398
November	5,703,730	3,921,327	4,924,233	4,670,001
December	1,248,765	4,243,226	4,937,091	1,198,785
January	5,309,717	3,717,912	4,937,286	2,608,094
February	2,358,130	3,434,837	4,937,474	2,271,930
March	2,632,721	2,718,336	4,937,695	2,185,039
April	4,387,725	3,282,069	4,937,897	3,365,425
May	2,060,251	2,621,662	4,938,085	2,683,354
June	3,179,496	2,843,537	5,000,224	3,313,373
Total	46,334,089	43,383,696		
	3,861,174	3,615,308	4,217,081	2,567,417
	Average Revenue	Average Expenses	Average Balance	Average Balance

FY2020	Revenues	Expenses	MFSF	General Fund
July	4,141,267	2,837,027	1,311,899	2,242,502
August	2,577,176	3,117,595	1,312,093	1,607,157
September	2,662,611	3,267,539	1,312,294	1,035,134
October	4,225,964	2,731,002	1,312,494	2,417,208
November	2,516,328	2,398,409	1,312,682	2,685,314
December	1,294,001	2,548,332	1,312,889	1,361,476
January	4,552,410	2,932,551	1,313,090	2,896,825
February	1,931,145	2,959,753	1,313,271	1,792,084
March	2,764,435	2,389,916	1,313,478	2,263,425
April	3,942,143	3,207,888	1,313,673	3,010,650
May	1,590,508	2,486,079	1,313,860	2,132,465
June	882,496	2,552,318	1,376,844	599,739
Total	33,080,485	33,428,410		
	2,756,707	2,785,701	1,318,214	2,003,665
	Average Revenue	Average Expenses	Average Balance	Average Balance

City of Wheeling
Market Values of Police & Fire Pensions
2/28/2023



CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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	86,100	1,065.00	66,315.07	0.00	19,784.93	77.02
INTEREST INCOME	35,000	7,732.20	78,656.27	0.00	(43,656.27)	224.73
MISC NON-OP INCOME	1,000	197,069.66	647,701.12	0.00	(646,701.12)	4,770.11
CHARGES FOR SERVICES	6,283,300	516,277.25	4,223,230.82	0.00	2,060,069.18	67.21
FIRE PROTECTION SERVICES	253,000	16,333.20	219,393.60	0.00	33,606.40	86.72
SALES TO OTHER SYSTEMS	2,718,700	249,874.70	1,753,517.02	0.00	965,182.98	64.50
MISCELLANEOUS INCOME	193,640	25,951.83	181,988.09	0.00	11,651.91	93.98
BILLING & COLLECTION SVC	<u>273,500</u>	<u>24,071.09</u>	<u>209,796.64</u>	<u>0.00</u>	<u>63,703.36</u>	<u>76.71</u>
TOTAL REVENUES	9,844,240	1,038,374.93	7,380,598.63	0.00	2,463,641.37	74.97
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,438,000</u>	<u>2,329,572.17</u>	<u>4,209,302.63</u>	<u>0.00</u>	<u>(771,302.63)</u>	<u>122.43</u>
TOTAL DIVISION 00	3,438,000	2,329,572.17	4,209,302.63	0.00	(771,302.63)	122.43
<u>DIVISION 11</u>						
PUMPING OPERATIONS	671,455	59,776.86	449,934.21	0.00	221,520.79	67.01
PUMPING MAINTENANCE	<u>270,700</u>	<u>17,246.64</u>	<u>164,381.13</u>	<u>600.00</u>	<u>105,718.87</u>	<u>60.95</u>
TOTAL DIVISION 11	942,155	77,023.50	614,315.34	600.00	327,239.66	65.27
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,375,392	120,414.65	1,169,292.29	455,705.65	(249,605.94)	118.15
TREATMENT MAINTENANCE	<u>241,900</u>	<u>15,171.42</u>	<u>148,951.71</u>	<u>11,629.00</u>	<u>81,319.29</u>	<u>66.38</u>
TOTAL DIVISION 12	1,617,292	135,586.07	1,318,244.00	467,334.65	(168,286.65)	110.41
<u>DIVISION 13</u>						
T & D OPERATIONS	412,900	47,252.49	659,074.69	0.00	(246,174.69)	159.62
T & D MAINTENANCE	1,360,700	122,987.91	1,379,361.87	0.00	(18,661.87)	101.37
JOB COSTS IN TRANSIT	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL DIVISION 13	1,778,600	170,240.40	2,038,436.56	0.00	(259,836.56)	114.61
<u>DIVISION 14</u>						
CUSTOMER ACCOUNTS	<u>767,650</u>	<u>60,828.65</u>	<u>673,144.50</u>	<u>0.00</u>	<u>94,505.50</u>	<u>87.69</u>
TOTAL DIVISION 14	767,650	60,828.65	673,144.50	0.00	94,505.50	87.69
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>367,050</u>	<u>17,986.69</u>	<u>197,979.70</u>	<u>0.00</u>	<u>169,070.30</u>	<u>53.94</u>
TOTAL DIVISION 15	367,050	17,986.69	197,979.70	0.00	169,070.30	53.94
TOTAL EXPENDITURES	8,910,747	2,791,237.48	9,051,422.73	467,934.65	(608,610.38)	106.83
REVENUE OVER/(UNDER) EXPENDITURES	933,493	(1,752,862.55)	(1,670,824.10)	(467,934.65)	3,072,251.75	229.11-

