

CITY OF WHEELING



OFFICE OF THE CITY MANAGER

CITY COUNTY BUILDING
1500 CHAPLINE STREET
WHEELING, WEST VIRGINIA 26003
304-234-3747

February 24, 2023

Hon. Glenn Elliott and
Members of Wheeling City Council
City of Wheeling
1500 Chapline Street
Wheeling, WV 26003

Dear Mayor and City Council Members:

It is my pleasure to present to the Mayor and City Council the proposed Fiscal Year 2023-24 General Fund and Coal Severance Budget for your review. As has been the case in the past, this budget represents the operating budget for our local government in FY 23-24 without proposed capital projects or purchases. This approach has been successful in insuring that the City continues to provide quality municipal services in a financially solid manner, as four months remain in the current fiscal year.

As is the case with sound budgeting philosophy, this budget is based on conservative revenue projections versus reasonable expectations for expenditures although again this year we have focused on as accurate revenue projections as possible. Generally speaking, the municipal services that have been provided to the citizens of Wheeling will remain the same. It is important to note that we will continue to work hard to insure that the most efficient and effective services possible are being offered to the community and continually strive to improve our service delivery. Please note that this proposed budget doesn't include any proposed increase in fees or taxes.

The City of Wheeling, from a budget standpoint, finds itself in the similar situation to many cities throughout the country in that we've been able to keep our nose above water financially. Some cities unfortunately can't make that same claim. We will always closely monitor expenditures to insure that, although budgeted, each expenditure is necessary and is in the best interest of delivering municipal services to our community. Also the Administration will continue to provide financial options to Council to enable the City to accomplish goals that come up throughout the upcoming year. In addition, revenues will be monitored very closely as there is virtually no margin for error.

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I have enclosed the Department Heads' Budget submittals as I received them. Council can compare the proposed budget against the Department Head requests to remain informed as to each Department's need and to gauge the various cuts that have been made to balance the budget. In addition, each Department's Goals and Objectives for the upcoming fiscal year are included. Finally, I would like to thank the Department Heads and Seth McIntyre for their efforts in putting together this proposed budget. Their serious approach to the budget process helps ensure that the best possible information is put forth.

I am looking forward to discussing the proposed 2023-24 budget with you. In the meantime, if you have any questions, please feel free to contact me.

Sincerely,



Robert Herron
City Manager

RH:cb

Enclosures

CITY OF WHEELING

OFFICE OF THE CITY MANAGER
CITY COUNTY BLDG., 1500 CHAPLINE STREET
WHEELING, WV 26003

2023-24 BUDGET SCHEDULE

December 30, 2022	Distribute budget forms to Department Heads (Request for Employee Group Proposals)
January 25, 2023	Submit Proposed Departmental Budget to City Manager (Employee Groups Submit Proposals)
January 25, 2023 to February 11, 2023	Departmental and Employee Groups meetings with City Manager
February 9, 2023	Individual City Council members' submission of suggestions for capital projects and proposed CDBG projects.
February 24 , 2023	City Manager Submit Balanced General Fund and Coal Severance Budgets to City Council
February 28, 2023	City Council Budget Work Session 5:00 p.m.
March 7, 2023	City Council Budget Work Session (If necessary) 5:00 p.m.
March 21, 2023	City Council Adoption of 2023-24 Budget
April 18, 2023	Laying of Levy Rate by City Council
June 19, 2023 to June 29, 2023	Year-end Departmental Reviews/Proposed Budget Adjustments – Follow-up employee group meetings with City Manager
July 18, 2023	City Council Finance Committee – Unencumbered Carry Over Appropriation for 2022 -23 – This date is tentative and contingent upon timing of closing year end 2022 -23

Please note that the Budget Work Sessions are subject to change based on Council members availability. The final work session schedule will be made public in advance of each meeting.

Budget Adjustment Points

FY 2023-2024

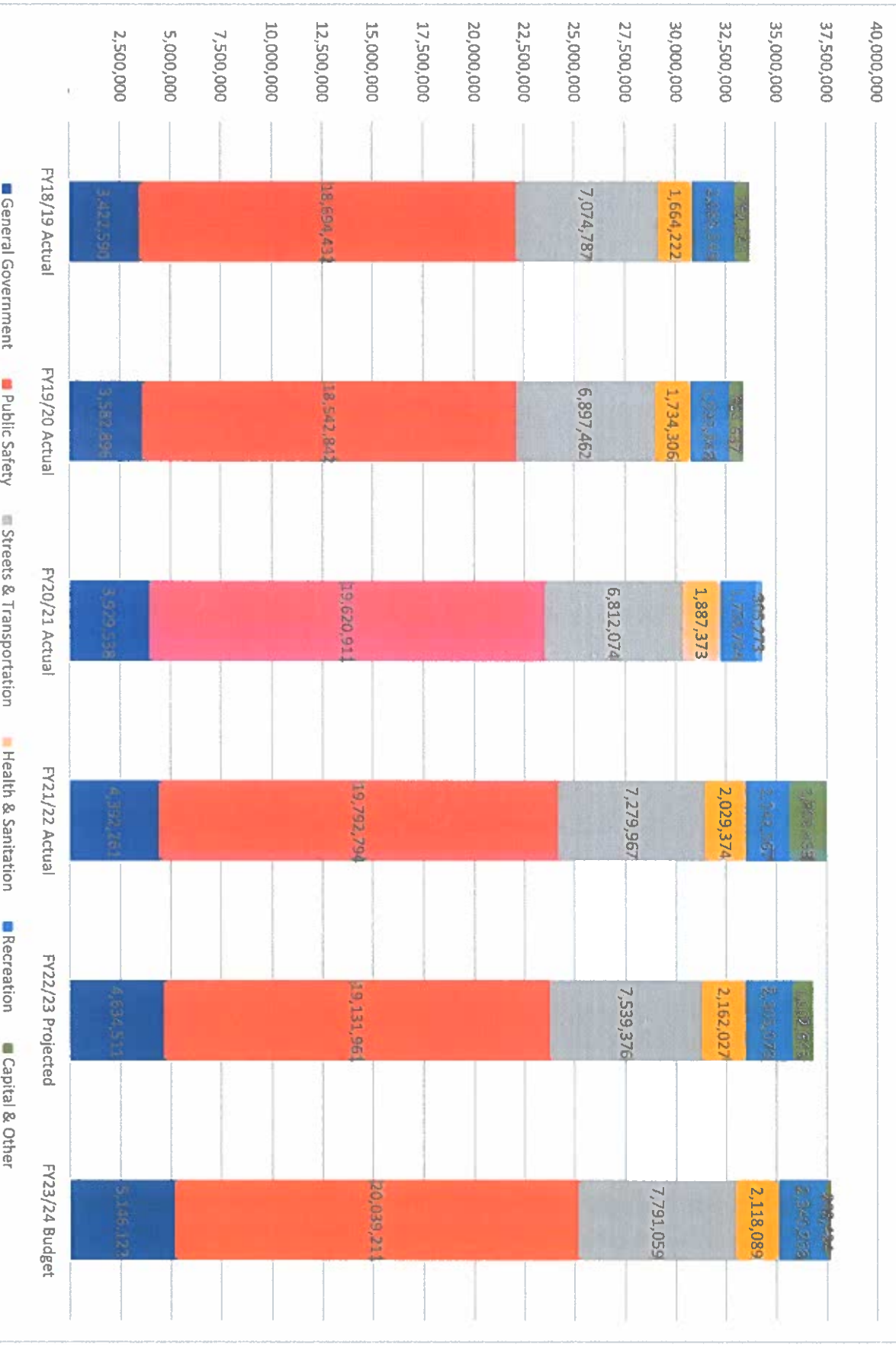
- **City/County Building Improvement Project**
The Proposed Budget includes an increase in rent to cover the City portion of debt service for the upcoming building improvements.
- **Police Headquarters**
The move to the new Police headquarters has been accounted for based on estimates. Adjustments could need to be made as we progress with full utilities of the facility. The Fire Department already has building related costs at their current facility, included within this Budget. Once the new facility is occupied, adjustments may be needed there.
- **City Employees Pay Increase**
As has been the case in the past, an employee pay raise isn't included in the proposed budget at this time. In the current fiscal year, a 3% across the board pay raise was provided via an adjustment in July. This included market rate adjustments for Police and Fire. Based on the current budget status, a pay raise considered at the end of the fiscal year for next year is a possibility.

