

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

April 30, 2023



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. Adams", is written over a horizontal line.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending April 30, 2023

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<u>Fund / Description</u>	<u>Collections April 2023</u>	<u>Withdrawals April 2023</u>	<u>YTD Balance April 2023</u>	<u>YTD Balance April 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	13,165,747.55	7,479,262.47	22,855,754.70	20,316,189.75	12.50
002 Coal Severance Tax	50,951.23	46,644.00	4,316.60	5,205.77	-17.08
003 Municipal Stabilization	78,318.65	0.00	19,725,268.20	20,578,506.56	-4.15
007 Business Improvement Dist Fund	480.09	6,259.15	9,747.43	44,480.22	-78.09
009 Community Development	278,077.10	276,395.14	1,951.96	1,821.70	7.15
014 IT Infrastructure	6,232.72	1,400.00	1,569,486.27	1,002,531.57	56.55
015 Charleston Land Reuse	2,343.30	685.00	184,970.28	209,362.27	-11.65
017 Project West Invest	2.32	0.00	582.65	564.58	3.20
018 Planning Grant	275.99	0.00	69,510.22	0.01	69,510.22
019 Tourism & Promotions	2,613.92	0.00	658,339.77	443,084.72	48.58
020 Business Development	3,778.52	49,363.22	930,562.99	1,075,942.53	-13.51
021 Community Participation	62.09	0.00	15,637.76	49,660.69	-68.51
024 LGBTQ Working Group	5.17	0.00	1,301.97	484.51	168.72
026 Uniform Pension Reserve Fund	3,320,221.79	558,378.00	36,570,874.49	30,501,484.35	19.90
035 Municipal Beautification	436.28	0.00	109,882.58	32,811.10	234.89
036 Special Demolition	95.27	0.00	23,995.57	8,203.11	192.52
037 Sister Cities	113.22	0.00	28,514.47	27,630.33	3.20
038 Solid Waste	305,108.18	96,887.43	1,142,590.85	1,187,668.43	-3.80
039 Waste Disposal	92,987.40	41,641.40	51,346.00	0.00	100.00
040 Landfill Closure	27,011.47	0.00	4,182,699.32	3,931,777.10	6.38
041 Police Contributions	457.02	345.60	114,885.36	17,050.90	573.78
042 Police Evidence	2,477.67	3,696.81	622,745.04	731,695.87	-14.89
043 Forfeited Funds	4,161.84	3,851.18	803,223.45	491,388.44	63.46
044 Municipal Court	41,848.50	49,323.00	283,594.49	321,073.85	-11.67
045 Homeland Security	208,266.05	773.80	304,641.80	116,439.49	161.63
046 Home-ARP Inv Trust Fund	28,003.72	28,000.00	4.18	0.00	100.00
047 Health Insurance Reserves	25,611.83	0.00	6,450,571.40	6,250,585.97	3.20
048 Wayfinding Commission	71.30	0.00	17,956.30	21,264.36	-15.56
049 Live On The Levee	41,070.32	9,500.00	39,410.37	9,091.00	333.51
073 American Rescue Plan	111,951.94	471,131.90	27,139,683.71	17,922,302.43	51.43
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	70,161.98	69,906.29	6,150.80	19,406.15	-68.30
085 Firefighters Assistance Grant	0.00	0.00	77.08	77.08	0.00
088 SBA Riverfront Project Donation Account	0.00	0.00	9.18	9.18	0.00
088 SBA Riverfront Project Grant Account	0.00	0.00	10,167.71	10,167.71	0.00
095 Police Grants	25,793.39	11,043.94	526,740.21	290,147.11	81.54
096 Historic Preservation	0.00	0.00	0.00	251.77	-100.00
097 C.A.R.E.	30,087.62	21,566.52	22,903.71	0.00	100.00
099 Public Arts Grant	0.00	0.00	216,853.42	192,369.42	12.73
100 Sinking Fund	8,278.07	0.00	2,084,908.40	2,023,490.11	3.04
200 Infrastructure	629.63	0.00	158,579.68	153,686.70	3.18
214 Civic Center Capital Improvement	835.20	0.00	210,353.36	180,963.74	16.24
215 Municipal Auditorium Capital Improvement	1,026.77	0.00	258,602.47	243,497.07	6.20
220 General Maintenance	164,036.80	1,119,772.17	2,099,540.33	3,630,200.20	-42.16
221 City Service Fee Capital Project	2,265.99	6,362.85	569,437.37	1,432,068.78	-60.24
222 Facilities Maintenance	8,520.77	20,778.86	2,132,103.31	1,532,125.30	39.16
223 Green Initiative Fund	1,023.71	0.00	257,829.85	0.00	100.00
224 Sidewalk Improvement Fund	1,023.62	0.00	257,808.68	0.00	100.00
252 Public Safety Center	23,500.00	0.00	23,500.00	0.00	100.00
255 Ballpark Maintenance	393.60	0.00	99,130.43	90,902.42	9.05
402 Civic Center Revenue	801,061.20	580,721.98	391,793.85	118,658.02	230.19
406 Parking System Revenue	218,676.09	132,731.08	5,860,281.78	5,566,401.18	5.28
426 Parking Operation and Maintenance	13,511.86	0.00	3,403,086.16	2,783,714.90	22.25
427 Civic Center TIF Project	2,036.78	0.00	512,982.02	493,441.12	3.96
900 M - DENT	6,862.26	28,549.14	696,429.06	536,794.82	29.74
901 Pending Forfeiture	4,085.03	0.00	1,028,852.20	1,183,484.22	-13.07
Working Cash Advance Fund	0.00	0.00	44,425.00	32,925.00	34.93
Total All Funds	19,182,592.82	11,114,970.93	144,963,389.53	125,989,876.90	15.06

