

# City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

July 2023



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. Adams", is written over a faint, circular watermark or ghosted version of the city seal.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

TABLE OF CONTENTS

	<u>Page</u>
<b>Collections and Withdrawals - All Funds</b>	1
<i>All funds monthly collections and withdrawals</i>	
<i>Year to date comparison</i>	
<b>Statement Balances - All Funds</b>	2
<i>All funds bank statement balances</i>	
<b>Bank Balance, Investments, and Other Amounts - All Funds</b>	3
<i>Grand total of all funds, money in transit, adjustments and bad checks</i>	
<b>Collections - All Funds</b>	4
<i>Current month collections - All Funds</i>	
<i>Year to date comparison</i>	
<b>Withdrawals - All Funds</b>	5
<i>Current month withdrawals - All Funds</i>	
<i>Year to date comparison</i>	
<b>Collections - General Fund Only</b>	6A-6B
<i>Current month collections - General Fund</i>	
<i>Year to date comparison</i>	
<b>Monthly Interest - All Funds</b>	7
<i>Current month interest collections</i>	
<i>Year to date comparison</i>	
<b>General Ledger Recap - General Fund</b>	8
<b>Expenditure Credit Recap - General Fund</b>	9
<b>City of Charleston Bond Obligations</b>	10

<u>Fund / Description</u>	<u>Collections July 2023</u>	<u>Withdrawals July 2023</u>	<u>YTD Balance July 2023</u>	<u>YTD Balance July 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	12,596,755.60	10,784,900.99	21,920,595.80	15,461,784.96	41.77
002 Coal Severance Tax	56,539.41	0.00	56,556.01	17,849.56	216.85
003 Municipal Stabilization	70,777.62	0.00	16,308,261.50	19,172,438.02	-14.94
007 Business Improvement Dist Fund	4,991.47	0.00	11,200.73	33,300.30	-66.36
009 Community Development	154,121.53	144,271.53	9,850.00	1,909.29	415.90
014 IT Infrastructure	6,899.53	0.00	1,589,759.09	1,555,439.74	2.21
015 Charleston Land Reuse	27,523.37	57,427.24	117,888.06	198,317.55	-40.56
017 Project West Invest	2.56	0.00	590.18	566.32	4.21
018 Planning Grant	305.57	0.00	70,408.08	2.66	2,646,820.30
019 Tourism & Promotions	2,894.09	0.00	666,843.44	712,784.75	-6.45
020 Business Development	3,999.22	26,352.63	898,673.37	1,316,221.51	-31.72
021 Community Participation	68.74	0.00	15,839.75	46,806.38	-66.16
024 LGBTQ Working Group	5.72	0.00	1,318.78	1,265.48	4.21
026 Uniform Pension Reserve Fund	3,314,090.50	642,028.00	38,865,708.01	32,390,738.75	19.99
035 Municipal Beautification	483.05	0.00	111,301.92	133,184.97	-16.43
036 Special Demolition	105.49	0.00	24,305.52	22,774.63	6.72
037 Sister Cities	123.16	0.00	28,377.59	27,715.31	2.39
038 Solid Waste	360,115.08	82,096.50	687,162.85	423,094.86	62.41
039 Waste Disposal	79,593.80	79,593.80	0.00	0.00	0.00
040 Landfill Closure	30,991.83	0.00	4,270,271.98	3,965,677.11	7.68
041 Police Contributions	505.04	0.00	116,369.32	119,261.17	-2.42
042 Police Evidence	2,702.02	0.00	622,588.57	720,532.98	-13.59
043 Forfeited Funds	14,531.94	1,400.68	768,855.95	773,167.92	-0.56
044 Municipal Court	34,601.24	40,363.00	271,252.23	268,336.49	1.09
045 Homeland Security	50,542.39	1,419.40	323,508.02	29,571.29	993.99
046 Home-ARP Inv Trust Fund	0.02	0.00	4.24	0.22	1,827.27
047 Health Insurance Reserves	32,729.30	0.00	7,541,338.76	6,269,784.47	20.28
048 Wayfinding Commission	78.94	0.00	18,188.24	21,329.76	-14.73
049 Live On The Levee	783.34	28,440.28	18,096.94	23,218.88	-22.06
073 American Rescue Plan	118,498.31	1,032,767.20	25,417,035.95	0.00	100.00
074 Slack Plaza	0.00	0.00	0.00	34,729,061.95	-100.00
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	44,503.63	31,866.92	20,423.44	21,056.66	-3.01
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	0.00	0.00	0.00	118.00	-100.00
095 Police Grants	33,560.44	11,981.25	411,562.99	275,533.17	49.37
096 Historic Preservation	4,355.00	4,355.00	0.00	0.00	-100.00
097 C.A.R.E.	53.18	21,291.83	2,469.14	0.00	100.00
099 Public Arts Grant	0.00	0.00	246,743.42	216,853.42	13.78
100 Sinking Fund	9,165.35	0.00	2,111,838.85	2,029,713.53	4.05
200 Infrastructure	697.13	0.00	160,628.04	154,158.74	4.20
214 Civic Center Capital Improvement	209,435.78	0.00	356,155.91	255,540.13	39.37
215 Municipal Auditorium Capital Improvement	1,191.99	0.00	278,364.45	262,184.57	6.17
220 General Maintenance	15,038.64	76,460.45	3,423,969.18	3,969,844.40	-13.75
221 City Service Fee Capital Project	6,525.26	128,783.79	1,449,853.42	2,785,580.09	-47.95
222 Facilities Maintenance	11,657.72	13,731.04	2,676,811.07	1,959,706.09	36.59
223 Green Initiative Fund	1,133.43	0.00	261,160.19	250,603.78	4.21
224 Sidewalk Improvement Fund	1,133.34	0.00	261,138.76	250,583.21	4.21
252 Public Safety Center	4,372.30	0.00	1,007,446.27	0.00	100.00
255 Ballpark Maintenance	545.09	0.00	125,597.04	96,352.15	30.35
402 Civic Center Revenue	643,314.50	697,006.75	642,571.80	320,752.13	100.33
406 Parking System Revenue	256,404.93	203,037.31	5,564,158.65	5,078,230.52	9.57
426 Parking Operation and Maintenance	17,830.57	0.00	4,108,441.88	3,335,413.79	23.18
427 Civic Center TIF Project	2,255.10	0.00	519,608.14	496,590.07	4.64
900 M - DENT	52,417.57	8,549.18	704,973.90	812,308.88	-13.21
901 Pending Forfeiture	6,699.93	0.00	1,175,565.10	1,153,747.37	1.89
Working Cash Advance Fund	0.00	0.00	44,925.00	34,525.00	30.12
<b>Total All Funds</b>	<b>18,287,650.76</b>	<b>14,118,124.77</b>	<b>146,493,604.78</b>	<b>142,382,580.24</b>	<b>2.89</b>