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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>						
400.3415.00.00 MISC. SALES GENERAL	67,100	1,065.00	51,714.67	0.00	15,385.33	77.07
400.3418.00.00 CELL TOWER RENTAL INCOME	<u>19,000</u>	<u>0.00</u>	<u>14,600.40</u>	<u>0.00</u>	<u>4,399.60</u>	<u>76.84</u>
TOTAL OTHER INCOME	86,100	1,065.00	66,315.07	0.00	19,784.93	77.02
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	25,000	2,275.68	15,368.49	0.00	9,631.51	61.47
400.3419.02.00 INT. FROM SINKING FUND	<u>10,000</u>	<u>5,456.52</u>	<u>63,287.78</u>	<u>0.00</u>	<u>(53,287.78)</u>	<u>632.88</u>
TOTAL INTEREST INCOME	35,000	7,732.20	78,656.27	0.00	(43,656.27)	224.73
<u>MISC NON-OP INCOME</u>						
400.3421.00.00 MISC. NON-OPER. INCOME	<u>1,000</u>	<u>197,069.66</u>	<u>647,701.12</u>	<u>0.00</u>	<u>(646,701.12)</u>	<u>4,770.11</u>
TOTAL MISC NON-OP INCOME	1,000	197,069.66	647,701.12	0.00	(646,701.12)	4,770.11
<u>CHARGES FOR SERVICES</u>						
400.3461.00.01 METERED SALES/RES.D.CUST.	3,747,900	308,819.06	2,476,269.87	0.00	1,271,630.13	66.07
400.3461.00.02 METERED SALES/COMM.CUST.	2,433,800	199,929.34	1,685,928.98	0.00	747,871.02	69.27
400.3461.00.03 METERED SALES/INDS.CUST.	76,300	7,528.85	57,352.93	0.00	18,947.07	75.17
400.3461.00.04 METERED SALES/OTHERS	<u>25,300</u>	<u>0.00</u>	<u>3,679.04</u>	<u>0.00</u>	<u>21,620.96</u>	<u>14.54</u>
TOTAL CHARGES FOR SERVICES	6,283,300	516,277.25	4,223,230.82	0.00	2,060,069.18	67.21
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,000	0.00	88,728.00	0.00	(728.00)	100.83
400.3463.00.00 PUBLIC FIRE PROTECTION	<u>165,000</u>	<u>16,333.20</u>	<u>130,665.60</u>	<u>0.00</u>	<u>34,334.40</u>	<u>79.19</u>
TOTAL FIRE PROTECTION SERVICES	253,000	16,333.20	219,393.60	0.00	33,606.40	86.72
<u>OTHER SALES</u>						
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.02 SALES FOR RESALE/BETH.	317,100	23,081.10	170,538.63	0.00	146,561.37	53.78
400.3466.00.04 SALES FOR RESALE/TRIAD.	129,900	12,359.19	84,706.50	0.00	45,193.50	65.21
400.3466.00.05 SALES FOR RESALE/V.GROVE	126,000	15,573.11	120,590.22	0.00	5,409.78	95.71
400.3466.00.06 SALES FOR RESALE/DONEGAL	71,300	10,657.48	72,396.58	0.00	(1,096.58)	101.54
400.3466.00.07 SALES FOR RESALE/OCPSD	<u>2,074,400</u>	<u>188,203.82</u>	<u>1,305,285.09</u>	<u>0.00</u>	<u>769,114.91</u>	<u>62.92</u>
TOTAL SALES TO OTHER SYSTEMS	2,718,700	249,874.70	1,753,517.02	0.00	965,182.98	64.50
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	20,000	2,625.00	25,375.00	0.00	(5,375.00)	126.88
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	629.88	5,043.34	0.00	2,956.66	63.04
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,500	8,286.57	40,443.86	0.00	8,056.14	83.39
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	5,314.68	36,102.78	0.00	5,897.22	85.96
400.3471.00.06 PENALTY REVENUE	70,000	9,055.70	71,366.99	0.00	(1,366.99)	101.95
400.3471.00.07 METER TESTING REVENUE	40	40.00	60.00	0.00	(20.00)	150.00
400.3471.00.08 LIEN PENALTIES	1,000	0.00	427.40	0.00	572.60	42.74
400.3471.00.09 MISC. REV RECYCLING INC.	100	0.00	358.40	0.00	(258.40)	358.40
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	<u>4,000</u>	<u>0.00</u>	<u>2,810.32</u>	<u>0.00</u>	<u>1,189.68</u>	<u>70.26</u>
TOTAL MISCELLANEOUS INCOME	193,640	25,951.83	181,988.09	0.00	11,651.91	93.98

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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	1,071.09	8,572.11	0.00	4,427.89	65.94
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	0.00	8,212.97	0.00	5,787.03	58.66
400.3474.00.06 OTHER WATER REV CLERVIEW	<u>16,500</u>	<u>0.00</u>	<u>9,011.56</u>	<u>0.00</u>	<u>7,488.44</u>	<u>54.62</u>
TOTAL BILLING & COLLECTION SVC	273,500	24,071.09	209,796.64	0.00	63,703.36	76.71
TOTAL REVENUE	9,844,240	1,038,374.93	7,380,598.63	0.00	2,463,641.37	74.97