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	21,143,991.73
002 Coal Severance Tax	4,316.60
003 Municipal Stabilization	19,725,268.20
007 Business Improvement Dist Fund	9,747.43
009 Community Development	1,951.96
014 IT Infrastrucrure	1,569,486.27
015 Charleston Land Reuse	184,970.28
017 Project West Invest	582.65
018 Planning Grant	69,510.22
019 Tourism & Promotions	658,339.77
020 Business Development	930,562.99
021 Community Participation	15,637.76
024 LGBTQ Working Group	1,301.97
026 Uniform Pension Reserve Fund	3,978,596.31
035 Municipal Beautification	109,882.58
036 Special Demolition	23,995.57
037 Sister Cities	28,514.47
038 Solid Waste	1,133,891.06
039 Waste Disposal	51,346.00
040 Landfill Closure	92,144.17
041 Police Contributions	114,885.36
042 Police Evidence	622,745.04
043 Forfeited Funds	803,223.45
044 Municipal Court	281,121.49
045 Homeland Security	304,641.80
046 Home-ARP Inv Trust Fund	4.18
047 Health Insurance Reserves	6,450,571.40
048 Wayfinding Commission	17,956.30
049 Live On The Levee	39,410.37
073 American Rescue Plan	281,382.92
080 Human Rights	176,793.29
081 Home Program	6,150.80
085 Firefighters Assistance Grant	77.08
088 SBA Riverfront Project Donation Account	9.18
088 SBA Riverfront Project Grant Account	10,167.71
095 Police Grants	526,740.21
097 C.A.R.E.	22,903.71
099 Public Arts Grant	216,853.42
100 Sinking Fund	2,084,908.40
200 Infrastructure	158,579.68
214 Civic Center Capital Improvement	210,353.36
215 Municipal Auditorium Capital Improvement	258,602.47
220 General Maintenance	2,099,540.33
221 City Service Fee Capital Project	569,437.37
222 Facilities Maintenance	2,132,103.31
223 Green Initiative Fund	257,829.85
224 Sidewalk Improvement Program	257,808.68
252 Public Safety Center	23,500.00
255 Ballpark Maintenance	99,130.43
402 Civic Center Revenue	391,793.85
406 Parking System Revenue	5,846,779.97
426 Parking Operation and Maintenance	3,403,086.16
427 Civic Center TIF Project	512,982.02
900 M - DENT	696,429.06
901 Pending Forfeiture	1,028,852.20
Total Bank Statement Balances All Funds	79,641,392.84

