

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 May, 2019.

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Seth D. McIntyre
Director of Finance

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CITY OF WHEELING
STATEMENT OF FUND TYPES
May-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 5/31/2019
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	1,159,081	44,032,107	42,326,696	2,864,493
MUNI FIN STABILIZATION FUND	1,809,079	2,421	500,000	1,311,500
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>2,970,211</u>	<u>44,034,528</u>	<u>42,826,696</u>	<u>4,178,043</u>
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	19,075	82,804	81,500	20,379
CONSOL. INV. FUND-CASH	554,969	6,836,930	6,747,284	644,616
CONSOL. INV. FUND-INVEST.	4,510,857	678,539	809,335	4,380,061
PUBLIC SAFETY-CASH	845,044	372,036	403,845	813,235
WORKERS COMP.	124,543	530,722	530,557	124,708
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	29,063	27,680	5,266
ARTS & CULTURE COMM.	5,645	4,732	8,623	1,754
Subtotal	<u>6,065,280</u>	<u>9,485,178</u>	<u>9,559,310</u>	<u>5,991,148</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	65,684	-	3,991,679
TIF Bonds DSR 2018	387,853	189,551	189,551	387,853
TIF Bonds COI 2018	573	-	573	-
Project 4 - Project Fund	1,009	8	1,017	-
TIF Bonds DSR 2016	340,393	4,621	4,621	340,393
TIF Bonds Adm Exp - 2016	5,005	2,488	2,493	5,000
TIF Bonds Revenue 2016	405,572	468,829	405,244	469,158
TIF Bonds Adm Exp - 2018	-	5,579	579	5,000
TIF Bonds Revenue 2018	-	20,607	5,140	15,468
Downtown Redev Proj. Fund 2016	1,371,230	9,172	845,384	535,018
Center Wheeling Redevelopment Project - Phase One	47,817	22,693	-	70,510
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	8,053	3,574	536,378
Subtotal	<u>7,042,036</u>	<u>1,855,412</u>	<u>2,540,862</u>	<u>6,356,586</u>
DEBT SERVICE FUND:				
TIF Bonds P & I 2016	115,650	672,493	114,007	674,137
TIF Bonds P & I 2018	1,007	334,684	3,026	332,665
Sales Tax Bonds 2014-P&I Fund	3,831	523,445	62,425	464,852
MUNICIPAL BOND COMM GO '15	109,966	174,791	137,127	147,630
Subtotal	<u>230,455</u>	<u>1,705,412</u>	<u>316,584</u>	<u>1,619,283</u>
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	3,300,919	21,907,115	21,494,299	3,713,735
WATER DEPT.-CONSUM. DEP.	161,707	205,338	197,249	169,796
WATER DEPT.-U.F.W. FD.	237,745	117,467	-	355,212
WATER DEPT.-MAINT. FUND TANK PAINTING	249,984	523,476	297,232	476,227
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	222,853	334,112	-
WATER DEPT.-MEMBRANE REPLACEMENT	584,307	126,814	-	711,121
WATER DEPT.-WTP SITE IMPROVEMENT	373,833	5,861	-	379,694
WATER DEPT.-WTP CONSTRUCTION FUND	27	302,980	302,980	27
WATER DEPT.-CONSTRUCTION ACCT	3,208,290	709,401	1,199,120	2,718,571
WATER DEPT.-PETTY CASH	2,966	34,706	34,813	2,860

CITY OF WHEELING
STATEMENT OF FUND TYPES

May-19

	BALANCE AT 7/1/2018	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 5/31/2019
WATER DEPT.- INS.	261,273	3,710	-	264,983
WATER DEPT.-MUN.BD.FD.	3,278,807	2,757,569	817,718	5,218,659
WATER DEPT.-RENEW & REPLACE.	1,015,695	15,925	-	1,031,619
Subtotal	14,453,100	27,188,684	24,915,025	16,726,759
W.P.C.D.-FUND-CASH	71,215	6,704,183	6,566,265	209,132
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	160,982	69,850	63,150	167,682
W.P.C.D.-VEHICLE REPLACEMENT	266,304	155,388	273,069	148,624
W.P.C.D.-BOND COMM.	1,346,015	1,477,109	1,145,226	1,677,898
W.P.C.D.-DEPR. FUND	361,786	166,737	-	528,523
Subtotal	2,206,802	8,573,267	8,047,710	2,732,359
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	40,963,060	8,952,094	9,795,610	40,119,545
FIREMEN'S RETIRE.-OTHER	28,335,860	9,026,551	7,201,822	30,160,588
POLICE RETIRE.-OTHER	24,732,887	6,841,758	6,398,785	25,175,860
Subtotal	94,031,807	24,820,402	23,396,216	95,455,993
AGENCY FUNDS:				
PUBLIC DEBT	42	172,161	172,161	42
OPERATIONS UTILITY ACCOUNT	1,434	22,000	21,858	1,576
Subtotal	1,476	194,161	194,019	1,619
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	621,287			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
May-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
DEMAND ACCOUNTS:							
GENERAL CITY FUND	2,864,493	2,864,493					
WATER DEPT. - CASH	3,713,735	3,713,735					
WPCD-CASH	209,132	209,132					
WATER DEPT.-INS.	264,983				264,983		
MUNI FIN STABILIZATION FUND	1,311,500			1,311,500			
PUBLIC DEBT	42	42					
C.D.B.G. & HOME -CASH	1,125		1,125				
WATER DEPT.-CONSUM. DEP.	169,796	169,796					
WPCD-CONSUM. DEP.	167,682	167,682					
WORKERS COMP. - CASH	2,740			2,740			
WORKERS COMP. - INVEST	121,968			121,968			
CONSOL. INV.FUND-CASH	201			201			
CONSOL. INV.FUND-INVEST	4,380,061		3,811,104	568,957			
COAL SEV. FUND-CASH	20,379			20,379			
PUBLIC SAFETY-CASH	813,235	613,371		199,864			
POLICE CRT. CHK. ACCT.	5		5				
CENTRE MARKET CONCESSION	5,266	5,266					
ARTS & CULTURE COMM.	1,754				1,754		
RCIP-CIVIC CENTER	355,719					355,719	
RCIP-INFRASTRUCTURE	288,696					288,696	
SUB-TOTAL	14,692,512	7,743,518	3,812,234	2,225,608	266,737	644,415	-
PETTY CASH FUNDS:							
FIN.DEPT.-PETTY CASH	2,000	2,000					
POLICE DEPT.-PETTY CASH	50	50					
PUBLIC SAFETY - PETTY CASH	2,681	2,681					
WATER DEPT.-PETTY CASH	2,860	2,860					
W.P.C.D.-PETTY CASH	500	500					
SUB-TOTAL	8,091	8,091	-	-	-	-	-
INVESTMENT FUNDS:							
EMP. RETIRE.-OTHER INV.	40,119,545	40,119,545					
FIRE RETIRE.-OTHER INV.	30,160,588	30,160,588					
POL.RETIRE.-OTHER INV.	25,175,860	25,175,860					
WATER DEPT.-RENEW & REPLACE	1,031,619				1,031,619		
WATER DEPT.-MAINT. FD. TANK PTG.	476,227				476,227		
WATER DEPT.-U.F.W.	355,212				355,212		
WATER DEPT.-VEHICLE REPLACEMENT	519,566				519,566		
WATER DEPT.-EMERGENCY FD.	1,164,689				1,164,689		
WATER DEPT.-MEMBRANE REPLACE.	711,121				711,121		
WATER DEPT.-WTP SITE IMPROVE.	379,694				379,694		
WATER DEPT.-WTP CONSTRUCTION FUND	27				27		
WPCD-COMB. DEPR.	528,523				528,523		
WPCD-VEHICLE REPLACEMENT	148,624				148,624		
SUB-TOTAL	100,771,295	95,455,993	-	-	5,315,302	-	-
CAPITAL PROJECTS FUNDS:							
District 1 TIF Fund	-	-					
TIF FUND EXCESS	123	123					
TIF Project Fund 2018	3,991,679	3,991,679					
TIF Bonds DSR 2018	387,853	387,853					
TIF Bonds P&I 2016	674,137	674,137					
TIF Bonds DSR Fund	340,393	340,393					
TIF Bonds Admin	5,000	5,000					
TIF Bonds Revenue 2016	469,158	469,158					
TIF Bonds P&I 2018	332,665	332,665					
TIF Bonds Adm Exp - 2018	5,000	5,000					
TIF Bonds Revenue 2018	15,468	15,468					
Downtown Redev Proj 2016	535,018	535,018					
Center Wheeling Redevelopment	70,510	70,510					
Water Dept.-2013 Const. Acct.	2,718,571	2,718,571					
Sales Tax Bonds 2014-P&I Fund	464,852	464,852					
Sales Tax Bonds 2014-DSR Fund	536,378	536,378					
Subtotal	10,546,804	10,546,804	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	126,018,702	113,754,406	3,812,234	2,225,608	5,582,038	644,415	-