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

400-WATER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 00 =====						
<u>OTHER EXPENSES</u>						
400.4000.00.0403.00 DEPRECIATION EXPENSE	2,100,000	2,249,359.07	2,249,359.07	0.00 (	149,359.07)	107.11
400.4000.00.0425.03 MISC. AMORTIZATION	80,500	80,213.10	80,213.10	0.00	286.90	99.64
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	5,000	0.00	3,352.75	0.00	1,647.25	67.06
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,250,000	0.00	1,876,377.71	0.00 (	626,377.71)	150.11
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	<u>2,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>
TOTAL OTHER EXPENSES	3,438,000	2,329,572.17	4,209,302.63	0.00 (	771,302.63)	122.43
TOTAL DIVISION 00	3,438,000	2,329,572.17	4,209,302.63	0.00 (	771,302.63)	122.43
DIVISION 11 =====						
<u>PUMPING OPERATIONS</u>						
400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	2,500	155.30	1,842.06	0.00	657.94	73.68
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	210,000	11,431.40	133,715.84	0.00	76,284.16	63.67
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	58,000	5,468.59	45,031.66	0.00	12,968.34	77.64
400.4011.01.0604.02 EDUCATION/CERTIFICATION	500	0.00	50.00	0.00	450.00	10.00
400.4011.01.0604.03 TRAVEL	1,000	0.00	132.21	0.00	867.79	13.22
400.4011.01.0604.04 MEALS	500	0.00	0.00	0.00	500.00	0.00
400.4011.01.0604.05 LODGING	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.01.0604.06 UNIFORMS	1,655	45.09	1,116.47	0.00	538.53	67.46
400.4011.01.0615.01 PURCHASED POWER	363,000	41,408.34	252,972.52	0.00	110,027.48	69.69
400.4011.01.0620.00 MATERIALS & SUPPLIES	0	0.00	404.84	0.00 (	404.84)	0.00
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	6,000	0.00	241.20	0.00	5,758.80	4.02
400.4011.01.0636.01 CONTC SERVICES - OTHER	20,000	897.18	10,617.44	0.00	9,382.56	53.09
400.4011.01.0658.01 WORKERS' CO,MP	5,000	228.63	2,674.32	0.00	2,325.68	53.49
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	<u>2,300</u>	<u>142.33</u>	<u>1,135.65</u>	<u>0.00</u>	<u>1,164.35</u>	<u>49.38</u>
TOTAL PUMPING OPERATIONS	671,455	59,776.86	449,934.21	0.00	221,520.79	67.01
<u>PUMPING MAINTENANCE</u>						
400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,000	173.32	1,514.71	0.00	485.29	75.74
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	150,000	12,709.71	110,601.18	0.00	39,398.82	73.73
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	28,000	2,120.36	18,152.08	0.00	9,847.92	64.83
400.4011.02.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	20.00	0.00	980.00	2.00
400.4011.02.0604.03 TRAVEL	1,000	0.00	53.82	0.00	946.18	5.38
400.4011.02.0604.04 MEALS	500	0.00	54.73	0.00	445.27	10.95
400.4011.02.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4011.02.0604.06 UNIFORMS	1,500	45.10	1,019.62	0.00	480.38	67.97
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	1,721.87	13,332.94	600.00	16,067.06	46.44
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	45,000	0.00	16,491.37	0.00	28,508.63	36.65
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	8,500	222.09	928.66	0.00	7,571.34	10.93
400.4011.02.0658.01 WORKERS' COMPENSATION	<u>2,500</u>	<u>254.19</u>	<u>2,212.02</u>	<u>0.00</u>	<u>287.98</u>	<u>88.48</u>
TOTAL PUMPING MAINTENANCE	270,700	17,246.64	164,381.13	600.00	105,718.87	60.95

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

400-WATER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TREATMENT OPERATIONS						
TREATMENT MAINTENANCE						
TOTAL DIVISION 11	942,155	77,023.50	614,315.34	600.00	327,239.66	65.27
DIVISION 12						
=====						
OTHER EXPENSES						
PUMPING OPERATIONS						
PUMPING MAINTENANCE						
TREATMENT OPERATIONS						
400.4012.03.0408.12 SSI/MEDICARE	6,100	494.16	5,038.71	0.00	1,061.29	82.60
400.4012.03.0408.13 OTHER TAXES AND LICENSES	9,600	0.00	3,805.89	0.00	5,794.11	39.64
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	430,000	36,534.00	368,839.16	0.00	61,160.84	85.78
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	106,000	8,584.42	76,656.81	0.00	29,343.19	72.32
400.4012.03.0604.02 EDUCATION/CERTIFICATION	2,000	0.00	0.00	0.00	2,000.00	0.00
400.4012.03.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4012.03.0604.04 MEALS	1,000	22.60	22.60	0.00	977.40	2.26
400.4012.03.0604.05 LODGING	1,000	0.00	321.66	0.00	678.34	32.17
400.4012.03.0604.06 UNIFORMS	1,750	45.10	1,199.22	0.00	550.78	68.53
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	25,724.09	148,370.52	0.00	71,629.48	67.44
400.4012.03.0618.01 CHEMICALS	368,442	16,796.18	325,161.88	443,205.65 (	399,925.53)	208.55
400.4012.03.0620.01 MATERIALS & SUPPLIES	15,000	390.42	8,941.96	0.00	6,058.04	59.61
400.4012.03.0620.02 LAB SUPPLIES	27,000	935.85	25,127.91	0.00	1,872.09	93.07
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	25,000	1,653.50	7,395.83	0.00	17,604.17	29.58
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	120,000	21,894.74	156,271.77	12,500.00 (	48,771.77)	140.64
400.4012.03.0642.01 RENTAL OF EQUIPMENT	2,000	0.00	1,295.00	0.00	705.00	64.75
400.4012.03.0650.01 TRANSPORTATION EXPENSE	5,000	254.17	3,302.64	0.00	1,697.36	66.05
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	10,000	730.68	7,376.77	0.00	2,623.23	73.77
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	25,000	6,354.74	30,163.96	0.00 (	5,163.96)	120.66
TOTAL TREATMENT OPERATIONS	1,375,392	120,414.65	1,169,292.29	455,705.65 (	249,605.94)	118.15
TREATMENT MAINTENANCE						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,400	91.29	896.12	0.00	503.88	64.01
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	105,000	6,710.81	65,548.18	0.00	39,451.82	62.43
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,120.37	17,576.15	0.00	15,423.85	53.26
400.4012.04.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4012.04.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.04 MEALS	500	0.00	58.91	0.00	441.09	11.78
400.4012.04.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.06 UNIFORMS	1,750	45.09	914.41	0.00	835.59	52.25
400.4012.04.0620.01 MATERIALS & SUPPLIES	45,000	4,885.90	21,621.87	0.00	23,378.13	48.05
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	50,000	1,060.00	40,488.83	11,629.00 (	2,117.83)	104.24

