

# **City of Charleston West Virginia**

City Treasurer's Report to City Council

Month Ending

**May 31, 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 May 31, 2023

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<u>Fund / Description</u>	<u>Collections May 2023</u>	<u>Withdrawals May 2023</u>	<u>YTD Balance May 2023</u>	<u>YTD Balance May 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	8,874,002.40	7,774,985.87	23,954,771.23	16,586,625.09	44.42
002 Coal Severance Tax	0.00	4,300.00	16.60	5.77	187.69
003 Municipal Stabilization	85,034.82	0.00	19,810,303.02	19,125,931.96	3.58
007 Business Improvement Dist Fund	21,268.61	5,325.39	25,690.65	49,550.25	-48.15
009 Community Development	207,096.59	206,846.59	2,201.96	4,065.58	-45.84
014 IT Infrastructure	6,765.99	0.00	1,576,252.26	1,525,511.01	3.33
015 Charleston Land Reuse	738.85	27,932.96	157,776.17	201,532.65	-21.71
017 Project West Invest	2.51	0.00	585.16	564.93	3.58
018 Planning Grant	299.66	0.00	69,809.88	0.01	100.00
019 Tourism & Promotions	2,838.07	0.00	661,177.84	743,442.91	-11.07
020 Business Development	4,011.62	0.00	934,574.61	1,373,428.48	-31.95
021 Community Participation	67.42	0.00	15,705.18	48,691.32	-67.75
024 LGBTQ Working Group	5.61	0.00	1,307.58	484.55	169.85
026 Uniform Pension Reserve Fund	-2,479.43	550,890.00	36,017,505.06	29,999,440.10	20.06
035 Municipal Beautification	473.70	0.00	110,356.28	132,859.36	-16.94
036 Special Demolition	103.44	0.00	24,099.01	8,708.33	176.74
037 Sister Cities	122.02	500.00	28,136.49	27,647.44	1.77
038 Solid Waste	382,019.37	130,459.06	1,394,151.16	269,435.28	417.43
039 Waste Disposal	126,339.09	177,685.09	0.00	0.00	0.00
040 Landfill Closure	28,027.64	0.00	4,210,726.96	3,945,213.73	6.73
041 Police Contributions	495.27	0.00	115,380.63	17,061.46	576.26
042 Police Evidence	2,668.30	4,328.00	621,085.34	730,832.47	-15.02
043 Forfeited Funds	3,425.53	19,840.50	786,808.48	574,539.29	36.95
044 Municipal Court	47,875.00	46,370.00	285,099.49	289,207.67	-1.42
045 Homeland Security	20,791.20	16,753.64	308,679.36	116,439.49	165.10
046 Home-ARP Inv Trust Fund	0.02	0.00	4.20	0.00	100.00
047 Health Insurance Reserves	27,808.14	0.00	6,478,379.54	6,254,456.20	3.58
048 Wayfinding Commission	77.41	0.00	18,033.71	21,277.52	-15.25
049 Live On The Levee	53,299.68	13,611.00	79,099.05	23,696.01	233.81
073 American Rescue Plan	119,221.22	269,600.95	26,989,303.98	17,933,762.57	50.49
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	6,474.60	5,618.10	7,007.30	19,418.17	-63.91
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	68,737.50	68,737.50	0.00	0.00	0.00
091 Byrne Justice	15,415.02	15,415.02	0.00	0.00	0.00
095 Police Grants	123,842.18	267,072.68	383,509.71	325,735.22	17.74
097 C.A.R.E.	70.53	14,469.38	8,504.86	0.00	100.00
099 Public Arts Grant	0.00	110.00	216,743.42	222,369.42	-2.53
100 Sinking Fund	8,987.95	0.00	2,093,896.35	2,024,743.01	3.42
200 Infrastructure	683.64	0.00	159,263.32	153,781.86	3.56
214 Civic Center Capital Improvement	888.81	21,483.19	189,758.98	133,514.41	42.13
215 Municipal Auditorium Capital Improvement	1,104.33	12,517.50	247,189.30	243,647.84	1.45
220 General Maintenance	9,013.04	19,567.85	2,088,985.52	4,111,421.93	-49.19
221 City Service Fee Capital Project	2,454.82	0.00	571,892.19	4,433,793.85	-87.10
222 Facilities Maintenance	9,146.44	24,552.78	2,116,696.97	1,971,811.96	7.35
223 Green Initiative Fund	1,111.49	0.00	258,941.34	250,000.00	3.58
224 Sidewalk Improvement Fund	1,111.40	0.00	258,920.08	250,000.00	3.57
252 Public Safety Center	0.00	23,500.00	0.00	0.00	0.00
255 Ballpark Maintenance	427.34	0.00	99,557.77	96,116.59	3.58
402 Civic Center Revenue	740,922.04	713,182.80	419,533.09	547,045.02	-23.31
406 Parking System Revenue	332,442.34	99,785.72	6,092,938.40	5,668,574.74	7.49
426 Parking Operation and Maintenance	14,670.57	0.00	3,417,756.73	2,756,911.25	23.97
427 Civic Center TIF Project	2,211.45	0.00	515,193.47	494,776.15	4.13
900 M - DENT	17,661.66	6,098.67	707,992.05	570,125.07	24.18
901 Pending Forfeiture	4,435.34	0.00	1,033,287.54	1,709,992.67	-39.57
Working Cash Advance Fund	0.00	0.00	44,425.00	33,925.00	30.95
<b>Total All Funds</b>	<b>11,374,212.24</b>	<b>10,541,540.24</b>	<b>145,796,061.53</b>	<b>126,209,162.85</b>	<b>15.52</b>

