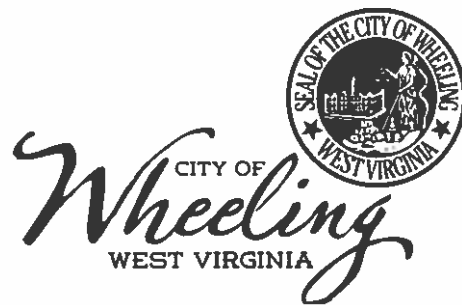
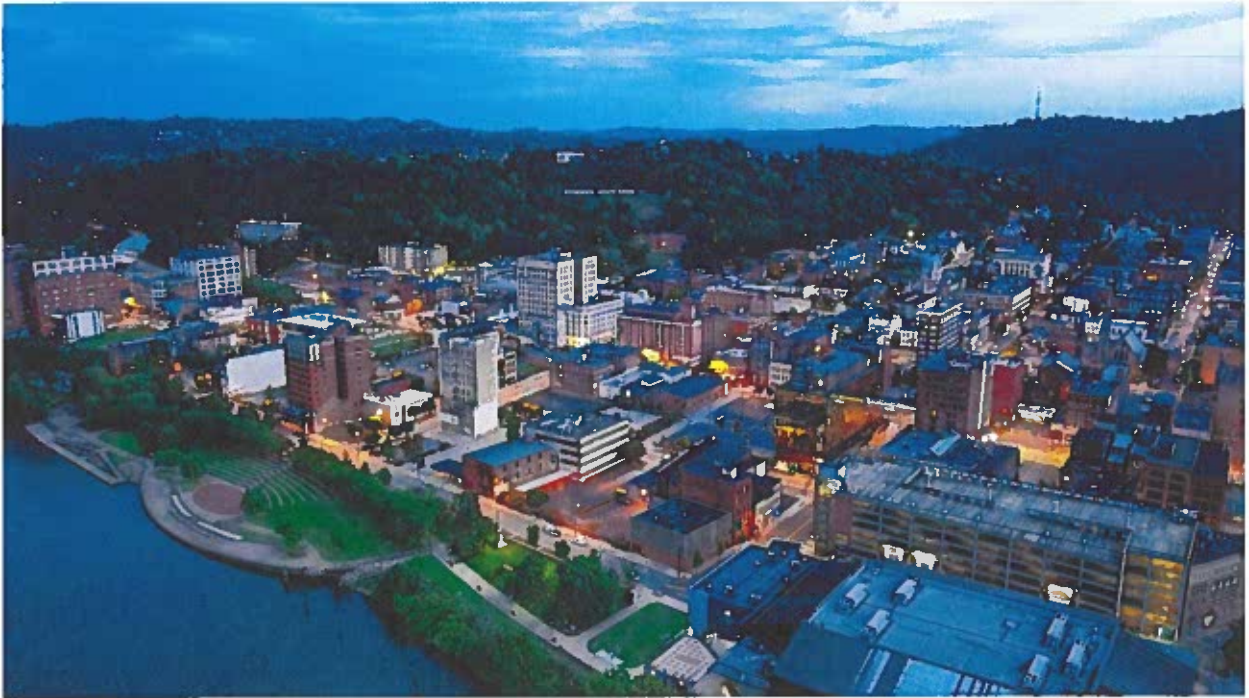


**PROPOSED GENERAL FUND
COAL SEVERANCE
BUDGET
FY 2025-26**



CITY OF WHEELING



OFFICE OF THE CITY MANAGER

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

February 27, 2025

Mayor Denny Magruder 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 2025-26 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 25-26 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.

February 27, 2025
Page 2

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. Please note that in order to commit to a balanced budget, Department Head requests are adjusted by me to create a balanced 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 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 2025-26 budget with you. In the meantime, if you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'RH', with a long horizontal line extending to the right.

Robert Herron
City Manager

RH:cb

Enclosures

CITY OF WHEELING



OFFICE OF THE CITY MANAGER

CITY COUNTY BUILDING

1500 CHAPLINE STREET

WHEELING, WEST VIRGINIA 26003

304-234-3747

2025-26 BUDGET SCHEDULE

January 7, 2025	Distribute budget forms to Department Heads (Request for Employee Group Proposals)
February 5, 2025	Submit Proposed Departmental Budget to City Manager (Employee Groups Submit Proposals)
February 5, 2024 to February 14, 2025	Departmental and Employee Groups meetings with City Manager
February 28, 2025	City Manager Submit Balanced General Fund and Coal Severance Budgets to City Council
March 4, 2025	City Council Budget Work Session 4:45 p.m.
March 11, 2025	City Council Budget Work Session 5:00 p.m.
March 20, 2025	City Council Adoption of 2025-26 Budget *(please note date)
April 15, 2025	Laying of Levy Rate by City Council
June 16, 2025 to June 27, 2025	Year-end Departmental Reviews/Proposed Budget Adjustments – Follow-up employee group meetings with City Manager
July 15, 2025	City Council Finance Committee – Unencumbered Carry Over Appropriation for 2024-25 – This date is tentative and contingent upon timing of closing year end 2024-25.

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.

FY 2025-26

Budget Discussion Points

Proposed Revenues and Expenditures

Proposed General Fund Expenditures for FY 25-26 are projected at \$39,770,662 compared to the current budget at 38,856,345. As we have been discussing at the monthly Finance Committee meetings, I do expect the current budget could be amended upward by the end of the fiscal year.

Proposed revenues are projected to be \$39,770,662 compared to \$38,576,342. The increase in revenue can be attributed to an interest transfer from the Budget Stabilization Fund, a proposed adjustment to the Sales Tax Allocation, West Virginia First Foundation CRU Grant (off set costs) and property taxes.

Also please note that the budget doesn't include capital improvements. However, an estimated \$1,800,000 is available for capital improvements through the City's Restricted Capital Improvement Fund and via one half of the City's Service Fee. The service fee breakdown was established at \$2 per week with \$1 going towards public safety and \$1 towards Infrastructure. Most of the "public safety" city service fee is obligated to debt service on the Police and Fire Headquarter buildings. The infrastructure portion of the service fee is available for Council consideration. Examples of eligible uses of these funds are general public infrastructure including but not limited to road slips, paving, local match on larger projects, sidewalks, public building improvements, etc.

While the funds are technically not part of the General Fund Budget, I am offering suggestions for Capital expenditures based on department budget requests and general infrastructure needs. The recommendations for Council consideration are as follows:

Street Resurfacing	\$800,000
Glenwood Road road slip	\$500,000
Technology upgrades (replace firewall, replace Windows 10)	\$200,000
General Contingency: project engineering, vehicles, local match, etc.	\$300,000

Health Insurance

The anticipated health insurance increase for this year is 10%. This proposed budget maintains the long-standing City payment of 80% of the monthly premium expenses, with employees contributing 20% monthly. Premiums for family coverage are estimated to cost \$2577.00 per month, employee plus one is \$1874.61 per month, and single coverage is \$ 937.31 per month. The cost to the general fund for employee insurance benefits is \$4,252,833.

80/20 Monthly premium / Per pay employee cost / Monthly City cost

EE	\$937.31	\$86.52	\$749.85
EE + 1	\$1874.61	\$173.04	\$2062.08
EE Family	\$2577.60	\$237.93	\$2062.08

Sales Tax Breakdown

The proposed sales tax breakdown is proposed to change slightly. The current breakdown is 69% General Fund, 16% Sales Tax RCIP

and 15% Arena RCIP. The new proposed allocation is 71% General Fund, 15% Sales Tax RCIP and 14% Arena RCIP.

<u>Proposed New 25-26</u>		<u>Overall (\$6,195,652)</u>	<u>Current</u>	<u>Overall (\$6,195,652)</u>
GF	71%	\$4,398,912	GF	69% \$4,274,999
Arena	14%	\$867,391	Arena	15% \$929,347
RCIP	15%	\$929,347	RCIP	16% \$991,304

Arena RCIP

Arena debt service	\$516,000
RED Loan	\$184,000
Total Debt Service -	\$700,000

Sales Tax RCIP

Annual debt service	\$896,000
Market Street Parking Structure	

Capital Improvements

The proposed FY 25-26 General Fund Operating Budget doesn't include Capital Improvements and does not include an allocation for paving. Please note that outside of the General Fund approximately \$850,000 per year is generated in the Regular RCIP account almost entirely of oil and gas royalties. In addition, approximately \$950,000 per year is available for infrastructure projects in the City Service Fee account. Please note that \$905,000 of City Service Fee funds are put toward Annual debt service at the new Police and Fire facilities. Also note that \$896,000 per year of Sales Tax revenue is utilized for debt service on the Market Street Parking Structure. Recommendations on Capital Improvements

outside of the general fund are included in the “Proposed Revenues and Expenditures discussion point.”

Budget Stabilization Fund

This proposed budget does not anticipate tapping into the Stabilization Fund base amount of \$5,000,000, however, it does include a \$500,000 contribution to the General Fund which is interest that has accrued within the Fund.

Public Safety

The proposed budget's largest expenditure group is Public Safety with Department's proposed budget of the Police \$ 9,524,370 and Fire Departments' of \$10,633,951. Both departments have been stabilized for an employee standpoint by the action of market rate salary adjustments from the past 3 years. These adjustments have made each department extremely competitive for a wage perspective not only in the state but in the tri-state region. The institution of 12-hour shifts in the Police Department has been a great success. The Chief's ability to effectively utilize officers, has reduced crime rates, reduced overtime, maintained minimum manning thresholds and greatly improved officer moral. There is expense associated with 12-hour shifts, but in my opinion the rewards have been spectacular, and far outweighing the cost.

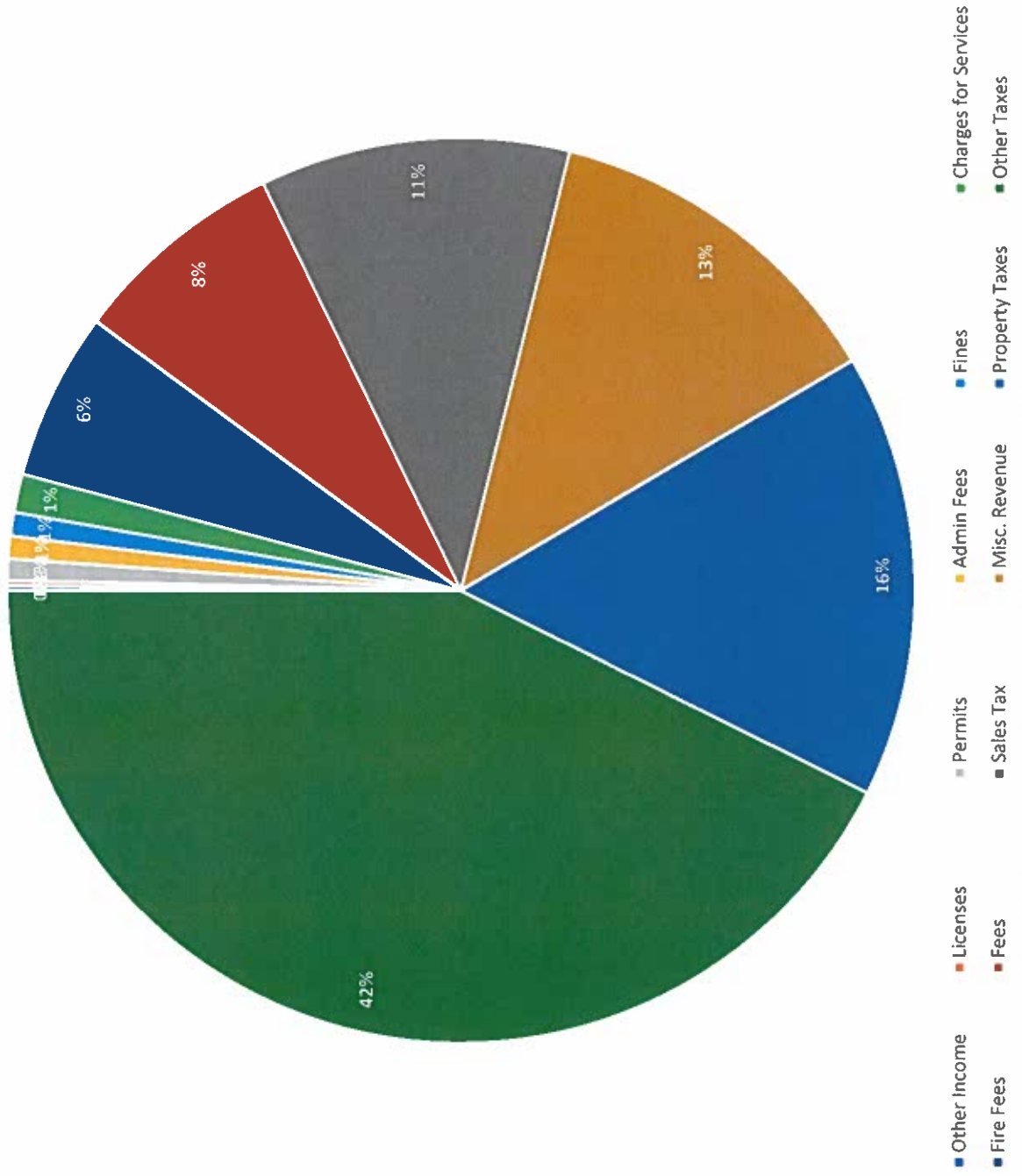
Taxes and Fees

Please note that there are no proposed tax or fee increases proposed in the budget. However, revenues are extremely tight and expenses continue to increase. While we can work together to reduce expenses, City Council should also over the next fiscal year be aware of the revenue situation for consideration of potential adjustments.

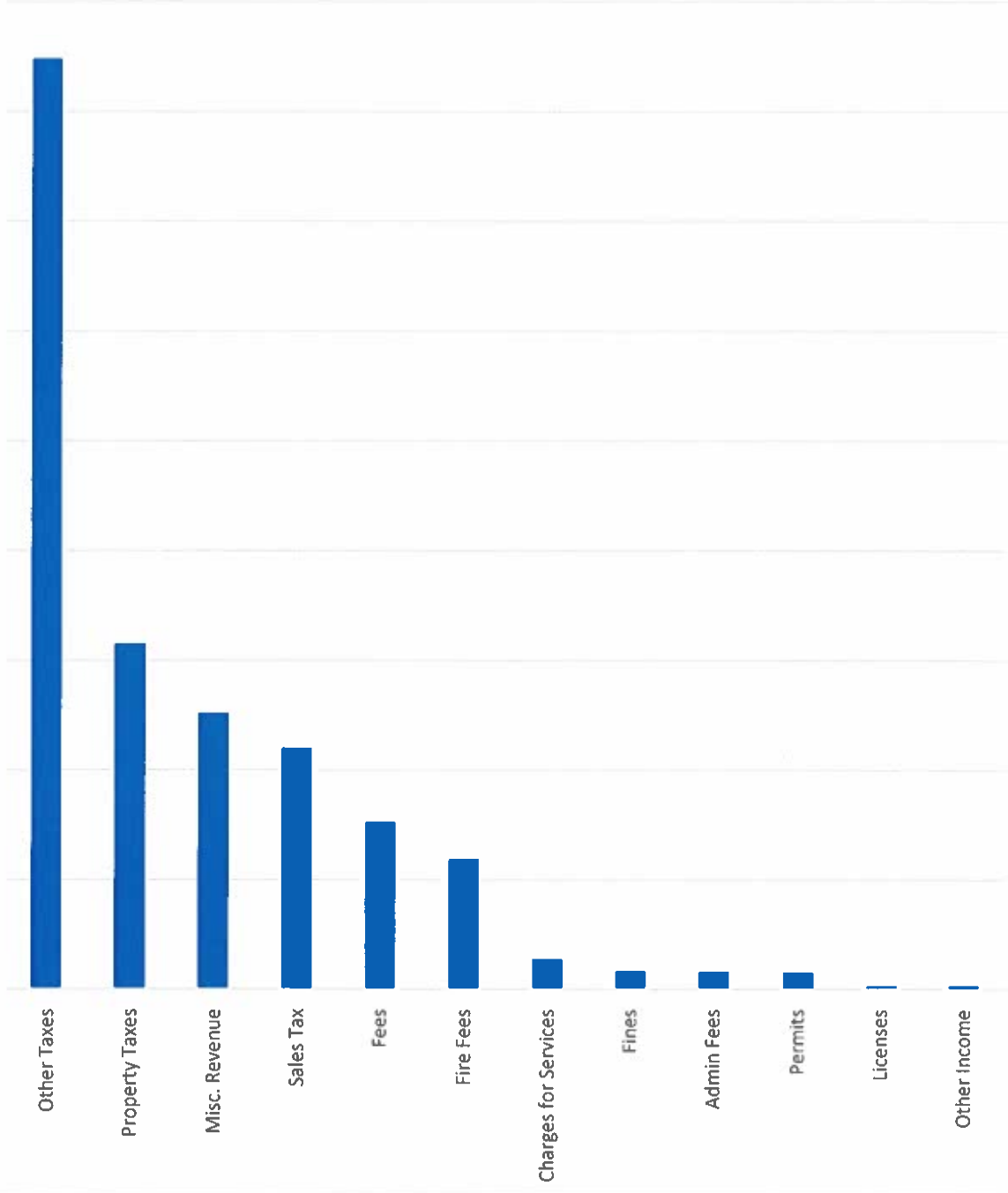
Employee Wage Adjustment

Unfortunately, this proposed budget doesn't include an employee across the board wage increase. The City has been able to afford increases over the past three years, however this year's budget has constricted to the point that an increase is not financially feasible at this time. However, as has been the case for the past several years, once the current budget year ends on June 30, 2025, this issue is routinely revisited as part of the year-end review.