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
May-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
WV. CONSOL. INVEST. POOL MUNICIPAL BOND COMMISSION							
Bond Comm. GO Bonds	147,630						147,630.14
Bond Comm. Water Bonds	5,218,659						5,218,658.91
Bond Comm. WPCD Bonds	1,677,898						1,677,897.75
	<u>7,044,187</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,044,187</u>
GRAND TOTAL:	<u>133,062,889</u>	<u>113,754,406</u>	<u>3,812,234</u>	<u>2,225,608</u>	<u>5,582,038</u>	<u>644,415</u>	<u>7,044,186.80</u>

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
May-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	100%	3,210,954	137,384	3,202,964	7,990	3,230,546	(27,582)
301-02-Prior Year Taxes 1st Yr	104%	120,000	134	124,241	(4,241)	94,559	29,682
301-03-Prior Year Taxes 2nd Yr	61%	2,000	7	1,228	772	842	386
301-04-Prior Year Taxes 3rd Yr	-19%	1,000	-	(188)	1,188	(16)	(172)
301-05-Prior Year Taxes 4th Yr	58%	1,000	23	584	416	586	(1)
301-06-Supp Property Taxes	125%	74,000	12,757	92,377	(18,377)	90,178	2,199
301-07-Tax Loss Restoration	#DIV/0!	-	-	32	(32)	336	(304)
Total Taxes: General Operating	100%	3,408,954	150,304	3,421,238	(12,284)	3,417,032	4,206
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	104%	1,439,188	113,850	1,492,627	(53,439)	1,438,010	54,617
Total Taxes: Excess Levy	104%	1,439,188	113,850	1,492,627	(53,439)	1,438,010	54,617
Taxes: Park Levy							
301-13-Property Taxes Current	98%	398,088	18,143	388,290	9,798	393,127	(4,837)
301-14-Prior Year Taxes 1st Yr	82%	20,000	18	16,440	3,560	12,524	3,916
301-15-Prior Year Taxes 2nd Yr	16%	1,000	1	163	837	112	51
301-16-Prior Year Taxes 3rd Yr	-2%	1,000	-	(25)	1,025	(2)	(23)
301-17-Prior Year Taxes 4th Yr	8%	1,000	3	78	922	78	(0)
301-18-Supp Property Taxes	407%	3,000	1,685	12,207	(9,207)	11,937	271
Total Taxes: Park Levy	98%	424,088	19,849	417,153	6,935	417,776	(623)
Taxes: Penalty & Interest							
302-01-General Operating	101%	20,900	4,316	21,053	(153)	19,632	1,421
302-03-Park Levy Tax Penalty	99%	2,800	570	2,784	16	2,599	185
Total Taxes: Penalty & Interest	101%	23,700	4,886	23,837	(137)	22,232	1,606
Total Property Taxes	101%	5,295,930	288,889	5,354,855	(58,925)	5,295,050	59,805
Other Taxes:							
303-01-Gas & Oil Severance	157%	38,000	-	59,835	(21,835)	37,379	22,456
304-01-Utility Excise	90%	1,284,400	101,413	1,150,088	134,312	1,185,392	(35,304)
305-01-Business & Occup Curr	76%	6,998,200	-	5,287,375	1,710,825	6,470,129	(1,182,754)
305-02-Business & Occup Delin	150%	2,859,500	1,028,852	4,277,001	(1,417,501)	3,327,515	949,486
305-03-Utility Business	102%	1,916,700	-	1,955,640	(38,940)	1,914,577	41,064
306-01-Wine & Liquor	109%	375,000	-	406,899	(31,899)	378,877	28,022
307-01-Dog	100%	2,100	33	2,107	(7)	2,153	(46)
308-01-Hotel/Motel	92%	1,307,900	87,832	1,198,952	108,948	1,087,409	111,543
309-01-Amusement	59%	14,300	55	8,458	5,842	7,797	661
Total Other Taxes	97%	14,796,100	1,218,184	14,346,355	449,746	14,411,228	(64,873)
Other Income							
313-01-Race Track License Fee	92%	39,000	3,000	36,000	3,000	35,250	750
313-02-Race Track WV Race Comm	93%	31,200	2,903	29,116	2,084	25,753	3,364
Total Other Income	93%	70,200	5,903	65,116	5,084	61,003	4,114
Sales Tax							
314-01 Municipal Sales Tax	96%	3,600,000	-	3,456,708	143,292	3,437,343	19,365
Total Sales Tax	96%	3,600,000	-	3,456,708	143,292	3,437,343	19,365
Fines							
320-01-Police Fines & Costs	94%	125,000	7,955	118,020	6,980	115,233	2,787
320-02-Regional Jail Fines	96%	24,600	2,760	23,580	1,020	21,120	2,460
320-03-Traffic Fines-State	118%	4,000	552	4,726	(726)	4,234	492
320-04-Community State	96%	7,100	760	6,790	310	6,330	460
320-05 Law Enforcement Training	104%	1,300	152	1,358	(58)	1,270	88
321-01-Parking Violations-PT	75%	25,000	1,525	18,685	6,315	20,087	(1,402)
321-02-Parking Violations-MT	83%	97,000	7,512	80,281	16,720	91,831	(11,551)
Total Fines	89%	284,000	21,216	253,440	30,560	260,105	(6,665)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
May-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	34%	45,000	253	15,094	29,906	15,565	(471)
325-02-Insurance License	27%	16,000	-	4,310	11,690	2,900	1,410
325-03-Private Club License	49%	51,000	1,200	24,950	26,050	27,700	(2,750)
Total Licenses	40%	112,000	1,453	44,354	67,646	46,165	(1,811)
Permits							
326-01-Building Permits	68%	145,000	5,520	98,145	46,855	73,892	24,253
327-03-Electric Permits	100%	3,900	380	3,899	1	3,225	674
327-04-Sign Permits	41%	1,300	89	533	767	830	(298)
327-05-Vacant Bldg Reg Fee	139%	55,000	8,200	76,650	(21,650)	51,900	24,750
Total Permits	87%	205,200	14,189	179,226	25,974	129,847	49,379
Fees							
328-01-Cable Franchise Fee	95%	600,000	136,720	572,105	27,895	586,875	(14,770)
330-01-IRP Fees	97%	450,000	-	436,731	13,269	392,790	43,941
336-01-Cemetery Revenues	87%	11,400	900	9,900	1,500	9,400	500
340-01-Swimming Pool Fees	62%	31,900	50	19,787	12,113	21,915	(2,127)
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)
340-08-1470 Concessions	69%	60,000	8,850	41,506	18,494	52,407	(10,901)
342-01-Parking Meter Revenues	90%	235,000	8,137	212,084	22,916	217,682	(5,598)
343-01 Whg Muni Parking Revenues	92%	240,000	20,000	220,000	20,000	220,000	-
345-01-Centre Market Rents	100%	57,800	6,621	57,546	254	49,813	7,733
350-01-Sanitation Collection Fees	87%	1,928,300	147,399	1,673,158	255,142	1,704,777	(31,618)
350-02-Sanitation Reimbursements	0%	6,200	-	-	6,200	600	(600)
Total Fees	89%	3,630,200	328,677	3,248,518	381,682	3,264,293	(15,775)
Fire Fees							
352-01-Fire Protection Fees	95%	1,844,500	12,449	1,747,570	96,930	1,750,219	(2,649)
352-02-Fire Protection Fees-Delin	113%	226,300	46,830	255,832	(29,532)	182,621	73,211
352-03-Wheeling Fire BFP	#DIV/0!	-	-	25	(25)	-	25
Total Fire Fees	97%	2,070,800	59,279	2,003,427	67,373	1,932,840	70,587
Charges for Services							
361-01-Chgs for Services-Police	82%	22,200	3,569	18,249	3,951	18,215	34
361-02-Chgs for Services-Fire	51%	23,500	1,170	11,869	11,631	23,160	(11,291)
361-03-Chgs for Services-PRO	78%	230,000	8,104	179,109	50,891	232,667	(53,559)
Total Charges for Services	76%	275,700	12,843	209,227	66,473	274,043	(64,816)
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	100%	90,000	-	90,000	-	90,000	-
362-02-Chgs to Ent-Water Rent	100%	15,000	-	15,000	-	15,000	-
362-03-Chgs to Ent-Water G-O-M	80%	28,200	1,630	22,452	5,748	22,504	(52)
362-04-Chgs to Ent-WPCD Adm Exp	104%	80,000	-	83,316	(3,316)	80,000	3,316
362-05-Chgs to Ent-WPCD G-O-M	73%	26,700	1,327	19,461	7,239	20,956	(1,495)
362-06-Chgs to Ent-OC Sheriff	82%	32,300	2,551	26,405	5,895	22,125	4,280
362-07-Chgs to Ent-OC Anim Shelter	72%	1,900	65	1,365	535	1,423	(59)
362-08-Chgs to Ent-Wesbanco	80%	600	79	479	121	384	95
Total Admin Fees	94%	274,700	5,653	258,477	16,223	252,392	6,085
Misc. Revenue							
363-01-Ambulance Fee	92%	1,100,000	96,665	1,015,329	84,671	984,994	30,336
365-01-Federal Grants	95%	160,700	2,715	153,061	7,639	79,847	73,214
366-01-State Grants	#DIV/0!	-	-	6,960	(6,960)	-	6,960
367-01-Grant Rev-Other	#DIV/0!	-	-	9,186	(9,186)	45,671	(36,485)
368-01-Contri Fr Ent-Cross Grds	100%	7,000	-	7,000	-	7,000	-
368-06 Contributions - Land Leases	76%	52,200	2,723	39,813	12,387	48,228	(8,415)
370-01-Chgs to Ot Fd-Reim CDBG	68%	188,000	368	127,114	60,886	143,973	(16,859)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
May-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	17	5,475	10,725	1,380	4,095
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	91%	460,000	33,590	417,591	42,409	423,395	(5,804)
378-01-Credit Card Processing Fees	137%	1,900	319	2,598	(698)	1,717	881
380-01-Interest Income	90%	12,000	1,516	10,759	1,241	13,012	(2,252)
381-01 Fuel Tax Reimbursements	79%	54,000	5,214	42,882	11,118	56,048	(13,166)
381-02 Contributions-P Card Rebate	87%	46,600	9,218	40,554	6,046	32,991	7,562
381-03 Reimbursements	4940%	100	-	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)	123	5,471
397-01-Video Lottery-Race Track	93%	485,000	73,405	451,356	33,644	420,632	30,724
397-02-Video Lottery-Limited	96%	331,300	30,767	317,497	13,803	300,987	16,510
399-01-Miscellaneous Revenues	187%	33,800	33,910	63,269	(29,469)	36,357	26,913
Total Misc. Revenue	80%	4,129,000	290,427	3,290,336	838,664	2,630,040	660,296
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	94%	34,743,830	2,246,711	32,710,039	2,033,791	31,994,349	715,690
CASH BALANCE 6/30/18 BUDGETED		200,000					
TOTAL CASH AND REVENUES	94%	34,943,830	2,246,711	32,710,039	2,033,791	31,994,349	715,690