<u>Fund / Description</u>		<u>Cash Balance</u>
001 General Fund	*1)	23,819,846.73
002 Coal Severance Tax		16.60
003 Municipal Stabilization		19,810,303.02
007 Business Improvement Dist Fund		25,690.65
009 Community Development		2,201.96
014 IT Infrastrucrure		1,576,252.26
015 Charleston Land Reuse		157,776.17
017 Project West Invest		585.16
018 Planning Grant		69,809.88
019 Tourism & Promotions		661,177.84
020 Business Development		934,574.61
021 Community Participation		15,705.18
024 LGBTQ Working Group		1,307.58
026 Uniform Pension Reserve Fund		3,444,780.90
035 Municipal Beautification		110,356.28
036 Special Demolition		24,099.01
037 Sister Cities		28,136.49
038 Solid Waste		1,376,881.31
040 Landfill Closure		102,077.96
041 Police Contributions		115,380.63
042 Police Evidence		621,085.34
043 Forfeited Funds		786,808.48
044 Municipal Court	*2)	283,135.49
045 Homeland Security		308,679.36
046 Home-ARP Inv Trust Fund		4.20
047 Health Insurance Reserves		6,478,379.54
048 Wayfinding Commission		18,033.71
049 Live On The Levee		79,099.05
073 American Rescue Plan		514,273.90
080 Human Rights		176,793.29
081 Home Program		6,704.80
085 Firefighters Assistance Grant		77.08
088 SBA Riverfront Project Donation Account		9.18
088 SBA Riverfront Project Grant Account		10,167.71
095 Police Grants		383,509.71
097 C.A.R.E.		8,504.86
099 Public Arts Grant		216,743.42
100 Sinking Fund		2,093,896.35
200 Infrastructure		159,263.32
214 Civic Center Capital Improvement		189,758.98
215 Municipal Auditorium Capital Improvement		247,189.30
220 General Maintenance		2,088,985.52
221 City Service Fee Capital Project		571,892.19
222 Facilities Maintenance		2,116,696.97
223 Green Initiative Fund		258,941.34
224 Sidewalk Improvement Program		258,920.08
252 Public Safety Center		0.00
255 Ballpark Maintenance		99,557.77
402 Civic Center Revenue		419,533.09
406 Parking System Revenue		6,079,815.65
426 Parking Operation and Maintenance		3,417,756.73
427 Civic Center TIF Project		515,193.47
900 M - DENT		707,992.05
901 Pending Forfeiture		1,033,287.54
<b>Total Bank Statement Balances All Funds</b>		<b>82,427,649.69</b>

\* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool)	-0.261%	24,482,727.47
Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.210%	8,089,996.69
Fund 040 Landfill Closure (Money Market Bond Pool)	5.210%	4,108,649.00
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.210%	26,475,030.08

Working Cash Advance Fund 44,425.00

Cash on hand and in transit

General Fund	126,373.79
Solid Waste	17,269.85
Municipal Court	1,963.00
Parking Revenue	13,077.75
Home Program	302.50

Bad Checks

General Fund	580.23
Parking	45.00

Interest earned not received 7,970.44

Total - Other 63,368,410.80

Grand Total - All Funds 145,796,060.49

Other Adjustments

1) General fund short due to bank error	0.04
2) Municipal court short due to bank error	1.00

Total All Funds

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145,796,061.53

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<u>Fund / Description</u>	<u>Total Collections May 2023</u>	<u>Total Collections YTD 2021 / 2022</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>% Increase / Decrease</u>
001 General Fund	8,874,002.40	106,451,635.63	111,127,957.63	4.39
002 Coal Severance Tax	0.00	155,694.02	236,246.83	51.74
003 Municipal Stabilization	85,034.82	29,463.77	665,061.73	2,157.22
007 Business Improvement Dist Fund	21,268.61	49,550.25	99,126.65	100.05
009 Community Development	207,096.59	1,978,448.41	1,957,616.07	-1.05
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	6,765.99	551,573.72	53,301.75	-90.34
015 Charleston Land Reuse	738.85	39,655.69	14,333.18	-63.86
017 Project West Invest	2.51	0.82	19.64	2,295.12
018 Planning Grant	299.66	71.89	184,595.73	256,675.25
019 Tourism & Promotions	2,838.07	300,738.43	22,606.70	-92.48
020 Business Development	4,011.62	325,525.30	36,139.75	-88.90
021 Community Participation	67.42	82.53	965.50	1,069.88
024 LGBTQ Working Group	5.61	0.44	43.90	9,877.27
026 Uniform Pension Reserve Fund	-2,479.43	11,592,639.15	12,500,624.02	7.83
035 Municipal Beautification	473.70	100,075.57	4,214.99	-95.79
036 Special Demolition	103.44	20,352.40	7,350.38	-63.88
037 Sister Cities	122.02	40.11	960.50	2,294.66
038 Solid Waste	382,019.37	4,031,570.40	4,023,813.45	-0.19
039 Waste Disposal	126,339.09	228,701.60	933,507.49	308.18
040 Landfill Closure	28,027.64	405,940.85	250,769.58	-38.23
041 Police Contributions	495.27	2,023.46	11,816.59	483.98
042 Police Evidence	2,668.30	1,145.79	21,500.96	1,776.52
043 Forfeited Funds	3,425.53	238,636.17	339,660.11	42.33
044 Municipal Court	47,875.00	505,996.14	410,819.59	-18.81
045 Homeland Security	20,791.20	235,818.37	630,251.20	167.26
046 Home ARP Inv Trust Fund	0.02	1,643.68	28,860.65	1,655.86
047 Health Insurance Reserves	27,808.14	9,073.77	217,488.96	2,296.90
048 Wayfinding Commission	77.41	30.86	617.16	1,899.87
049 Live On The Levee	53,299.68	144,038.82	143,227.46	-0.56
073 American Rescue Plan	119,221.22	32,230.83	1,056,790.70	3,178.82
081 Home Program	6,474.60	231,400.33	966,990.16	317.89
090 Byrne Justice	68,737.50	1,807.62	152,419.37	8,332.05
091 Byrne Justice	15,415.02	239,467.80	15,415.02	-93.56
093 Byrne Justice	0.00	14,500.00	0.00	-100.00
094 Byrne Justice	0.00	48,033.74	20,182.96	-57.98
095 Police Grant	123,842.18	392,498.42	571,854.03	45.70
096 Historic Preservation	0.00	1,400.00	0.00	-100.00
097 C.A.R.E	70.53	0.00	60,221.46	100.00
099 Public Arts Grant	0.00	60,000.00	10,000.00	-83.33
100 Sinking Fund	8,987.95	3,635.35	70,362.03	1,835.50
200 Infrastructure Fund	683.64	223.10	5,323.25	2,286.04
214 Civic Center Capital Improvement	888.81	94,514.08	257,604.52	172.56
215 Municipal Auditorium Capital Improvement	1,104.33	74,981.04	40,610.31	-45.84
220 General Maintenance	9,013.04	3,107,467.62	6,850,140.59	120.44
221 City Service Fee Capital Project	2,454.82	3,178,321.81	1,629,623.02	-48.73
222 Facilities Maintenance	9,146.44	618,999.17	691,584.68	11.73
223 Green Initiative Fund	1,111.49	250,000.00	8,693.05	-96.52
224 Sidewalk Improvement Program	1,111.40	250,000.00	8,692.33	-96.52
252 Public Safety Center	0.00	0.00	23,500.00	100.00
255 Ballpark Maintenance	427.34	25,128.56	3,342.30	-86.70
402 Civic Center Revenue	740,922.04	5,996,305.68	6,913,105.36	15.29
406 Parking Revenue	332,442.34	2,370,162.14	2,543,091.49	7.30
426 Parking Operation and Maintenance	14,670.57	4,050.23	114,842.38	2,735.45
427 Civic Center TIF Project	2,211.45	68,019.59	19,908.31	-70.73
900 M - DENT	17,661.66	330,114.70	700,274.15	112.13
901 Pending Forfeiture	4,435.34	901,283.34	38,081.30	-95.77
<b>Total Receipts - All Funds</b>	<b>11,374,212.24</b>	<b>145,717,692.81</b>	<b>156,696,150.92</b>	<b>7.53</b>