INCOME SUMMARY BY TYPE



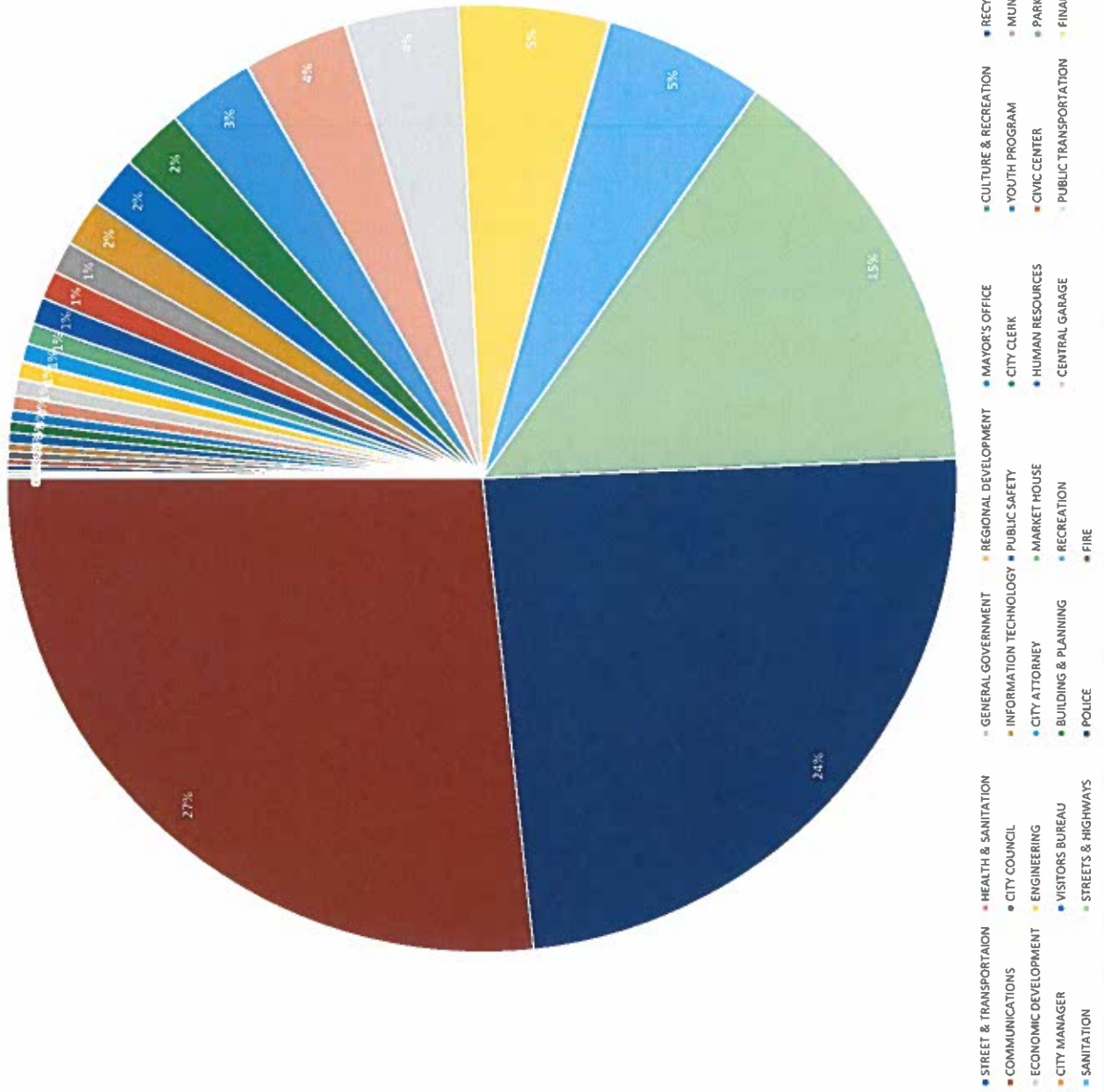
INCOME SUMMARY BY TYPE



BUSINESS AND OCCUPATION COLLECTIONS
PERIOD OF JULY 1, 2024-FEBRUARY 27, 2025

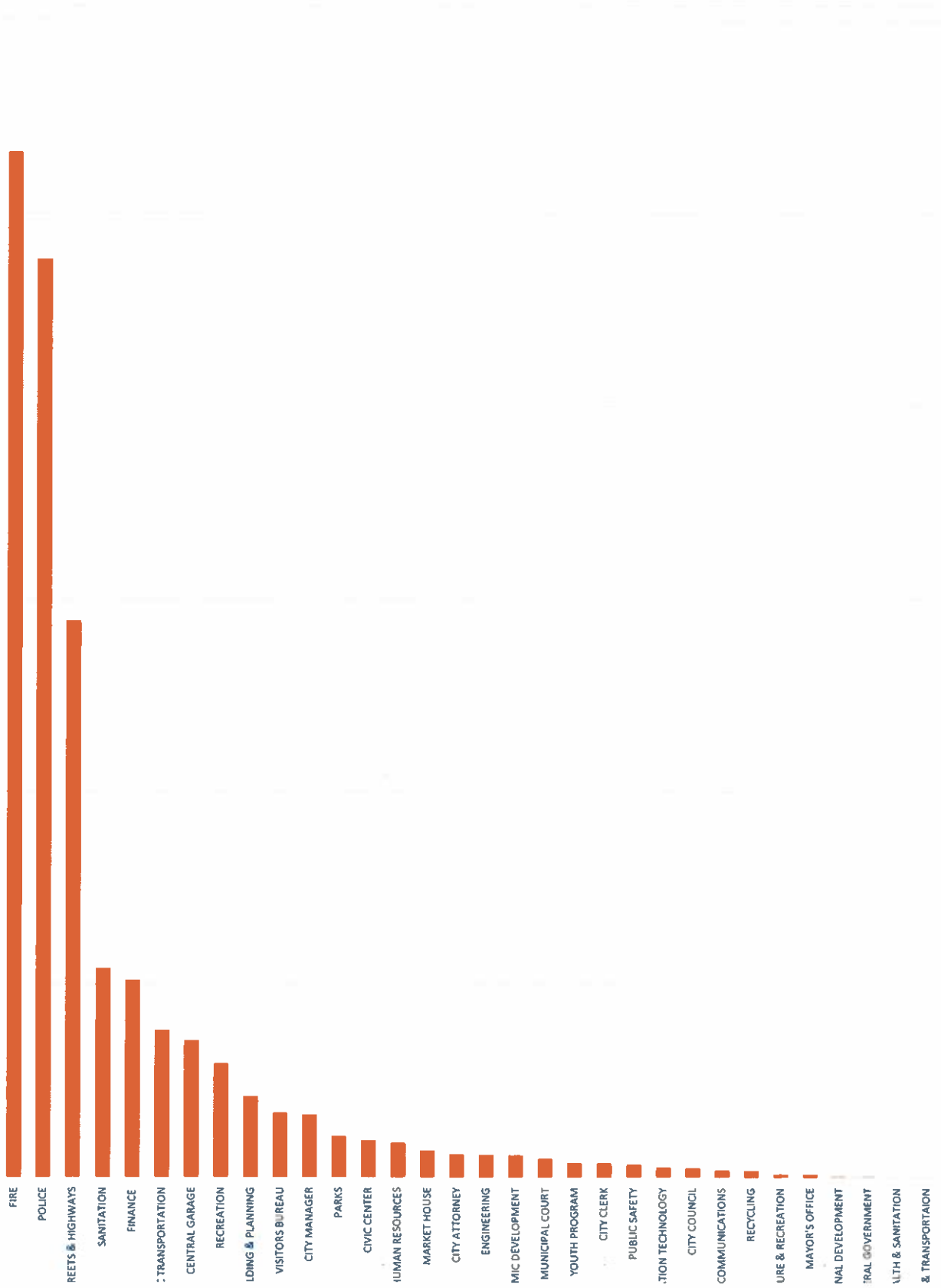
BUSINESS TYPE	NUMBER	TOTAL COLLECTED
CONTRACTING	774	1,902,932.66
RETAIL	1,007	1,552,100.38
SERVICES	1,467	2,153,874.23
REAL ESTATE	684	340,683.10
MISC.	2	224.48
WHOLESALE	277	534,022.89
BANKING/FINANCE	72	1,182,824.64
MANUFACTURING	86	367,380.83
AMUSEMENT	6	892.41
TRANSPORTATION	16	8,756.54
REESIDENTIAL BUSINESS	3	16,676.20
EDUCATION	14	3,501.55
AGRICUTURE	10	21,222.51
TOTALS	4,418	8,085,092.42

BUDGET SUMMARY BY DEPT



STP PUBLIC BUI ECONO INFORMATI CUIT REGION GENE HEA STREET

BUDGET SUMMARY BY DEPT



**PROPOSED FY 2025-26
GENERAL FUND
REVENUES**



CITY OF WHEELING	2021-2022	2022-2023	Current Year	2024-2025 Budget	2025-2026 Budget
	Revenues	Revenues	Revenues Year-to-Date	2024-2025 Budget	2025-2026 Budget
Taxes: General Operating					
301-01-Property Taxes Current	3,276,696	3,572,537	2,132,763	3,667,500.00	3,988,509.00
301-02-Prior Year Taxes 1st Yr	132,758	150,923	152,405	175,000.00	200,000.00
301-03-Prior Year Taxes 2nd Yr	1,424	2,922	3,894	3,894.00	3,500.00
301-04-Prior Year Taxes 3rd Yr	(226)	(83)	2,865	13,000.00	500.00
301-05-Prior Year Taxes 4th Yr	135	82	460	500.00	500.00
301-06-Supp Property Taxes	189,424	107,790	94,453	201,170.00	122,550.00
301-07-Tax Loss Restoration	6,032	4,033	-	5,000.00	5,000.00
Total Taxes: General Operating	3,606,243	3,838,203	2,386,838	4,066,064.00	4,320,559.00
Taxes: Excess Levy					
301-90-Excess Levy Prop Taxes	1,522,934	1,615,494	1,008,564	1,535,000.00	1,535,000.00
Total Taxes: Excess Levy	1,522,934	1,615,494	1,008,564	1,535,000.00	1,535,000.00
Taxes: Park Levy					
301-13-Property Taxes Current	397,452	437,058	261,852	452,568.00	362,806.00
301-14-Prior Year Taxes 1st Yr	17,403	19,840	20,051	20,000.00	50,000.00
301-15-Prior Year Taxes 2nd Yr	187	383	511	600.00	500.00
301-16-Prior Year Taxes 3rd Yr	(29)	(11)	377	500.00	100.00
301-17-Prior Year Taxes 4th Yr	18	11	61	300.00	100.00
301-18-Supp Property Taxes	24,895	14,170	12,407	12,000.00	17,450.00
Total Taxes: Park Levy	439,925	471,451	295,259	485,968.00	430,956.00
Taxes: Penalty & Interest					
302-01-General Operating	16,666	17,724	14,927	23,700.00	18,000.00
302.03-Park Levy Tax Penalty	2,188	2,867	8,190	3,300.00	2,500.00
Total Taxes: Penalty & Interest	18,855	20,591	23,116	27,000.00	20,500.00
Total Property Taxes	5,587,957	5,945,739	3,713,777	6,114,032.00	6,307,015.00

Jul 2023-Jan 2024

Other Taxes:					
303-01-Gas & Oil Severance	49,910	157,318	276,533	275,000.00	200,000.00
304-01-Utility Excise	1,100,470	1,325,363	701,718	1,320,800.00	1,460,000.00
305-01-Business & Occup Curr	5,552,638	7,303,004	6,934,755	6,300,000.00	9,864,200.00
305-02-Business & Occup Delin	4,297,367	2,604,677	-	4,131,000.00	1,000,000.00
305-03-Utility Business	2,060,074	2,206,725	1,538,511	2,372,000.00	2,400,000.00
306-01-Wine & Liquor	414,844	442,679	309,359	453,000.00	400,000.00
307-01-Dog	2,072	1,993	1,803	2,800.00	3,500.00
308-01-Hotel/Motel	974,885	1,321,454	959,212	1,342,000.00	1,612,000.00
309-01-Amusement	415	11,240	15,279	20,000.00	20,000.00
Total Other Taxes	14,452,676	15,374,453	10,737,170	16,216,600.00	16,959,700.00
Other Income					
313-01-Race Track License Fee	32,250	39,750	23,250	37,800.00	40,000.00
313-02-Race Track WV Race Comm	18,492	20,863	9,581	25,100.00	25,100.00
Total Other Income	50,742	60,613	32,831	62,900.00	65,100.00
Sales Tax					
314-01 Municipal Sales Tax	3,883,344	4,031,610	3,120,708	4,275,000.00	4,398,912.00
Total Sales Tax	3,883,344	4,031,610	3,120,708	4,275,000.00	4,398,912.00
Fines					
320-01-Police Fines & Costs	202,747	233,004	182,720	250,000.00	205,000.00
320-02-Regional Jail Fines	54,970	54,200	45,040	55,400.00	37,000.00
320-03-Traffic Fines-State	10,992	10,840	9,008	10,000.00	8,000.00
320-04-Community State	15,070	14,700	11,760	17,000.00	8,500.00
320-05 Law Enforcement Training	3,014	2,940	2,352	3,500.00	2,000.00
320-07 Citation Admin Fees	-	2,080	775	1,200.00	1,000.00
321-01-Parking Violations-PT	6,826	18,646	15,071	20,000.00	15,000.00
321-02-Parking Violations-MT	54,071	90,870	36,483	44,000.00	55,000.00
Total Fines	347,690	427,281	303,208	401,100.00	331,500.00
Licenses					

325-01-Business License	22,965	49,073	14,555	51,918.00	32,000.00
325-02-Insurance License	5,200	18,500	3,700	17,306.00	10,000.00
325-03-Private Club License	23,550	35,850	12,050	32,576.00	29,000.00
Total Licenses	51,715	103,423	30,305	101,800.00	71,000.00
Permits					
326-01-Building Permits	128,672	199,563	152,493	125,000.00	200,000.00
327-03-Electric Permits	2,250	3,360	-	3,100.00	-
327-04-Sign Permits	1,761	994	-	1,000.00	-
327-05-Vacant Bldg Reg Fee	79,060	84,081	29,800	94,680.00	105,000.00
Total Permits	211,743	287,998	182,293	223,780.00	305,000.00
Fees					
328-01-Cable Franchise Fee	405,210	518,898	249,047	525,000.00	450,000.00
330-01-IRP Fees	353,388	541,601	256,894	600,000.00	60,000.00
336-01-Cemetery Revenues	5,550	12,150	5,150	10,800.00	13,000.00
340-01-Swimming Pool Fees	20,401	27,797	20,506	23,480.00	23,000.00
340-02-Softball Entry Fees	32,582	28,499	27,057	39,785.00	39,785.00
340-03-Basketball Camp Fees	3,010	11,245	815	2,884.00	2,400.00
340-04-Baseball Camp Fees	1,510	980	110	1,924.00	1,950.00
340-05-Soccer Fees	-	(35)	-	-	-
340-06-Cheerleader Camp Fees	-	905	40	400.00	400.00
340-07-Bowling Camp Fees	30.00	-	32,812	300.00	300.00
340-08-I470 Concessions	-	27,147	5,775	40,000.00	50,000.00
340-09 Field Usage Fees	3,900	6,925	45	5,000.00	6,000.00
340-11 Misc. Recreation Programs	4,052	1,415	96,703	-	-
342-01-Parking Meter Revenues	141,576	174,461	-	192,800.00	160,000.00
343-01 Whg Muni Parking Revenues	-	-	-	-	-
345-01-Centre Market Rents	54,493	74,924	45,086	48,000.00	85,000.00
350-01-Sanitation Collection Fees	1,876,319	2,161,705	1,212,425	2,200,000.00	2,150,000.00
350-02-Sanitation Reimbursements	-	1,200	-	5,000.00	5,000.00
Total Fees	2,902,020	3,589,817	1,703,347	3,695,373.00	3,046,835.00
Fire Fees					