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool)	0.471%	24,537,908.56
Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.010%	8,054,369.62
Fund 040 Landfill Closure (Money Market Bond Pool)	5.010%	4,090,555.15
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.010%	26,858,300.79

Working Cash Advance Fund 44,425.00

Cash on hand and in transit

General Fund	1,701,710.96
Solid Waste	8,699.79
Municipal Court	2,473.00
Parking Revenue	18,784.75

Bad Checks

General Fund	1,171.16
Parking	85.00

Interest earned not received 8,890.85

Total - Other 65,327,374.63

Grand Total - All Funds 144,968,767.47

Other Adjustments

Parking is over due to coin deposit in transit	-5,217.94
Parking is over due to chargeback in transit	-160.00
Parking is short due to deposit into wrong account	10.00
General Fund is over due to deposit into wrong account	-10.00

Total All Funds

144,963,389.53

<u>Fund / Description</u>	Total Collections <u>April 2023</u>	Total Collections <u>YTD 2021 / 2022</u>	Total Collections <u>YTD 2022 / 2023</u>	% Increase / Decrease
001 General Fund	13,165,747.55	96,157,367.90	102,253,955.23	6.34
002 Coal Severance Tax	50,951.23	155,694.02	236,246.83	51.74
003 Municipal Stabilization	78,318.65	17,131.37	580,026.91	3,285.76
007 Business Improvement Dist Fund	480.09	44,480.22	77,858.04	75.04
009 Community Development	278,077.10	1,917,535.14	1,750,519.48	-8.71
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	6,232.72	863.53	46,535.76	5,289.01
015 Charleston Land Reuse	2,343.30	36,750.42	13,594.33	-63.01
017 Project West Invest	2.32	0.47	17.13	3,544.68
018 Planning Grant	275.99	71.89	184,296.07	256,258.42
019 Tourism & Promotions	2,613.92	380.24	19,768.63	5,098.99
020 Business Development	3,778.52	1,024.13	32,128.13	3,037.11
021 Community Participation	62.09	51.90	898.08	1,630.40
024 LGBTQ Working Group	5.17	0.40	38.29	9,472.50
026 Uniform Pension Reserve Fund	3,320,221.79	11,293,117.98	12,503,103.45	10.71
035 Municipal Beautification	436.28	27.31	3,741.29	13,599.34
036 Special Demolition	95.27	19,847.18	7,246.94	-63.49
037 Sister Cities	113.22	23.00	838.48	3,545.57
038 Solid Waste	305,108.18	3,660,917.89	3,641,794.08	-0.52
039 Waste Disposal	92,987.40	228,701.60	807,168.40	252.94
040 Landfill Closure	27,011.47	392,504.22	222,741.94	-43.25
041 Police Contributions	457.02	2,012.90	11,321.32	462.44
042 Police Evidence	2,477.67	693.19	18,832.66	2,616.81
043 Forfeited Funds	4,161.84	145,022.93	336,234.58	131.85
044 Municipal Court	41,848.50	464,361.66	362,944.59	-21.84
045 Homeland Security	208,266.05	221,600.45	609,460.00	175.03
046 Home ARP Inv Trust Fund	28,003.72	1,643.68	28,860.63	1,655.85
047 Health Insurance Reserves	25,611.83	5,203.54	189,680.82	3,545.23
048 Wayfinding Commission	71.30	17.70	539.75	2,949.44
049 Live On The Levee	41,070.32	115,024.31	89,927.78	-21.82
073 American Rescue Plan	111,951.94	20,770.69	937,569.48	4,413.91
081 Home Program	70,161.98	229,205.28	960,515.56	319.06
090 Byrne Justice	0.00	0.00	83,681.87	100.00
091 Byrne Justice	0.00	239,467.80	0.00	-100.00
094 Byrne Justice	0.00	48,033.74	20,182.96	-57.98
095 Police Grant	25,793.39	345,227.94	448,011.85	29.77
096 Historic Preservation	0.00	1,400.00	0.00	-100.00
097 C.A.R.E	30,087.62	0.00	60,150.93	100.00
099 Public Arts Grant	0.00	30,000.00	10,000.00	-66.67
100 Sinking Fund	8,278.07	2,382.45	61,374.08	2,476.09
200 Infrastructure Fund	629.63	127.94	4,639.61	3,526.40
214 Civic Center Capital Improvement	835.20	94,423.07	256,715.71	171.88
215 Municipal Auditorium Capital Improvement	1,026.77	74,830.27	39,505.98	-47.21
220 General Maintenance	164,036.80	2,560,106.92	6,841,127.55	167.22
221 City Service Fee Capital Project	2,265.99	176,596.74	1,627,168.20	821.40
222 Facilities Maintenance	8,520.77	7,984.17	682,438.24	8,447.39
223 Green Initiative Fund	1,023.71	0.00	7,581.56	100.00
224 Sidewalk Improvement Program	1,023.62	0.00	7,580.93	100.00
252 Public Safety Center	23,500.00	0.00	23,500.00	100.00
255 Ballpark Maintenance	393.60	76.39	2,914.96	3,715.89
402 Civic Center Revenue	801,061.20	5,049,741.09	6,172,183.32	22.23
406 Parking Revenue	218,676.09	2,167,692.23	2,210,649.15	1.98
426 Parking Operation and Maintenance	13,511.86	2,343.88	100,171.81	4,173.76
427 Civic Center TIF Project	2,036.78	66,684.56	17,696.86	-73.46
900 M - DENT	6,862.26	219,754.43	682,612.49	210.63
901 Pending Forfeiture	4,085.03	289,619.20	33,645.96	-88.38
Total Receipts - All Funds	19,182,592.82	126,531,519.58	145,321,938.68	14.85