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES
May-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	91%	678,017	53,182	615,755	62,262	654,393	(38,637)
409-Mayor	87%	30,074	941	26,065	4,009	25,950	114
410-Council	84%	70,001	4,228	58,570	11,431	61,917	(3,347)
412-City Manager	84%	445,687	31,910	376,309	69,378	446,260	(69,950)
414-Finance	77%	1,386,171	82,212	1,065,512	320,659	1,041,545	23,968
415-Clerk	89%	82,730	17,125	73,974	8,756	96,884	(22,910)
416-Police Judge	73%	124,698	6,981	91,261	33,437	113,126	(21,865)
417-Legal	81%	201,339	13,672	163,775	37,564	161,466	2,309
420-Engineering	90%	163,755	12,676	148,133	15,622	145,786	2,346
422-Personnel	88%	324,586	23,160	285,770	38,816	323,456	(37,686)
430-Parks & Strategic Planning	90%	49,038	979	44,371	4,667	64,762	(20,391)
435-Regional Development	98%	20,629	-	20,139	490	-	20,139
444-Contrib. to Others	0%	1,000,000	-	-	1,000,000	66,667	(66,667)
590-Centre Market	92%	194,204	13,134	177,817	16,387	172,657	5,160
700-Police	90%	8,141,171	692,340	7,290,843	850,328	7,368,263	(77,420)
706-Fire	91%	10,618,464	906,789	9,692,589	925,875	9,641,033	51,557
711 -Central Dispatch	81%	230,380	18,107	186,171	44,209	187,697	(1,527)
750-Streets & Facilities	90%	4,487,992	378,108	4,039,820	448,172	4,499,230	(459,410)
754-Central Garage	93%	1,238,724	91,222	1,146,067	92,657	964,217	181,850
759-Public Transit	99%	1,439,188	-	1,429,707	9,481	1,483,856	(54,149)
800-Garbage Collections	90%	1,612,751	141,045	1,459,352	153,399	1,423,520	35,833
802-Recycling	83%	140,797	7,655	116,226	24,571	133,432	(17,206)
900-Parks	101%	424,088	-	426,421	(2,333)	425,547	875
901-Visitors Bureau	93%	653,950	42,192	607,009	46,941	549,209	57,800
907-Chambers Ballfields	61%	174,042	11,512	105,586	68,456	129,588	(24,002)
908-Playgrounds	85%	570,829	25,659	482,756	88,073	442,360	40,395
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	72%	1,223,531	-	161,854	61,677	135,822	26,031
977 Streets & Transportation	58%	368,665	-	213,861	154,804	139,615	74,246
979 Culture & Recreation	68%	229,044	-	154,820	74,224	226,445	(71,626)
Total Disbursements	86%	36,151,272	2,574,830	31,132,258	5,019,014	31,477,360	(345,102)
Outstanding Encumbrances					-		-
	86%	36,151,272	2,574,830	31,132,258	5,019,014	31,477,360	(345,102)

CITY OF WHEELING
 COAL SEVERANCE
 STATEMENT OF REVENUES
 May-19

	YTD % Of Budget	Estimated Revenues FY2017	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate
Taxes:					
310-01-Coal Severance Tax	104%	80,000	-	82,804	(2,804)
Fees & Others:					
399-01-Misc. Income		-	-	-	-
380-01-Int. Income		-	-	-	-
Total Coal Sev. Fund Rev:					
PROJECTED REVENUES	104%	80,000	-	82,804	(2,804)
REVENUE COLLECTIONS					
CASH BALANCE 6/30/18		19,075			
TOTALS		99,075	-	82,804	(2,804)

CITY OF WHEELING
 COAL SEVERANCE FUND
 APPROPRIATIONS AND EXPENDITURES
 May-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	102%	80,000	-	81,500	(1,500)
Totals	102%	80,000	-	81,500	(1,500)
 Total Disbursements				 81,500	
 Outstanding Encumbrances				 -	

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

Fund Balance	20,379
Receipts:	
Interest Income-Custody Account	-
Coal Severance Tax Receipts-Other	-
Transfer In	-
	<hr/> 20,379
Transfers from Custody Account-Fees	
Disbursements:	
Transfers Out	-
Fees	-
Checks	-
	<hr/> - <hr/>
Account Balance	<u><u>20,379</u></u>

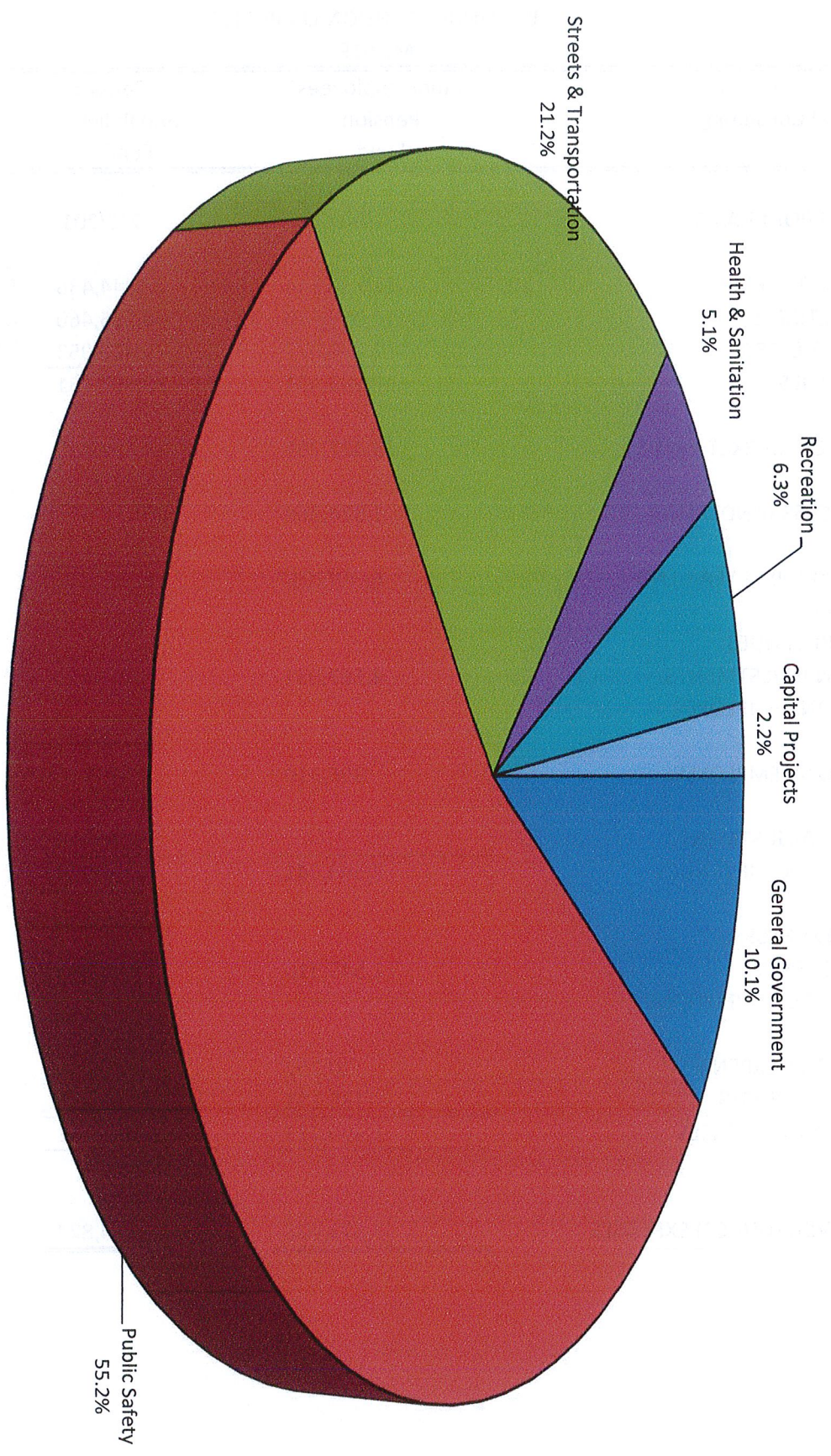
CITY OF WHEELING
STATEMENT OF CUSTODIAL ACCOUNTS
May-19