352-01-Fire Protection Fees	173,087	1,688,928	1,309,652	2,025,000.00	2,200,000.00
352-02-Fire Protection Fees-Delin	230,922	256,787	147,294	285,000.00	175,000.00
Total Fire Fees	404,009	1,945,715	1,945,715	2,310,000.00	2,375,000.00
Charges for Services					
361-01-Chgs for Services-Police	24,916	238,389	227,351	275,000.00	300,000.00
361-02-Chgs for Services-Fire	1,455	37,371	24,783	35,000.00	1,000.00
361-03-Chgs for Services-PRO	198,320	691,339	(6,028)	250,000.00	250,000.00
Total Charges for Services	224,691	967,099	246,105	560,000.00	551,000.00
Admin Fees					
362-01-Chgs to Ent-Water Adm Exp	90,000	90,000	63,000	182,000.00	115,000.00
362-02-Chgs to Ent-Water Rent	15,000	28,648	29,134	50,000.00	60,000.00
362-03-Chgs to Ent-Water G-O-M	15,131	23,402	9,581	21,557.00	13,000.00
362-04-Chgs to Ent-WPCD Adm Exp	80,000	72,000	48,000	151,934.00	90,000.00
362-05-Chgs to Ent-WPCD G-O-M	16,531	21,127	12,838	29,532.00	20,000.00
362-06-Chgs to Ent-OC Sheriff	18,665	21,158	12,097	25,000.00	25,000.00
362-07-Chgs to Ent-OC Anim Shelter	941	-	-	-	-
362-08-Chgs to Ent-Wesbanco	412	623	-	1,800.00	-
Total Admin Fees	236,680	256,959	174,650	461,823.00	323,000.00
Misc. Revenue					
363-01-Ambulance Fee	1,327,068	1,712,658	988,476	1,775,000.00	1,800,000.00
365-01-Federal Grants	695,486	404,232	521,879	500,000.00	750,000.00
366-01-State Grants	-	14,650	45,000	45,000.00	50,000.00
367-01-Grant Rev-Other	-	19,940	-	-	-
368-06 Contributions - Land Leases	-	44,551	28,355	50,000.00	50,000.00
370-01-Chgs to Ot Fd-Reim CDBG	98,622	111,798	11,578	110,000.00	110,000.00
370-02-Chgs to Ot Fd-Reim Home	-	7,603	1,490	8,600.00	8,600.00
370-06-Chgs to Ot Fd-TIF	-	#REF!	-	-	-
371-01-PILOT Housing Authority	34,149	34,554	23,395	45,000.00	50,000.00
375-01 Transfers from MFSF	-	#REF!	-	-	500,000.00
376-01-Video Lottery-Table Gaming	360,092	424,497	231,461	450,000.00	371,000.00
378-01-Credit Card Processing Fees	4,683	6,130	4,774	8,000.00	5,000.00

380-01-Interest Income	4,129	25,526	22,635	40,000.00	40,000.00
381-01 Fuel Tax Reimbursements	9,742	35,941	-	67,637.00	70,000.00
381-02 Contributions-P Card Rebate	26,452	34,446	16,571	42,000.00	35,000.00
381-03 Reimbursements	9,136	2,563	-	6,700.00	45,000.00
384-01 City Auction Proceeds	45,919	110,496	46,712	83,100.00	40,000.00
386-01 Insurance Claims	23,379	29,435	8,576	15,000.00	15,000.00
397-01-Video Lottery-Race Track	253,824	447,838	98,487	400,000.00	337,000.00
397-02-Video Lottery-Limited	367,525	447,751	217,935	447,000.00	460,000.00
399-01-Miscellaneous Revenues	55,978	43,354	17,230	60,900.00	300,000.00
Total Misc. Revenue	3,316,184	3,957,961	2,284,553	4,153,937.00	5,036,600.00
TOTAL GEN. FUND REVENUES	31,669,450	36,948,667	24,474,662	38,576,345.00	39,770,662.00
PROJ REVENUES-ACT COLLECT					

PROPOSED FY 2025-26 EXPENSES



BUDGET SUMMARY BY DEPT.

ACCT #	DEPARTMENT	DEPARTMENT LINK	2024-2025		2025-2026	
			BUDGET STATE	BUDGET STATE	BUDGET STATE	BUDGET STATE
4402	ECONOMIC DEVELOPMENT	<u>4402 - ECONOMIC DEV'IA1</u>	210,339.79	233,590.68	23,250.89	
4409	MAYOR'S OFFICE	<u>4409 MAYOR'S OFFICE'IA1</u>	32,236.00	36,680.00	4,444.00	
4410	CITY COUNCIL	<u>4410 CITY COUNCIL'IA1</u>	103,247.00	104,844.00	1,597.00	
4412	CITY MANAGER	<u>4412 CITY MANAGER'IA1</u>	677,236.81	655,570.89	(21,665.92)	
4414	FINANCE	<u>4414 FINANCE'IA1</u>	1,914,055.03	2,053,195.00	139,139.97	
4415	CITY CLERK	<u>4415 CITY CLERK'IA1</u>	199,912.10	151,433.55	(48,478.55)	
4416	MUNICIPAL COURT	<u>4416 MUNICIPAL COURT'IA1</u>	130,090.00	196,248.00	66,158.00	
4417	CITY ATTORNEY	<u>4417 CITY ATTORNEY'IA1</u>	236,035.00	243,700.00	7,665.00	
4420	ENGINEERING	<u>4420 ENGINEERING'IA1</u>	235,407.36	238,172.36	2,765.00	
4422	HUMAN RESOURCES	<u>4422 HUMAN RESOURCES'IA1</u>	381,308.68	361,155.01	(20,153.67)	
4437	BUILDING & PLANNING	<u>4437 BUILDING & PLANNING'IA1</u>	854,338.08	846,209.00	(8,129.08)	
4439	INFORMATION TECHNOLOGY	<u>4439 INFORMATION TECHNOLOGY'IA1</u>	125,280.70	110,928.10	(14,352.60)	
4590	MARKET HOUSE	<u>4590 MARKET HOUSE'IA1</u>	274,978.00	283,172.00	8,194.00	
4700	POLICE	<u>4700 POLICE'IA1</u>	8,801,751.83	9,524,370.33	722,618.50	
4706	FIRE	<u>4706 FIRE'IA1</u>	10,628,683.49	10,633,951.00	5,267.51	
4711	COMMUNICATIONS	<u>4711 COMMUNICATIONS'IA1</u>	80,000.00	80,000.00	-	
4750	STREETS & HIGHWAYS	<u>4750 STREETS & HWYS'IA1</u>	5,558,145.66	5,776,597.79	218,452.13	
4754	CENTRAL GARAGE	<u>4754 CENTRAL GARAGE'IA1</u>	1,238,429.98	1,424,930.31	186,500.33	
4800	SANITATION	<u>4800 SANITATION'IA1</u>	2,060,446.49	2,174,166.40	113,719.91	
4802	RECYCLING	<u>4802 RECYCLING'IA1</u>	77,213.02	75,342.60	(1,870.42)	
4907	YOUTH PROGRAM	<u>4907 YOUTH PROGRAM'IA1</u>	138,488.00	152,223.00	13,735.00	
4908	RECREATION	<u>4908 RECREATION'IA1</u>	868,346.98	1,184,398.98	316,052.00	
4975	GENERAL GOVERNMENT	<u>4975 GENERAL GOVT'IA1</u>	20,000.00	10,000.00	(10,000.00)	
4435	REGIONAL DEVELOPMENT	<u>4435-REGIONAL DEVELOPMENT</u>	10,825.00	10,825.00	-	
4759	PUBLIC TRANSPORTATION	<u>4759-PUBLIC TRANSPORTATION</u>	1,535,458.00	1,535,458.00	-	
4900	PARKS	<u>4900-PARKS</u>	476,268.00	430,000.00	(46,268.00)	
4901	VISITORS BUREAU	<u>4901-VISITORS BUREAU</u>	671,400.00	675,000.00	3,600.00	
4910	CIVIC CENTER	<u>4910-CIVIC CENTER</u>	332,000.00	387,500.00	55,500.00	
4976	PUBLIC SAFETY	<u>4976 PUBLIC SAFETY</u>	138,424.00	140,000.00	1,576.00	
4977	STREET & TRANSPORTAION	<u>4977-STREETS & TRANSPORTATION</u>	800,000.00	-	(800,000.00)	
4978	HEALTH & SANITATION	<u>4978-HEALTH & SANITATION</u>	1,000.00	1,000.00	-	
4979	CULTURE & RECREATION	<u>4979-CULTURE & RECREATION</u>	45,000.00	40,000.00	(5,000.00)	
			38,856,345.00	39,770,662.00	914,317.00	

SUMMARY IA1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND		2023/2024	2024/2025
DEPARTMENT - ECONOMIC DEVELOPMENT		CURRENT	BUDGET
<u>DEPARTMENTAL EXPENDITURES</u>		<u>BUDGET</u>	<u>BUDGET</u>
<u>PERSONNEL & BENEFITS</u>			
001.4402.10.1204	E & C DEV ASS'T. DIR.	0.00	0
001.4402.10.1217	BUILDING INSPECTOR	0.00	-
001.4402.10.1225	E & C DEV. DIRECTOR	75,190.00	82,500.00
001.4402.10.1226	Economic Dev Specialist	0.00	-
001.4402.10.1235	PROG. FUND ACCOUNTANT	23,435.00	24,042.90
001.4402.10.1314	COMM. DEV. SPECIALIST	55,826.00	57,500.78
001.4402.10.1316	PERMIT SPECIALIST	0.00	-
001.4402.10.1318	ADMINISTRATIVE ASSISTANT	0.00	-
001.4402.10.1321	BUILDING OFFICIAL	0.00	-
001.4402.10.1322	CODE ENFORCEMENT OFFICER I	0.00	-
001.4402.10.1323	CODE ENFORCEMENT OFFICER II	0.00	-
001.4402.10.1326	ELECTRIC INSPECTOR	0.00	-
001.4402.10.1523	BONUS/ATTND. BONUS	800.00	800.00
001.4402.10.1902	SOCIAL SECURITY	0.00	-
001.4402.10.1903	OVERTIME	0.00	-
001.4402.10.1904	TEMPORARY SALARIES	0.00	-
001.4402.10.1905	LONGEVITY	2,839.00	2,948.00
001.4402.10.1920	EYE-DENTAL-LIFE INS.	3,087.00	3,087.00
001.4402.10.1921	HOSPITALIZATION INS.	23,467.00	43,631.00
001.4402.10.1924	MEDICARE CONTRIBUTIONS	2,214.00	2,298.00
001.4402.10.1990	CDBG Reimbursement	0.00	-
001.4402.10.1991	Home Reimbursement	0.00	-
001.4402.10.1992	HPRP Reimbursement	<u>0.00</u>	<u>-</u>

<u>DEPARTMENTAL EXPENDITURES</u>	<u>CURRENT BUDGET</u>	<u>BUDGET</u>
TOTAL PERSONNEL & BENEFITS	186,858.00	216,807.68
<u>OTHER EXPENSES</u>		
001.4402.20.2134 INSURANCE	6,123.00	6,933.00
001.4402.20.2138 MEMBERSHIP DUES	0.00	-
001.4402.20.2144 PUB-ADVERTISING EXP	1,000.00	1,000.00
001.4402.20.2145 OFFICE EQUIP MAINTENANCE	200.00	200.00
001.4402.20.2149 TECH REF. & SERVICES	500.00	2,500.00
001.4402.20.2153 TRAVEL EXPENSES	2,000.00	2,000.00
001.4402.20.2162 SPEC. SCHOOLS-TRAINING	0.00	-
001.4402.20.2171 WORKERS COMPENSATION	2,180.00	100.00
001.4402.20.2173 TELEPHONE-ID CHGS.	573.00	650.00
001.4402.20.3146 POSTAGE	1,500.00	1,000.00
001.4402.20.3188 MILEAGE	0.00	-
TOTAL OTHER EXPENSES	14,076.00	14,383.00
<u>SUPPLIES</u>		
001.4402.30.3135 OFFICE SUPPLIES	2,000.00	1,500.00
001.4402.30.3139 PHOTOCOPY	900.00	900.00
001.4402.30.3177 TOOLS/SHOP SUPPLIES	0.00	-
TOTAL SUPPLIES	2,900.00	2,400.00
TOTAL ECONOMIC DEVELOPMENT	203,834.00	233,590.68

SUMMARY IA1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - MAYOR'S OFFICE

	2024/2025	2025/2026
	<u>BUDGET</u>	<u>BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>		
<u>PERSONNEL & BENEFITS</u>		
001.4409.10.1902 SOCIAL SECURITY	1,221.00	1,240.00
001.4409.10.1924 MEDICARE CONTRIBUTIONS	286.00	290.00
001.4409.10.1951 MAYOR	19,700.00	20,000.00
TOTAL PERSONNEL & BENEFITS	<u>21,207.00</u>	<u>21,530.00</u>
<u>OTHER EXPENSES</u>		
001.4409.20.2142 PROMOTIONAL EXPENSE	5,000.00	7,500.00
001.4409.20.2153 TRAVEL EXPENSES	4,000.00	5,000.00
001.4409.20.2166 US CONFERENCE OF MAYORS	2,000.00	2,500.00
001.4409.20.2173 TELEPHONE-LD CHGS.	-	
001.4409.20.3146 POSTAGE	29.00	50.00
TOTAL OTHER EXPENSES	<u>11,029.00</u>	<u>15,050.00</u>
<u>SUPPLIES</u>		
001.4409.30.3135 OFFICE SUPPLIES	-	100.00
TOTAL SUPPLIES	<u>0.00</u>	<u>100.00</u>
TOTAL MAYOR'S OFFICE	<u>32,236.00</u>	<u>36,680.00</u>

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - CITY COUNCIL

	CURRENT <u>BUDGET</u>	2024/2025 <u>BUDGET</u>	2025/2026 <u>BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>			
<u>PERSONNEL & BENEFITS</u>			
001.4410.10.1902 SOCIAL SECURITY	5,506.00	5,506.00	5,506.00
001.4410.10.1924 MEDICARE CONTRIBUTIONS	1,288.00	1,288.00	1,288.00
001.4410.10.1955 MEMBERS OF COUNCIL (6)	<u>88,800.00</u>	<u>88,800.00</u>	<u>88,800.00</u>
TOTAL PERSONNEL & BENEFITS	95,594.00	<u>95,594.00</u>	<u>95,594.00</u>
<u>OTHER EXPENSES</u>			
001.4410.20.2121 DUES & SUB-(WVWL-410)	1,767.00	1,000.00	1,000.00
001.4410.20.2153 TRAVEL EXPENSES	<u>2,251.00</u>	<u>6,000.00</u>	<u>7,500.00</u>
TOTAL OTHER EXPENSES	4,018.00	<u>7,000.00</u>	<u>8,500.00</u>
<u>SUPPLIES</u>			
001.4410.30.3135 OFFICE SUPPLIES	<u>653.00</u>	653.00	750.00
TOTAL SUPPLIES	653.00	<u>653.00</u>	<u>750.00</u>
TOTAL CITY COUNCIL	<u>100,265.00</u>	<u>103,247.00</u>	<u>104,844.00</u>

