



City Clerk
1500 Chapline Street
Wheeling, WV 26003
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wheelingwv.gov

Agenda
Finance Committee
January 21, 2020 5:15 pm
City Council Chambers

The Finance Committee of Wheeling City Council will meet on Tuesday January 21, 2020 at 5:15 p.m. in City Council Chambers. The following matters will be discussed:

- A. Financial Statement December 2019
- B. Other Items for Discussion



**CITY OF WHEELING- FINANCE DEPARTMENT
1500 CHAPLINE STREET, ROOM 109
WHEELING WV 26003
(304) 234 - 3654**

The Honorable Glenn F. Elliott, Jr.
Mayor of the City of Wheeling
And Members of Council

Council Members:

In accordance with the provisions of the Charter of the City of Wheeling, West Virginia, submitted herewith is the monthly Financial Statement as of December, 2019.

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

Seth D. McIntyre
Director of Finance

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CITY OF WHEELING
STATEMENT OF FUND TYPES

Dec-19

	BALANCE AT 7/1/2019	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 12/31/2019
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	1,139,868	23,720,724	23,499,116	1,361,476
MUNI FIN STABILIZATION FUND	1,811,681	1,208	500,000	1,312,889
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>2,953,599</u>	<u>23,721,932</u>	<u>23,999,116</u>	<u>2,676,415</u>
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	20,379	48,749	56,045	13,083
CONSOL. INV. FUND-CASH	645,618	3,459,671	3,889,471	215,818
CONSOL. INV. FUND-INVEST.	4,380,522	701,606	979,957	4,102,171
PUBLIC SAFETY-CASH	788,584	175,561	172,016	792,128
WORKERS COMP.	112,824	240,592	276,971	76,444
CDBG&HOME PROGRAM-CASH	1,175	963,757	963,731	1,201
POLICE COURT CHECK. ACCT.	25.00	-	20.00	5.00
CENTER MARKET CONCESSIONS	3,785	57,636	59,157	2,264
ARTS & CULTURE COMM.	11,777	13,870	10,651	14,996
Subtotal	<u>5,964,687</u>	<u>5,661,441</u>	<u>6,408,019</u>	<u>5,218,110</u>
CAPITAL PROJECTS FUNDS:				
District 1 TIF Fund	12,711	743,353	-	756,065
District 1 TIF Fund Excess	469,281	729	469,281	729
TIF Project Fund 2018	3,998,577	35,012	-	4,033,589
TIF Bonds DSR 2018	387,853	3,385	3,385	387,853
TIF Bonds DSR 2016	340,393	2,527	2,527	340,393
TIF Bonds Adm Exp - 2016	5,006	28	2,492	2,541
TIF Bonds Revenue 2016	235	108	-	343
TIF Bonds Adm Exp - 2018	5,003	26	2,992	2,037
TIF Bonds Revenue 2018	15,716	19,907	13,468	22,154
Downtown Redev Proj. Fund 2016	535,943	4,693	-	540,636
Center Wheeling Redevelopment Project - Phase One	72,606	12,518	9,500	75,624
Sales Tax Bonds 2014-Adm. Exp.	6	0	-	6
Sales Tax Bonds 2014-DSR Fund	531,898	4,077	4,077	531,898
Subtotal	<u>6,375,229</u>	<u>826,363</u>	<u>507,723</u>	<u>6,693,869</u>
DEBT SERVICE FUND:				
TIF Bonds P & I 2016	109,368	3,511	107,942	4,937
TIF Bonds P & I 2018	125,386	19,016	138,838	5,565
Sales Tax Bonds 2014-P&I Fund	6,842	265,884	57,381	215,345
MUNICIPAL BOND COMM GO '15	152,258	106,577	12,427	246,409
Subtotal	<u>393,855</u>	<u>394,987</u>	<u>316,587</u>	<u>472,256</u>
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	3,480,680	13,131,366	12,906,146	3,705,900
WATER DEPT.-CONSUM. DEP.	176,775	123,772	129,885	170,662
WATER DEPT.-U.F.W. FD.	367,145	68,430	-	435,575
WATER DEPT.-MAINT. FUND TANK PAINTING	488,413	60,980	172,500	376,893
WATER DEPT.-VEHICLE REPLACEMENT	592,442	24,858	115,223	502,077
WATER DEPT.-EMERGENCY FUND (SB234)	1,170,811	12,273	-	1,183,084
WATER DEPT.-MEMBRANE REPLACEMENT	725,360	73,300	-	798,660
WATER DEPT.-WTP SITE IMPROVEMENT	381,689	4,001	-	385,691
WATER DEPT.-WTP CONSTRUCTION FUND	27	-	-	27
WATER DEPT.-CONSTRUCTION ACCT	2,335,236	16,415	884,404	1,467,248
WATER DEPT.-PETTY CASH	3,676	23,158	25,081	1,753
WATER DEPT.-INS.	266,245	30,300	123,202	173,342
WATER DEPT.-MUN.BD.FD.	3,363,525	1,498,788	802,679	4,059,634
WATER DEPT.-RENEW & REPLACE.	1,037,042	10,871	-	1,047,913
Subtotal	<u>14,389,066</u>	<u>15,078,512</u>	<u>15,159,120</u>	<u>14,308,459</u>

CITY OF WHEELING
STATEMENT OF FUND TYPES

Dec-19

	BALANCE AT 7/1/2019	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	BALANCE AT 12/31/2019
W.P.C.D.-FUND-CASH	154,748	3,348,898	3,305,064	198,582
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	174,832	39,700	44,650	169,882
W.P.C.D.-VEHICLE REPLACEMENT	158,614	71,802	63,167	167,249
W.P.C.D.-BOND COMM.	1,430,272	806,584	764,516	1,472,341
W.P.C.D.-DEPR. FUND	538,661	84,383	-	623,044
Subtotal	<u>2,457,627</u>	<u>4,351,367</u>	<u>4,177,396</u>	<u>2,631,598</u>
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	41,608,044	4,929,569	2,619,961	43,917,651
FIREMEN'S RETIRE.-OTHER	31,596,964	4,208,217	2,228,760	33,576,421
POLICE RETIRE.-OTHER	26,258,448	3,134,525	1,902,183	27,490,791
Subtotal	<u>99,463,456</u>	<u>12,272,311</u>	<u>6,750,904</u>	<u>104,984,863</u>
AGENCY FUNDS:				
PUBLIC DEBT	42	96,018	96,018	42
OPERATIONS UTILITY ACCOUNT	1,720	12,100	13,631	189
Subtotal	<u>1,763</u>	<u>108,118</u>	<u>109,649</u>	<u>232</u>
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	601,306			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Dec-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
DEMAND ACCOUNTS:							
GENERAL CITY FUND	1,361,476	1,361,476					
WATER DEPT. - CASH	3,705,900	3,705,900					
WPCD-CASH	198,582	198,582					
WATER DEPT.-INS.	173,342				173,342		
MUNI FIN STABILIZATION FUND	1,312,889			1,312,889			
PUBLIC DEBT	42	42					
C.D.B.G. & HOME -CASH	1,201		1,201				
WATER DEPT.-CONSUM. DEP.	170,662	170,662					
WPCD-CONSUM. DEP.	169,882	169,882					
WORKERS COMP. - CASH	50			50			
WORKERS COMP. - INVEST	76,394			76,394			
CONSOL. INV.FUND-CASH	843			843			
CONSOL. INV.FUND-INVEST	4,085,026		3,287,738	814,433			
COAL SEV. FUND-CASH	13,083			13,083			
PUBLIC SAFETY-CASH	792,128	593,477		198,651			
POLICE CRT. CHK. ACCT.	5		5				
CENTRE MARKET CONCESSION	2,264	2,264					
ARTS & CULTURE COMM.	14,996				14,996		
RCIP-CIVIC CENTER	40,663					40,663	
RCIP-INFRASTRUCTURE	174,311					174,311	
SUB-TOTAL	12,293,741	6,202,285	3,288,945	2,416,343	188,338	214,974	-
PETTY CASH FUNDS:							
FIN.DEPT.-PETTY CASH	2,000	2,000					
POLICE DEPT.-PETTY CASH	50	50					
PUBLIC SAFETY - PETTY CASH	3,479	3,479					
WATER DEPT.-PETTY CASH	1,753	1,753					
W.P.C.D.-PETTY CASH	500	500					
SUB-TOTAL	7,782	7,782	-	-	-	-	-
INVESTMENT FUNDS:							
EMP. RETIRE.-OTHER INV.	43,917,651	43,917,651					
FIRE RETIRE.-OTHER INV.	33,576,421	33,576,421					
POL.RETIRE.-OTHER INV.	27,490,791	27,490,791					
WATER DEPT.-RENEW & REPLACE	1,047,913				1,047,913		
WATER DEPT.-MAINT. FD. TANK PTG.	376,893				376,893		
WATER DEPT.-U.F.W.	435,575				435,575		
WATER DEPT.-VEHICLE REPLACEMENT	502,077				502,077		
WATER DEPT.-EMERGENCY FD.	1,183,084				1,183,084		
WATER DEPT.-MEMBRANE REPLACE.	798,660				798,660		
WATER DEPT.-WTP SITE IMPROVE.	385,691				385,691		
WATER DEPT.-WTP CONSTRUCTION FUND	27				27		
WPCD-COMB. DEPR.	623,044				623,044		
WPCD-VEHICLE REPLACEMENT	167,249				167,249		
SUB-TOTAL	110,505,076	104,984,863	-	-	5,520,213	-	-
CAPITAL PROJECTS FUNDS:							
District 1 TIF Fund	756,065	756,065					
TIF FUND EXCESS	729	729					
TIF Project Fund 2018	4,033,589	4,033,589					
TIF Bonds DSR 2018	387,853	387,853					
TIF Bonds P&I 2016	4,937	4,937					
TIF Bonds DSR Fund	340,393	340,393					
TIF Bonds Admin	2,541	2,541					
TIF Bonds Revenue 2016	343	343					
TIF Bonds P&I 2018	5,565	5,565					
TIF Bonds Adm Exp - 2018	2,037	2,037					
TIF Bonds Revenue 2018	22,154	22,154					
Downtown Redev Proj 2016	540,636	540,636					
Center Wheeling Redevelopment	75,624	75,624					
Water Dept.-2013 Const. Acct.	1,467,248	1,467,248					
Sales Tax Bonds 2014-P&I Fund	215,345	215,345					
Sales Tax Bonds 2014-DSR Fund	531,898	531,898					
Subtotal	8,386,958	8,386,958	-	-	-	-	-
SUB-TOTAL:DEPOSITORIES	131,193,556	119,581,887	3,288,945	2,416,343	5,708,551	214,974	-

