

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

September 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 September 30, 2023

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<u>Fund / Description</u>	<u>Collections Sep 2023</u>	<u>Withdrawals Sep 2023</u>	<u>YTD Balance Sep 2023</u>	<u>YTD Balance Sep 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	8,423,162.57	10,053,283.93	16,422,935.67	14,796,838.07	10.99
002 Coal Severance Tax	0.00	6,000.00	56.01	9.56	485.88
003 Municipal Stabilization	72,037.49	0.00	16,454,401.03	19,250,967.67	-14.53
007 Business Improvement Dist Fund	26,220.39	4,712.23	40,902.88	31,346.74	30.49
009 Community Development	188,418.60	188,168.60	750.00	27,183.70	-97.24
014 IT Infrastructure	6,479.58	231,434.74	1,372,027.54	1,560,606.71	-12.08
015 Charleston Land Reuse	847.83	1,799.63	107,953.68	195,635.28	-44.82
017 Project West Invest	2.61	0.00	595.47	568.64	4.72
018 Planning Grant	311.01	0.00	71,039.01	18,219.15	289.91
019 Tourism & Promotions	2,912.77	14,000.00	658,786.24	660,628.38	-0.28
020 Business Development	3,230.87	169,643.52	696,117.67	1,135,312.58	-38.68
021 Community Participation	69.97	0.00	15,981.70	46,998.10	-66.00
024 LGBTQ Working Group	5.82	0.00	1,330.60	1,270.66	4.72
026 Uniform Pension Reserve Fund	46,792.98	37,403,586.00	1,055,650.93	30,948,530.34	-96.59
035 Municipal Beautification	491.64	0.00	112,299.30	127,322.51	-11.80
036 Special Demolition	107.36	0.00	24,523.32	22,920.34	6.99
037 Sister Cities	125.35	0.00	28,631.88	27,828.83	2.89
038 Solid Waste	308,505.11	92,391.61	1,223,852.62	182,996.60	568.78
039 Waste Disposal	90,435.40	90,435.40	0.00	0.00	0.00
040 Landfill Closure	30,226.02	0.00	4,329,693.70	4,014,479.16	7.85
041 Police Contributions	265.31	670.01	60,132.28	111,848.98	-46.24
042 Police Evidence	2,742.39	3,300.00	624,859.90	621,740.62	0.50
043 Forfeited Funds	2,707.91	78,191.94	599,577.20	765,357.04	-21.66
044 Municipal Court	33,790.00	42,419.00	268,936.24	280,304.49	-4.06
045 Homeland Security	212,927.38	106,463.69	474,339.93	49,614.44	856.05
046 Home-ARP Inv Trust Fund	0.02	0.00	4.27	0.22	1,840.91
047 Health Insurance Reserves	33,311.90	0.00	7,608,917.25	6,295,465.30	20.86
048 Wayfinding Commission	80.35	0.00	18,351.23	17,524.53	4.72
049 Live On The Levee	5,087.25	0.00	11,092.33	5,138.04	115.89
073 American Rescue Plan	119,668.86	555,761.39	25,079,573.75	33,873,903.31	-25.96
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	7,742.58	7,154.95	14,688.25	2,282.44	543.53
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	1,820.30	1,820.30	0.00	0.00	0.00
091 Byrne Justice	3,805.73	3,805.73	0.00	0.00	0.00
095 Police Grants	48,432.35	17,426.55	462,056.53	320,143.15	44.33
096 Historic Preservation	103.00	103.00	0.00	0.00	-100.00
097 C.A.R.E.	30,058.88	28,736.20	20,698.19	0.00	100.00
099 Public Arts Grant	0.00	12,000.00	234,743.42	226,853.42	3.48
100 Sinking Fund	9,328.50	0.00	2,130,763.20	2,038,027.17	4.55
200 Infrastructure	709.54	0.00	162,067.44	154,790.17	4.70
214 Civic Center Capital Improvement	1,525.30	0.00	348,400.91	208,695.35	66.94
215 Municipal Auditorium Capital Improvement	1,229.61	0.00	280,858.90	263,258.47	6.69
220 General Maintenance	136,146.35	1,341,941.44	2,233,591.29	4,470,520.65	-50.04
221 City Service Fee Capital Project	1,505,072.89	1,559,470.74	1,203,822.63	2,560,711.58	-52.99
222 Facilities Maintenance	11,644.82	27,781.90	2,647,117.97	2,388,164.39	10.84
223 Green Initiative Fund	1,153.61	0.00	263,500.47	251,630.24	4.72
224 Sidewalk Improvement Fund	1,153.51	0.00	263,478.84	251,609.59	4.72
252 Public Safety Center	4,326.97	0.00	988,343.56	0.00	100.00
255 Ballpark Maintenance	554.79	0.00	126,722.52	96,746.80	30.98
402 Civic Center Revenue	233,062.96	508,468.92	283,088.15	110,090.56	157.14
406 Parking System Revenue	302,463.26	113,352.66	5,812,084.67	5,268,885.61	10.31
426 Parking Operation and Maintenance	18,147.97	0.00	4,145,257.93	3,321,257.84	24.81
427 Civic Center TIF Project	2,295.23	0.00	524,264.38	498,624.09	5.14
900 M - DENT	67,227.19	94,695.77	664,912.93	804,917.65	-17.39
901 Pending Forfeiture	5,192.76	0.00	1,186,099.43	1,150,324.89	3.11
Working Cash Advance Fund	0.00	5,000.00	44,925.00	34,525.00	30.12
Total All Funds	12,004,162.84	52,764,019.85	101,591,847.50	139,679,666.31	-27.27