SUMMARYIA1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - CITY MANAGER

58.33%

	CURRENT BUDGET	% YTD BUDGET	CURRENT BUDGET	2024/2025 BUDGET	2025/2026 BUDGET
<u>DEPARTMENTAL EXPENDITURES</u>					
<u>PERSONNEL & BENEFITS</u>					
001.4412.10.1201 ASSISTANT CITY MANAGER	98,006.00	58.85%	98,006.00	103,975.13	104,000.00
001.4412.10.1318 ADMINISTRATIVE ASSISTANT	45,283.00	58.98%	45,283.00	48,586.22	48,589.00
001.4412.10.1523 BONUS/ATTND. BONUS	2,375.00	70.53%	2,375.00	2,375.00	1,300.00
001.4412.10.1533 MARKETING COORDINATOR	0.00	0.00%	0.00	-	-
001.4412.10.1535 MRKTING/COMM RELATION SPEC	51,757.00	62.89%	51,757.00	59,225.80	59,225.80
001.4412.10.1903 OVERTIME	0.00	0.00%	0.00	-	-
001.4412.10.1905 LONGEVITY	1,092.00	64.56%	1,092.00	1,092.00	1,500.00
001.4412.10.1920 EYE-DENTAL-LIFE INS.	2,941.00	92.61%	2,941.00	4,209.84	3,276.00
001.4412.10.1921 HOSPITALIZATION INS.	49,947.00	74.51%	49,947.00	50,000.00	62,926.00
001.4412.10.1924 MEDICARE CONTRIBUTIONS	4,664.00	61.02%	4,664.00	4,816.03	4,911.00
001.4412.10.1950 CITY MANAGER	134,352.00	62.81%	134,352.00	142,233.79	143,500.00
TOTAL PERSONNEL & BENEFITS	390,417.00	63.13%	390,417.00	416,513.81	429,227.80
<u>OTHER EXPENSES</u>					
001.4412.20.2134 INSURANCE	12,246.00	89.20%	12,246.00	12,246.00	14,857.09
001.4412.20.2138 MEMBERSHIP DUES	233.00	457.08%	233.00	1,100.00	1,640.00
001.4412.20.2142 PROMOTIONAL EXPENSE	127,509.00	145.57%	127,509.00	163,000.00	120,000.00
001.4412.20.2149 TECH REF. & SERVICES	28,188.00	45.79%	28,188.00	28,188.00	28,188.00
001.4412.20.2153 TRAVEL EXPENSES	11,000.00	88.26%	11,000.00	11,000.00	16,087.00
001.4412.20.2171 WORKERS COMPENSATION	9,058.00	25.00%	9,058.00	9,058.00	8,616.00
001.4412.20.2173 TELEPHONE-LD CHGS.	280.00	816.69%	280.00	3,000.00	4,173.00
001.4412.20.3146 POSTAGE	129.00	24.64%	129.00	70.00	375.00

TOTAL OTHER EXPENSES	188,643.00	119.17%	188,643.00	227,662.00	193,936.09
<u>SUPPLIES</u>					
001.4412.30.2146 OFFICE SUPPLY/DIVERSIF.	11,100.00	34.23%	11,100.00	8,000.00	8,346.00
001.4412.30.3135 OFFICE SUPPLIES	5,689.00	55.96%	5,689.00	5,800.00	5,800.00
001.4412.30.3139 PHOTOCOPY	200.00	0.00%	200.00	200.00	200.00
TOTAL SUPPLIES	16,989.00	41.10%	16,989.00	14,000.00	14,346.00
<u>CONTRIBUTIONS</u>					
001.4412.50.2174 DEF. COMP. 457 CONTRI	8,061.00	63.44%	8,061.00	8,061.00	8,061.00
001.4412.50.5126 CONTRIBUTION TO C.E.R.F.	0.00	#DIV/0!	0.00	-	-
001.4412.50.5680 CONTRIBUTIONS - OTHER	1,000.00	1100.00%	1,000.00	11,000.00	10,000.00
TOTAL CONTRIBUTIONS	9,061.00	177.84%	9,061.00	19,061.00	18,061.00
TOTAL CITY MANAGER'S OFFICE	605,110.00	81.70%	605,110.00	677,236.81	655,570.89

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - FINANCE OFFICE

58.33%

<u>DEPARTMENTAL EXPENDITURES</u>	<u>CURRENT BUDGET</u>	<u>% YTD BUDGET</u>	<u>CURRENT BUDGET</u>	<u>2025-2026 BUDGET</u>
<u>PERSONNEL & BENEFITS</u>				
001.4414.10.1000 Finance Dept Admin Salaries	0.00	0.00%	0.00	-
001.4414.10.1107 FISCAL CLERK	0.00	0.00%	0.00	-
001.4414.10.1108 FISCAL SPECIALIST	78,795.00	57.17%	76,545.00	81,500.00
001.4414.10.1109 PAYROLL & PENSION COORDINATOR	44,290.00	56.86%	41,406.00	50,000.00
001.4414.10.1110 REVENUE COORDINATOR	49,544.03	57.13%	48,101.00	52,000.00
001.4414.10.1111 ACCTS PAY. & DISB. COORDINATOR	43,260.00	58.54%	42,006.00	48,000.00
001.4414.10.1116 PARKING METER OFFICER	0.00	0.00%	0.00	-
001.4414.10.1133 Parking Meter Specialist	31,775.50	54.40%	29,370.00	-
001.4414.10.1208 FINANCE DIRECTOR	96,820.00	10.20%	94,760.00	96,820.00
001.4414.10.1210 COMPLIANCE AND AUDIT MANAGER	59,173.50	54.39%	54,693.00	60,000.00
001.4414.10.1211 Tax & Fees Auditor	0.00	0.00%	0.00	-
001.4414.10.1248 ASSISTANT FINANCE DIR.	67,980.00	57.23%	66,114.00	70,000.00
001.4414.10.1280 CERTIFICATION PAY	0.00	0.00%	0.00	-
001.4414.10.1318 ADMINISTRATIVE ASSISTANT	40,788.00	9.33%	0.00	42,000.00
001.4414.10.1324 STAFF ASSOCIATE	0.00	#DIV/0!	32,469.00	-
001.4414.10.1523 BONUS/ATTND. BONUS	3,500.00	38.57%	3,250.00	4,000.00
001.4414.10.1902 SOCIAL SECURITY	0.00	0.00%	0.00	-
001.4414.10.1903 OVERTIME	0.00	0.00%	0.00	-
001.4414.10.1904 TEMPORARY SALARIES	0.00	0.00%	0.00	-
001.4414.10.1905 LONGEVITY	4,100.00	56.52%	4,404.00	4,100.00
001.4414.10.1920 EYE-DENTAL-LIFE INS.	8,000.00	59.43%	7,869.00	8,000.00
001.4414.10.1921 HOSPITALIZATION INS.	135,000.00	53.73%	148,887.00	135,000.00

001.4414.10.1924	MEDICARE CONTRIBUTIONS	7,365.00	40.30%	6,665.00	6,000.00
001.4414.10.1925	HRA-MEDICAL EXPENSES	0.00	0.00%	0.00	
001.4414.10.1990	CDBG Reimbursement	0.00	0.00%	0.00	
001.4414.10.1991	HOME Reimbursement	0.00	0.00%	0.00	
	TOTAL PERSONNEL & BENEFITS	670,391.03	48.43%	656,539.00	657,420.00
OTHER EXPENSES					
001.4414.20.2108	CITY-COUNTY BUILDING	613,000.00	58.97%	613,000.00	810,000.00
001.4414.20.2113	COLLECTION COST	115,500.00	53.52%	109,500.00	115,500.00
001.4414.20.2121	DUES & SUB-(WV/ML-410)	0.00	0.00%	0.00	-
001.4414.20.2126	HUD Interest Expense	0.00	0.00%	0.00	-
001.4414.20.2127	UNEMPLOYMENT COMP.	7,800.00	0.00%	7,800.00	5,000.00
001.4414.20.2130	COIN SHORTAGE	0.00	0.00%	0.00	-
001.4414.20.2134	INSURANCE	46,000.00	45.91%	24,061.00	28,725.00
001.4414.20.2136	LEGAL SETTLE-TAXES	3,000.00	876.97%	10,000.00	3,000.00
001.4414.20.2144	PUB-ADVERTISING EXP	478.00	0.00%	466.00	1,000.00
001.4414.20.2145	OFFICE EQUIP MAINTENANCE	4,073.00	32.05%	3,973.00	4,000.00
001.4414.20.2149	TECH REF. & SERVICES	130,000.00	88.71%	130,950.00	150,000.00
001.4414.20.2150	TELEPHONE SERVICE	33,000.00	49.93%	75,628.00	500.00
001.4414.20.2153	TRAVEL EXPENSES	825.00	68.74%	717.00	1,100.00
001.4414.20.2158	REFUNDS	525.00	82.24%	527.00	750.00
001.4414.20.2159	Audit Expense	46,440.00	16.97%	34,047.00	65,000.00
001.4414.20.2161	OV Drug Task Force	0.00	0.00%	0.00	-
001.4414.20.2171	WORKERS COMPENSATION	12,698.00	26.28%	13,350.00	-
001.4414.20.2173	TELEPHONE-LD CHGS.	0.00	0.00%	0.00	-
001.4414.20.2179	TAX AND FEES COLL. COSTS	1,200.00	813.11%	825.00	12,700.00
001.4414.20.2180	MTax Commission Exp	0.00	0.00%	0.00	-
001.4414.20.2183	COMPUTER MAINT & SUP EXP	4,625.00	59.59%	4,031.00	4,500.00
001.4414.20.2232	Credit Card Transaction Fees	35,000.00	65.36%	25,576.00	50,000.00
001.4414.20.3146	POSTAGE	50,000.00	72.96%	37,049.00	4,000.00
001.4414.20.3151	PUBLISH ANNUAL STATEMENT	0.00	0.00%	0.00	-
001.4414.20.5008	COBRA CONTRIBUTION	25,000.00	246.89%	23,738.00	-
001.4414.20.6700	Interest - Capital Leases	0.00	0.00%	0.00	-
	TOTAL OTHER EXPENSES	1,129,164.00	66.39%	1,115,238.00	1,255,775.00

<u>SUPPLIES</u>					
001.4414.30.2198	COMPUTER APPLICATIONS	5,000.00	16.09%	50,006.00	5,000.00
001.4414.30.3109	CLOTHING ALLOWANCE	0.00	0.00%	0.00	-
001.4414.30.3135	OFFICE SUPPLIES	2,000.00	645.69%	14,100.00	5,000.00
001.4414.30.3266	HOMELAND SECURITY	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	-
TOTAL SUPPLIES		7,000.00	195.98%	64,106.00	<u>10,000.00</u>
<u>CAPITAL EXPENSES</u>					
001.4414.40.4151	CAPITAL OUTLAYS	<u>4,000.00</u>	<u>0.00%</u>	<u>4,500.00</u>	<u>5,000.00</u>
TOTAL CAPITAL EXPENSES		4,000.00	0.00%	4,500.00	5,000.00
<u>CONTRIBUTIONS</u>					
001.4414.50.2174	DEF. COMP. 457 CONTRI	35,000.00	41.87%	29,869.00	35,000.00
001.4414.50.5006	CAPITAL CONTRI-N.P.S.C.D.	1,500.00	1000.00%	15,000.00	15,000.00
001.4414.50.5007	RESTRICTED CAP. IMP. FUND	0.00	0.00%	0.00	-
001.4414.50.5126	CONTRIBUTION TO C.E.R.F.	0.00	0.00%	0.00	-
001.4414.50.5131	Wesbanco Arena	0.00	0.00%	0.00	-
001.4414.50.5134	ITC Shortfall	25,000.00	0.00%	75,000.00	25,000.00
001.4414.50.5136	ADC Transfer	0.00	0.00%	0.00	-
001.4414.50.5137	TRANSFER OUT-OVDTF	0.00	0.00%	0.00	-
001.4414.50.5138	OHIO CO HEALTH DEPT	<u>42,000.00</u>	<u>48.81%</u>	<u>42,000.00</u>	<u>50,000.00</u>
TOTAL CONTRIBUTIONS		103,500.00	48.46%	161,869.00	125,000.00
<u>TOTAL FINANCE OFFICE</u>					
		<u>1,914,055.03</u>	<u>59.46%</u>	<u>2,002,252.00</u>	<u>2,053,195.00</u>

SUMMARY A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - CITY CLERK

	<u>CURRENT BUDGET</u>	<u>CURRENT BUDGET</u>	<u>2024/2025 BUDGET</u>	<u>2025-2026 BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>				
<u>PERSONNEL & BENEFITS</u>				
001.4415.10.1209 CITY CLERK	57,000.00	57,000.00	59,915.10	63,000.00
001.4415.10.1219 HOMELESS LIAISON	51,661.00	51,661.00	53,560.00	-
001.4415.10.1280 CERTIFICATION PAY	1,000.00	1,000.00	1,000.00	1,000.00
001.4415.10.1313 RECORDS CLERK	0.00	0.00	-	-
001.4415.10.1523 BONUS/ATTND. BONUS	650.00	650.00	2,345.00	2,345.00
001.4415.10.1902 SOCIAL SECURITY	967.00	967.00	620.00	-
001.4415.10.1904 TEMPORARY SALARIES	15,600.00	15,600.00	1,560.00	7,000.00
001.4415.10.1905 LONGEVITY	156.00	156.00	162.00	162.00
001.4415.10.1920 EYE-DENTAL-LIFE INS.	1,286.00	1,286.00	2,596.00	2,596.00
001.4415.10.1921 HOSPITALIZATION INS.	23,467.00	23,467.00	40,000.00	24,000.00
001.4415.10.1924 MEDICARE CONTRIBUTIONS	<u>1,001.00</u>	<u>1,001.00</u>	<u>1,891.00</u>	<u>1,891.00</u>
TOTAL PERSONNEL BENEFITS	152,788.00	152,788.00	<u>163,649.10</u>	<u>101,994.00</u>
<u>OTHER EXPENSES</u>				
001.4415.20.2101 ADVERTISING & PUBLISH.	1,500.00	1,500.00	1,344.00	2,000.00
001.4415.20.2121 DUES & SUB-(WVML-410)	188.00	188.00	188.00	188.00
001.4415.20.2122 ELECTION FUND	12,000.00	12,000.00	12,000.00	12,000.00
001.4415.20.2134 INSURANCE	5,197.00	5,197.00	5,350.00	6,932.48
001.4415.20.2145 OFFICE EQUIP MAINTENANCE	1,053.00	1,053.00	1,053.00	1,053.00
001.4415.20.2149 TECH REF. & SERVICES	3,008.00	3,008.00	5,000.00	14,000.00
001.4415.20.2153 TRAVEL EXPENSES	3,016.00	3,016.00	5,000.00	500.00
001.4415.20.2171 WORKERS COMPENSATION	3,154.00	3,154.00	1,523.00	1,523.00

001.4415.20.2173	TELEPHONE-LD CHGS.	973.00	973.00	1,833.00	1,833.00
001.4415.20.3146	POSTAGE	<u>265.00</u>	<u>265.00</u>	265.00	265.00
	TOTAL OTHER EXPENSES	30,354.00	30,354.00	<u>33,556.00</u>	<u>40,294.48</u>
<u>SUPPLIES</u>					
001.4415.30.3135	OFFICE SUPPLIES	<u>11,707.00</u>	<u>11,707.00</u>	1,707.00	2,000.00
	TOTAL SUPPLIES	11,707.00	11,707.00	<u>1,707.00</u>	<u>2,000.00</u>
<u>CAPITAL EXPENSES</u>					
001.4415.40.4151	CAPITAL OUTLAYS	<u>1,000.00</u>	<u>1,000.00</u>	1,000.00	7,145.07
	TOTAL CAPITAL EXPENSES	1,000.00	1,000.00	<u>1,000.00</u>	<u>7,145.07</u>
	TOTAL CITY CLERK'S OFFICE	<u>195,849.00</u>	<u>195,849.00</u>	<u>199,912.10</u>	<u>151,433.55</u>

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - POLICE JUDGE'S OFFICE

	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025-2026</u>
	<u>BUDGET</u>	<u>BUDGET</u>	
<u>DEPARTMENTAL EXPENDITURES</u>			
<u>PERSONNEL & BENEFITS</u>			
001.4416.10.1514 POLICE JUDGE	16,970.00	18,540.00	18,540.00
001.4416.10.1515 MUNICIPAL COURT CLERK	39,562.00	41,200.00	41,200.00
001.4416.10.1523 BONUS/ATTND. BONUS	325.00	400.00	400.00
001.4416.10.1902 SOCIAL SECURITY	810.00	1,100.00	1,100.00
001.4416.10.1903 OVERTIME	0.00	-	-
001.4416.10.1905 LONGEVITY	0.00	-	-
001.4416.10.1920 EYE-DENTAL-LIFE INS.	1,510.00	1,700.00	2,000.00
001.4416.10.1921 HOSPITALIZATION INS.	35,262.00	38,000.00	43,000.00
001.4416.10.1924 MEDICARE CONTRIBUTIONS	<u>711.00</u>	<u>750.00</u>	<u>750.00</u>
TOTAL PERSONNEL BENEFITS	95,150.00	<u>101,690.00</u>	<u>106,990.00</u>
<u>OTHER EXPENSES</u>			
001.4416.20.2134 INSURANCE	3,672.00	4,000.00	4,808.00
001.4416.20.2149 TECH REF. & SERVICES	800.00	6,000.00	11,000.00
001.4416.20.2171 WORKERS COMPENSATION	1,555.00	1,000.00	250.00
001.4416.20.2173 TELEPHONE-LD CHGS.	0.00	-	-
001.4416.20.2232 REGIONAL JAIL EXP.-TRANS	5,000.00	5,000.00	4,000.00
001.4416.20.2233 TRAF.FINES STATE-TRANS	7,500.00	5,000.00	60,000.00
001.4416.20.2235 Community Corrections	1,000.00	1,000.00	1,000.00
001.4416.20.2236 LAW ENFORC TRAINING	1,500.00	1,200.00	1,200.00
001.4416.20.3146 POSTAGE	<u>3,000.00</u>	<u>1,200.00</u>	<u>2,000.00</u>
TOTAL OTHER EXPENSES	24,027.00	<u>24,400.00</u>	<u>84,258.00</u>