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
Dec-19

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	W. V. CONSOL. INVEST. POOL
WV. CONSOL.INVEST.POOL MUNICIPAL BOND COMMISSION							
Bond Comm. GO Bonds	246,409						246,408.80
Bond Comm. Water Bonds	4,059,634						4,059,633.72
Bond Comm. WPCD Bonds	1,472,341						1,472,340.50
	<u>5,778,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,778,383</u>
GRAND TOTAL:	<u>136,971,939</u>	<u>119,581,887</u>	<u>3,288,945</u>	<u>2,416,343</u>	<u>5,708,551</u>	<u>214,974</u>	<u>5,778,383.02</u>

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
Dec-19

	YTD % Of Budget	Estimated Revenues FY2020	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2019 Revenues Year to Date	Difference Current Yr vs Prior Yr
Taxes: General Operating							
301-01-Property Taxes Current	58%	3,314,149	48,103	1,924,320	1,389,829	1,848,799	75,521
301-02-Prior Year Taxes 1st Yr	106%	124,590	23,673	132,491	(7,901)	121,863	10,628
301-03-Prior Year Taxes 2nd Yr	34%	1,770	112	605	1,165	1,000	(396)
301-04-Prior Year Taxes 3rd Yr	4%	390	31	16	374	(113)	129
301-05-Prior Year Taxes 4th Yr	51%	780	69	400	380	288	112
301-06-Supp Property Taxes	61%	91,230	4,040	55,842	35,388	50,695	5,148
301-07-Tax Loss Restoration	#DIV/0!	-	-	11,205	(11,205)	32	11,173
Total Taxes: General Operating	60%	3,532,909	76,028	2,124,878	1,408,031	2,022,564	102,315
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	60%	1,489,147	36,347	895,770	593,377	847,528	48,242
Total Taxes: Excess Levy	60%	1,489,147	36,347	895,770	593,377	847,528	48,242
Taxes: Park Levy							
301-13-Property Taxes Current	57%	410,072	6,329	233,761	176,311	226,542	7,219
301-14-Prior Year Taxes 1st Yr	87%	20,000	3,127	17,499	2,501	16,126	1,373
301-15-Prior Year Taxes 2nd Yr	8%	1,000	15	80	920	133	(52)
301-16-Prior Year Taxes 3rd Yr	0%	1,000	4	2	998	(15)	17
301-17-Prior Year Taxes 4th Yr	5%	1,000	9	53	947	38	15
301-18-Supp Property Taxes	245%	3,000	532	7,360	(4,360)	6,701	659
Total Taxes: Park Levy	59%	436,072	10,016	258,754	177,318	249,524	9,230
Taxes: Penalty & Interest							
302-01-General Operating	51%	22,180	2,462	11,272	10,908	11,228	44
302-03-Park Levy Tax Penalty	50%	2,950	325	1,488	1,462	1,486	3
Total Taxes: Penalty & Interest	51%	25,130	2,787	12,760	12,370	12,713	47
Total Property Taxes	60%	5,483,258	125,177	3,292,163	2,191,095	3,132,329	159,833
Other Taxes:							
303-01-Gas & Oil Severance	122%	55,350	-	67,692	(12,342)	59,835	7,857
304-01-Utility Excise	42%	1,274,520	83,382	532,689	741,831	546,594	(13,904)
305-01-Business & Occup Curr	41%	6,294,450	-	2,584,455	3,709,995	2,697,631	(113,175)
305-02-Business & Occup Delin	54%	3,625,390	41,584	1,945,442	1,679,948	2,134,083	(188,641)
305-03-Utility Business	45%	1,970,210	-	887,570	1,082,640	932,992	(45,422)
306-01-Wine & Liquor	48%	399,180	-	193,229	205,951	158,856	34,373
307-01-Dog	91%	2,100	33	1,917	183	1,900	17
308-01-Hotel/Motel	52%	1,298,360	109,804	677,676	620,684	741,554	(63,878)
309-01-Amusement	113%	8,305	-	9,401	(1,096)	7,922	1,479
Total Other Taxes	46%	14,927,865	234,803	6,900,073	8,027,792	7,281,366	(381,294)
Other Income							
313-01-Race Track License Fee	45%	39,780	3,750	18,000	21,780	19,500	(1,500)
313-02-Race Track WV Race Comm	49%	31,020	2,300	15,150	15,870	15,802	(653)
Total Other Income	47%	70,800	6,050	33,150	37,650	35,302	(2,153)
Sales Tax							
314-01 Municipal Sales Tax	49%	3,600,000	-	1,762,634	1,837,366	1,768,764	(6,129)
Total Sales Tax	49%	3,600,000	-	1,762,634	1,837,366	1,768,764	(6,129)
Fines							
320-01-Police Fines & Costs	52%	129,150	12,146	67,236	61,914	63,102	4,135
320-02-Regional Jail Fines	84%	21,600	3,200	18,240	3,360	12,040	6,200
320-03-Traffic Fines-State	85%	4,290	640	3,640	650	2,414	1,226
320-04-Community State	78%	6,460	860	5,040	1,420	3,480	1,560
320-05 Law Enforcement Training	73%	1,380	172	1,008	372	696	312
321-01-Parking Violations-PT	27%	23,120	453	6,173	16,947	10,335	(4,162)
321-02-Parking Violations-MT	25%	90,920	2,719	22,594	68,326	41,716	(19,122)
Total Fines	45%	276,920	20,190	123,932	152,988	133,782	(9,851)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
Dec-19

	YTD % Of Budget	Estimated Revenues FY2020	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2019 Revenues Year to Date	Difference Current Yr vs Prior Yr
Licenses							
325-01-Business License	36%	44,160	428	15,712	28,448	13,924	1,789
325-02-Insurance License	16%	19,440	-	3,110	16,330	4,310	(1,200)
325-03-Private Club License	58%	47,180	-	27,150	20,030	23,450	3,700
Total Licenses	41%	110,780	428	45,972	64,808	41,684	4,289
Permits							
326-01-Building Permits	104%	96,780	3,552	100,660	(3,880)	28,921	71,739
327-03-Electric Permits	46%	4,050	165	1,875	2,175	2,125	(250)
327-04-Sign Permits	47%	1,020	243	484	536	306	178
327-05-Vacant Bldg Reg Fee	31%	72,600	-	22,830	49,770	41,250	(18,420)
Total Permits	72%	174,450	3,960	125,849	48,601	72,602	53,247
Fees							
328-01-Cable Franchise Fee	45%	613,560	-	278,520	335,040	285,997	(7,477)
330-01-IRP Fees	44%	527,680	1,938	232,056	295,625	264,431	(32,376)
336-01-Cemetery Revenues	17%	11,890	1,300	2,050	9,840	4,150	(2,100)
340-01-Swimming Pool Fees	100%	31,410	-	31,444	(34)	19,287	12,156
340-02-Softball Entry Fees	274%	1,450	-	3,969	(2,519)	-	3,969
340-03-Basketball Camp Fees	796%	450	-	3,580	(3,130)	-	3,580
340-04-Baseball Camp Fees	113%	2,250	-	2,550	(300)	2,420	130
340-05-Soccer Fees	101%	1,340	-	1,360	(20)	1,780	(420)
340-06-Cheerleader Camp Fees	17%	1,390	-	240	1,150	880	(640)
340-07-Bowling Camp Fees	43%	760	-	330	430	620	(290)
340-08-I470 Concessions	52%	57,670	-	29,774	27,896	30,216	(442)
340-09 Field Usage Fees	#DIV/0!	-	-	250	(250)	-	250
342-01-Parking Meter Revenues	50%	244,310	19,414	122,000	122,310	119,496	2,504
343-01 Whg Muni Parking Revenues	0%	240,000	-	-	240,000	120,000	(120,000)
345-01-Centre Market Rents	54%	70,400	5,913	37,795	32,605	23,594	14,201
350-01-Sanitation Collection Fees	46%	1,886,520	121,580	862,791	1,023,729	859,234	3,557
350-02-Sanitation Reimbursements	0%	3,100	-	-	3,100	-	-
Total Fees	44%	3,694,180	150,145	1,608,708	2,085,472	1,732,106	(123,398)
Fire Fees							
352-01-Fire Protection Fees	71%	1,839,290	420,238	1,308,289	531,001	1,287,426	20,863
352-02-Fire Protection Fees-Delin	43%	252,160	31,638	109,427	142,733	117,085	(7,657)
352-03-Wheeling Fire BFP	#DIV/0!	-	-	-	-	25	(25)
Total Fire Fees	68%	2,091,450	451,876	1,417,716	673,734	1,404,535	13,181
Charges for Services							
361-01-Chgs for Services-Police	58%	19,550	775	11,320	8,230	8,680	2,640
361-02-Chgs for Services-Fire	10%	19,430	-	1,990	17,440	8,390	(6,400)
361-03-Chgs for Services-PRO	9%	225,540	4,007	20,035	205,505	118,981	(98,946)
Total Charges for Services	13%	264,520	4,782	33,345	231,175	136,051	(102,706)
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	60%	90,000	9,000	54,000	36,000	54,000	-
362-02-Chgs to Ent-Water Rent	60%	15,000	1,500	9,000	6,000	9,000	-
362-03-Chgs to Ent-Water G-O-M	33%	26,460	2,085	8,694	17,766	11,850	(3,156)
362-04-Chgs to Ent-WPCD Adm Exp	55%	87,450	8,000	48,000	39,450	51,316	(3,316)
362-05-Chgs to Ent-WPCD G-O-M	50%	21,290	689	10,546	10,744	9,418	1,128
362-06-Chgs to Ent-OC Sheriff	42%	28,850	842	12,144	16,706	13,601	(1,457)
362-07-Chgs to Ent-OC Anim Shelter	44%	1,370	316	604	766	697	(93)
362-08-Chgs to Ent-Wesbanco	45%	610	-	276	334	251	25
Total Admin Fees	53%	271,030	22,432	143,264	127,766	150,133	(6,868)
Misc. Revenue							
363-01-Ambulance Fee	60%	1,093,160	158,237	659,300	433,860	503,434	155,867
365-01-Federal Grants	40%	207,660	3,131	82,658	125,002	88,229	(5,571)
366-01-State Grants	#DIV/0!	-	-	-	-	-	-
367-01-Grant Rev-Other	0%	4,590	-	-	4,590	9,186	(9,186)
368-01-Contri Fr Ent-Cross Grds	100%	7,000	-	7,000	-	7,000	-
368-06 Contributions - Land Leases	47%	47,990	3,023	22,629	25,361	22,629	-