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	121,968	-	-	121,968
Worker's Compensation Checking	2,740	-	-	-	2,740
Task Force Operating Account	33,801	-	-	-	33,801
Public Safety Checking	166,634	-	-	-	166,634
Federal Forfeiture Account - Task Force	61,760	-	-	-	61,760
State Forfeiture Account - Task Force	351,176	-	-	-	351,176
State Forfeiture Acct	-	145,610	-	-	145,610
Federal Justice Forfeiture Acct	-	54,253	-	-	54,253
Capital Improvements Fund	-	249,386	-	-	249,386
Landfill Closure-Escrow Account-UNB	-	-	261,114	-	261,114
Project Account	-	3,549,990	-	-	3,549,990
Restricted Cap. Imp. Program	-	172,700	-	-	172,700
Sanitation/Recycling Maintenance & Replacement Fund	-	138,414	-	-	138,414
Lisa Bryson-Ames Memorial Fund	-	8,393	-	-	8,393
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	288,696	-	-	-	288,696
RCIP-Civic Center	355,719	-	-	-	355,719
Total	<u>1,260,526</u>	<u>4,440,779</u>	<u>261,114</u>	<u>-</u>	<u>5,962,419</u>

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

May-19

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



City of Wheeling
 Monthly General Fund Comparisons
 FY 2019

FY2019	General		MFSF	Fund	FY2018	General		MFSF	Fund
	Revenues	Expenses				Revenues	Expenses		
July	3,668,234	2,344,105	1,809,361	2,411,559	July	4,106,905	3,150,661	1,606,420	3,247,910
August	2,466,785	3,528,500	1,809,638	1,300,213	August	1,840,746	2,495,053	1,606,666	2,708,077
September	2,788,549	3,123,665	1,809,887	1,064,904	September	2,824,767	3,638,116	1,606,896	1,677,094
October	4,339,070	2,754,280	1,310,130	2,608,318	October	4,334,352	2,891,766	1,607,149	3,102,104
November	3,098,454	2,828,687	1,310,324	2,934,303	November	2,722,670	2,559,877	1,607,387	3,379,712
December	1,285,473	2,524,091	1,310,524	1,633,208	December	1,118,746	2,509,157	1,607,617	1,888,531
January	3,880,904	2,836,871	1,310,724	2,658,293	January	3,664,274	3,092,898	1,607,878	2,385,487
February	2,050,704	2,450,604	1,310,905	2,742,100	February	2,390,760	2,466,843	1,608,100	2,375,410
March	2,665,013	3,019,188	1,311,093	1,953,914	March	2,900,460	2,925,485	1,608,338	2,183,393
April	4,220,143	3,147,438	1,311,300	3,075,300	April	4,478,119	3,309,406	1,675,250	3,431,476
May	2,246,711	2,574,830	1,311,500	2,864,493	May	1,612,550	2,438,096	1,675,507	2,570,150
June					June	1,211,846	2,779,405	1,809,079	1,159,081
Total	<u>32,710,039</u>	<u>31,132,258</u>	<u>1,446,853</u>	<u>2,295,146</u>	Total	<u>33,206,195</u>	<u>34,278,900</u>	<u>1,635,524</u>	<u>2,508,447</u>
	Average	Average	Average	Average		Average	Average	Average	Average
	Revenue	Expenses	Balance	Balance		Revenue	Expenses	Balance	Balance

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

City of Wheeling
Market Values of Police & Fire Pensions
FY2019

	Police Pension Fund			
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	25,175,860	442,973	22,686,464	45%
Jun-18	24,732,887	2,197,281	22,243,491	45%
Jun-17	22,535,606	2,700,976	20,046,211	41%
Jun-16	19,834,631	(92,177)	17,345,235	36%
Jun-15	19,926,807	1,001,280	17,437,412	36%
Jun-14	18,925,527	2,362,820	16,436,131	34%
Jun-13	16,562,707	2,217,022	14,073,311	30%
Jun-12	14,345,685	2,108,200	11,856,290	26%
Jun-11	12,237,486	1,622,950	9,748,090	22%
Jun-10	10,614,535	1,598,977	8,125,140	19%
Jun-09	9,015,559	(307,299)	6,526,163	16%
Jun-08	9,322,857	287,255	6,833,462	17%
Jun-07	9,035,603	1,730,216	6,546,207	16%
Jun-06	7,305,387	1,418,502	4,815,992	13%
Jun-05	5,886,885	1,186,984	3,397,490	11%
Jun-04	4,699,902	1,289,683	2,210,506	8%
Jun-03	3,410,219	542,820	920,823	6%
Jun-02	2,867,399	378,003	378,003	5%
Jun-01	2,489,396			4%

	Firemen Pension Fund			
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	30,160,588	1,824,729	26,542,371	43%
Jun-18	28,335,860	3,653,450	24,717,643	40%
Jun-17	24,682,410	3,954,824	21,064,193	35%
Jun-16	20,727,586	2,058,746	17,109,369	29%
Jun-15	18,668,839	1,268,716	15,050,622	26%
Jun-14	17,400,124	2,232,543	13,781,907	25%
Jun-13	15,167,580	1,972,687	11,549,363	21%
Jun-12	13,194,893	(64,080)	9,576,676	19%
Jun-11	13,258,973	3,210,529	9,640,756	19%
Jun-10	10,048,444	1,258,025	6,430,227	14%
Jun-09	8,790,419	(505,855)	5,172,202	12%
Jun-08	9,296,274	58,639	5,678,057	13%
Jun-07	9,237,635	1,544,920	5,619,418	13%
Jun-06	7,692,715	1,111,491	4,074,498	11%
Jun-05	6,581,225	1,182,251	2,963,008	9%
Jun-04	5,398,974	1,168,287	1,780,757	8%
Jun-03	4,230,686	413,993	612,469	6%
Jun-02	3,816,694	198,477	198,477	5%
Jun-01	3,618,217			5%

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

400-WATER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	464,268	1,056.00	49,666.64	0.00	414,601.36	10.70
INTEREST INCOME	113,636	15,233.41	212,669.48	0.00 (	99,033.48)	187.15
MISC NON-OP INCOME	1,000	0.00	11.87	0.00	988.13	1.19
CHARGES FOR SERVICES	6,359,982	421,209.69	5,467,161.93	0.00	892,820.07	85.96
FIRE PROTECTION SERVICES	251,988	0.00	253,380.00	0.00 (	1,392.00)	100.55
SALES TO OTHER SYSTEMS	2,586,174	226,997.42	2,639,638.70	0.00 (	53,464.70)	102.07
MISCELLANEOUS INCOME	217,219	16,095.92	200,411.73	0.00	16,807.27	92.26
BILLING & COLLECTION SVC	<u>273,500</u>	<u>2,243.00</u>	<u>267,699.09</u>	<u>0.00</u>	<u>5,800.91</u>	<u>97.88</u>
TOTAL REVENUES	10,267,767	682,835.44	9,090,639.44	0.00	1,177,127.56	88.54
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,005,174</u>	<u>227.08</u>	<u>1,728,782.02</u>	<u>0.00</u>	<u>1,276,391.98</u>	<u>57.53</u>
TOTAL DIVISION 00	3,005,174	227.08	1,728,782.02	0.00	1,276,391.98	57.53
<u>DIVISION 11</u>						
PUMPING OPERATIONS	666,516	45,245.79	550,896.85	939.00	114,680.15	82.79
PUMPING MAINTENANCE	<u>234,240</u>	<u>14,270.43</u>	<u>235,944.45</u>	<u>0.00</u> (	<u>1,704.45</u>)	<u>100.73</u>
TOTAL DIVISION 11	900,756	59,516.22	786,841.30	939.00	112,975.70	87.46
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,301,623	77,874.85	1,310,278.20	142,144.02 (	150,799.22)	111.59
TREATMENT MAINTENANCE	<u>178,990</u>	<u>11,287.50</u>	<u>161,007.80</u>	<u>0.00</u>	<u>17,982.20</u>	<u>89.95</u>
TOTAL DIVISION 12	1,480,613	89,162.35	1,471,286.00	142,144.02 (	132,817.02)	108.97
<u>DIVISION 13</u>						
T & D OPERATIONS	376,090	33,051.82	360,936.32	12,500.00	2,653.68	99.29
T & D MAINTENANCE	1,263,881	187,414.24	1,787,964.05	130,638.55 (	654,721.60)	151.80
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	220,466.06	2,148,900.37	143,138.55 (	640,067.92)	138.75
<u>DIVISION 14</u>						
CUSTOMER ACCOUNTS	<u>689,895</u>	<u>51,070.44</u>	<u>627,039.51</u>	<u>6,540.00</u>	<u>56,315.49</u>	<u>91.84</u>
TOTAL DIVISION 14	689,895	51,070.44	627,039.51	6,540.00	56,315.49	91.84
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>422,140</u>	<u>6,283.57</u>	<u>224,483.93</u>	<u>0.00</u>	<u>197,656.07</u>	<u>53.18</u>
TOTAL DIVISION 15	422,140	6,283.57	224,483.93	0.00	197,656.07	53.18
TOTAL EXPENDITURES	8,150,549	426,725.72	6,987,333.13	292,761.57	870,454.30	89.32
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218	256,109.72	2,103,306.31 (	292,761.57)	306,673.26	85.52