<u>Fund / Description</u>		<u>Cash Balance</u>
001	General Fund	*1) 16,318,805.46
002	Coal Severance Tax	56.01
003	Municipal Stabilization	16,454,401.03
007	Business Improvement Dist Fund	40,902.88
009	Community Development	750.00
014	IT Infrastrucure	1,372,027.54
015	Charleston Land Reuse	107,953.68
017	Project West Invest	595.47
018	Planning Grant	71,039.01
019	Tourism & Promotions	658,786.24
020	Business Development	696,117.67
021	Community Participation	15,981.70
024	LGBTQ Working Group	1,330.60
026	Uniform Pension Reserve Fund	1,020,921.76
035	Municipal Beautification	112,299.30
036	Special Demolition	24,523.32
037	Sister Cities	28,631.88
038	Solid Waste	1,214,783.66
039	Waste Disposal	0.00
040	Landfill Closure	145,391.33
041	Police Contributions	60,132.28
042	Police Evidence	624,859.90
043	Forfeited Funds	599,577.20
044	Municipal Court	265,042.24
045	Homeland Security	474,339.93
046	Home-ARP Inv Trust Fund	4.27
047	Health Insurance Reserves	7,608,917.25
048	Wayfinding Commission	18,351.23
049	Live On The Levee	11,092.33
073	American Rescue Plan	136,318.99
080	Human Rights	176,793.29
081	Home Program	14,688.25
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	462,056.53
097	C.A.R.E.	20,698.19
099	Public Arts Grant	234,743.42
100	Sinking Fund	2,130,763.20
200	Infrastructure	162,067.44
214	Civic Center Capital Improvement	348,400.91
215	Municipal Auditorium Capital Improvement	280,858.90
220	General Maintenance	2,233,591.29
221	City Service Fee Capital Project	1,203,822.63
222	Facilities Maintenance	2,647,117.97
223	Green Initiative Fund	263,500.47
224	Sidewalk Improvement Program	263,478.84
252	Public Safety Center	988,343.56
255	Ballpark Maintenance	126,722.52
402	Civic Center Revenue	283,088.15
406	Parking System Revenue	5,793,561.67
426	Parking Operation and Maintenance	4,145,257.93
427	Civic Center TIF Project	524,264.38
900	M - DENT	664,912.93
901	Pending Forfeiture	1,186,099.43
Total Bank Statement Balances All Funds		72,249,020.03

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool) *Closed Account	0.381%	0.00
Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.540%	34,729.17
Fund 040 Landfill Closure (Money Market Bond Pool)	5.540%	4,184,302.37
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.540%	24,943,254.76

