

FY-20



CAPITOL THEATRE

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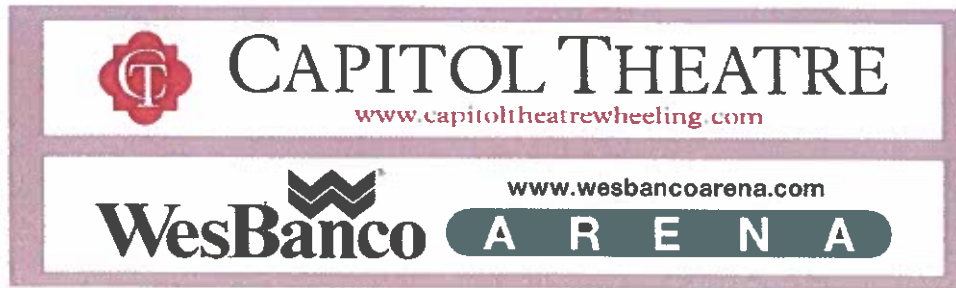
**WesBanco**

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A R E N A



BUDGET



GREATER WHEELING SPORTS AND ENTERTAINMENT AUTHORITY

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GREATER WHEELING
SPORTS & ENTERTAINMENT AUTHORITY
FY-20 BUDGET NOTES

I BUDGET OVERVIEW

The Fiscal Year 2020 Budget is \$2,985,400, an increase of \$122,100 (4.3%) from last year. The Arena Budget is \$2,008,500, an increase of \$99,300 (2.4%) from last year. The Theatre Budget is \$976,900, an increase of \$99,300 (12.5%). We have spent a great deal of time and effort over the last many years refining the allocation factors for shared expenses between the two venues. The current budget reflects some modifications to the cost allocations. We continue to budget for both venues with an optimistic event and attendance forecast with the knowledge that if we do not attain our event projections we have “some” ability to decrease our budgeted variable expenses.

Our goals remain basically the same as they have in recent years;

- (1) Provide a very diverse schedule of entertainment, cultural, educational, and athletic activities.
- (2) Provide a very safe, clean and comfortable environment for our clients, patrons, and employees.
- (3) Act as an economic catalyst for the City of Wheeling and the surrounding area by attracting some 400,000 to 600,000 patrons whom may spend additional funds in the market on items such as lodging, dining, shopping, parking, etc.
- (4) Help preserve the City of Wheeling as the “entertainment hub” of the Upper Ohio Valley.

II WESBANCO ARENA EVENT REVENUES

- Rent has been budgeted at the same level as last year. While we did not meet projections we continue to be optimistic and search for new events and activities especially for weekdays and the summer season. Our Monster Truck Show dates were revised last year and fell short of expectations. This event will not play this year as the promoter is looking to move it back to the winter season. The Nailers will be playing 36 home games at the Arena again this season along with some exhibition and hopefully

playoff dates. Due to a successful playoff run, 50 games were played at the Arena in fiscal 2016, while only 37 games were played at home in 2017, 2018 and 2019 as we did not qualify for the playoffs. Annual events are constantly reviewed to evaluate our production costs and the impact of competing market places.

- Concessions at the Arena have been budgeted at \$460,000, slightly above last year. We continue the concept of outside vendors acting as our concession partners and offering branded products. The current partners, Generations, River City, Vocelli's Pizza, Grand View Ice Cream and Tito's Sloppy Dogs will be returning. Product costs have continued to increase and we are considering some price adjustments on our product offerings. We are still looking to upgrade the concession facilities sometime in the future.
- Catering operations have changed dramatically over the past many years due to the elimination of our in house catering department. Generations has operated the Club as a pre and post event pub, while private caterers have provided lunch services for our civic clubs. For other catering events the client has chosen one of our approved caterers. The qualified caterer system has worked well and received favorable response from the clients and the auditors. Revenue projections have been decreased as we attempt to be more accurate.
- Reimbursed Expenses is a direct function of our activity levels and is dependent on the quantity of services desired or needed by our clients. These expenses consist of items such as advertising services, stagehands, riggers, house staffing, ticketing services, equipment rentals, licensing fees, etc. The budget has been increased due to the larger reimbursed cost from the MEC and the CRC.
- Commissions have been budgeted at the same amount. This item represents the Arena's "cut" (10%--30%) on merchandise and souvenirs sold by our tenants. We do not receive commissions from the Nailers, the Roughriders, non-profit clients, and most non ticketed events. The basic commission source is WWE, Shrine Circus, and touring concerts. Commissions are becoming more and more contested in rental negotiations and major corporations like Feld Entertainment will not play the venue if required to pay merchandise commissions. They have many other market options in today's touring business.
- Advertising revenues have been minimal for the last couple of years. The new video board has been well accepted and provides an opportunity for both the Arena and the Nailers to increase the advertising revenue. We need to work out better revenue sharing details with the Nailers.
- Miscellaneous revenues have been budgeted at last year's level. We continue to have a Load/Demand Response Program in place with a company known as KOREnergy. This program is not as productive as past years as the energy and demand response markets have changed.

III CAPITOL THEATRE EVENT REVENUES

- Rent has been budgeted at the same level as a year ago. This season offers five Broadway shows, the Wheeling Symphony Concert Series, Doo Wops XIV and XV, a number of Christmas Themed shows including a B. E. Taylor tribute show, local events including the dance studios, the Linsly Extravaganza, and other touring events. The weekly Sunday Vineyard rental has been good for all parties including the City of Wheeling, as it attracts hundreds of people to downtown on Sundays. The Ballroom is becoming a most helpful asset in increasing revenues and adding Ballroom specific events. We are still tweaking policies that will allow for the most effective use of the Ballroom and preserve the integrity of Theatre events.
- Concession sales have been projected to continue to grow. Many of our previous projections were based on our Arena experiences and we are finding the actual Theatre experience is much softer. Sporting and athletic events present more concession sales opportunities and generally are longer in duration than Theatre events. We expect a significant increase over last year's actual sales due to the Ballroom impact on the sale of adult beverages and the increased number of events in the Ballroom. We are reviewing concession prices and product offerings.
- Catering has been budgeted at slightly less than a year ago. We offer local caterers an opportunity to pre-qualify and provide catering services at the Theatre and Ballroom. The client is assessed a per head fee and beverages must be handled by in-house staff due to licensing and insurance issues. As the Ballroom becomes more prominent as a venue, we expect the catering volume to continue to grow.
- Reimbursed Expenses, as at the Arena, are a function of activity level and the quantity of services rendered. Two main elements of reimbursed expenses are local union stagehands and event advertising. Much of their event advertising is placed through our office. This is good for us as we usually bill gross and pay net. It is also an indication that those promoters have great confidence in our staff. This line item shows a decent increase as a result of the Vineyard Church contract.
- Commissions have been budgeted at slightly higher than recent years. All merchandise sales at the Theatre are subject to a commission ranging from 10% to 30% depending on the type of merchandise and whether sold by shows vendor or our staff.
- Advertising is an area that we continue to discuss with our venture partners at the Theatre. We want to be very sure that any advertisements and their presentation do

not detract from the grandeur of the Theatre. This is an area where we will be more aggressive this year.

- Miscellaneous revenues have been budgeted near the same level due to the belief we will be generating profit above all settlement costs on events that we act as the promoter.