Attached:

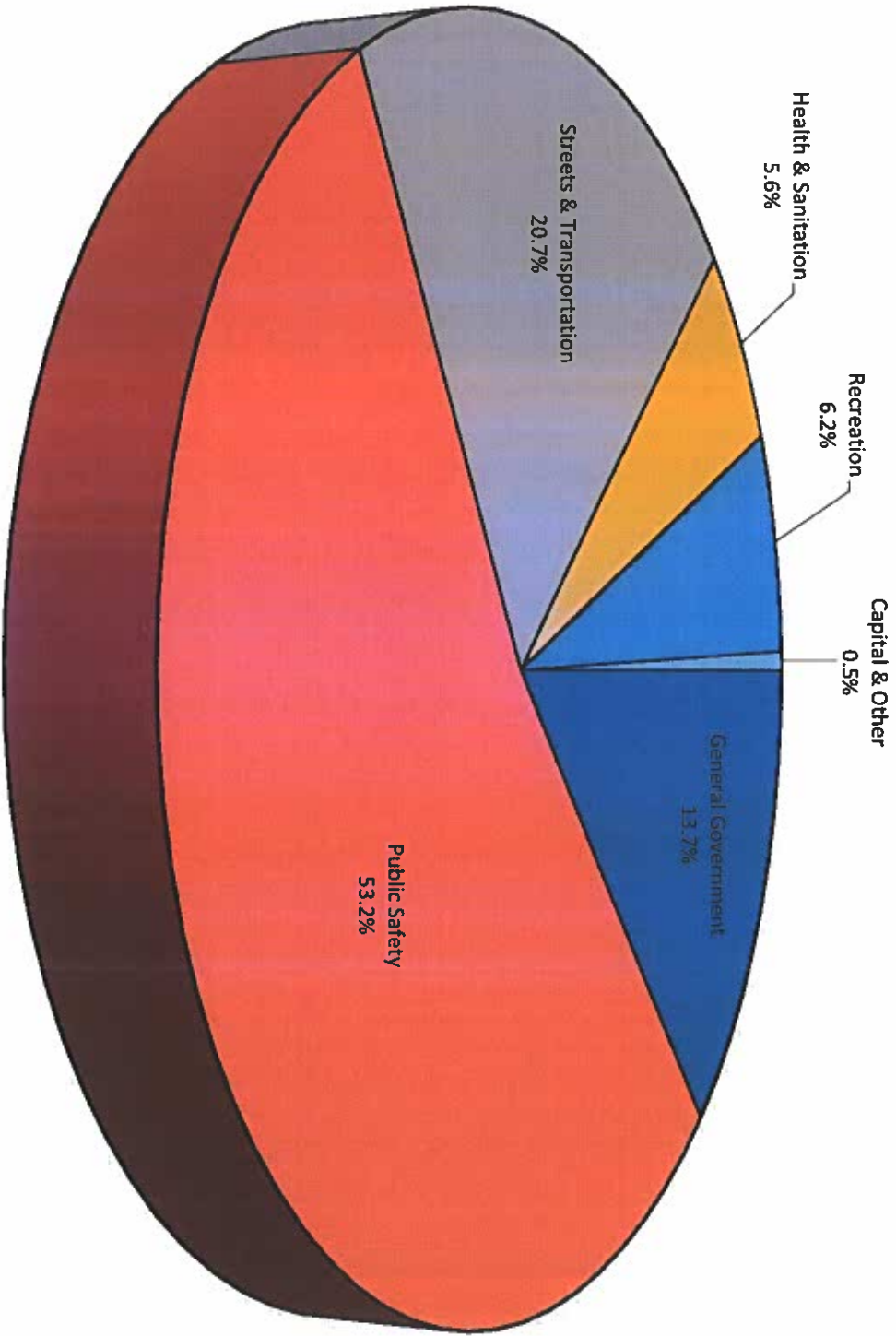
Debt Service Schedules:

- Market St. Parking Structure- Sales Tax
- Police Headquarters- City Service Fee
- Fire Department Headquarters- City Service Fee

