

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

January 2023



Respectfully Submitted,

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke at the end, representing Benjamin D. Adams.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending January 31, 2023

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<u>Fund / Description</u>	<u>Collections January 2023</u>	<u>Withdrawals January 2023</u>	<u>YTD Balance January 2023</u>	<u>YTD Balance January 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	13,453,437.17	8,036,626.61	23,751,240.05	17,758,702.82	33.74
002 Coal Severance Tax	53,118.47	46,644.00	6,479.37	23.73	27,204.55
003 Municipal Stabilization	71,781.20	0.00	19,500,875.55	20,573,489.65	-5.21
007 Business Improvement Dist Fund	17,220.29	6,101.90	25,692.66	0.00	100.00
009 Community Development	341,757.23	351,757.23	268.96	1,317.58	-79.59
014 IT Infrastructure	5,743.91	2,800.00	1,560,001.56	1,042,139.19	49.69
015 Charleston Land Reuse	687.05	936.93	186,176.03	193,734.08	-3.90
017 Project West Invest	2.12	0.00	576.02	564.44	2.05
018 Planning Grant	252.95	0.00	68,719.48	0.00	100.00
019 Tourism & Promotions	2,399.40	0.00	651,849.44	444,776.55	46.56
020 Business Development	3,830.71	56,845.72	1,002,049.65	1,138,554.77	-11.99
021 Community Participation	57.61	500.00	15,459.86	60,147.16	-74.30
024 LGBTQ Working Group	4.73	0.00	1,287.15	484.39	165.73
026 Uniform Pension Reserve Fund	3,397,982.03	535,377.00	34,748,722.22	29,356,495.48	18.37
035 Municipal Beautification	465.71	1,000.00	126,356.93	32,803.10	285.20
036 Special Demolition	87.32	0.00	23,722.60	8,201.11	189.26
037 Sister Cities	103.77	0.00	28,190.09	27,623.59	2.05
038 Solid Waste	445,475.23	1,089,291.09	316,548.93	336,193.33	-5.84
039 Waste Disposal	85,182.80	85,182.80	0.00	0.00	0.00
040 Landfill Closure	32,413.40	0.00	4,106,968.40	3,899,823.25	5.31
041 Police Contributions	419.74	281.60	113,920.61	15,046.86	657.11
042 Police Evidence	2,298.39	1,200.00	623,400.65	774,325.44	-19.49
043 Forfeited Funds	2,976.05	2,021.42	807,266.35	421,464.89	91.54
044 Municipal Court	27,627.75	17,765.00	276,725.58	252,323.66	9.67
045 Homeland Security	20,507.60	20,507.60	95,975.28	109,887.36	-12.66
046 Home-ARP Inv Trust Fund	716.05	715.96	0.35	0.00	100.00
047 Health Insurance Reserves	23,473.94	0.00	6,377,190.35	6,249,062.12	2.05
048 Wayfinding Commission	65.34	0.00	17,752.03	21,259.17	-16.50
049 Live On The Levee	29.71	1,798.00	7,781.76	7,884.13	-1.30
073 American Rescue Plan	105,652.81	1,530,579.81	28,054,807.51	18,411,087.04	52.38
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	68,701.72	68,374.82	4,480.09	18,048.77	-75.18
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	65,459.36	16,572.78	444,564.27	221,646.67	100.57
096 Historic Preservation	0.00	0.00	0.00	2,936.62	-100.00
099 Public Arts Grant	0.00	0.00	216,853.42	192,369.42	12.73
100 Sinking Fund	7,596.84	1,650.00	2,062,831.61	2,022,996.79	1.97
200 Infrastructure	577.08	0.00	156,775.70	153,649.23	2.03
214 Civic Center Capital Improvement	129,317.23	0.00	328,693.71	281,540.76	16.75
215 Municipal Auditorium Capital Improvement	14,921.12	0.00	255,660.64	168,916.27	51.35
220 General Maintenance	1,361,474.20	1,348,687.33	4,463,978.09	4,296,830.96	3.89
221 City Service Fee Capital Project	2,435.67	55,496.68	629,466.31	1,467,165.40	-57.10
222 Facilities Maintenance	8,304.55	124,878.54	2,198,414.57	1,571,521.40	39.89
223 Green Initiative Fund	938.25	0.00	254,896.80	0.00	100.00
224 Sidewalk Improvement Fund	938.18	0.00	254,875.88	0.00	100.00
255 Ballpark Maintenance	360.74	0.00	98,002.73	90,880.26	7.84
402 Civic Center Revenue	458,166.75	509,962.35	64,020.00	89,847.42	-28.75
406 Parking System Revenue	224,583.68	94,674.55	5,683,076.54	5,289,322.03	7.44
426 Parking Operation and Maintenance	12,384.00	0.00	3,364,373.00	2,817,596.98	19.41
427 Civic Center TIF Project	1,866.77	0.00	507,146.39	490,187.25	3.46
900 M - DENT	3,060.42	77,723.70	712,225.55	584,219.93	21.91
901 Pending Forfeiture	4,269.25	0.00	1,159,831.36	1,348,046.30	-13.96
Working Cash Advance Fund	0.00	0.00	44,425.00	32,925.00	34.93
Total All Funds	20,461,126.29	14,085,953.42	145,587,644.34	122,465,109.61	18.88