Working Cash Advance Fund 44,925.00

Cash on hand and in transit

General Fund	62,334.69
Solid Waste	9,068.96
Municipal Court	3,894.00
Parking Revenue	18,313.00

Bad Checks

General Fund	19,348.15
Parking	210.00

Interest earned not received 11,628.60

Total - Other 29,332,008.70

Grand Total - All Funds 101,581,028.73

Other Adjustments

1) General Fund short due to transfer error	15,876.77
1) General Fund over deposit intransit	-5,058.00

Total All Funds

101,591,847.50

<u>Fund / Description</u>	<u>Total Collections September 2023</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>% Increase / Decrease</u>
001 General Fund	8,423,162.57	33,858,429.17	28,901,871.15	-14.64
002 Coal Severance Tax	0.00	64,487.79	56,539.41	-12.33
003 Municipal Stabilization	72,037.49	105,726.38	216,917.15	105.17
007 Business Improvement Dist Fund	26,220.39	18,815.18	43,567.87	131.56
009 Community Development	188,418.60	513,646.48	350,027.52	-31.85
014 IT Infrastructure	6,479.58	8,584.44	20,602.72	140.00
015 Charleston Land Reuse	847.83	1,184.77	28,892.62	2,338.67
017 Project West Invest	2.61	3.12	7.85	151.60
018 Planning Grant	311.01	123,456.24	936.50	-99.24
019 Tourism & Promotions	2,912.77	3,854.74	8,836.89	129.25
020 Business Development	3,230.87	7,027.89	11,272.28	60.39
021 Community Participation	69.97	258.42	210.69	-18.47
024 LGBTQ Working Group	5.82	6.98	17.54	151.29
026 Uniform Pension Reserve Fund	46,792.98	3,284,582.30	3,557,441.42	8.31
035 Municipal Beautification	491.64	726.47	1,480.43	103.78
036 Special Demolition	107.36	6,171.71	323.29	-94.76
037 Sister Cities	125.35	152.84	377.45	146.96
038 Solid Waste	308,505.11	1,077,170.56	1,074,892.61	-0.21
039 Waste Disposal	90,435.40	237,654.60	247,113.00	3.98
040 Landfill Closure	30,226.02	54,521.78	90,413.55	65.83
041 Police Contributions	265.31	657.74	1,068.75	62.49
042 Police Evidence	2,742.39	3,676.80	8,273.35	125.01
043 Forfeited Funds	2,707.91	240,556.99	20,462.46	-91.49
044 Municipal Court	33,790.00	106,643.50	109,287.24	2.48
045 Homeland Security	212,927.38	44,587.80	350,786.81	686.73
046 Home ARP Inv Trust Fund	0.02	0.00	0.05	100.00
047 Health Insurance Reserves	33,311.90	34,574.72	100,307.79	190.12
048 Wayfinding Commission	80.35	107.98	241.93	124.05
049 Live On The Levee	5,087.25	44,357.45	10,372.47	-76.62
073 American Rescue Plan	119,668.86	195,883.95	357,329.00	82.42
081 Home Program	7,742.58	180,496.27	149,446.54	-17.20
090 Byrne Justice	1,820.30	18,861.52	1,820.30	-90.35
091 Byrne Justice	3,805.73	0.00	10,649.24	100.00
095 Police Grant	48,432.35	99,947.37	112,592.37	12.65
096 Historic Preservation	103.00	0.00	4,458.00	100.00
097 C.A.R.E	30,058.88	0.00	90,176.25	100.00
099 Public Arts Grant	0.00	10,000.00	0.00	-100.00
100 Sinking Fund	9,328.50	11,192.85	28,089.70	150.96
200 Infrastructure Fund	709.54	850.10	2,136.53	151.33
214 Civic Center Capital Improvement	1,525.30	122,897.58	212,534.85	72.94
215 Municipal Auditorium Capital Improvement	1,229.61	19,359.98	3,686.44	-80.96
220 General Maintenance	136,146.35	1,145,114.76	166,742.65	-85.44
221 City Service Fee Capital Project	1,505,072.89	1,513,273.29	1,517,375.84	0.27
222 Facilities Maintenance	11,644.82	620,724.87	35,412.93	-94.29
223 Green Initiative Fund	1,153.61	1,381.95	3,473.71	151.36
224 Sidewalk Improvement Program	1,153.51	1,381.84	3,473.42	151.36
252 Public Safety Center	4,326.97	0.00	13,219.59	100.00
255 Ballpark Maintenance	554.79	531.33	1,670.57	214.41
402 Civic Center Revenue	233,062.96	1,676,858.62	1,334,776.33	-20.40
406 Parking Revenue	302,463.26	662,962.95	800,055.94	20.68
426 Parking Operation and Maintenance	18,147.97	18,343.49	54,646.62	197.91
427 Civic Center TIF Project	2,295.23	3,338.93	6,911.34	106.99
900 M - DENT	67,227.19	554,729.82	138,807.80	-74.98
901 Pending Forfeiture	5,192.76	6,517.35	17,234.26	164.44
Total Receipts - All Funds	12,004,162.84	46,706,273.66	40,279,263.01	-13.76