Expenses by Category



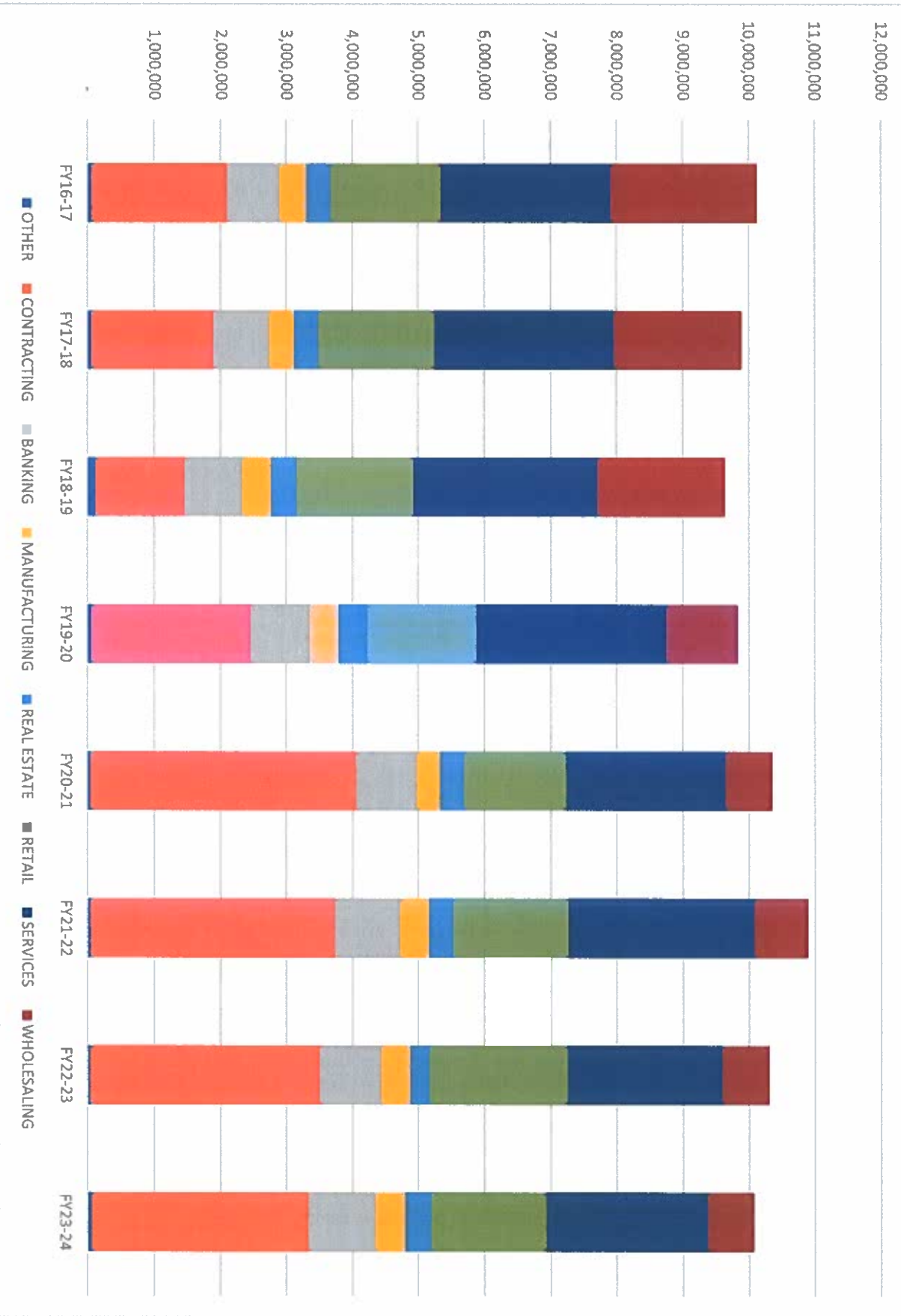
Budgeted Expenses Distribution



COMPARATIVE DATA - MAJOR EXPENSE CATEGORIES

MAJOR EXPENDITURE CATEGORIES:	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
	Actual	Actual	Actual	Actual	Actual	Projected	Budget
SALARIES, WAGES, PAYROLL OVERHEAD	14,293,455	14,403,630	14,768,890	15,802,016	17,462,758	18,493,730	18,154,317
HEALTH INSURANCE	2,965,170	2,916,974	2,908,491	3,032,897	3,043,319	3,322,453	3,487,951
PENSION EXPENSES	6,059,613	5,691,925	5,182,117	5,180,222	3,770,538	2,212,977	3,435,700
FUEL	463,245	483,832	435,233	425,620	635,757	806,700	799,300
INSURANCE	657,582	673,945	699,828	760,411	743,907	757,955	780,694
DUMP FEES	523,591	486,577	582,373	567,714	577,467	609,682	670,300
VEHICLE MAINTENANCE	285,635	350,066	297,346	385,704	406,372	516,928	487,800
STREET LIGHTING	407,795	380,122	356,393	416,136	437,005	437,113	440,000
UTILITIES	275,068	264,655	248,851	225,904	303,139	310,791	377,000
WORKERS COMPENSATION	367,988	258,633	348,307	260,115	203,205	362,675	364,268
PARTS	353,092	341,205	303,420	357,796	367,155	347,118	350,000
TECH REF.	156,120	132,808	157,915	208,446	322,131	340,309	343,469
PROMOTION	164,464	156,127	157,136	88,799	189,002	145,583	144,894
% OF TOTAL EXPENSES	80%	78%	79%	64%	76%	78%	79%

B&O Taxes



SCHEDULED DEBT SERVICE

Fiscal Year	Police Headquarters			Market Street Parking Garage			Fire Headquarters			TOTAL		
	P	I	Balance	P	I	Balance	P	I	Balance	P	I	Balance
21/22	-	129,995	\$7,675,000	-	31,469	\$16,259,000	-	-	9,000,000	-	161,464	\$23,934,000
22/23	245,000	172,688	7,430,000	335,000	448,830	15,924,000	228,000	76,207	8,772,000	808,000	697,724	32,126,000
23/24	250,000	167,175	7,180,000	346,000	549,378	15,578,000	245,000	250,922	8,527,000	841,000	967,475	31,285,000
24/25	256,000	161,550	6,924,000	358,000	537,441	15,220,000	253,000	282,244	8,274,000	867,000	981,235	30,418,000
25/26	262,000	155,790	6,662,000	371,000	525,090	14,849,000	262,000	273,869	8,012,000	895,000	954,749	29,523,000
26/27	267,000	149,895	6,395,000	384,000	512,291	14,465,000	270,000	265,197	7,742,000	921,000	927,383	28,602,000
27/28	273,000	143,888	6,122,000	397,000	499,043	14,068,000	279,000	256,260	7,463,000	949,000	899,190	27,653,000
28/29	280,000	137,745	5,842,000	411,000	485,346	13,657,000	288,000	247,025	7,175,000	979,000	870,116	26,674,000
29/30	286,000	131,445	5,556,000	425,000	471,167	13,232,000	298,000	237,493	6,877,000	1,009,000	840,104	25,665,000
30/31	292,000	125,010	5,264,000	439,000	456,504	12,793,000	308,000	227,629	6,569,000	1,039,000	809,143	24,626,000
31/32	299,000	118,440	4,965,000	455,000	441,359	12,338,000	318,000	217,434	6,251,000	1,072,000	777,232	23,554,000
32/33	306,000	111,713	4,659,000	470,000	425,661	11,868,000	329,000	206,908	5,922,000	1,105,000	744,282	22,449,000
33/34	313,000	104,828	4,346,000	486,000	409,446	11,382,000	339,000	196,018	5,583,000	1,138,000	710,292	21,311,000
34/35	320,000	97,785	4,026,000	503,000	392,679	10,879,000	351,000	184,797	5,232,000	1,174,000	675,261	20,137,000
35/36	327,000	90,585	3,699,000	521,000	375,326	10,358,000	362,000	173,179	4,870,000	1,210,000	639,090	18,927,000
36/37	334,000	83,228	3,365,000	539,000	357,351	9,819,000	374,000	161,197	4,496,000	1,247,000	601,776	17,680,000
37/38	342,000	75,713	3,023,000	557,000	338,756	9,262,000	387,000	148,818	4,109,000	1,286,000	563,286	16,394,000
38/39	349,000	68,018	2,674,000	576,000	319,539	8,686,000	399,000	136,008	3,710,000	1,324,000	523,564	15,070,000
39/40	357,000	60,165	2,317,000	596,000	299,667	8,090,000	413,000	122,801	3,297,000	1,366,000	482,633	13,704,000
40/41	365,000	52,133	1,952,000	8,090,000	279,105	-	426,000	109,131	2,871,000	8,881,000	440,368	4,823,000
41/42	373,000	43,920	1,579,000				440,000	95,030	2,431,000	813,000	138,950	4,010,000
42/43	382,000	35,528	1,197,000				455,000	80,466	1,976,000	837,000	115,994	3,173,000
43/44	390,000	26,933	807,000				470,000	65,406	1,506,000	860,000	92,338	2,313,000
44/45	399,000	18,158	408,000				486,000	49,849	1,020,000	885,000	68,006	1,428,000
45/46	408,000	9,180	-				502,000	33,762	518,000	910,000	42,942	518,000
46/47							518,000	17,146	-	518,000	17,146	-