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

400-WATER

% OF YEAR COMPLETED: 66.67

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	500	123.74	536.26	0.00 (	36.26)	107.25
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	1,500	134.22	1,310.98	0.00	189.02	87.40
400.4012.04.0675.01 MISC EXP WTP MAINTENANCE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL TREATMENT MAINTENANCE	241,900	15,171.42	148,951.71	11,629.00	81,319.29	66.38
TOTAL DIVISION 12	1,617,292	135,586.07	1,318,244.00	467,334.65 (	168,286.65)	110.41
DIVISION 13						
=====						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
<u>TREATMENT MAINTENANCE</u>						
<u>T & D OPERATIONS</u>						
400.4013.05.0408.12 SSI/MEDICARE DISTB OPS	3,150	230.70	2,180.73	0.00	969.27	69.23
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	259,000	20,383.42	188,979.31	0.00	70,020.69	72.96
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	70,000	8,197.12	61,711.02	0.00	8,288.98	88.16
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	500	0.00	12.95	0.00	487.05	2.59
400.4013.05.0604.05 LODGING	500	0.00	369.01	0.00	130.99	73.80
400.4013.05.0604.06 UNIFORMS	1,750	0.00 (	190.00)	0.00	1,940.00	10.86-
400.4013.05.0615.01 PURCHASED POWER	19,000	2,958.27	13,727.05	0.00	5,272.95	72.25
400.4013.05.0620.01 MATERIALS & SUPPLIES	10,000	0.00	279,584.33	0.00 (	269,584.33)	2,795.84
400.4013.05.0631.01 C.S. - ENGINEERING	7,500	0.00	20,192.00	0.00 (	12,692.00)	269.23
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	4,500	10,642.45	44,045.36	0.00 (	39,545.36)	978.79
400.4013.05.0641.01 CITY OF WHEELING, RENT	10,000	1,000.00	8,000.00	0.00	2,000.00	80.00
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	198.98	1,412.62	0.00 (	412.62)	141.26
400.4013.05.0650.01 TRANSPORTATION EXPENSE	9,000	1,341.18	13,285.54	0.00 (	4,285.54)	147.62
400.4013.05.0658.01 WORERS' COMP T & D OPERATIONS	5,000	407.67	3,779.59	0.00	1,220.41	75.59
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	11,000	1,892.70	21,985.18	0.00 (	10,985.18)	199.87
TOTAL T & D OPERATIONS	412,900	47,252.49	659,074.69	0.00 (	246,174.69)	159.62
<u>T & D MAINTENANCE</u>						
400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	8,200	896.79	8,523.92	0.00 (	323.92)	103.95
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	675,000	69,447.38	654,939.99	0.00	20,060.01	97.03
400.4013.06.0604.01 INSURANCE	173,000	15,192.98	132,155.33	0.00	40,844.67	76.39
400.4013.06.0604.02 EDUCATION/CERTIFICATION	300	32.50	354.00	0.00 (	54.00)	118.00
400.4013.06.0604.03 TRAVEL	300	0.00	0.00	0.00	300.00	0.00
400.4013.06.0604.04 MEALS	1,500	883.30	901.17	0.00	598.83	60.08
400.4013.06.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4013.06.0604.06 UNIFORMS	7,000	507.09	9,334.22	0.00 (	2,334.22)	133.35
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	430,000	30,608.79	501,371.87	0.00 (	71,371.87)	116.60

400-WATER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4013.06.0631.01 CONTC SERVICES, ENGINEERING	0	100.00	100.00	0.00 (	100.00)	0.00
400.4013.06.0636.01 CONTRACTUAL SERVICES, OTHER	4,500	0.00	8,679.04	0.00 (	4,179.04)	192.87
400.4013.06.0650.01 TRANSPORTATION EXPENSE	50,000	3,859.44	45,842.73	0.00	4,157.27	91.69
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	7,400	1,388.94	13,098.78	0.00 (	5,698.78)	177.01
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	3,000	70.70	4,060.82	0.00 (	1,060.82)	135.36
TOTAL T & D MAINTENANCE	1,360,700	122,987.91	1,379,361.87	0.00 (	18,661.87)	101.37
<u>JOB COSTS IN TRANSIT</u>						
400.4013.09.0620.01 JOB COST MATERIALS	5,000	0.00	0.00	0.00	5,000.00	0.00
TOTAL JOB COSTS IN TRANSIT	5,000	0.00	0.00	0.00	5,000.00	0.00
TOTAL DIVISION 13	1,778,600	170,240.40	2,038,436.56	0.00 (	259,836.56)	114.61
DIVISION 14						
=====						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
<u>TREATMENT MAINTENANCE</u>						
<u>CUSTOMER ACCOUNTS</u>						
400.4014.07.0408.12 SSI/MEDICARE U.A.R.	5,200	425.23	4,774.01	0.00	425.99	91.81
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	429,500	30,895.85	344,597.04	0.00	84,902.96	80.23
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	90,000	7,061.64	65,903.98	0.00	24,096.02	73.23
400.4014.07.0604.02 EMP BENEFITS - EDUCATION	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.03 BENEFITS - ED. TRAVEL	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.04 BENEFITS - MEALS	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.05 LODGING	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.06 UNIFORMS - UAR	2,750	0.00	1,705.08	0.00	1,044.92	62.00
400.4014.07.0620.01 MATERIALS & SUPPLIES	20,000	448.45	10,516.72	0.00	9,483.28	52.58
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	43,000	2,184.31	23,209.34	0.00	19,790.66	53.98
400.4014.07.0636.06 ELECTRONIC PAYMENT EXPENSE	75,000	10,097.62	145,161.39	0.00 (	70,161.39)	193.55
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	15,600	1,231.06	10,067.99	0.00	5,532.01	64.54
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	8,500	617.92	6,891.95	0.00	1,608.05	81.08
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	7,491.57	57,317.00	0.00	15,683.00	78.52
TOTAL CUSTOMER ACCOUNTS	767,650	60,828.65	673,144.50	0.00	94,505.50	87.69
TOTAL DIVISION 14	767,650	60,828.65	673,144.50	0.00	94,505.50	87.69