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

400-WATER

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER INCOME</u>						
400.3413.00.01 GAIN (LOSS) ON DISPOSAL	0	0.00	6,885.00	0.00	(6,885.00)	0.00
400.3415.00.00 MISC. SALES GENERAL	90,000	1,056.00	25,324.64	0.00	64,675.36	28.14
400.3418.00.00 CELL TOWER RENTAL INCOME	17,268	0.00	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	1,056.00	49,666.64	0.00	414,601.36	10.70
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	83,000	5,706.54	133,375.91	0.00	(50,375.91)	160.69
400.3419.02.00 INT. FROM SINKING FUND	30,636	9,526.87	79,293.57	0.00	(48,657.57)	258.82
TOTAL INTEREST INCOME	113,636	15,233.41	212,669.48	0.00	(99,033.48)	187.15
<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	229,077.88	3,169,291.92	0.00	503,236.08	86.30
400.3461.00.02 METERED SALES/COMM.CUST.	2,577,600	184,480.05	2,213,120.65	0.00	364,479.35	85.86
400.3461.00.03 METERED SALES/INDS.CUST.	105,354	7,507.60	80,679.83	0.00	24,674.17	76.58
400.3461.00.04 METERED SALES/OTHERS	4,500	144.16	4,069.53	0.00	430.47	90.43
TOTAL CHARGES FOR SERVICES	6,359,982	421,209.69	5,467,161.93	0.00	892,820.07	85.96
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,656	0.00	90,048.00	0.00	(1,392.00)	101.57
400.3463.00.00 PUBLIC FIRE PROTECTION	163,332	0.00	163,332.00	0.00	0.00	100.00
TOTAL FIRE PROTECTION SERVICES	251,988	0.00	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	17,586.14	182,672.10	0.00	26,047.90	87.52
400.3466.00.04 SALES FOR RESALE/TRIAD.	170,774	13,962.78	175,462.56	0.00	(4,688.56)	102.75
400.3466.00.05 SALES FOR RESALE/V.GROVE	100,000	10,376.60	97,316.96	0.00	2,683.04	97.32
400.3466.00.06 SALES FOR RESALE/DONEGAL	77,680	6,158.36	69,046.64	0.00	8,633.36	88.89
400.3466.00.07 SALES FOR RESALE/OCPSD	2,029,000	178,913.54	2,115,140.44	0.00	(86,140.44)	104.25
TOTAL SALES TO OTHER SYSTEMS	2,586,174	226,997.42	2,639,638.70	0.00	(53,464.70)	102.07
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	18,960	1,425.00	17,785.00	0.00	1,175.00	93.80
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	624.48	6,979.92	0.00	1,020.08	87.25
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,656	3,106.85	36,744.18	0.00	11,911.82	75.52
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	3,079.18	34,523.32	0.00	7,476.68	82.20
400.3471.00.06 PENALTY REVENUE	78,313	5,543.44	77,230.98	0.00	1,082.02	98.62
400.3471.00.07 METER TESTING REVENUE	40	0.00	20.00	0.00	20.00	50.00
400.3471.00.08 LIEN PENALTIES	250	0.00	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	2,316.97	26,100.08	0.00	(6,100.08)	130.50
TOTAL MISCELLANEOUS INCOME	217,219	16,095.92	200,411.73	0.00	16,807.27	92.26

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 91.67

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	0.00	80,000.00	0.00	0.00	100.00
400.3474.00.02 OTHER WATER REV W.P.C.D.	150,000	0.00	150,000.00	0.00	0.00	100.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,054.13	11,663.26	0.00	1,336.74	89.72
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	1,188.87	13,089.30	0.00	910.70	93.56
400.3474.00.06 OTHER WATER REV CLERVIEW	16,500	0.00	12,946.53	0.00	3,553.47	78.46
TOTAL BILLING & COLLECTION SVC	273,500	2,243.00	267,699.09	0.00	5,800.91	97.88
TOTAL REVENUE	10,267,767	682,835.44	9,090,639.44	0.00	1,177,127.56	88.54

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 91.67

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	80,064	0.00	33,422.09	0.00	46,641.91	41.74
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	23,000	0.00	1,647.61	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	227.08	1,856.21	0.00	(1,606.21)	742.48
TOTAL OTHER EXPENSES	3,005,174	227.08	1,728,782.02	0.00	1,276,391.98	57.53

TOTAL DIVISION 00	3,005,174	227.08	1,728,782.02	0.00	1,276,391.98	57.53
DIVISION 11						
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<u>PUMPING OPERATIONS</u>						
400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	3,380	169.82	2,158.19	0.00	1,221.81	63.85
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	227,168	12,349.97	155,545.32	0.00	71,622.68	68.47
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	49,333	3,515.07	37,563.79	0.00	11,769.21	76.14
400.4011.01.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4011.01.0604.03 TRAVEL	1,000	0.00	122.51	0.00	877.49	12.25
400.4011.01.0604.04 MEALS	500	0.00	368.15	0.00	131.85	73.63
400.4011.01.0604.05 LODGING	1,000	0.00	582.00	0.00	418.00	58.20
400.4011.01.0604.06 UNIFORMS	1,450	39.01	1,596.75	0.00	(146.75)	110.12
400.4011.01.0615.01 PURCHASED POWER	360,000	26,980.97	312,999.19	0.00	47,000.81	86.94
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	12,000	359.98	17,296.87	939.00	(6,235.87)	151.97
400.4011.01.0636.01 CONTC SERVICES - OTHER	3,200	1,450.00	17,294.88	0.00	(14,094.88)	540.47
400.4011.01.0658.01 WORKERS' CO,MP	5,545	247.00	3,893.23	0.00	1,651.77	70.21
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	1,440	133.97	1,475.97	0.00	(35.97)	102.50
TOTAL PUMPING OPERATIONS	666,516	45,245.79	550,896.85	939.00	114,680.15	82.79
<u>PUMPING MAINTENANCE</u>						
400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,090	136.83	1,559.35	0.00	530.65	74.61
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	140,000	10,185.79	115,407.27	0.00	24,592.73	82.43
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	34,000	2,566.56	26,060.02	0.00	7,939.98	76.65
400.4011.02.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	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	39.03	952.28	0.00	497.72	65.67
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	778.74	20,472.31	0.00	9,527.69	68.24
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	10,000	200.00	63,862.22	0.00	(53,862.22)	638.62
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	159.77	4,590.72	0.00	5,409.28	45.91
400.4011.02.0658.01 WORKERS' COMPENSATION	3,500	203.71	2,672.28	0.00	827.72	76.35
TOTAL PUMPING MAINTENANCE	234,240	14,270.43	235,944.45	0.00	(1,704.45)	100.73