IV NAMING RIGHTS

The original agreement with WesBanco terminated on October 18, 2014. A new ten year agreement running thru October 18, 2024 is in place and will generate an estimated \$271,000 in FY-20. This represents a 3% increase from last year and is the result of a consumer price index adjustment in our current agreement. The Nailers will receive 77% or \$208,500 while the Arena receives \$62,500. The original agreement provided 75% to the Nailers, 12.5% to the Ohio Valley Greyhounds, and 12.5% to the Arena. We believe the WesBanco officials are very satisfied with the relationship and will continue a similar relationship for many years to come.

V POURING RIGHTS

A five year pouring rights agreement was approved by the Board in September 2015. Coca Cola was the Board's choice and provides payments of \$15,000 annually. The Nailers will receive 37.2% of the \$13,500 allocation provided the Arena, which amounts to \$5,025. The Arena will receive \$8,475 and the Theatre \$1,500. The distribution was established by a formula approved by the Pouring Rights Committee of the Authority at the inception of the contract. This contract is in effect through FY-20.

VI HOTEL/MOTEL TAX

The tax is 6% and is assessed on all hotel, motel and bed & breakfast rooms in the City. In July, 1985 Wheeling City Council allocated the funds (then a 3% tax) 50% to the Convention and Visitors Bureau (required by WV statute) and 50% to the Arena as an operating supplement to replace Revenue Sharing to the Arena. Starting in 2004 City Council capped that allocation to a

flat \$200,000 to the Arena. Additional amounts have been granted from time to time for designated purposes. The City has pledged support of the Theatre in the amount of \$60,000 per year. Any loss or reduction of these funds would be devastating as it would wipe out the Renewal & Replacement Funds and could result in operating deficits. This is noted in our annual CPA Audit Reports.

VII FACILITY FEES

The Authority (then the MAB) enacted its first facility fee on tickets sold for Arena events on January 1, 2005. The fees were increased effective November 1, 2007. Primary sports tenants were given a special rate of 50 cents per ticket while public school events were exempted. Theatre facility fees were enacted from the start of our management in September, 2009. The rate structure thru July 31, 2012 was as follows:

TICKET PRICE	ARENA	THEATRE
\$10.00 or less	.50 per ticket	.50 per ticket
\$10.01--\$25.00	\$1.00 "	\$1.00 "
\$25.01--\$50.00	\$1.50 "	\$2.00 "
Over \$50.00	\$2.00 "	\$2.50 "

The rate structure for events after August 1, 2012 is as follows:

TICKET PRICE	ARENA	THEATRE *
\$10.00 or less	.50 per ticket	.50 per ticket
\$10.01--\$25.00	\$1.50 "	\$2.00 "
\$25.01--\$50.00	\$2.00 "	\$2.50 "
Over \$50.00	\$2.50 "	\$3.00 "

The new rate structure effective September 1, 2015 increased the fee at all levels 50 cents per ticket effective for all events after October 1, 2015 with the exception of Wheeling Nailers' hockey, Wheeling Symphony, and Broadway season ticket holders. Their rate would not

increase until the next season. The current rate structure was effective November 1, 2018 is as follows:

TICKET PRICE	ARENA	THEATRE*
\$10.00 or less	\$1.00 per ticket	\$1.00 per ticket
\$10.01--\$25.00	\$2.00 "	\$2.50 "
\$25.01--\$50.00	\$3.00 "	\$3.50 "
Over \$50.00	\$3.50 "	\$4.00 "

*A portion of the Theatre Fee is transferred to the Theatre account at the Community Foundation. That portion amounts to \$.25, \$.50, \$1.00 and \$1.00 per ticket. Only that amount retained by the Theatre is shown as budget revenue.

The FY-20 Budget reflects the above rates for all ticket buyers other than Wheeling Nailer ticket purchasers. That rate has been budgeted at \$1.00 per ticket buyer based on the GWSEA Board action of May 1, 2018. Management is reviewing the rates of the non Nailer purchasers with respect to competing markets and our need for additional assessments.

VIII STAFFING/WAGES & SALARIES

Our full-time staffing level in this budget is fifteen employees. There are currently fourteen employees. A production assistant was employed last July. This was due to the Vineyard contract and the production workload at both facilities. Before the Capitol acquisition our Agency had a full time staff of ten and two regularly scheduled half-time positions. The two half-time positions were converted to full time and we added a full time professional production manager. This full time staff is still well below the seventeen full time employees when the Arena opened in 1977 and did not have the responsibility of a theatre.

There are no wage increases provided in this budget. The policy for the last twelve years is to grant Authority employees the same pay increase granted by City Council for municipal employees.

Most of our part time employees receive minimum wage which is currently \$8.75 per hour. The few part time employees whom earn more than minimum have very responsible job assignments (admissions director, security director, lead ticket seller and concession

supervisors). Part time staff recruitment is ongoing throughout the year and we utilize job fairs, the local office of West Virginia Job Services, communication with local high schools and colleges, and word of mouth referrals. The West Virginia minimum wage increased by 75 cents an hour on January 1, 2016, bringing the rate to \$8.75 per hour.

The Authority also has a labor agreement with IATSE Local No. 64 (International Association of Theatrical and Stage Employees), as well as the Wheeling FOP (Fraternal Order of Police), to use off duty police officers when necessary. Our internal security and crowd control security is provided through an agreement with McKeen Security, a licensed and bonded provider.

TOTAL WAGES BY DEPARTMENT

	<u>ARENA</u>	<u>THEATRE</u>
Building Maintenance	\$156,500	\$53,500
Concessions	\$ 84,700	\$36,400
Catering	\$ 1,500	\$ 1,200
Event Operations	\$269,100	\$273,100
Box Office	\$45,700	\$31,700
Administration	\$92,400	\$47,600
Accounting	\$25,900	\$25,900
TOTAL	\$675,800	\$469,400

Our wage costs are very reasonable at 38.4% of budget considering the fact that we are a service oriented industry.

IX EMPLOYEE WELFARE EXPENSES

Full time employees are provided health, dental, vision, and term life insurance benefits. The health insurance will be provided by The Health Plan of The Upper Ohio Valley via the City of Wheeling’s policy. It is a \$20/\$40/10% value per visit co-pay plan with an annual \$1,000 family deductible. Family coverage will be at the rate of \$1,842.54 per month, employee +1 coverage is \$1,340.03, while single coverage is \$670.00 per month. The premiums increased an average

X UTILITIES

Utilities remain one of our most volatile expenses. They are not only dependent on the number, size, and type of events, but on the weather. Our current providers at both venues are American Electric Power, Mountaineer Gas, City of Wheeling Water & Sewer, City of Wheeling Sanitation and Allied Waste. These expenses amount to 12.2% of our total budget. (Arena 13.0%, Theatre 10.6%). We are constantly seeking ways to reduce energy consumption. Water rates were increased in the previous budget and we are anticipating a slight rate increase for gas and electricity. Utility costs are budgeted as follows:

	<u>ARENA</u>	<u>THEATRE</u>
Electric	\$162,000	\$46,000
Natural Gas	\$ 62,000	\$43,500
Water/Sewage/Refuse	\$ 29,000	\$11,500
TOTAL	\$253,000	\$101,000

XI CONCESSIONS

Arena concession food costs are budgeted at 43.0% of in-house sales while labor costs are budgeted at 14.5%.

Theatre concession food costs are budgeted at 27.5% of in-house sales while labor costs are budgeted at 11.5%.

These are the concession targets. They vary depending on product mix, the type of event, sales volume, and changing cost of products. Theatre per capita spending is lower due to the event types (arts oriented as opposed to blue collar oriented) and event lengths. This results in higher percentage labor costs. In the case of the Arena, food costs are a higher percentage due to more sales locations and a higher shrinkage rate, as well as selling soft drinks and water to vendor contractors at cost.

