

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

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

Council Members:

In accordance with the provisions of the Charter of the City of Wheeling, West Virginia, submitted herewith is the monthly Financial Statement as of May, 2023.

John C. Carlier
Assistant Finance Director

CITY OF WHEELING
STATEMENT OF FUND TYPES

May-23

	BEGINNING BALANCE 7/1/2022	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	ENDING BALANCE 5/31/23
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	2,246,513	47,671,844	46,348,007	3,570,350
MUNI FIN STABILIZATION FUND	5,002,706	2,280	-	5,004,986
GENERAL FUND-PETTY CASH	2,050	-	-	2,050
Subtotal	<u>7,251,269</u>	<u>47,674,124</u>	<u>46,348,007</u>	<u>8,577,386</u>
SPECIAL REVENUE FUNDS:				
COAL SEV. FUND-CASH	21,714	102,583	107,875	16,422
CONSOL. INV. FUND-CASH	362,427	5,461,094	4,792,513	1,031,007
CONSOL. INV. FUND-INVEST.	10,464,784	1,117,671	5,887,674	5,694,781
CITY SERVICE FEE	1,839,097	2,644,629	2,829,028	1,654,698
PUBLIC SAFETY-CASH	628,313	722,022	859,344	490,991
WORKERS COMP.	419,776	420,741	605,784	234,732
CDBG&HOME PROGRAM-CASH	1,332	764,030	764,820	542
POLICE COURT CHECK. ACCT.	5.00	2,100.00	2,100.00	5.00
CENTER MARKET CONCESSIONS	10,316	28,305	21,735	16,886
ARTS & CULTURE COMM.	3,898	51,203	13,783	41,318
AMERICAN RESCUE PLAN ACT	17,965,791	34,612	6,570,382	11,430,021
Subtotal	<u>31,717,452</u>	<u>11,348,989</u>	<u>22,455,038</u>	<u>20,611,403</u>
CAPITAL PROJECTS FUNDS:				
Center Wheeling Redevelopment Project - Phase I	111,444	12,002	879	122,567
District 1 TIF Fund	4,428	1,090,655	250	1,094,833
District 1 TIF Fund Excess	0	0	-	0
Downtown Redev. 2016 Project Fund	153	-	153	-
TIF 2016 Bond Revenue	42	1,247,843	888,308	359,576
TIF 2022 Bond Project Fund	-	10,250,000	1,705,561	8,544,439
Police Headquarters Lease Revenue Bond 2021A	3,421,482	11,366	2,732,189	700,660
Center Wheeling Lease Revenue Bond 2021B	64,025	2,278	281	66,021
Parking Garage Lease Revenue Bond 2021C	12,025,131	54	3,464,523	8,560,661
Fire Headquarters Lease Revenue Bond 2022A	9,000,000	-	911,792	8,088,208
Subtotal	<u>24,626,705</u>	<u>12,614,198</u>	<u>9,703,937</u>	<u>27,536,965</u>
DEBT SERVICE FUNDS:				
Sales Tax Bond 2014 Adm Exp	6	0	-	7
Sales Tax Bond 2014 DSR	531,898	16,484	5,341	543,042
Sales Tax Bond 2014 P & I	359	408,357	42,877	365,840
Police Headquarters LR Bond 2021A P&I Fund	34,807	353,840	51,007	337,641
Fire Headquarters LR Bond 2022A P&I Fund	-	304,516	-	304,516
Pension LR Bond 2022B P&I Fund	-	2,322,369	1,375,453	946,915
Pension LR Bond 2022B Contingency Reserve Fund	-	4,965,590	-	4,965,590
Pension LR Bond 2022B Fire PTA Fund	-	1,058,972	792,313	266,659
Pension LR Bond 2022B Police PTA Fund	-	777,930	583,489	194,441
Pension LR Bond 2022B Admin Exp	-	6,023	0	6,023
TIF Bond 2016 Adm Exp	5,001	2,527	2,509	5,019
TIF Bond 2016 DSR	340,393	7,234	5,913	341,715
TIF Bond 2016 P & I	88,721	674,439	87,396	675,764
TIF Bond 2018 P & I	2	-	2	-
TIF Bond 2022 Adm Exp	-	6,003	5,999	3
TIF Bond 2022 DSR	-	236,330	854	235,476
MUNICIPAL BOND COMM 2015 GO	212,081	127,298	13,176	326,203
Subtotal	<u>1,213,270</u>	<u>11,267,914</u>	<u>2,966,330</u>	<u>9,514,853</u>
ENTERPRISE FUNDS:				
WATER DEPT.-FUND-CASH	2,725,780	22,773,537	23,977,915	1,521,402
WATER DEPT.-CONSUM. DEP.	189,538	158,438	155,630	192,345
WATER DEPT.-U.F.W. FD.	765,818	148,235	298,945	615,107

CITY OF WHEELING
STATEMENT OF FUND TYPES

May-23

	BEGINNING BALANCE 7/1/2022	TOTAL RECEIPTS AND TRANSFERS	TOTAL DISBURSEMENTS AND TRANSFERS	ENDING BALANCE 5/31/23
WATER DEPT.-MAINT. FUND TANK PAINTING	90,292	590,916	638,767	42,441
WATER DEPT.-VEHICLE REPLACEMENT	33,895	65,678	57,473	42,099
WATER DEPT.-EMERGENCY FUND (SB234)	1,203,884	1,510	-	1,205,394
WATER DEPT.-MEMBRANE REPLACEMENT	1,120,151	99,808	-	1,219,959
WATER DEPT.-WTP SITE IMPROVEMENT	102,938	54,095	91,799	65,234
WATER DEPT.-CONSTRUCTION ACCT	119,041	135,623	37,339	217,325
WATER DEPT-2021A PROJECT ACCOUNT	1,695,791	-	55,314	1,640,477
WATER DEPT-2021B COI ACCOUNT	959	-	-	959
WATER DEPT-2021C COI ACCOUNT	2,107	-	-	2,107
WATER DEPT.-PETTY CASH	2,600	24,845	27,117	329
WATER DEPT.- INS.	80,936	45,117	-	126,053
WATER DEPT.-MUN.BD.FD.	40,020,954	3,084,161	1,836,921.23	41,268,194
WATER DEPT.-RENEW & REPLACE.	1,025,572	1,275	359,923	666,924
Subtotal	49,180,257	27,183,237	27,537,144	48,826,350
W.P.C.D.-FUND-CASH	254,346	6,974,903	7,057,945	171,304
W.P.C.D.-PETTY CASH	500	-	-	500
W.P.C.D. - CONSUM. DEP.	190,482	52,630	51,225	191,887
W.P.C.D.-VEHICLE REPLACEMENT	421,165	115,953	53,834	483,284
W.P.C.D.-2021A PROJECT ACCOUNT	20,321,391	-	7,611,850	12,709,541
W.P.C.D.-BOND COMM.	1,575,269	1,182,437	764,632	1,993,075
W.P.C.D.-DEPR. FUND	1,022,050	189,426	-	1,211,476
Subtotal	23,785,203	8,515,350	15,539,486	16,761,067
FIDUCIARY FUND TYPES:				
TRUST FUNDS				
(NON-EXPENDABLE TRUSTS)				
EMPLOYEES' RETIRE.-OTHER	43,302,956	3,298,169	2,967,064	43,634,061
FIREMEN'S RETIRE.-OTHER	38,060,907	30,353,117	3,511,089	64,902,935
POLICE RETIRE.-OTHER	28,814,804	20,363,657	2,776,643	46,401,817
Subtotal	110,178,668	54,014,942	9,254,796	154,938,814
AGENCY FUNDS:				
PUBLIC DEBT	32	150,917	110,816	40,133
OPERATIONS UTILITY ACCOUNT	464	24,300	23,723	1,041
Subtotal	496	175,217	134,538	41,174
Revolving Loan Fund	-	PRIN. BAL. DUE		
First Time Homebuyers	852,617			

CITY OF WHEELING
STATEMENT OF DEPOSITORIES BY FUND
May-23

	BALANCES	WESBANCO	UNITED	CHASE	MAIN STREET	COMMUNITY	WESTERN ALLIANCE	W. V. CONSOL. INVEST. POOL	WVIMB	ESCROWED INVESTMENTS
DEMAND ACCOUNTS:										
GENERAL CITY FUND	3,570,350	3,570,350								
WATER DEPT. - CASH	1,521,402	1,521,402								
WPCD-CASH	171,304	171,304								
WATER DEPT.-INS.	126,053				126,053					
MUNI FIN STABILIZATION FUND	5,004,986			5,004,986						
PUBLIC DEBT	40,133	40,133								
C.D.B.G. & HOME -CASH	542		542							
WATER DEPT.-CONSUM. DEP.	192,345	192,345								
WPCD-CONSUM. DEP.	191,887	191,887								
WORKERS COMP. - CASH	50			50						
WORKERS COMP. - INVEST	234,682			234,682						
CONSOL. INV.FUND-CASH	1,469			1,469						
CONSOL. INV.FUND-INVEST	5,694,781		5,041,942	652,839						
COAL SEV. FUND-CASH	16,422			16,422						
CITY SERVICE FEE	1,654,698	1,654,698								
PUBLIC SAFETY-CASH	481,792	339,191		142,601						
POLICE CRT. CHK. ACCT.	5		5							
CENTRE MARKET CONCESSION	16,886	16,886								
ARTS & CULTURE COMM.	41,318				41,318					
AMERICAN RESCUE PLAN ACT	11,430,021				11,430,021					
RCIP-CIVIC CENTER	52,685					52,685				
RCIP-INFRASTRUCTURE	976,853					976,853				
SUB-TOTAL	31,420,665	7,698,198	5,042,489	6,053,049	11,597,392	1,029,538	-	-	-	-
PETTY CASH FUNDS:										
FIN.DEPT.-PETTY CASH	2,000	2,000								
POLICE DEPT.-PETTY CASH	50	50								
PUBLIC SAFETY - PETTY CASH	2,505	2,505								
WATER DEPT.-PETTY CASH	329									
W.P.C.D.-PETTY CASH	500	500								
SUB-TOTAL	5,384	5,384	-	-	-	-	-	-	-	-
INVESTMENT FUNDS:										
MUN. EMP. PENSION	43,634,061	43,634,061								
FIREMEN'S PENSION	64,902,935							64,902,935.42		
POLICEMEN'S PENSION	46,401,817							46,401,817.36		
WATER DEPT.-RENEW & REPLACE	666,924				666,924					
WATER DEPT.-MAINT. FD. TANK PTG.	42,441				42,441					
WATER DEPT.-U.F.W.	615,107				615,107					
WATER DEPT.-VEHICLE REPLACEMENT	42,099				42,099					
WATER DEPT.-EMERGENCY FD.	1,205,394				1,205,394					
WATER DEPT.-MEMBRANE REPLACE.	1,219,959				1,219,959					
WATER DEPT.-WTP SITE IMPROVE.	65,234				65,234					
WPCD-COMB. DEPR.	1,211,476				1,211,476					
WPCD-VEHICLE REPLACEMENT	483,284				483,284					
SUB-TOTAL	160,490,732	43,634,061	-	-	5,551,919	-	-	-	111,304,752.78	-
CAPITAL PROJECTS FUNDS:										
Center Wheeling Redevelopment Project - Phase I	122,567	122,567								
District 1 TIF Fund	1,094,833	1,094,833								
District 1 TIF Fund Excess	0	0								
TIF 2016 Bond Revenue	359,576	359,576								
TIF 2022 Bond Project Fund	8,544,439	8,544,439								
Sales Tax Bond 2014 Adm Exp	7	7								
Sales Tax Bond 2014 DSR	543,042	543,042								
Sales Tax Bond 2014 P & I	365,840	365,840								
TIF Bond 2016 Adm Exp	5,019	5,019								
TIF Bond 2016 DSR	341,715	341,715								
TIF Bond 2016 P & I	675,764	675,764								
TIF Bond 2022 Adm Exp	3	3								
TIF Bond 2022 DSR	235,476	235,476								
Water 2021 COI	3,066	3,066								
Subtotal	12,291,346	12,291,346								
SUB-TOTAL:DEPOSITORIES	204,208,128	63,628,989	5,042,489	6,053,049	17,149,311	1,029,538	-	-	111,304,752.78	-
MUNICIPAL BOND COMMISSION										
Bond Comm. GO Bonds	326,203							326,203		
Bond Comm. Water Bonds	41,268,194							1,594,459		39,673,735
Bond Comm. WPCD Bonds	1,993,075							1,993,075		-
	43,587,471							3,913,736		39,673,735
MUNICIPAL BUILDING COMMISSION										
Police Headquarters LR Bond 2021A P&I Fund	337,641	337,641								
Fire Headquarters LR Bond 2022A P&I Fund	304,516	304,516								
Pension LR Bond 2022B P&I Fund	946,915	946,915								
Pension LR Bond 2022B Contingency Reserve Fund	4,965,590	4,965,590								
Pension LR Bond 2022B Fire PTA Fund	266,659	266,659								
Pension LR Bond 2022B Police PTA Fund	194,441	194,441								
Pension LR Bond 2022B Admin Exp	6,023	6,023								
Police Headquarters LR Bond 2021A	700,660	700,660								
Center Wheeling LR Bond 2021B	66,021	66,021								
Parking Garage LR Bond 2021C	8,560,661						8,560,661			
Fire Headquarters LR Bond 2022A	8,088,208					8,088,208				
	24,437,336	7,788,467				8,088,208	8,560,661			
GRAND TOTAL:	272,232,935	71,417,456	5,042,489	6,053,049	17,149,311	9,117,746	8,560,661	3,913,736	111,304,753	39,673,735