<u>Fund / Description</u>		<u>Cash Balance</u>
001 General Fund	1)	21,596,970.63
002 Coal Severance Tax		6,479.37
003 Municipal Stabilization		19,500,875.55
007 Business Improvement Dist Fund		25,692.66
009 Community Development		268.96
014 IT Infrastrucure		1,560,001.56
015 Charleston Land Reuse		186,176.03
017 Project West Invest		576.02
018 Planning Grant		68,719.48
019 Tourism & Promotions		651,849.44
020 Business Development		1,002,049.65
021 Community Participation		15,459.86
024 LGBTQ Working Group		1,287.15
026 Uniform Pension Reserve Fund		9,341,679.92
035 Municipal Beautification		126,356.93
036 Special Demolition		23,722.60
037 Sister Cities		28,190.09
038 Solid Waste		290,592.72
040 Landfill Closure		1,056,198.20
041 Police Contributions		113,920.61
042 Police Evidence		623,400.65
043 Forfeited Funds		807,266.35
044 Municipal Court		274,824.58
045 Homeland Security		95,975.28
046 Home-ARP Inv Trust Fund		0.35
047 Health Insurance Reserves		6,377,190.35
048 Wayfinding Commission		17,752.03
049 Live On The Levee		7,781.76
073 American Rescue Plan		1,512,761.82
080 Human Rights		176,793.29
081 Home Program		4,480.09
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		444,564.27
099 Public Arts Grant		216,853.42
100 Sinking Fund		2,062,831.61
200 Infrastructure		156,775.70
214 Civic Center Capital Improvement		328,693.71
215 Municipal Auditorium Capital Improvement		255,660.64
220 General Maintenance		4,463,978.09
221 City Service Fee Capital Project		629,466.31
222 Facilities Maintenance		2,198,414.57
223 Green Initiative Fund		254,896.80
224 Sidewalk Improvement Program		254,875.88
255 Ballpark Maintenance		98,002.73
402 Civic Center Revenue		64,020.00
406 Parking System Revenue		5,677,885.54
426 Parking Operation and Maintenance		3,364,373.00
427 Civic Center TIF Project		507,146.39
900 M - DENT		712,225.55
901 Pending Forfeiture		1,159,831.36
Total Bank Statement Balances All Funds		88,356,043.52

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool)	0.968%	24,388,844.60
Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.570%	1,018,197.70
Fund 040 Landfill Closure (Money Market Bond Pool)	4.570%	3,050,770.20
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.570%	26,542,045.69

Working Cash Advance Fund 44,425.00

Cash on hand and in transit

General Fund	2,279,491.51
Solid Waste	25,956.21
Municipal Court	1,901.00
Parking Revenue	5,181.00

Bad Checks

General Fund	2,207.95
Parking	10.00

Interest earned not received 6,857.31

Total - Other 57,365,888.17

Grand Total - All Funds 145,721,931.69

Other Adjustments

1) General Fund over Dental payment in transit	-15,161.40
1) General Fund over Health Insurance payment in transit	-119,125.95