Fund / Description	Total	Total	Total	%
	Withdrawals <u>April 2023</u>	Withdrawals <u>YTD 2021 / 2022</u>	Withdrawals <u>YTD 2022 / 2023</u>	Increase / Decrease
001 General Fund	7,479,262.47	82,925,245.36	92,970,903.44	12.11
002 Coal Severance Tax	46,644.00	150,526.00	231,936.00	54.08
007 Business Improvement Dist Fund	6,259.15	0.00	117,737.26	100.00
009 Community Development	276,395.14	1,922,009.30	1,774,069.33	-7.70
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	1,400.00	39,857.50	42,271.76	100.00
015 Charleston Land Reuse	685.00	75,278.80	29,674.96	100.00
018 Planning Grant	0.00	3,500.00	114,786.24	3,179.61
019 Tourism & Promotions	0.00	47,800.00	73,202.50	53.14
020 Business Development	49,363.22	307,158.07	449,602.85	100.00
021 Community Participation	0.00	19,000.00	33,000.00	73.68
026 Uniform Pension Reserve Fund	558,378.00	5,001,836.00	5,905,272.00	18.06
035 Municipal Beautification	0.00	0.00	26,854.75	100.00
036 Special Demolition	0.00	33,000.00	0.00	-100.00
038 Solid Waste	96,887.43	2,624,973.06	2,764,450.52	5.31
039 Waste Disposal	41,641.40	228,701.60	755,822.40	230.48
041 Police Contribution	345.60	0.00	16,347.25	100.00
042 Police Evidence	3,696.81	231,213.00	115,598.50	-50.00
043 Forfeited Funds	3,851.18	65,274.31	83,161.28	27.40
044 Municipal Court	49,323.00	420,661.62	364,980.89	-13.24
045 Homeland Security	773.80	105,160.96	328,488.44	212.37
046 Home ARP Inv Trust Fund	28,000.00	1,643.68	28,856.80	1,655.62
048 Wayfinding Commission	0.00	0.00	3,882.95	100.00
049 Live On The Levee	9,500.00	127,553.87	98,019.30	-23.15
073 American Rescue Plan	471,131.90	500,000.00	9,347,326.02	1,769.47
074 Slack Plaza	0.00	12,639.20	0.00	-100.00
081 Home Program	69,906.29	247,232.67	974,774.74	294.27
090 Byrne Justice	0.00	0.00	83,799.87	100.00
091 Byrne Justice	0.00	239,467.80	0.00	-100.00
094 Byrne Justice	0.00	48,834.10	20,182.96	-58.67
095 Police Grants	11,043.94	103,816.16	194,825.43	87.66
096 Historic Preservation	0.00	13,233.23	0.00	-100.00
097 C.A.R.E.	21,566.52	0.00	37,247.22	100.00
099 Public Arts Grant	0.00	16,544.92	10,000.00	-39.56
100 Sinking Fund	0.00	2,003,300.00	3,300.00	-99.84
214 Civic Center Capital Improvement	0.00	317,600.93	180,014.12	-43.32
215 Municipal Auditorium Capital Improvemen	0.00	0.00	24,802.00	100.00
220 General Maintenance	1,119,772.17	3,618,891.82	8,766,081.89	142.23
221 City Service Fee Capital Improvement	6,362.85	3,292,060.04	5,090,702.86	54.64
222 Facilities Maintenance	20,778.86	144,934.57	584,631.65	303.38
255 Ballpark Maintenance	0.00	1,501.50	0.00	-100.00
402 Civic Center Revenue	580,721.98	4,990,781.46	6,037,081.67	20.96
406 Parking System Revenue	132,731.08	1,305,598.29	1,348,198.20	3.26
426 Parking Operation and Maintenance	0.00	34,566.85	27,768.05	-19.67
900 M - DENT	28,549.14	322,975.85	568,138.91	75.91
901 Pending Forfeiture	0.00	288,093.25	716,552.64	148.72
Total Withdrawals - All Funds	11,114,970.93	111,855,445.39	140,344,347.65	25.47