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES
Dec-19

	YTD % Of Budget	Estimated Revenues FY2020	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate	FY2019 Revenues Year to Date	Difference Current Yr vs Prior Yr
370-01-Chgs to Ot Fd-Reim CDBG	24%	137,410	8,376	32,505	104,905	42,366	(9,861)
370-02-Chgs to Ot Fd-Reim Home	25%	9,020	11	2,263	6,757	846	1,417
370-06-Chgs to Ot Fd-TIF	0%	100,000	-	-	100,000	-	-
371-01-PILOT Housing Authority	96%	32,450	-	31,109	1,341	31,896	(787)
375-01 Transfers from MFSF	50%	1,000,000	-	500,000	500,000	500,000	-
376-01-Video Lottery-Table Gaming	50%	457,030	37,950	227,054	229,976	223,284	3,770
378-01-Credit Card Processing Fees	72%	2,410	293	1,735	675	1,232	504
380-01-Interest Income	51%	11,790	1,058	5,957	5,833	5,323	634
381-01 Fuel Tax Reimbursements	49%	48,290	-	23,749	24,541	18,742	5,007
381-02 Contributions-P Card Rebate	49%	35,990	-	17,646	18,344	14,903	2,743
381-03 Reimbursements	44%	580	-	257	323	896	(638)
384-01 City Auction Proceeds	0%	42,330	-	-	42,330	37,461	(37,461)
386-01 Insurance Claims	0%	-	-	2,641	(2,641)	-	2,641
397-01-Video Lottery-Race Track	7%	552,470	20,907	41,240	511,230	64,506	(23,266)
397-02-Video Lottery-Limited	49%	343,970	27,720	169,086	174,884	168,382	705
399-01-Miscellaneous Revenues	326%	31,860	13,452	103,712	(71,852)	17,453	86,259
Total Misc. Revenue	46%	4,166,000	274,157	1,930,542	2,235,458	1,757,766	172,776
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	50%	35,131,253	1,294,001	17,417,347	17,713,906	17,646,419	(229,072)
CASH BALANCE 6/30/19 BUDGETED		200,000					
TOTAL CASH AND REVENUES	49%	35,331,253	1,294,001	17,417,347	17,713,906	17,646,419	(229,072)

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES
Dec-19

	YTD % Of Budget	Appropriations FY 2020 * Revised	Expenditures Current Month	Expenditures Total Year to Date	Free Balance In Excess * Of Estimate	Expenditures FY 2019 Year to Date	Difference Current YTD vs Prior YTD
402-Econ Comm Devel	52%	679,370	50,473	356,328	323,042	373,910	(17,582)
409-Mayor	41%	24,513	963	10,120	14,393	10,493	(372)
410-Council	46%	67,626	4,223	30,872	36,754	30,822	50
412-City Manager	54%	576,392	45,255	310,044	266,348	272,069	37,975
414-Finance	40%	1,479,452	95,309	590,451	889,001	574,975	15,476
415-Clerk	45%	79,058	5,092	35,703	43,355	37,430	(1,726)
416-Police Judge	37%	120,323	6,453	44,937	75,386	55,145	(10,207)
417-Legal	51%	185,449	14,428	95,345	90,104	92,187	3,159
420-Engineering	52%	164,548	12,045	84,867	79,681	82,565	2,302
422-Personnel	61%	292,542	32,332	177,167	115,375	184,194	(7,027)
430-Parks & Strategic Planning	49%	17,376	688	8,494	8,882	37,845	(29,351)
435-Regional Development	0%	10,825	-	-	10,825	-	-
444-Contrib. to Others	0%	1,200,000	-	-	1,200,000	-	-
590-Centre Market	55%	192,914	15,870	106,300	86,614	113,478	(7,178)
700-Police	44%	8,309,262	574,530	3,614,736	4,694,526	3,879,723	(264,987)
706-Fire	49%	10,636,910	937,791	5,159,315	5,477,595	5,042,487	116,829
711 -Central Dispatch	49%	215,810	23,384	105,853	109,957	100,438	5,415
750-Streets & Facilities	49%	4,537,731	323,789	2,221,802	2,315,929	2,754,417	(532,615)
754-Central Garage	46%	1,137,762	78,378	524,528	613,234	560,175	(35,648)
759-Public Transit	56%	1,571,866	-	876,691	695,175	756,970	119,721
800-Garbage Collections	55%	1,621,569	166,045	892,766	728,803	766,283	126,483
802-Recycling	43%	124,747	7,140	54,197	70,550	78,644	(24,447)
900-Parks	58%	437,807	-	252,536	185,271	242,823	9,713
901-Visitors Bureau	52%	653,518	52,612	339,784	313,734	331,499	8,285
907-Chambers Ballfields	60%	146,745	7,044	88,465	58,280	91,276	(2,811)
908-Playgrounds	68%	523,241	21,470	354,713	168,528	347,368	7,345
910-Civic Center	86%	332,000	52,612	283,997	48,003	285,976	(1,979)
975 General Government	21%	370,000	-	78,110	291,890	9,246	68,864
976 Public Safety	11%	191,211	20,408	20,408	170,803	43,591	(23,183)
977 Streets & Transportation	30%	359,833	-	108,646	251,187	69,808	38,838
979 Culture & Recreation	86%	84,224	-	72,729	11,495	40,930	31,799
Total Disbursements	46%	36,344,624	2,548,332	16,899,905	19,444,719	17,266,766	(366,861)
Outstanding Encumbrances					-		-
	46%	36,344,624	2,548,332	16,899,905	19,444,719	17,266,766	(366,861)

CITY OF WHEELING
COAL SEVERANCE
STATEMENT OF REVENUES
Dec-19

	YTD % Of Budget	Estimated Revenues FY2017	Current Monthly Revenues	Total Revenues Year to Date	(Over) Under Estimate
Taxes:					
310-01-Coal Severance Tax	65%	75,000	-	48,749	26,251
Fees & Others:					
399-01-Misc. Income		-	-	-	-
380-01-Int. Income		-	-	-	-
Total Coal Sev. Fund Rev:					
PROJECTED REVENUES	65%	75,000	-	48,749	26,251
REVENUE COLLECTIONS					
CASH BALANCE 6/30/19		20,379			
TOTALS		95,379	-	48,749	26,251

CITY OF WHEELING
 COAL SEVERANCE FUND
 APPROPRIATIONS AND EXPENDITURES
 Dec-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	75%	75,000	-	56,045	18,955
Totals	75%	75,000	-	56,045	18,955
 Total Disbursements				 56,045	
 Outstanding Encumbrances				 -	

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

Fund Balance	20,379
Receipts:	
Interest Income-Custody Account	-
Coal Severance Tax Receipts-Other	48,749
Transfer In	-
	<u>69,128</u>
Transfers from Custody Account-Fees	
Disbursements:	
Transfers Out	-
Fees	-
Checks	(56,045)
	<u>(56,045)</u>
Account Balance	<u><u>13,083</u></u>

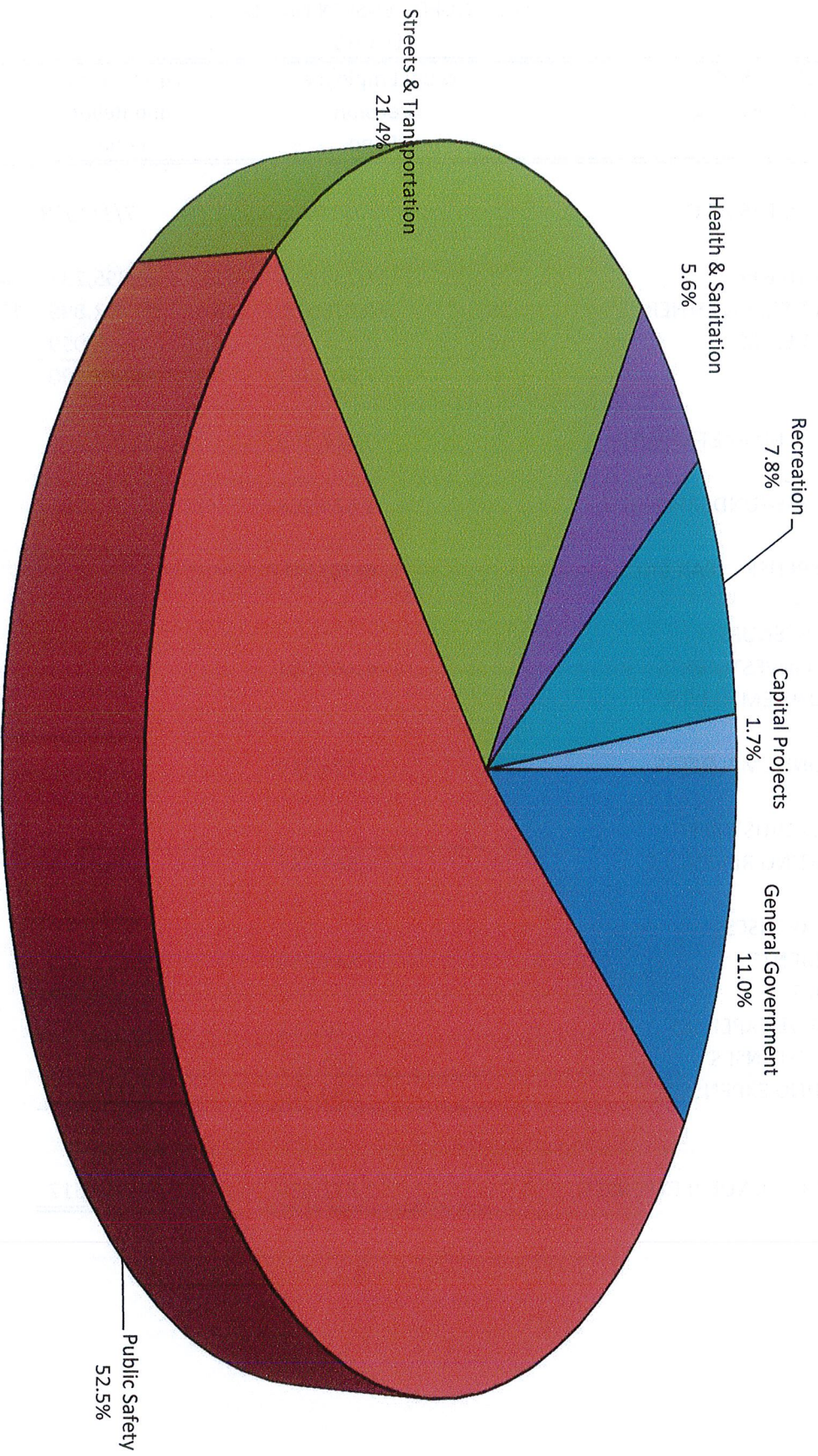
CITY OF WHEELING
STATEMENT OF CUSTODIAL ACCOUNTS
Dec-19