Total All Funds

145,587,644.34

<u>Fund / Description</u>	Total Collections <u>January 2023</u>	Total Collections <u>YTD 2021 / 2022</u>	Total Collections <u>YTD 2022 / 2023</u>	% Increase / Decrease
	001 General Fund	13,453,437.17	68,688,621.40	75,034,368.84
002 Coal Severance Tax	53,118.47	103,867.98	185,295.60	78.40
003 Municipal Stabilization	71,781.20	12,114.46	355,634.26	2,835.62
007 Business Improvement Dist Fund	17,220.29	0.00	69,450.97	100.00
009 Community Development	341,757.23	1,365,970.89	1,248,537.19	-8.60
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	5,743.91	613.65	28,651.05	4,568.96
015 Charleston Land Reuse	687.05	12,342.20	5,407.08	-56.19
017 Project West Invest	2.12	0.33	10.50	3,081.82
018 Planning Grant	252.95	37.77	183,505.33	485,749.43
019 Tourism & Promotions	2,399.40	272.07	12,278.30	4,412.92
020 Business Development	3,830.71	753.86	20,900.69	2,672.49
021 Community Participation	57.61	38.37	720.18	1,776.94
024 LGBTQ Working Group	4.73	0.28	23.47	8,282.14
026 Uniform Pension Reserve Fund	3,397,982.03	8,968,081.82	9,049,528.18	0.91
035 Municipal Beautification	465.71	19.31	2,360.89	12,126.26
036 Special Demolition	87.32	19,845.18	6,973.97	-64.86
037 Sister Cities	103.77	16.26	514.10	3,061.75
038 Solid Waste	445,475.23	2,558,852.19	2,566,367.29	0.29
039 Waste Disposal	85,182.80	228,701.60	572,273.40	150.23
040 Landfill Closure	32,413.40	360,550.37	147,011.02	-59.23
041 Police Contributions	419.74	8.86	10,010.97	112,890.63
042 Police Evidence	2,298.39	506.18	11,695.33	2,210.51
043 Forfeited Funds	2,976.05	50,006.89	289,055.12	478.03
044 Municipal Court	27,627.75	316,301.13	233,852.59	-26.07
045 Homeland Security	20,507.60	197,244.28	190,466.02	-3.44
046 Home ARP Inv Trust Fund	716.05	0.00	716.05	100.00
047 Health Insurance Reserves	23,473.94	3,679.69	116,299.77	3,060.59
048 Wayfinding Commission	65.34	12.51	335.48	2,581.69
049 Live On The Levee	29.71	113,022.11	48,799.17	-56.82
073 American Rescue Plan	105,652.81	9,555.30	610,567.71	6,289.83
081 Home Program	68,701.72	178,631.95	709,867.76	297.39
090 Byrne Justice	0.00	0.00	83,681.87	100.00
091 Byrne Justice	0.00	219,683.50	0.00	-100.00
094 Byrne Justice	0.00	48,033.74	0.00	-100.00
095 Police Grant	65,459.36	244,325.64	314,336.82	28.65
096 Historic Preservation	0.00	1,400.00	0.00	-100.00
099 Public Arts Grant	0.00	30,000.00	10,000.00	-66.67
100 Sinking Fund	7,596.84	1,889.13	37,647.29	1,892.84
200 Infrastructure Fund	577.08	90.47	2,835.63	3,034.33
214 Civic Center Capital Improvement	129,317.23	17,124.06	254,081.94	1,383.77
215 Municipal Auditorium Capital Improvement	14,921.12	249.47	36,564.15	14,556.73
220 General Maintenance	1,361,474.20	2,555,121.77	6,618,621.12	159.03
221 City Service Fee Capital Project	2,435.67	63,623.54	1,620,425.53	2,446.90
222 Facilities Maintenance	8,304.55	7,605.03	657,828.89	8,549.92
223 Green Initiative Fund	938.25	0.00	4,648.51	100.00
224 Sidewalk Improvement Program	938.18	0.00	4,648.13	100.00
255 Ballpark Maintenance	360.74	54.23	1,787.26	3,195.70
402 Civic Center Revenue	458,166.75	3,149,164.63	3,702,059.54	17.56
406 Parking Revenue	224,583.68	1,451,474.28	1,519,370.71	4.68
426 Parking Operation and Maintenance	12,384.00	1,659.11	61,458.65	3,604.31
427 Civic Center TIF Project	1,866.77	63,430.69	11,861.23	-81.30
900 M - DENT	3,060.42	147,323.66	593,744.66	303.02
901 Pending Forfeiture	4,269.25	289,307.02	21,404.35	-92.60
Total Receipts - All Funds	20,461,379.24	91,504,208.48	107,451,989.89	17.43