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>April 2023</u>	<u>YTD 2021 / 2022</u>	<u>YTD 2022 / 2023</u>	<u>Dec</u>
Current Levy - Expense	488,332.95	1,385,854.52	1,416,368.26	2.20
Current Levy - Utilities	197,885.02	575,911.29	283,668.24	-50.74
Current Levy - Current Year	908,483.50	9,175,194.80	9,268,385.03	1.02
Current Levy - 1ST Year	13,630.44	651,082.57	510,004.94	-21.67
Current Levy - 2ND Year	1,590.09	22,233.46	14,494.69	-34.81
Current Levy - Supplementals	310,747.62	87,782.05	391,120.49	345.56
5th Year	0.00	0.00	7,240.94	100.00
Excess Levy	402,193.83	4,276,891.00	3,998,199.06	-6.52
Oil & Gas	0.00	90,152.75	284,162.91	215.20
Utility Tax	320,267.32	2,343,444.91	2,203,960.72	-5.95
Gross Sales - Current Year	7,443,021.47	46,299,585.80	43,614,287.56	-5.80
Settlements	17,414.03	0.00	17,414.03	100.00
Consumer Sales (Liquor & Wine)	282,520.05	1,052,191.68	1,046,846.83	-0.51
Animal Control Revenue	199.80	5,726.70	5,039.33	-12.00
Hotel / Motel Tax	302,576.99	2,139,662.19	2,170,348.52	1.43
Hotel / Motel Penalties	0.00	0.00	118,056.51	100.00
Amusement Tax	17,731.81	188,539.86	189,683.61	0.61
Loading Zone Fees	7,600.00	16,400.00	18,450.00	12.50
License - General Store	1,685.00	70,408.80	56,575.00	-19.65
Building Permit Fees	39,584.75	512,413.76	280,200.76	-45.32
Excavation Permit Fees	0.00	696.00	320.00	-54.02
Permits - Misc.	80.00	4,515.00	1,950.00	-56.81
Permits - Street Vendors	340.00	2,020.00	1,500.00	-25.74
Franchise Fees (CATV)	0.00	505,555.19	430,312.67	-14.88
Inspection Fees - Signs	223.00	5,661.90	4,233.59	-25.23
Inspection Fees - Plumbing	442.50	12,845.50	14,015.50	9.11
Inspection Fees - Heating	1,040.50	16,302.00	12,734.00	-21.89
Building Inspector - Elec. Fees	1,342.50	25,995.00	21,815.25	-16.08
Vacant Property AR	1,000.00	14,569.00	12,200.00	-16.26
International Registration Plan Fees	170,002.75	423,835.51	426,222.43	0.56
Liquor & Wine License	0.00	44,250.00	28,625.00	-35.31
Cemetery Revenue	3,966.00	44,100.00	14,166.00	-67.88
Cemetery Professional Services	3,900.00	78,925.10	40,325.00	-48.91
Cemetery Vault Setting	300.00	5,250.00	2,700.00	-48.57
Cemetery Memorial (monument)	0.00	20,527.00	14,106.73	-31.28
Cemetery Memorial Setting	288.00	20,171.00	12,310.53	-38.97
Cemetery Miscellaneous	300.00	17,500.00	9,297.32	-46.87
Dog Fee	0.00	100.00	50.00	-50.00
Parks & Recreation	2,455.00	34,507.49	51,866.29	50.30
City Service Fee	760,336.87	8,227,423.40	5,389,560.18	-34.49
Rents - Auditorium	0.00	4,911.00	0.00	-100.00
Rents - Other	17,839.97	63,455.63	123,002.44	93.84
Ball Park Rent, Concessions, Leases	0.00	240,000.00	200,640.22	-16.40
Rent Concessions, Lease, Landfill	13,972.15	253,777.73	234,442.37	-7.62
Jail Fees	0.00	1,477.16	4,585.48	210.43
Plan Review Fee	866.82	57,486.43	25,174.75	-56.21
Fire Service Fees - Current	124,772.36	1,612,272.41	1,397,124.04	-13.34
Municipal Fee Court Cost	0.00	0.00	12,658.33	100.00