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
PROPERTY TAXES	3,915,653	4,017,600
TAX LOSS RESTORATION	3,447	5,700
PARK LEVY PROP TAXES C	480,190	496,500
Excess Levy Property T	1,656,327	1,646,800
TAX PENALTIES & INTERE	18,283	23,700
PARK LEVY TAX PENALTY	3,103	3,300
GAS & OIL SEVERANCE TA	157,318	150,000
UTILITY EXCISE TAX	1,283,266	1,286,200
BUSINESS & OCCUPATION	9,779,705	10,071,700
UTILITY BUSINESS TAXES	2,199,638	2,322,500
WINE & LIQUOR TAX	444,498	453,300
Animal Control Tax	3,163	2,800
HOTEL/MOTEL TAXES	1,317,359	1,310,200
AMUSEMENT TAX	11,240	7,000
RACE TRACK-LICENSE FEE	45,000	37,800
RACE TRACK-WV RACE COM	23,320	25,100
Municipal Sales Tax	4,088,541	4,166,100
POLICE FINES & COSTS	308,040	356,000
PARKING VIOLATIONS	102,797	78,700
BUSINESS LICENSE	91,014	101,800
BUILDING PERMITS	128,414	136,600
OTHER PERMITS & VACANT BLDG FEES	99,920	105,200
CABLE FRANCHISE FEE	517,486	525,000
IRP FEES-INTRNL. REG.	575,766	618,300
CEMETERY REVENUES	10,714	10,800
RECREATION FEES	108,455	108,700
PARKING METER REVENUES	170,906	192,400
CENTRE MARKET RENTS	82,134	79,000
SANITATION COLLECTION	2,157,047	2,200,000
Sanitation Reimburseme	5,000	5,000
FIRE PROTECTION FEES	2,032,150	2,025,000
CHGS FOR SERV/POLICE	169,038	285,000
CHGS FOR SERV/FIRE	30,807	13,900
CHGS FOR SERV/PRO	537,881	372,100
CHGS TO ENTITIES	252,837	457,500
AMBULANCE FEES	1,627,421	1,751,800
FEDERAL GRANTS	242,335	198,336
STATE GRANTS	16,500	-
CONTRIBUTIONS - LAND L	45,710	45,200
CHGS TO OTHER FUND-REI	56,309	77,700
CHGS TO OTHER FUND-HOM	81	8,600
P. I. L. O. T. -HOUSIN	34,554	35,300
GAMING & VIDEO LOTTERY	1,272,166	1,250,000
CREDIT CARD PROCESSING	6,486	7,700

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
INTEREST INCOME	10,620	9,800
FUEL TAX REIMBURSEMENT	63,446	67,637
P CARD REBATE	45,654	42,000
REIMBURSEMENTS	4,393	6,700
City Auction Proceeds	110,496	83,100
INSURANCE PROCEEDS	40,934	37,100
Miscellaneous Revenues	<u>60,458</u>	<u>69,900</u>
 Total Revenue	 36,448,017	 37,388,172

ECONOMIC & COMMUNITY DEVELOPMENT

E & C DEV. DIRECT	77,997	75,190
PROG. FUND ACCOUN	24,310	23,435
COMM. DEV. SPECIA	57,910	55,826
BONUS/ATTND. BONU	280	800
LONGEVITY	2,948	2,839
EYE-DENTAL-LIFE I	1,169	3,087
HOSPITALIZATION I	21,972	23,467
MEDICARE CONTRIBU	2,299	2,214
INSURANCE	5,945	6,123
PUB-ADVERTISING E	1,000	1,000
OFFICE EQUIP MAIN	475	200
TECH REF. & SERVI	500	500
TRAVEL EXPENSES	2,500	2,000
WORKERS COMPENSAT	2,612	2,180
TELEPHONE-LD CHGS	1,225	573
POSTAGE	2,000	1,500
OFFICE SUPPLIES	2,000	2,000
PHOTOCOPY	1,000	900
CAPITAL OUTLAYS	<u>1,500</u>	<u>-</u>
 TOTAL ECONOMIC & COMMUNITY DEVELOPMENT	 209,644	 203,834

MAYOR'S OFFICE

SOCIAL SECURITY	1,268	1,221
MEDICARE CONTRIBU	297	286
MAYOR	20,458	19,700
PROMOTIONAL EXPEN	3,075	2,385
US CONFERENCE OF	1,992	1,992
POSTAGE	<u>46</u>	<u>29</u>
 TOTAL MAYOR'S OFFICE	 27,135	 25,613

CITY COUNCIL

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
SOCIAL SECURITY	5,717	5,506
MEDICARE CONTRIBU	1,337	1,288
MEMBERS OF COUNCI	92,215	88,800
DUES & SUB-(WVML-	2,450	1,767
TRAVEL EXPENSES	3,073	2,251
OFFICE SUPPLIES	565	653
TOTAL CITY COUNCIL	105,358	100,265
<u>CITY MANAGER'S OFFICE</u>		
ASSISTANT CITY MA	105,436	98,006
ADMINISTRATIVE AS	69,772	45,283
BONUS/ATTND. BONU	2,375	2,375
MRKTING/COMM RELA	53,689	51,757
LONGEVITY	1,230	1,092
EYE-DENTAL-LIFE I	4,293	2,941
HOSPITALIZATION I	44,061	49,947
MEDICARE CONTRIBU	5,315	4,664
CITY MANAGER	144,278	134,352
INSURANCE	11,889	12,246
MEMBERSHIP DUES	397	233
PROMOTIONAL EXPEN	127,508	127,509
TECH REF. & SERVI	23,607	28,188
TRAVEL EXPENSES	11,423	11,000
WORKERS COMPENSAT	10,262	9,058
TELEPHONE-LD CHGS	478	280
POSTAGE	155	129
OFFICE SUPPLY/DIV	10,558	11,100
OFFICE SUPPLIES	5,022	5,689
PHOTOCOPY	253	200
DEF. COMP. 457 CO	8,657	8,061
CONTRIBUTION TO C	800	1,000
CONTRIBUTIONS - O	11,000	-
TOTAL CITY MANAGER'S OFFICE	652,459	605,111
<u>FINANCE DEPARTMENT</u>		
FISCAL SPECIALIST	79,403	76,545
PAYROLL & PENSION	42,952	41,406
REVENUE COORDINAT	49,897	48,101
ACCTS PAY. & DISB	43,574	42,006
Parking Meter Spe	30,493	29,370
FINANCE DIRECTOR	98,298	94,760
COMPLIANCE AND AU	56,735	54,693