Fund / Description	Total	Total	Total	%
	Withdrawals <u>January 2023</u>	Withdrawals <u>YTD 2021 / 2022</u>	Withdrawals <u>YTD 2022 / 2023</u>	Increase / <u>Decrease</u>
001 General Fund	8,036,626.61	58,013,985.79	64,855,831.70	11.79
002 Coal Severance Tax	46,644.00	103,882.00	178,822.00	72.14
007 Business Improvement Dist Fund	6,101.90	0.00	93,384.96	100.00
009 Community Development	351,757.23	1,370,949.17	1,273,770.04	-7.09
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	2,800.00	0.00	33,871.76	100.00
015 Charleston Land Reuse	936.93	66,498.77	20,281.96	-69.50
018 Planning Grant	0.00	0.00	114,786.24	100.00
019 Tourism & Promotions	0.00	46,000.00	72,202.50	56.96
020 Business Development	56,845.72	244,275.56	366,888.75	50.19
021 Community Participation	500.00	8,500.00	33,000.00	288.24
026 Uniform Pension Reserve Fund	535,377.00	3,659,147.00	4,273,849.00	16.80
035 Municipal Beautification	1,000.00	0.00	9,000.00	100.00
036 Special Demolition	0.00	33,000.00	0.00	-100.00
038 Solid Waste	1,089,291.09	2,374,382.46	2,515,065.65	5.93
039 Waste Disposal	85,182.80	228,701.60	572,273.40	150.23
041 Police Contribution	281.60	0.00	16,001.65	100.00
042 Police Evidence	1,200.00	188,396.42	107,805.56	-42.78
043 Forfeited Funds	2,021.42	40,181.82	31,938.92	-20.51
044 Municipal Court	17,765.00	341,351.28	242,757.80	-28.88
045 Homeland Security	20,507.60	87,356.92	118,160.98	35.26
046 Home ARP Inv Trust Fund	715.96	0.00	715.96	100.00
048 Wayfinding Commission	0.00	0.00	3,882.95	100.00
049 Live On The Levee	1,798.00	126,758.54	88,519.30	-30.17
073 American Rescue Plan	1,530,579.81	0.00	8,105,200.45	100.00
081 Home Program	68,374.82	198,016.72	725,797.65	266.53
090 Byrne Justice	0.00	0.00	83,799.87	100.00
091 Byrne Justice	0.00	219,683.50	0.00	-100.00
094 Byrne Justice	0.00	48,834.10	0.00	-100.00
095 Police Grants	16,572.78	71,414.30	143,326.34	100.70
096 Historic Preservation	0.00	10,548.38	0.00	-100.00
099 Public Arts Grant	0.00	16,544.92	10,000.00	-39.56
100 Sinking Fund	1,650.00	2,003,300.00	1,650.00	-99.92
214 Civic Center Capital Improvement	0.00	139,724.90	59,040.00	-57.75
215 Municipal Auditorium Capital Improvement	0.00	0.00	24,802.00	100.00
220 General Maintenance	1,348,687.33	2,947,275.91	6,179,137.70	109.66
221 City Service Fee Capital Improvement	55,496.68	3,143,990.22	5,023,931.25	59.79
222 Facilities Maintenance	124,878.54	105,159.33	493,711.04	369.49
255 Ballpark Maintenance	0.00	1,501.50	0.00	-100.00
402 Civic Center Revenue	509,962.35	3,119,015.60	3,894,731.74	24.87
406 Parking System Revenue	94,674.55	866,459.49	834,125.00	-3.73
426 Parking Operation and Maintenance	0.00	0.00	27,768.05	100.00
900 M - DENT	77,723.70	203,119.97	463,474.59	128.18
901 Pending Forfeiture	0.00	123,218.99	573,331.87	365.30
Total Withdrawals - All Funds	14,085,953.42	80,174,154.78	101,666,638.63	26.81