<u>Fund / Description</u>		<u>Cash Balance</u>
001	General Fund	19,561,887.00
002	Coal Severance Tax	31,306.01
003	Municipal Stabilization	16,308,261.50
007	Business Improvement Dist Fund	10,578.22
009	Community Development	9,850.00
014	IT Infrastrucure	1,589,759.09
015	Charleston Land Reuse	117,888.06
017	Project West Invest	590.18
018	Planning Grant	70,408.08
019	Tourism & Promotions	666,843.44
020	Business Development	898,673.37
021	Community Participation	15,839.75
024	LGBTQ Working Group	1,318.78
026	Uniform Pension Reserve Fund	6,132,534.03
035	Municipal Beautification	111,301.92
036	Special Demolition	24,305.52
037	Sister Cities	28,377.59
038	Solid Waste	679,233.34
039	Waste Disposal	0.00
040	Landfill Closure	125,041.14
041	Police Contributions	116,369.32
042	Police Evidence	622,588.57
043	Forfeited Funds	768,855.95
044	Municipal Court	269,522.23
045	Homeland Security	323,508.02
046	Home-ARP Inv Trust Fund	4.24
047	Health Insurance Reserves	7,541,338.76
048	Wayfinding Commission	18,188.24
049	Live On The Levee	17,971.94
073	American Rescue Plan	210,984.37
080	Human Rights	176,793.29
081	Home Program	20,423.44
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	411,562.99
097	C.A.R.E.	2,469.14
099	Public Arts Grant	246,743.42
100	Sinking Fund	2,111,838.85
200	Infrastructure	160,628.04
214	Civic Center Capital Improvement	356,155.91
215	Municipal Auditorium Capital Improvement	278,364.45
220	General Maintenance	3,423,969.18
221	City Service Fee Capital Project	1,449,853.42
222	Facilities Maintenance	2,676,811.07
223	Green Initiative Fund	261,160.19
224	Sidewalk Improvement Program	261,138.76
252	Public Safety Center	1,007,446.27
255	Ballpark Maintenance	125,597.04
402	Civic Center Revenue	641,152.40
406	Parking System Revenue	5,556,468.23
426	Parking Operation and Maintenance	4,108,441.88
427	Civic Center TIF Project	519,608.14
900	M - DENT	704,973.90
901	Pending Forfeiture	1,175,565.10
<b>Total Bank Statement Balances All Funds</b>		<b>81,960,747.74</b>

\* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool)	0.576%	24,571,147.02
Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.340%	8,162,026.96
Fund 040 Landfill Closure (Money Market Bond Pool)	5.340%	4,145,230.84
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.340%	25,206,051.58

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	2,426,559.85
Solid Waste	7,929.51
Municipal Court	1,730.00
Parking Revenue	7,645.42
BID	622.51
Live on Levee	125.00
Civic Center	1,419.40

Bad Checks

General Fund	196.69
Parking	45.00

Interest earned not received

9,294.07

Total - Other64,584,948.85Grand Total - All Funds

146,545,696.59

Other Adjustments

1) General Fund over due to ACH in transit	-62,105.61
1) General Fund over due to ACH in transit	-15,236.20
2) Coal Severance short due to transfer in transit	25,250.00

Total All Funds

146,493,604.78

<u>Fund / Description</u>	Total	Total	Total	%
	<u>Collections</u> <u>July 2023</u>	<u>Collections</u> <u>YTD 2022 / 2023</u>	<u>Collections</u> <u>YTD 2023 / 2024</u>	<u>Increase /</u> <u>Decrease</u>
001 General Fund	12,596,755.60	12,905,998.78	12,596,755.60	-2.40
002 Coal Severance Tax	56,539.41	64,487.79	56,539.41	-12.33
003 Municipal Stabilization	70,777.62	27,196.73	70,777.62	160.24
007 Business Improvement Dist Fund	4,991.47	13,798.64	4,991.47	-63.83
009 Community Development	154,121.53	212,626.89	154,121.53	-27.52
014 IT Infrastructure	6,899.53	2,217.47	6,899.53	211.14
015 Charleston Land Reuse	27,523.37	284.12	27,523.37	9,587.23
017 Project West Invest	2.56	0.80	2.56	220.00
018 Planning Grant	305.57	45,388.51	305.57	-99.33
019 Tourism & Promotions	2,894.09	1,011.11	2,894.09	186.23
020 Business Development	3,999.22	1,908.44	3,999.22	109.55
021 Community Participation	68.74	66.70	68.74	3.06
024 LGBTQ Working Group	5.72	1.80	5.72	217.78
026 Uniform Pension Reserve Fund	3,314,090.50	3,570,849.71	3,314,090.50	-7.19
035 Municipal Beautification	483.05	188.93	483.05	155.68
036 Special Demolition	105.49	6,026.00	105.49	-98.25
037 Sister Cities	123.16	39.32	123.16	213.22
038 Solid Waste	360,115.08	298,879.06	360,115.08	20.49
039 Waste Disposal	79,593.80	139,209.00	79,593.80	-42.82
040 Landfill Closure	30,991.83	5,719.73	30,991.83	441.84
041 Police Contributions	505.04	169.93	505.04	197.20
042 Police Evidence	2,702.02	1,022.10	2,702.02	164.36
043 Forfeited Funds	14,531.94	228,691.77	14,531.94	-93.65
044 Municipal Court	34,601.24	39,011.50	34,601.24	-11.31
045 Homeland Security	50,542.39	14,974.65	50,542.39	237.52
046 Home ARP Inv Trust Fund	0.02	631.71	0.02	-100.00
047 Health Insurance Reserves	32,729.30	8,893.89	32,729.30	268.00
048 Wayfinding Commission	78.94	30.26	78.94	160.87
049 Live On The Levee	783.34	12,547.93	783.34	-93.76
073 American Rescue Plan	118,498.31	50,862.89	118,498.31	132.98
081 Home Program	44,503.63	38,677.13	44,503.63	15.06
095 Police Grant	33,560.44	20,119.29	33,560.44	66.81
096 Historic Preservation	4,355.00	0.00	4,355.00	100.00
097 C.A.R.E	53.18	0.00	53.18	100.00
100 Sinking Fund	9,165.35	2,879.21	9,165.35	218.33
200 Infrastructure Fund	697.13	218.67	697.13	218.80