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

May-23

	YTD % of Budget	Budgeted Revenues FY2023	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget	Prior Year Revenues Year-to-Date	Over (Under) Prior Year
Taxes: General Operating							
301-01-Property Taxes Current	100%	3,488,287	118,121	3,480,372	7,915	3,391,282	89,090
301-02-Prior Year Taxes 1st Yr	88%	170,146	-	149,912	20,234	132,964	16,948
301-03-Prior Year Taxes 2nd Yr	560%	521	-	2,916	(2,395)	1,424	1,492
301-04-Prior Year Taxes 3rd Yr	-8%	1,036	-	(83)	1,119	(226)	143
301-05-Prior Year Taxes 4th Yr	20%	409	-	82	327	215	(133)
301-06-Supp Property Taxes	51%	209,710	-	107,790	101,920	203,774	(95,984)
301-07-Tax Loss Restoration	0%	3,138	-	4,033	(895)	6,032	(1,999)
Total Taxes: General Operating	97%	3,873,247	118,121	3,745,021	128,226	3,735,464	9,557
Taxes: Excess Levy							
301-90-Excess Levy Prop Taxes	106%	1,477,891	48,262	1,570,576	(92,685)	1,582,324	(11,747)
Total Taxes: Excess Levy	106%	1,477,891	48,262	1,570,576	(92,685)	1,582,324	(11,747)
Taxes: Park Levy							
301-13-Property Taxes Current	98%	432,552	15,528	424,943	7,609	411,896	13,046
301-14-Prior Year Taxes 1st Yr	99%	20,000	-	19,707	293	17,430	2,277
301-15-Prior Year Taxes 2nd Yr	38%	1,000	-	382	618	187	195
301-16-Prior Year Taxes 3rd Yr	-1%	1,000	-	(11)	1,011	(30)	19
301-17-Prior Year Taxes 4th Yr	1%	1,000	-	11	989	28	(18)
301-18-Supp Property Taxes	472%	3,000	-	14,170	(11,170)	26,781	(12,611)
Total Taxes: Park Levy	100%	458,552	15,528	459,201	(649)	456,293	2,908
Taxes: Penalty & Interest							
302-01-General Operating	62%	24,112	-	15,007	9,105	20,536	(5,529)
302.03-Park Levy Tax Penalty	75%	3,165	-	2,381	784	2,697	(316)
Total Taxes: Penalty & Interest	64%	27,277	-	17,388	9,889	23,233	(5,846)
Total Property Taxes	99%	5,836,967	181,911	5,792,187	44,780	5,797,313	(5,127)
Other Taxes:							
303-01-Gas & Oil Severance	100%	157,298	-	157,318	(20)	49,910	107,408
304-01-Utility Excise	95%	1,289,901	118,312	1,229,427	60,474	1,205,489	23,938
305-01-Business & Occup Curr	107%	6,655,417	929,700	7,111,795	(456,378)	5,565,304	1,546,491
305-02-Business & Occup Delin	64%	4,065,796	-	2,604,677	1,461,119	5,066,049	(2,461,372)
305-03-Utility Business	103%	2,146,713	-	2,206,725	(60,012)	2,060,074	146,651
306-01-Wine & Liquor	101%	439,149	-	442,679	(3,530)	414,844	27,835
307-01-Dog	88%	2,187	47	1,924	263	2,080	(156)
308-01-Hotel/Motel	106%	1,161,942	90,285	1,227,111	(65,169)	1,084,293	142,818
309-01-Amusement	138%	8,160	-	11,240	(3,080)	415	10,824
Total Other Taxes	94%	15,926,563	1,138,344	14,992,895	933,668	15,448,459	(455,564)
Other Income							
313-01-Race Track License Fee	94%	38,923	4,500	36,750	2,173	36,000	750
313-02-Race Track WV Race Comm	86%	23,070	1,766	19,830	3,240	20,631	(801)
Total Other Income	91%	61,993	6,266	56,580	5,413	56,631	(51)
Sales Tax							
314-01 Municipal Sales Tax	76%	3,986,000	-	3,012,912	973,088	3,883,344	(870,432)
Total Sales Tax	76%	3,986,000	-	3,012,912	973,088	3,883,344	(870,432)
Fines							
320-01-Police Fines & Costs	76%	272,680	19,075	206,961	65,719	226,875	(19,915)
320-02-Regional Jail Fines	65%	73,842	4,440	47,960	25,882	61,450	(13,490)
320-03-Traffic Fines-State	67%	14,335	888	9,592	4,743	12,288	(2,696)
320-04-Community State	67%	19,415	1,210	13,050	6,365	16,860	(3,810)
320-05 Law Enforcement Training	65%	4,000	242	2,610	1,390	3,372	(762)
320-07 Citation Admin Fees	#DIV/0!	-	175	1,855	(1,855)	(592)	2,447
321-01-Parking Violations-PT	162%	9,780	3,745	15,816	(6,036)	7,391	8,425
321-02-Parking Violations-MT	117%	72,760	8,396	85,442	(12,682)	56,478	28,964
Total Fines	82%	466,812	38,171	383,286	83,526	384,123	(837)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

	May-23						
	YTD % of Budget	Budgeted Revenues FY2023	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget	Prior Year Revenues Year-to-Date	Over (Under) Prior Year
Licenses							
325-01-Business License	34%	55,418	2,480	18,928	36,491	23,325	(4,398)
325-02-Insurance License	45%	17,029	-	7,600	9,429	5,200	2,400
325-03-Private Club License	44%	37,266	-	16,550	20,716	23,550	(7,000)
Total Licenses	39%	109,713	2,480	43,078	66,636	52,075	(8,998)
Permits							
326-01-Building Permits	100%	187,394	48,708	188,166	(772)	134,768	53,398
327-03-Electric Permits	119%	2,814	-	3,360	(546)	2,545	815
327-04-Sign Permits	69%	1,436	-	994	442	1,870	(876)
327-05-Vacant Bldg Reg Fee	88%	93,752	2,400	82,681	11,071	83,860	(1,179)
Total Permits	96%	285,396	51,108	275,201	10,195	223,043	52,157
Fees							
328-01-Cable Franchise Fee	101%	513,934	125,132	518,898	(4,964)	534,797	(15,899)
330-01-IRP Fees	83%	581,551	78,426	481,653	99,898	470,991	10,662
336-01-Cemetery Revenues	81%	14,489	1,150	11,750	2,739	5,550	6,200
340-01-Swimming Pool Fees	39%	42,270	800	16,379	25,891	23,481	(7,102)
340-02-Softball Entry Fees	52%	55,226	-	28,499	26,727	33,562	(5,063)
340-03-Basketball Camp Fees	26%	14,194	-	3,635	10,559	6,600	(2,965)
340-04-Baseball Camp Fees	51%	1,924	-	980	944	1,600	(620)
340-06-Cheerleader Camp Fees	296%	389	-	1,150	(761)	770	380
340-07-Bowling Camp Fees	0%	238	-	-	238	30	(30)
340-08-I470 Concessions	40%	50,000	3,720	19,875	30,125	-	19,875
340-09 Field Usage Fees	87%	3,462	-	3,025	437	4,925	(1,900)
340-11 Misc. Recreation Programs	0%	-	-	1,415	(1,415)	4,307	(2,892)
342-01-Parking Meter Revenues	82%	198,078	16,006	163,183	34,895	155,020	8,164
343-01 Whg Muni Parking Revenues	0%	-	-	-	-	-	-
345-01-Centre Market Rents	105%	66,883	9,506	70,052	(3,169)	58,926	11,126
350-01-Sanitation Collection Fees	91%	2,175,909	181,210	1,987,229	188,680	2,031,914	(44,685)
350-02-Sanitation Reimbursements	100%	1,200	-	1,200	-	-	1,200
Total Fees	89%	3,719,747	415,949	3,308,923	410,824	3,332,473	(23,549)
Fire Fees							
352-01-Fire Protection Fees	92%	1,841,577	2,065	1,686,314	155,263	1,718,334	(32,020)
352-02-Fire Protection Fees-Delin	92%	249,952	32,258	230,814	19,138	259,134	(28,320)
Total Fire Fees	92%	2,091,529	34,324	1,917,128	174,401	1,977,468	(60,340)
Charges for Services							
361-01-Chgs for Services-Police	714%	28,407	18,406	202,770	(174,363)	27,901	174,870
361-02-Chgs for Services-Fire	242%	15,142	1,715	36,641	(21,499)	4,457	32,184
361-03-Chgs for Services-PRO	140%	463,995	36,926	648,654	(184,659)	202,327	446,327
Total Charges for Services	175%	507,544	57,048	888,065	(380,521)	234,685	653,381
Admin Fees							
362-01-Chgs to Ent-Water Adm Exp	100%	90,000	-	90,000	-	90,000	-
362-02-Chgs to Ent-Water Rent	163%	15,000	4,162	24,486	(9,486)	15,000	9,486
362-03-Chgs to Ent-Water G-O-M	109%	19,557	616	21,386	(1,829)	17,048	4,338
362-04-Chgs to Ent-WPCD Adm Exp	82%	87,954	8,000	72,000	15,954	80,000	(8,000)
362-05-Chgs to Ent-WPCD G-O-M	87%	21,532	1,320	18,720	2,812	18,266	454
362-06-Chgs to Ent-OC Sheriff	88%	24,014	2,790	21,158	2,856	20,408	750
362-07-Chgs to Ent-OC Anim Shelter	0%	1,016	-	-	1,016	941	(941)
362-08-Chgs to Ent-Wesbanco	117%	534	-	623	(89)	412	211
Total Admin Fees	96%	259,607	16,888	248,373	11,234	242,075	6,298
Misc. Revenue							
363-01-Ambulance Fee	103%	1,545,000	151,378	1,585,846	(40,846)	1,391,462	194,384
365-01-Federal Grants	104%	866,562	503,838	900,706	(34,144)	711,695	189,011
366-01-State Grants	0%	-	-	14,650	(14,650)	-	14,650
367-01-Grant Rev-Other	0%	-	-	19,940	(19,940)	-	19,940
368-06 Contributions - Land Leases	98%	43,905	5,054	43,162	743	38,168	4,994
370-01-Chgs to Ot Fd-Reim CDBG	115%	97,401	14,763	111,787	(14,386)	98,663	13,124
370-02-Chgs to Ot Fd-Reim Home	89%	8,525	1,151	7,603	922	10,916	(3,314)

CITY OF WHEELING
STATEMENT OF GENERAL FUND REVENUES

May-23

	YTD % of Budget	Budgeted Revenues FY2023	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget	Prior Year Revenues Year-to-Date	Over (Under) Prior Year
370-06-Chgs to Ot Fd-TIF	0%	100,000	-	-	100,000	-	-
371-01-PILOT Housing Authority	99%	34,889	-	34,554	335	34,149	404
375-01 Transfers from MFSF	0%	1,000,000	-	-	1,000,000	-	-
376-01-Video Lottery-Table Gaming	89%	440,000	35,402	390,090	49,910	398,803	(8,713)
378-01-Credit Card Processing Fees	92%	5,959	435	5,496	464	5,210	286
380-01-Interest Income	379%	5,737	-	21,724	(15,987)	4,671	17,053
381-01 Fuel Tax Reimbursements	89%	40,477	-	35,941	4,536	9,742	26,199
381-02 Contributions-P Card Rebate	74%	35,943	-	26,631	9,312	34,683	(8,052)
381-03 Reimbursements	30%	8,640	-	2,563	6,077	9,136	(6,573)
384-01 City Auction Proceeds	100%	110,468	-	110,496	(28)	-	110,496
386-01 Insurance Claims	0%	22,976	-	29,435	(6,459)	23,379	6,056
397-01-Video Lottery-Race Track	105%	351,947	65,187	369,979	(18,032)	313,319	56,660
397-02-Video Lottery-Limited	88%	467,404	38,338	410,373	57,031	406,846	3,527
399-01-Miscellaneous Revenues	55%	73,337	2,218	39,975	33,362	51,918	(11,944)
Total Misc. Revenue	79%	5,259,170	817,764	4,160,950	1,098,220	3,542,761	618,189
TOTAL GEN. FUND REVENUES							
PROJ REVENUES-ACT COLLECT	91%	38,511,041	2,760,252	35,079,578	3,431,463	35,174,449	(94,871)
CASH BALANCE 6/30/22 BUDGETED		200,000					
TOTAL CASH AND REVENUES	91%	38,711,041	2,760,252	35,079,578	3,431,463	35,174,449	(94,871)

CITY OF WHEELING
STATEMENT OF GENERAL FUND EXPENDITURES

May-23

	YTD % of Budget	Budgeted Expenditures FY 2023	Current Month Expenditures	Current Year Expenditures Year-to-Date	(Over) Under Budget	Prior Year Expenditures Year-to-Date	Over (Under) Prior Year
402-Econ Comm Devel	79%	226,553	14,317	178,905	47,648	206,200	(27,295)
409-Mayor	99%	34,033	1,631	33,659	374	26,457	7,202
410-Council	93%	111,649	7,696	103,646	8,003	98,799	4,847
412-City Manager	87%	666,319	35,997	579,699	86,620	576,991	2,708
414-Finance	94%	1,616,930	159,122	1,519,669	97,261	1,545,465	(25,797)
415-Clerk	74%	223,458	17,040	165,093	58,365	125,281	39,811
416-Police Judge	79%	121,950	9,843	95,987	25,963	80,322	15,666
417-Legal	79%	222,728	11,823	174,928	47,800	167,101	7,827
420-Engineering	93%	186,246	28,392	172,670	13,576	115,902	56,768
422-Personnel	64%	341,786	27,561	218,519	123,267	223,833	(5,314)
435-Regional Development	95%	10,825	-	10,280	545	-	10,280
437-Building & Planning	92%	645,664	53,612	590,972	54,692	522,824	68,148
439-IT	72%	167,248	20,577	120,932	46,316	136,319	(15,387)
444-Contrib. to Others	0%	1,000,000	-	-	1,000,000	-	-
590-Centre Market	97%	272,303	17,438	263,810	8,493	211,614	52,196
700-Police	77%	9,058,383	580,956	7,015,909	2,042,474	7,035,666	(19,757)
706-Fire	89%	10,972,726	806,844	9,807,654	1,165,072	11,152,698	(1,345,044)
711 -Central Dispatch	73%	98,120	6,372	71,898	26,222	84,626	(12,728)
750-Streets & Facilities	80%	5,025,311	308,351	4,027,933	997,378	4,044,919	(16,986)
754-Central Garage	92%	1,221,660	97,445	1,125,700	95,960	1,122,872	2,828
759-Public Transit	94%	1,690,673	-	1,592,085	98,588	1,619,232	(27,148)
800-Garbage Collections	88%	2,173,627	171,153	1,907,628	265,999	1,825,580	82,048
802-Recycling	8%	106,028	24	8,493	97,535	56,942	(48,448)
900-Parks	91%	511,043	-	464,920	46,124	466,649	(1,730)
901-Visitors Bureau	98%	629,873	44,234	617,315	12,558	526,240	91,075
907-Chambers Ballfields	54%	176,993	12,183	96,116	80,877	105,481	(9,366)
908-Playgrounds	93%	735,619	29,840	686,939	48,680	584,285	102,654
910-Civic Center	100%	332,000	-	332,000	-	331,276	724
975 General Government	55%	383,603	622	212,205	171,398	679,345	(467,140)
976 Public Safety	59%	233,700	64,260	137,924	95,776	207,085	(69,161)
977 Streets & Transportation	95%	1,778,450	(35,703)	1,696,765	81,685	709,632	987,133
978 Health & Sanitation	99%	31,251	-	30,950	301	-	30,950
979 Culture & Recreation	#DIV/0!	-	-	-	-	32,000	(32,000)
Total Disbursements	83%	41,006,752	2,491,631	34,061,200	6,945,552	34,621,636	(560,436)
Outstanding Encumbrances					-		-
	83%	41,006,752	2,491,631	34,061,200	6,945,552	34,621,636	(560,436)

CITY OF WHEELING
COAL SEVERANCE
5/31/2023

	YTD % Of Budget	Budgeted Revenues FY2022	Current Month Revenues	Current Year Revenues Year-to-Date	(Over) Under Budget
Taxes:					
310-01-Coal Severance Tax	192%	68,100	28,207	130,790	(62,690)
PROJECTED REVENUES	192%	<u>68,100</u>	<u>28,207</u>	<u>130,790</u>	<u>(62,690)</u>
CASH BALANCE 6/30/22		21,714			
TOTALS		<u>89,814</u>	<u>28,207</u>	<u>130,790</u>	<u>(62,690)</u>

CITY OF WHEELING
COAL SEVERANCE FUND
5/31/2023

	YTD % Of Budget	Budgeted Expenditures FY 2022	Current Month Expenditures	Current Year Expenditures Year-to-Date	(Over) Under Budget
412-City Manager	152%	71,200	-	107,875	(36,675)
Totals	152%	71,200	-	107,875	(36,675)

