

# FISCAL YEAR 2014-15 BUDGET DISCUSSION POINTS

- **2014-15 BUDGET:** This year's estimated revenues are \$31,291,324.00 plus the normally budgeted carryover \$200,000.00 for a total of \$31,491,324.00. As this is a proposed balanced budget as submitted, expenditures are estimated at \$31,491,324. The current Fiscal Year 2013-14 Budget is \$31,386,047.00.
- **BUDGET STABILIZATION FUND:** The proposed budget includes the \$1,000,000 Budget Stabilization Fund. This will be the tenth year for the Fund. The Budget Stabilization Fund not only serves as a "rainy day fund" but is good as working capital throughout the year.
- **ESTIMATED BUDGET SURPLUS:** While we still have nearly five months remaining in the current fiscal year, we are not yet at this time projecting a surplus number for the end of the year. As we all know, because of the volatility in the economy, any number presented now could fluctuate. City Council, as part of the budget process, has the flexibility to appropriate an estimated surplus for any purpose including economic development, projects, equipment, employees, etc.
- Last year's carry-over was \$255,133.00. Also please note that the "in and out" of the \$1,000,000.00 Budget Stabilization Fund has increased the budget by \$1,000,000.00 each year in the past ten years.

Additionally, I think that it is important to note that \$3,652,024.00, or approximately 10% of the budget, is in effect a pass through. I've listed five of these areas and compared them to 2000.

2000 (Actual)	Agency	2013-14 (Proposed)
\$ 273,118.00	Wheeling Park Commission Levy	\$ 414,381.00
\$ 602,800.00	Transit Levy (OVRTA)	\$ 1,075,643.00
\$ 0.00	Track Video Lottery Police/ Fire Pension	\$ 500,000.00 *
\$ 0.00	Budget Stabilization Fund	\$ 1,000,000.00
\$ 0.00	Sales Tax (Net)	\$ 1,190,000.00
<hr style="width: 100%; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> \$ 877,918.00	<b>TOTAL</b>	<hr style="width: 100%; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> \$ 4,180,024.00

\*This number has been as high as \$1,438,090.00

Significant expenditure increase items for Fiscal Year 2013-14:

Police/Fire Pension                      \$251,316.00    (Automatic 7%/yr increase)

- **SALES TAX:** The first collection quarter for sales tax was \$278,000.00, it is my opinion that we still don't know enough about this revenue source to significantly reduce revenue to the General Fund. As you know, City Council enacted an ordinance to remove B&O taxes on Manufacturing and reduced Retail B&O by 25.6%. The Retail B&O Tax category is one of our fastest growing categories and overall B&O has represented a growing revenue source in the face of many of our revenues that have stop growing or are declining. Retail B&O revenue has grown by 14% from 2010 to 2013.

- **STORMWATER MANAGEMENT:** As you know, City Council enacted a Stormwater Management Ordinance. As we move along, it is becoming clear that the West Virginia Department of Environmental Protection is going to require a substantial effort and program regulating the various aspects of stormwater management. The budget for our current program, which is in its infancy, remains the same as the current fiscal year, however as we work our way through this calendar year, we will be presenting a much more comprehensive approach which could necessitate the need for a stormwater utility component in Public Works.
- **PROPOSED CDBG ENTITLEMENT:** I've enclosed a preliminary proposed CDBG Budget for Fiscal Year 2014 - 15. It goes under the assumption that the City will receive the same allocation as Fiscal Year 2013 - 14 at \$1,122,062.00. The proposed budget does include a change in funding levels as it pertains to public agencies.
- **GAMING REVENUE:** Wheeling Island Casino has not only been a great corporate citizen, large employer and a wonderful tourist attraction, its business has been very beneficial to the City's budget and has helped make significant improvements in the funding levels of our Police and Fire Pension Funds. This budget doesn't reflect the 15% reduction discussed in the State legislature, but I have included an attachment that shows the history of Gaming revenue to the City from Video Lottery, Table Gaming and Video Lottery from the Casino.
- **TIF:** As a result of refinancing and consolidating our Tax Increment Financing debt, we have created excellent flexibility to generate revenue for reinvestment in the downtown. I've attached a worksheet that shows the increment, debt service, GGF reimbursement to the City and remaining revenue.