<u>ACCT NAME</u>	<u>FY22/23</u> <u>PROJECTIONS</u>	<u>FY23/24</u> <u>BUDGET</u>
ASSISTANT FINANCE	68,583	66,114
ADMINISTRATIVE ASST	2,961	-
ASSOCIATE	29,334	32,469
BONUS/ATTND. BONU	1,220	3,250
OVERTIME	243	-
LONGEVITY	4,140	4,404
EYE-DENTAL-LIFE I	6,989	7,869
HOSPITALIZATION I	139,381	148,887
MEDICARE CONTRIBU	6,922	6,665
CITY-COUNTY BUILD	192,496	613,000
COLLECTION COST	101,714	109,500
UNEMPLOYMENT COMP	10,359	7,800
INSURANCE	23,361	24,061
LEGAL SETTLE-TAXE	17,573	10,000
PUB-ADVERTISING E	-	466
OFFICE EQUIP MAIN	2,373	3,973
TECH REF. & SERVI	150,291	130,950
TELEPHONE SERVICE	75,535	75,628
TRAVEL EXPENSES	760	717
REFUNDS	195	527
Audit Expense	53,931	34,047
WORKERS COMPENSAT	13,811	13,350
TAX AND FEES COLL	1,087	825
COMPUTER MAINT &	4,972	4,031
Credit Card Trans	24,360	25,576
POSTAGE	46,899	37,049
COBRA CONTRIBUTIO	6,429	23,738
COMPUTER APPLICA	46,910	50,006
OFFICE SUPPLIES	18,348	14,100
CAPITAL OUTLAYS	6,500	4,500
DEF. COMP. 457 CO	31,018	29,869
CAPITAL CONTRI-N.	30,000	15,000
ITC Shortfall	69,186	75,000
OHIO CO HEALTH DE	42,000	42,000
TOTAL FINANCE DEPARTMENT	1,631,232	2,002,251
<u>CITY CLERK'S OFFICE</u>		
CITY CLERK	65,390	57,000
HOMELESS LIAISON	53,590	-
CERTIFICATION PAY	1,003	1,000
BONUS/ATTND. BONU	300	650
SOCIAL SECURITY	620	967
TEMPORARY SALARIE	10,000	15,600

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
LONGEVITY	162	156
EYE-DENTAL-LIFE I	2,339	1,286
HOSPITALIZATION I	43,631	23,467
MEDICARE CONTRIBU	1,750	1,001
ADVERTISING & PUB	3,188	1,500
DUES & SUB-(WVML- ELECTION FUND	188	188
INSURANCE	12,000	12,000
OFFICE EQUIP MAIN	5,046	5,197
TECH REF. & SERVI	1,053	1,053
TRAVEL EXPENSES	3,008	3,008
WORKERS COMPENSAT	3,016	3,016
TELEPHONE-LD CHGS	3,022	3,154
POSTAGE	1,832	973
OFFICE SUPPLIES	265	265
CAPITAL OUTLAYS	11,707	1,707
	<u>1,000</u>	<u>1,000</u>
 TOTAL CITY CLERK'S OFFICE	 224,110	 134,188
 <u>MUNICIPAL COURT</u>		
POLICE JUDGE	17,623	16,970
MUNICIPAL COURT C	38,087	39,562
BONUS/ATTND. BONU	50	325
SOCIAL SECURITY	872	810
OVERTIME	1,056	-
EYE-DENTAL-LIFE I	1,752	1,510
HOSPITALIZATION I	26,810	35,262
MEDICARE CONTRIBU	713	711
INSURANCE	3,565	3,672
TECH REF. & SERVI	616	800
WORKERS COMPENSAT	1,532	1,555
HONE	477	-
REGIONAL JAIL EXP	1,902	5,000
TRAF.FINES STATE-	5,369	7,500
Community Correct	-	1,000
LAW ENFORC TRAINI	1,034	1,500
POSTAGE	2,130	3,000
OFFICE SUPPLIES	4,237	2,500
CAPITAL OUTLAYS	-	<u>1,000</u>
 TOTAL MUNICIPAL COURT	 107,825	 122,677
 <u>LEGAL DEPARTMENT</u>		
ASSIST. CITY SOL	25,624	25,000

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
CITY SOLICITOR	102,325	95,115
BONUS/ATTND. BONU	325	325
SOCIAL SECURITY	1,479	1,440
LONGEVITY	1,134	1,092
EYE-DENTAL-LIFE I	1,095	1,205
HOSPITALIZATION I	22,671	26,481
MEDICARE CONTRIBU	1,799	1,677
INSURANCE	3,026	3,117
Legal Services	14,595	12,000
LEGAL SETTLE-TAXE	1,000	1,000
MEMBERSHIP DUES	1,173	1,172
PUB-ADVERTISING E	823	2,919
TECH REF. & SERVI	16,961	17,500
TRAVEL EXPENSES	5,095	6,000
WORKERS COMPENSAT	3,519	3,303
TELEPHONE-LD CHGS	1,015	616
LEGAL EXPENSES	19,351	16,000
JURY EXPENSES	-	195
POSTAGE	145	277
OFFICE SUPPLIES	495	495
TOTAL LEGAL DEPARTMENT	223,651	216,930
 <u>ENGINEERING</u>		
ENGINEERING SPECI	99,757	109,699
R ENG. TECHNICIAN	33,980	42,058
BONUS/ATTND. BONU	600	-
OVERTIME	400	-
LONGEVITY	1,296	1,248
EYE-DENTAL-LIFE I	2,630	2,265
HOSPITALIZATION I	17,733	17,631
MEDICARE CONTRIBU	1,911	2,210
DUES & SUB-(WVML-	-	400
INSURANCE	3,925	4,043
TECH REF. & SERVI	11,717	1,000
WORKERS COMPENSAT	3,678	4,173
TELEPHONE-LD CHGS	2,909	-
LEGAL ADVERTISING	323	1,000
POSTAGE	58	150
ENGINEERING EQUIP	1,300	418
OFFICE SUPPLIES	983	1,000
TOTAL ENGINEERING	183,198	187,295