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	76,394	-	-	76,394
Worker's Compensation Checking	50	-	-	-	50
Task Force Operating Account	32,212	-	-	-	32,212
Public Safety Checking	176,097	-	-	-	176,097
Federal Forfeiture Account - Task Force	33,888	-	-	-	33,888
State Forfeiture Account - Task Force	351,279	-	-	-	351,279
State Forfeiture Acct	-	144,341	-	-	144,341
Federal Justice Forfeiture Acct	-	54,311	-	-	54,311
Capital Improvements Fund	-	243,968	-	-	243,968
Landfill Closure-Escrow Account-UNB	-	-	263,110	-	263,110
Project Account	-	3,007,483	-	-	3,007,483
Wireless Cell Tower Escrow Account	-	17,000	-	-	17,000
Bikeshare Account	-	145	-	-	145
Restricted Cap. Imp. Program	-	435,370	-	-	435,370
Sanitation/Recycling Maintenance & Replacement Fund	-	127,689	-	-	127,689
Lisa Bryson-Ames Memorial Fund	-	7,341	-	-	7,341
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	174,311	-	-	-	174,311
RCIP-Civic Center	40,663	-	-	-	40,663
Total	<u>808,501</u>	<u>4,114,106</u>	<u>263,110</u>	<u>-</u>	<u>5,185,718</u>

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

Dec-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		7/1/2018		7/1/2018	
LIABILITIES ACTIVE EMP.	201	21,730,844	61	21,295,232	44	12,441,412
LIABILITIES RETIREES & OTHER	95	14,016,510	128	50,402,899	109	39,528,859
TERMINATED VESTED	16	2,156,077	4	1,969,059	1	434,797
TOTAL LIABILITIES		<u>37,903,431</u>		<u>73,667,190</u>		<u>52,405,068</u>
FUND BALANCE-MARKET VALUE		39,427,799		28,267,209		24,663,385
FUNDING EXCESS-(UNDERFUNDED)		1,524,368		(45,399,981)		(27,741,683)
REVENUES-EXPENSES YEAR-END SOURCE>>>>>>		6/30/2017		6/30/2018		6/30/2018
OPERATING REVENUES:						
EARNINGS ON INVESTMENTS		4,167,031		1,927,364		1,770,105
CONTRIBUTIONS-EMPLOYER				3,531,425		2,394,992
OTHER (NET)				10,396		9,441
CONTRIBUTIONS-EMPLOYEES		396,310		280,340		189,583
STATE		-		992,904		764,859
MARKET VAL. ADJUSTMENT		-		-		-
TOTAL OPERATING REVENUES		<u>4,563,341</u>		<u>6,742,429</u>		<u>5,128,980</u>
OPERATING EXPENSES:						
BENEFIT PAYMENTS		1,545,310		2,939,204		2,808,538
WITHDRAWALS				50,095		39,728
ADMINISTRATIVE EXPENSES		10,252		2,401		2,436
INVESTMENT EXPENSES		135,151		93,112		82,603
TOTAL OPERATING EXPENSES		<u>1,690,713</u>		<u>3,084,812</u>		<u>2,933,305</u>
REVENUES OVER-(UNDER) EXPENSES		<u>2,872,628</u>		<u>3,657,617</u>		<u>2,195,675</u>



City of Wheeling
 Monthly General Fund Comparisons
 FY 2020

FY2020	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	4,141,267	2,837,027	1,311,899	2,242,502	1,311,899	2,242,502	1,311,899	2,242,502
August	2,577,176	3,117,595	1,312,093	1,607,157	1,312,093	1,607,157	1,312,093	1,607,157
September	2,662,611	3,267,539	1,312,294	1,035,134	1,312,294	1,035,134	1,312,294	1,035,134
October	4,225,964	2,731,002	1,312,494	2,417,208	1,312,494	2,417,208	1,312,494	2,417,208
November	2,516,328	2,398,409	1,312,682	2,685,314	1,312,682	2,685,314	1,312,682	2,685,314
December	1,294,001	2,548,332	1,312,889	1,361,476	1,312,889	1,361,476	1,312,889	1,361,476
January								
February								
March								
April								
May								
June								
Total	<u>17,417,347</u>	<u>16,899,905</u>	<u>1,312,392</u>	<u>1,891,465</u>	<u>1,312,392</u>	<u>1,891,465</u>	<u>1,312,392</u>	<u>1,891,465</u>
	Average	2,902,891	Average	2,816,651	Average	1,312,392	Average	1,891,465
	Revenue		Expenses		Balance		Balance	

FY2019	Revenues		Expenses		MFSF		General Fund	
	Average	Revenue	Average	Expenses	Average	Balance	Average	Balance
July	3,668,234	2,344,105	1,809,361	2,411,559	1,809,361	2,411,559	1,809,361	2,411,559
August	2,466,785	3,528,500	1,809,638	1,300,213	1,809,638	1,300,213	1,809,638	1,300,213
September	2,788,549	3,123,665	1,809,887	1,064,904	1,809,887	1,064,904	1,809,887	1,064,904
October	4,339,070	2,754,280	1,310,130	2,608,318	1,310,130	2,608,318	1,310,130	2,608,318
November	3,098,454	2,828,687	1,310,324	2,934,303	1,310,324	2,934,303	1,310,324	2,934,303
December	1,285,473	2,524,091	1,310,524	1,633,208	1,310,524	1,633,208	1,310,524	1,633,208
January	3,880,904	2,836,871	1,310,724	2,658,293	1,310,724	2,658,293	1,310,724	2,658,293
February	2,050,704	2,450,604	1,310,905	2,742,100	1,310,905	2,742,100	1,310,905	2,742,100
March	2,665,013	3,019,188	1,311,093	1,953,914	1,311,093	1,953,914	1,311,093	1,953,914
April	4,220,143	3,147,438	1,311,300	3,075,300	1,311,300	3,075,300	1,311,300	3,075,300
May	2,246,711	2,574,830	1,311,500	2,864,493	1,311,500	2,864,493	1,311,500	2,864,493
June	1,302,517	3,074,368	1,811,681	1,139,868	1,811,681	1,139,868	1,811,681	1,139,868
Total	<u>34,012,555</u>	<u>34,206,627</u>	<u>1,477,256</u>	<u>2,198,873</u>	<u>1,477,256</u>	<u>2,198,873</u>	<u>1,477,256</u>	<u>2,198,873</u>
	Average	2,834,380	Average	2,850,552	Average	1,477,256	Average	2,198,873
	Revenue		Expenses		Balance		Balance	

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

City of Wheeling
Market Values of Police & Fire Pensions
FY2020

Police Pension Fund				
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	27,490,791	1,232,343	25,001,395	52%
Jun-19	26,258,448	1,525,561	23,769,052	50%
Jun-18	24,732,887	2,197,281	22,243,491	47%
Jun-17	22,535,606	2,700,976	20,046,211	43%
Jun-16	19,834,631	(92,177)	17,345,235	38%
Jun-15	19,926,807	1,001,280	17,437,412	38%
Jun-14	18,925,527	2,362,820	16,436,131	36%
Jun-13	16,562,707	2,217,022	14,073,311	32%
Jun-12	14,345,685	2,108,200	11,856,290	27%
Jun-11	12,237,486	1,622,950	9,748,090	23%
Jun-10	10,614,535	1,598,977	8,125,140	20%
Jun-09	9,015,559	(307,299)	6,526,163	17%
Jun-08	9,322,857	287,255	6,833,462	18%
Jun-07	9,035,603	1,730,216	6,546,207	17%
Jun-06	7,305,387	1,418,502	4,815,992	14%
Jun-05	5,886,885	1,186,984	3,397,490	11%
Jun-04	4,699,902	1,289,683	2,210,506	9%
Jun-03	3,410,219	542,820	920,823	7%
Jun-02	2,867,399	378,003	378,003	5%
Jun-01	2,489,396			5%

Firemen Pension Fund				
	Fund Balance	Yearly Increase	Overall Increase	Funding %
Current	33,576,421	1,979,457	29,958,204	46%
Jun-19	31,596,964	3,261,105	27,978,747	43%
Jun-18	28,335,860	3,653,450	24,717,643	38%
Jun-17	24,682,410	3,954,824	21,064,193	34%
Jun-16	20,727,586	2,058,746	17,109,369	28%
Jun-15	18,668,839	1,268,716	15,050,622	25%
Jun-14	17,400,124	2,232,543	13,781,907	24%
Jun-13	15,167,580	1,972,687	11,549,363	21%
Jun-12	13,194,893	(64,080)	9,576,676	18%
Jun-11	13,258,973	3,210,529	9,640,756	18%
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	10%
Jun-05	6,581,225	1,182,251	2,963,008	9%
Jun-04	5,398,974	1,168,287	1,780,757	7%
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: DECEMBER 31ST, 2019