214 Civic Center Capital Improvement	209,435.78	121,888.36	209,435.78	71.83
215 Municipal Auditorium Capital Improvemen	1,191.99	18,286.08	1,191.99	-93.48
220 General Maintenance	15,038.64	5,670.28	15,038.64	165.22
221 City Service Fee Capital Project	6,525.26	4,397.69	6,525.26	48.38
222 Facilities Maintenance	11,657.72	2,794.62	11,657.72	317.15
223 Green Initiative Fund	1,133.43	355.49	1,133.43	218.84
224 Sidewalk Improvement Program	1,133.34	355.46	1,133.34	218.84
252 Public Safety Center	4,372.30	0.00	4,372.30	100.00
255 Ballpark Maintenance	545.09	136.68	545.09	298.81
402 Civic Center Revenue	643,314.50	753,439.05	643,314.50	-14.62
406 Parking Revenue	256,404.93	211,509.95	256,404.93	21.23
426 Parking Operation and Maintenance	17,830.57	4,731.39	17,830.57	276.86
427 Civic Center TIF Project	2,255.10	1,304.91	2,255.10	72.82
900 M - DENT	52,417.57	495,365.83	52,417.57	-89.42
901 Pending Forfeiture	6,699.93	1,808.16	6,699.93	270.54
<b>Total Receipts - All Funds</b>	<b>18,287,650.76</b>	<b>19,336,674.41</b>	<b>18,287,650.76</b>	<b>-5.43</b>

Fund / Description	Total Withdrawals <u>July 2023</u>	Total Withdrawals <u>YTD 2022 / 2023</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	% Increase / <u>Decrease</u>
001 General Fund	10,784,900.99	10,885,690.09	10,784,900.99	-0.93
002 Coal Severance Tax	0.00	46,644.00	0.00	-100.00
007 Business Improvement Dist Fund	0.00	30,124.99	0.00	-100.00
009 Community Development	144,271.53	236,219.41	144,271.53	-38.92
014 IT Infrastructure	0.00	12,000.00	0.00	-100.00
015 Charleston Land Reuse	57,427.24	3,017.48	57,427.24	1,803.15
018 Planning Grant	0.00	45,386.24	0.00	-100.00
020 Business Development	26,352.63	33,724.64	26,352.63	-21.86
021 Community Participation	0.00	1,000.00	0.00	-100.00
026 Uniform Pension Reserve Fund	642,028.00	1,153,154.00	642,028.00	-44.32
038 Solid Waste	82,096.50	141,031.49	82,096.50	-41.79
039 Waste Disposal	79,593.80	139,209.00	79,593.80	-42.82
041 Police Contribution	0.00	820.05	0.00	-100.00
043 Forfeited Funds	1,400.68	5,674.00	1,400.68	-75.31
044 Municipal Court	40,363.00	56,305.80	40,363.00	-28.31
045 Homeland Security	1,419.40	9,073.60	1,419.40	-84.36
046 Home ARP Inv Trust Fund	0.00	631.49	0.00	-100.00
049 Live On The Levee	28,440.28	36,830.94	28,440.28	-22.78
073 American Rescue Plan	1,032,767.20	871,241.19	1,032,767.20	18.54
081 Home Program	31,866.92	38,030.45	31,866.92	-16.21
095 Police Grants	11,981.25	18,139.91	11,981.25	-33.95
096 Historic Preservation	4,355.00	0.00	4,355.00	100.00
097 C.A.R.E.	21,291.83	0.00	21,291.83	100.00
220 General Maintenance	76,460.45	60,320.55	76,460.45	26.76
221 City Service Fee Capital Improvement	128,783.79	1,251,789.63	128,783.79	-89.71
222 Facilities Maintenance	13,731.04	77,385.25	13,731.04	-82.26
402 Civic Center Revenue	697,006.75	689,379.12	697,006.75	1.11
406 Parking System Revenue	203,037.31	131,110.26	203,037.31	54.86
900 M - DENT	8,549.18	265,012.43	8,549.18	-96.77
901 Pending Forfeiture	0.00	559,819.67	0.00	-100.00
<b>Total Withdrawals - All Funds</b>	<b>14,118,124.77</b>	<b>16,798,765.68</b>	<b>14,118,124.77</b>	<b>-15.96</b>