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>January 2023</u>	<u>YTD 2021 / 2022</u>	<u>YTD 2022 / 2023</u>	<u>Dec</u>
Current Levy - Expense	2.00	723,052.57	716,105.54	-0.96
Current Levy - Utilities	0.81	300,610.40	22.42	-99.99
Current Levy - Current Year	169,071.96	6,525,378.69	6,430,411.18	-1.46
Current Levy - 1ST Year	7,071.34	636,143.28	483,028.38	-24.07
Current Levy - 2ND Year	1,107.17	19,517.43	10,988.65	-43.70
Current Levy - Supplementals	6,631.93	57,943.18	60,454.25	4.33
5th Year	0.00	42,867.56	0.00	-100.00
Excess Levy	78,041.96	3,115,876.22	2,783,141.02	-10.68
Oil & Gas	0.00	90,152.75	284,162.91	215.20
Utility Tax	302,821.38	1,541,226.00	1,367,445.92	-11.28
Gross Sales - Current Year	8,496,882.80	34,601,468.06	31,791,398.48	-8.12
Consumer Sales (Liquor & Wine)	258,819.64	770,349.13	764,326.78	-0.78
Animal Control Revenue	0.00	5,437.80	4,466.93	-17.85
Hotel / Motel Tax	203,190.84	1,527,987.35	1,431,600.91	-6.31
Hotel / Motel Penalties	0.00	0.00	118,056.51	100.00
Amusement Tax	20,561.12	133,883.28	109,798.19	-17.99
Loading Zone Fees	50.00	1,600.00	1,600.00	0.00
License - General Store	1,806.50	63,568.30	52,494.00	-17.42
Building Permit Fees	29,478.00	412,406.75	216,351.51	-47.54
Excavation Permit Fees	0.00	267.00	225.00	-15.73
Permits - Misc.	280.00	4,250.00	1,870.00	-56.00
Permits - Street Vendors	0.00	1,420.00	680.00	-52.11
Franchise Fees (CATV)	0.00	345,015.97	290,458.00	-15.81
Inspection Fees - Signs	410.00	4,462.40	3,473.84	-22.15
Inspection Fees - Plumbing	777.50	9,233.50	12,013.50	30.11
Inspection Fees - Heating	2,248.50	11,962.50	9,586.00	-19.87
Building Inspector - Elec. Fees	2,919.75	19,310.00	17,334.75	-10.23
Vacant Property AR	500.00	9,069.00	3,650.00	-59.75
International Registration Plan Fees	37,379.28	387,855.79	172,123.93	-55.62
Liquor & Wine License	0.00	41,250.00	28,125.00	-31.82
Cemetery Revenue	0.00	26,475.00	6,450.00	-75.64
Cemetery Professional Services	3,900.00	46,375.10	23,375.00	-49.60
Cemetery Vault Setting	300.00	3,450.00	1,350.00	-60.87
Cemetery Memorial (monument)	548.92	10,174.00	9,721.78	-4.44
Cemetery Memorial Setting		9,067.00	8,310.00	-8.35
Cemetery Miscellaneous	950.00	9,225.00	7,358.32	-20.24
Dog Fee	0.00	100.00	0.00	-100.00
Parks & Recreation	6,250.00	25,878.66	42,883.24	65.71
City Service Fee	780,437.64	5,250,745.31	3,607,216.25	-31.30
Rents - Auditorium	0.00	4,911.00	0.00	-100.00
Rents - Other	0.00	63,335.63	15,000.00	-76.32
Ball Park Rent, Concessions, Leases	34,972.17	180,000.00	186,860.23	3.81
Rent Concessions, Lease, Landfill	0.00	177,249.14	196,090.47	10.63
Jail Fees	0.00	1,477.16	4,585.48	210.43
Plan Review Fee	2,813.74	51,672.90	23,156.28	-55.19
Fire Service Fees - Current	188,472.15	1,129,967.44	926,337.75	-18.02
Municipal Fee Court Cost	0.00	0.00	6,533.17	100.00