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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>						
<u>GENERAL & ADMINISTRATIVE</u>						
400.4015.08.0408.10 REGULATORY ASSESSMENTS	10,000	0.00	0.00	0.00	10,000.00	0.00
400.4015.08.0408.12 SSI/MEDICARE, ACCTG.	1,250	67.46	610.28	0.00	639.72	48.82
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	60,000	5,086.13	45,777.81	0.00	14,222.19	76.30
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	19,000	1,759.17	39,726.24	0.00 (	20,726.24)	209.09
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.	2,000	543.77	1,669.08	0.00	330.92	83.45
400.4015.08.0632.01 CON. SRVS. - ACCOUNTING	20,000	0.00	25,352.00	0.00 (	5,352.00)	126.76
400.4015.08.0633.01 CONTRACTUAL - LEGAL	5,000	1,303.44	4,560.34	0.00	439.66	91.21
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	0.00	0.00	1,500.00	0.00
400.4015.08.0641.01 CITY OF WHEELING, RENT	1,500	125.00	1,000.00	0.00	500.00	66.67
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	1,500	101.72	915.57	0.00	584.43	61.04
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.	<u>3,500</u>	<u>0.00</u>	<u>6,368.38</u>	<u>0.00 (</u>	<u>2,868.38)</u>	<u>181.95</u>
TOTAL GENERAL & ADMINISTRATIVE	367,050	17,986.69	197,979.70	0.00	169,070.30	53.94
TOTAL DIVISION 15	367,050	17,986.69	197,979.70	0.00	169,070.30	53.94
TOTAL EXPENDITURES	8,910,747	2,791,237.48	9,051,422.73	467,934.65 (	608,610.38)	106.83
REVENUE OVER/(UNDER) EXPENDITURES	933,493 (	1,752,862.55)	(1,670,824.10)	(467,934.65)	3,072,251.75	229.11-

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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	5,871.61	44,069.43	0.00 (	41,769.43)	1,916.06
OTHER INCOME	8,750	78.99	78.99	0.00	8,671.01	0.90
OTHER OPERATING INCOME	0	1,156.42	47,924.97	0.00 (	47,924.97)	0.00
CHARGES FOR SERVICES	5,301,154	580,808.07	4,679,393.21	0.00	621,760.79	88.27
SALES TO OTHER SYSTEMS	929,250	0.00	723,822.40	0.00	205,427.60	77.89
MISCELLANEOUS INCOME	<u>372,183</u>	<u>81,686.47</u>	<u>650,316.25</u>	<u>0.00 (</u>	<u>278,133.25)</u>	<u>174.73</u>
TOTAL REVENUES	6,613,637	669,601.56	6,145,605.25	0.00	468,031.75	92.92
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>1,341,482.05</u>	<u>1,487,548.57</u>	<u>0.00</u>	<u>310,726.43</u>	<u>82.72</u>
TOTAL DIVISION 00	1,798,275	1,341,482.05	1,487,548.57	0.00	310,726.43	82.72
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	12,430.97	156,633.74	0.00	335,361.26	31.84
COLLECTIONS MAINTENANCE	<u>1,301,424</u>	<u>100,341.60</u>	<u>849,183.72</u>	<u>8,663.76</u>	<u>443,576.52</u>	<u>65.92</u>
TOTAL DIVISION 01	1,793,419	112,772.57	1,005,817.46	8,663.76	778,937.78	56.57
<u>DIVISION 03</u>						
COLLECTIONS MAINTENANCE	0	0.00	1,280.00	0.00 (	1,280.00)	0.00
PUMPING OPERATIONS	161,700	15,552.90	73,524.03	0.00	88,175.97	45.47
TREATMENT & DISPOSAL OP	<u>1,480,196</u>	<u>140,475.16</u>	<u>1,361,697.51</u>	<u>516,059.05 (</u>	<u>397,560.56)</u>	<u>126.86</u>
TOTAL DIVISION 03	1,641,896	156,028.06	1,436,501.54	516,059.05 (	310,664.59)	118.92
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	411,691	30,821.01	297,169.61	0.00	114,521.39	72.18
TREATMENT & DISPOSAL MNT	<u>683,574</u>	<u>39,856.65</u>	<u>497,658.33</u>	<u>15,352.20</u>	<u>170,563.47</u>	<u>75.05</u>
TOTAL DIVISION 04	1,095,265	70,677.66	794,827.94	15,352.20	285,084.86	73.97
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	27,690.05	822,266.59	0.00 (	630,266.59)	428.26
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>28,287.88</u>	<u>217,395.14</u>	<u>0.00</u>	<u>283,874.86</u>	<u>43.37</u>
TOTAL DIVISION 05	693,270	55,977.93	1,039,661.73	0.00 (	346,391.73)	149.96
TOTAL EXPENDITURES	7,022,125	1,736,938.27	5,764,357.24	540,075.01	717,692.75	89.78
REVENUE OVER/(UNDER) EXPENDITURES	(408,488)	(1,067,336.71)	381,248.01	(540,075.01)	(249,661.00)	38.88