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>July 2023</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	196.46	0.00	196.46	100.00
Current Levy - Utilities	79.50	0.00	79.50	100.00
Current Levy - Current Year	138,571.80	113,511.91	138,571.80	22.08
Current Levy - 1ST Year	28,042.11	1,798.53	28,042.11	1,459.17
Current Levy - 2ND Year	268.21	428.55	268.21	-37.41
Current Levy - Supplementals	12,121.95	11,573.39	12,121.95	4.74
Excess Levy	72,813.15	52,080.81	72,813.15	39.81
Utility Tax	152,320.75	219,628.75	152,320.75	-30.65
Gross Sales - Current Year	8,996,820.74	8,159,324.25	8,996,820.74	10.26
Consumer Sales (Liquor & Wine)	248,728.73	255,204.50	248,728.73	-2.54
Animal Control Revenue	56.70	0.00	56.70	100.00
Hotel / Motel Tax	286,928.81	204,314.97	286,928.81	40.43
Hotel / Motel Penalties	0.00	118,056.51	0.00	-100.00
Amusement Tax	14,120.58	18,420.69	14,120.58	-23.34
Loading Zone Fees	150.00	850.00	150.00	-82.35
Property Citations	1,681.00	0.00	1,681.00	100.00
License - General Store	16,543.50	39,641.50	16,543.50	-58.27
Building Permit Fees	32,189.75	44,050.50	32,189.75	-26.93
Excavation Permit Fees	30.00	0.00	30.00	100.00
Permits - Misc.	1,435.00	1,090.00	1,435.00	31.65
Permits - Street Vendors	460.00	260.00	460.00	76.92
Franchise Fees ( CATV )	135,721.16	148,584.91	135,721.16	-8.66
Inspection Fees - Signs	973.50	1,173.75	973.50	-17.06
Inspection Fees - Plumbing	2,182.25	626.50	2,182.25	248.32
Inspection Fees - Heating	938.00	1,023.50	938.00	-8.35
Building Inspector - Elec. Fees	3,138.50	2,097.00	3,138.50	49.67
Vacant Property AR	250.00	0.00	250.00	100.00
International Registration Plan Fees	29,629.59	0.00	29,629.59	100.00
Liquor & Wine License	18,125.00	25,625.00	18,125.00	-29.27
Cemetery Revenue	3,900.00	1,350.00	3,900.00	188.89
Cemetery Professional Services	7,500.00	3,300.00	7,500.00	127.27
Cemetery Vault Setting	982.90	300.00	982.90	227.63
Cemetery Memorial (monument)	4,143.38	1,520.04	4,143.38	172.58
Cemetery Memorial Setting	1,708.00	1,956.00	1,708.00	-12.68
Cemetery Flower Placement	125.00	0.00	125.00	100.00
Cemetery Miscellaneous	1,975.00	1,564.82	1,975.00	26.21
Parks & Recreation	6,982.83	15,073.24	6,982.83	-53.67
City Service Fee	856,932.86	853,002.67	856,932.86	0.46
Rents - Other	1,049.41	0.00	1,049.41	100.00
Ball Park Rent, Concessions, Leases	68,571.42	60,000.00	68,571.42	14.29
Rent Concessions, Lease, Landfill	10,822.98	61,992.03	10,822.98	-82.54
Jail Fees	12,321.02	4,585.48	12,321.02	168.70