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
<u>HUMAN RESOURCES</u>		
EMPLOYEE BENEFIT	31,860	42,480
BENEFITS SPECIALI	61,746	61,650
HUMAN RESOURCES D	-	72,000
SAFETY DIRECTOR	32,138	31,670
ADMINISTRATIVE AS	43,648	42,480
BONUS/ATTND. BONU	5,500	5,500
SOCIAL SECURITY	1,993	1,964
EYE-DENTAL-LIFE I	2,951	2,265
HOSPITALIZATION I	9,539	17,631
MEDICARE CONTRIBU	2,047	3,757
DUES & SUB-(WVML- INSURANCE	-	2,000
	5,945	6,123
PHYSICAL EXAMINAT	19,800	19,800
PUB-ADVERTISING E	1,500	1,100
DRUG/ALCOHOL TEST	7,057	9,770
TECH REF. & SERVI	7,057	7,400
TRAVEL EXPENSES	2,800	1,000
WORKERS COMPENSAT	3,774	6,211
TELEPHONE-LD CHGS	1,143	1,143
EMPLOYEE ASSIST.	10,564	9,905
POSTAGE	1,704	1,704
MUNICIPAL CIVIL S	8,500	8,500
FIRE CIVIL SERVIC	10,000	10,000
OFFICE SUPPLIES	8,000	8,000
POLICE CIVIL SERV	14,573	14,573
	<hr/>	<hr/>
TOTAL HUMAN RESOURCES	293,838	388,624
 <u>REGIONAL DEVELOPMENT</u>		
BEL-O-MAR Regiona	10,280	10,280
	<hr/>	<hr/>
TOTAL REGIONAL DEVELOPMENT	10,280	10,280
 <u>BUILDING & PLANNING</u>		
BUILDING INSPECTO	47,109	45,414
SIDEWALK INSPECTO	38,950	-
BUILDING & PLANNI	-	74,000
PERMIT SPECIALIST	44,876	43,798
ADMINISTRATIVE AS	19,958	38,438
BUILDING OFFICIAL	58,959	52,736
CODE ENFORCEMENT	141,608	137,019
HOMELESS LIAISON	-	51,661
BONUS/ATTND. BONU	1,450	2,275

<u>ACCT NAME</u>	<u>FY22/23</u> <u>PROJECTIONS</u>	<u>FY23/24</u> <u>BUDGET</u>
OVERTIME	350	-
LONGEVITY	3,420	5,238
EYE-DENTAL-LIFE I	5,718	8,841
HOSPITALIZATION I	126,426	185,429
MEDICARE CONTRIBU	4,738	5,919
INSURANCE	18,020	18,561
MEMBERSHIP DUES	711	1,902
PUB-ADVERTISING E	1,568	1,822
OFFICE EQUIP MAIN	1,659	6,767
TECH REF. & SERVI	55,460	45,123
TRAVEL EXPENSES	-	1,491
SPEC. SCHOOLS-TRA	1,406	4,922
WORKERS COMPENSAT	9,665	8,729
TELEPHONE-LD CHGS	13,536	16,969
POSTAGE	3,369	2,552
MILEAGE	-	101
UNIFORM SERVICE	383	1,500
SUPPLIES - HOMELESS LIAISON	-	10,000
OFFICE SUPPLIES	<u>1,560</u>	<u>5,000</u>
TOTAL BUILDING & PLANNING	600,900	776,207
<u>IT DEPARTMENT</u>		
IT DIRECTOR	74,792	72,100
BONUS/ATTND. BONU	1,725	1,725
Eye & Dental	1,350	1,286
Hospitalization	37	36
Medicare	1,110	1,070
INSURANCE	3,565	3,672
TECH. REF. & SERV	-	10,000
TRAVEL EXPENSES	-	1,500
Office Supplies	-	7,500
	<u>-</u>	<u>7,500</u>
TOTAL IT DEPARTMENT	82,580	98,890
<u>MARKET HOUSE</u>		
Market House Main	35,053	33,800
BONUS/ATTND. BONU	425	650
OVERTIME	5,849	-
LONGEVITY	405	390
EYE-DENTAL-LIFE I	1,373	1,510
HOSPITALIZATION I	35,086	35,262
MEDICARE CONTRIBU	1,354	1,213
MARKET MANAGER-PT	58,765	56,650

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
INSURANCE	7,105	7,318
MARKET-CONTRACT.R	39,369	25,000
PROMOTIONAL EXPEN	15,000	15,000
MARKET OPERATIONS	54,782	56,426
WORKERS COMPENSAT	2,414	2,487
EQUIPMENT MAINTEN	10,000	12,000
CENTER MARKET CON	-	10,000
CENTRE MKT SUPPLI	<u>15,321</u>	<u>16,250</u>
TOTAL MARKET HOUSE	282,303	273,957
PARKING METER OFF	62,686	60,424
DEPUTY CHIEF	153,400	147,999
POLICE CHIEF	95,662	91,600
ADMINISTRATIVE AS	36,761	-
STAFF ASSOCIATE	33,946	33,043
ADMINISTRATIVE ASST	41,038	39,562
DATA COORDINATOR	34,733	31,970
Public Informatio	47,797	46,076
VICTIM COORDINATOR	39,835	38,397
POLICE OFFICER I (21)	1,027,438	1,001,570
POLICE OFFICER II (20)	679,094	800,000
POLICE SERGEANT (15)	769,076	858,624
LIEUTENANT (4)	262,707	254,010
CRIME ANALYST	42,818	41,277
EVIDENCE / FORENSIC SPECIALIST	-	57,000
CROSSING GUARDS	14,291	13,762
POLICE CORPORALS (15)	821,831	801,216
BONUS/ATTND. BONU	39,775	38,302
CIVILIAN INTAKE	83,777	128,000
Canine Compensati	14,904	14,352
CONTRACTUAL OVERT	146,817	250,000
SOCIAL SECURITY	3,158	3,041
OVERTIME	359,425	346,113
LONGEVITY	25,448	24,505
POLICE PENSION	638,903	900,000
POLICE PENSION-ST	206,546	211,300
EYE-DENTAL-LIFE I	55,494	57,903
HOSPITALIZATION I	854,787	866,158
MEDICARE CONTRIBU	67,261	70,681
COMMUNICATION MAI	29,944	46,000
COPY MACHINE	7,670	8,746
EQUIPMENT MAINTEN	17,365	25,000
Harley Motorcycle	1,075	2,779

<u>ACCT NAME</u>	<u>FY22/23</u> <u>PROJECTIONS</u>	<u>FY23/24</u> <u>BUDGET</u>
INVESTIGATIONS	5,448	11,000
INSURANCE	271,724	279,876
MEMBERSHIP DUES	2,600	2,000
TECH REF. & SERVI	64,606	81,000
TRAVEL EXPENSES	21,025	30,000
SPEC. SCHOOLS-TRA	42,292	32,883
New Hires - Train	23,282	25,000
UTILITIES	2,545	63,500
WORKERS COMPENSAT	117,199	126,088
TELEPHONE-LD CHGS	29,804	62,996
LEGAL EXPENSES	27,870	20,000
POSTAGE	1,351	1,593
Drug Task Force G	7,500	7,500
K-9 Maintenance	6,091	11,800
SWAT Team Expense	13,671	15,000
SPECIALIZATION	15,521	11,170
GRANT WRITERS	515	6,918
DAMAGED CLOTHING	2,103	5,300
CLOTHING ALLOWANC	44,892	45,000
Bullet Proof Vest	-	19,518
AMMUNITION & TARG	27,569	35,000
GAS-DIESEL-OIL	221,800	219,700
OFFICE SUPPLIES	9,282	15,000
PHOTO FINGER PRIN	1,547	331
TRAFFIC SUPPLIES	1,818	6,547
DARE Supplies	-	1,347
Def Comp 457 Cont	5,820	5,605
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TOTAL POLICE DEPARTMENT	7,683,338	8,451,079
<u>FIRE DEPARTMENT</u>		
FIRE EQUIPMENT MA	62,629	61,610
FIRE CHIEF	96,719	91,600
ADMINISTRATIVE AS	39,874	38,438
SENIOR EQUIP MECH	48,198	49,607
FIREFIGHTER (29 incl. 6 SAFER)	1,115,611	824,574
FIRE ENGINEER (31)	718,000	800,000
FIRE LIEUTENANT (18)	656,283	603,533
FIRE CAPTAIN (11)	494,338	428,314
FIRE ASSIST. CHIEF (5)	248,618	244,400
PARAMEDICS (12F-33P)	103,902	101,536
FIRE-CHIEF INVEST	97,681	94,063
EMT SUPPLEMENTAL	203,087	195,787
BONUS/ATTND. BONU	38,317	44,271