# SALES TAX

## KNOWN AND CURRENT

Sales Tax Revenue		\$ 410,000.00	per quarter
			x 4
		<hr/>	
		\$ 1,640,000.00	per year

## B&O Reductions

Retail	\$ 160,000.00	per quarter	\$ 640,000.00	per year
Manufacturing	\$ 112,500.00	per quarter	<hr/> 450,000.00	per year
			\$ 1,090,000.00	

Arena/Convention Fund	\$ 275,000.00
Paving	200,000.00
Slips, Guardrails/Parks	<hr/> 75,000.00
	\$ 550,000.00

## KNOWN AND PROPOSED

Sales Tax Revenue	\$ 1,640,000.00	per year
B&O Reduction Manufacturing	<hr/> 450,000.00	
Net Revenue	\$ 1,190,000.00	

## Possible Uses:

Arena/Convention Fund	\$ 595,000.00
Paving Citywide	400,000.00
Slips, Guardrail, Parks Citywide	104,000.00
Garden Park Pool Building	50,000.00
Cardiac Monitors	36,000.00
Bridge Park Swings	<hr/> 5,000.00
	\$ 595,000.00



# WHEELING FIRE DEPARTMENT

2126 Market Street • Wheeling, WV 26003

Larry Helms, Chief of Department



## MEMORANDUM

TO : ROBERT HERRON, CITY MANAGER

FROM : Larry Helms  
Chief of Department

DATE : February 13, 2014

SUBJECT: REQUEST FOR AMBULANCE RATE INCREASE

I respectfully request that the City of Wheeling increase the ambulance rates for the City of Wheeling Fire Department to \$550 for ALS; \$400 for BLS; and, \$10 per mile.

Listed below is what EMS agencies in our area charge for these services.

Cumberland Trail FD

ALS = \$675-\$725  
BLS = \$450  
\$10 per mile

Weirton Ambulance

ALS = \$800  
BLS = \$550  
\$10 per mile

Glen Dale

ALS = \$700-\$750  
BLS = \$500  
\$10 per mile  
(Paramedic Assist = \$800)

Martins Ferry Ambulance FD

ALS = \$550 (\$600 new rate)  
BLS = \$385 (\$400 new rate)  
\$10 per mile

Brooke County Ambulance

ALS = \$700-\$1,000  
BLS = \$550  
\$10 per mile

Bethany

ALS = \$750  
BLS = \$500  
\$10 per mile

ASI Steubenville

ALS = \$800  
BLS = \$550  
\$10 per mile

Wheeling Fire Department (presently)

ALS = \$450  
BLS = \$350  
\$7.00 per mile

ROBERT HERRON  
February 13, 2014  
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Based on figures for 2013, this increase could potentially generate an additional \$272,000 in revenue for the City of Wheeling ambulance service, which would help to counteract increased costs associated with providing EMS services.

This is a minimal suggested increase. As you can see by amounts listed for other local agencies, the suggested rates will still leave us at the bottom of the scale for services performed by highly trained individuals.

# TIF ASSESSED 2014

Real	\$ 97,724,700.00	Class 4 2014
	-59,735,740.00	Class 4 Base
	\$ 37,988,960.00	Increment
	\$ 1,309,010.00	Class 2 2014
	-1,256,500.00	Class 2 Base
	\$ 52,510.00	Increment
Personal	\$ 57,708,861.00	2014 Class 4
	-39,800,094.00	Base
	\$ 17,908,767.00	Increment
Class 4 Increment	\$ 55,897,054.00	
	x 1.7724	
	\$ 990,179.00	
	-39,727.00	4.01% Discount
	\$ 950,992.00	
Class 2 Increment	\$ 52,510.00	
	x .8862%	
	\$ 465.00	

## Estimated TIF Revenue 2014 Assessed

	\$ 950,992.00	Class 4
	465.00	Class 2
	\$ 951,457.00	
Series 2013 A & Series 2013 B Total Debt Service	-505,750.00	
	\$ 445,707.00	
Gross Excess TIF Revenue	\$ 445,707.00	
GEP Reimbursement	-205,000.00	
	\$ 240,707.00	
Net Excess TIF Revenue	\$ 240,707.00	

## CITY OF WHEELING GAMING REVENUE

	TABLE GAMING	TRACK VIDEO	VIDEO
FY 13-14 (Budgeted)	\$ 720,000.00	\$ 550,000.00	\$ 320,000.00
FY 13-14 (Projected 1-31-14)	\$ 568,000.00	\$ 413,000.00	\$ 294,000.00
June 30,2013	\$ 703,000.00	\$ 560,970.00	\$ 296,000.00
June 30, 2012	\$ 857,591.00	\$ 798,022.00	\$ 324,009.00
June 30, 2011	\$ 806,030.00	\$ 756,502.00	\$ 317,984.00
June 30, 2010	\$ 624,553.00	\$ 822,175.00	\$ 318,579.00
June 30, 2009	\$ 735,457.00	\$ 1,080,867.00	\$ 331,035.00
June 30, 2008	\$ 415,381.00 *	\$ 1,021,974.00	\$ 347,488.00
June 30, 2007		\$ 1,438,090.00	\$ 303,399.00
June 30, 2006		\$ 1,435,380.00	\$ 273,643.00
June 30, 2005		\$ 1,352,712.00	\$ 237,379.00
June 30, 2004		\$ 1,365,712.00	\$ 188,882.00

\*First year of table gaming - partial year