400-WATER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	464,268	23,390.24	43,935.63	0.00	420,332.37	9.46
INTEREST INCOME	113,636	27,854.26	102,457.76	0.00	11,178.24	90.16
MISC NON-OP INCOME	1,000	0.00	1.21	0.00	998.79	0.12
CHARGES FOR SERVICES	6,359,982	441,980.63	3,082,812.99	0.00	3,277,169.01	48.47
FIRE PROTECTION SERVICES	251,988	16,333.20	97,999.20	0.00	153,988.80	38.89
SALES TO OTHER SYSTEMS	2,586,174	189,168.46	1,203,322.58	0.00	1,382,851.42	46.53
MISCELLANEOUS INCOME	217,219	31,348.03	140,974.64	0.00	76,244.36	64.90
BILLING & COLLECTION SVC	<u>273,500</u>	<u>25,204.18</u>	<u>157,766.25</u>	<u>0.00</u>	<u>115,733.75</u>	<u>57.68</u>
TOTAL REVENUES	10,267,767	755,279.00	4,829,270.26	0.00	5,438,496.74	47.03
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	<u>3,005,174</u>	<u>804,942.48</u>	<u>1,170,575.89</u>	<u>0.00</u>	<u>1,834,598.11</u>	<u>38.95</u>
TOTAL DIVISION 00	3,005,174	804,942.48	1,170,575.89	0.00	1,834,598.11	38.95
<u>DIVISION 11</u>						
PUMPING OPERATIONS	666,516	53,086.37	296,510.77	939.00	369,066.23	44.63
PUMPING MAINTENANCE	<u>234,240</u>	<u>14,613.73</u>	<u>135,798.27</u>	<u>22,987.00</u>	<u>75,454.73</u>	<u>67.79</u>
TOTAL DIVISION 11	900,756	67,700.10	432,309.04	23,926.00	444,520.96	50.65
<u>DIVISION 12</u>						
TREATMENT OPERATIONS	1,301,623	95,845.57	674,344.59	353,461.19	273,817.22	78.96
TREATMENT MAINTENANCE	<u>178,990</u>	<u>12,246.75</u>	<u>115,850.66</u>	<u>0.00</u>	<u>63,139.34</u>	<u>64.72</u>
TOTAL DIVISION 12	1,480,613	108,092.32	790,195.25	353,461.19	336,956.56	77.24
<u>DIVISION 13</u>						
T & D OPERATIONS	376,090	36,331.10	231,537.37	12,500.00	132,052.63	64.89
T & D MAINTENANCE	1,263,881	95,563.67	755,687.30	0.00	508,193.70	59.79
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	131,894.77	987,224.67	12,500.00	652,246.33	60.52
<u>DIVISION 14</u>						
CUSTOMER ACCOUNTS	<u>689,895</u>	<u>52,933.15</u>	<u>353,271.35</u>	<u>733.33</u>	<u>335,890.32</u>	<u>51.31</u>
TOTAL DIVISION 14	689,895	52,933.15	353,271.35	733.33	335,890.32	51.31
<u>DIVISION 15</u>						
GENERAL & ADMINISTRATIVE	<u>422,140</u>	<u>15,663.84</u>	<u>99,928.10</u>	<u>0.00</u>	<u>322,211.90</u>	<u>23.67</u>
TOTAL DIVISION 15	422,140	15,663.84	99,928.10	0.00	322,211.90	23.67
TOTAL EXPENDITURES	8,150,549	1,181,226.66	3,833,504.30	390,620.52	3,926,424.18	51.83
REVENUE OVER/ (UNDER) EXPENDITURES	2,117,218 (	425,947.66)	995,765.96 (	390,620.52)	1,512,072.56	28.58

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

400-WATER

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER INCOME</u>						
400.3415.00.00 MISC. SALES GENERAL	90,000	20,216.24	32,826.63	0.00	57,173.37	36.47
400.3418.00.00 CELL TOWER RENTAL INCOME	17,268	3,174.00	11,109.00	0.00	6,159.00	64.33
400.3418.00.01 GRANT REVENUE.	<u>357,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>357,000.00</u>	<u>0.00</u>
TOTAL OTHER INCOME	464,268	23,390.24	43,935.63	0.00	420,332.37	9.46
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	83,000	21,700.70	62,981.04	0.00	20,018.96	75.88
400.3419.02.00 INT. FROM SINKING FUND	<u>30,636</u>	<u>6,153.56</u>	<u>39,476.72</u>	<u>0.00</u>	<u>(8,840.72)</u>	<u>128.86</u>
TOTAL INTEREST INCOME	113,636	27,854.26	102,457.76	0.00	11,178.24	90.16
<u>MISC NON-OP INCOME</u>						
400.3421.00.00 MISC. NON-OPER. INCOME	<u>1,000</u>	<u>0.00</u>	<u>1.21</u>	<u>0.00</u>	<u>998.79</u>	<u>0.12</u>
TOTAL MISC NON-OP INCOME	1,000	0.00	1.21	0.00	998.79	0.12
<u>CHARGES FOR SERVICES</u>						
400.3461.00.01 METERED SALES/RES.D.CUST.	3,672,528	265,830.03	1,751,806.70	0.00	1,920,721.30	47.70
400.3461.00.02 METERED SALES/COMM.CUST.	2,577,600	170,112.20	1,293,180.92	0.00	1,284,419.08	50.17
400.3461.00.03 METERED SALES/INDS.CUST.	105,354	4,903.30	34,063.40	0.00	71,290.60	32.33
400.3461.00.04 METERED SALES/OTHERS	<u>4,500</u>	<u>1,135.10</u>	<u>3,761.97</u>	<u>0.00</u>	<u>738.03</u>	<u>83.60</u>
TOTAL CHARGES FOR SERVICES	6,359,982	441,980.63	3,082,812.99	0.00	3,277,169.01	48.47
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,656	0.00	0.00	0.00	88,656.00	0.00
400.3463.00.00 PUBLIC FIRE PROTECTION	<u>163,332</u>	<u>16,333.20</u>	<u>97,999.20</u>	<u>0.00</u>	<u>65,332.80</u>	<u>60.00</u>
TOTAL FIRE PROTECTION SERVICES	251,988	16,333.20	97,999.20	0.00	153,988.80	38.89
<u>OTHER SALES</u>						
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.02 SALES FOR RESALE/BETH.	208,720	19,566.82	111,371.00	0.00	97,349.00	53.36
400.3466.00.04 SALES FOR RESALE/TRIAD.	170,774	8,115.38	57,902.78	0.00	112,871.22	33.91
400.3466.00.05 SALES FOR RESALE/V.GROVE	100,000	6,868.16	47,245.64	0.00	52,754.36	47.25
400.3466.00.06 SALES FOR RESALE/DONEGAL	77,680	4,600.18	41,279.94	0.00	36,400.06	53.14
400.3466.00.07 SALES FOR RESALE/OCPSD	<u>2,029,000</u>	<u>150,017.92</u>	<u>945,523.22</u>	<u>0.00</u>	<u>1,083,476.78</u>	<u>46.60</u>
TOTAL SALES TO OTHER SYSTEMS	2,586,174	189,168.46	1,203,322.58	0.00	1,382,851.42	46.53
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	18,960	1,905.00	9,482.50	0.00	9,477.50	50.01
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	630.75	3,805.16	0.00	4,194.84	47.56
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,656	3,177.36	20,214.72	0.00	28,441.28	41.55
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	2,300.09	20,639.97	0.00	21,360.03	49.14
400.3471.00.06 PENALTY REVENUE	78,313	23,306.13	78,853.02	0.00	(540.02)	100.69
400.3471.00.07 METER TESTING REVENUE	40	0.00	0.00	0.00	40.00	0.00
400.3471.00.08 LIEN PENALTIES	250	0.00	480.35	0.00	(230.35)	192.14
400.3471.00.09 MISC. REV RECYCLING INC.	1,000	28.70	28.70	0.00	971.30	2.87
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	<u>20,000</u>	<u>0.00</u>	<u>7,470.22</u>	<u>0.00</u>	<u>12,529.78</u>	<u>37.35</u>
TOTAL MISCELLANEOUS INCOME	217,219	31,348.03	140,974.64	0.00	76,244.36	64.90

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>BILLING & COLLECTION SVC</u>						
400.3474.00.01 OTHER WATER REV GARBAGE	80,000	8,000.00	48,000.00	0.00	32,000.00	60.00
400.3474.00.02 OTHER WATER REV W.P.C.D.	150,000	15,000.00	90,000.00	0.00	60,000.00	60.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,027.01	6,175.64	0.00	6,824.36	47.50
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	1,177.17	7,102.05	0.00	6,897.95	50.73
400.3474.00.06 OTHER WATER REV CLERVIEW	<u>16,500</u>	<u>0.00</u>	<u>6,488.56</u>	<u>0.00</u>	<u>10,011.44</u>	<u>39.32</u>
TOTAL BILLING & COLLECTION SVC	273,500	25,204.18	157,766.25	0.00	115,733.75	57.68
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TOTAL REVENUE	10,267,767	755,279.00	4,829,270.26	0.00	5,438,496.74	47.03

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 50.00

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	286,822.31	0.00	918,277.69	23.80
400.4000.00.0425.03 MISC. AMORTIZATION	80,064	0.00	77,390.64	0.00	2,673.36	96.66
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	23,000	1,606.23	1,606.23	0.00	21,393.77	6.98
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,696,760	803,112.51	803,112.51	0.00	893,647.49	47.33
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	250	223.74	1,644.20	0.00	(1,394.20)	657.66
TOTAL OTHER EXPENSES	3,005,174	804,942.48	1,170,575.89	0.00	1,834,598.11	38.95

TOTAL DIVISION 00	3,005,174	804,942.48	1,170,575.89	0.00	1,834,598.11	38.95
DIVISION 11						
=====						
<u>PUMPING OPERATIONS</u>						
400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	3,380	237.71	1,356.83	0.00	2,023.17	40.14
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	227,168	17,186.06	98,318.68	0.00	128,849.32	43.28
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	49,333	3,954.63	23,889.66	0.00	25,443.34	48.43
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	0.00	0.00	1,000.00	0.00
400.4011.01.0604.04 MEALS	500	0.00	288.35	0.00	211.65	57.67
400.4011.01.0604.05 LODGING	1,000	0.00	445.00	0.00	555.00	44.50
400.4011.01.0604.06 UNIFORMS	1,450	142.65	354.65	0.00	1,095.35	24.46
400.4011.01.0615.01 PURCHASED POWER	360,000	30,634.77	164,229.30	0.00	195,770.70	45.62
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	12,000	359.98	394.19	939.00	10,666.81	11.11
400.4011.01.0636.01 CONTC SERVICES - OTHER	3,200	101.50	4,398.25	0.00	(1,198.25)	137.45
400.4011.01.0658.01 WORKERS' CO,MP	5,545	333.35	2,023.29	0.00	3,521.71	36.49
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	1,440	135.72	812.57	0.00	627.43	56.43
TOTAL PUMPING OPERATIONS	666,516	53,086.37	296,510.77	939.00	369,066.23	44.63
<u>PUMPING MAINTENANCE</u>						
400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,090	133.62	909.61	0.00	1,180.39	43.52
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	140,000	9,988.01	67,373.72	0.00	72,626.28	48.12
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	34,000	2,650.32	15,922.05	0.00	18,077.95	46.83
400.4011.02.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.02.0604.03 TRAVEL	1,000	0.00	0.00	0.00	1,000.00	0.00
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	0.00	0.00	500.00	0.00
400.4011.02.0604.06 UNIFORMS	1,450	52.77	264.81	0.00	1,185.19	18.26
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	729.32	13,444.05	14,319.00	2,236.95	92.54
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	10,000	214.81	33,820.11	8,668.00	(32,488.11)	424.88
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	645.12	2,677.04	0.00	7,322.96	26.77
400.4011.02.0658.01 WORKERS' COMPENSATION	3,500	199.76	1,386.88	0.00	2,113.12	39.63
TOTAL PUMPING MAINTENANCE	234,240	14,613.73	135,798.27	22,987.00	75,454.73	67.79