XII CATERING

As mentioned earlier in this document, there has been a significant change in our catering operation. We have virtually closed the in house department and offer the desired services via the private sector. Generations operates our in house pub and pays a 30% commission on all after tax sales. Private caterers service our civic clubs, and all other catering activities are handles by approved caterers selection by the individual client. We charge a per capita fee to the client when they use approved caterers to provide their services. To date we have enjoyed good success with this new direction. We continue to monitor and tweak our catering program

XIII BUSINESS/LIABILITY INSURANCES

Our property & business insurance is currently provided through the West Virginia Board of Risk and Insurance Management (BRIM). The increase for FY-20 is \$4,448 due to a general poll increase of .47% and the Hyde lawsuit for sexual harassment. Our insurance appointed attorneys, Bailey & Wyant, are vigorously defending this case and expect a favorable outcome. Our local agent is USI Insurance Services, formerly Wells Fargo, with Nick Sparachane and Nicole Whorton as our local reps. They have filled this role for many years and have been a great service provider.

XIV TAXES

Both of our venues pay state & city sales tax on food and beverage sales.(6% State and 1% City). The City sales tax increased to 1% on July1, 2015. We also collect and remit admission taxes to the State and City for events promoted by out of city and out of state promoters. Tenants such as the Wheeling Nailers and the Wheeling Symphony pay their own taxes. The tax rate on event tickets is 7.5% (6% State consumers, .5% City amusement, and 1% City sales).

XV RENEWAL & REPLACEMENT FUNDS

Both of our venues have R & R accounts. The Arena's had been funded by a flat \$3,000 per month transfer from operations, however due to budget pressures monthly contributions were terminated several years ago. Operating cost inflation, increased utility rates, and the impact of the new WV minimum wage are the primary cause of this action. The balance in the Arena Renewal & Replacement as of May 31, 2019 is \$172,603. The Theatre's renewal & replacement fund is determined by a designated portion of the collected facility fees and is transferred to a special account in the Community Foundation. The purpose of these funds are not routine purchases, but large or emergency items which require formal approval of the Authority. The Theatre funds are not presently controlled by the Authority but a fiduciary committee composed of Frank Obrien, Randy Whorls, and Heidi Friend. Thus, due to current accounting standards, the Community Fund Account is not part of our Balance Sheet.

XVI CAPITAL IMPROVEMENTS

The FY-20 operating budget includes no funding for capital improvements at this time. We are looking at additional and assorted grant funds for Theatre projects. When this is finalized we will decide how to best use the limited funds available to accomplish our highest priorities. On the Arena front, we are celebrating the construction program funded by the city sales tax. It includes the new center hung video board, the ribbon board, all new seating and railings, ice floor cover, zamboni, overhead doors, and the grand lobby, new front, team shop & ticket offices. New dashers and glass were added last summer. This is the most significant improvement program since our opening in 1977. These improvements are being financed by a portion on the City sales tax implemented in October, 2013. We are truly entering a new era for The Sports and Entertainment Authority.

GREATER WHEELING
SPORTS AND ENTERTAINMENT AUTHORITY
FY-20 BUDGET

ACCT NO	ACCOUNT TITLE	TOTAL BUDGET	WESBANCO ARENA	CAPITOL THEATRE
	REVENUES			
500	RENT	570,000	350,000	220,000
510	CONCESSIONS	620,000	460,000	160,000
520	REIMBURSED EXPENSES	660,000	320,000	340,000
530	ADVERTISING	15,000	0	15,000
515	CATERING	68,000	40,000	28,000
550	COMMISSIONS	31,500	17,500	14,000
420	HOTEL/MOTEL	260,000	200,000	60,000
412	INTEREST	16,000	16,000	0
540	MISCELLANEOUS	22,500	17,500	5,000
560	NAMING RIGHTS	271,000	271,000	0
570	FACILITY FEES	248,000	168,000	80,000
580	POURING RIGHTS	15,000	13,500	1,500
590	CONC. COMM./LEASE INCOME	<u>188,400</u>	<u>135,000</u>	<u>53,400</u>
	TOTAL REVENUE	2,985,400	2,008,500	976,900

	EXPENSES			
	BUILDING MAINTENANCE			
601	SUPERVISION	54,000	40,500	13,500
602	LABOR	156,000	116,000	40,000
603	BUILDING MAINTENANCE	29,500	20,000	9,500
604	EQUIPMENT MAINTENANCE	17,500	10,000	7,500
605	OPERATIONS	72,500	52,000	20,500
606	OFFICE EXPENSE	0	0	0
607-A	ELECTRIC	208,000	162,000	46,000
607-B	WATER/SEWAGE	40,500	29,000	11,500
607-C	GAS	<u>105,500</u>	<u>62,000</u>	<u>43,500</u>
	TOTAL BUILDING EXPENSE	683,500	491,500	192,000

	CONCESSIONS			
611	SUPERVISION	36,000	18,000	18,000
612	LABOR	85,100	66,700	18,400
614	EQUIPMENT MAINTENANCE	3,000	1,500	1,500
615	OPERATIONS	3,800	1,800	2,000
616	OFFICE EXPENSES	200	100	100
617	CONCESSION SUPPLIES	<u>241,800</u>	<u>197,800</u>	<u>44,000</u>
	TOTAL CONCESSIONS	369,900	285,900	84,000

ACCT NO	ACCOUNT TITLE	TOTAL BUDGET	WESBANCO ARENA	CAPITOL THEATRE
<u>CATERING</u>				
621	SUPERVISION	0	0	0
622	LABOR	2,700	1,500	1,200
624	EQUIPMENT MAINTENANCE	300	0	300
625	OPERATIONS	2,000	500	1,500
626	OFFICE EXPENSES	0	0	0
627	FOOD SUPPLIES	<u>18,100</u>	<u>7,600</u>	<u>10,500</u>
	TOTAL CATERING	23,100	9,600	13,500
<u>EVENT OPERATIONS</u>				
631	SUPERVISION	161,300	54,500	106,800
632	USHERS	33,400	24,400	9,000
633	TICKET TAKERS/DOOR GUARDS	45,700	37,200	8,500
634	EQUIPMENT RENTALS	4,000	2,500	1,500
635	OPERATIONS	77,000	76,000	1,000
636	SECURITY	37,800	32,000	5,800
637	MATERIAL AND SUPPLIES	198,000	132,000	66,000
638	STAGEHANDS AND RIGGERS	<u>187,000</u>	<u>45,000</u>	<u>142,000</u>
	TOTAL EVENT OPERATIONS	744,200	403,600	340,600
<u>BOX OFFICE</u>				
641	SUPERVISION	35,800	17,900	17,900
642	LABOR	41,600	27,800	13,800
643	OUTLET EXPENSES	0	0	0
644	EQUIPMENT MAINTENANCE	0	0	0
646	OFFICE EXPENSES	300	200	100
647	ADVERTISING / PROMOTIONAL EXP	90,500	44,000	46,500
648	CONTRACT FEES	0	0	0
649	EQUIPMENT RENTAL	0	0	0
	TOTAL BOX OFFICE	168,200	89,900	78,300
<u>ADMINISTRATIVE</u>				
661	SUPERVISION	78,600	52,400	26,200
662	LABOR	61,400	40,000	21,400
663	INSURANCES	98,500	66,000	32,500
664	EQUIPMENT MAINTENANCE	700	500	200
665	TELEPHONE	13,500	9,300	4,200
666	OFFICE EXPENSES	22,000	17,000	5,000