<u>SUPPLIES</u>				
001.4416.30.3135	OFFICE SUPPLIES	<u>2,500.00</u>	<u>3,000.00</u>	<u>4,000.00</u>
TOTAL SUPPLIES		2,500.00	3,000.00	4,000.00
<u>CAPITAL EXPENSES</u>				
001.4416.40.4151	CAPITAL OUTLAYS	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
TOTAL CAPITAL EXPENSES		1,000.00	1,000.00	1,000.00
TOTAL POLICE JUDGE'S OFFICE		<u>122,677.00</u>	<u>130,090.00</u>	<u>196,248.00</u>

SUMMARY A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - CITY ATTORNEY

	CURRENT <u>BUDGET</u>	CURRENT <u>BUDGET</u>	2024/2025 <u>BUDGET</u>	2025-2026 <u>BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>				
<u>PERSONNEL & BENEFITS</u>				
001.4417.10.1000	0.00	0.00	-	-
001.4417.10.1202	25,000.00	25,000.00	28,325.00	28,325.00
001.4417.10.1213	95,115.00	95,115.00	102,588.00	102,588.00
001.4417.10.1523	325.00	325.00	325.00	325.00
001.4417.10.1902	1,440.00	1,440.00	1,440.00	1,440.00
001.4417.10.1903	0.00	0.00	-	-
001.4417.10.1905	1,092.00	1,092.00	1,092.00	1,092.00
001.4417.10.1920	1,205.00	1,205.00	1,205.00	1,205.00
001.4417.10.1921	26,481.00	26,481.00	26,481.00	30,000.00
001.4417.10.1924	<u>1,677.00</u>	<u>1,677.00</u>	<u>1,677.00</u>	<u>1,677.00</u>
TOTAL PERSONNEL & BENEFITS	152,335.00	152,335.00	163,133.00	166,652.00
<u>OTHER EXPENSES</u>				
001.4417.20.2134	3,117.00	3,117.00	3,717.00	4,808.00
001.4417.20.2135	12,000.00	12,000.00	15,000.00	17,000.00
001.4417.20.2136	1,000.00	1,000.00	1,000.00	1,000.00
001.4417.20.2138	1,172.00	1,172.00	117.00	1,172.00
001.4417.20.2144	2,919.00	2,919.00	2,919.00	2,919.00
001.4417.20.2149	17,500.00	17,500.00	22,500.00	22,500.00
001.4417.20.2153	6,000.00	6,000.00	7,000.00	7,000.00
001.4417.20.2171	3,303.00	3,303.00	3,066.00	3,066.00
001.4417.20.2173	616.00	616.00	616.00	616.00

001.4417.20.2176	LEGAL EXPENSES	16,000.00	16,000.00	16,000.00	16,000.00
001.4417.20.2177	JURY EXPENSE	195.00	195.00	195.00	195.00
001.4417.20.3146	POSTAGE	<u>277.00</u>	<u>277.00</u>	<u>277.00</u>	<u>277.00</u>
	TOTAL OTHER EXPENSES	64,099.00	64,099.00	<u>72,407.00</u>	<u>76,553.00</u>
<u>SUPPLIES</u>					
001.4417.30.3135	OFFICE SUPPLIES	<u>495.00</u>	<u>495.00</u>	<u>495.00</u>	<u>495.00</u>
	TOTAL SUPPLIES	495.00	495.00	<u>495.00</u>	<u>495.00</u>
	TOTAL CITY ATTORNEY	<u>216,929.00</u>	<u>216,929.00</u>	<u>236,035.00</u>	<u>243,700.00</u>

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - ENGINEERING

	<u>CURRENT</u>	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025-2026</u>
<u>DEPARTMENTAL EXPENDITURES</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>PERSONNEL & BENEFITS</u>				
001.4420.10.1000 Engineering Dept Salaries	109,699.00	109,699.00	-	
001.4420.10.1203 CITY ENGINEER	0.00	0.00	74,160.00	74,160.00
001.4420.10.1218 SIDEWALK INSPECTOR	0.00	0.00	-	
001.4420.10.1280 CERTIFICATION PAY	0.00	0.00	1,500.00	1,500.00
001.4420.10.1308 ENGINEERING SPECIALIST II	0.00	0.00	-	
001.4420.10.1310 ENG. SPECIALIST	0.00	0.00	104,763.36	104,763.36
001.4420.10.1312 SENIOR ENG. TECHNICIAN	42,058.00	42,058.00		
001.4420.10.1327 SR ENGINEERING TECH II	0.00	0.00		
001.4420.10.1523 BONUS/ATTND. BONUS	0.00	0.00	900.00	900.00
001.4420.10.1902 SOCIAL SECURITY	0.00	0.00		
001.4420.10.1903 OVERTIME	0.00	0.00		
001.4420.10.1905 LONGEVITY	1,248.00	1,248.00	1,293.00	1,293.00
001.4420.10.1920 EYE-DENTAL-LIFE INS.	2,265.00	2,265.00	2,265.00	2,265.00
001.4420.10.1921 HOSPITALIZATION INS.	17,631.00	17,631.00	29,000.00	31,000.00
001.4420.10.1924 MEDICARE CONTRIBUTIONS	<u>2,210.00</u>	<u>2,210.00</u>	<u>2,210.00</u>	<u>2,210.00</u>
TOTAL PERSONNEL & BENEFITS	175,111.00	175,111.00	216,091.36	218,091.36
<u>OTHER EXPENSES</u>				
001.4420.20.2121 DUES & SUB-(WVML-410)	400.00	400.00	400.00	400.00
001.4420.20.2134 INSURANCE	4,043.00	4,043.00	4,043.00	4,808.00
001.4420.20.2145 OFFICE EQUIP MAINTENANCE	0.00	0.00	1,800.00	1,800.00
001.4420.20.2149 TECH REF. & SERVICES	1,000.00	1,000.00	5,000.00	5,000.00

001.4420.20.2153	TRAVEL EXPENSES	0.00	0.00	-	-
001.4420.20.2171	WORKERS COMPENSATION	4,173.00	4,173.00	4,173.00	4,173.00
001.4420.20.2173	TELEPHONE-LD CHGS.	0.00	0.00	-	-
001.4420.20.3130	LEGAL ADVERTISING	1,000.00	1,000.00	1,000.00	1,000.00
001.4420.20.3146	POSTAGE	<u>150.00</u>	<u>150.00</u>	150.00	150.00
	TOTAL OTHER EXPENSES	10,766.00	10,766.00	16,566.00	17,331.00
	<u>SUPPLIES</u>				
001.4420.30.3115	ENGINEERING EQUIPMENT	418.00	418.00	1,000.00	1,000.00
001.4420.30.3135	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	1,000.00
001.4420.30.3264	SAFETY EXPENSE	0.00	0.00	750.00	750.00
	TOTAL SUPPLIES	1,418.00	1,418.00	2,750.00	2,750.00
	TOTAL ENGINEERING	<u>187,295.00</u>	<u>187,295.00</u>	<u>235,407.36</u>	<u>238,172.36</u>

SUMMARY/A1
 CITY OF WHEELING
 EXPENSE & BUDGET REPORT
 1/31/2024

001-GENERAL FUND
 DEPARTMENT - BUILDING & PLANNING

	2024/2025	2025-2026
	<u>BUDGET</u>	BUDGET
<u>DEPARTMENTAL EXPENDITURES</u>		
<u>PERSONNEL & BENEFITS</u>		
001.4437.10.1217 BUILDING INSPECTOR	48,522.70	54,100.00
001.4437.10.1218 SIDEWALK INSPECTOR	-	-
001.4437.10.1225 BUILDING & PLANNING DIRECTOR	82,484.54	82,485.00
001.4437.10.1316 PERMIT SPECIALIST	90,640.00	-
001.4437.10.1318 ADMINISTRATIVE ASSISTANT	-	-
001.4437.10.1321 BUILDING OFFICIAL	61,800.00	61,800.00
001.4437.10.1322 CODE ENFORCEMENT OFFICER I	144,200.00	144,200.00
001.4437.10.1323 CODE ENFORCEMENT OFFICER II	-	-
001.4437.10.1326 ELECTRIC INSPECTOR	48,232.84	48,233.00
001.4437.10.1523 BONUS/ATTND. BONUS	2,275.00	2,275.00
001.4437.10.1902 SOCIAL SECURITY	-	-
001.4437.10.1903 OVERTIME	-	-
001.4437.10.1904 TEMPORARY SALARIES	-	-
001.4437.10.1905 LONGEVITY	1,820.00	1,820.00
001.4437.10.1920 EYE-DENTAL-LIFE INS.	10,127.00	10,127.00
001.4437.10.1921 HOSPITALIZATION INS.	208,896.00	208,896.00
001.4437.10.1924 MEDICARE CONTRIBUTIONS	6,380.00	6,380.00
TOTAL PERSONNEL & BENEFITS	<u>705,378.08</u>	<u>620,316.00</u>
<u>OTHER EXPENSES</u>		
001.4437.20.2134 INSURANCE	16,030.00	20,800.00
001.4437.20.2138 MEMBERSHIP DUES	1,902.00	1,902.00

001.4437.20.2144	PUB-ADVERTISING EXP	1,822.00	1,822.00
001.4437.20.2145	OFFICE EQUIP MAINTENANCE	6,767.00	6,767.00
001.4437.20.2149	TECH REF. & SERVICES	80,876.00	150,000.00
001.4437.20.2153	TRAVEL EXPENSES	1,491.00	1,491.00
001.4437.20.2162	SPEC. SCHOOLS-TRAINING	4,922.00	4,922.00
001.4437.20.2171	WORKERS COMPENSATION	8,729.00	8,729.00
001.4437.20.2173	TELEPHONE-LD CHGS.	16,009.00	16,969.00
001.4437.20.3146	POSTAGE	2,552.00	2,552.00
001.4437.20.3188	MILEAGE	-	
001.4437.20.3260	GPS WIRELESS SERVICE	960.00	960.00
	TOTAL OTHER EXPENSES	<u>142,060.00</u>	<u>216,914.00</u>
SUPPLIES			
001.4437.30.2165	UNIFORM SERVICE	1,900.00	1,900.00
001.4437.30.3135	OFFICE SUPPLIES	5,000.00	5,000.00
	TOTAL SUPPLIES	<u>6,900.00</u>	<u>6,900.00</u>
CAPITAL EXPENSES			
001.4437.40.4151	CAPITAL OUTLAYS	-	2,079.00
	TOTAL CAPITAL EXPENSES	<u>0.00</u>	<u>2,079.00</u>
	TOTAL BUILDING & PLANNING	<u>854,338.08</u>	<u>846,209.00</u>

SUMMARY IA1
 CITY OF WHEELING
 EXPENSE & BUDGET REPORT
 1/31/2024

001-GENERAL FUND
 DEPARTMENT - INFORMATION TECHNOLOGY

<u>DEPARTMENTAL EXPENDITURES</u>	<u>CURRENT BUDGET</u>	<u>2024/2025 BUDGET</u>	<u>2025/2026 BUDGET</u>
<u>PERSONNEL & BENEFITS</u>			
001.4439.10.1010 IT Support	0.00	-	-
001.4439.10.1205 IT DIRECTOR	72,100.00	84,460.00	80,340.00
001.4439.10.1523 BONUS/ATTND. BONUS	1,725.00	1,400.00	1,556.00
001.4439.10.1920 Eye & Dental	1,286.00	2,870.20	2,960.60
001.4439.10.1921 Hospitalization	36.00	10,219.50	10,219.50
001.4439.10.1924 Medicare	<u>1,070.00</u>	<u>1,841.00</u>	<u>1,900.00</u>
TOTAL PERSONNEL & BENEFITS	76,217.00	<u>100,790.70</u>	<u>96,976.10</u>
<u>OTHER EXPENSES</u>			
001.4439.20.2134 INSURANCE	3,672.00	5,490.00	4,952.00
001.4439.20.2149 TECH. REF. & SERVICES	10,000.00	10,000.00	-
001.4439.20.2153 TRAVEL	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
TOTAL OTHER EXPENSES	15,172.00	16,990.00	6,452.00
<u>SUPPLIES</u>			
001.4439.30.3135 Office Supplies	<u>7,500.00</u>	7,500.00	7,500.00
TOTAL SUPPLIES	7,500.00	<u>7,500.00</u>	<u>7,500.00</u>
<u>CAPITAL EXPENSES</u>			
001.4439.40.4151 CAPITAL OUTLAYS	0.00	228,000.00	-
TOTAL CAPITAL EXPENSES	0.00	<u>228,000.00</u>	-
TOTAL INFORMATION TECHNOLOGIES	<u>98,889.00</u>	<u>353,280.70</u>	<u>110,928.10</u>

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - HUMAN RESOURCES

	CURRENT <u>BUDGET</u>	2024/2025 <u>BUDGET</u>	2025-2026 BUDGET
<u>DEPARTMENTAL EXPENDITURES</u>			
<u>PERSONNEL & BENEFITS</u>			
001.4422.10.1000	0.00	-	
Personnel Admin Salaries			
001.4422.10.1123	42,480.00	96,527.32	97,073.60
EMPLOYEE BENEFIT ANALYST			
001.4422.10.1124	61,650.00	-	56,560.00
BENEFITS SPECIALIST			
001.4422.10.1125	0.00	-	
TALENT ACQUISITION			
001.4422.10.1128	72,000.00	83,811.10	83,811.00
HUMAN RESOURCES DIRECTOR			
001.4422.10.1129	0.00	-	9.00
ADMINISTRATIVE ASSISTANT HR			
001.4422.10.1134	31,670.00	32,620.31	-
SAFETY DIRECTOR			
001.4422.10.1318	42,480.00	41,950.21	
ADMINISTRATIVE ASSISTANT			
001.4422.10.1523	5,500.00	5,500.00	4,000.00
BONUS/ATTND. BONUS			
001.4422.10.1902	1,964.00	-	
SOCIAL SECURITY			
001.4422.10.1903	0.00	-	
OVERTIME			
001.4422.10.1904	0.00	-	
TEMPORARY SALARIES			
001.4422.10.1905	0.00	156.00	
LONGEVITY			
001.4422.10.1920	2,265.00	2,265.00	1,248.11
EYE-DENTAL-LIFE INS.			
001.4422.10.1921	17,631.00	17,631.00	14,252.53
HOSPITALIZATION INS.			
001.4422.10.1924	<u>3,757.00</u>	<u>3,757.00</u>	<u>3,757.00</u>
MEDICARE CONTRIBUTIONS			
TOTAL PERSONNEL & BENEFITS	281,397.00	<u>284,217.93</u>	<u>260,711.24</u>
<u>OTHER EXPENSES</u>			
001.4422.20.2121	2,000.00	2,000.00	100.00
DUES & SUB-(WVML-410)			
001.4422.20.2134	6,123.00		6,933.00
INSURANCE			
001.4422.20.2139	19,800.00	22,800.00	22,800.00
PHYSICAL EXAMINATIONS			

001.4422.20.2142	PROMOTIONAL EXPENSE	0.00		-
001.4422.20.2144	PUB-ADVERTISING EXP	1,100.00	1,500.00	1,500.00
001.4422.20.2148	DRUG/ALCOHOL TESTING	9,770.00	15,000.00	14,000.00
001.4422.20.2149	TECH REF. & SERVICES	7,400.00	7,400.00	7,400.00
001.4422.20.2153	TRAVEL EXPENSES	1,000.00	1,000.00	1,000.00
001.4422.20.2154	Safety Administration	0.00		-
001.4422.20.2171	WORKERS COMPENSATION	6,211.00		-
001.4422.20.2173	TELEPHONE-LD CHGS.	1,143.00	1,143.00	1,143.00
001.4422.20.2225	EMPLOYEE ASSIST. PROGRAM	9,905.00	12,100.75	12,324.77
001.4422.20.3146	POSTAGE	1,704.00	1,704.00	800.00
001.4422.20.3147	HR Software	<u>0.00</u>		-
	TOTAL OTHER EXPENSES	66,156.00 ##	<u>64,647.75</u>	<u>68,000.77</u>
<u>SUPPLIES</u>				
001.4422.30.3107	MUNICIPAL CIVIL SERVICE	8,500.00	6,500.00	6,500.00
001.4422.30.3119	FIRE CIVIL SERVICE	10,000.00	7,770.00	7,770.00
001.4422.30.3135	OFFICE SUPPLIES	8,000.00	8,000.00	8,000.00
001.4422.30.3143	POLICE CIVIL SERVICE	<u>14,573.00</u>	<u>10,173.00</u>	<u>10,173.00</u>
	TOTAL SUPPLIES	41,073.00 ##	<u>32,443.00</u>	<u>32,443.00</u>
	TOTAL HUMAN RESOURCES	<u>388,626.00</u>	<u>381,308.68</u>	<u>361,155.01</u>