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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	13,197.26	0.00 (	12,347.26)	1,552.62
401.3524.53.00 REV. INTEREST-BONDS	<u>1,450</u>	<u>5,871.61</u>	<u>30,872.17</u>	<u>0.00</u> (	<u>29,422.17</u>)	<u>2,129.12</u>
TOTAL INTEREST INCOME	2,300	5,871.61	44,069.43	0.00 (	41,769.43)	1,916.06
<u>OTHER INCOME</u>						
401.3526.54.00 REV.MISC.	<u>8,750</u>	<u>78.99</u>	<u>78.99</u>	<u>0.00</u>	<u>8,671.01</u>	<u>0.90</u>
TOTAL OTHER INCOME	8,750	78.99	78.99	0.00	8,671.01	0.90
<u>OTHER OPERATING INCOME</u>						
401.3414.00.01 GAIN (LOSS) ON DISPOSAL	<u>0</u>	<u>1,156.42</u>	<u>47,924.97</u>	<u>0.00</u> (	<u>47,924.97</u>)	<u>0.00</u>
TOTAL OTHER OPERATING INCOME	0	1,156.42	47,924.97	0.00 (	47,924.97)	0.00
<u>CHARGES FOR SERVICES</u>						
401.3601.55.00 REV. DOMESTIC/COMMERCIAL SERV	3,613,750	398,957.02	3,181,780.68	0.00	431,969.32	88.05
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	177,242.14	1,461,600.32	0.00	190,399.68	88.47
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	4,609.87	36,001.53	0.00 (	864.53)	102.46
401.3604.00.00 SURCHARGE REVENUE	<u>267</u> (	<u>0.96</u>)	<u>10.68</u>	<u>0.00</u>	<u>256.32</u>	<u>4.00</u>
TOTAL CHARGES FOR SERVICES	5,301,154	580,808.07	4,679,393.21	0.00	621,760.79	88.27
<u>SALES TO OTHER SYSTEMS</u>						
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	<u>929,250</u>	<u>0.00</u>	<u>723,822.40</u>	<u>0.00</u>	<u>205,427.60</u>	<u>77.89</u>
TOTAL SALES TO OTHER SYSTEMS	929,250	0.00	723,822.40	0.00	205,427.60	77.89
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	9,937.44	74,409.99	0.00 (	4,409.99)	106.30
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	1,120.00	7,780.00	0.00 (	4,280.00)	222.29
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	633.00	6,469.88	0.00 (	2,569.88)	165.89
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	69,996.03	557,731.38	0.00 (	262,948.38)	189.20
401.3615.65.00 EPA GRANT REVENUE	<u>0</u>	<u>0.00</u>	<u>3,925.00</u>	<u>0.00</u> (	<u>3,925.00</u>)	<u>0.00</u>
TOTAL MISCELLANEOUS INCOME	372,183	81,686.47	650,316.25	0.00 (	278,133.25)	174.73
TOTAL REVENUE	6,613,637	669,601.56	6,145,605.25	0.00	468,031.75	92.92

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

401-SEWER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 00 =====						
<u>BONDS</u>						
401.4000.00.0403.00 DEPRECIATION EXPENSE	296,341	338,594.63	338,594.63	0.00 (	42,253.63)	114.26
401.4000.00.0503.00 DEPRECIATION EXPENSE	1,084,104	1,002,866.24	1,002,866.24	0.00	81,237.76	92.51
401.4000.00.0530.00 INTEREST EXPENSE	286,554	21.18	82,957.08	0.00	203,596.92	28.95
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	0.00	0.00	0.00	276.00	0.00
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	<u>131,000</u>	<u>0.00</u>	<u>63,130.62</u>	<u>0.00</u>	<u>67,869.38</u>	<u>48.19</u>
TOTAL BONDS	1,798,275	1,341,482.05	1,487,548.57	0.00	310,726.43	82.72
TOTAL DIVISION 00	1,798,275	1,341,482.05	1,487,548.57	0.00	310,726.43	82.72
DIVISION 01 =====						
<u>COLLECTIONS OPERATIONS</u>						
401.4001.01.0408.12 PAYROLL TAXES	1,795	83.74	764.55	0.00	1,030.45	42.59
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	6,681.39	55,119.28	0.00	103,280.72	34.80
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	216.36	1,840.55	0.00	859.45	68.17
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	100.00	0.00	1,900.00	5.00
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	107.93	107.93	0.00	1,892.07	5.40
401.4001.01.0704.06 LODGING	2,000	0.00	699.28	0.00	1,300.72	34.96
401.4001.01.0704.07 UNIFORMS	1,200	0.00	108.00	0.00	1,092.00	9.00
401.4001.01.0704.09 VISION INSURANCE	500	19.47	136.29	0.00	363.71	27.26
401.4001.01.0704.10 DENTAL INSURANCE	3,000	491.65	3,902.28	0.00 (	902.28)	130.08
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,805.95	35,449.91	0.00	9,550.09	78.78
401.4001.01.0704.12 LIFE INSURANCE	400	18.72	131.04	0.00	268.96	32.76
401.4001.01.0715.01 PURCHASED POWER	3,700	352.75	2,354.22	0.00	1,345.78	63.63
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	49,997.14	0.00	1,002.86	98.03
401.4001.01.0736.01 CONTRACTUAL - OTHER	1,000	114.57	971.78	0.00	28.22	97.18
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	0.00	0.00	0.00	200,000.00	0.00
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	404.81	3,849.11	0.00	150.89	96.23
401.4001.01.0758.01 WORKERS' COMP	4,000	133.63	1,102.38	0.00	2,897.62	27.56
401.4001.01.0775.01 MISCELLANEOUS EXP	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL COLLECTIONS OPERATIONS	491,995	12,430.97	156,633.74	0.00	335,361.26	31.84
<u>COLLECTIONS MAINTENANCE</u>						
401.4001.02.0408.12 PAYROLL TAXES	3,046	337.04	3,187.50	0.00 (	141.50)	104.65
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	38,528.94	370,383.90	0.00	129,616.10	74.08
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	417.68	3,596.44	0.00	1,403.56	71.93
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	529.83	0.00	470.17	52.98