(14)

667	TRAVEL	6,400	6,400	400
668	LEGAL SERVICES	2,000	1,000	1,000
669A	MISCELLANEOUS EXPENSES	9,500	7,800	1,700
669B	NAMING RIGHTS	208,500	208,500	0
669C	POURING RIGHTS	5,200	5,200	0
	TOTAL ADMINISTRATIVE	506,300	413,700	92,600

ACCT NO	ACCOUNT TITLE	TOTAL BUDGET	WESBANCO ARENA	CAPITOL THEATRE
671	<u>ACCOUNTING</u>			
671	SUPERVISION	8,800	4,400	4,400
672	LABOR	43,000	21,500	21,500
673	PAYROLL SERVICES	8,500	7,000	1,500
674	EQUIPMENT MAINTENANCE	700	500	200
676	OFFICE EXPENSES	2,000	500	1,500
677	AUDIT EXPENSES	30,000	18,000	12,000
679	FEDERAL / STATE TAX EXPENSE	200	100	100
	TOTAL ACCOUNTING	93,200	52,000	41,200

(15)

ACCT NO	ACCOUNT TITLE	TOTAL BUDGET	WESBANCO ARENA	CAPITOL THEATRE
	<u>EMPLOYEE WELFARE</u>			
681	VACATION / HOLIDAY	0	0	0
682	SICK LEAVE	0	0	0
683	UNEMPLOYMENT INSURANCE	13,200	8,000	5,200
684	GROUP INSURANCE	221,500	155,000	66,500
685	FICA	87,700	51,700	36,000
686	WORKMENS COMPENSATION	37,100	21,900	15,200
687	EDUCATION / SEMINARS / TRAINING	31,000	20,000	11,000
688	PENSION	4,200	4,200	0
689	MISCELLANEOUS	2,300	1,500	800
	TOTAL EMPLOYEE WELFARE EXPENSE	397,000	262,300	134,700

TOTAL OPERATING EXPENSES 2,985,400 2,008,500 976,900

OTHER	0	0	0
CAPITAL IMPROVEMENTS	0	0	0
REPLACEMENT FUND - CC	0	0	0

GRAND TOTAL 2,985,400 2,008,500 976,900

REVENUE IN EXCESS OF EXPENSES 0 0 0

GREATER WHEELING SPORTS
AND ENTERTAINMENT AUTHORITY

VENUE RENTAL RATES
EFFECTIVE SEPTEMBER 1, 2016



CAPITOL THEATRE

Theatre Rental for Profit (Performance Day) vs. 10% Cap @7,500	\$2,500
Theatre Rental for Profit (Non-Performance Day)	\$1,500
Theatre Rental for Non Profit (Performance Day) vs. 10% Cap @ 7,500	\$2,000
Theatre Rental for Non Profit (Non-Performance Day)	\$1,200
Capitol Ballroom (Includes 1 Door Guard)	\$750
Combination Theatre/ Ballroom for Weddings and Receptions (includes House sound & lights and 2 Door Guards)	\$2,500
Mezzanine and Lobby Rentals should inquire with Theatre Management.	

**GREATER WHEELING SPORTS
AND ENTERTAINMENT AUTHORITY**

**VENUE RENTAL RATES
EFFECTIVE SEPTEMBER 1, 2016**



Arena Rental for Profit (Sun. thru Thurs.) vs. 10% Cap at \$12,000		\$3000
Arena Rental for Profit (Fri. & Sat.) vs. 10% Cap \$12,000		\$3,500
Arena Rental for Non Profit (Sun. thru Thurs.)		\$2,500
Arena Rental for Non Profit (Fri. & Sat.)		\$2,500
Club Rental		
4 hrs or less		\$200
Every hr. after 4 hours		\$50
All Day		\$400
West Meeting Room (4 hr or less)	<u>Mon.- Fri. Day Time</u>	<u>Evenings/Weekends</u>
25 people or less	\$50	\$200
25-50 people	\$100	\$250
Over 50 people	\$150	\$300
Every hr. after 4 hrs.	\$25	\$35
Outdoor Patio		
4 hrs. or less		\$250
Every Hour after 4 hrs.		\$50
All Day		\$400
Holidays & Special Events		\$1,000
Arena Lobby (3 rd weekend in June – 3 rd weekend Sept.)		\$1,500

**GREATER WHEELING SPORTS
AND ENTERTAINMENT AUTHORITY**

**LABOR RATES
EFFECTIVE SEPTEMBER 1, 2018**

All labor charge will be charged at a 4 hour minimum quarter hour increments.

Bartenders	\$14.50 per hour
TT/DG	\$14.50 per hour
Ushers	\$14.00 per hour
Ticket Sellers	\$15.00 per hour
Restroom Attendant	\$13.50 per hour
Wheeling Police Department	\$45.00 per hour
McKeen Security	\$15.25 per hour
Setup/Teardown/ Maintenance	\$16.50 per hour
Riggers	Per Contract
Stagehands (I.A.T.S.E. Local 64)	Per contract
Runner	
10 or more hours	\$250.00
Less than 10 hours	\$190.00
Paramedics	\$40/hr. per medic

*All arena events require minimum of two restrooms porters.

GREATER WHEELING SPORTS
AND ENTERTAINMENT AUTHORITY

EQUIPMENT RENTAL RATES
EFFECTIVE SEPTEMBER 1, 2016

TV/ VCR	\$25.00
Projector Screen	\$25.00
Power Point Projector	\$25.00
Table Linens	\$10.00 per linen

GREATER WHEELING SPORTS
AND ENTERTAINMENT AUTHORITY

TICKETING CHARGES
EFFECTIVE SEPTEMBER 1, 2016

All tickets for both venues will be sold via the Etix ticketing system.

- Tickets sold at Venue Box Office will be charged at \$0.13 per ticket
- Tickets sold at Etix Outlets will be charged \$0.30 per ticket
- Tickets sold with credit card purchases will be charged at 3%



WESBANCO ARENA

FACILITY FEE

EFFECTIVE NOVEMBER 1, 2018

	<u>FACILITY FEE</u>
NAILERS	.50 PER TICKET (11/1/18-9/30/19) 1.00 PER TICKET (10/1/19-9/30/20) 1.50 PER TICKET (10/1/20-9/30/21)
ROUGH RIDERS	\$2.00 PER TICKET
OTHER EVENTS	
<u>TICKET PRICES</u>	<u>FACILITY FEE</u>
\$10.00 or LESS	\$1.00 PER TICKET
\$10.01 - \$25.00	\$2.00 PER TICKET
\$25.01 - \$50.00	\$3.00 PER TICKET
OVER \$50.00	\$3.50 PER TICKET

GREATER WHEELING
SPORTS AND ENTERTAINMENT
AUTHORITY



CAPITOL THEATRE

CAPITOL THEATRE
RESTORATION / FACILITY FEE
EFFECTIVE NOVEMBER 1, 2018

<u>Ticket Price</u>	<u>Total</u>	<u>Facility</u>	<u>Restoration</u>
\$10.00 or Less	\$1.00	.50¢	.50¢
\$10.01 - \$25.00	\$2.50 per ticket	\$2.00	.50¢
\$25.01 - \$50.00	\$3.50 per ticket	\$2.50	\$1.00
Over \$50.00	\$4.00 per ticket	\$3.00	\$1.00

*These rates are in effect for all contracts signed after November 1, 2018.