Fund / Description	Total Withdrawals <u>September 2023</u>	Total Withdrawals <u>YTD 2022 / 2023</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	% Increase / <u>Decrease</u>
001 General Fund	10,053,283.93	32,503,067.37	32,587,676.67	0.26
002 Coal Severance Tax	6,000.00	64,484.00	31,250.00	-51.54
007 Business Improvement Dist Fund	4,712.23	37,095.09	8,874.25	-76.08
009 Community Development	188,168.60	511,964.59	349,277.52	-31.78
014 IT Infrastructure	231,434.74	13,200.00	231,434.74	1,653.29
015 Charleston Land Reuse	1,799.63	6,600.40	68,730.87	941.31
018 Planning Grant	0.00	105,237.48	0.00	-100.00
019 Tourism & Promotions	14,000.00	55,000.00	14,000.00	-74.55
020 Business Development	169,643.52	219,753.02	236,181.39	7.48
021 Community Participation	0.00	1,000.00	0.00	-100.00
026 Uniform Pension Reserve Fund	37,403,586.00	2,309,095.00	38,695,436.00	1,575.78
035 Municipal Beautification	0.00	6,400.00	0.00	-100.00
038 Solid Waste	92,391.61	1,159,421.25	260,184.26	-77.56
039 Waste Disposal	90,435.40	237,654.60	247,113.00	3.98
041 Police Contribution	670.01	8,720.05	56,800.75	551.38
042 Police Evidence	3,300.00	101,447.06	3,300.00	-96.75
043 Forfeited Funds	78,191.94	25,350.10	176,609.95	596.68
044 Municipal Court	42,419.00	111,969.80	117,364.99	4.82
045 Homeland Security	106,463.69	18,643.60	150,831.91	709.03
048 Wayfinding Commission	0.00	3,882.95	0.00	-100.00
049 Live On The Levee	0.00	86,721.30	45,034.02	-48.07
073 American Rescue Plan	555,761.39	1,871,420.89	1,609,060.09	-14.02
081 Home Program	7,154.95	198,623.81	142,545.02	-28.23
090 Byrne Justice	1,820.30	18,979.52	1,820.30	-90.41
091 Byrne Justice	3,805.73	0.00	10,649.24	100.00
095 Police Grants	17,426.55	53,358.01	40,519.64	-24.06
096 Historic Preservation	103.00	0.00	4,458.00	100.00
097 C.A.R.E.	28,736.20	0.00	93,185.85	100.00
099 Public Arts Grant	12,000.00	0.00	12,000.00	100.00
214 Civic Center Capital Improvement	0.00	47,854.00	10,854.07	-77.32
220 General Maintenance	1,341,941.44	699,088.78	1,418,542.35	102.91
221 City Service Fee Capital Improvement	1,559,470.74	2,985,533.74	1,885,665.16	-36.84
222 Facilities Maintenance	27,781.90	266,857.20	67,179.35	-74.83
252 Public Safety Center	0.00	0.00	27,950.00	100.00
402 Civic Center Revenue	508,468.92	1,823,460.26	1,747,952.23	-4.14
406 Parking System Revenue	113,352.66	391,908.17	498,762.30	27.27
426 Parking Operation and Maintenance	0.00	27,768.05	0.00	-100.00
900 M - DENT	94,695.77	331,767.65	135,000.38	-59.31
901 Pending Forfeiture	0.00	567,951.34	0.00	-100.00
Total Withdrawals - All Funds	52,759,019.85	46,871,279.08	80,986,244.30	72.78