General Accounts	Total Receipts	Total Receipts	Total Receipts	% Inc Dec
	January 2023	YTD 2021 / 2022	YTD 2022 / 2023	
Planning Zoning Enforcement Fees	625.00	1,385.00	1,760.00	27.08
Planning Permit Application Fees	0.00	1,100.00	100.00	-90.91
Small Wireless Facilities Permits	0.00	325.00	300.00	-7.69
Street Fees / Closure	235.00	5,683.00	4,369.29	-23.12
Capital Improvement Fees	0.00	5.00	0.00	-100.00
Returned Check Fees	30.00	282.00	255.00	-9.57
Ambulance Levy	98,222.75	1,937,964.81	1,769,963.92	-8.67
Ambulance Fees - Non Resident	0.00	4,500.00	67,850.50	1,407.79
Ambulance Fees - Resident	244,902.11	1,816,491.03	1,496,391.12	-17.62
Contributions from other Entities	0.00	0.00	1,000.00	100.00
Contributions for Carriage Trail	0.00	33,437.74	23,813.10	-28.78
Contributions TGKVF-KVCOP	0.00	93,901.66	27,500.00	-70.71
Contributions from AARP	3,510.00	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	1,000,000.00	1,750,000.00	1,875,000.00	7.14
Transfer from Municipal Stabilization	0.00	19,223.00	17,054.80	-11.28
Police Fines Court Cost	0.00	182,364.52	99,319.40	-45.54
Police Fines Training	0.00	10,660.00	9,120.00	-14.45
Transfer In From Uniform Pension Reserve	535,377.00	3,639,838.00	3,689,162.00	1.36
Charges - Comm Development	134,676.34	319,622.39	336,027.79	5.13
General Fund Construction and Parking	0.00	14,107.30	13,958.90	-1.05
Gaming Income	15,801.74	146,191.10	99,508.74	-31.93
Aerial Map Copy Fees	0.00	0.00	30.00	100.00
Interest on Investments	74,019.55	8,975.75	348,760.08	3,785.58
Reimbursements	25,101.62	78,631.20	55,774.05	-29.07
Reimbursements Police Wages	6,764.58	24,005.54	42,963.00	78.97
Reimbursements F & P Pension	0.00	0.00	1,500.00	100.00
Reimbursements Fire Wages	0.00	3,818.43	6,867.97	79.86
Reimbursements AHIDTA	8,457.79	56,987.20	73,865.26	29.62
QRT Federal	31,768.17	41,479.68	62,316.17	50.23
Reimbursements CDBG	0.00	9,446.16	0.00	-100.00
Sale of Fixed Assets & City Property	0.00	122,917.94	6,525.00	-94.69
Insurance Claims	49,806.37	51,345.59	333,619.86	549.75
Election Filing Fees	0.00	5,050.00	140.00	-97.23
Recycling Revenue	0.00	12,409.00	7,027.30	-43.37
Video Lottery Revenue	15,986.13	115,437.87	94,039.71	-18.54
Misc. Revenue	956.24	2,660.75	6,764.08	154.22
Building Inspector Reports	300.00	0.00	400.00	100.00
Accident Reports	1,540.00	15,500.00	11,700.00	-24.52
P Card Rebate	996.44	1,227.99	3,309.08	169.47
Misc Sale of Assets	0.00	0.00	981.52	100.00
General Ledger (see page 8)	332,158.36	2,204,055.36	1,507,272.96	-31.61
Expenditure Credits (see page 9)	233,504.88	954,419.43	1,728,601.91	81.12
Total - General Fund Collections	13,453,437.17	72,149,127.69	66,059,044.08	-8.44