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 50.00

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	67,700.10	432,309.04	23,926.00	444,520.96	50.65
DIVISION 12						
=====						
<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	500.46	3,177.25	0.00	1,422.75	69.07
400.4012.03.0408.13 OTHER TAXES AND LICENSES	11,500	0.00	3,455.21	0.00	8,044.79	30.05
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	392,522	39,920.69	253,006.13	0.00	139,515.87	64.46
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	111,621	8,885.44	53,382.20	0.00	58,238.80	47.82
400.4012.03.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	4,090.00	0.00	(3,090.00)	409.00
400.4012.03.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4012.03.0604.04 MEALS	1,000	0.00	117.10	0.00	882.90	11.71
400.4012.03.0604.05 LODGING	1,000	0.00	411.54	0.00	588.46	41.15
400.4012.03.0604.06 UNIFORMS	1,450	52.78	631.23	0.00	818.77	43.53
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	18,110.31	99,757.60	0.00	120,242.40	45.34
400.4012.03.0618.01 CHEMICALS	384,000	12,201.03	127,526.98	353,461.19	(96,988.17)	125.26
400.4012.03.0620.01 MATERIALS & SUPPLIES	23,550	111.79	12,618.81	0.00	10,931.19	53.58
400.4012.03.0620.02 LAB SUPPLIES	25,000	815.33	12,566.63	0.00	12,433.37	50.27
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	20,000	948.50	17,036.17	0.00	2,963.83	85.18
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	80,000	9,028.06	65,154.08	0.00	14,845.92	81.44
400.4012.03.0642.01 RENTAL OF EQUIPMENT	700	197.61	1,241.42	0.00	(541.42)	177.35
400.4012.03.0650.01 TRANSPORTATION EXPENSE	8,400	363.31	4,145.28	0.00	4,254.72	49.35
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	9,780	809.26	5,219.65	0.00	4,560.35	53.37
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	<u>5,000</u>	<u>3,901.00</u>	<u>10,807.31</u>	<u>0.00</u>	<u>(5,807.31)</u>	<u>216.15</u>
TOTAL TREATMENT OPERATIONS	1,301,623	95,845.57	674,344.59	353,461.19	273,817.22	78.96
<u>TREATMENT MAINTENANCE</u>						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,440	84.56	563.95	0.00	876.05	39.16
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	100,000	6,354.60	42,029.22	0.00	57,970.78	42.03
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,650.32	15,922.05	0.00	17,077.95	48.25
400.4012.04.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4012.04.0604.03 TRAVEL	250	0.00	0.00	0.00	250.00	0.00
400.4012.04.0604.04 MEALS	500	5.99	5.99	0.00	494.01	1.20
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	116.37	578.43	0.00	871.57	39.89
400.4012.04.0620.01 MATERIALS & SUPPLIES	25,000	746.41	17,946.73	0.00	7,053.27	71.79
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	10,000	1,989.82	36,996.03	0.00	(26,996.03)	369.96

CITY OF WHEELING
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DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4012.04.0642.01 RENTAL OF EQUIPMENT	250	0.00	0.00	0.00	250.00	0.00
400.4012.04.0650.01 TRANSPORTATION EXPENSE	2,000	171.59	921.96	0.00	1,078.04	46.10
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	2,600	127.09	886.30	0.00	1,713.70	34.09
400.4012.04.0675.01 MISC EXP WTP MAINTENANCE	<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 TREATMENT MAINTENANCE	178,990	12,246.75	115,850.66	0.00	63,139.34	64.72

TOTAL DIVISION 12	1,480,613	108,092.32	790,195.25	353,461.19	336,956.56	77.24
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DIVISION 13

PUMPING OPERATIONS

PUMPING MAINTENANCE

TREATMENT OPERATIONS

TREATMENT MAINTENANCE

T & D OPERATIONS

400.4013.05.0408.12 SSI/MEDICARE DISTB OPS	2,190	272.10	1,795.64	0.00	394.36	81.99
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	230,000	23,138.93	152,561.39	0.00	77,438.61	66.33
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	68,000	6,439.16	38,798.71	0.00	29,201.29	57.06
400.4013.05.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.04 MEALS	200	0.00	0.00	0.00	200.00	0.00
400.4013.05.0604.05 LODGING	300	0.00	0.00	0.00	300.00	0.00
400.4013.05.0604.06 UNIFORMS	2,900	0.00	0.00	0.00	2,900.00	0.00
400.4013.05.0615.01 PURCHASED POWER	0	1,571.74	9,766.04	0.00	(9,766.04)	0.00
400.4013.05.0620.01 MATERIALS & SUPPLIES	24,000	0.00	1,056.37	0.00	22,943.63	4.40
400.4013.05.0631.01 C.S. - ENGINEERING	1,000	1,700.00	3,319.00	12,500.00	(14,819.00)	1,581.90
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	3,000	84.60	1,936.58	0.00	1,063.42	64.55
400.4013.05.0641.01 CITY OF WHEELING, RENT	12,000	1,000.00	6,000.00	0.00	6,000.00	50.00
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	0.00	1,052.14	0.00	(52.14)	105.21
400.4013.05.0650.01 TRANSPORTATION EXPENSE	14,000	972.06	6,441.37	0.00	7,558.63	46.01
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	6,500	466.27	3,142.40	0.00	3,357.60	48.34
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	<u>10,000</u>	<u>686.24</u>	<u>5,667.73</u>	<u>0.00</u>	<u>4,332.27</u>	<u>56.68</u>
TOTAL T & D OPERATIONS	376,090	36,331.10	231,537.37	12,500.00	132,052.63	64.89

T & D MAINTENANCE

400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	9,148	653.59	4,547.73	0.00	4,600.27	49.71
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	684,658	51,616.25	341,858.74	0.00	342,799.26	49.93
400.4013.06.0604.01 INSURANCE	175,195	14,758.09	88,201.27	0.00	86,993.73	50.34
400.4013.06.0604.02 EDUCATION/CERTIFICATION	300	0.00	85.00	0.00	215.00	28.33
400.4013.06.0604.03 TRAVEL	300	0.00	0.00	0.00	300.00	0.00
400.4013.06.0604.04 MEALS	1,500	0.00	213.42	0.00	1,286.58	14.23
400.4013.06.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4013.06.0604.06 UNIFORMS	2,900	474.15	3,571.47	0.00	(671.47)	123.15
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	300,000	21,506.35	270,136.71	0.00	29,863.29	90.05

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 50.00

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	1,805.50	0.00	1,694.50	51.59
400.4013.06.0650.01 TRANSPORTATION EXPENSE	60,000	5,349.66	37,158.13	0.00	22,841.87	61.93
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	20,880	1,045.94	7,155.49	0.00	13,724.51	34.27
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	5,000	159.64	953.84	0.00	4,046.16	19.08
TOTAL T & D MAINTENANCE	1,263,881	95,563.67	755,687.30	0.00	508,193.70	59.79
<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	131,894.77	987,224.67	12,500.00	652,246.33	60.52
 DIVISION 14 =====						
<u>PUMPING OPERATIONS</u>						
<hr/>						
<u>PUMPING MAINTENANCE</u>						
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<u>TREATMENT OPERATIONS</u>						
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<u>TREATMENT MAINTENANCE</u>						
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<u>CUSTOMER ACCOUNTS</u>						
400.4014.07.0408.12 SSI/MEDICARE U.A.R.	4,200	381.22	2,483.71	0.00	1,716.29	59.14
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	378,474	30,461.10	210,351.29	0.00	168,122.71	55.58
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	88,171	6,355.50	44,714.13	0.00	43,456.87	50.71
400.4014.07.0604.02 EMP BENEFITS - EDUCATION	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.03 BENEFITS - ED. TRAVEL	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0604.04 BENEFITS - MEALS	100	0.00	0.00	0.00	100.00	0.00
400.4014.07.0604.05 LODGING	200	0.00	0.00	0.00	200.00	0.00
400.4014.07.0604.06 UNIFORMS - UAR	2,750	0.00	1,424.90	0.00	1,325.10	51.81
400.4014.07.0620.01 MATERIALS & SUPPLIES	25,000	387.44	4,819.59	0.00	20,180.41	19.28
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	50,000	1,781.04	12,724.62	733.33	36,542.05	26.92
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	4,981.30	25,198.02	0.00	14,801.98	63.00
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	375.00	2,250.00	0.00	1,500.00	60.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	14,000	758.62	4,959.95	0.00	9,040.05	35.43
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	9,200	602.14	4,362.81	0.00	4,837.19	47.42
400.4014.07.0670.01 BAD DEBT EXPENSE	150	98.00	98.00	0.00	52.00	65.33
400.4014.07.0675.01 MISCELLANEOUS EXPENSE, U.A.R.	73,000	6,751.79	39,884.33	0.00	33,115.67	54.64
TOTAL CUSTOMER ACCOUNTS	689,895	52,933.15	353,271.35	733.33	335,890.32	51.31
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TOTAL DIVISION 14	689,895	52,933.15	353,271.35	733.33	335,890.32	51.31

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

400-WATER

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 15						
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<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	61.52	402.85	0.00	857.15	31.97
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	94,550	4,651.78	30,236.57	0.00	64,313.43	31.98
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	20,000	1,548.35	9,301.88	0.00	10,698.12	46.51
400.4015.08.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4015.08.0604.03 TRAVEL	200	0.00	0.00	0.00	200.00	0.00
400.4015.08.0604.04 MEALS	100	0.00	0.00	0.00	100.00	0.00
400.4015.08.0604.05 LODGING	200	0.00	0.00	0.00	200.00	0.00
400.4015.08.0620.01 MATERIALS & SUPPLIES, ACCTG.	3,000	0.00	0.00	0.00	3,000.00	0.00
400.4015.08.0632.01 CON. SRVS. - ACCOUNTING	16,000	0.00	4,250.00	0.00	11,750.00	26.56
400.4015.08.0633.01 CONTRACTUAL - LEGAL	2,000	0.00	55.00	0.00	1,945.00	2.75
400.4015.08.0634.01 CITY OF WHEELING, ADMIN FEE	90,000	9,000.00	54,000.00	0.00	36,000.00	60.00
400.4015.08.0636.01 OTHER CONTRACTUAL SERVICES	1,500	184.15	288.64	0.00	1,211.36	19.24
400.4015.08.0641.01 CITY OF WHEELING, RENT	1,250	125.00	750.00	0.00	500.00	60.00
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	93.04	643.16	0.00	1,636.84	28.21
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	0.00	0.00	500.00	0.00
TOTAL GENERAL & ADMINISTRATIVE	422,140	15,663.84	99,928.10	0.00	322,211.90	23.67

TOTAL DIVISION 15	422,140	15,663.84	99,928.10	0.00	322,211.90	23.67

TOTAL EXPENDITURES	8,150,549	1,181,226.66	3,833,504.30	390,620.52	3,926,424.18	51.83
REVENUE OVER/(UNDER) EXPENDITURES	2,117,218 (	425,947.66)	995,765.96 (	390,620.52)	1,512,072.56	28.58