Total Disbursements 107,875

Outstanding Encumbrances -

CITY OF WHEELING
COAL SEVERANCE TAX FUND
5/31/2023

Fund Balance	21,714
Receipts:	
Coal Severance Tax Receipts-Other	<u>130,790</u>
	152,504
Transfers from Custody Account-Fees	
Disbursements:	
Checks	<u>(107,875)</u>
	<u>(107,875)</u>
Account Balance	<u><u>44,629</u></u>

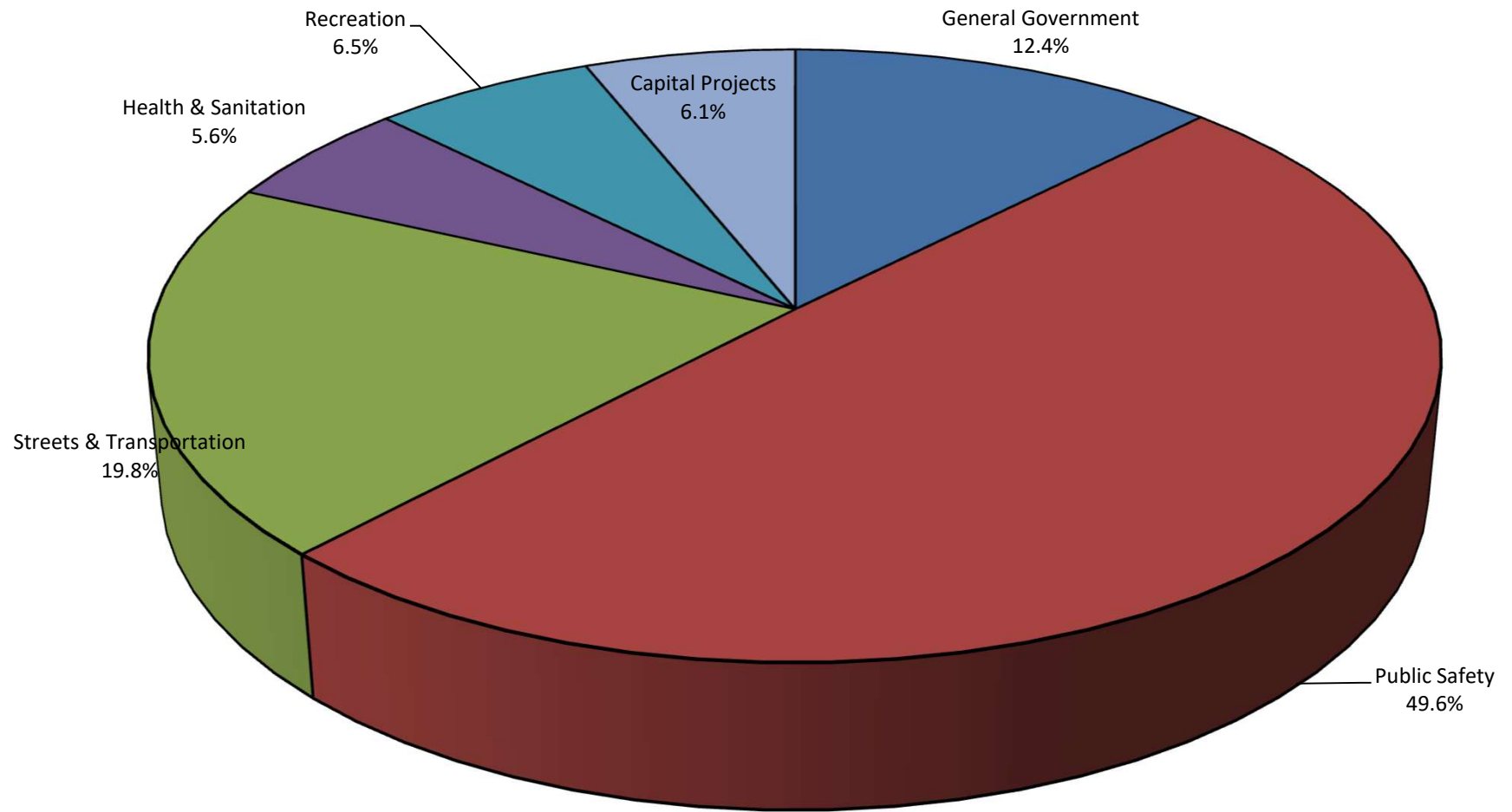
CITY OF WHEELING
STATEMENT OF CUSTODIAL ACCOUNTS
May-23

Line Item Description	Checking Account	Custodial Inv. Account	Certificate of Deposit	Escrow Account	Fund Total
Restricted Custody Accounts:					
Worker's Compensation Fund	-	234,682	-	-	234,682
Worker's Compensation Checking	50	-	-	-	50
Task Force Operating Account	14,696	-	-	-	14,696
Public Safety Checking	179,213	-	-	-	179,213
Federal Forfeiture Account - Task Force	82,122	-	-	-	82,122
State Forfeiture Account - Task Force	53,960	-	-	-	53,960
DARE Account	9,200	-	-	-	9,200
State Forfeiture Acct	-	69,686	-	-	69,686
Federal Justice Forfeiture Acct	-	82,115	-	-	82,115
Capital Improvements Fund	-	104,583	-	-	104,583
Landfill Closure-Escrow Account-UNB	-	-	281,056	-	281,056
City Service Fee	1,654,698	-	-	-	1,654,698
Project Account	-	4,716,880	-	-	4,716,880
Wireless Cell Tower Escrow Account	-	-	-	43,364	43,364
Bikeshare Account	-	642	-	-	642
Restricted Cap. Imp. Program	-	397,077	-	-	397,077
Sanitation/Recycling Maintenance & Replacement Fund	-	143,271	-	-	143,271
Lisa Bryson-Ames Memorial Fund	-	7,843	-	-	7,843
Recycling Account	-	65	-	-	65
RCIP-Infrastructure	976,853	-	-	-	976,853
RCIP-Civic Center	52,685	-	-	-	52,685
Total	<u>3,023,477</u>	<u>5,756,843</u>	<u>281,056</u>	<u>43,364</u>	<u>9,104,740</u>

CITY OF WHEELING
UNFUNDED PENSION LIABILITIES

May-23

ACTUARIAL REPORTS BY:	Muni Employees		Fire Pension		Police Pension	
Duda Actuarial Consulting	Pension		and Relief		and Relief	
Bolton Partners	Fund		Fund		Fund	
ACTUARIAL REPORTS-AS OF	7/1/2021		7/1/2021		7/1/2021	
LIABILITIES ACTIVE EMP.	215	18,268,930	49	20,147,930	32	10,612,964
LIABILITIES RETIREES & OTHER	125	21,963,738	132	48,050,094	106	38,348,562
TERMINATED VESTED	8	1,307,922	2	847,263	2	1,049,017
TOTAL LIABILITIES		<u>41,540,590</u>		<u>69,045,287</u>		<u>50,010,543</u>
FUND BALANCE-MARKET VALUE		50,403,926		37,613,007		29,408,645
FUNDING EXCESS / (UNDERFUNDED)		8,863,336		(31,432,280)		(20,601,898)
FUND REVENUES & EXPENSES, YEAR-END:		6/30/2021		6/30/2021		6/30/2021
OPERATING REVENUES:						
EARNINGS ON INVESTMENTS		11,152,957		9,076,924		7,154,174
CONTRIBUTIONS-EMPLOYER		-		3,239,524		1,605,104
OTHER (NET)		-		-		-
CONTRIBUTIONS-EMPLOYEES		448,354		281,277		153,858
STATE		-		1,118,403		846,301
MARKET VAL. ADJUSTMENT		-		-		-
TOTAL OPERATING REVENUES		<u>11,601,311</u>		<u>13,716,128</u>		<u>9,759,437</u>
OPERATING EXPENSES:						
BENEFIT PAYMENTS		2,262,170		3,976,924		3,247,005
WITHDRAWALS		103,688		1,054,364		26,399
ADMINISTRATIVE EXPENSES		9,551		24,922		19,930
INVESTMENT EXPENSES		159,155		-		-
TOTAL OPERATING EXPENSES		<u>2,534,564</u>		<u>5,056,210</u>		<u>3,293,334</u>
REVENUES OVER (UNDER) EXPENSES		<u>9,066,747</u>		<u>8,659,918</u>		<u>6,466,103</u>



City of Wheeling
 Monthly General Fund Comparisons
 5/31/2023

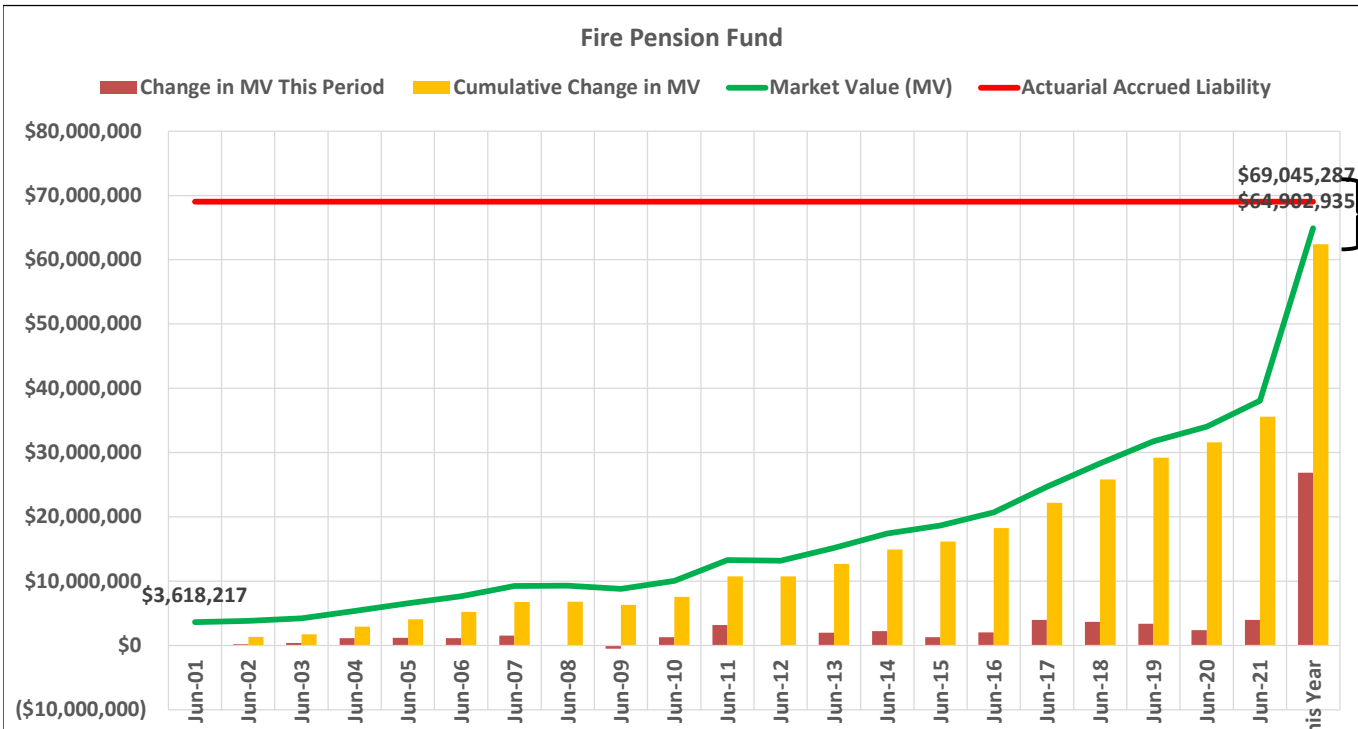
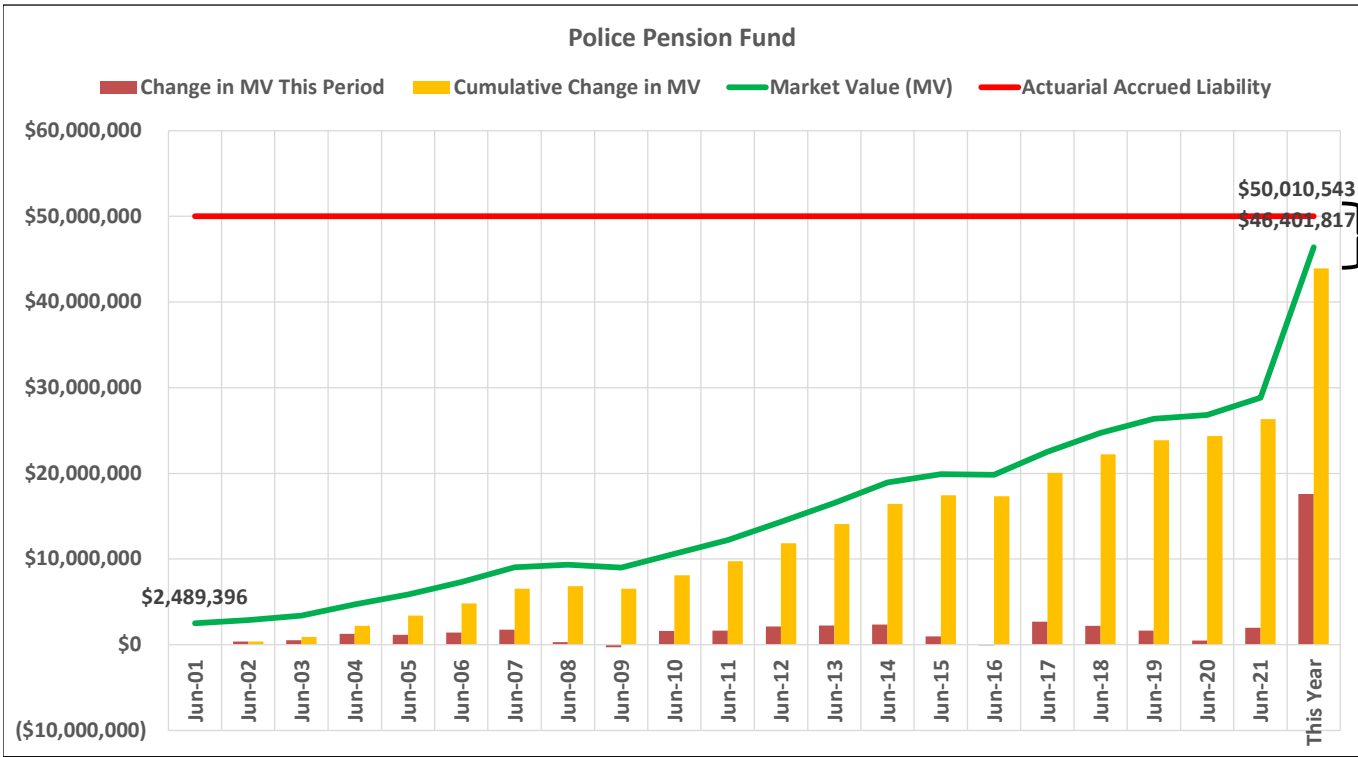
FY2023	Revenues	Expenses	MFSF	General Fund
July	3,851,028	4,362,602	5,002,904	1,435,113
August	2,438,550	2,633,553	5,003,128	1,358,395
September	3,032,853	3,402,217	5,003,332	1,168,276
October	5,616,649	2,587,951	5,003,543	4,290,832
November	2,895,079	2,777,025	5,003,747	4,244,415
December	1,244,124	4,277,940	5,003,952	1,246,210
January	4,561,689	3,118,673	5,004,169	2,529,590
February	2,222,029	2,721,714	5,004,360	2,165,207
March	2,854,461	2,659,330	5,004,571	2,400,482
April	2,377,864	2,905,034	5,004,761	2,011,698
May	2,760,252	2,491,631	5,004,986	3,570,350
June				
Total	33,854,578	33,937,670		
	3,077,689	3,085,243	5,003,950	2,401,870
	Average Revenue	Average Expenses	Average Balance	Average Balance

