

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

June 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 June 30, 2023

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<u>Fund / Description</u>	<u>Collections June 2023</u>	<u>Withdrawals June 2023</u>	<u>YTD Balance June 2023</u>	<u>YTD Balance June 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	9,127,490.31	12,973,520.35	20,108,741.19	13,441,476.27	49.60
002 Coal Severance Tax	0.00	0.00	16.60	5.77	187.69
003 Municipal Stabilization	71,836.86	3,644,656.00	16,237,483.88	19,145,241.29	-15.19
007 Business Improvement Dist Fund	1,607.37	21,088.76	6,209.26	49,626.65	-87.49
009 Community Development	175,040.27	177,242.23	0.00	25,501.81	-100.00
014 IT Infrastructure	6,607.30	0.00	1,582,859.56	1,565,222.27	1.13
015 Charleston Land Reuse	639.10	10,623.34	147,791.93	201,050.91	-26.49
017 Project West Invest	2.46	0.00	587.62	565.52	3.91
018 Planning Grant	292.63	0.00	70,102.51	0.39	17,974,902.56
019 Tourism & Promotions	2,771.51	0.00	663,949.35	711,773.64	-6.72
020 Business Development	3,862.02	17,409.85	921,026.78	1,348,037.71	-31.68
021 Community Participation	65.83	0.00	15,771.01	47,739.68	-66.96
024 LGBTQ Working Group	5.48	0.00	1,313.06	1,263.68	3.91
026 Uniform Pension Reserve Fund	176,140.45	0.00	36,193,645.51	29,973,043.04	20.75
035 Municipal Beautification	462.59	0.00	110,818.87	132,996.04	-16.68
036 Special Demolition	101.02	0.00	24,200.03	16,748.63	44.49
037 Sister Cities	117.94	0.00	28,254.43	27,675.99	2.09
038 Solid Waste	366,836.53	1,351,843.42	409,144.27	265,247.29	54.25
039 Waste Disposal	48,709.80	48,709.80	0.00	0.00	0.00
040 Landfill Closure	28,553.19	0.00	4,239,280.15	3,959,957.38	7.05
041 Police Contributions	483.65	0.00	115,864.28	119,911.29	-3.38
042 Police Evidence	2,599.21	3,798.00	619,886.55	719,510.88	-13.85
043 Forfeited Funds	4,129.84	35,213.63	755,724.69	550,150.15	37.37
044 Municipal Court	44,686.50	52,772.00	277,013.99	285,630.79	-3.02
045 Homeland Security	2,931.01	37,225.34	274,385.03	23,670.24	1,059.20
046 Home-ARP Inv Trust Fund	0.02	0.00	4.22	0.00	100.00
047 Health Insurance Reserves	1,030,229.92	0.00	7,508,609.46	6,260,890.58	19.93
048 Wayfinding Commission	75.59	0.00	18,109.30	21,299.50	-14.98
049 Live On The Levee	223.95	33,569.12	45,753.88	47,501.89	-3.68
073 American Rescue Plan	115,781.65	773,780.79	26,331,304.84	0.00	100.00
074 Slack Plaza	0.00	0.00	0.00	35,549,440.25	-100.00
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	12,735.98	11,956.55	7,786.73	20,409.98	-61.85
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
090 Byrne Justice	4,275.00	4,275.00	0.00	118.00	-100.00
091 Byrne Justice	17,417.19	17,417.19	0.00	0.00	0.00
095 Police Grants	102,900.46	96,426.37	389,983.80	273,553.79	42.56
097 C.A.R.E.	30,043.50	14,840.57	23,707.79	0.00	100.00
099 Public Arts Grant	30,000.00	0.00	246,743.42	216,853.42	13.78
100 Sinking Fund	8,777.15	0.00	2,102,673.50	2,026,834.32	3.74
200 Infrastructure	667.59	0.00	159,930.91	153,940.07	3.89
214 Civic Center Capital Improvement	767.40	43,806.25	146,720.13	133,651.77	9.78
215 Municipal Auditorium Capital Improvement	29,983.16	0.00	277,172.46	243,898.49	13.64
220 General Maintenance	1,448,828.89	52,423.42	3,485,390.99	4,024,494.67	-13.40
221 City Service Fee Capital Project	1,505,912.26	505,692.50	1,572,111.95	4,032,972.03	-61.02
222 Facilities Maintenance	573,620.88	11,433.46	2,678,884.39	2,034,296.72	31.69
223 Green Initiative Fund	1,085.42	0.00	260,026.76	250,248.29	3.91
224 Sidewalk Improvement Fund	1,085.34	0.00	260,005.42	250,227.75	3.91
252 Public Safety Center	1,003,073.97	0.00	1,003,073.97	0.00	100.00
255 Ballpark Maintenance	25,494.18	0.00	125,051.95	96,215.47	29.97
402 Civic Center Revenue	865,991.65	589,260.69	696,264.05	256,692.20	171.24
406 Parking System Revenue	262,110.23	844,257.60	5,510,791.03	4,997,830.83	10.26
426 Parking Operation and Maintenance	672,854.58	0.00	4,090,611.31	3,330,682.40	22.82
427 Civic Center TIF Project	2,159.57	0.00	517,353.04	495,285.16	4.46
900 M - DENT	5,411.10	52,297.64	661,105.51	581,955.48	13.60
901 Pending Forfeiture	189,283.84	53,706.21	1,168,865.17	1,711,758.88	-31.72
Working Cash Advance Fund	500.00	0.00	44,925.00	34,525.00	30.12
Total All Funds	18,007,263.34	21,479,246.08	142,324,078.79	139,844,671.51	1.77