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

401-SEWER

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.06

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	3,017.77	18,721.71	0.00	(16,421.71)	813.99
OTHER INCOME	8,750	0.00	392.00	0.00	8,358.00	4.48
CHARGES FOR SERVICES	5,301,154	396,168.06	2,624,004.87	0.00	2,677,149.13	49.50
SALES TO OTHER SYSTEMS	929,250	0.00	432,490.86	0.00	496,759.14	46.54
MISCELLANEOUS INCOME	<u>372,183</u>	<u>29,420.41</u>	<u>209,608.77</u>	<u>0.00</u>	<u>162,574.23</u>	<u>56.32</u>
TOTAL REVENUES	6,613,637	428,606.24	3,285,218.21	0.00	3,328,418.79	49.67
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	<u>1,798,275</u>	<u>97,170.55</u>	<u>197,463.85</u>	<u>0.00</u>	<u>1,600,811.15</u>	<u>10.98</u>
TOTAL DIVISION 00	1,798,275	97,170.55	197,463.85	0.00	1,600,811.15	10.98
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	23,024.50	200,440.50	11,660.09	279,894.41	43.11
COLLECTIONS MAINTENANCE	<u>989,936</u>	<u>73,196.78</u>	<u>442,504.35</u>	<u>0.00</u>	<u>547,431.65</u>	<u>44.70</u>
TOTAL DIVISION 01	1,481,931	96,221.28	642,944.85	11,660.09	827,326.06	44.17
<u>DIVISION 03</u>						
PUMPING OPERATIONS	161,700	15,517.64	78,920.00	0.00	82,780.00	48.81
TREATMENT & DISPOSAL OP	<u>1,474,196</u>	<u>108,215.33</u>	<u>688,084.45</u>	<u>299,819.36</u>	<u>486,292.19</u>	<u>67.01</u>
TOTAL DIVISION 03	1,635,896	123,732.97	767,004.45	299,819.36	569,072.19	65.21
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	392,691	26,069.84	181,752.44	0.00	210,938.56	46.28
TREATMENT & DISPOSAL MNT	<u>611,574</u>	<u>36,842.16</u>	<u>323,928.70</u>	<u>10,048.74</u>	<u>277,596.56</u>	<u>54.61</u>
TOTAL DIVISION 04	1,004,265	62,912.00	505,681.14	10,048.74	488,535.12	51.35
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	15,817.44	99,506.21	0.00	92,493.79	51.83
ADMINISTRATIVE & GENERAL	<u>501,270</u>	<u>16,420.32</u>	<u>107,994.79</u>	<u>0.00</u>	<u>393,275.21</u>	<u>21.54</u>
TOTAL DIVISION 05	693,270	32,237.76	207,501.00	0.00	485,769.00	29.93
TOTAL EXPENDITURES	6,613,637	412,274.56	2,320,595.29	321,528.19	3,971,513.52	39.95
REVENUE OVER/(UNDER) EXPENDITURES	0	16,331.68	964,622.92	(321,528.19)	(643,094.73)	0.00

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

401-SEWER

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTEREST INCOME</u>						
401.3524.51.00 REV. INTEREST GENERAL	850	593.54	2,351.68	0.00	(1,501.68)	276.67
401.3524.53.00 REV. INTEREST-BONDS	<u>1,450</u>	<u>2,424.23</u>	<u>16,370.03</u>	<u>0.00</u>	<u>(14,920.03)</u>	<u>1,128.97</u>
TOTAL INTEREST INCOME	2,300	3,017.77	18,721.71	0.00	(16,421.71)	813.99
<u>OTHER INCOME</u>						
401.3526.54.00 REV.MISC.	<u>8,750</u>	<u>0.00</u>	<u>392.00</u>	<u>0.00</u>	<u>8,358.00</u>	<u>4.46</u>
TOTAL OTHER INCOME	8,750	0.00	392.00	0.00	8,358.00	4.46
<u>OTHER OPERATING INCOME</u>						
<u>CHARGES FOR SERVICES</u>						
401.3601.55.00 REV. DOMESTIC/COMMERCIAL SERV	3,613,750	264,692.07	1,747,696.27	0.00	1,866,053.73	48.36
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	128,464.01	852,281.80	0.00	799,718.20	51.59
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	3,011.98	24,026.80	0.00	11,110.20	68.38
401.3604.00.00 SURCHARGE REVENUE	<u>267</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>267.00</u>	<u>0.00</u>
TOTAL CHARGES FOR SERVICES	5,301,154	396,168.06	2,624,004.87	0.00	2,677,149.13	49.50
<u>SALES TO OTHER SYSTEMS</u>						
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	<u>929,250</u>	<u>0.00</u>	<u>432,490.86</u>	<u>0.00</u>	<u>496,759.14</u>	<u>46.54</u>
TOTAL SALES TO OTHER SYSTEMS	929,250	0.00	432,490.86	0.00	496,759.14	46.54
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	6,465.82	44,037.94	0.00	25,962.06	62.91
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	456.25	2,796.25	0.00	703.75	79.89
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	512.05	2,641.40	0.00	1,258.60	67.73
401.3615.59.00 REVENUE - MISC SEWAGE	<u>294,783</u>	<u>21,986.29</u>	<u>160,133.18</u>	<u>0.00</u>	<u>134,649.82</u>	<u>54.32</u>
TOTAL MISCELLANEOUS INCOME	372,183	29,420.41	209,608.77	0.00	162,574.23	56.32
TOTAL REVENUE	6,613,637	428,606.24	3,285,218.21	0.00	3,328,418.79	49.67

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

401-SEWER

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DIVISION 00						
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<u>BONDS</u>						
401.4000.00.0403.00 DEPRECIATION EXPENSE	296,341	0.00	0.00	0.00	296,341.00	0.00
401.4000.00.0503.00 DEPRECIATION EXPENSE	1,084,104	0.00	0.00	0.00	1,084,104.00	0.00
401.4000.00.0530.00 INTEREST EXPENSE	286,554	65,378.62	132,697.21	0.00	153,856.79	46.31
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	213.69	1,612.09	0.00	1,336.09	584.09
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	<u>131,000</u>	<u>31,578.24</u>	<u>63,154.55</u>	<u>0.00</u>	<u>67,845.45</u>	<u>48.21</u>
TOTAL BONDS	1,798,275	97,170.55	197,463.85	0.00	1,600,811.15	10.98

TOTAL DIVISION 00	1,798,275	97,170.55	197,463.85	0.00	1,600,811.15	10.98
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DIVISION 01

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<u>COLLECTIONS OPERATIONS</u>						
401.4001.01.0408.12 PAYROLL TAXES	1,795	76.84	502.85	0.00	1,292.15	28.01
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	7,109.38	50,223.01	0.00	108,176.99	31.71
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	198.78	1,293.82	0.00	1,406.18	47.92
401.4001.01.0704.02 PENSIONS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.03 EDUCATION/CERTIFICATION	2,000	0.00	350.00	0.00	1,650.00	17.50
401.4001.01.0704.04 TRAVEL	1,300	0.00	10.00	0.00	1,290.00	0.77
401.4001.01.0704.05 MEALS	2,000	0.00	74.11	0.00	1,925.89	3.71
401.4001.01.0704.06 LODGING	2,000	0.00	23.26	0.00	1,976.74	1.16
401.4001.01.0704.07 UNIFORMS	1,200	0.00	380.00	0.00	820.00	31.67
401.4001.01.0704.09 VISION INSURANCE	500	31.29	187.74	0.00	312.26	37.55
401.4001.01.0704.10 DENTAL INSURANCE	3,000	194.41	1,166.46	0.00	1,833.54	38.88
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	3,305.69	19,866.40	0.00	25,133.60	44.15
401.4001.01.0704.12 LIFE INSURANCE	400	29.70	178.20	0.00	221.80	44.55
401.4001.01.0715.01 PURCHASED POWER	3,700	394.36	1,913.00	0.00	1,787.00	51.70
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	0.00	0.00	51,000.00	0.00
401.4001.01.0736.01 CONTRACTUAL - OTHER	1,000	84.60	798.90	0.00	201.10	79.89
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	11,100.00	120,547.13	11,660.09	67,792.78	66.10
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	361.32	1,941.33	0.00	2,058.67	48.53
401.4001.01.0758.01 WORKERS' COMP	4,000	138.13	984.29	0.00	3,015.71	24.61
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	23,024.50	200,440.50	11,660.09	279,894.41	43.11

<u>COLLECTIONS MAINTENANCE</u>						
401.4001.02.0408.12 PAYROLL TAXES	3,046	276.20	1,563.98	0.00	1,482.02	51.35
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	31,490.14	186,889.77	0.00	313,110.23	37.38
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	382.94	2,490.90	0.00	2,509.10	49.82
401.4001.02.0704.02 PENSIONS	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4001.02.0704.03 EDUCATION/CERTIFICATION	1,000	0.00	320.00	0.00	680.00	32.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

401-SEWER

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4001.02.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4001.02.0704.05 MEALS	250	0.00	0.00	0.00	250.00	0.00
401.4001.02.0704.06 LODGING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4001.02.0704.07 UNIFORMS	3,000	611.45	752.46	0.00	2,247.54	25.08
401.4001.02.0704.09 VISION INSURANCE	1,500	67.05	438.06	0.00	1,061.94	29.20
401.4001.02.0704.10 DENTAL INSURANCE	7,000	472.19	2,999.79	0.00	4,000.21	42.85
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	5,607.61	35,640.56	0.00	65,279.44	35.32
401.4001.02.0704.12 LIFE INSURANCE	1,500	78.81	502.32	0.00	997.68	33.49
401.4001.02.0720.02 SEWER MAINTENANCE M&S	210,000	18,084.12	136,729.77	0.00	73,270.23	65.11
401.4001.02.0720.03 INT. TELEV & CLEANING M&S	10,000	3,993.62	4,465.74	0.00	5,534.26	44.66
401.4001.02.0720.04 PRETREATMENT MATERIALS	4,228	0.00	0.00	0.00	4,228.00	0.00
401.4001.02.0720.05 CSO MATERIALS & SUPPLIES	28,000	6,816.10	24,593.64	0.00	3,406.36	87.83
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	430.15	1,410.13	0.00	5,589.87	20.14
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	35,000	731.41	11,327.27	0.00	23,672.73	32.36
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	19,700	1,298.80	7,984.42	0.00	11,715.58	40.53
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	788.00	0.00	796.00	49.75
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	2,312.79	19,469.42	0.00	10,530.58	64.90
401.4001.02.0758.01 WORKERS' COMP	10,000	543.40	3,812.28	0.00	6,187.72	38.12
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	1,708	0.00	325.84	0.00	1,382.16	19.08
TOTAL COLLECTIONS MAINTENANCE	989,936	73,196.78	442,504.35	0.00	547,431.65	44.70