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

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

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

City of Wheeling
Market Values of Police & Fire Pensions
5/31/2023



General Government	\$4,228,767.93
Public Safety	\$16,895,460.62
Streets & Transportation	\$6,745,717.80
Health & Sanitation	\$1,916,120.80
Recreation	\$2,197,289.61
Social Services	#REF!
Capital Projects	\$2,077,843.21

FEDERAL JUSTICE FORFEITURE ACCT
RESTRICTED USE FUND
CITY OF WHEELING
POLICE DEPARTMENT
1/1/2023 - 1/31/2023

BALANCE-CUSTODY ACCT	82,104.70
INTEREST EARNED	3.57
MISCELLANEOUS DEPOSITS-TRANSFERS	
CHECKS:	
CUSTODY BALANCE	<u>82,108.27</u>

STATE FORFEITURE ACCOUNT
CITY OF WHEELING
POLICE DEPARTMENT
1/1/2023 - 1/31/2023

BALANCE-CUSTODY ACCT	69,677.17
INTEREST EARNED	3.03
MISCELLANEOUS DEPOSITS:	
CHECKS:	
CUSTODY BALANCE	<u>69,680.20</u>

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: 05/31/2023

400-WATER
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
OTHER INCOME	86,100	4,775.10	4,775.10	0.00	81,324.90	5.55
INTEREST INCOME	35,000	895.73	895.73	0.00	34,104.27	2.56
MISC NON-OP INCOME	1,000	0.00	0.00	0.00	1,000.00	0.00
CHARGES FOR SERVICES	6,283,300	568,717.16	568,717.16	0.00	5,714,582.84	9.05
FIRE PROTECTION SERVICES	253,000	16,333.20	16,333.20	0.00	236,666.80	6.46
OTHER SALES	0	0.00	0.00	0.00	0.00	0.00
SALES TO OTHER SYSTEMS	2,718,700	198,065.40	198,065.40	0.00	2,520,634.60	7.29
MISCELLANEOUS INCOME	193,640	16,712.16	16,712.16	0.00	176,927.84	8.63
BILLING & COLLECTION SVC	273,500	26,551.23	26,551.23	0.00	246,948.77	9.71
TOTAL REVENUES	9,844,240	832,049.98	832,049.98	0.00	9,012,190.02	8.45
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
OTHER EXPENSES	3,438,000	0.00	0.00	0.00	3,438,000.00	0.00
TOTAL DIVISION 00	3,438,000	0.00	0.00	0.00	3,438,000.00	0.00
<u>DIVISION 11</u>						
PUMPING OPERATIONS	671,455	70,265.70	70,265.70	0.00	601,189.30	10.46
PUMPING MAINTENANCE	270,700	38,362.30	38,362.30	600.00	231,737.70	14.39
TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
TREATMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL DIVISION 11	942,155	108,628.00	108,628.00	600.00	832,927.00	11.59
<u>DIVISION 12</u>						
OTHER EXPENSES	0	0.00	0.00	0.00	0.00	0.00
PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TREATMENT OPERATIONS	1,375,392	156,566.84	156,566.84	717,054.38	501,770.78	63.52
TREATMENT MAINTENANCE	241,900	14,363.11	14,363.11	0.00	227,536.89	5.94
TOTAL DIVISION 12	1,617,292	170,929.95	170,929.95	717,054.38	729,307.67	54.91
<u>DIVISION 13</u>						
PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
TREATMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
T & D OPERATIONS	412,900	66,397.58	66,397.58	0.00	346,502.42	16.08
T & D MAINTENANCE	1,360,700	90,336.68	90,336.68	31,224.15	1,239,139.17	8.93
JOB COSTS IN TRANSIT	5,000	0.00	0.00	0.00	5,000.00	0.00
TOTAL DIVISION 13	1,778,600	156,734.26	156,734.26	31,224.15	1,590,641.59	10.57

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>DIVISION 14</u>						
PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
TREATMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTS	767,650	95,277.16	95,277.16	0.00	672,372.84	12.41
TOTAL DIVISION 14	767,650	95,277.16	95,277.16	0.00	672,372.84	12.41
<u>DIVISION 15</u>						
PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
GENERAL & ADMINISTRATIVE	367,050	28,736.48	28,736.48	0.00	338,313.52	7.83
TOTAL DIVISION 15	367,050	28,736.48	28,736.48	0.00	338,313.52	7.83
TOTAL EXPENDITURES	8,910,747	560,305.85	560,305.85	748,878.53	7,601,562.62	14.69
REVENUE OVER/(UNDER) EXPENDITURES	933,493	271,744.13	271,744.13	(748,878.53)	1,410,627.40	51.11-

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER INCOME</u>						
400.3413.00.01 GAIN (LOSS) ON DISPOSAL	0	0.00	0.00	0.00	0.00	0.00
400.3413.00.02 GAIN(LOSS) ON BOND TRANSACTION	0	0.00	0.00	0.00	0.00	0.00
400.3415.00.00 MISC. SALES GENERAL	67,100	1,125.00	1,125.00	0.00	65,975.00	1.68
400.3415.00.01 MISC. BULK WATER SALES	0	0.00	0.00	0.00	0.00	0.00
400.3416.01.00 COST&EXP.OF MERCHANDISIN	0	0.00	0.00	0.00	0.00	0.00
400.3418.00.00 CELL TOWER RENTAL INCOME	19,000	3,650.10	3,650.10	0.00	15,349.90	19.21
400.3418.00.01 GRANT REVENUE.	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME	86,100	4,775.10	4,775.10	0.00	81,324.90	5.55
<u>INTEREST INCOME</u>						
400.3419.01.00 INT. & DIVIDEND INCOME	25,000	635.57	635.57	0.00	24,364.43	2.54
400.3419.02.00 INT. FROM SINKING FUND	10,000	260.16	260.16	0.00	9,739.84	2.60
TOTAL INTEREST INCOME	35,000	895.73	895.73	0.00	34,104.27	2.56
<u>MISC NON-OP INCOME</u>						
400.3421.00.00 MISC. NON-OPER. INCOME	1,000	0.00	0.00	0.00	1,000.00	0.00
400.3421.00.01 WV GAS TAX REFUND	0	0.00	0.00	0.00	0.00	0.00
400.3421.00.02 2010A BOND DEFEASANCE WPCD	0	0.00	0.00	0.00	0.00	0.00
400.3421.00.03 MISC NON-OPER INC - CONTRIB R	0	0.00	0.00	0.00	0.00	0.00
400.3421.02.00 TRANSFERS FROM GENERAL FUND	0	0.00	0.00	0.00	0.00	0.00
400.3421.03.00 TRANSFERS FROM WPCD	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC NON-OP INCOME	1,000	0.00	0.00	0.00	1,000.00	0.00
<u>CHARGES FOR SERVICES</u>						
400.3460.00.00 UNMETERED GENERAL SALES	0	0.00	0.00	0.00	0.00	0.00
400.3461.00.01 METERED SALES/RESD.CUST.	3,747,900	322,031.97	322,031.97	0.00	3,425,868.03	8.59
400.3461.00.02 METERED SALES/COMM.CUST.	2,433,800	240,584.65	240,584.65	0.00	2,193,215.35	9.89
400.3461.00.03 METERED SALES/INDS.CUST.	76,300	6,039.54	6,039.54	0.00	70,260.46	7.92
400.3461.00.04 METERED SALES/OTHERS	25,300	61.00	61.00	0.00	25,239.00	0.24
TOTAL CHARGES FOR SERVICES	6,283,300	568,717.16	568,717.16	0.00	5,714,582.84	9.05
<u>FIRE PROTECTION SERVICES</u>						
400.3462.00.00 PRIVATE FIRE PROTECTION	88,000	0.00	0.00	0.00	88,000.00	0.00
400.3463.00.00 PUBLIC FIRE PROTECTION	165,000	16,333.20	16,333.20	0.00	148,666.80	9.90
TOTAL FIRE PROTECTION SERVICES	253,000	16,333.20	16,333.20	0.00	236,666.80	6.46
<u>OTHER SALES</u>						
400.3464.00.01 Flushing Sewers - WPCD	0	0.00	0.00	0.00	0.00	0.00
400.3464.00.02 Flushing Streets - City	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER SALES	0	0.00	0.00	0.00	0.00	0.00
<u>SALES TO OTHER SYSTEMS</u>						
400.3466.00.00 Resale Revenue	0	0.00	0.00	0.00	0.00	0.00
400.3466.00.01 SALES FOR RESALE/BENWOOD	0	0.00	0.00	0.00	0.00	0.00
400.3466.00.02 SALES FOR RESALE/BETH.	317,100	21,292.22	21,292.22	0.00	295,807.78	6.71
400.3466.00.03 Resale Revenue - Clearview	0	0.00	0.00	0.00	0.00	0.00
400.3466.00.04 SALES FOR RESALE/TRIAD.	129,900	8,675.31	8,675.31	0.00	121,224.69	6.68

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.3466.00.05 SALES FOR RESALE/V.GROVE	126,000	14,136.70	14,136.70	0.00	111,863.30	11.22
400.3466.00.06 SALES FOR RESALE/DONEGAL	71,300	7,307.12	7,307.12	0.00	63,992.88	10.25
400.3466.00.07 SALES FOR RESALE/OCPSD	2,074,400	146,654.05	146,654.05	0.00	1,927,745.95	7.07
TOTAL SALES TO OTHER SYSTEMS	2,718,700	198,065.40	198,065.40	0.00	2,520,634.60	7.29
<u>MISCELLANEOUS INCOME</u>						
400.3471.00.01 MISC.REV.RECONNECT CHGS.	20,000	3,675.00	3,675.00	0.00	16,325.00	18.38
400.3471.00.02 MISC.REV.HYDRANT CHARGES	8,000	631.62	631.62	0.00	7,368.38	7.90
400.3471.00.03 MISC.REV.WPCD ACCTG COST	48,500	0.00	0.00	0.00	48,500.00	0.00
400.3471.00.04 MISC.REV.SURCHARGE.W.ALX	42,000	3,643.92	3,643.92	0.00	38,356.08	8.68
400.3471.00.06 PENALTY REVENUE	70,000	8,324.22	8,324.22	0.00	61,675.78	11.89
400.3471.00.07 METER TESTING REVENUE	40	10.00	10.00	0.00	30.00	25.00
400.3471.00.08 LIEN PENALTIES	1,000	427.40	427.40	0.00	572.60	42.74
400.3471.00.09 MISC. REV RECYCLING INC.	100	0.00	0.00	0.00	100.00	0.00
400.3471.00.10 MISC. REV - ELECTRONIC PMT FEE	4,000	0.00	0.00	0.00	4,000.00	0.00
400.3471.00.11 ELECTRONIC PYT FEE CONTRA	0	0.00	0.00	0.00	0.00	0.00
400.3471.00.12 PENALTY REVENUE - JOBS	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS INCOME	193,640	16,712.16	16,712.16	0.00	176,927.84	8.63
<u>BILLING & COLLECTION SVC</u>						
400.3472.00.00 RENT INCOME-WATER PROPTY	0	0.00	0.00	0.00	0.00	0.00
400.3474.00.01 OTHER WATER REV GARBAGE	80,000	8,000.00	8,000.00	0.00	72,000.00	10.00
400.3474.00.02 OTHER WATER REV W.P.C.D.	150,000	15,000.00	15,000.00	0.00	135,000.00	10.00
400.3474.00.04 OTHER WATER REV DONEGAL	13,000	1,067.70	1,067.70	0.00	11,932.30	8.21
400.3474.00.05 OTHER WATER REV V. GROVE	14,000	1,188.87	1,188.87	0.00	12,811.13	8.49
400.3474.00.06 OTHER WATER REV CLERVIEW	16,500	1,294.66	1,294.66	0.00	15,205.34	7.85
TOTAL BILLING & COLLECTION SVC	273,500	26,551.23	26,551.23	0.00	246,948.77	9.71
TOTAL REVENUE	9,844,240	832,049.98	832,049.98	0.00	9,012,190.02	8.45

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 00

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
OTHER EXPENSES						
400.4000.00.0181.00 COST OF BOND ISSUANCE	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0401.00 OPERATING EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0403.00 DEPRECIATION EXPENSE	2,100,000	0.00	0.00	0.00	2,100,000.00	0.00
400.4000.00.0408.11 MEDICARE/SSI TAX - TREATMT	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0408.13 MEDICARE/SSI TAX - DISTRIB	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0408.14 MEDICARE/SSI TAX - UAR	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0416.00 REV.MERCHD.&CHARGED JOBS	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0425.03 MISC. AMORTIZATION	80,500	0.00	0.00	0.00	80,500.00	0.00
400.4000.00.0425.04 BOND AMORTIZATION	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0426.00 MISC. INCOME DEDUCTIONS	5,000	0.00	0.00	0.00	5,000.00	0.00
400.4000.00.0426.01 Misc. Non-Utility Expenses	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0427.00 INT EXP - LONG TERM DEBT	1,250,000	0.00	0.00	0.00	1,250,000.00	0.00
400.4000.00.0428.00 AMORT. OF DEBT DIS. &EXP	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0429.00 INTEREST - UTILITY DEPOSITS	2,500	0.00	0.00	0.00	2,500.00	0.00
400.4000.00.0434.00 EXTRAORDINARY LOSS	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0435.00 BAL. TRANSFERED FROM INC	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0604.08 DEF OUTFLOW PENS EXP DIFFERENCE	0	0.00	0.00	0.00	0.00	0.00
400.4000.00.0604.09 DEF IN/OUTFLOW PENS INVEST DIFF	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	3,438,000	0.00	0.00	0.00	3,438,000.00	0.00
TOTAL DIVISION 00	3,438,000	0.00	0.00	0.00	3,438,000.00	0.00