<u>Fund / Description</u>		<u>Cash Balance</u>
001 General Fund	1)	19,889,075.60
002 Coal Severance Tax		16.60
003 Municipal Stabilization		16,237,483.88
007 Business Improvement Dist Fund		6,209.26
009 Community Development		0.00
014 IT Infrastrucure		1,582,859.56
015 Charleston Land Reuse		147,791.93
017 Project West Invest		587.62
018 Planning Grant		70,102.51
019 Tourism & Promotions		663,949.35
020 Business Development		921,026.78
021 Community Participation		15,771.01
024 LGBTQ Working Group		1,313.06
026 Uniform Pension Reserve Fund		3,624,955.16
035 Municipal Beautification		110,818.87
036 Special Demolition		24,200.03
037 Sister Cities		28,254.43
038 Solid Waste	2)	387,437.89
039 Waste Disposal		0.00
040 Landfill Closure		112,781.73
041 Police Contributions		115,864.28
042 Police Evidence		619,886.55
043 Forfeited Funds		755,724.69
044 Municipal Court		273,143.99
045 Homeland Security		274,385.03
046 Home-ARP Inv Trust Fund		4.22
047 Health Insurance Reserves		7,508,609.46
048 Wayfinding Commission		18,109.30
049 Live On The Levee		45,753.88
073 American Rescue Plan		241,476.63
080 Human Rights		176,793.29
081 Home Program		7,786.73
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		389,983.80
097 C.A.R.E.		23,707.79
099 Public Arts Grant		246,743.42
100 Sinking Fund		2,102,673.50
200 Infrastructure		159,930.91
214 Civic Center Capital Improvement		146,720.13
215 Municipal Auditorium Capital Improvement		248,225.46
220 General Maintenance		3,485,390.99
221 City Service Fee Capital Project		1,572,111.95
222 Facilities Maintenance		2,678,884.39
223 Green Initiative Fund		260,026.76
224 Sidewalk Improvement Program		260,005.42
252 Public Safety Center		1,003,073.97
255 Ballpark Maintenance		125,051.95
402 Civic Center Revenue		696,264.05
406 Parking System Revenue		5,497,422.53
426 Parking Operation and Maintenance		4,090,611.31
427 Civic Center TIF Project		517,353.04
900 M - DENT		661,105.51
901 Pending Forfeiture		1,168,865.17
Total Bank Statement Balances All Funds		79,206,579.34

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool)	-0.166%	24,443,547.85
Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.280%	8,125,142.50
Fund 040 Landfill Closure (Money Market Bond Pool)	5.280%	4,126,498.42
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.280%	26,089,828.21

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	185,397.04
Solid Waste	21,290.38
Municipal Court	3,870.00
Parking Revenue	13,223.50
Municipal Aud Cap Imp	28,947.00