TOTAL DIVISION 01 1,481,931 96,221.28 642,944.85 11,660.09 827,326.06 44.17

DIVISION 03

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COLLECTIONS MAINTENANCE

PUMPING OPERATIONS

401.4003.03.0715.01 PURCHASED POWER	160,000	15,517.64	78,920.00	0.00	81,080.00	49.33
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	15,517.64	78,920.00	0.00	82,780.00	48.81

TREATMENT & DISPOSAL OP

401.4003.05.0408.12 PAYROLL TAXES	6,000	558.01	3,297.50	0.00	2,702.50	54.96
401.4003.05.0701.01 T & D OPS LABOR	600,000	56,364.24	325,143.97	0.00	274,856.03	54.19
401.4003.05.0704.01 EMPLOYEE BENEFITS	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4003.05.0704.02 PENSIONS	2,660	0.00	0.00	0.00	2,660.00	0.00
401.4003.05.0704.03 EDUCATION/CERTIFICATION	3,000	195.00	705.00	0.00	2,295.00	23.50
401.4003.05.0704.04 TRAVEL	156	0.00	56.64	0.00	99.36	36.31
401.4003.05.0704.05 MEALS	2,000	23.20	710.09	0.00	1,289.91	35.50
401.4003.05.0704.06 LODGING	6,000	375.00	2,042.50	0.00	3,957.50	34.04
401.4003.05.0704.07 UNIFORMS	3,000	264.17	811.09	0.00	2,188.91	27.04
401.4003.05.0704.09 VISION INSURANCE	1,500	98.34	590.04	0.00	909.96	39.34
401.4003.05.0704.10 DENTAL INSURANCE	8,000	611.05	3,666.30	0.00	4,333.70	45.83
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	8,252.93	49,683.44	0.00	52,896.56	48.43

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

401--SEWER

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4003.05.0704.12 LIFE INSURANCE	1,500	104.58	627.48	0.00	872.52	41.83
401.4003.05.0715.01 PURCHASED POWER	180,000	15,307.90	78,162.25	0.00	101,837.75	43.42
401.4003.05.0718.01 CHEMICALS	125,000	8,024.76	58,013.25	296,361.36	229,374.61	283.50
401.4003.05.0720.02 LAB SUPPLIES	22,552	326.38	12,549.85	0.00	10,002.15	55.65
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	94.99	1,837.69	0.00	4,878.31	27.36
401.4003.05.0720.04 LAB SOFTWARE	5,056	0.00	0.00	0.00	5,056.00	0.00
401.4003.05.0720.05 PRE-TREATMENT SUPPLIES	4,000	593.62	2,083.01	0.00	1,916.99	52.08
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	312.96	2,033.91	0.00	6,266.09	24.50
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	2,296.16	4,355.31	0.00	10,644.69	29.04
401.4003.05.0736.01 CONTRACTUAL SERVICES - OTHER	2,800	0.00	1,225.80	0.00	1,574.20	43.78
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	109.30	1,263.16	0.00	336.84	78.95
401.4003.05.0758.01 WORKER'S COM P	12,688	1,033.73	6,587.74	0.00	6,100.26	51.92
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	1,038.33	1,163.05	0.00	1,163.05	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	6,485.22	93,791.52	0.00	146,208.48	39.08
401.4003.05.0775.03 NATURAL GAS USED	15,000	483.15	1,865.11	0.00	13,134.89	12.43
401.4003.05.0775.04 PLANT SUPPLIES	30,000	4,740.87	16,857.91	0.00	13,142.09	56.19
401.4003.05.0775.05 WATER USED	50,000	2,500.10	17,891.53	0.00	32,108.47	35.78
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	98.00	1,069.31	3,458.00	9,560.69	32.14
TOTAL TREATMENT & DISPOSAL OP	1,474,196	108,215.33	688,084.45	299,819.36	486,292.19	67.01

TOTAL DIVISION 03 1,635,896 123,732.97 767,004.45 299,819.36 569,072.19 65.21

DIVISION 04

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PUMPING MAINTENANCE

401.4004.04.0408.12 PAYROLL TAXES	1,740	92.62	606.75	0.00	1,133.25	34.87
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	15,547.29	101,120.01	0.00	93,879.99	51.86
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	442.06	2,869.83	0.00	3,130.17	47.83
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	241.38	0.00	358.62	40.23
401.4004.04.0704.10 DENTAL INSURANCE	3,000	249.97	1,499.82	0.00	1,500.18	49.99
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	3,634.84	21,820.61	0.00	23,179.39	48.49
401.4004.04.0704.12 LIFE INSURANCE	600	44.19	265.14	0.00	334.86	44.19
401.4004.04.0715.01 PURCHASED POWER	6,000	32.91	7,964.76	0.00	1,964.76	132.75
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	3,638.03	26,547.19	0.00	33,452.81	44.25
401.4004.04.0720.03 SAFETY SUPPLIES	8,660	0.00	0.00	0.00	8,660.00	0.00
401.4004.04.0736.01 CONTRACTUAL SERVICES OTHER	31,016	917.00	9,205.00	0.00	21,811.00	29.68
401.4004.04.0742.01 EQUIPMENT RENTAL	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4004.04.0750.01 TRANSPORTATION EXPENSE	15,000	729.60	5,429.23	0.00	9,570.77	36.19
401.4004.04.0758.01 WORKERS' COMP	5,000	310.95	2,079.85	0.00	2,920.15	41.60
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	390.15	2,102.87	0.00	4,377.13	32.45
TOTAL PUMPING MAINTENANCE	392,691	26,069.84	181,752.44	0.00	210,938.56	46.28

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

401-SEWER

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>TREATMENT & DISPOSAL MNT</u>						
401.4004.06.0408.12 PAYROLL TAXES	1,500	92.62	606.81	0.00	893.19	40.45
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	15,547.30	101,120.09	0.00	133,879.91	43.03
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	456.36	3,018.80	0.00	2,981.20	50.31
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	53.75	0.00	1,446.25	3.58
401.4004.06.0704.04 TRAVEL	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.05 MEALS	500	0.00	0.00	0.00	500.00	0.00
401.4004.06.0704.06 LODGING	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.07 UNIFORMS	3,000	93.78	487.32	0.00	2,512.68	16.24
401.4004.06.0704.09 VISION	500	40.23	241.38	0.00	258.62	48.28
401.4004.06.0704.10 DENTAL	3,000	249.98	1,499.88	0.00	1,500.12	50.00
401.4004.06.0704.11 HOSPITALIZATION	45,000	3,634.84	21,820.61	0.00	23,179.39	48.49
401.4004.06.0704.12 LIFE INSURANCE	600	44.19	265.14	0.00	334.86	44.19
401.4004.06.0720.02 MAINTENANCE SUPPLIES	130,000	5,442.07	85,171.67	9,566.20	35,262.13	72.88
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	6,042.71	28,911.54	0.00	35,956.46	44.57
401.4004.06.0720.04 SAFETY SUPPLIES	5,000	81.84	10,310.28	0.00	(5,310.28)	206.21
401.4004.06.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.06.0735.01 CONTRACT SERVICES - TESTING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4004.06.0736.01 CONTRACTUAL SERVICES - OTHER	30,000	125.00	7,123.51	482.54	22,393.95	25.35
401.4004.06.0742.01 EQUIPMENT RENTAL	3,000	0.00	5,400.00	0.00	(2,400.00)	180.00
401.4004.06.0750.01 TRANSPORTATION EXPENSE	65,000	4,232.99	54,903.22	0.00	10,096.78	84.47
401.4004.06.0758.01 WORKERS' COMP	5,000	310.95	2,079.85	0.00	2,920.15	41.60
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	2,500	447.30	914.85	0.00	1,585.15	36.59
TOTAL TREATMENT & DISPOSAL MNT	611,574	36,842.16	323,928.70	10,048.74	277,596.56	54.61
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TOTAL DIVISION 04	1,004,265	62,912.00	505,681.14	10,048.74	488,535.12	51.35
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DIVISION 05						
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<u>CUSTOMER ACCOUNTS</u>						
401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	15,817.44	99,506.21	0.00	90,493.79	52.37
401.4005.07.0770.01 BAD DEBT	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4005.07.0775.01 MISC EXPENSE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL CUSTOMER ACCOUNTS	192,000	15,817.44	99,506.21	0.00	92,493.79	51.83
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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	42.76	253.86	0.00	151.14	62.68
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	2,941.26	17,543.24	0.00	17,456.76	50.12
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	7.07	0.00	242.93	2.83
401.4005.08.0704.06 LODGING	500	0.00	0.00	0.00	500.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2019

401-SEWER

% OF YEAR COMPLETED: 50.00

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	53.64	0.00	71.36	42.91
401.4005.08.0704.10 DENTAL	750	55.55	333.30	0.00	416.70	44.44
401.4005.08.0704.12 LIFE INSURANCE	120	9.82	58.92	0.00	61.08	49.10
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	204.61	204.61	0.00 (	4.61)	102.31
401.4005.08.0720.02 OFFICE SUPPLIES	8,000	781.23	4,053.46	0.00	3,946.54	50.67
401.4005.08.0720.03 COMPUTERS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	3,177.36	22,964.72	0.00	42,035.28	35.33
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	0.00	1,190.00	0.00	13,810.00	7.93
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	8,000.00	48,000.00	0.00	52,000.00	48.00
401.4005.08.0736.01 CONTRACTUAL SERVICES - OTHER	3,000	289.50	1,329.00	0.00	1,671.00	44.30
401.4005.08.0742.01 EQUIPMENT RENTAL	10,000	304.44	2,003.77	0.00	7,996.23	20.04
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	51.83	360.74	0.00	1,139.26	24.05
401.4005.08.0759.01 INSURANCE - OTHER	300	0.00	250.00	0.00	50.00	83.33
401.4005.08.0760.01 ADVERTISING	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0775.01 MISCELLANEOUS EXPENSE	20,000	553.02	6,788.46	0.00	13,211.54	33.94
TOTAL ADMINISTRATIVE & GENERAL	501,270	16,420.32	107,994.79	0.00	393,275.21	21.54
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TOTAL DIVISION 05	693,270	32,237.76	207,501.00	0.00	485,769.00	29.93
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TOTAL EXPENDITURES	6,613,637	412,274.56	2,320,595.29	321,528.19	3,971,513.52	39.95
REVENUE OVER/(UNDER) EXPENDITURES	0	16,331.68	964,622.92 (321,528.19) (643,094.73)	0.00

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