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 11

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PUMPING OPERATIONS</u>						
400.4011.01.0310.01 WATER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0408.01 MEDICARE/SSI EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0408.12 SSI/MEDICARE PUMP OPS	2,500	392.95	392.95	0.00	2,107.05	15.72
400.4011.01.0601.00 SOURCE OF SUPPLY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0601.01 PUMP OPS SALARIES & WAGES	210,000	28,093.40	28,093.40	0.00	181,906.60	13.38
400.4011.01.0601.02	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0604.01 INSURANCE - EMP BENEFITS	58,000	5,579.26	5,579.26	0.00	52,420.74	9.62
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	0.00	0.00	500.00	0.00
400.4011.01.0604.05 LODGING	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4011.01.0604.06 UNIFORMS	1,655	37.59	37.59	0.00	1,617.41	2.27
400.4011.01.0604.07 DB PENSION EXP PUMPING	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0610.01 PURCHASED WATER	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0613.00 INTAKE MAINT. LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0613.01 INTAKE MAINT. OVERTIME	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0615.01 PURCHASED POWER	363,000	34,561.07	34,561.07	0.00	328,438.93	9.52
400.4011.01.0620.00 MATERIALS & SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0620.01 PUMPING MATERIALS & SUPPLIES	6,000	0.00	0.00	0.00	6,000.00	0.00
400.4011.01.0620.02 SUPERINTENDENT LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0624.01 PUMPING LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0626.02 OPERATIONS LABOR OVRTIME	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0626.03 OPERATIONS TEMPORARY LAB	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0631.01 CONTC SERVICES - ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0633.01 EQUIP.MAINTENANCE LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0633.03 CERTIFICATION PAY	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0633.05 TEMPORARY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0636.01 CONTC SERVICES - OTHER	20,000	897.18	897.18	0.00	19,102.82	4.49
400.4011.01.0657.01 GENERAL LIABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0658.01 WORKERS' CO,MP	5,000	561.87	561.87	0.00	4,438.13	11.24
400.4011.01.0659.01 INSURANCE OTHER P/O	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0675.01 MISCELLANEOUS EXP PUMPING OP	2,300	142.38	142.38	0.00	2,157.62	6.19
400.4011.01.0925.00 WORKERS COMPENSATION INS	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.00 SICK LEAVE BONUS	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.01 UNEMPLOYMENT REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.02 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.03 VISION INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.04 DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.05 MEDICARE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.06 HOSPITALIZATION INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.07 PENSION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.08 LIFE INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.09 WAGE ADJUSTMENT	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0926.10 HEALTH INCENTIVE	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0927.01 PUMPING HOLIDAY PAY	0	0.00	0.00	0.00	0.00	0.00
400.4011.01.0927.02 UNEMPLOYMENT REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING OPERATIONS	671,455	70,265.70	70,265.70	0.00	601,189.30	10.46

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 11

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PUMPING MAINTENANCE</u>						
400.4011.02.0408.12 SSI/MEDICARE PUMP MAINT	2,000	216.70	216.70	0.00	1,783.30	10.84
400.4011.02.0601.01 PUMP MAINT SALARIES & WAGES	150,000	15,623.87	15,623.87	0.00	134,376.13	10.42
400.4011.02.0604.01 INSURANCE - EMP BENEFITS	28,000	1,731.43	1,731.43	0.00	26,268.57	6.18
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	1,500	37.59	37.59	0.00	1,462.41	2.51
400.4011.02.0618.01 CHEMICALS	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0620.01 MATERIALS & SUPPLIES EXPENSE	30,000	6,781.88	6,781.88	600.00	22,618.12	24.61
400.4011.02.0623.00 POWER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0623.03 BOOSTERS-POWER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0626.05 BOOSTERS-NATRL. GAS EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0635.00 POWER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0635.03 BOOSTERS-POWER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0636.01 CONTRACTUAL SERVICES-OTHER	45,000	13,628.00	13,628.00	0.00	31,372.00	30.28
400.4011.02.0642.01 RENTAL OF EQUIPMENT	200	0.00	0.00	0.00	200.00	0.00
400.4011.02.0643.07 PLANT NATRL. GAS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0650.01 TRANSPORTATION EXPENSE	8,500	30.35	30.35	0.00	8,469.65	0.36
400.4011.02.0658.01 WORKERS' COMPENSATION	2,500	312.48	312.48	0.00	2,187.52	12.50
400.4011.02.0675.01 MISCELLANEOUS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.02.0924.00 PROPERTY INSURANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING MAINTENANCE	270,700	38,362.30	38,362.30	600.00	231,737.70	14.39
<u>TREATMENT OPERATIONS</u>						
400.4011.03.0601.02 SOURCE OF SUP. MATERIAL	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0602.01 PURCHASED WATER	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0603.00 MISCELLANEOUS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0613.02 INTAKE MAINT. MATERIAL	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0614.02 WELLS & SPRINGS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0616.00 SUPPLY MAINS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0616.01 SUPPLY MAINS MATRL. EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0626.00 OPERATING EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0626.04 VEHICLE MAINTENANCE EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0626.05 VEHICLE MAINT. PARTS	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0626.06 PUMPG STREET DEPT CHRGES	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0626.07 PUMPG OTHER CITY CHARGES	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0626.08 FIRST AID & SAFETY EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0631.00 BUILDING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0631.01 BOOSTER BUILDING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0633.00 EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0633.01 BOOSTER EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4011.03.0930.03 MISC. GENERAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
<u>TREATMENT MAINTENANCE</u>						
400.4011.04.0107.00 ADD.&BETTERMENTS W I P	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.01 PUMP & MISC. EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 11

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4011.04.0626.02 ELECTRICAL TESTING EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.03 FILTER MEDIA & APPURTENANCES	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.04 MAINT. INVENTORY SOFTWARE PROG	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.05 TELEMETRY UPDATE & CALIBRATION	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.06 COMPUTERS & TESTING EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.07 LABORATORY EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.08 MEMBRANE PILOT STUDY	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.09 PMPG.MISC.EXP.ADTNS/BTRM	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.21 OPERATIONS - CAPITALS	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.22 BOOSTERS - CAPITALS	0	0.00	0.00	0.00	0.00	0.00
400.4011.04.0626.23 EQUIPMENT - CAPITALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL DIVISION 11	942,155	108,628.00	108,628.00	600.00	832,927.00	11.59

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 12

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER EXPENSES</u>						
400.4012.00.0636.03 CONTRACTUAL SERVICES - OTHER	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0.00	0.00	0.00	0.00	0.00
<u>PUMPING OPERATIONS</u>						
400.4012.01.0640.01 SUPERVISION LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0640.02 SUPERINTENDENT LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0642.01 STP LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0642.02 F.E.M.A. LABOR EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0642.03 PURIFICATION LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0642.04 LABOR OVERTIME	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0642.07 CERTIFICATION PAY	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0642.08 TEMPORARY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0643.03 OPERATIONS LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0643.05 OPERATIONS TEMP. LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0925.00 WORKERS COMPENSATION INS	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.00 SICK LEAVE BONUS	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.02 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.03 VISION INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.04 DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.05 MEDICARE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.06 HOSPITALIZATION INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.07 PENSION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.08 LIFE INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.09 WAGE ADJUSTMENT	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0926.10 HEALTH INCENTIVE	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0927.01 PURIFICATION HOLIDAY PAY	0	0.00	0.00	0.00	0.00	0.00
400.4012.01.0927.02 UNEMPLOYMENT REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
<u>PUMPING MAINTENANCE</u>						
400.4012.02.0675.01 MISCELLANEOUS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.02.0924.00 PROPERTY INSURANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
<u>TREATMENT OPERATIONS</u>						
400.4012.03.0408.12 SSI/MEDICARE	6,100	776.22	776.22	0.00	5,323.78	12.72
400.4012.03.0408.13 OTHER TAXES AND LICENSES	9,600	0.00	0.00	0.00	9,600.00	0.00
400.4012.03.0601.01 TREAT OPS SALARIES & WAGES	430,000	55,842.85	55,842.85	0.00	374,157.15	12.99
400.4012.03.0604.00 TRAVEL/MEALS WTP	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0604.01 INSURANCE - EMP BENEFITS	106,000	9,335.87	9,335.87	0.00	96,664.13	8.81
400.4012.03.0604.02 EDUCATION/CERTIFICATION	2,000	0.00	0.00	0.00	2,000.00	0.00
400.4012.03.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4012.03.0604.04 MEALS	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4012.03.0604.05 LODGING	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4012.03.0604.06 UNIFORMS	1,750	123.18	123.18	0.00	1,626.82	7.04
400.4012.03.0604.07 DB PENSION EXP PURIFICATION	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0615.01 POWER PURCHASED, WTP OPS	220,000	21,444.37	21,444.37	0.00	198,555.63	9.75

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: 05/31/2023

400-WATER
DEPARTMENT - DIVISION 12

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4012.03.0618.01 CHEMICALS	368,442	32,879.97	32,879.97	717,054.38 (381,492.35)	203.54
400.4012.03.0620.01 MATERIALS & SUPPLIES	15,000	631.97	631.97	0.00	14,368.03	4.21
400.4012.03.0620.02 LAB SUPPLIES	27,000	2,180.98	2,180.98	0.00	24,819.02	8.08
400.4012.03.0635.01 CONTRACTUAL SERVICES, TESTING	25,000	1,114.89	1,114.89	0.00	23,885.11	4.46
400.4012.03.0636.01 OTHER CONTRACTUAL SERVICES	120,000	29,429.56	29,429.56	0.00	90,570.44	24.52
400.4012.03.0641.00 CHEMICALS	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0641.01 F.E.M.A. CHEMICALS EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0642.01 RENTAL OF EQUIPMENT	2,000	185.00	185.00	0.00	1,815.00	9.25
400.4012.03.0642.05 SLUDGE DISPOSAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0642.06 COMPLIANCE TESTING EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0642.09 PURIF - SAFETY EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0643.00 OPERATING EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0643.02 STP OPERATIONS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0643.05 VEHICLE PARTS PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0643.06 VEHICLE PARTS PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0643.07 PURIF OTHER CITY CHARGES	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0643.09 SEWAGE SERVICE EXP-WPCD	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0650.01 TRANSPORTATION EXPENSE	5,000	450.38	450.38	0.00	4,549.62	9.01
400.4012.03.0651.00 BUILDING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0651.01 BUILDING MAINT. STP	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0652.00 EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0652.01 EQUIP. MAINT. STP	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0658.01 WORKERS' COMP WTP OPERATIONS	10,000	1,116.85	1,116.85	0.00	8,883.15	11.17
400.4012.03.0675.01 MISCELLANEOUS EXPENSE	25,000	1,054.75	1,054.75	0.00	23,945.25	4.22
400.4012.03.0905.00 COMPUTER EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4012.03.0930.03 MISC. GENERAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT OPERATIONS	1,375,392	156,566.84	156,566.84	717,054.38	501,770.78	63.52
TREATMENT MAINTENANCE						
400.4012.04.0408.12 SSI/MEDICARE TREAT MAINT	1,400	130.88	130.88	0.00	1,269.12	9.35
400.4012.04.0601.01 TREAT MAINT SALARIES & WAGES	105,000	9,440.21	9,440.21	0.00	95,559.79	8.99
400.4012.04.0604.01 INSURANCE - EMPLOYEE BENEFITS	33,000	2,070.19	2,070.19	0.00	30,929.81	6.27
400.4012.04.0604.02 EDUCATION/CERTIFICATION	1,000	0.00	0.00	0.00	1,000.00	0.00
400.4012.04.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.04 MEALS	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0604.06 UNIFORMS	1,750	162.59	162.59	0.00	1,587.41	9.29
400.4012.04.0620.01 MATERIALS & SUPPLIES	45,000	2,370.44	2,370.44	0.00	42,629.56	5.27
400.4012.04.0636.01 CONTRACTUAL SERVICES - OTHER	50,000	0.00	0.00	0.00	50,000.00	0.00
400.4012.04.0642.01 RENTAL OF EQUIPMENT	250	0.00	0.00	0.00	250.00	0.00
400.4012.04.0643.09 TRAVEL/MEALS/LODGING	0	0.00	0.00	0.00	0.00	0.00
400.4012.04.0643.10 PURF.MISC.EXP.ADTS/BTRMS	0	0.00	0.00	0.00	0.00	0.00
400.4012.04.0650.01 TRANSPORTATION EXPENSE	500	0.00	0.00	0.00	500.00	0.00
400.4012.04.0658.01 WORKERS' COMP WTP MAINT	1,500	188.80	188.80	0.00	1,311.20	12.59
400.4012.04.0675.01 MISC EXP WTP MAINTENANCE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL TREATMENT MAINTENANCE	241,900	14,363.11	14,363.11	0.00	227,536.89	5.94
TOTAL DIVISION 12	1,617,292	170,929.95	170,929.95	717,054.38	729,307.67	54.91

400-WATER
 DEPARTMENT - DIVISION 13

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PUMPING OPERATIONS</u>						
400.4013.01.0408.01 MEDICARE/SSI EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0660.01 SUPERVISION LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0660.02 SUPERINTENDENT LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0660.03 STORES EXPENSE LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0662.01 OPERATIONS LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0662.02 OPERATIONS OVERTIME	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0662.03 TEMPORARY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0663.01 METER MAINT. LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0664.09 TEMPORARY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0665.02 MAPS AND RECORDS LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0665.03 CERTIFICATION PAY	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0673.05 MAINS MAINTENANCE LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0925.00 WORKERS COMPENSATION INS	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.00 SICK LEAVE BONUS	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.02 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.03 VISION INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.04 DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.05 MEDICARE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.06 HOSPITALIZATION INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.07 PENSION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.08 LIFE INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.09 WAGE ADJUSTMENT	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0926.10 HEALTH INCENTIVE	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0927.01 DISTRIBUTION HOLIDAY PAY	0	0.00	0.00	0.00	0.00	0.00
400.4013.01.0927.02 UNEMPLOYMENT REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
<u>PUMPING MAINTENANCE</u>						
400.4013.02.0623.02 POWER STORAGE FACILITIES	0	0.00	0.00	0.00	0.00	0.00
400.4013.02.0665.00 POWER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4013.02.0924.00 Insurance - General Liability	0	0.00	0.00	0.00	0.00	0.00
400.4013.02.0980.01 DISTB ACCTS. PAYABLE EXP	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
<u>TREATMENT OPERATIONS</u>						
400.4013.03.0416.03 DISTB MISC C/S MATERIALS	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0427.00 INTEREST EXPENSE-COPIER	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0604.01 TRAVEL/MEALS/LODGING	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0604.05 EMPLOYEE BENEFITS - UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0623.03 POWER BOOSTERS	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0661.00 STORAGE FACILITIES EXPNS	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0662.00 OPERATIONS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0662.04 FIRST AID & SAFETY EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0663.00 METER EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0664.00 CUSTOMER INSTALLATION	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.00 OTHER CITY CHARGES-RENT	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.01 MAPS AND RECORDS EXPENSE	0	0.00	0.00	0.00	0.00	0.00

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 13

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4013.03.0665.03 ST. DEPT. EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.04 OFFICE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.05 COMPUTER EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.06 VEHICLE PARTS PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.07 ELECTRIC DEPARTMENT CHGS	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.08 STREET RESTORATION	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0665.09 VEHICLE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0666.00 RIGHTS-OF-WAY RENT EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0671.00 DISTB MAINT S & I MATRLS	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0672.00 MAINT.RESVR/STANDPIPES	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0673.01 MAINT. TRANSM.LINES	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0673.04 MAINT. DIST. LINES	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0673.09 VALVE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0675.00 SERVICE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0676.00 METER SETTING MAINT.	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0677.00 HYDRANT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0678.00 MAINT. OF MISC. PLANT	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0678.01 DISTB TANK MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0679.01 DISTB VALVE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0930.03 MISC. GENERAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0932.01 MISC.MAINT.COMMUNCTN EQP	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0932.02 MISC. MAINT. OF MISC.EQP	0	0.00	0.00	0.00	0.00	0.00
400.4013.03.0950.00 INVENTORY ADJUSTMENT	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
TREATMENT MAINTENANCE						
400.4013.04.0665.01 MAINS 343	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.02 PRIVATE FIRE LINES 344	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.03 SERVICE LINES 345	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.04 NEW METERS 346	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.05 METER SETTINGS 347	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.06 HYDRANTS 348	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.07 NEW EQUIPMENT 391	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.08 MISCELLANEOUS EQUIPMENT 393	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.09 LEAK DETECTION EQUIPMENT 394	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.10 GIS MAPPING& NETWORKING EQUIP	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.11 MAINTENANCE ESCROW FUND	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.12 U.F.W. ESCROW FUND (per PSC)	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.13 VEHICLE REPLACEMENT FUND	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.21 TOOLS - CAPITALS	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.22 EQUIPMENT - CAPITALS	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.23 TANK FENCE - CAPITALS	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.24 IDABELLE 8" WATER EXTENSION	0	0.00	0.00	0.00	0.00	0.00
400.4013.04.0665.50 RETIREMENTS 350	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
T & D OPERATIONS						
400.4013.05.0408.12 SSI/MEDICARE DISTB OPS	3,150	403.59	403.59	0.00	2,746.41	12.81
400.4013.05.0408.13 OTHER TAXES & LICENSES	0	0.00	0.00	0.00	0.00	0.00
400.4013.05.0601.01 DISTB OPS SALARIES & WAGES	259,000	34,027.36	34,027.36	0.00	224,972.64	13.14