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
Certification Pay	6,670	6,032
CONTRACTUAL OVERT	8,062	7,763
SOCIAL SECURITY	500	625
OVERTIME	707,555	681,349
Special Event Ove	34,286	33,016
LONGEVITY	41,297	39,767
FIRE PENSION	1,107,480	2,060,000
HOLIDAY	101,184	97,436
SCHEDULED OVERTIM	1,872,312	1,802,967
FIRE PENSION-STAT	260,049	264,400
EYE-DENTAL-LIFE I	83,001	87,166
HOSPITALIZATION I	1,183,527	1,180,000
MEDICARE CONTRIBU	93,133	86,235
FIRE STATION RENT	15,912	15,912
INSURANCE	215,283	221,741
OFFICE EQUIP MAIN	27	4,455
TECH REF. & SERVI	5,661	17,500
TRAINING SCHOOLS	79,925	59,530
TRAVEL EXPENSES	4,035	8,367
RADIO REPAIR	23,552	40,000
UTILITIES	88,040	95,100
WORKERS COMPENSAT	98,394	92,687
TELEPHONE-LD CHGS	9,278	30,780
ARSON INVESTIGATO	51	3,800
EQUIPMENT MAINTEN	2,085	6,200
FIRE HOUSE REPAIR	48,758	47,179
POSTAGE	531	702
AMBULANCE OPER. E	148,930	120,000
PUBLIC SERVICE TR	2,750	3,453
CLOTHING ALLOWANC	55,354	60,000
HYDRANT RENTAL	163,913	163,330
FURNITURE AND BED	4,168	9,500
GAS-DIESEL-OIL	139,100	137,800
HOSE-OTHER MATERI	-	9,245
MISCELLANEOUS MAT	39,875	38,794
OFFICE SUPPLIES	21,450	17,531
PARKING AUTHORITY	-	4,560
Fire Prevention S	2,319	3,456
VEHICLE MAINTENAN	242,349	250,000
FIRE FIGHTING EQU	181,639	96,215
Dive Team Equip S	352,879	25,804
TOTAL FIRE DEPARTMENT	11,368,570	11,508,132

<u>ACCT NAME</u>	<u>FY22/23</u> <u>PROJECTIONS</u>	<u>FY23/24</u> <u>BUDGET</u>
<u>COMMUNICATIONS / DISPATCH</u>		
RADIO MAINTENANCE	<u>80,054</u>	<u>80,000</u>
TOTAL COMMUNICATIONS / DISPATCH	80,054	80,000
<u>STREETS & HIGHWAYS</u>		
SUPERINTENDENT S-	74,917	72,220
ASST OPERATIONS S	129,061	125,545
SENIOR STAFF ASSO	42,576	40,893
ELECTRIC-ELECTRON	96,519	85,000
HEAVY EQUIPMENT O	267,815	315,000
Small Engine Mech	310	-
MAINT. LEADWRK/SP	165,952	181,875
MAINTENANCE LEADW	283,560	269,568
MAINTENANCE SPECI	210,951	209,539
MAINTENANCE WORKE	436,896	420,715
TRUCK DRIVER	435,598	435,802
Sign Specialist I	46,411	44,741
SIGN SPECIALIST I	38,545	36,982
BONUS/ATTND. BONU	16,150	16,150
SOCIAL SECURITY	7,044	6,784
OVERTIME	91,476	88,088
TEMPORARY SALARIE	113,619	109,411
LONGEVITY	24,717	23,801
EYE-DENTAL-LIFE I	34,874	52,257
HOSPITALIZATION I	545,446	560,000
MEDICARE CONTRIBU	33,718	33,554
ELECTRIC TRAFFIC	34,786	30,000
INSURANCE	117,836	121,371
TECH REF. & SERVI	569	500
TRAVEL EXPENSES	-	500
STREET LIGHTING	437,113	440,000
UTILITIES	103,772	145,200
WORKERS COMPENSAT	61,301	60,187
TELEPHONE-LD CHGS	3,748	3,755
GRASS CONTRACT/HE	65,000	24,000
DOWNTOWN STREETSC	25,000	25,000
GRAVE-OPEN & CLOS	8,486	8,600
FACILITIES-GROUND	65,824	90,000
EQUIPMENT MAINTEN	60,704	90,000
TRAIL MAINTENANCE	986	10,000
POSTAGE	8	50
TRAFFIC LIGHT MAI	8,130	14,500
WEED & TREE CUTTI	25,325	25,000

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
GPS WIRELESS SERV	10,469	10,000
UNIFORM SERVICE	8,185	16,000
GAS-DIESEL-OIL	179,400	177,800
MISCELLANEOUS MAT	115,555	130,000
OFFICE SUPPLIES	3,156	4,000
PARKING METER MAI	756	5,000
PAVED STREET MAIN	61,123	60,000
POOL MAINTENANCE	19,910	55,000
SNOW/ICE REMOVAL	56,152	150,000
STREET MARKS AND	15,448	28,000
UNPAVED STREET MA	10,744	40,000
SAFETY EXPENSE	19,911	25,000
Storm Sewer Maint	55,548	55,000
Heritage Port Mai	-	10,000
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TOTAL STREETS & HIGHWAYS	4,671,102	4,982,388
 <u>CENTRAL GARAGE</u>		
VEHICLE MAINT SUP	68,733	66,259
CERTIFICATION PAY	3,456	3,328
SENIOR EQUIP MECH	257,200	247,429
VEHICLE MAINTENAN	886	-
EQUIPMENT MECHANI	136,612	120,000
BONUS/ATTND. BONU	925	2,925
OVERTIME	867	7,502
LONGEVITY	5,173	5,044
EYE-DENTAL-LIFE I	5,578	4,901
HOSPITALIZATION I	86,915	101,500
MEDICARE CONTRIBU	6,573	6,233
INSURANCE	23,500	24,205
TECH REF. & SERVI	114	-
RADIO REPAIR	-	2,500
UTILITIES	17,043	13,800
WORKERS COMPENSAT	12,744	12,249
HONE	71	-
TRAINING-SEMINAR	33	1,052
UNIFORM SERVICE	4,358	4,190
NEW-REPLACE PARTS	347,118	350,000
GAS-DIESEL-OIL	139,500	138,200
OFFICE SUPPLIES	1,333	817
TOOLS/SHOP SUPPLI	6,339	7,118
WV INSPECTION STI	744	744
APPL. COMM. DRIV.	2,072	2,200
SAFETY EXPENSE	418	963