GREATER WHEELING
SPORTS AND ENTERTAINMENT AUTHORITY
ARENA BUDGETS FY 15 THRU FY 20

ACCT NO	ACCOUNT TITLE	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	<u>REVENUES</u>						
500	RENT	340,000	340,000	330,000	330,000	350,000	350,000
510	CONCESSIONS	675,000	690,000	440,000	440,000	440,000	460,000
520	REIMBURSED EXPENSES	190,000	240,000	250,000	242,000	240,000	320,000
530	ADVERTISING	12,500	12,500	12,500	12,500	12,500	0
515	CATERING	35,000	52,000	72,000	72,000	75,000	40,000
550	COMMISSIONS	17,000	17,000	18,000	18,000	17,500	17,500
420	HOTEL/MOTEL	200,000	200,000	200,000	200,000	200,000	200,000
412	INTEREST	2,200	2,200	2,700	3,000	8,000	16,000
540	MISCELLANEOUS	17,500	17,500	17,500	17,500	17,500	17,500
560	NAMING RIGHTS	250,000	250,000	250,000	250,000	265,200	271,000
570	FACILITY FEES	110,000	125,000	125,000	130,000	160,000	168,000
580	POURING RIGHTS	18,000	18,000	13,500	13,500	13,500	13,500
590	CONCESSION COMMISSIONS	0	0	110,000	110,000	110,000	135,000
	TOTAL REVENUE	1,867,200	1,964,200	1,841,200	1,838,500	1,909,200	2,008,500
	<u>EXPENSES</u>						
	<u>BUILDING MAINTENANCE</u>						
601	SUPERVISION	37,200	37,200	38,700	38,700	39,700	40,500
602	LABOR	138,200	132,200	107,500	107,500	112,000	116,000
603	BUILDING MAINTENANCE	18,000	18,000	23,500	23,000	20,000	20,000
604	EQUIPMENT MAINTENANCE	10,000	10,000	8,500	8,500	8,500	10,000
605	OPERATIONS	40,000	40,000	45,000	46,000	50,000	52,000
606	OFFICE EXPENSE	100	150	100	100	100	0
607-A	ELECTRIC	163,000	159,000	154,100	154,500	162,000	162,000
607-B	WATER/SEWAGE	29,500	34,400	29,500	24,500	27,500	29,000
607-C	GAS	74,000	72,000	66,000	60,000	62,000	62,000
	TOTAL BUILDING EXPENSE	510,000	502,950	472,900	462,800	481,800	491,500
	<u>CONCESSIONS</u>						
611	SUPERVISION	16,750	16,500	17,500	17,500	17,500	18,000
612	LABOR	101,220	101,220	66,000	66,000	66,000	66,700
614	EQUIPMENT MAINTENANCE	3,000	3,000	2,000	2,000	2,700	1,500
615	OPERATIONS	4,200	4,200	2,300	2,100	2,100	1,800
616	OFFICE EXPENSES	100	100	100	100	100	100
617	CONCESSION SUPPLIES	253,000	253,000	169,400	176,900	183,000	197,800
	TOTAL CONCESSIONS	378,270	378,020	257,300	264,600	271,400	285,900

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET	FY 20 BUDGET
CATERING							
621	SUPERVISION	0	0	0	0	0	0
622	LABOR	3,000	1,500	1,500	1,500	1,200	1,500
624	EQUIPMENT MAINTENANCE	1,000	1,000	1,000	1,000	1,000	0
625	OPERATIONS	500	500	500	500	500	500
626	OFFICE EXPENSES	100	100	0	0	0	0
627	FOOD SUPPLIES	2,500	6,000	6,000	4,500	7,200	7,600
	TOTAL CATERING	7,100	9,100	9,000	7,500	9,900	9,600
EVENT OPERATIONS							
631	SUPERVISION	29,650	43,000	46,600	47,800	54,400	54,500
632	USHERS	18,000	19,500	21,000	21,000	22,500	24,400
633	TICKET TAKERS/DOOR GUARDS	29,200	34,000	34,000	34,000	36,500	37,200
634	EQUIPMENT RENTALS	500	500	2,500	2,000	1,500	2,500
635	OPERATIONS	62,500	72,500	78,000	78,000	76,000	76,000
636	SECURITY	21,000	22,000	30,000	30,000	28,000	32,000
637	MATERIAL AND SUPPLIES	67,000	84,500	90,000	90,000	110,000	132,000
638	STAGEHANDS AND RIGGERS	42,500	28,800	26,500	32,000	34,000	45,000
	TOTAL EVENT OPERATIONS	270,350	304,800	328,600	334,800	362,900	403,600
BOX OFFICE							
641	SUPERVISION	16,460	16,250	17,100	17,200	17,600	17,900
642	LABOR	31,000	30,000	27,600	27,600	27,600	27,800
643	OUTLET EXPENSES	0	0	0	0	0	0
644	EQUIPMENT MAINTENANCE	200	200	400	400	400	0
646	OFFICE EXPENSES	200	200	200	200	200	200
647	ADVERTISING / PROMOTIONAL EXP	30,000	35,000	37,500	37,500	37,500	44,000
648	CONTRACT FEES	0	0	0	0	0	0
649	EQUIPMENT RENTAL	0	0	0	0	0	0
	TOTAL BOX OFFICE	77,860	81,650	82,800	82,900	83,300	89,900
ADMINISTRATIVE							
661	SUPERVISION	48,600	48,000	50,500	50,500	51,800	52,400
662	LABOR	34,770	34,300	36,200	38,000	39,000	40,000
663	INSURANCES	62,500	60,500	60,000	62,500	62,000	66,000
664	EQUIPMENT MAINTENANCE	500	500	500	500	500	500
665	TELEPHONE	8,300	8,300	9,300	9,300	9,300	9,300
666	OFFICE EXPENSES	17,500	17,500	17,500	17,500	17,500	17,000

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET	FY 20 BUDGET
667	TRAVEL	5,000	5,000	6,000	6,000	6,000	6,000
668	LEGAL SERVICES	2,000	2,000	1,000	1,000	1,000	1,000
669A	MISCELLANEOUS EXPENSES	6,000	6,000	7,000	7,000	7,800	7,800
669B	NAMING RIGHTS	187,500	187,500	187,500	187,500	198,900	208,500
669C	POURING RIGHTS	6,700	6,700	5,025	5,025	5,025	5,200
	TOTAL ADMINISTRATIVE	379,370	376,300	380,525	384,825	398,825	413,700

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET	FY 20 BUDGET
	ACCOUNTING						
671	SUPERVISION	4,050	4,000	4,200	4,200	4,300	4,400
672	LABOR	4,000	23,300	19,000	17,500	16,300	21,500
673	PAYROLL SERVICES	4,200	4,200	4,500	4,500	5,000	7,000
674	EQUIPMENT MAINTENANCE	1,000	1,000	1,000	1,000	1,000	500
676	OFFICE EXPENSES	200	200	2,500	2,500	2,500	500
677	AUDIT EXPENSES	8,500	8,500	8,500	9,200	9,600	18,000
679	FEDERAL / STATE TAX EXPENSE	100	100	100	100	100	100
	TOTAL ACCOUNTING	22,050	41,300	39,800	39,000	38,800	52,000