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>TREATMENT OPERATIONS</u>						
<u>TREATMENT MAINTENANCE</u>						
TOTAL DIVISION 11	900,756	59,516.22	786,841.30	939.00	112,975.70	87.46
DIVISION 12						
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<u>OTHER EXPENSES</u>						
<u>PUMPING OPERATIONS</u>						
<u>PUMPING MAINTENANCE</u>						
<u>TREATMENT OPERATIONS</u>						
400.4012.03.0408.12 SSI/MEDICARE	4,600	428.39	5,234.07	0.00 (	634.07)	113.78
400.4012.03.0408.13 OTHER TAXES AND LICENSES	11,500	0.00	9,364.73	0.00	2,135.27	81.43
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	392,522	34,822.79	419,954.21	0.00 (	27,432.21)	106.99
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	111,621	7,251.44	101,259.37	0.00	10,361.63	90.72
400.4012.03.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	5.00	0.00	995.00	0.50
400.4012.03.0604.03 TRAVEL	500	0.00	509.53	0.00 (	9.53)	101.91
400.4012.03.0604.04 MEALS	1,000	0.00	255.63	0.00	744.37	25.56
400.4012.03.0604.05 LODGING	1,000	0.00	2,394.04	0.00 (	1,394.04)	239.40
400.4012.03.0604.06 UNIFORMS	1,450	39.03	1,566.63	0.00 (	116.63)	108.04
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	16,257.78	193,155.39	0.00	26,844.61	87.80
400.4012.03.0618.01 CHEMICALS	384,000	3,979.67	289,278.87	142,144.02 (	47,422.89)	112.35
400.4012.03.0620.01 MATERIALS & SUPPLIES	23,550	2,494.23	71,677.72	0.00 (	48,127.72)	304.36
400.4012.03.0620.02 LAB SUPPLIES	25,000	684.60	25,735.91	0.00 (	735.91)	102.94
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	20,000	625.80	11,757.72	0.00	8,242.28	58.79
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	80,000	7,319.40	125,320.38	0.00 (	45,320.38)	156.65
400.4012.03.0642.01 RENTAL OF EQUIPMENT	700	210.22	2,248.71	0.00 (	1,548.71)	321.24
400.4012.03.0650.01 TRANSPORTATION EXPENSE	8,400	975.15	9,584.91	0.00 (	1,184.91)	114.11
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	9,780	696.45	10,142.63	0.00 (	362.63)	103.71
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	5,000	2,089.90	30,832.75	0.00 (	25,832.75)	616.66
TOTAL TREATMENT OPERATIONS	1,301,623	77,874.85	1,310,278.20	142,144.02 (	150,799.22)	111.59
<u>TREATMENT MAINTENANCE</u>						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,440	83.22	972.63	0.00	467.37	67.54
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	100,000	6,245.34	72,389.75	0.00	27,610.25	72.39
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,566.54	26,060.08	0.00	6,939.92	78.97
400.4012.04.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	5.00	0.00	995.00	0.50
400.4012.04.0604.03 TRAVEL	250	0.00	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	39.05	1,046.84	0.00	403.16	72.20
400.4012.04.0620.01 MATERIALS & SUPPLIES	25,000	2,053.41	46,613.17	0.00 (	21,613.17)	186.45
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	10,000	15.27	10,724.85	0.00 (	724.85)	107.25

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

400-WATER

% OF YEAR COMPLETED: 91.67

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	2,000	159.76	1,146.37	0.00	853.63	57.32
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	2,600	124.91	1,852.96	0.00	747.04	71.27
400.4012.04.0675.01 MISC EXP WTP MAINTENANCE	<u>1,000</u>	<u>0.00</u>	<u>11.50</u>	<u>0.00</u>	<u>988.50</u>	<u>1.15</u>
TOTAL TREATMENT MAINTENANCE	178,990	11,287.50	161,007.80	0.00	17,982.20	89.95

TOTAL DIVISION 12 1,480,613 89,162.35 1,471,286.00 142,144.02 (132,817.02) 108.97

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	264.68	2,550.47	0.00 (	360.47)	116.46
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	230,000	22,536.16	231,605.52	0.00 (	1,605.52)	100.70
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	68,000	6,310.16	57,691.34	0.00	10,308.66	84.84
400.4013.05.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.04 MEALS	200	0.00	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	1,271.86	17,683.38	0.00 (	17,683.38)	0.00
400.4013.05.0620.01 MATERIALS & SUPPLIES	24,000	527.42	667.15	0.00	23,332.85	2.78
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	92.13	2,383.63	0.00	616.37	79.45
400.4013.05.0641.01 CITY OF WHEELING, RENT	12,000	0.00	10,000.00	0.00	2,000.00	83.33
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	126.58	773.09	0.00	226.91	77.31
400.4013.05.0650.01 TRANSPORTATION EXPENSE	14,000	1,136.39	11,474.68	0.00	2,525.32	81.96
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	6,500	450.72	5,520.05	0.00	979.95	84.92
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	<u>10,000</u>	<u>335.72</u>	<u>15,750.03</u>	<u>0.00 (</u>	<u>5,750.03)</u>	<u>157.50</u>
TOTAL T & D OPERATIONS	376,090	33,051.82	360,936.32	12,500.00	2,653.68	99.29

T & D MAINTENANCE

400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	9,148	675.37	8,587.26	0.00	560.74	93.87
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	684,658	52,922.79	645,697.30	0.00	38,960.70	94.31
400.4013.06.0604.01 INSURANCE	175,195	14,583.18	159,838.32	0.00	15,356.68	91.23
400.4013.06.0604.02 EDUCATION/CERTIFICATION	300	232.50	2,026.50	0.00 (	1,726.50)	675.50
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	480.51	8,029.52	0.00 (	5,129.52)	276.88
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	300,000	113,496.41	866,537.52	130,638.55 (697,176.07)	332.39

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

400-WATER

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DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4013.06.0636.01 CONTRACTUAL SERVICES, OTHER	3,500	0.00	3,628.30	0.00 (	128.30)	103.67
400.4013.06.0650.01 TRANSPORTATION EXPENSE	60,000	3,806.98	75,055.07	0.00 (	15,055.07)	125.09
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	20,880	1,058.46	15,641.62	0.00	5,238.38	74.91
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	5,000	158.04	1,215.06	0.00	3,784.94	24.30
TOTAL T & D MAINTENANCE	1,263,881	187,414.24	1,787,964.05	130,638.55 (	654,721.60)	151.80
<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	220,466.06	2,148,900.37	143,138.55 (640,067.92)	138.75
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<u>DIVISION 14</u>						
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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	322.13	3,761.03	0.00	438.97	89.55
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	378,474	28,829.34	339,234.53	0.00	39,239.47	89.63
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	88,171	6,402.64	85,001.89	0.00	3,169.11	96.41
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	75.20	75.20	0.00	124.80	37.60
400.4014.07.0604.04 BENEFITS - MEALS	100	13.78	13.78	0.00	86.22	13.78
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	599.91	1,552.21	0.00	1,197.79	56.44
400.4014.07.0620.01 MATERIALS & SUPPLIES	25,000	401.85	18,444.26	0.00	6,555.74	73.78
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	50,000	2,394.40	34,879.02	6,540.00	8,580.98	82.84
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	4,002.77	42,766.94	0.00 (	2,766.94)	106.92
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	0.00	3,750.00	0.00	0.00	100.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	14,000	773.79	13,358.83	0.00	641.17	95.42
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	9,200	576.59	8,257.46	0.00	942.54	89.76
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	6,678.04	75,859.36	0.00 (2,859.36)	103.92
TOTAL CUSTOMER ACCOUNTS	689,895	51,070.44	627,039.51	6,540.00	56,315.49	91.84
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TOTAL DIVISION 14	689,895	51,070.44	627,039.51	6,540.00	56,315.49	91.84

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

400-WATER

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DEPARTMENTAL EXPENDITURES						
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	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	702.03	0.00	557.97	55.72
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	94,550	4,560.80	52,581.20	0.00	41,968.80	55.61
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	20,000	1,501.27	16,503.01	0.00	3,496.99	82.52
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	69.90	555.81	0.00	2,444.19	18.53
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	0.00	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	0.00	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	91.22	1,396.22	0.00	883.78	61.24
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	6,283.57	224,483.93	0.00	197,656.07	53.18
TOTAL DIVISION 15						
	422,140	6,283.57	224,483.93	0.00	197,656.07	53.18
TOTAL EXPENDITURES						
	8,150,549	426,725.72	6,987,333.13	292,761.57	870,454.30	89.32
REVENUE OVER/ (UNDER) EXPENDITURES						
	2,117,218	256,109.72	2,103,306.31	(292,761.57)	306,673.26	85.52