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>Sep 2023</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	24,387.83	714,262.42	25,334.86	-96.45
Current Levy - Utilities	60,266.24	0.00	505,094.16	100.00
Current Levy - Current Year	3,091,531.33	4,507,995.29	3,368,357.67	-25.28
Current Levy - 1ST Year	102,078.90	106,682.72	130,121.01	21.97
Current Levy - 2ND Year	1,856.48	3,173.31	41,488.46	1,207.42
Current Levy - Supplementals	29,970.06	27,120.63	56,758.28	109.28
Excess Levy	1,337,695.63	1,795,114.78	1,674,994.57	-6.69
Utility Tax	238,442.40	459,670.65	642,241.16	39.72
Gross Sales - Current Year	516,627.66	8,527,825.67	13,179,887.62	54.55
Consumer Sales (Liquor & Wine)	0.00	255,204.50	248,728.73	-2.54
Animal Control Revenue	0.00	1,485.00	1,020.60	-31.27
Hotel / Motel Tax	256,933.13	489,741.40	855,734.39	74.73
Hotel / Motel Penalties	10,739.53	118,056.51	10,739.53	-90.90
Amusement Tax	7,916.50	27,709.48	33,545.88	21.06
Loading Zone Fees	200.00	1,000.00	750.00	-25.00
Property Citations	0.00	0.00	1,681.00	100.00
License - General Store	3,207.25	44,592.25	28,436.25	-36.23
Building Permit Fees	46,216.50	85,956.00	158,476.25	84.37
Excavation Permit Fees	0.00	225.00	255.00	13.33
Permits - Misc.	175.00	1,590.00	2,700.00	69.81
Permits - Street Vendors	120.00	300.00	980.00	226.67
Franchise Fees (CATV)	0.00	148,584.91	135,721.16	-8.66
Inspection Fees - Signs	100.00	1,664.35	2,691.50	61.71
Inspection Fees - Plumbing	1,007.25	1,473.00	6,230.50	322.98
Inspection Fees - Heating	2,192.75	1,621.00	4,549.75	180.68
Building Inspector - Elec. Fees	2,680.50	6,976.00	10,503.50	50.57
Vacant Property AR	250.00	0.00	2,250.00	100.00
International Registration Plan Fees	54,168.76	40,310.07	207,843.53	415.61
Liquor & Wine License	500.00	26,625.00	23,375.00	-12.21
Cemetery Revenue	6,141.00	3,750.00	16,341.00	335.76
Cemetery Professional Services	6,975.00	11,825.00	24,375.00	106.13
Cemetery Vault Setting	750.00	750.00	2,482.90	231.05
Cemetery Memorial (monument)	404.48	2,692.04	5,976.86	122.02
Cemetery Memorial Setting	632.00	3,788.00	3,132.00	-17.32
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	1,290.00	3,139.82	4,490.00	43.00
Parks & Recreation	8,340.70	18,757.24	19,760.28	5.35
City Service Fee	110,270.61	1,007,661.97	1,774,511.68	76.10
Rents - Other	0.00	15,000.00	2,098.82	-86.01
Ball Park Rent, Concessions, Leases	34,285.71	60,000.00	102,857.13	71.43
Rent Concessions, Lease, Landfill	0.00	119,910.21	10,822.98	-90.97
Jail Fees	0.00	4,585.48	12,321.02	168.70
Plan Review Fee	4,813.74	9,429.83	18,218.88	93.20
Fire Service Fees - Current	127,475.46	262,631.15	464,026.62	76.68
Municipal Fee Court Cost	0.00	0.00	6,132.64	100.00