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET	FY 20 BUDGET
	EMPLOYEE WELFARE						
681	VACATION / HOLIDAY	0	0	0	0	0	0
682	SICK LEAVE	0	0	0	0	0	0
683	UNEMPLOYMENT INSURANCE	5,500	5,500	8,000	8,000	8,000	8,000
684	GROUP INSURANCE	110,000	138,000	149,000	154,400	161,600	155,000
685	FICA	49,000	52,000	47,000	48,100	47,800	51,700
686	WORKMENS COMPENSATION	22,000	17,080	16,400	20,400	20,300	21,900
687	EDUCATION / SEMINARS / TRAINING	18,000	22,000	20,000	20,000	20,000	20,000
688	PENSION	6,000	4,800	4,800	4,800	4,200	4,200
689	MISCELLANEOUS	2,500	2,500	2,500	2,500	375	1,500
	TOTAL EMPLOYEE WELFARE EXPENSE	213,000	241,880	247,700	258,200	262,275	262,300

TOTAL OPERATING EXPENSES	1,858,000	1,936,000	1,818,625	1,834,625	1,909,200	2,008,500
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OTHER	0	0	0	0	0	0
CAPITAL IMPROVEMENTS	0	16,200	22,575	3,875	0	0
REPLACEMENT FUND - CC	9,200	12,000	0	0	0	0

GRAND TOTAL	1,867,200	1,964,200	1,841,200	1,838,500	1,909,200	2,008,500
REVENUE IN EXCESS OF EXPENSES	0	0	0	0	0	0

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GREATER WHEELING
SPORTS AND ENTERTAINMENT AUTHORITY
THEATRE BUDGETS FY 15 THRU FY 20

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET
	REVENUES					
500	RENT	168,000	168,000	168,000	172,000	220,000
510	CONCESSIONS	120,000	130,000	128,000	130,000	146,000
520	REIMBURSED EXPENSES	260,000	295,000	290,000	298,000	335,000
530	ADVERTISING	7,500	7,500	7,500	12,500	15,000
515	CATERING	27,000	35,000	35,000	34,000	32,000
550	COMMISSIONS	13,000	13,000	12,000	14,000	12,500
420	HOTEL/MOTEL	65,000	60,000	60,000	60,000	60,000
412	INTEREST	400	400	0	0	0
540	MISCELLANEOUS	7,500	7,500	7,500	7,500	6,000
560	NAMING RIGHTS	0	0	0	0	0
570	FACILITY FEES	55,200	64,000	60,000	68,000	74,000
580	POURING RIGHTS	2,000	2,000	1,500	1,500	1,500
590	PROPERTY LEASE INCOME	42,500	47,500	49,500	50,700	52,100
	TOTAL REVENUE	768,100	829,900	819,000	848,200	954,100
	EXPENSES					
	BUILDING MAINTENANCE					
601	SUPERVISION	12,500	12,500	12,900	12,900	13,300
602	LABOR	44,000	51,000	35,800	38,000	43,000
603	BUILDING MAINTENANCE	14,000	12,000	11,000	1,200	7,500
604	EQUIPMENT MAINTENANCE	2,400	2,400	4,000	3,000	5,000
605	OPERATIONS	14,000	16,800	16,000	16,000	17,500
606	OFFICE EXPENSE	50	50	100	100	100
607-A	ELECTRIC	38,000	40,000	42,000	42,000	46,500
607-B	WATER/SEWAGE	10,000	9,000	8,500	8,500	11,500
607-C	GAS	41,500	41,500	38,000	39,000	41,000
	TOTAL BUILDING EXPENSE	176,450	185,250	168,300	160,700	185,400
	CONCESSIONS					
611	SUPERVISION	16,750	16,500	17,500	17,500	17,500
612	LABOR	26,400	26,400	28,100	23,500	21,900
614	EQUIPMENT MAINTENANCE	1,000	1,000	2,500	2,000	2,000
615	OPERATIONS	4,000	4,000	2,300	2,300	2,500
616	OFFICE EXPENSES	50	50	50	100	100
617	CONCESSION SUPPLIES	37,200	41,200	35,200	35,700	40,000
	TOTAL CONCESSIONS	85,400	89,150	85,650	81,100	84,000

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET
	<u>CATERING</u>					
621	SUPERVISION	0	0	0	0	0
622	LABOR	2,500	1,500	1,500	1,500	1,200
624	EQUIPMENT MAINTENANCE	500	500	500	500	500
625	OPERATIONS	2,500	2,500	2,500	2,500	2,500
626	OFFICE EXPENSES	50	50	50	100	100
627	FOOD SUPPLIES	1,500	7,500	11,000	11,000	10,500
	TOTAL CATERING	7,050	12,050	15,550	15,600	14,800
	<u>EVENT OPERATIONS</u>					
631	SUPERVISION	61,610	74,700	79,900	80,900	111,600
632	USHERS	9,800	8,800	8,200	8,200	10,000
633	TICKET TAKERS/DOOR GUARDS	11,500	11,500	10,200	10,000	12,000
634	EQUIPMENT RENTALS	500	500	1,500	1,500	1,500
635	OPERATIONS	8,500	1,500	1,500	1,500	1,500
636	SECURITY	5,000	5,800	3,800	4,200	5,200
637	MATERIAL AND SUPPLIES	66,000	66,000	59,000	62,000	52,000
638	STAGEHANDS AND RIGGERS	83,000	98,000	82,000	108,000	140,000
	TOTAL EVENT OPERATIONS	245,910	266,800	246,100	276,300	333,800
	<u>BOX OFFICE</u>					
641	SUPERVISION	16,460	16,250	17,100	17,200	17,600
642	LABOR	14,500	14,500	13,200	13,200	13,200
643	OUTLET EXPENSES	0	0	0	0	0
644	EQUIPMENT MAINTENANCE	100	100	200	200	200
646	OFFICE EXPENSES	100	100	100	100	100
647	ADVERTISING / PROMOTIONAL EXP	35,000	40,000	44,700	45,200	45,000
648	CONTRACT FEES	0	0	0	0	0
649	EQUIPMENT RENTAL	0	0	0	0	0
	TOTAL BOX OFFICE	66,160	70,950	75,300	75,900	76,100
	<u>ADMINISTRATIVE</u>					
661	SUPERVISION	24,300	23,900	25,300	25,300	25,900
662	LABOR	18,730	18,700	19,500	20,500	21,000
663	INSURANCES	22,000	24,000	27,500	30,500	29,800
664	EQUIPMENT MAINTENANCE	200	250	200	200	200
665	TELEPHONE	3,500	3,500	3,600	3,700	5,000
666	OFFICE EXPENSES	3,200	6,500	6,000	4,000	4,000

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET
667	TRAVEL	2,600	2,600	3,600	4,000	4,000
668	LEGAL SERVICES	1,000	1,000	1,000	1,000	1,000
669A	MISCELLANEOUS EXPENSES	500	500	1,000	1,000	1,000
669B	NAMING RIGHTS	0	0	0	0	0
669C	POURING RIGHTS	0	0	0	0	0
	TOTAL ADMINISTRATIVE	76,030	80,950	87,700	90,200	91,900

ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET
	ACCOUNTING					
671	SUPERVISION	4,050	4,000	4,200	4,200	4,300
672	LABOR	4,000	11,700	19,000	17,500	16,300
673	PAYROLL SERVICES	1,800	1,700	1,700	1,500	1,500
674	EQUIPMENT MAINTENANCE	50	50	100	100	100
676	OFFICE EXPENSES	200	200	2,500	2,000	2,000
677	AUDIT EXPENSES	7,500	7,500	7,500	9,200	9,600
679	FEDERAL / STATE TAX EXPENSE	100	100	100	100	100
	TOTAL ACCOUNTING	17,700	25,250	35,100	34,600	33,900