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

401-SEWER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	3,027.58	31,796.67	0.00 (	29,496.67)	1,382.46
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	357,817.54	4,800,699.11	0.00	500,454.89	90.56
SALES TO OTHER SYSTEMS	929,250	0.00	1,297,507.33	0.00 (	368,257.33)	139.63
MISCELLANEOUS INCOME	<u>372,183</u>	<u>30,221.65</u>	<u>375,345.12</u>	<u>0.00 (</u>	<u>3,162.12)</u>	<u>100.85</u>
TOTAL REVENUES	6,613,637	391,066.77	6,530,057.82	0.00	83,579.18	98.74
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>255,268.10</u>	<u>1,466,136.28</u>	<u>0.00</u>	<u>332,138.72</u>	<u>81.53</u>
TOTAL DIVISION 00	1,798,275	255,268.10	1,466,136.28	0.00	332,138.72	81.53
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	22,661.05	298,837.23	0.00	193,157.77	60.74
COLLECTIONS MAINTENANCE	<u>989,936</u>	<u>80,599.59</u>	<u>858,308.26</u>	<u>0.00</u>	<u>131,627.74</u>	<u>86.70</u>
TOTAL DIVISION 01	1,481,931	103,260.64	1,157,145.49	0.00	324,785.51	78.08
<u>DIVISION 03</u>						
PUMPING OPERATIONS	161,700	11,767.07	134,935.03	0.00	26,764.97	83.45
TREATMENT & DISPOSAL OP	<u>1,474,196</u>	<u>107,983.02</u>	<u>1,319,071.86</u>	<u>99,748.72</u>	<u>55,375.42</u>	<u>96.24</u>
TOTAL DIVISION 03	1,635,896	119,750.09	1,454,006.89	99,748.72	82,140.39	94.98
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	392,691	32,592.69	321,528.27	0.00	71,162.73	81.88
TREATMENT & DISPOSAL MNT	<u>611,574</u>	<u>39,243.63</u>	<u>565,833.20</u>	<u>5,481.67</u>	<u>40,259.13</u>	<u>93.42</u>
TOTAL DIVISION 04	1,004,265	71,836.32	887,361.47	5,481.67	111,421.86	88.91
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	2,760.38	154,316.17	0.00	37,683.83	80.37
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>12,789.09</u>	<u>235,720.33</u>	<u>0.00</u>	<u>265,549.67</u>	<u>47.02</u>
TOTAL DIVISION 05	693,270	15,549.47	390,036.50	0.00	303,233.50	56.26
TOTAL EXPENDITURES	6,613,637	565,664.62	5,354,686.63	105,230.39	1,153,719.98	82.56
REVENUE OVER/(UNDER) EXPENDITURES	0 (	174,597.85)	1,175,371.19 (	105,230.39) (	1,070,140.80)	0.00

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

401-SEWER

¾ OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	¾ YTD BUDGET
<u>INTEREST INCOME</u>						
401.3524.51.00 REV. INTEREST GENERAL	850	0.00	3,186.08	0.00	(2,336.08)	374.83
401.3524.53.00 REV. INTEREST-BONDS	1,450	3,008.72	28,591.73	0.00	(27,141.73)	1,971.84
401.3524.53.01 2018 BAN INTEREST INCOME	0	18.86	18.86	0.00	(18.86)	0.00
TOTAL INTEREST INCOME	2,300	3,027.58	31,796.67	0.00	(29,496.67)	1,382.46
<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	220,493.65	3,159,148.21	0.00	454,601.79	87.42
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	134,019.24	1,598,171.47	0.00	53,828.53	96.74
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	3,307.22	43,406.10	0.00	(8,269.10)	123.53
401.3604.00.00 SURCHARGE REVENUE	267	(2.57)	(26.67)	0.00	293.67	9.99
TOTAL CHARGES FOR SERVICES	5,301,154	357,817.54	4,800,699.11	0.00	500,454.89	90.56
<u>SALES TO OTHER SYSTEMS</u>						
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	929,250	0.00	1,297,507.33	0.00	(368,257.33)	139.63
TOTAL SALES TO OTHER SYSTEMS	929,250	0.00	1,297,507.33	0.00	(368,257.33)	139.63
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	5,312.47	74,944.03	0.00	(4,944.03)	107.06
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	318.75	3,662.50	0.00	(162.50)	104.64
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	866.52	5,212.20	0.00	(1,312.20)	133.65
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	23,723.91	290,026.39	0.00	4,756.61	98.39
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	30,221.65	375,345.12	0.00	(3,162.12)	100.85
TOTAL REVENUE	6,613,637	391,066.77	6,530,057.82	0.00	83,579.18	98.74

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

401--SEWER

% OF YEAR COMPLETED: 91.67

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	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	3,309.42	200,858.31	0.00	85,695.69	70.09
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	208.68	1,826.93	0.00	(1,550.93)	661.93
401.4000.00.0531.01 COST OF ISSUANCE 2018 BAN	0	251,750.00	251,750.00	0.00	(251,750.00)	0.00
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	<u>131,000</u>	<u>0.00</u>	<u>94,765.93</u>	<u>0.00</u>	<u>36,234.07</u>	<u>72.34</u>
TOTAL BONDS	1,798,275	255,268.10	1,466,136.28	0.00	332,138.72	81.53

TOTAL DIVISION 00	1,798,275	255,268.10	1,466,136.28	0.00	332,138.72	81.53
DIVISION 01						
=====						
<u>COLLECTIONS OPERATIONS</u>						
401.4001.01.0408.12 PAYROLL TAXES	1,795	109.74	1,219.95	0.00	575.05	67.96
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	6,789.65	102,064.66	0.00	56,335.34	64.43
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	195.00	2,297.07	0.00	402.93	85.08
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	14.99	68.74	0.00	1,931.26	3.44
401.4001.01.0704.04 TRAVEL	1,300	0.00	0.00	0.00	1,300.00	0.00
401.4001.01.0704.05 MEALS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.06 LODGING	2,000	0.00	21.52	0.00	1,978.48	1.08
401.4001.01.0704.07 UNIFORMS	1,200	0.00	643.98	0.00	556.02	53.67
401.4001.01.0704.09 VISION INSURANCE	500	31.29	344.19	0.00	155.81	68.84
401.4001.01.0704.10 DENTAL INSURANCE	3,000	194.41	2,138.51	0.00	861.49	71.28
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,269.01	35,980.21	0.00	9,019.79	79.96
401.4001.01.0704.12 LIFE INSURANCE	400	29.70	326.70	0.00	73.30	81.68
401.4001.01.0715.01 PURCHASED POWER	3,700	385.42	3,600.25	0.00	99.75	97.30
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	92.13	710.43	0.00	289.57	71.04
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	11,100.00	107,470.46	0.00	92,529.54	53.74
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	313.92	4,321.90	0.00	(321.90)	108.05
401.4001.01.0758.01 WORKERS' COMP	4,000	135.79	2,428.66	0.00	1,571.34	60.72
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	22,661.05	298,837.23	0.00	193,157.77	60.74
<u>COLLECTIONS MAINTENANCE</u>						
401.4001.02.0408.12 PAYROLL TAXES	3,046	205.69	2,821.35	0.00	224.65	92.62
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	28,674.59	341,427.50	0.00	158,572.50	68.29
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	375.70	4,384.54	0.00	615.46	87.69
401.4001.02.0704.02 PENSIONS	3,000	0.00	0.00	0.00	3,000.00	0.00

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

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4001.02.0704.03 EDUCATION/CERTIFICATION	1,000	0.00	968.65	0.00	31.35	96.87
401.4001.02.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4001.02.0704.05 MEALS	250	83.78	83.78	0.00	166.22	33.51
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	93.04	870.58	0.00	2,129.42	29.02
401.4001.02.0704.09 VISION INSURANCE	1,500	75.99	835.89	0.00	664.11	55.73
401.4001.02.0704.10 DENTAL INSURANCE	7,000	527.74	5,805.14	0.00	1,194.86	82.93
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	6,421.28	69,375.18	0.00	31,544.82	68.74
401.4001.02.0704.12 LIFE INSURANCE	1,500	88.63	974.93	0.00	525.07	65.00
401.4001.02.0720.02 SEWER MAINTENANCE M&S	210,000	34,769.79	232,391.28	0.00	22,391.28	110.66
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	4,422.25	32,971.76	0.00	4,971.76	117.76
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	0.00	3,689.32	0.00	3,310.68	52.70
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	35,000	304.79	24,178.12	0.00	10,821.88	69.08
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	19,700	804.00	34,519.01	0.00	14,819.01	175.22
401.4001.02.0735.01 CONTRACT SERVICES - TESTING	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4001.02.0736.01 COL MNT CONTRACT SERVICE OTHER	1,584	0.00	1,152.25	0.00	431.75	72.74
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	3,034.67	32,236.26	0.00	2,236.26	107.45
401.4001.02.0758.01 WORKERS' COMP	10,000	573.49	9,670.52	0.00	329.48	96.71
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	1,708	144.16	1,073.72	0.00	634.28	62.86
TOTAL COLLECTIONS MAINTENANCE	989,936	80,599.59	858,308.26	0.00	131,627.74	86.70
TOTAL DIVISION 01	1,481,931	103,260.64	1,157,145.49	0.00	324,785.51	78.08
DIVISION 03						
=====						
COLLECTIONS MAINTENANCE						
<u>PUMPING OPERATIONS</u>						
401.4003.03.0715.01 PURCHASED POWER	160,000	11,767.07	134,935.03	0.00	25,064.97	84.33
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	11,767.07	134,935.03	0.00	26,764.97	83.45
<u>TREATMENT & DISPOSAL OP</u>						
401.4003.05.0408.12 PAYROLL TAXES	6,000	445.50	5,260.12	0.00	739.88	87.67
401.4003.05.0701.01 T & D OPS LABOR	600,000	43,717.21	560,771.31	0.00	39,228.69	93.46
401.4003.05.0704.01 EMPLOYEE BENEFITS	5,000	0.00	2,591.83	0.00	2,408.17	51.84
401.4003.05.0704.02 PENSIONS	2,660	0.00	0.00	0.00	2,660.00	0.00
401.4003.05.0704.03 EDUCATION/CERTIFICATION	3,000	400.00	4,056.00	0.00	1,056.00	135.20
401.4003.05.0704.04 TRAVEL	156	0.00	344.04	0.00	188.04	220.54
401.4003.05.0704.05 MEALS	2,000	78.25	944.18	0.00	1,055.82	47.21
401.4003.05.0704.06 LODGING	6,000	0.00	4,468.57	0.00	1,531.43	74.48
401.4003.05.0704.07 UNIFORMS	3,000	99.94	1,208.88	0.00	1,791.12	40.30
401.4003.05.0704.09 VISION INSURANCE	1,500	98.34	1,162.20	0.00	337.80	77.48
401.4003.05.0704.10 DENTAL INSURANCE	8,000	666.60	7,332.60	0.00	667.40	91.66