<u>ACCT NAME</u>	<u>FY22/23</u> <u>PROJECTIONS</u>	<u>FY23/24</u> <u>BUDGET</u>
CAPITAL OUTLAYS	<u>77,423</u>	<u>38,711</u>
TOTAL CENTRAL GARAGE	1,205,729	1,161,871
<u>PUBLIC TRANSIT</u>		
OVRTA. EXCESS LEV	<u>1,662,545</u>	<u>1,646,800</u>
TOTAL PUBLIC TRANSIT	1,662,545	1,646,800
<u>SANITATION DEPARTMENT</u>		
SOLID WASTE SUPER	65,262	62,912
MAINTENANCE WORKE	238,789	229,945
TRUCK DRIVER	182,666	175,900
BONUS/ATTND. BONU	5,625	5,625
SOCIAL SECURITY	5,215	5,021
OVERTIME	69,198	66,635
TEMP WORKERS	84,105	80,990
LONGEVITY	3,036	3,016
EYE-DENTAL-LIFE I	6,106	7,319
HOSPITALIZATION I	131,569	167,290
MEDICARE CONTRIBU	9,164	8,797
INSURANCE	27,388	28,209
TECH REF. & SERVI	143	-
UTILITIES	7,662	10,700
WORKERS COMPENSAT	13,385	12,891
TELEPHONE-LD CHGS	974	975
BUILDING MAINTENA	22,422	19,157
LANDFILL MAINTENA	26,010	30,000
SOLID WASTE DUMPI	609,682	600,000
Landfill Sewage	77,006	70,300
BILLING/COLLECTIO	80,000	80,000
UNIFORM SERVICE	9,704	5,315
GAS-DIESEL-OIL	126,900	125,800
OFFICE SUPPLIES	3,668	2,311
VEHICLE MAINTENAN	270,461	227,700
SAFETY EXPENSE	16,815	9,979
SANITATION TRUCK	<u>57,765</u>	<u>57,765</u>
TOTAL SANITATION DEPARTMENT	2,150,718	2,094,553
<u>RECYCLING</u>		
EYE-DENTAL-LIFE I	-	450
HOSPITALIZATION I	7,191	8,850
UNIFORM SERVICE	-	201

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
OFFICE SUPPLIES	-	13
VEHICLE MAINTENAN	4,118	10,100
SAFETY EXPENSE	-	205
RECYCLING BINS	-	3,717
	<hr/>	<hr/>
TOTAL RECYCLING	11,309	23,536
<u>PARKS & RECREATION</u>		
WHG. PARK COMM.-L	478,978	496,500
	<hr/>	<hr/>
TOTAL PARKS & RECREATION	478,978	496,500
<u>VISITORS BUREAU</u>		
HOTEL/MOTEL TAXES	655,611	655,100
	<hr/>	<hr/>
TOTAL VISITORS BUREAU	655,611	655,100
<u>YOUTH PROGRAM</u>		
I470 Concession M	-	10,425
SOCIAL SECURITY	2,402	3,298
OVERTIME	879	-
TEMPORARY SALARIE	39,846	42,770
I470 Concession E	627	-
MEDICARE CONTRIBU	565	771
UTILITIES	19,754	25,000
GRASS CONTRACT/HE	10,785	10,500
CONSUMER SALES TA	-	2,048
CONCESSION SUPPLI	8,749	18,743
PROGRAM SUPPLIES	24,458	22,490
	<hr/>	<hr/>
TOTAL YOUTH PROGRAM	108,064	136,045
<u>RECREATION</u>		
REC. CENTER ASSOC	-	26,895
REC. PROGRAM COOR	56,768	38,992
REC DIRECTOR	69,450	66,950
ADMINISTRATIVE AS	43,162	41,609
COORDINATOR	25,606	42,500
BONUS/ATTND. BONU	2,200	2,700
SOCIAL SECURITY	17,670	17,670
OVERTIME	6,536	-
TEMPORARY SALARIE	285,000	245,000
EYE-DENTAL-LIFE I	2,521	2,186
HOSPITALIZATION I	25,673	40,654

<u>ACCT NAME</u>	<u>FY22/23 PROJECTIONS</u>	<u>FY23/24 BUDGET</u>
MEDICARE CONTRIBU	6,966	7,184
LEAGUE OFFICIALS	38,534	41,000
INSURANCE	10,832	11,157
MEMBERSHIPS	-	500
PUB-ADVERTISING E	-	1,300
OFFICE EQUIP MAIN	-	1,320
TRAVEL EXPENSES	2,397	2,500
UTILITIES	71,975	23,700
WORKERS COMPENSAT	5,362	5,966
TELEPHONE-LD CHGS	2,122	10,500
GRANT SERVICE NEL	116	-
CONSUMER SALES TA	2,375	2,393
POSTAGE	280	500
COMPUTER APPLICAT	1,806	3,000
ATHLETIC SUPPLIES	4,972	5,838
CONCESSION SUPPLI	16,127	35,099
JORDAN CENTER SUP	1,254	1,988
MEDICAL SUPPLIES	-	1,022
OFFICE SUPPLIES	3,950	3,000
PRIZES & AWARDS	77	2,500
PROGRAM SUPPLIES	<u>26,691</u>	<u>35,000</u>
TOTAL RECREATION	730,424	720,624
<u>CIVIC CENTER / MUNI. AUD. BOARD</u>		
HOTEL/MOTEL TAXES	<u>332,000</u>	<u>332,000</u>
TOTAL CIVIC CENTER/MUNI AUD BOARD	332,000	332,000
<u>CAPITAL & OTHER OUTLAYS</u>		
MAIN STREET IMPRO	132,132	-
Tree Commission	50,000	20,000
URBAN 3	23,000	-
GROW OV	120,000	-
ARTS & CULTURAL COMMISSION	48,472	45,000
MENTAL HEALTH	30,000	-
Police Vehicles	138,424	138,424
RADIOS	321,000	-
ENERGY PROJECT LE	<u>139,615</u>	<u>-</u>
TOTAL CAPITAL & OTHER OUTLAYS	<u>1,002,643</u>	<u>203,424</u>
TOTAL EXPENDITURES	<u>36,775,595</u>	<u>37,638,172</u>

<u>ACCT NAME</u>	<u>FY22/23</u> <u>PROJECTIONS</u>	<u>FY23/24</u> <u>BUDGET</u>
REVENUE OVER (UNDER) EXPENDITURES	(327,578)	(250,000)
CARRYOVER	<u>327,578</u>	<u>250,000</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(0)</u>