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ACCT NO	ACCOUNT TITLE	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 BUDGET
	EMPLOYEE WELFARE					
681	VACATION / HOLIDAY	0	0	0	0	0
682	SICK LEAVE	0	0	0	0	0
683	UNEMPLOYMENT INSURANCE	3,500	3,500	3,000	4,000	4,000
684	GROUP INSURANCE	36,000	52,000	57,600	57,600	69,600
685	FICA	27,900	24,000	28,000	30,900	36,500
686	WORKMENS COMPENSATION	14,000	12,000	10,000	13,100	15,500
687	EDUCATION / SEMINARS / TRAINING	9,000	5,000	6,000	7,500	8,000
688	PENSION	2,000	0	0	0	0
689	MISCELLANEOUS	1,000	1,000	700	700	600
	TOTAL EMPLOYEE WELFARE EXPENSE	93,400	97,500	105,300	113,800	134,200

TOTAL OPERATING EXPENSES 768,100 827,900 819,000 848,200 954,100

OTHER	0	0	0	0	0	0
CAPITAL IMPROVEMENTS	0	2,000	0	0	0	0
REPLACEMENT FUND - CC	0	0	0	0	0	0

GRAND TOTAL 768,100 829,900 819,000 848,200 954,100

REVENUE IN EXCESS OF EXPENSES 0 0 0 0 0

**GREATER WHEELING
SPORTS & ENTERTAINMENT AUTHORITY
ARENA ACTUALS**

ACCT NO	ACCOUNT TITLE	FY 15	FY 16	FY 17	APRIL, 2019
		ACTUAL	ACTUAL	ACTUAL	ACTUAL
	<u>REVENUES</u>				
500	RENT	294,281	279,647	367,659	316,037
510	CONCESSIONS	626,791	446,694	313,340	356,275
520	REIMBURSED EXPENSES	251,791	156,700	186,271	329,098
530	ADVERTISING	10,000	0	0	0
515	CATERING	68,855	80,534	61,536	24,957
550	COMMISSIONS	21,533	13,726	14,750	17,182
420	HOTEL/MOTEL	200,000	200,000	200,000	200,000
412	INTEREST	2,744	2,515	3,110	16,247
540	MISCELLANEOUS	9,530	18,131	13,508	53,456
560	NAMING RIGHTS	250,000	250,000	250,000	263,422
570	FACILITY FEES	101,882	96,057	129,855	119,572
580	POURING RIGHTS	18,000	13,500	13,500	13,500
590	Concession Commissions	0	109,325	87,009	121,396
	TOTAL REVENUE	1,855,407	1,666,829	1,640,538	1,831,142
	<u>EXPENSES</u>				
	<u>BUILDING MAINTENANCE</u>				
601	SUPERVISION	36,445	37,690	38,677	32,593
602	LABOR	131,141	102,205	106,142	92,107
603	BUILDING MAINTENANCE	11,635	25,038	61,814	10,083
604	EQUIPMENT MAINTENANCE	4,238	8,008	10,208	9,142
605	OPERATIONS	38,844	46,451	45,559	47,920
606	OFFICE EXPENSE	0	0	0	0
607-A	ELECTRIC	142,624	144,784	154,879	136,072
607-B	WATER/SEWAGE	28,113	22,049	18,884	21,379
607-C	GAS	28,617	28,127	24,635	32,685
	TOTAL BUILDING EXPENSE	421,657	414,352	460,798	381,981
	<u>CONCESSIONS</u>				
611	SUPERVISION	16,367	12,806	9,767	14,525
612	LABOR	87,313	62,287	46,492	51,784
614	EQUIPMENT MAINTENANCE	485	94	796	0
615	OPERATIONS	3,172	2,912	2,772	964
616	OFFICE EXPENSES	0	0	0	0
617	CONCESSION SUPPLIES	280,918	200,796	148,361	181,925
	TOTAL CONCESSIONS	388,255	278,895	208,188	249,198

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ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY-17 ACTUAL	APRIL, 2019 ACTUAL
<u>CATERING</u>					
621	SUPERVISION	0	0	0	0
622	LABOR	0	0	0	0
624	EQUIPMENT MAINTENANCE	0	62	486	0
625	OPERATIONS	452	432	243	0
626	OFFICE EXPENSES	0	0	0	0
627	FOOD SUPPLIES	4,230	4,797	1,343	7,258
	TOTAL CATERING	4,682	5,291	2,072	7,258
<u>EVENT OPERATIONS</u>					
631	SUPERSVISION	28,573	42,046	46,919	46,378
632	USHERS	17,723	20,225	18,868	22,696
633	TICKET TAKERS/DOOR GUARDS	29,797	28,451	27,041	36,020
634	EQUIPMENT RENTALS	0	0	0	0
635	OPEARIONS	61,994	79,597	49,806	64,317
636	SECURITY	20,378	26,298	22,889	29,227
637	MATERIAL AND SUPPLIES	108,387	98,848	65,456	123,438
638	STAGEHANDS AND RIGGERS	45,286	20,016	27,704	43,703
	TOTAL EVENT OPERATIONS	312,138	315,481	258,683	365,779
<u>BOX OFFICE</u>					
641	SUPERVISION	16,120	16,671	17,108	14,394
642	LABOR	23,658	21,719	22,104	25,340
643	OUTLET EXPENSES	0	0	0	0
644	EQUIPMENT MAINTENANCE	0	0	0	0
646	OFFICE EXPENSES	0	0	0	0
647	ADVERTISING / PROMOTIONAL EXP	64,534	24,025	33,033	40,576
648	CONTRACT FEES	0	0	0	0
649	EQUIPMENT RENTAL	0	0	0	0
	TOTAL BOX OFFICE	104,312	62,415	72,245	80,310
<u>ADMINISTRATIVE</u>					
661	SUPERVISION	47,572	49,200	50,489	42,269
662	LABOR	34,038	35,205	37,269	32,022
663	INSURANCES	48,582	51,363	57,334	52,772
664	EQUIPMENT MAINTENANCE	0	0	0	0
665	TELEPHONE	6,719	6,447	8,696	8,036
666	OFFICE EXPENSES	18,057	14,074	17,364	14,214

667	TRAVEL	1,045	1,246	1,478	1,200				
668	LEGAL SERVICES	0	0	0	0				
669A	MISCELLANEOUS EXPENSES	6,446	4,126	5,285	5,812				
669B	NAMING RIGHTS	187,500	187,500	187,500	199,047				
669C	POURING RIGHTS	6,700	5,025	10,050	5,025				
	TOTAL ADMINISTRATIVE	356,659	354,186	375,465	360,397				

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
	ACCOUNTING				
671	SUPERVISION	3,964	4,100	4,207	3,522
672	LABOR	3,810	796	3,873	14,569
673	PAYROLL SERVICES	4,514	3,923	4,836	4,964
674	EQUIPMENT MAINTENANCE	0	0	0	0
676	OFFICE EXPENSES	0	0	0	0
677	AUDIT EXPENSES	7,020	7,020	8,060	17,825
679	FEDERAL / STATE TAX EXPENSE	0	397	0	0
	TOTAL ACCOUNTING	19,308	16,236	20,976	40,880