Bad Checks

General Fund	26,016.38
Parking	145.00

Interest earned not received

8,683.17

Total - Other63,117,514.45Grand Total - All Funds

142,324,093.79

Other Adjustments

1) General Fund over due to dep error	-416.00
1) General Fund over due to reconciling item	-15.00
2) Solid Waste short due to dep error	416.00

Total All Funds

142,324,078.79

<u>Fund / Description</u>	<u>Total Collections June 2023</u>	<u>Total Collections YTD 2021 / 2022</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>% Increase / Decrease</u>
001 General Fund	9,127,490.31	110,871,002.49	120,255,447.94	8.46
002 Coal Severance Tax	0.00	155,694.02	236,246.83	51.74
003 Municipal Stabilization	71,836.86	48,773.10	736,898.59	1,410.87
007 Business Improvement Dist Fund	1,607.37	49,626.65	100,734.02	102.98
009 Community Development	175,040.27	2,104,593.53	2,132,656.34	1.33
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	6,607.30	593,524.98	59,909.05	-89.91
015 Charleston Land Reuse	639.10	39,858.95	14,972.28	-62.44
017 Project West Invest	2.46	1.41	22.10	1,467.38
018 Planning Grant	292.63	27,372.27	184,888.36	575.46
019 Tourism & Promotions	2,771.51	301,471.66	25,378.21	-91.58
020 Business Development	3,862.02	326,890.50	40,001.77	-87.76
021 Community Participation	65.83	130.89	1,031.33	687.94
024 LGBTQ Working Group	5.48	779.57	49.38	-93.67
026 Uniform Pension Reserve Fund	176,140.45	11,566,242.09	12,676,764.47	9.60
035 Municipal Beautification	462.59	100,212.25	4,677.58	-95.33
036 Special Demolition	101.02	28,392.70	7,451.40	-73.76
037 Sister Cities	117.94	68.66	1,078.44	1,470.70
038 Solid Waste	366,836.53	4,422,532.01	4,390,649.98	-0.72
039 Waste Disposal	48,709.80	228,701.60	982,217.29	329.48
040 Landfill Closure	28,553.19	420,684.50	279,322.77	-33.60
041 Police Contributions	483.65	104,873.29	12,300.24	-88.27
042 Police Evidence	2,599.21	1,892.42	24,100.17	1,173.51
043 Forfeited Funds	4,129.84	246,098.88	343,789.95	39.70
044 Municipal Court	44,686.50	546,082.06	455,506.09	-16.59
045 Homeland Security	2,931.01	260,013.31	633,182.21	143.52
046 Home ARP Inv Trust Fund	0.02	0.00	28,860.67	100.00
047 Health Insurance Reserves	1,030,229.92	15,508.15	1,247,718.88	7,945.57
048 Wayfinding Commission	75.59	52.84	692.75	1,211.03
049 Live On The Levee	223.95	217,608.54	143,451.41	-34.08
073 American Rescue Plan	115,781.65	18,467,588.32	1,172,572.35	-93.65
081 Home Program	12,735.98	280,934.51	979,726.14	248.74
090 Byrne Justice	4,275.00	1,925.62	156,694.37	8,037.35
091 Byrne Justice	17,417.19	239,467.80	32,832.21	-86.29
093 Byrne Justice	0.00	15,395.00	0.00	-100.00
094 Byrne Justice	0.00	48,033.74	20,182.96	-57.98
095 Police Grant	102,900.46	448,822.96	674,754.49	50.34
096 Historic Preservation	0.00	1,400.00	0.00	-100.00
097 C.A.R.E	30,043.50	0.00	90,264.96	100.00
099 Public Arts Grant	30,000.00	60,000.00	40,000.00	-33.33
100 Sinking Fund	8,777.15	5,726.66	79,139.18	1,281.94
200 Infrastructure Fund	667.59	381.31	5,990.84	1,471.12
214 Civic Center Capital Improvement	767.40	94,651.44	258,371.92	172.97
215 Municipal Auditorium Capital Improvemer	29,983.16	75,231.69	70,593.47	-6.17
220 General Maintenance	1,448,828.89	3,111,606.22	8,298,969.48	166.71
221 City Service Fee Capital Project	1,505,912.26	3,212,191.21	3,135,535.28	-2.39
222 Facilities Maintenance	573,620.88	703,642.67	1,265,205.56	79.81
223 Green Initiative Fund	1,085.42	250,248.29	9,778.47	-96.09
224 Sidewalk Improvement Program	1,085.34	250,227.75	9,777.67	-96.09
252 Public Safety Center	1,003,073.97	0.00	1,026,573.97	100.00
255 Ballpark Maintenance	25,494.18	25,227.44	28,836.48	14.31
402 Civic Center Revenue	865,991.65	6,311,201.30	7,779,097.01	23.26
406 Parking Revenue	262,110.23	2,587,132.76	2,805,201.72	8.43
426 Parking Operation and Maintenance	672,854.58	587,480.97	787,696.96	34.08
427 Civic Center TIF Project	2,159.57	68,528.60	22,067.88	-67.80
900 M - DENT	5,411.10	360,415.14	705,685.25	95.80
901 Pending Forfeiture	189,283.84	903,049.55	227,365.14	-74.82
Total Receipts - All Funds	18,006,763.34	170,812,173.89	174,702,914.26	2.28