General Accounts	Total Receipts Aug 2023	Total Receipts YTD 2022 / 2023	Total Receipts YTD 2023 / 2024	% Inc Dec
Planning Zoning Enforcement Fees	0.00	875.00	250.00	-71.43
Small Wireless Facilities Permits	75.00	175.00	300.00	71.43
Street Fees / Closure	50.00	1,374.50	253.00	-81.59
Processing Fees	30.00	0.00	50.00	100.00
Returned Check Fees	105.00	120.00	315.00	162.50
Ambulance Levy	764,147.66	986,517.63	951,621.56	-3.54
Ambulance Fees - Non Resident	0.00	0.00	750.00	100.00
Ambulance Fees - Resident	172,363.26	492,318.98	172,363.26	-64.99
Contributions for Carriage Trail	0.00	0.00	23,826.18	100.00
Transfer from INC. Fund	0.00	875,000.00	0.00	-100.00
Transfer from Municipal Stabilization	21,177.00	17,054.80	21,177.00	24.17
Police Fines Court Cost	0.00	38,505.40	34,478.99	-10.46
Police Fines Training	1,271.00	4,070.00	4,094.00	0.59
Transfer In From Uniform Pension Reserve	666,740.00	1,724,408.00	1,958,590.00	13.58
Charges - Comm Development	0.00	96,534.18	106,793.00	10.63
General Fund Construction and Parking	0.00	13,958.90	30,393.81	117.74
Gaming Income	19,020.86	33,038.19	50,849.57	53.91
Interest on Investments	96,751.95	60,907.34	297,317.96	388.15
Reimbursements	0.00	1,918.40	25,684.87	1,238.87
Reimbursements Police Wages	1,658.64	6,705.67	4,517.76	-32.63
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	1,800.00	2,000.75	2,700.00	34.95
Reimbursements AHIDTA	6,310.15	15,553.36	37,401.36	140.47
QRT State	0.00	0.00	23,585.32	100.00
QRT Federal	2,149.42	131.16	43,165.54	32,810.60
AHIDTA Reimb - ACE	1,245.56	0.00	0.00	0.00
Reimbursement CIT	9,521.88	0.00	0.00	0.00
Sale of Fixed Assets & City Property	7,351.00	0.00	56,467.00	100.00
Insurance Claims	0.00	167,129.54	147,167.66	-11.94
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	12,645.33	1,369.10	26,464.85	1,833.01
Video Lottery Revenue	16,164.86	30,660.68	47,940.42	56.36
Misc. Revenue	334.05	4,879.06	1,095.05	-77.56
Building Inspector Reports	100.00	0.00	500.00	100.00
Accident Reports	2,220.00	3,900.00	6,530.00	67.44
P Card Rebate	0.00	831.26	1,606.62	93.28
Misc Sale of Assets	0.00	0.00	57.00	100.00
General Ledger (see page 8)	59,623.40	540,415.79	270,538.00	-49.94
Expenditure Credits (see page 9)	469,664.15	853,421.74	711,442.36	-16.64
Total - General Fund Collections	8,423,162.57	24,894,295.11	28,888,455.81	16.04