General Accounts	Total	Total	Total	%
	Receipts	Receipts	Receipts	Inc
	March 2023	YTD 2021 / 2022	YTD 2022 / 2023	Dec
Planning Zoning Enforcement Fees	250.00	2,645.00	2,010.00	-24.01
Planning Permit Application Fees	0.00	1,300.00	100.00	-92.31
Small Wireless Facilities Permits	50.00	425.00	400.00	-5.88
Street Fees / Closure	20.00	9,285.00	4,409.29	-52.51
Capital Improvement Fees	0.00	5.00	0.00	-100.00
Processing Fees	155.75	5.00	190.75	3,715.00
Returned Check Fees	16.25	402.00	349.88	-12.97
Ambulance Levy	0.00	2,821,295.38	2,374,913.17	-15.82
Ambulance Fees - Non Resident	0.00	4,500.00	70,400.50	1,464.46
Ambulance Fees - Resident	33,712.16	2,444,802.33	2,124,669.10	-13.09
Contributions from other Entities	0.00	0.00	1,000.00	100.00
Contributions for Carriage Trail	0.00	55,009.05	41,482.83	-24.59
Contributions TGKVF-KVCOP	0.00	93,901.66	27,500.00	-70.71
Contributions from AARP	0.00	4,010.00	3,510.00	-12.47
Transfer from Other Funds	0.00	66,000.00	0.00	-100.00
Transfer from INC. Fund	0.00	1,750,000.00	1,875,000.00	7.14
Transfer from Municipal Stabilization	0.00	19,223.00	27,626.30	43.71
Police Fines Court Cost	20,949.00	199,029.52	149,072.99	-25.10
Police Fines Training	1,420.00	12,005.00	14,426.00	20.17
Transfer In From Uniform Pension Reserve	558,378.00	4,982,527.00	5,320,585.00	6.78
Charges - Comm Development	81,177.02	415,122.60	417,204.81	0.50
General Fund Construction and Parking	0.00	28,131.57	13,958.90	-50.38
Payment In Lieu of Taxes	68,430.48	0.00	68,430.48	100.00
Gaming Income	18,210.25	202,474.74	144,607.46	-28.58
Aerial Map Copy Fees	0.00	0.00	30.00	100.00
Interest on Investments	86,126.94	13,712.31	614,681.96	4,382.70
Reimbursements	22,756.22	135,711.73	78,530.27	-42.13
Reimbursements Police Wages	9,335.86	27,724.99	70,064.71	152.71
Reimbursements F & P Pension	0.00	0.00	1,500.00	100.00
Reimbursements Fire Wages	2,132.87	6,687.43	11,717.97	75.22
Reimbursements AHIDTA	18,039.43	88,994.37	111,741.32	25.56
QRT Federal	49,217.02	90,724.96	112,087.84	23.55
Reimbursements CDBG	0.00	9,446.16	0.00	-100.00
Sale of Fixed Assets & City Property	47,685.00	163,320.98	71,188.00	-56.41
Insurance Claims	0.00	71,416.80	333,619.86	367.14
Election Filing Fees	0.00	9,990.00	140.00	-98.60
Recycling Revenue	0.00	14,232.95	14,336.10	0.72
Video Lottery Revenue	18,437.43	162,395.11	143,595.48	-11.58
Misc. Revenue	16,713.72	4,221.98	24,686.41	484.71
Building Inspector Reports	0.00	0.00	500.00	100.00
Accident Reports	1,240.00	21,260.00	17,510.00	-17.64
Over / Short Cash	0.00	1.00	1.13	13.00
P Card Rebate	0.00	1,857.66	3,309.08	78.13
Misc Sale of Assets	253.26	0.00	2,021.78	100.00
General Ledger (see page 8)	158,701.25	3,154,342.63	2,026,772.99	-35.75
Expenditure Credits (see page 9)	93,406.55	1,855,261.13	2,578,302.56	38.97
Total - General Fund Collections	13,165,747.55	99,575,006.63	93,278,630.47	-6.32