Fund / Description	Total	Total	Total	%
	Withdrawals <u>May 2023</u>	Withdrawals <u>YTD 2021 / 2022</u>	Withdrawals <u>YTD 2022 / 2023</u>	Increase / <u>Decrease</u>
001 General Fund	12,973,520.35	104,513,593.43	113,719,409.66	8.81
002 Coal Severance Tax	0.00	155,726.00	236,236.00	51.70
003 Municipal Stabilization	3,644,656.00	1,464,907.00	3,644,656.00	148.80
007 Business Improvement Dist Fund	21,088.76	0.00	144,151.41	100.00
009 Community Development	177,242.23	2,085,387.58	2,158,158.15	3.49
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	0.00	69,828.25	42,271.76	-39.46
015 Charleston Land Reuse	10,623.34	86,698.69	68,231.26	-21.30
018 Planning Grant	0.00	30,800.00	114,786.24	272.68
019 Tourism & Promotions	0.00	80,202.50	73,202.50	-8.73
020 Business Development	17,409.85	360,929.26	467,012.70	29.39
021 Community Participation	0.00	21,000.00	33,000.00	57.14
026 Uniform Pension Reserve Fund	0.00	5,478,118.00	6,456,162.00	17.85
035 Municipal Beautification	0.00	0.00	26,854.75	100.00
036 Special Demolition	0.00	33,000.00	0.00	-100.00
037 Sister Cities	0.00	0.00	500.00	100.00
038 Solid Waste	1,351,843.42	4,309,008.32	4,246,753.00	-1.44
039 Waste Disposal	48,709.80	228,701.60	982,217.29	329.48
041 Police Contribution	0.00	0.00	16,347.25	100.00
042 Police Evidence	3,798.00	244,597.22	123,724.50	-49.42
043 Forfeited Funds	35,213.63	107,588.55	138,215.41	28.47
044 Municipal Court	52,772.00	537,825.08	464,122.89	-13.70
045 Homeland Security	37,225.34	236,343.07	382,467.42	61.83
046 Home ARP Inv Trust Fund	0.00	0.00	28,856.80	100.00
048 Wayfinding Commission	0.00	0.00	3,882.95	100.00
049 Live On The Levee	33,569.12	191,727.21	145,199.42	-24.27
073 American Rescue Plan	773,780.79	1,319,679.81	10,390,707.76	687.37
074 Slack Plaza	0.00	12,639.20	0.00	-100.00
081 Home Program	11,956.55	297,958.07	992,349.39	233.05
090 Byrne Justice	4,275.00	1,807.62	156,812.37	8,575.07
091 Byrne Justice	17,417.19	239,467.80	32,832.21	-86.29
093 Byrne Justice	0.00	15,395.00	0.00	-100.00
094 Byrne Justice	0.00	48,834.10	20,182.96	-58.67
095 Police Grants	96,426.37	224,004.50	558,324.48	149.25
096 Historic Preservation	0.00	13,485.00	0.00	-100.00
097 C.A.R.E.	14,840.57	0.00	66,557.17	100.00
099 Public Arts Grant	0.00	22,060.92	10,110.00	-54.17
100 Sinking Fund	0.00	2,003,300.00	3,300.00	-99.84
214 Civic Center Capital Improvement	43,806.25	365,141.27	245,303.56	-32.82
215 Municipal Auditorium Capital Improvemer	0.00	0.00	37,319.50	100.00
220 General Maintenance	52,423.42	3,776,096.65	8,838,073.16	134.05
221 City Service Fee Capital Improvement	505,692.50	3,726,751.26	5,596,395.36	50.17
222 Facilities Maintenance	11,433.46	338,421.65	620,617.89	83.39
252 Public Safety Center	0.00	0.00	23,500.00	100.00
255 Ballpark Maintenance	0.00	21,339.50	0.00	-100.00
402 Civic Center Revenue	589,260.69	6,114,207.49	7,339,525.16	20.04
406 Parking System Revenue	844,257.60	2,293,609.17	2,292,241.52	-0.06
426 Parking Operation and Maintenance	0.00	72,736.44	27,768.05	-61.82
900 M - DENT	52,297.64	418,475.90	626,535.22	49.72
901 Pending Forfeiture	53,706.21	373,248.94	770,258.85	106.37
Total Withdrawals - All Funds	21,479,246.08	141,957,621.67	172,365,133.97	21.42