FUND / DESCRIPTION	Total Interest <u>Sep 2023</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	96,751.95	98,247.59	297,317.96	202.62
003 Municipal Stabilization	72,037.49	105,726.38	216,917.15	105.17
007 Business Improvement Dist Fund	127.12	187.08	252.21	34.81
014 IT Infrastructure	6,479.58	8,584.44	20,602.72	140.00
015 Charleston Land Reuse	475.83	1,087.77	1,590.07	46.18
017 Project West Invest	2.61	3.12	7.85	151.60
018 Planning Grant	311.01	28.76	936.50	3,156.26
019 Tourism & Promotions	2,912.77	3,854.74	8,836.89	129.25
020 Business Development	3,230.87	7,027.89	11,272.28	60.39
021 Community Participation	69.97	258.42	210.69	-18.47
024 LGBTQ Working Group	5.82	6.98	17.54	151.29
026 Uniform Pension Reserve Fund	33,512.32	35,262.96	79,427.52	125.24
035 Municipal Beautification	491.64	726.47	1,480.43	103.78
036 Special Demolition	107.36	119.39	323.29	170.78
037 Sister Cities	125.35	152.84	377.45	146.96
038 Solid Waste	4,770.23	3,564.76	10,834.77	203.94
040 Landfill Closure	600.04	5,413.57	1,680.74	-68.95
041 Police Contributions	265.31	657.74	1,068.75	62.49
042 Police Evidence	2,742.39	3,676.80	8,273.35	125.01
043 Forfeited Funds	2,707.91	4,143.36	9,262.47	123.55
046 Home ARP Investment Trust Fund	0.02	0.22	0.05	-77.27
047 Health Insurance	33,311.90	34,574.72	100,307.79	190.12
048 Wayfinding Commission	80.35	107.98	241.93	124.05
049 Live On The Levee	38.25	89.45	241.47	169.95
073 American Rescue Plan	710.97	2,970.90	3,902.45	31.36
081 Home Program	62.52	103.11	252.16	144.55
097 C.A.R.E.	58.88	0.00	176.25	100.00
100 Sinking Fund	9,328.50	11,192.85	28,089.70	150.96
200 Infrastructure	709.54	850.10	2,136.53	151.33
214 Civic Center Capital Improvement	1,525.30	1,222.58	4,471.10	265.71
215 Municipal Auditorium Capital Impv.	1,229.61	1,432.48	3,686.44	157.35
220 General Maintenance	12,554.65	21,486.73	43,150.95	100.83
221 City Service Capital Project	5,072.89	13,273.29	17,375.84	30.91
222 Facilities Maintenance	11,644.82	10,724.87	35,412.93	230.19
223 Green Initiative Fund	1,153.61	1,381.95	3,473.71	151.36
224 Sidewalk Improvement Program	1,153.51	1,381.84	3,473.42	151.36
252 Public Safety Center	4,326.97	0.00	13,219.59	100.00
255 Ballpark Maintenance	554.79	531.33	1,670.57	214.41
402 Civic Center Revenue	1,668.54	967.50	6,200.47	540.88
406 Parking System Revenue	25,078.82	28,433.72	74,475.77	161.93
426 Parking Operation and Maintenance	18,147.97	18,343.49	54,646.62	197.91
427 Civic Center TIF Project	2,295.23	2,738.32	6,911.34	152.39
900 M-DENT	2,853.58	4,300.03	9,063.48	110.78
901 Pending Forfeiture	5,192.76	6,517.35	15,634.26	139.89
Total Interest Comparison - All Funds	366,481.55	441,355.87	1,098,905.45	148.98

<u>Account Number</u>	<u>Description</u>		<u>Monthly Receipts</u>
01-106-2	Petty Cash - Police	\$	5,000.00
01-109-0	Payment Plans over 12 months		8,046.22
01-109-2	B & O Payment Plan		141.39
01-110-0	Fire Fees Receivables		2,200.00
01-111-3	Morris Street		20,761.04
01-111-7	A/R Spring Hill Cemetery		100.00
01-111-9	Gas Excise Tax Refund		14,389.33
01-114-0	Due From Other Funds		103.00
01-115-0	Due from Other Governmental		8,502.68
01-122-3	Prepaid Lockbox		5.76
01-237-2	Demolition Bonds		200.00
01-241-0	Taxes Payable	\$	<u>173.98</u>
TOTAL		\$	<u><u>59,623.40</u></u>

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Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 3,024.99
01-431-00-0-2-218	Mail Room/ Postage	397.32
01-436-00-0-2-230	Bldg Comm/ Contract Serv	1,145.00
01-439-00-0-2-211	Information System- Telephone	128.97
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	111.37
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	108,406.58
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	23,090.41
01-700-00-0-1-103	Police / Sal & Wages	896.00
01-700-00-0-1-112	Police / Medical & Life Ins.	996.93
01-700-00-0-3-341	Police/ Mat & Supplies	137.76
01-700-93-0-1-105	Police Retiree/ Insurance	268,859.04
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	26,959.92
01-706-00-0-1-103	Fire / Sal & Wages	1,125.00
01-706-00-0-1-112	Fire / Utilities	318.99
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,339.00
01-750-00-0-1-112	Street/Bld & Equip Rents	309.23
01-754-00-0-2-216	Equip Maint/Maintenance & Repair-Equip	417.64
TOTAL		\$ <u><u>469,664.15</u></u>

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