SUMMARYIA1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - MARKET HOUSE

	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025/2026</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>			
<u>PERSONNEL & BENEFITS</u>			
001.4590.10.1410 Market House Maintenance	33,800.00	34,822.00	34,822.00
001.4590.10.1523 BONUS/ATTND. BONUS	650.00	650.00	650.00
001.4590.10.1902 SOCIAL SECURITY	0.00	-	-
001.4590.10.1903 OVERTIME	0.00	-	15,000.00
001.4590.10.1905 LONGEVITY	390.00	390.00	390.00
001.4590.10.1920 EYE-DENTAL-LIFE INS.	1,510.00	1,510.00	1,510.00
001.4590.10.1921 HOSPITALIZATION INS.	35,262.00	35,262.00	35,262.00
001.4590.10.1924 MEDICARE CONTRIBUTIONS	1,213.00	1,213.00	1,213.00
001.4590.10.1985 MARKET MANAGER-PT	<u>56,650.00</u>	<u>56,650.00</u>	<u>59,225.00</u>
TOTAL PERSONNEL & BENEFITS	129,475.00	<u>130,497.00</u>	<u>148,072.00</u>
<u>OTHER EXPENSES</u>			
001.4590.20.2126 CENTER MARKET INTEREST	0.00	-	-
001.4590.20.2127 Center Market Principal	0.00	-	-
001.4590.20.2134 INSURANCE	7,318.00	7,318.00	7,924.00
001.4590.20.2137 MARKET-CONTRACT.REPAIRS	25,000.00	25,000.00	25,000.00
001.4590.20.2142 PROMOTIONAL EXPENSE	15,000.00	15,000.00	15,000.00
001.4590.20.2149 UTILITIES	0.00	-	-
001.4590.20.2153 TRAVEL EXPENSES	0.00	-	-
001.4590.20.2168 MARKET OPERATIONS-UTILITIES	56,426.00	56,426.00	56,426.00
001.4590.20.2171 WORKERS COMPENSATION	2,487.00	2,487.00	1,000.00
001.4590.20.3116 EQUIPMENT MAINTENANCE	<u>12,000.00</u>	<u>12,000.00</u>	<u>13,500.00</u>

TOTAL OTHER EXPENSES	118,231.00	118,231.00	118,850.00
<u>SUPPLIES</u>			
001.4590.30.3110 CENTER MARKET CONCESSION EXP	10,000.00	10,000.00	
001.4590.30.3131 CENTRE MKT SUPPLIES	16,250.00	16,250.00	16,250.00
001.4590.30.3135 OFFICE SUPPLIES	0.00	-	
TOTAL SUPPLIES	26,250.00	26,250.00	16,250.00
TOTAL MARKET HOUSE	273,956.00	274,978.00	283,172.00

SUMMARYIA1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - POLICE DEPT.

	<u>CURRENT</u>	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025/2026</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>PERSONNEL & BENEFITS</u>				
001.4700.10.1000 Police Dept Admin Salaries	0.00	0.00	-	
001.4700.10.1116 PARKING METER OFFICER	60,424.00	60,424.00	62,236.72	65,348.56
001.4700.10.1221 DEPUTY CHIEF	147,999.00	147,999.00	154,500.00	162,225.00
001.4700.10.1222 POLICE CHIEF	91,600.00	91,600.00	94,348.00	102,500.00
001.4700.10.1317 SENIOR STAFF ASSOCIATE	0.00	0.00	-	
001.4700.10.1318 ADMINISTRATIVE ASSISTANT	39,562.00	39,562.00	40,748.86	42,786.30
001.4700.10.1324 STAFF ASSOCIATE	33,043.00	33,043.00	34,034.29	35,736.00
001.4700.10.1325 OFFICE SPECIALIST	31,970.00	31,970.00	32,929.10	
001.4700.10.1328 Civilian Intake Coordinator	0.00	0.00	-	
001.4700.10.1329 HIGHWAY SAFETY ASSISTANT	46,076.00	46,076.00	47,458.28	53,500.00
001.4700.10.1330 Public Information Officer	0.00	0.00	-	51,326.10
001.4700.10.1331 VICTIM SPECIALIST	0.00	0.00	-	
001.4700.10.1332 VICTIM ADVOCATE COORDINATOR	38,397.00	38,397.00	39,548.91	41,526.36
001.4700.10.1334 EVIDENCE / FORENSIC SPECIALIST	57,000.00	57,000.00	58,710.00	61,645.50
001.4700.10.1335 RESOURCE OFFICERS	0	0	-	185,000.00
001.4700.10.1508 POLICE OFFICER I	1,009,819.00	1,009,819.00	772,500.00	772,000.00
001.4700.10.1509 POLICE OFFICER II (15)	800,000.00	800,000.00	1,081,500.00	900,000.00
001.4700.10.1510 POLICE SERGEANT (20)	858,624.00	858,624.00	844,600.00	950,000.00
001.4700.10.1511 LIEUTENANT (4)	254,010.00	254,010.00	374,424.57	325,000.00
001.4700.10.1512 GRANT POLICING	0.00	0.00	-	
001.4700.10.1513 Directed Patrols	0.00	0.00	-	
001.4700.10.1514 Fairs & Festivals	0.00	0.00	-	

001.4700.10.1515	CRIME ANALYST	41,277.00	41,277.00	42,515.31	51,326.10
001.4700.10.1516	CROSSING GUARDS	13,762.00	13,762.00	14,174.86	14,883.60
001.4700.10.1518	POLICE CORPORALS (15)	801,216.00	801,216.00	901,250.00	920,000.00
001.4700.10.1523	ON CALL PAY	38,302.00	38,302.00	38,302.00	5,775.00
001.4700.10.1532	CIVILIAN INTAKE	128,000.00	128,000.00	131,840.00	138,432.00
001.4700.10.1534	Canine Compensation	14,352.00	14,352.00	14,782.56	
001.4700.10.1901	CONTRACTUAL OVERTIME	250,000.00	250,000.00	275,961.37	370,000.00
001.4700.10.1902	SOCIAL SECURITY	3,041.00	3,041.00	3,041.00	
001.4700.10.1903	OVERTIME	346,113.00	346,113.00	550,000.00	561,000.00
001.4700.10.1905	LONGEVITY	24,505.00	24,505.00	27,040.00	28,392.00
001.4700.10.1907	POLICE PENSION	900,000.00	900,000.00	600,000.00	714,888.00
	CRISIS RESPONSE UNIT SUPERVISOR	0.00	0.00	-	60,000.00
001.4700.10.1915	POLICE PENSION-STATE	211,300.00	211,300.00	211,300.00	300,000.00
001.4700.10.1920	EYE-DENTAL-LIFE INS.	57,903.00	57,903.00	88,000.00	79,200.00
001.4700.10.1921	HOSPITALIZATION INS.	866,158.00	866,158.00	1,000,000.00	1,153,771.00
001.4700.10.1924	MEDICARE CONTRIBUTIONS	70,681.00	70,681.00	70,681.00	71,714.81
001.4700.10.1990	CDBG Reimbursement	<u>0.00</u>	<u>0.00</u>	-	
	TOTAL PERSONNEL & BENEFITS	7,235,134.00	7,235,134.00	7,606,426.83	8,217,976.33
	OTHER EXPENSES				
001.4700.20.2115	COMMUNICATION MAINT CONT	46,000.00	46,000.00	46,000.00	46,000.00
001.4700.20.2116	COPY MACHINE	8,746.00	8,746.00	8,746.00	8,746.00
001.4700.20.2124	EQUIPMENT MAINTENANCE	25,000.00	25,000.00	25,000.00	25,000.00
001.4700.20.2125	Harley Motorcycles	2,779.00	2,779.00	2,779.00	2,779.00
001.4700.20.2132	INVESTIGATIONS	11,000.00	11,000.00	11,000.00	11,000.00
001.4700.20.2134	INSURANCE	279,876.00	279,876.00	225,000.00	350,000.00
001.4700.20.2138	MEMBERSHIP DUES	2,000.00	2,000.00	2,000.00	2,000.00
001.4700.20.2143	EVIDENCE	0.00	0.00	-	10,000.00
001.4700.20.2149	TECH REF. & SERVICES	81,000.00	81,000.00	85,000.00	85,000.00
001.4700.20.2153	TRAVEL EXPENSES	30,000.00	30,000.00	30,000.00	3,000.00
001.4700.20.2162	SPEC. SCHOOLS-TRAINING	32,883.00	32,883.00	32,883.00	32,883.00
001.4700.20.2163	New Hires - Training	25,000.00	25,000.00	25,000.00	25,000.00
001.4700.20.2167	UTILITIES	63,500.00	63,500.00	63,000.00	63,000.00
001.4700.20.2171	WORKERS COMPENSATION	126,088.00	126,088.00	126,088.00	127,075.00

001.4700.20.2173	TELEPHONE-ID CHGS.	62,996.00	62,996.00	25,500.00	25,500.00
001.4700.20.2176	LEGAL EXPENSES	20,000.00	20,000.00	20,000.00	20,000.00
001.4700.20.2250	GRANT MATCH-LLEBG	0.00	0.00	-	-
001.4700.20.3105	BUILDING MAINTENANCE	0.00	0.00	60,000.00	60,000.00
001.4700.20.3146	POSTAGE	1,593.00	1,593.00	1,593.00	1,593.00
001.4700.20.3147	Drug Task Force Grant Match	7,500.00	7,500.00	7,500.00	7,500.00
001.4700.20.3148	K-9 Maintenance	11,800.00	11,800.00	11,800.00	11,800.00
001.4700.20.3149	SWAT Team Expenses	15,000.00	15,000.00	15,000.00	15,000.00
001.4700.20.3150	SPECIALIZATION	11,170.00	11,170.00	11,170.00	11,170.00
001.4700.20.3160	GRANT WRITERS	<u>6,918.00</u>	<u>6,918.00</u>	6,918.00	9,000.00
	TOTAL OTHER EXPENSES	870,849.00	870,849.00	841,977.00	953,046.00
SUPPLIES					
001.4700.30.2110	DAMAGED CLOTHING REP	5,300.00	5,300.00	5,300.00	5,300.00
001.4700.30.2112	CLOTHING ALLOWANCE	45,000.00	45,000.00	45,000.00	45,000.00
001.4700.30.2114	Bullet Proof Vest	19,518.00	19,518.00	19,518.00	19,518.00
001.4700.30.3102	AMMUNITION & TARGETS	35,000.00	35,000.00	35,000.00	35,000.00
001.4700.30.3124	GAS-DIESEL-OIL	219,700.00	219,700.00	219,700.00	219,700.00
001.4700.30.3135	OFFICE SUPPLIES	15,000.00	15,000.00	15,000.00	15,000.00
001.4700.30.3140	PHOTO FINGER PRINT SUPPLIES	331.00	331.00	331.00	331.00
001.4700.30.3179	TRAFFIC SUPPLIES	6,547.00	6,547.00	6,547.00	6,547.00
001.4700.30.3180	DARE Supplies	<u>1,347.00</u>	<u>1,347.00</u>	1,347.00	1,347.00
	TOTAL SUPPLIES	347,743.00	347,743.00	347,743.00	347,743.00
CONTRIBUTIONS					
001.4700.50.2174	Def Comp 457 Contrib	5,605.00	5,605.00	5,605.00	5,605.00
001.4700.50.5126	CONTRIBUTION TO C.E.R.F.	-	-	-	-
	TOTAL CONTRIBUTIONS	5,605.00	5,605.00	5,605.00	5,605.00
	TOTAL POLICE DEPARTMENT	<u>8,459,331.00</u>	<u>8,459,331.00</u>	<u>8,801,751.83</u>	<u>9,524,370.33</u>

001.4706.10.1905	LONGEVITY	39,767.00	39,767.00	43,784.00	47,060.00
001.4706.10.1906	FIRE PENSION	2,060,000.00	2,060,000.00	1,000,000.00	1,000,000.00
001.4706.10.1907	SPECIAL EVENTS OVERTIME	0.00	0.00	64,427.53	41,250.00
001.4706.10.1908	HOLIDAY	97,436.00	97,436.00	92,888.49	75,335.00
001.4706.10.1910	SUPP. PENSION CONTRI.	0.00	0.00	-	
001.4706.10.1913	SCHEDULED OVERTIME	1,802,967.00	1,802,967.00	1,903,940.09	1,800,000.00
001.4706.10.1915	FIRE PENSION-STATE	264,400.00	264,400.00	217,310.00	230,000.00
001.4706.10.1920	EYE-DENTAL-LIFE INS.	87,166.00	87,166.00	87,007.00	87,007.00
001.4706.10.1921	HOSPITALIZATION INS.	1,180,000.00	1,180,000.00	1,252,514.00	1,350,000.00
001.4706.10.1924	MEDICARE CONTRIBUTIONS	<u>86,235.00</u>	<u>86,235.00</u>	90,282.00	90,282.00
	TOTAL PERSONNEL & BENEFITS	9,924,489.00	9,924,489.00	9,069,169.49	9,011,431.00
<u>OTHER EXPENSES</u>					
001.4706.20.2128	FIRE STATION RENTAL	15,912.00	15,912.00	15,913.00	-
001.4706.20.2134	INSURANCE	221,741.00	221,741.00	222,434.00	265,447.00
001.4706.20.2145	OFFICE EQUIP MAINTENANCE	4,455.00	4,455.00	4,275.00	4,404.00
001.4706.20.2149	TECH REF. & SERVICES	17,500.00	17,500.00	34,825.00	34,825.00
001.4706.20.2152	TRAINING SCHOOLS	59,530.00	59,530.00	54,638.00	56,278.00
001.4706.20.2153	TRAVEL EXPENSES	8,367.00	8,367.00	8,025.00	8,266.00
001.4706.20.2155	RADIO REPAIR	40,000.00	40,000.00	40,000.00	41,200.00
001.4706.20.2167	UTILITIES	95,100.00	95,100.00	81,505.00	81,505.00
001.4706.20.2171	WORKERS COMPENSATION	92,687.00	92,687.00	100,000.00	120,000.00
001.4706.20.2173	TELEPHONE-LD CHGS.	30,780.00	30,780.00	30,780.00	31,704.00
001.4706.20.2271	Firefighters Grant 10-SHS-42	0.00	0.00	-	
001.4706.20.3101	ARSON INVESTIGATOR	3,800.00	3,800.00	4,650.00	6,150.00
001.4706.20.3116	EQUIPMENT MAINTENANCE	6,200.00	6,200.00	12,795.00	13,179.00
001.4706.20.3120	FIRE HOUSE REPAIR	47,179.00	47,179.00	45,257.00	46,615.00
001.4706.20.3146	POSTAGE	702.00	702.00	675.00	696.00
001.4706.20.3235	AMBULANCE OPER. EXPENSE	120,000.00	120,000.00	94,886.00	97,732.00
001.4706.20.3236	PUBLIC SERVICE TRAINING EXP.	<u>3,453.00</u>	<u>3,453.00</u>	3,312.00	3,412.00
	TOTAL OTHER EXPENSES	767,406.00	767,406.00	753,970.00	811,413.00
<u>SUPPLIES</u>					
001.4706.30.2112	CLOTHING ALLOWANCE	60,000.00	60,000.00	70,975.00	70,975.00