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>June 2023</u>	<u>YTD 2021 / 2022</u>	<u>YTD 2022 / 2023</u>	<u>Dec</u>
Current Levy - Expense	0.00	1,411,054.60	1,416,368.39	0.38
Current Levy - Utilities	0.00	586,401.10	283,668.29	-51.63
Current Levy - Current Year	180,346.88	9,636,991.19	9,737,620.21	1.04
Current Levy - 1ST Year	1,871.03	658,600.23	522,706.44	-20.63
Current Levy - 2ND Year	1,011.99	24,963.88	16,133.30	-35.37
Current Levy - Supplementals	16,974.39	115,733.31	422,480.73	265.05
5th Year	0.00	0.00	7,240.94	100.00
Excess Levy	81,242.42	4,492,612.60	4,213,990.39	-6.20
Oil & Gas	0.00	90,152.75	284,162.91	215.20
Utility Tax	248,567.49	2,783,304.09	2,708,264.74	-2.70
Gross Sales - Current Year	1,256,480.56	50,198,656.71	50,110,170.16	-0.18
Gross Sales - Prior Year	0.00	0.00	3,150.00	100.00
Settlements	0.00	0.00	17,942.99	100.00
Consumer Sales (Liquor & Wine)	0.00	1,052,191.68	1,046,846.83	-0.51
Animal Control Revenue	0.00	5,934.60	5,106.83	-13.95
Hotel / Motel Tax	262,158.74	2,681,477.22	2,700,343.14	0.70
Hotel / Motel Penalties	2,143.07	0.00	120,199.58	100.00
Amusement Tax	43,547.92	271,897.91	236,069.07	-13.18
Loading Zone Fees	1,700.00	25,660.00	23,100.00	-9.98
License - General Store	40,995.25	97,214.03	105,161.75	8.18
Building Permit Fees	52,226.50	663,863.27	352,062.76	-46.97
Excavation Permit Fees	0.00	3,746.00	350.00	-90.66
Permits - Misc.	1,740.00	7,105.00	3,730.00	-47.50
Permits - Street Vendors	900.00	2,920.00	3,200.00	9.59
Franchise Fees (CATV)	0.00	658,795.76	568,377.49	-13.72
Inspection Fees - Signs	370.00	7,446.73	4,923.09	-33.89
Inspection Fees - Plumbing	233.00	16,978.50	17,222.00	1.43
Inspection Fees - Heating	1,185.50	17,502.50	14,872.00	-15.03
Building Inspector - Elec. Fees	3,830.50	30,254.00	26,897.25	-11.10
Vacant Property AR	1,750.00	16,319.00	16,200.00	-0.73
International Registration Plan Fees	0.00	684,419.10	502,729.41	-26.55
Liquor & Wine License	16,250.00	53,875.00	47,375.00	-12.06
Cemetery Revenue	2,550.00	45,150.00	21,516.00	-52.35
Cemetery Professional Services	5,700.00	93,325.10	51,725.00	-44.58
Cemetery Vault Setting	450.00	6,000.00	4,350.00	-27.50
Cemetery Memorial (monument)	3,655.12	21,800.08	19,354.35	-11.22
Cemetery Memorial Setting	1,914.00	23,990.49	15,062.53	-37.21
Cemetery Miscellaneous	794.50	21,674.00	11,541.82	-46.75
Dog Fee	0.00	100.00	50.00	-50.00
Parks & Recreation	13,108.62	91,866.82	73,616.66	-19.87
City Service Fee	186,056.95	9,019,125.85	6,477,931.81	-28.18
Rents - Auditorium	16,049.41	4,911.00	16,049.41	226.81
Rents - Other	34,285.71	63,455.63	164,537.56	159.30
Ball Park Rent, Concessions, Leases	13,518.21	240,000.00	214,158.43	-10.77
Rent Concessions, Lease, Landfill	0.00	341,859.79	245,769.01	-28.11
Jail Fees	0.00	1,477.16	4,585.48	210.43
Plan Review Fee	6,477.53	66,239.11	31,867.16	-51.89
Fire Service Fees - Current	160,341.94	1,937,038.10	1,727,918.84	-10.80
Municipal Fee Court Cost	0.00	0.00	12,658.33	100.00