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	7,920.41	95,900.37	0.00	6,679.63	93.49
401.4003.05.0704.12 LIFE INSURANCE	1,500	104.58	1,255.96	0.00	244.04	83.73
401.4003.05.0715.01 PURCHASED POWER	180,000	11,538.06	136,215.44	0.00	43,784.56	75.68
401.4003.05.0718.01 CHEMICALS	125,000	20,994.73	132,882.56	99,748.72	107,631.28	186.11
401.4003.05.0720.02 LAB SUPPLIES	22,552	1,318.30	16,489.33	0.00	6,062.67	73.12
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	1,103.74	6,283.86	0.00	432.14	93.57
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	60.99	344.76	0.00	3,655.24	8.62
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	270.95	8,458.51	0.00	158.51	101.91
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	0.00	12,669.78	0.00	2,330.22	84.47
401.4003.05.0736.01 CONTRACTUAL SERVICES - OTHER	2,800	140.00	2,700.06	0.00	99.94	96.43
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	212.76	1,278.87	0.00	321.13	79.93
401.4003.05.0758.01 WORKER'S COM P	12,688	874.34	12,982.43	0.00	294.43	102.32
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	192.30	1,480.27	0.00	1,480.27	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	13,737.91	215,285.46	0.00	24,714.54	89.70
401.4003.05.0775.03 NATURAL GAS USED	15,000	221.99	7,098.97	0.00	7,901.03	47.33
401.4003.05.0775.04 PLANT SUPPLIES	30,000	959.73	30,263.29	0.00	263.29	100.88
401.4003.05.0775.05 WATER USED	50,000	2,943.69	41,138.99	0.00	8,861.01	82.28
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	39.20	7,033.22	0.00	7,054.78	49.92
TOTAL TREATMENT & DISPOSAL OP	1,474,196	107,983.02	1,319,071.86	99,748.72	55,375.42	96.24
TOTAL DIVISION 03	1,635,896	119,750.09	1,454,006.89	99,748.72	82,140.39	94.98
DIVISION 04						
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PUMPING MAINTENANCE						
401.4004.04.0408.12 PAYROLL TAXES	1,740	90.47	1,044.88	0.00	695.12	60.05
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	15,201.88	176,309.21	0.00	18,690.79	90.41
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	432.62	5,060.14	0.00	939.86	84.34
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	442.53	0.00	157.47	73.76
401.4004.04.0704.10 DENTAL INSURANCE	3,000	249.97	2,749.67	0.00	250.33	91.66
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	3,499.26	38,534.24	0.00	6,465.76	85.63
401.4004.04.0704.12 LIFE INSURANCE	600	44.19	486.09	0.00	113.91	81.02
401.4004.04.0715.01 PURCHASED POWER	6,000	2,220.03	19,683.02	0.00	13,683.02	328.05
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	7,702.42	51,285.70	0.00	8,714.30	85.48
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	825.00	2,912.95	0.00	28,103.05	9.39
401.4004.04.0742.01 EQUIPMENT RENTAL	2,000	730.00	2,290.00	0.00	290.00	114.50
401.4004.04.0750.01 TRANSPORTATION EXPENSE	15,000	940.65	11,915.31	0.00	3,084.69	79.44
401.4004.04.0758.01 WORKERS' COMP	5,000	304.04	3,965.03	0.00	1,034.97	79.30
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	311.93	4,251.00	0.00	2,229.00	65.60
TOTAL PUMPING MAINTENANCE	392,691	32,592.69	321,528.27	0.00	71,162.73	81.88

401-SEWER

% OF YEAR COMPLETED: 91.67

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	90.48	1,045.00	0.00	455.00	69.67
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	15,201.88	176,309.29	0.00	58,690.71	75.03
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	447.04	5,305.78	0.00	694.22	88.43
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	74.80	1,006.02	0.00	1,993.98	33.53
401.4004.06.0704.09 VISION	500	40.23	442.53	0.00	57.47	88.51
401.4004.06.0704.10 DENTAL	3,000	249.98	2,749.78	0.00	250.22	91.66
401.4004.06.0704.11 HOSPITALIZATION	45,000	3,499.27	38,534.35	0.00	6,465.65	85.63
401.4004.06.0704.12 LIFE INSURANCE	600	44.19	486.09	0.00	113.91	81.02
401.4004.06.0720.02 MAINTENANCE SUPPLIES	130,000	11,414.96	187,083.62	5,280.07	(62,363.69)	147.97
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	779.46	49,962.37	0.00	14,905.63	77.02
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	2,538.07	31,448.65	201.60	(1,650.25)	105.50
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	4,559.23	54,324.71	0.00	10,675.29	83.58
401.4004.06.0758.01 WORKERS' COMP	5,000	304.04	3,965.04	0.00	1,034.96	79.30
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	<u>2,500</u>	<u>0.00</u>	<u>1,793.53</u>	<u>0.00</u>	<u>706.47</u>	<u>71.74</u>
TOTAL TREATMENT & DISPOSAL MNT	611,574	39,243.63	565,833.20	5,481.67	40,259.13	93.42
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TOTAL DIVISION 04	1,004,265	71,836.32	887,361.47	5,481.67	111,421.86	88.91
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DIVISION 05	=====					
<u>CUSTOMER ACCOUNTS</u>						
401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	2,760.38	154,316.17	0.00	35,683.83	81.22
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	<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 CUSTOMER ACCOUNTS	192,000	2,760.38	154,316.17	0.00	37,683.83	80.37
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<u>ADMINISTRATIVE & GENERAL</u>						
401.4005.08.0408.10 REGULARORY ASSESSMENT FEES	23,000	0.00	2,600.00	0.00	20,400.00	11.30
401.4005.08.0408.12 PAYROLL TAXES	405	36.15	394.60	0.00	10.40	97.43
401.4005.08.0408.13 OTHER TAXES & LICENSES	3,120	0.00	0.00	0.00	3,120.00	0.00
401.4005.08.0701.01 GENERAL & ADMIN LABOR	35,000	2,503.20	29,836.92	0.00	5,163.08	85.25
401.4005.08.0701.02 SICK PAY BONUS	150	0.00	0.00	0.00	150.00	0.00
401.4005.08.0704.03 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.05 MEALS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.06 LODGING	500	0.00	0.00	0.00	500.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2019

401-SEWER

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4005.08.0704.07 UNIFORMS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.09 VISION	125	8.94	98.34	0.00	26.66	78.67
401.4005.08.0704.10 DENTAL	750	55.55	611.05	0.00	138.95	81.47
401.4005.08.0704.12 LIFE INSURANCE	120	9.82	108.02	0.00	11.98	90.02
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	114.78	8,325.97	0.00 (	325.97)	104.07
401.4005.08.0720.03 COMPUTERS	2,000	0.00	448.00	0.00	1,552.00	22.40
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	3,106.85	77,331.07	0.00 (	12,331.07)	118.97
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	425.00	15,335.59	0.00 (	335.59)	102.24
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	0.00	80,000.00	0.00	20,000.00	80.00
401.4005.08.0736.01 CONTRACTUAL SERVICES - OTHER	3,000	0.00	868.50	0.00	2,131.50	28.95
401.4005.08.0742.01 EQUIPMENT RENTAL	10,000	307.94	3,308.93	0.00	6,691.07	33.09
401.4005.08.0757.01 INSURANCE- GENERAL LIABILITY	210,000	0.00	0.00	0.00	210,000.00	0.00
401.4005.08.0758.01 WORKERS' COMP	1,500	50.07	677.48	0.00	822.52	45.17
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>6,170.79</u>	<u>15,775.86</u>	<u>0.00</u>	<u>4,224.14</u>	<u>78.88</u>
TOTAL ADMINISTRATIVE & GENERAL	501,270	12,789.09	235,720.33	0.00	265,549.67	47.02
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TOTAL DIVISION 05	693,270	15,549.47	390,036.50	0.00	303,233.50	56.26
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TOTAL EXPENDITURES	6,613,637	565,664.62	5,354,686.63	105,230.39	1,153,719.98	82.56
REVENUE OVER/(UNDER) EXPENDITURES	0 (174,597.85)	1,175,371.19 (105,230.39) (1,070,140.80)	0.00

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