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: 05/31/2023

400-WATER
DEPARTMENT - DIVISION 13

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4013.05.0604.01 INSURANCE - EMP BENEFITS	70,000	6,201.57	6,201.57	0.00	63,798.43	8.86
400.4013.05.0604.02 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.03 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.04 MEALS	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4013.05.0604.06 UNIFORMS	1,750	0.00	0.00	0.00	1,750.00	0.00
400.4013.05.0604.07 DB PENSION EXP DISTRIBUTION	0	0.00	0.00	0.00	0.00	0.00
400.4013.05.0615.01 PURCHASED POWER	19,000	1,446.10	1,446.10	0.00	17,553.90	7.61
400.4013.05.0620.01 MATERIALS & SUPPLIES	10,000	12,514.28	12,514.28	0.00	2,514.28	125.14
400.4013.05.0631.01 C.S. - ENGINEERING	7,500	0.00	0.00	0.00	7,500.00	0.00
400.4013.05.0635.01 CONT. SERVICES - TESTING	0	0.00	0.00	0.00	0.00	0.00
400.4013.05.0636.01 OTHER CONTRACTUAL SERVICES	4,500	7,570.46	7,570.46	0.00	3,070.46	168.23
400.4013.05.0641.01 CITY OF WHEELING, RENT	10,000	1,000.00	1,000.00	0.00	9,000.00	10.00
400.4013.05.0642.01 RENTAL OF EQUIPMENT	1,000	168.56	168.56	0.00	831.44	16.86
400.4013.05.0650.01 TRANSPORTATION EXPENSE	9,000	1,823.71	1,823.71	0.00	7,176.29	20.26
400.4013.05.0658.01 WORKERS' COMP T & D OPERATIONS	5,000	680.55	680.55	0.00	4,319.45	13.61
400.4013.05.0675.01 MISCELLANEOUS EXPENSE	11,000	561.40	561.40	0.00	10,438.60	5.10
TOTAL T & D OPERATIONS	412,900	66,397.58	66,397.58	0.00	346,502.42	16.08
T & D MAINTENANCE						
400.4013.06.0408.12 SS/MEDICARE DISTB MAINT	8,200	1,475.35	1,475.35	0.00	6,724.65	17.99
400.4013.06.0601.01 DISTB MAINT SALARIES & WAGES	675,000	111,067.92	111,067.92	0.00	563,932.08	16.45
400.4013.06.0604.01 INSURANCE	173,000	16,528.31	16,528.31	0.00	156,471.69	9.55
400.4013.06.0604.02 EDUCATION/CERTIFICATION	300	0.00	0.00	0.00	300.00	0.00
400.4013.06.0604.03 TRAVEL	300	0.00	0.00	0.00	300.00	0.00
400.4013.06.0604.04 MEALS	1,500	0.00	0.00	0.00	1,500.00	0.00
400.4013.06.0604.05 LODGING	500	0.00	0.00	0.00	500.00	0.00
400.4013.06.0604.06 UNIFORMS	7,000	1,088.31	1,088.31	0.00	5,911.69	15.55
400.4013.06.0615.01 POWER PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4013.06.0618.01 CHEMICALS	0	0.00	0.00	0.00	0.00	0.00
400.4013.06.0620.01 MATERIALS & SUPPLIES, MAINT	430,000	49,923.09	49,923.09	31,224.15	448,698.94	4.35
400.4013.06.0631.01 CONTC SERVICES, ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
400.4013.06.0636.01 CONTRACTUAL SERVICES, OTHER	4,500	447.27	447.27	0.00	4,052.73	9.94
400.4013.06.0650.01 TRANSPORTATION EXPENSE	50,000	7,068.61	7,068.61	0.00	42,931.39	14.14
400.4013.06.0658.01 WORKERS; COMP T&D MAINT	7,400	2,221.36	2,221.36	0.00	5,178.64	30.02
400.4013.06.0659.01 INSURANCE - OTHER	0	0.00	0.00	0.00	0.00	0.00
400.4013.06.0675.01 MISCELLANEOUS EXPENSE	3,000	362.64	362.64	0.00	2,637.36	12.09
TOTAL T & D MAINTENANCE	1,360,700	90,336.68	90,336.68	31,224.15	1,239,139.17	8.93
JOB COSTS IN TRANSIT						
400.4013.09.0620.01 JOB COST MATERIALS	5,000	0.00	0.00	0.00	5,000.00	0.00
400.4013.09.0665.01 343 MAINS, JOB COST	0	0.00	0.00	0.00	0.00	0.00
400.4013.09.0665.02 344 PRIVATE FIRE LINES JC	0	0.00	0.00	0.00	0.00	0.00
400.4013.09.0665.03 345 SERVICE LINES	0	0.00	0.00	0.00	0.00	0.00
400.4013.09.0665.05 SETTINGS - JOB COSTS	0	0.00	0.00	0.00	0.00	0.00
400.4013.09.0665.06 348 HYDRANTS JOB COSTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL JOB COSTS IN TRANSIT	5,000	0.00	0.00	0.00	5,000.00	0.00
TOTAL DIVISION 13	1,778,600	156,734.26	156,734.26	31,224.15	1,590,641.59	10.57

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 14

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PUMPING OPERATIONS</u>						
400.4014.01.0408.01 MEDICARE/SSI EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0901.01 SUPERVISION LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0901.02 SUPERINTENDENT LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0902.01 METER READING LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0902.02 METER READING OVERTIME	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0902.05 TEMPORARY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0902.09 COMMERCIAL OVERTIME	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0903.00 CUSTOMER RECORDS TEMP LB	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0903.02 BILLING PROCESS LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0903.04 COLLECTION PROCESS LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0903.05 CUSTOMER CONTRACTS LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0903.07 COLLECTNS.WATER DEPT.LB	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0903.09 BILLING/ACCTG. LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0920.01 ACCOUNTING LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0925.00 WORKERS COMPENSATION INS	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.00 SICK LEAVE BONUS	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.02 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.03 VISION INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.04 DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.05 MEDICARE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.06 HOSPITALIZATION INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.07 PENSION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.08 LIFE INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.09 WAGE ADJUSTMENT	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0926.10 HEALTH INCENTIVE	0	0.00	0.00	0.00	0.00	0.00
400.4014.01.0927.02 UNEMPLOYMENT REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
<u>PUMPING MAINTENANCE</u>						
400.4014.02.0416.01 SPEC.SERV.UTLTY.TAX/FEE	0	0.00	0.00	0.00	0.00	0.00
400.4014.02.0416.02 Special Services Fire Service	0	0.00	0.00	0.00	0.00	0.00
400.4014.02.0416.03 SPECIAL SERVICES SAFETY ADMIN	0	0.00	0.00	0.00	0.00	0.00
400.4014.02.0903.01 WPCD AGENCY FEES	0	0.00	0.00	0.00	0.00	0.00
400.4014.02.0903.03 SANITN.DEPT. AGENCY FEE	0	0.00	0.00	0.00	0.00	0.00
400.4014.02.0903.06 COLLECTIONS WATER DEPT.	0	0.00	0.00	0.00	0.00	0.00
400.4014.02.0980.01 COMML ACCTS. PAYABLE EXP	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
<u>TREATMENT OPERATIONS</u>						
400.4014.03.0902.00 METER READING EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0902.03 VEHICLE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0902.04 VEHICLE PARTS PURCHASED	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0902.06 FIRST AID & SAFETY EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0903.08 BILLING AND ACCOUNTING	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0904.00 UNCOLLECT ACCTS EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0904.01 CASH OVER(SHORT)	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0905.00 COMPUTER EXPENSES	0	0.00	0.00	0.00	0.00	0.00

400-WATER
 DEPARTMENT - DIVISION 14

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4014.03.0905.01 REFUNDS AND REBATES	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0907.01 LEAD NOTICES EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0921.00 MISC. OFFICE EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0921.01 OTHER CITY CHARGES-RENT	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0923.00 ENGINEERING & LEGAL FEES	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0925.01 Emp. Benefits - Uniforms	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0930.01 GOODWILL & ADVERT. EXP.	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0930.03 MISC. GENERAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0932.01 MAINT.OFFICE FURNITURE	0	0.00	0.00	0.00	0.00	0.00
400.4014.03.0932.02 MAINT.COMMUNICATION EQP.	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
TREATMENT MAINTENANCE						
400.4014.04.0604.02 EDUCATION/CERTIFICATION	0	0.00	0.00	0.00	0.00	0.00
400.4014.04.0604.03 TRAVEL	0	0.00	0.00	0.00	0.00	0.00
400.4014.04.0905.01 COMPUTER PROGRAM & NEW EQUIP	0	0.00	0.00	0.00	0.00	0.00
400.4014.04.0905.02 MISC. OFFICE EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTS						
400.4014.07.0408.12 SSI/MEDICARE U.A.R.	5,200	875.95	875.95	0.00	4,324.05	16.85
400.4014.07.0408.13 SPECIAL SERV - UTILITY TAX	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0601.01 U.A.R. SALARIES & WAGES	429,500	62,322.88	62,322.88	0.00	367,177.12	14.51
400.4014.07.0604.01 INSURANCE - EMP BENEFITS	90,000	8,434.19	8,434.19	0.00	81,565.81	9.37
400.4014.07.0604.02 EMP BENEFITS - EDUCATION	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.03 BENEFITS - ED. TRAVEL	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.04 BENEFITS - MEALS	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.05 LODGING	300	0.00	0.00	0.00	300.00	0.00
400.4014.07.0604.06 UNIFORMS - UAR	2,750	168.78	168.78	0.00	2,581.22	6.14
400.4014.07.0604.07 DB PENSION EXP COMMERCIAL	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0620.01 MATERIALS & SUPPLIES	20,000	1,854.02	1,854.02	0.00	18,145.98	9.27
400.4014.07.0636.01 OTHER CONTRACTUAL SERVICES	43,000	1,973.45	1,973.45	0.00	41,026.55	4.59
400.4014.07.0636.02 PROGRESSIVE FEES, WATER	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0636.03 PROGRESSIVE FEES, NON-WATER	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0636.04 COLLECTIONS SANITATION PROG	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0636.05 SPECIAL SERV - UTILITY TAX	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0636.06 ELECTRONIC PAYMENT EXPENSE	75,000	9,338.60	9,338.60	0.00	65,661.40	12.45
400.4014.07.0641.01 CITY OF WHEELING, RENT	3,750	375.00	375.00	0.00	3,375.00	10.00
400.4014.07.0642.01 RENTAL OF EQUIPMENT, U.A.R.	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0650.01 TRANSPORTATION EXP C A	15,600	1,545.78	1,545.78	0.00	14,054.22	9.91
400.4014.07.0658.01 WORKER'S COMP CUSTOMER ACCTS	8,500	1,246.46	1,246.46	0.00	7,253.54	14.66
400.4014.07.0670.01 BAD DEBT EXPENSE	150	0.00	0.00	0.00	150.00	0.00
400.4014.07.0675.01 MISCELLANEOUS EXPENSE, U.A.R.	73,000	7,142.05	7,142.05	0.00	65,857.95	9.78
400.4014.07.0736.01 OTHER COLLECTION FEES	0	0.00	0.00	0.00	0.00	0.00
400.4014.07.0736.02 CONT SERV- WATER COLLECT FEES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CUSTOMER ACCOUNTS	767,650	95,277.16	95,277.16	0.00	672,372.84	12.41
TOTAL DIVISION 14	767,650	95,277.16	95,277.16	0.00	672,372.84	12.41

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 15

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PUMPING OPERATIONS						
400.4015.01.0920.00 ACCOUNTING LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0920.02 ACCTG. TEMPORARY LABOR	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0925.00 WORKERS COMPENSATION INS.	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0926.00 SICK LEAVE BONUS	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0926.03 VISION INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0926.04 DENTAL INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0926.05 SS/MEDICARE ACCOUNTING	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0926.06 HOSPITALIZATION INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400.4015.01.0926.08 LIFE INSURANCE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
PUMPING MAINTENANCE						
400.4015.02.0923.00 ATTORNEY & LEGAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4015.02.0923.01 AUDIT & CUSTODIAL FEES	0	0.00	0.00	0.00	0.00	0.00
400.4015.02.0923.02 ADMINISTRATIVE EXP-CITY	0	0.00	0.00	0.00	0.00	0.00
400.4015.02.0928.00 REGULATORY COMMISSION EX	0	0.00	0.00	0.00	0.00	0.00
400.4015.02.0980.01 ACCTG ACCTS. PAYABLE EXP	0	0.00	0.00	0.00	0.00	0.00
400.4015.02.0999.00 UNCOLLECTIBLE EXPENSE - A/R	0	0.00	0.00	0.00	0.00	0.00
400.4015.02.0999.09 UNALLOCATED BALANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TREATMENT OPERATIONS						
400.4015.03.0604.03 EMPLOYEE BENEFITS - UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
400.4015.03.0905.01 COMPUTER MAINT. EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400.4015.03.0921.00 ACCOUNTING OFFICE EXPENSES	0	0.00	0.00	0.00	0.00	0.00
400.4015.03.0928.01 CONT. ED.	0	0.00	0.00	0.00	0.00	0.00
400.4015.03.0930.03 MISC. GENERAL EXP/EDUCATION	0	0.00	0.00	0.00	0.00	0.00
400.4015.03.0999.09 UNALLOCATED BALANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL TREATMENT OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
GENERAL & ADMINISTRATIVE						
400.4015.08.0408.10 REGULATORY ASSESSMENTS	10,000	0.00	0.00	0.00	10,000.00	0.00
400.4015.08.0408.12 SSI/MEDICARE, ACCTG.	1,250	102.92	102.92	0.00	1,147.08	8.23
400.4015.08.0601.01 ACCOUNTING SALARIES & WAGES	60,000	7,531.77	7,531.77	0.00	52,468.23	12.55
400.4015.08.0604.01 INSURANCE - EMP BENEFITS	19,000	1,791.15	1,791.15	0.00	17,208.85	9.43
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
400.4015.08.0604.06 DB PENSION EXP G & A	0	0.00	0.00	0.00	0.00	0.00
400.4015.08.0604.07 DB PENSION EXP G & A	0	0.00	0.00	0.00	0.00	0.00
400.4015.08.0604.08 DO EXPERIENCE DIFFERENCES	0	0.00	0.00	0.00	0.00	0.00
400.4015.08.0604.09 D I/O INVESTMENT DIFFERENCES	0	0.00	0.00	0.00	0.00	0.00
400.4015.08.0620.01 MATERIALS & SUPPLIES, ACCTG.	2,000	0.00	0.00	0.00	2,000.00	0.00
400.4015.08.0632.01 CON. SRVS. - ACCOUNTING	20,000	9,800.00	9,800.00	0.00	10,200.00	49.00
400.4015.08.0633.01 CONTRACTUAL - LEGAL	5,000	110.00	110.00	0.00	4,890.00	2.20
400.4015.08.0634.01 CITY OF WHEELING, ADMIN FEE	90,000	9,000.00	9,000.00	0.00	81,000.00	10.00