General Accounts	Total Receipts	Total Receipts	Total Receipts	% Inc
	March 2023	YTD 2021 / 2022	YTD 2022 / 2023	Dec
Planning Zoning Enforcement Fees	250.00	3,270.00	2,385.00	-27.06
Planning Permit Application Fees	0.00	1,300.00	100.00	-92.31
Small Wireless Facilities Permits	225.00	925.00	900.00	-2.70
Street Fees / Closure	1,188.00	9,313.00	6,176.29	-33.68
Capital Improvement Fees	0.00	5.00	0.00	-100.00
Processing Fees	54.50	10.00	269.00	2,590.00
Returned Check Fees	105.00	567.00	514.73	-9.22
Ambulance Levy	63,013.83	2,999,335.47	2,552,953.26	-14.88
Ambulance Fees - Non Resident	0.00	4,500.00	70,950.50	1,476.68
Ambulance Fees - Resident	11,108.44	2,936,561.81	2,135,777.54	-27.27
Contributions from other Entities	0.00	0.00	1,000.00	100.00
Contributions for Carriage Trail	0.00	77,839.38	65,822.69	-15.44
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	1,300,000.00	3,250,000.00	3,175,000.00	-2.31
Transfer from Springhill Cemetery	3,644,656.00	0.00	3,644,656.00	100.00
Transfer from Municipal Stabilization	0.00	1,484,130.00	27,626.30	-98.14
Police Fines Court Cost	24,989.00	276,398.98	196,790.99	-28.80
Police Fines Training	1,758.00	16,965.00	17,604.00	3.77
Transfer In From Uniform Pension Reserve	0.00	5,458,809.00	5,871,475.00	7.56
Transfers from ARPA	229,891.97	0.00	229,891.97	100.00
Charges - Comm Development	0.00	416,029.08	417,204.81	0.28
General Fund Construction and Parking	0.00	28,131.57	13,958.90	-50.38
Payment In Lieu of Taxes	0.00	25,315.51	68,430.48	170.31
Gaming Income	15,283.55	241,171.35	175,968.62	-27.04
Aerial Map Copy Fees	0.00	0.00	30.00	100.00
Interest on Investments	97,864.61	44,828.17	831,907.91	1,755.77
Interest Income Debt Service Lease Bonds	0.00	746.76	0.00	-100.00
Reimbursements	0.00	139,211.73	79,248.43	-43.07
Reimbursements Police Wages	14,857.54	54,994.52	290,051.24	427.42
Reimbursements F & P Pension	0.00	0.00	1,500.00	100.00
Reimbursements Fire Wages	720.00	11,853.35	13,922.97	17.46
Reimbursements AHIDTA	8,600.93	99,916.86	154,704.75	54.83
QRT State	6,498.00	0.00	6,498.00	100.00
QRT Federal	42.20	111,675.73	112,261.00	0.52
Reimbursements CDBG	0.00	9,446.16	0.00	-100.00
AHIDTA Reimb - ACE	1,622.86	0.00	0.00	0.00
Sale of Fixed Assets & City Property	12,109.00	415,191.30	96,122.00	-76.85
Insurance Claims	19,761.53	71,416.80	353,381.39	394.82
Election Filing Fees	0.00	10,055.00	140.00	-98.61
Recycling Revenue	1,784.00	33,768.68	18,475.30	-45.29
Video Lottery Revenue	17,104.52	196,569.91	176,670.55	-10.12
Misc. Revenue	299.11	6,337.04	26,205.77	313.53
Building Inspector Reports	0.00	0.00	600.00	100.00
Accident Reports	1,805.00	26,640.00	22,015.00	-17.36
Over / Short Cash	0.00	1.00	1.13	13.00
P Card Rebate	1,454.67	1,857.66	4,763.75	156.44
Misc Sale of Assets	0.00	0.00	2,021.78	100.00
General Ledger (see page 8)	223,512.47	4,288,843.51	2,298,439.23	-46.41
Expenditure Credits (see page 9)	766,503.35	2,552,639.52	3,451,715.96	35.22
Total - General Fund Collections	9,127,490.31	113,744,566.40	111,278,500.32	-2.17