001.4706.30.2131	HYDRANT RENTAL	163,330.00	163,330.00	163,330.00	163,330.00
001.4706.30.3122	FURNITURE AND BEDDING	9,500.00	9,500.00	18,482.00	19,037.00
001.4706.30.3124	GAS-DIESEL-OIL	137,800.00	137,800.00	150,000.00	154,500.00
001.4706.30.3126	HOSE-OTHER MATERIAL	9,245.00	9,245.00	8,868.00	9,135.00
001.4706.30.3133	MISCELLANEOUS MATERIALS	38,794.00	38,794.00	37,213.00	38,330.00
001.4706.30.3135	OFFICE SUPPLIES	17,531.00	17,531.00	16,816.00	17,321.00
001.4706.30.3136	PARKING AUTHORITY	4,560.00	4,560.00	-	
001.4706.30.3160	Fire Prevention Supplies	3,456.00	3,456.00	3,315.00	3,415.00
001.4706.30.3183	VEHICLE MAINTENANCE	250,000.00	250,000.00	218,446.00	225,000.00
001.4706.30.3234	FIRE FIGHTING EQUIPMENT	96,215.00	96,215.00	92,295.00	95,064.00
001.4706.30.3235	Dive Team Equip Supplies	25,804.00	25,804.00	25,804.00	15,000.00
TOTAL SUPPLIES		816,235.00	816,235.00	805,544.00	811,107.00
TOTAL FIRE DEPARTMENT		11,508,130.00	11,508,130.00	10,628,683.49	10,633,951.00

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - COMMUNICATIONS/DISPATCH

	CURRENT	2024/2025	2025-2026
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>			
<u>PERSONNEL & BENEFITS</u>			
001.4711.10.1000 Communications Admin Salaries	0.00	-	-
001.4711.10.1507 PUB SAFETY DISPATCHER	0.00	-	-
001.4711.10.1520 PUB SAFETY DIS DIRECTOR	0.00	-	-
001.4711.10.1522 PUB SAFETY DIS SUPRVR	0.00	-	-
001.4711.10.1523 BONUS/ATTND. BONUS	0.00	-	-
001.4711.10.1902 SOCIAL SECURITY	0.00	-	-
001.4711.10.1903 OVERTIME	0.00	-	-
001.4711.10.1904 TEMPORARY SALARIES	0.00	-	-
001.4711.10.1905 LONGEVITY	0.00	-	-
001.4711.10.1908 HOLIDAY	0.00	-	-
001.4711.10.1920 EYE-DENTAL-LIFE INS.	0.00	-	-
001.4711.10.1921 HOSPITALIZATION INS.	0.00	-	-
001.4711.10.1924 MEDICARE CONTRIBUTIONS	0.00	-	-
TOTAL PERSONNEL & BENEFITS	0.00	0.00	-
<u>OTHER EXPENSES</u>			
001.4711.20.2134 INSURANCE	0.00	-	-
001.4711.20.2145 OFFICE EQUIP MAINTENANCE	0.00	-	-
001.4711.20.2149 TECH REF. & SERVICES	0.00	-	-
001.4711.20.2151 TELETYPE	0.00	-	-
001.4711.20.2152 TRAINING SCHOOLS	0.00	-	-
001.4711.20.2153 TRAVEL EXPENSES	0.00	-	-

001.4711.20.2155	RADIO REPAIR	0.00	-	-
001.4711.20.2171	WORKERS COMPENSATION	0.00	-	-
001.4711.20.2173	TELEPHONE-LD CHGS.	0.00	-	-
001.4711.20.3146	POSTAGE	0.00	-	-
001.4711.20.3153	RADIO MAINTENANCE	80,000.00	80,000.00	80,000.00
001.4711.20.3154	RADIO SYSTEM LOAN	<u>0.00</u>	<u>0.00</u>	-
TOTAL OTHER EXPENSES		80,000.00	80,000.00	80,000.00
SUPPLIES				
001.4711.30.2112	CLOTHING ALLOWANCE	0.00	-	-
001.4711.30.3135	OFFICE SUPPLIES	0.00	-	-
001.4711.30.3136	PARKING AUTHORITY	<u>0.00</u>	-	-
TOTAL SUPPLIES		0.00	<u>0.00</u>	-
TOTAL COMMUNICATIONS/DISPATCH		<u>80,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>

001.4750.10.1523	BONUS/ATTND. BONUS	16,150.00	64.40%	16,150.00	12,032.00	15,000.00
001.4750.10.1902	SOCIAL SECURITY	6,784.00	14.56%	6,784.00	6,240.00	7,200.00
001.4750.10.1903	OVERTIME	88,088.00	29.77%	88,088.00	94,738.46	98,000.00
001.4750.10.1904	TEMPORARY SALARIES	109,411.00	7.44%	109,411.00	50,000.00	64,000.00
001.4750.10.1905	LONGEVITY	23,801.00	52.71%	23,801.00	25,461.00	25,500.00
001.4750.10.1920	EYE-DENTAL-LIFE INS.	52,257.00	51.00%	52,257.00	37,409.00	37,409.00
001.4750.10.1921	HOSPITALIZATION INS.	560,000.00	70.51%	560,000.00	575,000.00	720,000.00
001.4750.10.1924	MEDICARE CONTRIBUTIONS	<u>33,554.00</u>	<u>48.82%</u>	<u>33,554.00</u>	<u>36,386.00</u>	<u>36,386.00</u>
	TOTAL PERSONNEL & BENEFITS	3,127,925.00	54.99%	3,127,925.00	3,128,453.66	3,325,274.79
<u>OTHER EXPENSES</u>						
001.4750.20.2123	ELECTRIC TRAFFIC LIGHTS	30,000.00	61.14%	30,000.00	30,000.00	41,000.00
001.4750.20.2134	INSURANCE	121,371.00	85.20%	121,371.00	115,000.00	140,648.00
001.4750.20.2149	TECH REF. & SERVICES	500.00	325.45%	500.00	500.00	1,500.00
001.4750.20.2153	TRAVEL EXPENSES	500.00	2.34%	500.00	500.00	5,000.00
001.4750.20.2160	STREET LIGHTING	440,000.00	61.12%	440,000.00	450,000.00	486,000.00
001.4750.20.2167	UTILITIES	145,200.00	41.78%	145,200.00	145,200.00	145,000.00
001.4750.20.2171	WORKERS COMPENSATION	60,187.00	25.00%	60,187.00	60,187.00	65,000.00
001.4750.20.2173	TELEPHONE-LD CHGS.	3,755.00	40.43%	3,755.00	3,755.00	4,500.00
001.4750.20.2207	GRASS CONTRACT/HERBICIDE	24,000.00	89.12%	24,000.00	80,000.00	70,000.00
001.4750.20.2221	DOWNTOWN STREETSCAPE MAINT	25,000.00	11.99%	25,000.00	25,000.00	25,000.00
001.4750.20.2234	GRAVE-OPEN & CLOSINGS	8,600.00	53.02%	8,600.00	14,500.00	100,000.00
001.4750.20.3106	FACILITIES-GROUNDS MAINT	90,000.00	127.95%	90,000.00	100,000.00	110,000.00
001.4750.20.3116	EQUIPMENT MAINTENANCE	90,000.00	38.27%	90,000.00	90,000.00	90,000.00
001.4750.20.3121	TRAIL MAINTENANCE	10,000.00	26.53%	10,000.00	10,000.00	10,000.00
001.4750.20.3146	POSTAGE	50.00	0.00%	50.00	50.00	50.00
001.4750.20.3178	TRAFFIC LIGHT MAINT.	14,500.00	0.60%	14,500.00	14,500.00	10,000.00
001.4750.20.3186	WEED & TREE CUTTING	25,000.00	157.08%	25,000.00	80,000.00	50,000.00
001.4750.20.3254	STREET RESURFACING	0.00	0.00%	0.00	-	-
001.4750.20.3260	GPS WIRELESS SERVICE	<u>10,000.00</u>	<u>63.53%</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>12,000.00</u>
	TOTAL OTHER EXPENSES	1,098,663.00	63.39%	1,098,663.00	1,229,192.00	1,365,698.00
<u>SUPPLIES</u>						
001.4750.30.2165	UNIFORM SERVICE	16,000.00	30.87%	16,000.00	17,500.00	18,000.00

001.4750.30.3104	BRIDGE & VIADUCT MAINT.	0.00	0.00%	0.00	0.00	-	-
001.4750.30.3124	GAS-DIESEL-OIL	177,800.00	39.31%	177,800.00	177,800.00	150,000.00	150,000.00
001.4750.30.3133	MISCELLANEOUS MATERIALS	130,000.00	50.42%	130,000.00	130,000.00	130,000.00	130,000.00
001.4750.30.3135	OFFICE SUPPLIES	4,000.00	49.61%	4,000.00	4,000.00	4,000.00	4,000.00
001.4750.30.3137	PARKING METER MAINT.	5,000.00	0.16%	5,000.00	5,000.00	5,000.00	2,500.00
001.4750.30.3138	PAVED STREET MAINTENANCE	60,000.00	49.19%	60,000.00	60,000.00	70,000.00	70,000.00
001.4750.30.3144	POOL MAINTENANCE	55,000.00	3.05%	55,000.00	55,000.00	55,000.00	55,000.00
001.4750.30.3162	SNOW/ICE REMOVAL	150,000.00	38.71%	150,000.00	150,000.00	600,000.00	80,000.00
001.4750.30.3165	STREET MARKS AND SIGNS	28,000.00	54.51%	28,000.00	28,000.00	29,000.00	29,000.00
001.4750.30.3182	UNPAVED STREET MAINT.	40,000.00	9.28%	40,000.00	40,000.00	40,000.00	35,000.00
001.4750.30.3263	APPL. COMM. DRIV. LICENSE	0.00	0.00%	0.00	0.00	-	-
001.4750.30.3264	SAFETY EXPENSE	25,000.00	18.29%	25,000.00	25,000.00	25,000.00	25,000.00
001.4750.30.3267	Storm Sewer Maintenance	55,000.00	69.20%	55,000.00	55,000.00	60,000.00	55,000.00
001.4750.30.3268	Curb & Wall Maintance	0.00	0.00%	0.00	0.00	-	-
001.4750.30.3269	Storm Line State Permit	0.00	0.00%	0.00	0.00	-	-
001.4750.30.3270	Stormwater Management Fees	0.00	#DIV/0!	0.00	0.00	-	-
001.4750.30.3271	Pedestrian Walkways	0.00	0.00%	0.00	0.00	-	-
001.4750.30.3272	Heritage Port Maintenance	10,000.00	39.65%	10,000.00	10,000.00	15,000.00	10,000.00
TOTAL SUPPLIES		755,800.00	39.32%	755,800.00	755,800.00	1,200,500.00	663,500.00
TOTAL STREETS AND HIGHWAYS		<u>4,982,388.00</u>	<u>54.46%</u>	<u>4,982,388.00</u>	<u>4,982,388.00</u>	<u>5,558,145.66</u>	<u>5,354,472.79</u>

001.4750.40.4151 CAPITALOUTLAY
TOTAL CAPITAL OUTLAY

422,125.00
422,125.00

TOTAL STREETS AND HIGHWAYS

5,776,597.79

SUMMARY/IA1
 CITY OF WHEELING
 EXPENSE & BUDGET REPORT
 1/31/2024

001-GENERAL FUND
 DEPARTMENT - CENTRAL GARAGE

58.33%

<u>DEPARTMENTAL EXPENDITURES</u>	<u>CURRENT BUDGET</u>	<u>% YTD BUDGET</u>	<u>CURRENT BUDGET</u>	<u>2024/2025 BUDGET</u>	<u>2025/2026 BUDGET</u>
<u>PERSONNEL & BENEFITS</u>					
001.4754.10.1000 Central Garage Admin Salaries	0.00	0.00%	0.00	-	
001.4754.10.1214 ASSISTANT SUPERINTENDANT	0.00	#DIV/0!	0.00	62,154.31	62,154.31
001.4754.10.1215 VEHICLE MAINT SUPERVISOR	66,259.00	58.85%	66,259.00	68,571.67	70,300.00
001.4754.10.1280 CERTIFICATION PAY	3,328.00	50.48%	3,328.00	3,328.00	3,328.00
001.4754.10.1400 SENIOR EQUIP MECHANIC	247,429.00	55.02%	247,429.00	254,925.00	278,000.00
001.4754.10.1401 VEHICLE MAINTENANCE WORKER	0.00	#DIV/0!	0.00	-	
001.4754.10.1402 EQUIPMENT MECHANIC	120,000.00	84.74%	120,000.00	123,600.00	175,000.00
001.4754.10.1500 ON CALL PAY	0.00	0.00%	0.00	-	18,250.00
001.4754.10.1523 BONUS/ATTND. BONUS	2,925.00	38.46%	2,925.00	2,925.00	2,925.00
001.4754.10.1902 SOCIAL SECURITY	0.00	0.00%	0.00	-	
001.4754.10.1903 OVERTIME	7,502.00	5.59%	7,502.00	7,502.00	7,502.00
001.4754.10.1904 TEMPORARY SALARIES	0.00	0.00%	0.00	-	
001.4754.10.1905 LONGEVITY	5,044.00	59.28%	5,044.00	5,044.00	5,044.00
001.4754.10.1920 EYE-DENTAL-LIFE INS.	4,901.00	102.71%	4,901.00	8,900.00	8,900.00
001.4754.10.1921 HOSPITALIZATION INS.	101,500.00	85.20%	101,500.00	129,000.00	160,000.00
001.4754.10.1924 MEDICARE CONTRIBUTIONS	6,233.00	53.00%	6,233.00	6,233.00	6,233.00
TOTAL PERSONNEL & BENEFITS	565,121.00	66.86%	565,121.00	672,182.98	797,636.31
<u>OTHER EXPENSES</u>					
001.4754.20.2134 INSURANCE	24,205.00	78.22%	24,205.00	24,205.00	25,752.00
001.4754.20.2149 TECH REF. & SERVICES	0.00	0.00%	0.00	-	-
001.4754.20.2155 RADIO REPAIR	2,500.00	94.67%	2,500.00	5,000.00	5,000.00
001.4754.20.2167 UTILITIES	13,800.00	89.53%	13,800.00	30,500.00	25,000.00
001.4754.20.2171 WORKERS COMPENSATION	12,249.00	25.00%	12,249.00	12,249.00	12,249.00
001.4754.20.2173 TELEPHONE-LD CHGS.	0.00	0.00%	0.00	-	-
001.4754.20.3248 TRAINING-SEMINAR EXPENSE	1,052.00	43.14%	1,052.00	1,052.00	1,052.00

TOTAL OTHER EXPENSES		53,806.00	94.08%	53,806.00	73,006.00	69,053.00
<u>SUPPLIES</u>						
001.4754.30.2165	UNIFORM SERVICE	4,190.00	59.31%	4,190.00	4,190.00	4,190.00
001.4754.30.3123	NEW-REPLACE PARTS	350,000.00	55.30%	350,000.00	325,000.00	400,000.00
001.4754.30.3124	GAS-DIESEL-OIL	138,200.00	62.98%	138,200.00	150,000.00	140,000.00
001.4754.30.3135	OFFICE SUPPLIES	817.00	116.21%	817.00	2,000.00	2,000.00
001.4754.30.3177	TOOLS/SHOP SUPPLIES	7,118.00	92.40%	7,118.00	7,118.00	7,118.00
001.4754.30.3187	WV INSPECTION STICKERS	744.00	100.00%	744.00	1,770.00	1,770.00
001.4754.30.3263	APPL. COMM. DRIV. LICENSE	2,200.00	0.00%	2,200.00	2,200.00	2,200.00
001.4754.30.3264	SAFETY EXPENSE	<u>963.00</u>	<u>30.52%</u>	<u>963.00</u>	<u>963.00</u>	<u>963.00</u>
TOTAL SUPPLIES		504,232.00	57.84%	504,232.00	<u>493,241.00</u>	<u>558,241.00</u>
<u>CAPITAL EXPENSES</u>						
001.4754.40.4151	CAPITAL OUTLAYS	<u>38,711.00</u>	<u>114.47%</u>	<u>38,711.00</u>	-	-
TOTAL CAPITAL EXPENSES		38,711.00	114.47%	38,711.00	<u>0.00</u>	-
TOTAL CENTRAL GARAGE		<u><u>1,161,870.00</u></u>	<u><u>65.79%</u></u>	<u><u>1,161,870.00</u></u>	<u><u>1,238,429.98</u></u>	<u><u>1,424,930.31</u></u>