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

400-WATER
 DEPARTMENT - DIVISION 15

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400.4015.08.0636.01 OTHER CONTRACTUAL SERVICES	1,500	0.00	0.00	0.00	1,500.00	0.00
400.4015.08.0641.01 CITY OF WHEELING, RENT	1,500	125.00	125.00	0.00	1,375.00	8.33
400.4015.08.0657.01 INSURANCE - GENERAL LIABILITY	150,000	0.00	0.00	0.00	150,000.00	0.00
400.4015.08.0658.01 WORKERS' COMP ACCOUNTING	1,500	150.64	150.64	0.00	1,349.36	10.04
400.4015.08.0659.01 INSURANCE-OTHER	0	0.00	0.00	0.00	0.00	0.00
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.	3,500	125.00	125.00	0.00	3,375.00	3.57
TOTAL GENERAL & ADMINISTRATIVE	367,050	28,736.48	28,736.48	0.00	338,313.52	7.83
TOTAL DIVISION 15	367,050	28,736.48	28,736.48	0.00	338,313.52	7.83
TOTAL EXPENDITURES	8,910,747	560,305.85	560,305.85	748,878.53	7,601,562.62	14.69
REVENUE OVER/(UNDER) EXPENDITURES	933,493	271,744.13	271,744.13	(748,878.53)	1,410,627.40	51.11-

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
INTEREST INCOME	2,300	2,143.88	2,143.88	0.00	156.12	93.21
OTHER INCOME	8,750	0.00	0.00	0.00	8,750.00	0.00
OTHER OPERATING INCOME	0	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	5,301,154	602,363.53	602,363.53	0.00	4,698,790.47	11.36
SALES TO OTHER SYSTEMS	929,250	261,771.00	261,771.00	0.00	667,479.00	28.17
MISCELLANEOUS INCOME	372,183	75,031.84	75,031.84	0.00	297,151.16	20.16
TOTAL REVENUES	6,613,637	941,310.25	941,310.25	0.00	5,672,326.75	14.23
<u>EXPENDITURE SUMMARY</u>						
<u>DIVISION 00</u>						
BONDS	1,798,275	63.88	63.88	0.00	1,798,211.12	0.00
TOTAL DIVISION 00	1,798,275	63.88	63.88	0.00	1,798,211.12	0.00
<u>DIVISION 01</u>						
COLLECTIONS OPERATIONS	491,995	15,888.01	15,888.01	0.00	476,106.99	3.23
COLLECTIONS MAINTENANCE	1,301,424	134,840.83	134,840.83	8,663.76	1,157,919.41	11.03
TOTAL DIVISION 01	1,793,419	150,728.84	150,728.84	8,663.76	1,634,026.40	8.89
<u>DIVISION 03</u>						
COLLECTIONS MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
PUMPING OPERATIONS	161,700	2,921.25	2,921.25	0.00	158,778.75	1.81
TREATMENT & DISPOSAL OP	1,480,196	183,164.98	183,164.98	766,231.28	530,799.74	64.14
TOTAL DIVISION 03	1,641,896	186,086.23	186,086.23	766,231.28	689,578.49	58.00
<u>DIVISION 04</u>						
PUMPING MAINTENANCE	411,691	41,499.89	41,499.89	0.00	370,191.11	10.08
TREATMENT & DISPOSAL MNT	683,574	67,144.64	67,144.64	25,218.10	591,211.26	13.51
TOTAL DIVISION 04	1,095,265	108,644.53	108,644.53	25,218.10	961,402.37	12.22
<u>DIVISION 05</u>						
CUSTOMER ACCOUNTS	192,000	334,389.16	334,389.16	0.00	142,389.16	174.16
ADMINISTRATIVE & GENERAL	501,270	28,891.00	28,891.00	0.00	472,379.00	5.76
TOTAL DIVISION 05	693,270	363,280.16	363,280.16	0.00	329,989.84	52.40
TOTAL EXPENDITURES	7,022,125	808,803.64	808,803.64	800,113.14	5,413,208.22	22.91
REVENUE OVER/(UNDER) EXPENDITURES	(408,488)	132,506.61	132,506.61	(800,113.14)	259,118.53	163.43

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTEREST INCOME</u>						
401.3524.51.00 REV. INTEREST GENERAL	850	972.13	972.13	0.00	122.13	114.37
401.3524.53.00 REV. INTEREST-BONDS	1,450	1,171.75	1,171.75	0.00	278.25	80.81
401.3524.53.01 2018 BAN INTEREST INCOME	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST INCOME	2,300	2,143.88	2,143.88	0.00	156.12	93.21
<u>OTHER INCOME</u>						
401.3526.54.00 REV.MISC.	8,750	0.00	0.00	0.00	8,750.00	0.00
401.3534.00.00 RENTAL INCOME	0	0.00	0.00	0.00	0.00	0.00
401.3536.05.00 OTHER REVENUES - SCRAP SOLD	0	0.00	0.00	0.00	0.00	0.00
401.3536.05.01 OTHER WASTEWATER REVENUES	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME	8,750	0.00	0.00	0.00	8,750.00	0.00
<u>OTHER OPERATING INCOME</u>						
401.3400.00.00 TRANSFERS FROM WATER	0	0.00	0.00	0.00	0.00	0.00
401.3414.00.01 GAIN (LOSS) ON DISPOSAL	0	0.00	0.00	0.00	0.00	0.00
401.3415.00.01 MISC. BULK WATER SALES	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER OPERATING INCOME	0	0.00	0.00	0.00	0.00	0.00
<u>CHARGES FOR SERVICES</u>						
401.3601.55.00 REV. DOMESTIC/COMMERCIAL SERV	3,613,750	414,794.46	414,794.46	0.00	3,198,955.54	11.48
401.3601.55.01 REVENUE - COMMERCIAL SERVICE	1,652,000	183,179.72	183,179.72	0.00	1,468,820.28	11.09
401.3602.56.00 REVENUE - INDUSTRIAL SERVICE	35,137	4,389.35	4,389.35	0.00	30,747.65	12.49
401.3604.00.00 SURCHARGE REVENUE	267	0.00	0.00	0.00	267.00	0.00
TOTAL CHARGES FOR SERVICES	5,301,154	602,363.53	602,363.53	0.00	4,698,790.47	11.36
<u>SALES TO OTHER SYSTEMS</u>						
401.3605.58.00 DISCOUNT FORFEITED	0	0.00	0.00	0.00	0.00	0.00
401.3607.57.00 REVENUE - OUTSIDE MUNICIPS	929,250	261,771.00	261,771.00	0.00	667,479.00	28.17
401.3607.57.01 REV - OUTSIDE MUN - UNBILLED	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALES TO OTHER SYSTEMS	929,250	261,771.00	261,771.00	0.00	667,479.00	28.17
<u>MISCELLANEOUS INCOME</u>						
401.3612.00.00 DISC FORFEITED/PENALTIES	70,000	9,621.08	9,621.08	0.00	60,378.92	13.74
401.3612.00.01 PENALTIES - UNMETERED	0	0.00	0.00	0.00	0.00	0.00
401.3613.00.00 ADMINISTRATIVE FEE REVENUE	3,500	665.00	665.00	0.00	2,835.00	19.00
401.3615.58.00 REVENUE - LIFT STATION MAINT	3,900	1,635.74	1,635.74	0.00	2,264.26	41.94
401.3615.59.00 REVENUE - MISC SEWAGE	294,783	63,110.02	63,110.02	0.00	231,672.98	21.41
401.3615.61.00 REVENUE - VIOLATION FEES	0	0.00	0.00	0.00	0.00	0.00
401.3615.65.00 EPA GRANT REVENUE	0	0.00	0.00	0.00	0.00	0.00
401.3615.66.00 FEMA - D.S.R. REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS INCOME	372,183	75,031.84	75,031.84	0.00	297,151.16	20.16
TOTAL REVENUE	6,613,637	941,310.25	941,310.25	0.00	5,672,326.75	14.23

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER
 DEPARTMENT - DIVISION 00

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<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	63.88	63.88	0.00	286,490.12	0.02
401.4000.00.0530.02 INTEREST - UTILITY DEPOSITS	276	0.00	0.00	0.00	276.00	0.00
401.4000.00.0531.00 AMORTZ.DEBT DIS. & EXP.	0	0.00	0.00	0.00	0.00	0.00
401.4000.00.0531.01 COST OF ISSUANCE 2018 BAN	0	0.00	0.00	0.00	0.00	0.00
401.4000.00.0531.02 COST OF BOND ISSUANCE 2021A	0	0.00	0.00	0.00	0.00	0.00
401.4000.00.0538.00 MISC.INCOME DEDUCTIONS	131,000	0.00	0.00	0.00	131,000.00	0.00
401.4000.00.0704.09 DEF PENSION OUTFLW EXP DIFF	0	0.00	0.00	0.00	0.00	0.00
401.4000.00.0704.10 DEF IN/OUT PENSION INVEST DIFF	0	0.00	0.00	0.00	0.00	0.00
401.4000.00.4426.12 LOSS ON BOND DEFEASANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL BONDS	1,798,275	63.88	63.88	0.00	1,798,211.12	0.00
TOTAL DIVISION 00	1,798,275	63.88	63.88	0.00	1,798,211.12	0.00

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER
 DEPARTMENT - DIVISION 01

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>COLLECTIONS OPERATIONS</u>						
401.4001.01.0408.12 PAYROLL TAXES	1,795	127.76	127.76	0.00	1,667.24	7.12
401.4001.01.0701.01 COLLECTIONS OP LABOR	158,400	8,719.05	8,719.05	0.00	149,680.95	5.50
401.4001.01.0704.01 EMPLOYEE BENEFITS	2,700	216.35	216.35	0.00	2,483.65	8.01
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	100.00	100.00	0.00	1,900.00	5.00
401.4001.01.0704.04 TRAVEL	1,300	0.00	0.00	0.00	1,300.00	0.00
401.4001.01.0704.05 MEALS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4001.01.0704.06 LODGING	2,000	699.28	699.28	0.00	1,300.72	34.96
401.4001.01.0704.07 UNIFORMS	1,200	108.00	108.00	0.00	1,092.00	9.00
401.4001.01.0704.08 DB PENSION EXP COLLECTIONS	0	0.00	0.00	0.00	0.00	0.00
401.4001.01.0704.09 VISION INSURANCE	500	0.00	0.00	0.00	500.00	0.00
401.4001.01.0704.10 DENTAL INSURANCE	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4001.01.0704.11 HOSPITALIZATION INSURANCE	45,000	4,908.80	4,908.80	0.00	40,091.20	10.91
401.4001.01.0704.12 LIFE INSURANCE	400	0.00	0.00	0.00	400.00	0.00
401.4001.01.0715.01 PURCHASED POWER	3,700	270.16	270.16	0.00	3,429.84	7.30
401.4001.01.0720.01 MATERIAL & SUPPLIES	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4001.01.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00
401.4001.01.0731.02 CONT SERV ENGINEER LTCP	51,000	0.00	0.00	0.00	51,000.00	0.00
401.4001.01.0733.00 CONTRACTUAL SERV - LEGAL	0	0.00	0.00	0.00	0.00	0.00
401.4001.01.0735.01 CONTRACTUAL - TESTING	0	0.00	0.00	0.00	0.00	0.00
401.4001.01.0736.01 CONTRACTUAL - OTHER	1,000	92.37	92.37	0.00	907.63	9.24
401.4001.01.0736.02 CONTRACT SERV LT CONTROL PLAN	200,000	0.00	0.00	0.00	200,000.00	0.00
401.4001.01.0750.01 TRANSPORTATION EXP	4,000	471.86	471.86	0.00	3,528.14	11.80
401.4001.01.0758.01 WORKERS' COMP	4,000	174.38	174.38	0.00	3,825.62	4.36
401.4001.01.0775.01 MISCELLANEOUS EXP	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL COLLECTIONS OPERATIONS	491,995	15,888.01	15,888.01	0.00	476,106.99	3.23
<u>COLLECTIONS MAINTENANCE</u>						
401.4001.02.0408.12 PAYROLL TAXES	3,046	611.35	611.35	0.00	2,434.65	20.07
401.4001.02.0701.01 COLLECTIONS MAINT LABOR	500,000	66,020.63	66,020.63	0.00	433,979.37	13.20
401.4001.02.0704.01 EMPLOYEE BENEFITS	5,000	397.83	397.83	0.00	4,602.17	7.96
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	0.00	0.00	1,000.00	0.00
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	337.76	337.76	0.00	2,662.24	11.26
401.4001.02.0704.09 VISION INSURANCE	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4001.02.0704.10 DENTAL INSURANCE	7,000	0.00	0.00	0.00	7,000.00	0.00
401.4001.02.0704.11 HOSPITALIZATION INSURANCE	100,920	21,940.59	21,940.59	0.00	78,979.41	21.74
401.4001.02.0704.12 LIFE INSURANCE	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4001.02.0720.01 MATERIALS AND SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
401.4001.02.0720.02 SEWER MAINTENANCE M&S	250,000	11,596.15	11,596.15	0.00	238,403.85	4.64
401.4001.02.0720.03 INT. TELEV & CLEANING M&S	50,000	339.00	339.00	0.00	49,661.00	0.68
401.4001.02.0720.04 PRETREATMENT MATERIALS	0	0.00	0.00	0.00	0.00	0.00
401.4001.02.0720.05 CSO MATERIALS & SUPPLIES	35,000	8,231.76	8,231.76	703.76	26,064.48	25.53
401.4001.02.0720.06 FLOW METER MONITORING M&S	7,000	0.00	0.00	0.00	7,000.00	0.00

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: 05/31/2023

401-SEWER
DEPARTMENT -- DIVISION 01

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4001.02.0720.07 STORMWATER MATERIALS SUPPLIES	50,000	19,350.71	19,350.71	7,960.00	22,689.29	54.62
401.4001.02.0720.08 SAFETY MATERIALS & SUPPLIES	20,000	630.75	630.75	0.00	19,369.25	3.15
401.4001.02.0735.01 CONTRACT SERVICES - TESTING	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4001.02.0736.01 COL MNT CONTRACT SERVICE OTHER	215,000	172.79	172.79	0.00	214,827.21	0.08
401.4001.02.0742.01 EQUIPMENT RENTAL	0	0.00	0.00	0.00	0.00	0.00
401.4001.02.0750.01 TRANSPORTATION - COLLECTIONS	30,000	3,830.10	3,830.10	0.00	26,169.90	12.77
401.4001.02.0758.01 WORKERS' COMP	10,000	1,320.41	1,320.41	0.00	8,679.59	13.20
401.4001.02.0775.01 MISCELLANEOUS EXPENSE	<u>1,708</u>	<u>61.00</u>	<u>61.00</u>	<u>0.00</u>	<u>1,647.00</u>	<u>3.57</u>
TOTAL COLLECTIONS MAINTENANCE	1,301,424	134,840.83	134,840.83	8,663.76	1,157,919.41	11.03
<hr/>						
TOTAL DIVISION 01	1,793,419	150,728.84	150,728.84	8,663.76	1,634,026.40	8.89