General Accounts	Total Receipts <u>March 2023</u>	Total Receipts <u>YTD 2021 / 2022</u>	Total Receipts <u>YTD 2022 / 2023</u>	% Inc <u>Dec</u>
Plan Review Fee	3,301.14	4,457.35	3,301.14	-25.94
Fire Service Fees - Current	154,477.49	129,351.49	154,477.49	19.42
Municipal Fee Court Cost	6,132.64	0.00	6,132.64	100.00
Planning Zoning Enforcement Fees	0.00	625.00	0.00	-100.00
Small Wireless Facilities Permits	100.00	100.00	100.00	0.00
Street Fees / Closure	0.00	404.50	0.00	-100.00
Returned Check Fees	105.00	60.00	105.00	75.00
Ambulance Levy	46,373.35	46,373.35	46,373.35	0.00
Ambulance Fees - Non Resident	500.00	0.00	500.00	100.00
Ambulance Fees - Resident	0.00	195,189.74	0.00	-100.00
Transfer from Municipal Stabilization	0.00	17,054.80	0.00	-100.00
Police Fines Court Cost	19,253.00	20,506.40	19,253.00	-6.11
Police Fines Training	1,529.00	2,610.00	1,529.00	-41.42
Transfer In From Uniform Pension Reserve	642,028.00	1,153,154.00	642,028.00	-44.32
Charges - Comm Development	106,793.00	96,534.18	106,793.00	10.63
General Fund Construction and Parking	0.00	13,958.90	0.00	-100.00
Gaming Income	16,070.49	15,106.93	16,070.49	6.38
Interest on Investments	87,437.74	19,407.26	87,437.74	350.54
Reimbursements	20,184.87	1,918.40	20,184.87	952.17
Reimbursements Police Wages	2,179.23	3,259.67	2,179.23	-33.15
Reimbursements Fire Wages	0.00	226.50	0.00	-100.00
Reimbursements AHIDTA	23,992.05	9,187.44	23,992.05	161.14
QRT State	23,585.32	38,912.99	23,585.32	-39.39
AHIDTA Reimb - ACE	1,201.69	0.00	1,201.69	100.00
Insurance Claims	8,000.00	166,104.36	8,000.00	-95.18
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	2,126.40	1,369.10	2,126.40	55.31
Video Lottery Revenue	16,290.75	15,607.56	16,290.75	4.38
Misc. Revenue	531.00	755.23	531.00	-29.69
Building Inspector Reports	200.00	0.00	200.00	100.00
Accident Reports	1,650.00	2,090.00	1,650.00	-21.05
Over / Short Cash	5.50	0.00	5.50	100.00
P Card Rebate	0.00	831.26	0.00	-100.00
Misc Sale of Assets	57.00	0.00	57.00	100.00
General Ledger (see page 8)	84,328.80	280,515.14	84,328.80	-69.94
Expenditure Credits (see page 9)	156,790.60	247,491.07	156,790.60	-36.65
<b>Total - General Fund Collections</b>	<b>12,596,755.60</b>	<b>12,907,312.42</b>	<b>12,596,755.60</b>	<b>-2.41</b>