FUND / DESCRIPTION	Total Interest <u>January 2023</u>	YTD Interest <u>2021 / 2022</u>	YTD Interest <u>2022 / 2023</u>	% Inc <u>Dec</u>
001 General Fund	74,019.55	8,639.78	386,100.33	4,368.87
003 Municipal Stabilization	71,781.20	12,114.46	355,634.26	2,835.62
007 Business Improvement Dist Fund	57.69	0.00	649.80	100.00
014 IT Infrastructure	5,743.91	613.65	28,651.05	4,568.96
015 Charleston Land Reuse	687.05	137.93	3,511.51	2,445.86
017 Project West Invest	2.12	0.33	10.50	3,081.82
018 Planning Grant	252.95	0.00	805.33	100.00
019 Tourism & Promotions	2,399.40	272.07	12,278.30	4,412.92
020 Business Development	3,830.71	753.86	20,900.69	2,672.49
021 Community Participation	57.61	38.37	720.18	1,776.94
024 LGBTQ Working Group	4.73	0.28	23.47	8,282.14
026 Uniform Pension Reserve Fund	27,389.24	906.46	129,679.51	14,206.15
035 Municipal Beautification	465.71	19.31	2,360.89	12,126.26
036 Special Demolition	87.32	11.52	421.65	3,560.16
037 Sister Cities	103.77	16.26	514.10	3,061.75
038 Solid Waste	2,702.28	316.69	11,968.02	3,679.10
040 Landfill Closure	3,862.38	514.23	18,686.36	3,533.85
041 Police Contributions	419.74	8.86	2,110.97	23,725.85
042 Police Evidence	2,298.39	506.18	11,695.33	2,210.51
043 Forfeited Funds	2,976.05	247.79	14,328.65	5,682.58
046 Home ARP Investment Trust Fund	0.09	0.00	0.35	100.00
047 Health Insurance	23,473.94	3,679.69	116,299.77	3,060.59
048 Wayfinding Commission	65.34	12.51	335.48	2,581.69
049 Live On The Levee	29.71	11.11	196.17	1,665.71
073 American Rescue Plan	5,712.41	1,414.95	18,480.19	1,206.07
081 Home Program	24.40	8.94	200.32	2,140.72
100 Sinking Fund	7,596.84	1,889.13	37,647.29	1,892.84
200 Infrastructure	577.08	90.47	2,835.63	3,034.33
214 Civic Center Capital Improvement	920.23	213.06	4,009.94	1,782.07
215 Municipal Auditorium Capital Impv.	921.12	99.47	4,636.65	4,561.36
220 General Maintenance	15,318.37	2,506.22	76,718.68	2,961.13
221 City Service Capital Project	2,435.67	1,552.07	29,523.35	1,802.19
222 Facilities Maintenance	8,304.55	959.03	40,616.89	4,135.21
223 Green Initiative Fund	938.25	0.00	4,648.51	100.00
224 Sidewalk Improvement Program	938.18	0.00	4,648.13	100.00
255 Ballpark Maintenance	360.74	54.23	1,787.26	3,195.70
402 Civic Center Revenue	315.23	40.50	2,020.32	4,888.44
406 Parking System Revenue	20,694.02	2,922.67	99,147.59	3,292.36
426 Parking Operation and Maintenance	12,384.00	1,659.11	61,458.65	3,604.31
427 Civic Center TIF Project	1,866.77	281.59	9,234.52	3,179.42
900 M-DENT	2,735.70	364.03	11,858.46	3,157.55
901 Pending Forfeiture	4,269.25	689.89	21,404.35	3,002.57
Total Interest Comparison - All Funds	309,023.69	43,566.70	1,548,759.40	3,454.92

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 35,467.27
01-109-2	B & O Payment Plan	3,730.15
01-110-0	Fire Fees Receivables	2,976.20
01-111-0	Accounts Receivable	91,011.36
01-111-3	Morris Street	21,842.24
01-111-7	A/R Spring Hill Cemetery	250.00
01-111-9	Gas Excise Tax Refund	8,674.74
01-115-0	Due from Other Governmental	45,301.53
01-220-0	Salaries/Wages Payable	122,302.60
01-225-0	Health Insurance	418.50
01-225-2	Pio Insurance	45.66
01-225-4	Disability Insurance	12.19
01-241-0	Taxes Payable	<u>125.92</u>
TOTAL		<u><u>\$ 332,158.36</u></u>

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Account Number	Description	Monthly Receipts
01-408-90-0-1-105	Personal Services/Medical & Life Ins	\$ 15.80
01-408-91-0-2-226	Insurance/ Wc & Uc	41,515.50
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	1,788.50
01-412-00-0-3-341	City Manager/Mat & Supplies	35,123.46
01-417-00-0-2-229	Legal/ Court Costs	35,357.60
01-431-00-0-2-218	Mail Room/ Postage	2,785.02
01-440-00-0-1-112	Insurance-Payroll Ded	2,478.08
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	242.53
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	38,588.68
01-501-00-0-2-230	Health Clinic/Contracted Services	10,555.75
01-700-00-0-1-103	Police / Sal & Wages	3,296.00
01-700-00-0-3-341	Police/ Mat & Supplies	953.70
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	26,682.70
01-706-00-0-1-103	Fire / Sal & Wages	4,265.75
01-706-00-0-1-112	Fire / Utilities	40.68
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	<u>29,815.13</u>
TOTAL		<u><u>\$ 233,504.88</u></u>

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<u>Revenue Bonds:</u>				Outstanding Balance
Purpose	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</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.