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER
 DEPARTMENT - DIVISION 03

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
COLLECTIONS MAINTENANCE						
401.4003.02.0750.01 TRANSPORTATION - OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
TOTAL COLLECTIONS MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
PUMPING OPERATIONS						
401.4003.03.0715.01 PURCHASED POWER	160,000	2,921.25	2,921.25	0.00	157,078.75	1.83
401.4003.03.0716.01 FUEL FOR POWER PRODUCTION	0	0.00	0.00	0.00	0.00	0.00
401.4003.03.0736.01 CONTRACTUAL - OTHER	0	0.00	0.00	0.00	0.00	0.00
401.4003.03.0742.01 EQUIPMENT RENTAL	100	0.00	0.00	0.00	100.00	0.00
401.4003.03.0743.66 F.E.M.A. - DSR EXPENSE	0	0.00	0.00	0.00	0.00	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	2,921.25	2,921.25	0.00	158,778.75	1.81
TREATMENT & DISPOSAL OP						
401.4003.05.0408.12 PAYROLL TAXES	6,000	1,261.27	1,261.27	0.00	4,738.73	21.02
401.4003.05.0408.13 OTHER TAXES/LICENSES	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0701.01 T & D OPS LABOR	600,000	102,033.14	102,033.14	0.00	497,966.86	17.01
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	1,440.00	1,440.00	0.00	1,560.00	48.00
401.4003.05.0704.04 TRAVEL	156	0.00	0.00	0.00	156.00	0.00
401.4003.05.0704.05 MEALS	2,000	360.56	360.56	0.00	1,639.44	18.03
401.4003.05.0704.06 LODGING	6,000	0.00	0.00	0.00	6,000.00	0.00
401.4003.05.0704.07 UNIFORMS	3,000	552.86	552.86	0.00	2,447.14	18.43
401.4003.05.0704.08 DB PENSION EXP TREAT & DISPOS	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0704.09 VISION INSURANCE	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4003.05.0704.10 DENTAL INSURANCE	8,000	0.00	0.00	0.00	8,000.00	0.00
401.4003.05.0704.11 HOSPITALIZATION INSURANCE	102,580	10,222.24	10,222.24	0.00	92,357.76	9.97
401.4003.05.0704.12 LIFE INSURANCE	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4003.05.0715.01 PURCHASED POWER	180,000	3,417.48	3,417.48	0.00	176,582.52	1.90
401.4003.05.0716.01 FUEL FOR POWER PRODUCTION	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0718.01 CHEMICALS	125,000	22,056.54	22,056.54	757,237.52	654,294.06	623.44
401.4003.05.0720.02 LAB SUPPLIES	22,552	7,195.26	7,195.26	8,290.00	7,066.74	68.66
401.4003.05.0720.03 SAFETY SUPPLIES	6,716	40.87	40.87	0.00	6,675.13	0.61
401.4003.05.0720.04 LAB SOFTWARE	5,056	0.00	0.00	0.00	5,056.00	0.00
401.4003.05.0720.05 PRE-TREATMENT SUPPLIES	10,000	0.00	0.00	0.00	10,000.00	0.00
401.4003.05.0720.06 PRETREATMENT MATERIALS	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0731.01 CONTRACTUAL ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0733.01 C S - LEGAL - T&D OPERATIONS	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0735.01 CONT SERV - TESTING - PLANT	8,300	2,464.57	2,464.57	0.00	5,835.43	29.69
401.4003.05.0735.02 CONT SERV - TESTING PT	15,000	0.00	0.00	0.00	15,000.00	0.00
401.4003.05.0736.01 CONTRACTUAL SERVICES - OTHER	2,800	0.00	0.00	0.00	2,800.00	0.00
401.4003.05.0750.01 TRANSPORTATION EXPENSE	1,600	37.19	37.19	0.00	1,562.81	2.32
401.4003.05.0758.01 WORKER'S COM P	12,688	2,040.66	2,040.66	0.00	10,647.34	16.08
401.4003.05.0767.01 REGULATORY EXP OTHER	0	0.00	0.00	0.00	0.00	0.00
401.4003.05.0775.01 MISCELLANEOUS EXPENSE	0	1,887.49	1,887.49	0.00	1,887.49	0.00
401.4003.05.0775.02 SLUDGE PROCESSING	240,000	25,090.51	25,090.51	0.00	214,909.49	10.45

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER
 DEPARTMENT - DIVISION 03

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
401.4003.05.0775.03 NATURAL GAS USED	15,000	340.23	340.23	0.00	14,659.77	2.27
401.4003.05.0775.04 PLANT SUPPLIES	30,000	2,651.65	2,651.65	0.00	27,348.35	8.84
401.4003.05.0775.05 WATER USED	50,000	3,827.95	3,827.95	0.00	46,172.05	7.66
401.4003.05.0775.06 OTHER MISCELLANEOUS EXP.	14,088	19.49	19.49	703.76	13,364.75	5.13
TOTAL TREATMENT & DISPOSAL OP	1,480,196	183,164.98	183,164.98	766,231.28	530,799.74	64.14
TOTAL DIVISION 03	1,641,896	186,086.23	186,086.23	766,231.28	689,578.49	58.00

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: 05/31/2023

401-SEWER
DEPARTMENT - DIVISION 04

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>PUMPING MAINTENANCE</u>						
401.4004.04.0408.12 PAYROLL TAXES	1,740	185.02	185.02	0.00	1,554.98	10.63
401.4004.04.0408.13 OTHER TAXES AND LICENSES	95	0.00	0.00	0.00	95.00	0.00
401.4004.04.0701.01 PUMPING MAINT LABOR	195,000	27,594.60	27,594.60	0.00	167,405.40	14.15
401.4004.04.0704.01 EMPLOYEE BENEFITS	6,000	491.35	491.35	0.00	5,508.65	8.19
401.4004.04.0704.02 PENSIONS	4,000	0.00	0.00	0.00	4,000.00	0.00
401.4004.04.0704.03 EDUCATION/CERTIFICATION	0	0.00	0.00	0.00	0.00	0.00
401.4004.04.0704.04 TRAVEL	0	0.00	0.00	0.00	0.00	0.00
401.4004.04.0704.05 MEALS	0	0.00	0.00	0.00	0.00	0.00
401.4004.04.0704.06 LODGING	0	0.00	0.00	0.00	0.00	0.00
401.4004.04.0704.07 UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
401.4004.04.0704.08 DB PENSION EXP MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
401.4004.04.0704.09 VISION	600	0.00	0.00	0.00	600.00	0.00
401.4004.04.0704.10 DENTAL INSURANCE	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4004.04.0704.11 HOSPITALIZATION INSURANCE	45,000	4,750.67	4,750.67	0.00	40,249.33	10.56
401.4004.04.0704.12 LIFE INSURANCE	600	0.00	0.00	0.00	600.00	0.00
401.4004.04.0715.01 PURCHASED POWER	25,000	2,485.86	2,485.86	0.00	22,514.14	9.94
401.4004.04.0720.02 MAINTENANCE SUPPLIES	60,000	3,043.93	3,043.93	0.00	56,956.07	5.07
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	172.79	172.79	0.00	30,843.21	0.56
401.4004.04.0742.01 EQUIPMENT RENTAL	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4004.04.0750.01 TRANSPORTATION EXPENSE	15,000	1,472.64	1,472.64	0.00	13,527.36	9.82
401.4004.04.0758.01 WORKERS' COMP	5,000	551.89	551.89	0.00	4,448.11	11.04
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	751.14	751.14	0.00	5,728.86	11.59
TOTAL PUMPING MAINTENANCE	411,691	41,499.89	41,499.89	0.00	370,191.11	10.08
<u>TREATMENT & DISPOSAL MNT</u>						
401.4004.06.0408.12 PAYROLL TAXES	1,500	185.04	185.04	0.00	1,314.96	12.34
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	27,594.63	27,594.63	0.00	207,405.37	11.74
401.4004.06.0704.01 EMPLOYEE BENEFITS	6,000	266.88	266.88	0.00	5,733.12	4.45
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/CERTIFICATION	1,500	0.00	0.00	0.00	1,500.00	0.00
401.4004.06.0704.04 TRAVEL	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.05 MEALS	500	0.00	0.00	0.00	500.00	0.00
401.4004.06.0704.06 LODGING	750	0.00	0.00	0.00	750.00	0.00
401.4004.06.0704.07 UNIFORMS	3,000	112.32	112.32	0.00	2,887.68	3.74
401.4004.06.0704.09 VISION	500	0.00	0.00	0.00	500.00	0.00
401.4004.06.0704.10 DENTAL	3,000	0.00	0.00	0.00	3,000.00	0.00
401.4004.06.0704.11 HOSPITALIZATION	45,000	5,047.59	5,047.59	0.00	39,952.41	11.22
401.4004.06.0704.12 LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00
401.4004.06.0715.01 PURCHASED POWER	600	0.00	0.00	0.00	600.00	0.00
401.4004.06.0720.02 MAINTENANCE SUPPLIES	175,000	21,464.10	21,464.10	21,298.19	132,237.71	24.44
401.4004.06.0720.03 ELECTRICAL SUPPLIES	64,868	3,516.21	3,516.21	3,643.76	57,708.03	11.04
401.4004.06.0720.04 SAFETY SUPPLIES	10,000	203.04	203.04	0.00	9,796.96	2.03
401.4004.06.0731.01 CONTRACTUAL - ENGINEERING	1,000	0.00	0.00	0.00	1,000.00	0.00

CITY OF WHEELING
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: 05/31/2023

401-SEWER
 DEPARTMENT - DIVISION 04

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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	1,061.18	1,061.18	276.15	28,662.67	4.46
401.4004.06.0742.01 EQUIPMENT RENTAL	5,000	0.00	0.00	0.00	5,000.00	0.00
401.4004.06.0750.01 TRANSPORTATION EXPENSE	85,000	6,779.86	6,779.86	0.00	78,220.14	7.98
401.4004.06.0758.01 WORKERS' COMP	5,000	551.89	551.89	0.00	4,448.11	11.04
401.4004.06.0775.01 MISCELLANEOUS EXPENSE	2,500	361.90	361.90	0.00	2,138.10	14.48
TOTAL TREATMENT & DISPOSAL MNT	683,574	67,144.64	67,144.64	25,218.10	591,211.26	13.51
TOTAL DIVISION 04	1,095,265	108,644.53	108,644.53	25,218.10	961,402.37	12.22

CITY OF WHEELING
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: 05/31/2023

401-SEWER
DEPARTMENT -- DIVISION 05

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CUSTOMER ACCOUNTS</u>						
401.4005.07.0736.01 CONTRACTUAL SERVICES - OTHER	190,000	334,389.16	334,389.16	0.00 (144,389.16)	175.99
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	334,389.16	334,389.16	0.00 (142,389.16)	174.16
<u>ADMINISTRATIVE & GENERAL</u>						
401.4005.08.0408.10 REGULARORY ASSESSMENT FEES	23,000	0.00	0.00	0.00	23,000.00	0.00
401.4005.08.0408.12 PAYROLL TAXES	405	72.10	72.10	0.00	332.90	17.80
401.4005.08.0408.13 OTHER TAXES & LICENSES	3,120	0.00	0.00	0.00	3,120.00	0.00
401.4005.08.0534.01 RENTAL INCOME	0	0.00	0.00	0.00	0.00	0.00
401.4005.08.0701.01 GENERAL & ADMIN LABOR	35,000	4,972.69	4,972.69	0.00	30,027.31	14.21
401.4005.08.0701.02 SICK PAY BONUS	150	0.00	0.00	0.00	150.00	0.00
401.4005.08.0704.01 EMPLOYEE BENEFITS	0	0.00	0.00	0.00	0.00	0.00
401.4005.08.0704.03 EDUCATION/CERTIFICATION	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.04 TRAVEL	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.05 MEALS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.06 LODGING	500	0.00	0.00	0.00	500.00	0.00
401.4005.08.0704.07 UNIFORMS	250	0.00	0.00	0.00	250.00	0.00
401.4005.08.0704.08 DB PENSION EXP GEN & ADMIN	0	0.00	0.00	0.00	0.00	0.00
401.4005.08.0704.09 VISION	125	0.00	0.00	0.00	125.00	0.00
401.4005.08.0704.10 DENTAL	750	0.00	0.00	0.00	750.00	0.00
401.4005.08.0704.11 HOSPITALIZATION	0	0.00	0.00	0.00	0.00	0.00
401.4005.08.0704.12 LIFE INSURANCE	120	0.00	0.00	0.00	120.00	0.00
401.4005.08.0704.13 HEALTH INCENTIVES	1,400	0.00	0.00	0.00	1,400.00	0.00
401.4005.08.0720.01 MATERIALS & SUPPLIES	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0720.02 OFFICE SUPPLIES	8,000	1,111.14	1,111.14	0.00	6,888.86	13.89
401.4005.08.0720.03 COMPUTERS	2,000	0.00	0.00	0.00	2,000.00	0.00
401.4005.08.0731.01 CONTRACTUAL - ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
401.4005.08.0732.01 CONTRACTUAL - ACCOUNTING	65,000	9,800.00	9,800.00	0.00	55,200.00	15.08
401.4005.08.0733.01 CONTRACTUAL - LEGAL	15,000	1,446.75	1,446.75	0.00	13,553.25	9.65
401.4005.08.0734.01 CONTRACTUAL SERV - MANAGEMENT	100,000	8,000.00	8,000.00	0.00	92,000.00	8.00
401.4005.08.0736.01 CONTRACTUAL SERVICES - OTHER	3,000	314.06	314.06	0.00	2,685.94	10.47
401.4005.08.0736.02 COMPUTER MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
401.4005.08.0742.01 EQUIPMENT RENTAL	10,000	290.49	290.49	0.00	9,709.51	2.90
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	99.46	99.46	0.00	1,400.54	6.63
401.4005.08.0759.01 INSURANCE - OTHER	300	0.00	0.00	0.00	300.00	0.00
401.4005.08.0760.01 ADVERTISING	200	0.00	0.00	0.00	200.00	0.00
401.4005.08.0775.01 MISCELLANEOUS EXPENSE	20,000	2,784.31	2,784.31	0.00	17,215.69	13.92
TOTAL ADMINISTRATIVE & GENERAL	501,270	28,891.00	28,891.00	0.00	472,379.00	5.76
TOTAL DIVISION 05	693,270	363,280.16	363,280.16	0.00	329,989.84	52.40
TOTAL EXPENDITURES	7,022,125	808,803.64	808,803.64	800,113.14	5,413,208.22	22.91
REVENUE OVER/(UNDER) EXPENDITURES	(408,488)	132,506.61	132,506.61	(800,113.14)	259,118.53	163.43