FUND / DESCRIPTION	Total Interest <u>July 2023</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	87,437.74	19,407.26	87,437.74	350.54
003 Municipal Stabilization	70,777.62	27,196.73	70,777.62	160.24
007 Business Improvement Dist Fund	34.45	55.51	34.45	-37.94
014 IT Infrastructure	6,899.53	2,217.47	6,899.53	211.14
015 Charleston Land Reuse	592.82	284.12	592.82	108.65
017 Project West Invest	2.56	0.80	2.56	220.00
018 Planning Grant	305.57	2.27	305.57	13,361.23
019 Tourism & Promotions	2,894.09	1,011.11	2,894.09	186.23
020 Business Development	3,999.22	1,908.44	3,999.22	109.55
021 Community Participation	68.74	66.70	68.74	3.06
024 LGBTQ Working Group	5.72	1.80	5.72	217.78
026 Uniform Pension Reserve Fund	17,127.87	7,058.03	17,127.87	142.67
035 Municipal Beautification	483.05	188.93	483.05	155.68
036 Special Demolition	105.49	26.00	105.49	305.73
037 Sister Cities	123.16	39.32	123.16	213.22
038 Solid Waste	2,283.49	488.52	2,283.49	367.43
040 Landfill Closure	501.78	1,373.83	501.78	-63.48
041 Police Contributions	505.04	169.93	505.04	197.20
042 Police Evidence	2,702.02	1,022.10	2,702.02	164.36
043 Forfeited Funds	3,331.95	1,008.29	3,331.95	230.46
046 Home ARP Investment Trust Fund	0.02	0.22	0.02	-90.91
047 Health Insurance	32,729.30	8,893.89	32,729.30	268.00
048 Wayfinding Commission	78.94	30.26	78.94	160.87
049 Live On The Levee	158.34	47.93	158.34	230.36
073 American Rescue Plan	2,274.94	821.06	2,274.94	177.07
081 Home Program	70.47	41.57	70.47	69.52
097 C.A.R.E.	53.18	0.00	53.18	100.00
100 Sinking Fund	9,165.35	2,879.21	9,165.35	218.33
200 Infrastructure	697.13	218.67	697.13	218.80
214 Civic Center Capital Improvement	1,372.03	213.36	1,372.03	543.06
215 Municipal Auditorium Capital Impv.	1,191.99	358.58	1,191.99	232.42
220 General Maintenance	15,038.64	5,670.28	15,038.64	165.22
221 City Service Capital Project	6,525.26	4,397.69	6,525.26	48.38
222 Facilities Maintenance	11,657.72	2,794.62	11,657.72	317.15
223 Green Initiative Fund	1,133.43	355.49	1,133.43	218.84
224 Sidewalk Improvement Program	1,133.34	355.46	1,133.34	218.84
252 Public Safety Center	4,372.30	0.00	4,372.30	100.00
255 Ballpark Maintenance	545.09	136.68	545.09	298.81
402 Civic Center Revenue	2,199.82	267.53	2,199.82	722.27
406 Parking System Revenue	24,064.30	7,173.46	24,064.30	235.46
426 Parking Operation and Maintenance	17,830.57	4,731.39	17,830.57	276.86
427 Civic Center TIF Project	2,255.10	704.30	2,255.10	220.19
900 M-DENT	3,034.36	1,001.71	3,034.36	202.92
901 Pending Forfeiture	5,099.93	1,808.16	5,099.93	182.05
<b>Total Interest Comparison - All Funds</b>	<b>342,863.46</b>	<b>106,428.68</b>	<b>342,863.46</b>	<b>222.15</b>

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-109-0	Payment Plans over 12 months	\$ 17,755.88
01-109-2	B & O Payment Plan	3,105.04
01-110-0	Fire Fees Receivables	1,742.11
01-111-3	Morris Street	26,537.56
01-111-7	A/R Spring Hill Cemetery	200.00
01-111-9	Gas Excise Tax Refund	34,067.39
01-225-0	Health Insurance	283.42
01-225-2	Pio Insurance	32.16
01-241-0	Taxes Payable	<u>605.24</u>
TOTAL		\$ <u><u>84,328.80</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-90-0-1-105	Personal Services/Medical & Life Ins	\$ 14.60
01-409-00-0-3-341	Mayors Ofc/ Mat & Supplies	5,722.43
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	5,910.26
01-412-00-0-3-341	City Manager/Mat & Supplies	21,546.68
01-431-00-0-2-218	Mail Room/ Postage	27.60
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	20,723.00
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	19,675.91
01-700-00-0-1-103	Police / Sal & Wages	3,910.12
01-700-00-0-2-223	Police/Professional Services	14,393.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	26,500.13
01-706-00-0-1-103	Fire / Sal & Wages	5,535.00
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	31.60
01-706-93-1-1-112	Fire Insurance/EERP Reimbursement	32,259.74
01-919-00-0-3-341	Ball Park/ Materials & Supplies	540.53
TOTAL		\$ <u>156,790.60</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.