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

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	652.70	652.70	0.00	347.30	65.27
401.4001.02.0704.07 UNIFORMS	3,000	326.99	2,517.50	0.00	482.50	83.92
401.4001.02.0704.09 VISION INSURANCE	1,500	88.06	727.01	0.00	772.99	48.47
401.4001.02.0704.10 DENTAL INSURANCE	7,000	99.72	698.04	0.00	6,301.96	9.97
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	22,262.17	153,131.99	0.00 (	52,211.99)	151.74
401.4001.02.0704.12 LIFE INSURANCE	1,500	77.48	589.98	0.00	910.02	39.33
401.4001.02.0720.01 MATERIALS AND SUPPLIES	0	53.14	53.14	0.00 (	53.14)	0.00
401.4001.02.0720.02 SEWER MAINTENANCE M&S	250,000	10,157.89	129,851.54	0.00	120,148.46	51.94
401.4001.02.0720.03 INT. TELEV & CLEANING M&S	50,000	21,237.58	56,534.78	0.00 (	6,534.78)	113.07
401.4001.02.0720.05 CSO MATERIALS & SUPPLIES	35,000	0.00	29,280.58	703.76	5,015.66	85.67
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	0.00	516.75	0.00	6,483.25	7.38
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	50,000	308.84	36,270.56	7,960.00	5,769.44	88.46
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	20,000	955.73	18,248.18	0.00	1,751.82	91.24
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	215,000	0.00	1,131.08	0.00	213,868.92	0.53
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	4,067.06	30,689.55	0.00 (	689.55)	102.30
401.4001.02.0758.01 WORKERS' COMP	10,000	770.58	7,407.67	0.00	2,592.33	74.08
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	<u>1,708</u>	<u>0.00</u>	<u>3,185.00</u>	<u>0.00 (</u>	<u>1,477.00)</u>	<u>186.48</u>
TOTAL COLLECTIONS MAINTENANCE	1,301,424	100,341.60	849,183.72	8,663.76	443,576.52	65.92
TOTAL DIVISION 01	1,793,419	112,772.57	1,005,817.46	8,663.76	778,937.78	56.57
DIVISION 03						
=====						
<u>COLLECTIONS MAINTENANCE</u>						
401.4003.02.0750.01 TRANSPORTATION - OPERATIONS	<u>0</u>	<u>0.00</u>	<u>1,280.00</u>	<u>0.00 (</u>	<u>1,280.00)</u>	<u>0.00</u>
TOTAL COLLECTIONS MAINTENANCE	0	0.00	1,280.00	0.00 (	1,280.00)	0.00
<u>PUMPING OPERATIONS</u>						
401.4003.03.0715.01 PURCHASED POWER	160,000	15,552.90	73,524.03	0.00	86,475.97	45.95
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	<u>1,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL PUMPING OPERATIONS	161,700	15,552.90	73,524.03	0.00	88,175.97	45.47
<u>TREATMENT & DISPOSAL OP</u>						
401.4003.05.0408.12 PAYROLL TAXES	6,000	751.05	7,255.79	0.00 (	1,255.79)	120.93
401.4003.05.0701.01 T & D OPS LABOR	600,000	58,848.34	592,249.09	0.00	7,750.91	98.71
401.4003.05.0704.01 EMPLOYEE BENEFITS	5,000	0.00	0.00	0.00	5,000.00	0.00
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	0.00	3,514.40	0.00 (	514.40)	117.15
401.4003.05.0704.04 TRAVEL	156	0.00	1,260.72	0.00 (	1,104.72)	808.15
401.4003.05.0704.05 MEALS	2,000	200.00	1,459.05	0.00	540.95	72.95
401.4003.05.0704.06 LODGING	6,000	0.00	2,475.02	0.00	3,524.98	41.25
401.4003.05.0704.07 UNIFORMS	3,000	119.00	3,507.21	0.00 (	507.21)	116.91
401.4003.05.0704.09 VISION INSURANCE	1,500	120.10	897.48	0.00	602.52	59.83

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

401-SEWER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4003.05.0704.10 DENTAL INSURANCE	8,000	612.29	4,630.48	0.00	3,369.52	57.88
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	7,402.93	74,797.15	0.00	27,782.85	72.92
401.4003.05.0704.12 LIFE INSURANCE	1,500	124.80	867.30	0.00	632.70	57.82
401.4003.05.0715.01 PURCHASED POWER	180,000	15,268.83	72,279.52	0.00	107,720.48	40.16
401.4003.05.0718.01 CHEMICALS	125,000	15,109.60	290,954.30	515,355.29 (	681,309.59)	645.05
401.4003.05.0720.02 LAB SUPPLIES	22,552	1,744.86	31,297.44	0.00 (	8,745.44)	138.78
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	2,869.64	4,058.95	0.00	2,657.05	60.44
401.4003.05.0720.04 LAB SOFTWARE	5,056	0.00	0.00	0.00	5,056.00	0.00
401.4003.05.0720.05 PRE-TREATMENT SUPPLIES	10,000	5,769.96	6,053.56	0.00	3,946.44	60.54
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	772.41	17,909.57	0.00 (	9,609.57)	215.78
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	0.00	0.00	0.00	15,000.00	0.00
401.4003.05.0736.01 CONTRACTUAL SERVICES - OTHER	2,800	0.00	0.00	0.00	2,800.00	0.00
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	358.00	1,263.92	0.00	336.08	79.00
401.4003.05.0758.01 WORKER'S COM P	12,688	1,176.96	11,844.97	0.00	843.03	93.36
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	0.00 (	1,887.49)	0.00	1,887.49	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	10,914.50	133,524.64	0.00	106,475.36	55.64
401.4003.05.0775.03 NATURAL GAS USED	15,000	11,821.30	28,895.65	0.00 (	13,895.65)	192.64
401.4003.05.0775.04 PLANT SUPPLIES	30,000	2,659.38	40,792.57	0.00 (	10,792.57)	135.98
401.4003.05.0775.05 WATER USED	50,000	3,831.21	31,518.54	0.00	18,481.46	63.04
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	<u>14,088</u>	<u>0.00</u>	<u>277.68</u>	<u>703.76</u>	<u>13,106.56</u>	<u>6.97</u>
TOTAL TREATMENT & DISPOSAL OP	1,480,196	140,475.16	1,361,697.51	516,059.05 (	397,560.56)	126.86

TOTAL DIVISION 03	1,641,896	156,028.06	1,436,501.54	516,059.05 (	310,664.59)	118.92
-------------------	-----------	------------	--------------	--------------	-------------	--------