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
	EMPLOYEE WELFARE				
681	VACATION / HOLIDAY	(2,193)	(1,310)	2,003	0
682	SICK LEAVE	0	0	0	0
683	UNEMPLOYEMENT INSURANCE	3,213	9,753	6,556	5,055
684	GROUP INSURANCE	93,608	75,990	98,313	142,682
685	FICA	44,901	41,046	39,639	40,352
686	WORKMENS COMPENSATION	11,180	12,009	9,741	14,550
687	EDUCATION / SEMINARS / TRAINING	4,808	5,720	4,183	6,009
688	PENSION	10,589	2,430	6,386	2,965
689	MISCELLANEOUS	16	0	7,209	165
	TOTAL EMPLOYEE WELFARE EXPENSE	166,122	145,638	174,030	211,778

TOTAL OPERATING EXPENSES 1,773,133 1,592,494 1,572,457 1,697,581

	OTHER	0	0	0	0
	CAPITAL IMPROVEMENTS	0	5,000	36,691	56,136
	REPLACEMENT FUND - CC	0	0	0	0

GRAND TOTAL 1,773,133 1,597,494 1,609,148 1,753,717

REVENUE IN EXCESS OF EXPENSES 82,274 69,335 31,390 77,425

**GREATER WHEELING
SPORTS & ENTERTAINMENT AUTHORITY
THEATRE ACTUALS**

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
	REVENUES				
500	RENT	164,086	145,930	163,428	189,984
510	CONCESSIONS	112,425	123,398	118,065	124,335
520	REIMBURSED EXPENSES	278,256	209,402	281,541	312,073
530	ADVERTISING	5,000	0	0	0
515	CATERING	26,046	21,702	17,927	16,712
550	COMMISSIONS	8,318	7,756	8,703	7,186
420	HOTEL/MOTEL	60,000	60,000	60,000	60,000
412	INTEREST	0	0	0	0
540	MISCELLANEOUS	0	0	5,000	0
560	NAMING RIGHTS	0	0	0	0
570	FACILITY FEES	52,410	53,381	64,024	73,214
580	POURING RIGHTS	2,000	1,500	1,500	1,500
590	LEASE INCOME	42,314	45,918	49,613	43,222
	TOTAL REVENUE	750,855	668,987	769,801	828,226
	EXPENSES				
	BUILDING MAINTENANCE				
601	SUPERVISION	12,148	12,563	12,893	10,864
602	LABOR	35,397	32,601	33,314	32,750
603	BUILDING MAINTENANCE	8,312	5,292	14,028	7,388
604	EQUIPMENT MAINTENANCE	82	469	669	6,318
605	OPERATIONS	17,662	12,926	14,480	14,383
606	OFFICE EXPENSE	0	0	0	0
607-A	ELECTRIC	36,686	43,020	41,734	31,248
607-B	WATER/SEWAGE	7,905	5,671	10,404	9,408
607-C	GAS	34,040	27,918	27,319	30,805
	TOTAL BUILDING EXPENSE	152,232	140,460	154,841	143,164
	CONCESSIONS				
611	SUPERVISION	16,367	12,805	9,766	14,525
612	LABOR	25,852	17,431	15,033	8,903
614	EQUIPMENT MAINTENANCE	279	0	0	0
615	OPERATIONS	2,550	2,815	2,350	9
616	OFFICE EXPENSES	0	0	0	0
617	CONCESSION SUPPLIES	27,752	34,282	27,959	39,393
	TOTAL CONCESSIONS	72,800	67,333	55,108	62,830

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
<u>CATERING</u>					
621	SUPERVISION	0	0	0	0
622	LABOR	0	0	0	0
624	EQUIPMENT MAINTENANCE	0	0	0	117
625	OPERATIONS	1,960	1,588	1,171	910
626	OFFICE EXPENSES	0	0	0	0
627	FOOD SUPPLIES	9,915	9,659	3,896	5,646
	TOTAL CATERING	11,875	11,247	5,067	6,673
<u>EVENT OPERATIONS</u>					
631	SUPERVISION	59,901	74,452	80,061	84,387
632	USHERS	6,976	7,245	7,958	6,300
633	TICKET TAKERS/DOOR GUARDS	9,063	6,580	8,290	5,133
634	EQUIPMENT RENTALS	0	0	0	0
635	OPERATIONS	0	0	0	0
636	SECURITY	3,472	2,056	5,093	4,812
637	MATERIAL AND SUPPLIES	53,935	41,199	45,201	58,972
638	STAGEHANDS AND RIGGERS	103,681	69,822	126,132	131,330
	TOTAL EVENT OPERATIONS	237,028	201,354	272,735	290,934
<u>BOX OFFICE</u>					
641	SUPERVISION	16,120	16,671	17,108	14,393
642	LABOR	12,305	11,449	12,092	12,818
643	OUTLET EXPENSES	0	0	0	0
644	EQUIPMENT MAINTENANCE	0	0	0	0
646	OFFICE EXPENSES	0	0	0	0
647	ADVERTISING / PROMOTIONAL EXP	49,338	40,701	43,452	43,229
648	CONTRACT FEES	0	0	0	0
649	EQUIPMENT RENTAL	0	0	0	0
	TOTAL BOX OFFICE	77,763	68,821	72,652	70,440
<u>ADMINISTRATIVE</u>					
661	SUPERVISION	23,786	24,601	25,245	21,135
662	LABOR	18,362	18,992	20,060	17,210
663	INSURANCES	21,738	22,829	26,495	23,662
664	EQUIPMENT MAINTENANCE	0	0	0	0
665	TELEPHONE	2,875	3,439	3,692	2,850
666	OFFICE EXPENSES	7,442	1,477	3,369	2,095

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
667	TRAVEL	1,217	1,072	1,246	1,093
668	LEGAL SERVICES	0	0	0	0
669A	MISCELLANEOUS EXPENSES	0	0	0	0
669B	NAMING RIGHTS	0	0	0	0
669C	POURING RIGHTS	0	0	0	0
	TOTAL ADMINISTRATIVE	75,420	72,410	80,107	68,045

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
671	<u>ACCOUNTING</u>				
	SUPERVISION	3,964	4,100	4,208	3,522
672	LABOR	3,810	796	3,828	14,569
673	PAYROLL SERVICES	0	0	0	0
674	EQUIPMENT MAINTENANCE	0	0	0	0
676	OFFICE EXPENSES	0	0	0	0
677	AUDIT EXPENSES	7,020	7,020	7,020	4,000
679	FEDERAL / STATE TAX EXPENSE	0	0	0	0
	TOTAL ACCOUNTING	14,794	11,916	15,056	22,091

ACCT NO	ACCOUNT TITLE	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 ACTUAL	APRIL, 2019 ACTUAL
	<u>EMPLOYEE WELFARE</u>				
681	VACATION / HOLIDAY	(2,193)	(1,310)	2,003	0
682	SICK LEAVE	0	0	0	0
683	UNEMPLOYMENT INSURANCE	504	0	2,940	0
684	GROUP INSURANCE	38,400	45,600	42,872	50,000
685	FICA	26,692	23,974	28,120	27,855
686	WORKMENS COMPENSATION	6,864	7,194	9,328	9,840
687	EDUCATION / SEMINARS / TRAINING	3,262	4,575	3,883	5,752
688	PENSION	0	0	130	0
689	MISCELLANEOUS	0	0	0	0
	TOTAL EMPLOYEE WELFARE EXPENSE	73,529	80,033	89,276	93,447

TOTAL OPERATING EXPENSES	715,441	653,574	744,842	757,624
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OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	7,469
REPLACEMENT FUND - CC	0	0	0	0

GRAND TOTAL	715,441	653,574	744,842	765,093
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REVENUE IN EXCESS OF EXPENSES	35,414	15,413	24,959	63,133
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