FUND / DESCRIPTION	Total Interest <u>June 2023</u>	YTD Interest <u>2021 / 2022</u>	YTD Interest <u>2022 / 2023</u>	% Inc <u>Dec</u>
001 General Fund	97,864.61	16,957.82	869,248.16	5,025.94
003 Municipal Stabilization	71,836.86	19,309.33	736,898.59	3,716.28
007 Business Improvement Dist Fund	100.22	76.40	1,031.62	1,250.29
014 IT Infrastructure	6,607.30	1,551.26	59,909.05	3,761.96
015 Charleston Land Reuse	639.10	203.26	6,958.63	3,323.51
017 Project West Invest	2.46	0.59	22.10	3,645.76
018 Planning Grant	292.63	0.38	2,188.36	575,784.21
019 Tourism & Promotions	2,771.51	733.23	25,378.21	3,361.15
020 Business Development	3,862.02	1,365.20	40,001.77	2,830.10
021 Community Participation	65.83	48.36	1,031.33	2,032.61
024 LGBTQ Working Group	5.48	1.23	49.38	3,914.63
026 Uniform Pension Reserve Fund	14,671.02	4,974.76	241,817.18	4,760.88
035 Municipal Beautification	462.59	136.68	4,677.58	3,322.29
036 Special Demolition	101.02	10.56	899.08	8,414.02
037 Sister Cities	117.94	28.55	1,078.44	3,677.37
038 Solid Waste	2,419.30	335.04	28,693.82	8,464.30
040 Landfill Closure	430.76	986.13	28,484.35	2,788.50
041 Police Contributions	483.65	83.09	4,400.24	5,195.75
042 Police Evidence	2,599.21	746.63	24,100.17	3,127.86
043 Forfeited Funds	3,271.84	569.75	30,272.46	5,213.29
046 Home ARP Investment Trust Fund	0.02	0.00	4.22	100.00
047 Health Insurance	30,229.92	6,434.38	247,718.88	3,749.93
048 Wayfinding Commission	75.59	21.98	692.75	3,051.73
049 Live On The Levee	223.95	20.22	848.41	4,095.90
073 American Rescue Plan	983.52	3,735.54	32,702.31	775.44
081 Home Program	31.71	21.59	356.30	1,550.30
097 C.A.R.E.	43.50	0.00	264.96	100.00
100 Sinking Fund	8,777.15	2,091.31	79,139.18	3,684.19
200 Infrastructure	667.59	158.21	5,990.84	3,686.64
214 Civic Center Capital Improvement	767.40	137.36	8,299.92	5,942.46
215 Municipal Auditorium Capital Impv.	1,036.16	250.65	9,718.97	3,777.51
220 General Maintenance	12,225.84	4,138.60	137,045.93	3,211.41
221 City Service Capital Project	5,912.26	4,280.53	44,633.10	942.70
222 Facilities Maintenance	10,580.88	2,043.50	84,953.56	4,057.26
223 Green Initiative Fund	1,085.42	248.29	9,778.47	3,838.33
224 Sidewalk Improvement Program	1,085.34	186.65	9,777.67	5,138.51
252 Public Safety Center	3,073.97	0.00	3,073.97	3,000.00
255 Ballpark Maintenance	494.18	98.88	3,836.48	3,779.94
402 Civic Center Revenue	1,313.04	311.50	6,800.18	2,083.04
406 Parking System Revenue	23,567.37	5,689.39	215,014.48	3,679.22
426 Parking Operation and Maintenance	16,344.58	2,974.74	131,186.96	4,310.03
427 Civic Center TIF Project	2,159.57	509.01	19,441.17	3,719.41
900 M-DENT	2,916.76	590.78	25,851.03	4,275.75
901 Pending Forfeiture	4,401.31	1,766.21	42,482.61	2,305.30
Total Interest Comparison - All Funds	336,602.38	83,827.57	3,226,752.87	3,749.27