DIVISION 04

=====

PUMPING MAINTENANCE

401.4004.04.0408.12 PAYROLL TAXES	1,740	144.16	1,124.62	0.00	615.38	64.63
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	18,120.44	167,364.73	0.00	27,635.27	85.83
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	254.86	4,055.45	0.00	1,944.55	67.59
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	38.96	272.72	0.00	327.28	45.45
401.4004.04.0704.10 DENTAL INSURANCE	3,000	199.46	1,396.22	0.00	1,603.78	46.54
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	4,660.56	36,859.95	0.00	8,140.05	81.91
401.4004.04.0704.12 LIFE INSURANCE	600	41.60	291.20	0.00	308.80	48.53
401.4004.04.0715.01 PURCHASED POWER	25,000	2,694.47	23,237.62	0.00	1,762.38	92.95
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	3,000.54	42,976.39	0.00	17,023.61	71.63
401.4004.04.0720.03 SAFETY SUPPLIES	8,660	0.00	0.00	0.00	8,660.00	0.00
401.4004.04.0736.01 CONTRACTUAL SERVICES OTHER	31,016	0.00	1,593.36	0.00	29,422.64	5.14
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	1,261.00	11,879.84	0.00	3,120.16	79.20
401.4004.04.0758.01 WORKERS' COMP	5,000	362.41	3,347.30	0.00	1,652.70	66.95
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	<u>6,480</u>	<u>42.55</u>	<u>2,770.21</u>	<u>0.00</u>	<u>3,709.79</u>	<u>42.75</u>
TOTAL PUMPING MAINTENANCE	411,691	30,821.01	297,169.61	0.00	114,521.39	72.18

401-SEWER

% OF YEAR COMPLETED: 66.67

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	144.17	1,124.69	0.00	375.31	74.98
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	18,120.45	167,364.84	0.00	67,635.16	71.22
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	254.84	2,188.02	0.00	3,811.98	36.47
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	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	27.33	786.84	0.00	2,213.16	26.23
401.4004.06.0704.09 VISION	500	38.96	272.72	0.00	227.28	54.54
401.4004.06.0704.10 DENTAL	3,000	199.46	1,396.22	0.00	1,603.78	46.54
401.4004.06.0704.11 HOSPITALIZATION	45,000	4,660.56	46,418.22	0.00 (	1,418.22)	103.15
401.4004.06.0704.12 LIFE INSURANCE	0	41.60	291.20	0.00 (	291.20)	0.00
401.4004.06.0715.01 PURCHASED POWER	600	0.00	0.00	0.00	600.00	0.00
401.4004.06.0720.02 MAINTENANCE SUPPLIES	175,000	4,432.11	135,111.70	1,745.29	38,143.01	78.20
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	522.93	57,794.31	13,330.76 (	6,257.07)	109.65
401.4004.06.0720.04 SAFETY SUPPLIES	10,000	306.54	4,431.60	0.00	5,568.40	44.32
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	0.00	0.00	1,000.00	0.00
401.4004.06.0736.01 CONTRACTUAL SERVICES - OTHER	30,000	221.71	10,838.34	276.15	18,885.51	37.05
401.4004.06.0742.01 EQUIPMENT RENTAL	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4004.06.0750.01 TRANSPORTATION EXPENSE	85,000	10,523.58	63,557.06	0.00	21,442.94	74.77
401.4004.06.0758.01 WORKERS' COMP	5,000	362.41	3,347.30	0.00	1,652.70	66.95
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	2,500	0.00	2,735.27	0.00 (	235.27)	109.41
TOTAL TREATMENT & DISPOSAL MNT	683,574	39,856.65	497,658.33	15,352.20	170,563.47	75.05
TOTAL DIVISION 04	1,095,265	70,677.66	794,827.94	15,352.20	285,084.86	73.97
DIVISION 05						
=====						
<u>CUSTOMER ACCOUNTS</u>						
401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	27,690.05	822,266.59	0.00 (	632,266.59)	432.77
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	27,690.05	822,266.59	0.00 (	630,266.59)	428.26
<u>ADMINISTRATIVE & GENERAL</u>						
401.4005.08.0408.10 REGULARORY ASSESSMENT FEES	23,000	0.00	0.00	0.00	23,000.00	0.00
401.4005.08.0408.12 PAYROLL TAXES	405	39.70	391.16	0.00	13.84	96.58
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	3,111.66	42,116.92	0.00 (	7,116.92)	120.33
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

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

401-SEWER

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4005.08.0704.06 LODGING	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.07 UNIFORMS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.09 VISION	125	13.50	94.50	0.00	30.50	75.60
401.4005.08.0704.10 DENTAL	750	75.62	529.34	0.00	220.66	70.58
401.4005.08.0704.11 HOSPITALIZATION	0	1,658.73	3,130.41	0.00 (	3,130.41)	0.00
401.4005.08.0704.12 LIFE INSURANCE	120	8.32	58.24	0.00	61.76	48.53
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	1,451.43	5,725.73	0.00	2,274.27	71.57
401.4005.08.0720.03 COMPUTERS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	8,286.57	61,511.86	0.00	3,488.14	94.63
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	4,686.00	25,235.43	0.00 (	10,235.43)	168.24
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	201.77	3,175.32	0.00 (	175.32)	105.84
401.4005.08.0742.01 EQUIPMENT RENTAL	10,000	81.40	1,943.19	0.00	8,056.81	19.43
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	62.23	573.20	0.00	926.80	38.21
401.4005.08.0759.01 INSURANCE - OTHER	300	0.00	0.00	0.00	300.00	0.00
401.4005.08.0760.01 ADVERTISING	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0775.01 MISCELLANEOUS EXPENSE	<u>20,000</u>	<u>610.95</u>	<u>8,909.84</u>	<u>0.00</u>	<u>11,090.16</u>	<u>44.55</u>
TOTAL ADMINISTRATIVE & GENERAL	501,270	28,287.88	217,395.14	0.00	283,874.86	43.37
TOTAL DIVISION 05	693,270	55,977.93	1,039,661.73	0.00 (	346,391.73)	149.96
TOTAL EXPENDITURES	7,022,125	1,736,938.27	5,764,357.24	540,075.01	717,692.75	89.78
REVENUE OVER/(UNDER) EXPENDITURES	(408,488)	(1,067,336.71)	381,248.01	(540,075.01)	(249,661.00)	38.88