FUND / DESCRIPTION	Total Interest <u>April 2023</u>	YTD Interest <u>2021 / 2022</u>	YTD Interest <u>2022 / 2023</u>	% Inc <u>Dec</u>
001 General Fund	86,126.94	11,714.84	652,022.21	5,465.78
003 Municipal Stabilization	78,318.65	15,383.91	580,026.91	3,670.35
007 Business Improvement Dist Fund	51.93	2.57	845.07	32,782.10
014 IT Infrastructure	6,232.72	776.25	46,535.76	5,894.94
015 Charleston Land Reuse	731.32	168.89	5,580.68	3,204.33
017 Project West Invest	2.32	0.42	17.13	3,978.57
018 Planning Grant	275.99	0.01	1,596.07	15,960,600.00
019 Tourism & Promotions	2,613.92	342.60	19,768.63	5,670.18
020 Business Development	3,778.52	929.71	32,128.13	3,355.72
021 Community Participation	62.09	47.15	898.08	1,804.73
024 LGBTQ Working Group	5.17	0.36	38.29	10,536.11
026 Uniform Pension Reserve Fund	12,720.24	1,468.60	210,071.57	14,204.21
035 Municipal Beautification	436.28	24.53	3,741.29	15,151.90
036 Special Demolition	95.27	12.82	694.62	5,318.25
037 Sister Cities	113.22	20.65	838.48	3,960.44
038 Solid Waste	4,122.99	440.87	20,722.14	4,600.28
040 Landfill Closure	996.11	661.02	27,645.71	4,082.28
041 Police Contributions	457.02	11.46	3,421.32	29,754.45
042 Police Evidence	2,477.67	627.72	18,832.66	2,900.17
043 Forfeited Funds	3,195.59	319.07	23,575.09	7,288.69
046 Home ARP Investment Trust Fund	3.72	0.00	4.18	100.00
047 Health Insurance	25,611.83	4,672.76	189,680.82	3,959.29
048 Wayfinding Commission	71.30	15.89	539.75	3,296.79
049 Live On The Levee	70.32	12.52	324.78	2,494.09
073 American Rescue Plan	1,746.37	1,755.71	29,226.86	1,564.67
081 Home Program	33.08	12.00	295.70	2,364.17
097 C.A.R.E.	87.62	0.00	150.93	100.00
100 Sinking Fund	8,278.07	2,210.62	61,374.08	2,676.33
200 Infrastructure	629.63	114.89	4,639.61	3,938.31
214 Civic Center Capital Improvement	835.20	259.25	6,643.71	2,462.67
215 Municipal Auditorium Capital Impv.	1,026.77	135.09	7,578.48	5,509.95
220 General Maintenance	9,716.30	3,163.53	115,807.05	3,560.69
221 City Service Capital Project	2,265.99	1,783.08	36,266.02	1,933.90
222 Facilities Maintenance	8,520.77	1,205.71	65,226.24	5,309.78
223 Green Initiative Fund	1,023.71	0.00	7,581.56	100.00
224 Sidewalk Improvement Program	1,023.62	0.00	7,580.93	100.00
255 Ballpark Maintenance	393.60	68.67	2,914.96	4,144.88
402 Civic Center Revenue	973.72	57.57	4,005.73	6,858.02
406 Parking System Revenue	23,279.13	3,788.46	165,561.53	4,270.15
426 Parking Operation and Maintenance	13,511.86	2,105.19	100,171.81	4,658.33
427 Civic Center TIF Project	2,036.78	359.72	15,070.15	4,089.41
900 M-DENT	2,812.26	451.70	19,937.61	4,313.91
901 Pending Forfeiture	4,085.03	891.51	33,645.96	3,674.04
Total Interest Comparison - All Funds	310,850.64	56,017.32	2,523,228.29	4,404.37