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 37,119.25
01-109-2	B & O Payment Plan	245.39
01-110-0	Fire Fees Receivables	1,700.00
01-111-3	Morris Street	17,360.12
01-111-5	City Service Fee Payment Plan	104.00
01-111-7	A/R Spring Hill Cemetery	200.00
01-111-9	Gas Excise Tax Refund	14,395.66
01-114-0	Due From Other Funds	150,251.81
01-225-0	Health Insurance	1,143.45
01-225-2	Pio Insurance	82.23
01-237-2	Demolition Bonds	200.00
01-241-0	Taxes Payable	426.56
01-298-0	Permit Refunds	<u>284.00</u>
TOTAL		<u>\$ 223,512.47</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-90-0-1-105	Personal Services/Medical & Life Ins	\$ 361.46
01-409-02-0-3-341	Mayors Ofc/ Mat & Supplies CARE	8,332.27
01-412-00-0-3-341	City Manager/Mat & Supplies	21,914.05
01-431-00-0-2-218	Mail Room/ Postage	325.74
01-436-00-0-2-230	Bldg Comm/ Contract Serv	27,169.12
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	180.88
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	114,597.77
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	41.00
01-501-00-00-3-341	Health Clinic/ Materials & Supplies	6,589.80
01-700-00-0-1-103	Police / Sal & Wages	806.12
01-700-00-0-1-107	Police / Sal & Wages	252,845.54
01-700-93-0-1-105	Police Retiree/ Insurance	72,875.21
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	26,453.44
01-706-00-0-1-103	Fire / Sal & Wages	810.00
01-706-00-0-1-107	Fire/ Contributions to Pension Fund	137,414.59
01-706-00-0-1-112	Fire / Utilities	104.96
01-706-93-0-1-105	Fire/ Med & Life Insurance	62,684.10
01-706-93-1-1-112	Fire Insurance/EERP Reimbursement	31,880.93
01-712-00-0-3-341	Traffic Eng/ Mat & Supplies	450.35
01-750-00-0-1-112	Street/Bld & Equip Rents	36.67
01-754-00-0-2-216	Equip Maint/Maintenance & Repair-Equip	152.23
01-754-00-0-3-343	Equip Maint / Tires	477.12
TOTAL		\$ <u><u>766,503.35</u></u>

<u>Revenue Bonds:</u>				Outstanding Balance
Purpose	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>June 30, 2023</u>
<u>Governmental Activities:</u>				
Charleston Sales Tax Refunding Revenue Bonds Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$28,115,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	6,606,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	2,703,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	\$31,192,000.00	27,861,000.00
Total Governmental Activities			<u>\$74,301,000.00</u>	<u>\$65,285,000.00</u>
<u>Business-type activities:</u>				
Civic Center Improvement Series 1998	2023	4.60 - 5.10 %	\$3,635,000.00	\$243,470.95
Civic Center Impv. Refunding Series 2009 A	2024	3.0 - 4.4 %	\$3,275,000.00	\$562,248.61
Civic Center Lease Rev Refunding Series 2009 B	2024	3.0 - 4.4 %	<u>\$1,325,000.00</u>	<u>\$216,856.54</u>
Total Business-Type Activities			<u>\$8,235,000.00</u>	<u>\$1,022,576.10</u>

The Business-Type Activities Bonds are shown net of unamortized discount of \$12,423.90 for the three Civic Center Bonds.