SUMMARYIA1

CITY OF WHEELING

EXPENSE & BUDGET REPORT

1/31/2024

001-GENERAL FUND

DEPARTMENT - SANITATION

	<u>CURRENT</u>	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025-2026</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>DEPARTMENTAL EXPENDITURES</u>				
<u>PERSONNEL & BENEFITS</u>				
001.4800.10.1000 Sanitation Admin Salaries	0.00	0.00	-	
001.4800.10.1206 PUBLIC WORKS DIRECTOR	0.00	0.00	-	
001.4800.10.1232 SOLID WASTE SUPERVISOR	62,912.00	62,912.00	65,284.49	69,100.00
001.4800.10.1481 MAINTENANCE WORKER	229,945.00	229,945.00	236,900.00	450,000.00
001.4800.10.1482 TRUCK DRIVER	175,900.00	175,900.00	180,250.00	175,000.00
001.4800.10.1501 SOLID WASTE RELIEF WKR	0.00	0.00	-	
001.4800.10.1523 BONUS/ATTND. BONUS	5,625.00	5,625.00	1,625.00	1,787.50
001.4800.10.1902 SOCIAL SECURITY	5,021.00	5,021.00	1,957.00	2,152.70
001.4800.10.1903 OVERTIME	66,635.00	66,635.00	61,800.00	61,800.00
001.4800.10.1904 TEMP WORKERS	80,990.00	80,990.00	72,100.00	15,000.00
001.4800.10.1905 LONGEVITY	3,016.00	3,016.00	5,271.00	5,798.10
001.4800.10.1920 EYE-DENTAL-LIFE INS.	7,319.00	7,319.00	9,414.00	10,355.40
001.4800.10.1921 HOSPITALIZATION INS.	167,290.00	167,290.00	150,000.00	180,000.00
001.4800.10.1924 MEDICARE CONTRIBUTIONS	<u>8,797.00</u>	<u>8,797.00</u>	11,110.00	12,221.00
TOTAL PERSONNEL & BENEFITS	813,450.00	813,450.00	<u>795,711.49</u>	<u>983,214.70</u>
<u>OTHER EXPENSES</u>				
001.4800.20.2134 INSURANCE	28,209.00	28,209.00	22,612.00	33,676.10
001.4800.20.2149 TECH REF. & SERVICES	0.00	0.00	617.00	678.70
001.4800.20.2167 UTILITIES	10,700.00	10,700.00	6,243.00	6,867.30
001.4800.20.2171 WORKERS COMPENSATION	12,891.00	12,891.00	17,633.00	19,396.30
001.4800.20.2173 TELEPHONE-LD CHGS.	975.00	975.00	1,024.00	1,126.40

001.4800.20.2176	LEGAL EXPENSES	0.00	0.00		
001.4800.20.3105	BUILDING MAINTENANCE	19,157.00	19,157.00	13,129.00	14,441.90
001.4800.20.3129	LANDFILL MAINTENANCE	30,000.00	30,000.00	41,388.00	10,000.00
001.4800.20.3256	SOLID WASTE DUMPING FEES	600,000.00	600,000.00	595,959.00	575,000.00
001.4800.20.3257	Landfill Sewage	70,300.00	70,300.00	70,760.00	40,000.00
001.4800.20.3258	DUMPSTERS	<u>0.00</u>	<u>0.00</u>	10,000.00	10,000.00
TOTAL OTHER EXPENSES		772,232.00	772,232.00	779,365.00	711,186.70

<u>SUPPLIES</u>					
001.4800.30.2107	BILLING/COLLECTIONS ACCT	80,000.00	80,000.00	80,000.00	80,000.00
001.4800.30.2165	UNIFORM SERVICE	5,315.00	5,315.00	5,315.00	6,000.00
001.4800.30.3124	GAS-DIESEL-OIL	125,800.00	125,800.00	130,000.00	120,000.00
001.4800.30.3135	OFFICE SUPPLIES	2,311.00	2,311.00	2,311.00	5,000.00
001.4800.30.3183	VEHICLE MAINTENANCE	227,700.00	227,700.00	200,000.00	200,000.00
001.4800.30.3264	SAFETY EXPENSE	9,979.00	9,979.00	9,979.00	11,000.00
TOTAL SUPPLIES		451,105.00	451,105.00	427,605.00	422,000.00

<u>CAPITAL EXPENSES</u>					
001.4800.40.4170	SANITATION TRUCK	57,765.00	57,765.00	57,765.00	57,765.00
TOTAL CAPITAL EXPENSES		57,765.00	57,765.00	57,765.00	57,765.00

TOTAL GARBAGE DEPARTMENT		<u>2,094,552.00</u>	<u>2,094,552.00</u>	<u>2,060,446.49</u>	<u>2,174,166.40</u>
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SUMMARY I A

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - RECYCLING CENTER

<u>DEPARTMENTAL EXPENDITURES</u>	<u>CURRENT BUDGET</u>	<u>CURRENT BUDGET</u>	<u>2024/2025 BUDGET</u>	<u>2025-2026 BUDGET</u>
<u>PERSONNEL & BENEFITS</u>				
001.4802.10.1000 Recycling Admin Salaries	0.00	0.00		
001.4802.10.1206 PUBLIC WORKS DIRECTOR	0.00	0.00		
001.4802.10.1441 SOLID WASTE LEADWORKER	0.00	0.00	39,102.02	40,000.00
001.4802.10.1481 MAINTENANCE WORKER	0.00	0.00	325.00	650.00
001.4802.10.1523 BONUS/ATTND. BONUS	0.00	0.00	3,000.00	3,300.00
001.4802.10.1902 SOCIAL SECURITY	0.00	0.00		
001.4802.10.1903 OVERTIME	0.00	0.00		
001.4802.10.1905 LONGEVITY	0.00	0.00	520.00	650.00
001.4802.10.1920 EYE-DENTAL-LIFE INS.	450.00	450.00	473.00	520.30
001.4802.10.1921 HOSPITALIZATION INS.	8,850.00	8,850.00	9,293.00	10,222.30
001.4802.10.1924 MEDICARE CONTRIBUTIONS	0.00	0.00		-
TOTAL PERSONNEL & BENEFITS	9,300.00	9,300.00	52,713.02	55,342.60
<u>OTHER EXPENSES</u>				
001.4802.20.2134 INSURANCE	0.00	0.00	-	-
001.4802.20.2171 WORKERS COMPENSATION	0.00	0.00	-	-
TOTAL OTHER EXPENSES	0.00	0.00	0.00	-
<u>SUPPLIES</u>				
001.4802.30.2165 UNIFORM SERVICE	201.00	201.00		
001.4802.30.3135 OFFICE SUPPLIES	13.00	13.00		
001.4802.30.3183 VEHICLE MAINTENANCE	10,100.00	10,100.00	10,000.00	10,000.00

001.4802.30.3264	SAFETY EXPENSE	205.00	205.00		
001.4802.30.4107	DUMPSTERS	0.00	0.00	10,000.00	10,000.00
001.4802.30.4106	RECYCLING BINS	<u>3,717.00</u>	<u>3,717.00</u>	4,500.00	
TOTAL SUPPLIES		14,236.00	14,236.00	<u>24,500.00</u>	<u>20,000.00</u>
TOTAL RECYCLING CENTER		<u>23,536.00</u>	<u>23,536.00</u>	<u>77,213.02</u>	<u>75,342.60</u>

SUMMARY/A1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - YOUTH PROGRAM

58.33%

<u>DEPARTMENTAL EXPENDITURES</u>	<u>CURRENT</u>	<u>% YTD</u>	<u>BUDGET</u>	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025-2026</u>
	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
PERSONNEL & BENEFITS						
001.4907.10.1900	10,425.00	0.00%		10,425.00	-	10,425.00
001.4907.10.1902	3,298.00	28.18%		3,298.00	-	2,682.00
001.4907.10.1903	0.00	0.00%		0.00	-	
001.4907.10.1904	42,770.00	35.05%		42,770.00	43,260.00	43,260.00
001.4907.10.1911	0.00	#DIV/0!		0.00	-	
001.4907.10.1924	771.00	28.19%		771.00	-	628.00
001.4907.10.4170	0.00	0.00%		0.00	-	
001.4907.10.4171	0.00	0.00%		0.00	-	
TOTAL PERSONNEL & BENEFITS	57,264.00	28.18%		57,264.00	43,260.00	56,995.00
OTHER EXPENSES						
001.4907.20.2167	25,000.00	37.84%		25,000.00	15,000.00	15,000.00
001.4907.20.2207	10,500.00	131.89%		10,500.00	15,000.00	15,000.00
001.4907.20.3111	2,048.00	115.37%		2,048.00	4,294.00	4,294.00
TOTAL OTHER EXPENSES	37,548.00	68.37%		37,548.00	34,294.00	34,294.00
SUPPLIES						
001.4907.30.3110	18,743.00	196.97%		18,743.00	45,434.00	45,434.00
001.4907.30.3150	22,490.00	72.63%		22,490.00	15,500.00	15,500.00
TOTAL SUPPLIES	41,233.00	129.15%		41,233.00	60,934.00	60,934.00
TOTAL YOUTH PROGRAM	136,045.00	69.87%		136,045.00	138,488.00	152,223.00

SUMMARYA1

CITY OF WHEELING
EXPENSE & BUDGET REPORT
1/31/2024

001-GENERAL FUND
DEPARTMENT - RECREATION

	<u>CURRENT</u>	<u>CURRENT</u>	<u>2024/2025</u>	<u>2025/2026</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>PERSONNEL & BENEFITS</u>				
001.4908.10.1000 Recreation Admin Salaries	0.00	0.00	-	-
001.4908.10.1228 REC. CENTER ASSOCIATE	26,895.00	26,895.00	-	-
001.4908.10.1229 REC. PROGRAM COORDINATOR	38,992.00	38,992.00	27,701.85	27,701.85
001.4908.10.1230 REC DIRECTOR	66,950.00	66,950.00	72,100.00	72,100.00
001.4908.10.1231 ATHLETIC COORDINATOR	0.00	0.00	41,365.83	41,365.83
001.4908.10.1317 SENIOR STAFF ASSOCIATE	0.00	0.00	-	-
001.4908.10.1318 ADMINISTRATIVE ASSISTANT	41,609.00	41,609.00	45,172.67	45,172.67
001.4908.10.1324 STAFF ASSOCIATE	0.00	0.00	-	-
001.4908.10.1333 EVENT COORDINATOR	42,500.00	42,500.00	45,088.25	45,088.25
001.4908.10.1523 BONUS/ATTND. BONUS	2,700.00	2,700.00	2,700.00	2,700.00
001.4908.10.1902 SOCIAL SECURITY	17,670.00	17,670.00	17,670.00	17,670.00
001.4908.10.1903 OVERTIME	0.00	0.00	4,000.00	7,000.00
001.4908.10.1904 TEMPORARY SALARIES	245,000.00	245,000.00	257,611.00	257,611.00
001.4908.10.1905 LONGEVITY	0.00	0.00	312.00	312.00
001.4908.10.1920 EYE-DENTAL-LIFE INS.	2,186.00	2,186.00	2,186.00	2,186.00
001.4908.10.1921 HOSPITALIZATION INS.	40,654.00	40,654.00	40,654.00	40,654.00
001.4908.10.1924 MEDICARE CONTRIBUTIONS	7,184.00	7,184.00	7,184.00	7,184.00
001.4908.10.1990 CDBG Reimbursement	0.00	0.00	-	-
TOTAL PERSONNEL & BENEFITS	532,340.00	532,340.00	563,745.60	566,745.60
<u>OTHER EXPENSES</u>				
001.4908.20.2105 LEAGUE OFFICIALS	41,000.00	41,000.00	41,000.00	41,000.00

001.4908.20.2134	INSURANCE	11,157.00	11,157.00	11,157.00	8,915.00
001.4908.20.2138	MEMBERSHIPS	500.00	500.00	500.00	500.00
001.4908.20.2144	PUB-ADVERTISING EXP	1,300.00	1,300.00	1,300.00	1,300.00
001.4908.20.2145	OFFICE EQUIP MAINTENANCE	1,320.00	1,320.00	1,320.00	1,320.00
001.4908.20.2147	OFFICE RENT	0.00	0.00		
001.4908.20.2153	TRAVEL EXPENSES	2,500.00	2,500.00	2,500.00	2,500.00
001.4908.20.2167	UTILITIES	23,700.00	23,700.00	110,000.00	110,000.00
001.4908.20.2171	WORKERS COMPENSATION	5,966.00	5,966.00	5,966.00	5,966.00
001.4908.20.2173	TELEPHONE-LD CHGS.	10,500.00	10,500.00	10,500.00	10,500.00
001.4908.20.2189	GRANT SERVICE NELSON JORDAN	0.00	0.00		
001.4908.20.3111	CONSUMER SALES TAX	2,393.00	2,393.00	2,980.38	2,980.38
001.4908.20.3146	POSTAGE	<u>500.00</u>	<u>500.00</u>	500.00	500.00
	TOTAL OTHER EXPENSES	100,836.00	100,836.00	<u>187,723.38</u>	<u>185,481.38</u>
<u>SUPPLIES</u>					
001.4908.30.2198	COMPUTER APPLICATIONS	3,000.00	3,000.00	12,500.00	12,500.00
001.4908.30.3103	ATHLETIC SUPPLIES	5,838.00	5,838.00	5,838.00	5,838.00
001.4908.30.3110	CONCESSION SUPPLIES	35,099.00	35,099.00	45,434.00	45,434.00
001.4908.30.3127	JORDAN CENTER SUPPLIES	1,988.00	1,988.00	2,584.00	2,584.00
001.4908.30.3132	MEDICAL SUPPLIES	1,022.00	1,022.00	2,022.00	2,022.00
001.4908.30.3135	OFFICE SUPPLIES	3,000.00	3,000.00	3,000.00	3,000.00
001.4908.30.3149	PRIZES & AWARDS	2,500.00	2,500.00	2,500.00	2,500.00
001.4908.30.3150	PROGRAM SUPPLIES	<u>35,000.00</u>	35,000.00	35,000.00	40,000.00
001.4908.30.3183	VEHICLE MAINTNENACE	0.00	0.00	3,000.00	3,000.00
001.4908.20.3106	BUILDING AND GROUNDS MAIN	<u>500.00</u>	<u>500.00</u>	5,000.00	5,000.00
	TOTAL SUPPLIES	87,447.00	87,447.00	<u>116,878.00</u>	<u>121,878.00</u>
001.4908.40.4151	CAPITAL OUTLAYS				310,294.00
					<u>310,294.00</u>
	TOTAL RECREATION	<u>720,623.00</u>	<u>720,623.00</u>	<u>868,346.98</u>	<u>1,184,398.98</u>

1/31/2024

001-GENERAL FUND
DEPARTMENT - GENERAL GOVERNMENT

% OF YEAR COMPLETED 58.33%

<u>DEPARTMENTAL EXPENDITURES</u>		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET	CURRENT BUDGET	2024/2025 BUDGET
<u>CAPITAL EXPENSES</u>									
001.4975.40.9057	Recreation Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9058	WEBSITE	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9059	BEAUTIFICATION	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9060	LIGHTS - PIG PATH	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9061	SECURITY CAMERAS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9077	Energy Project Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9078	HR Software	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9079	City Migr Vehicle 2014	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9080	Lifts	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9081	Office Renovations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9082	Tractor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9083	Demolition	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9084	Facade Upgrades	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0
001.4975.40.9085	MAIN STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0
<u>TOTAL CAPITAL EXPENSES</u>		0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00
<u>CONTRIBUTIONS</u>									
001.4975.50.5600	OVADC	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	-
001.4975.50.5601	Tree Commission	20,000.00	4.00	2,006.00	0.00	17,994.00	10.03%	20,000.00	10,000.00
001.4975.50.5602	GWSEA	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	-
001.4975.50.5603	Grow Ohio Valley	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	-
001.4975.50.5604	Urban 3	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	-
001.4975.50.5605	ARTS & CULTURAL COMMISSION	45,000.00	0.00	0.00	0.00	45,000.00	0.00%	45,000.00	40,000.00
<u>TOTAL CONTRIBUTIONS</u>		65,000.00	4.00	2,006.00	0.00	62,994.00	3.09%	65,000.00	50,000.00
<u>TOTAL GENERAL GOVERNMENT</u>		65,000.00	4.00	2,006.00	0.00	62,994.00	3.09%	65,000.00	50,000.00

**PROPOSED FY 2025-26
COAL SEVERANCE
BUDGET**



002- COAL SEVERANCE
INCOME AND EXPENSE REPORT

BUDGET
STATE

2025-2026 PROJECTED

COAL SEVERANCE BUDGETED INCOME

ACCT. #	DESCRIPTION	
002-3310-01	COAL SEVERANCE TAX	100,000.00
TOTAL COAL SEVERANCE INCOME		100,000.00

COAL SEVERANCE BUDGETED EXPENSES

002-4412.50.2263	WHEELING SYMPHONY SOCIETY	30,000.00
002-4412.50.2264	OHIO COUNTY HEALTH BOARD	20,000.00
002-4412.50.5001	GENERAL GOVERNMENT EXPENSES	50,000.00
TOTAL COAL SEVERANCE PROJECTED EXPENSES		100,000.00