April 2023

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-109-0	Payment Plans over 12 months	\$ 32,142.59
01-110-0	Fire Fees Receivables	2,145.35
01-111-3	Morris Street	18,525.72
01-111-5	City Service Fee Payment Plan	2,550.80
01-111-7	A/R Spring Hill Cemetery	650.00
01-114-0	Due From Other Funds	61,944.95
01-115-0	Due from Other Governmental	39,340.69
01-225-0	Health Insurance	1,300.34
01-225-2	Pio Insurance	31.50
01-225-4	Disability Insurance	12.19
01-241-0	Taxes Payable	<u>57.12</u>
TOTAL		\$ <u><u>158,701.25</u></u>

Account Number	Description	Monthly Receipts
01-409-02-0-3-341	Mayors Ofc/ Mat & Supplies CARE	\$ 2,010.95
01-416-00-0-1-112	Municipal Court/ Travel	2.38
01-431-00-0-2-218	Mail Room/ Postage	1,789.14
01-440-00-0-1-112	Insurance-Payroll Ded	2,075.18
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	172.65
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	20,573.10
01-700-00-0-1-103	Police / Sal & Wages	1,024.00
01-700-00-0-2-221	Police/ Train & Education	895.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	25,967.09
01-706-00-0-1-103	Fire / Sal & Wages	993.00
01-706-00-0-1-112	Fire / Utilities	14.60
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	31,182.23
01-750-00-0-1-112	Street/Bld & Equip Rents	35.52
01-900-00-0-1-103	P&R/Salaries&Wages	136.13
01-906-01-000-2-223	Professional Services/Fund for the Arts	6,535.58
TOTAL		<u>\$ 93,406.55</u>

<u>Revenue Bonds:</u>	<u>Purpose</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>Outstanding</u>
					<u>Balance</u>
					<u>June 30, 2022</u>
<u>Governmental Activities:</u>					
	Charleston Sales Tax Refunding Revenue Bonds Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$29,861,000.00
	Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	7,440,000.00
	Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	3,042,000.00
	Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	\$31,192,000.00	29,722,000.00
	Total Governmental Activities			<u>\$74,301,000.00</u>	<u>\$70,065,000.00</u>
<u>Business-type activities:</u>					
	Civic Center Improvement Series 1998	2023	4.60 - 5.10 %	\$3,635,000.00	\$475,230.95
	Civic Center Impv. Refunding Series 2009 A	2024	3.0 - 4.4 %	\$3,275,000.00	\$821,774.33
	Civic Center Lease Rev Refunding Series 2009 B	2024	3.0 - 4.4 %	<u>\$1,325,000.00</u>	<u>\$324,642.06</u>
	Total Business-Type Activities			<u>\$8,235,000.00</u>	<u>\$1,621,647.34</u>

The Business-Type Activities Bonds are shown net of unamortized discount of \$23,352.66 for the three Civic Center Bonds.