Fund / Description	Total	Total	Total	%
	Withdrawals May 2023	Withdrawals YTD 2021 / 2022	Withdrawals YTD 2022 / 2023	Increase / Decrease
001 General Fund	7,774,985.87	96,949,077.75	100,745,889.31	3.92
002 Coal Severance Tax	4,300.00	155,726.00	236,236.00	51.70
003 Municipal Stabilization	0.00	1,464,907.00	0.00	-100.00
007 Business Improvement Dist Fund	5,325.39	0.00	123,062.65	100.00
009 Community Development	206,846.59	1,980,678.69	1,980,915.92	0.01
010 Supportive Housing	0.00	22,979.62	0.00	-100.00
014 IT Infrastructure	0.00	67,588.25	42,271.76	-37.46
015 Charleston Land Reuse	27,932.96	86,013.69	57,607.92	-33.02
018 Planning Grant	0.00	3,500.00	114,786.24	3,179.61
019 Tourism & Promotions	0.00	47,800.00	73,202.50	53.14
020 Business Development	0.00	334,173.29	449,602.85	34.54
021 Community Participation	0.00	20,000.00	33,000.00	65.00
026 Uniform Pension Reserve Fund	550,890.00	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	500.00	0.00	500.00	100.00
038 Solid Waste	130,459.06	3,913,858.72	2,894,909.58	-26.03
039 Waste Disposal	177,685.09	228,701.60	933,507.49	308.18
041 Police Contribution	0.00	0.00	16,347.25	100.00
042 Police Evidence	4,328.00	232,529.00	119,926.50	-48.43
043 Forfeited Funds	19,840.50	75,736.70	103,001.78	36.00
044 Municipal Court	46,370.00	494,162.28	411,350.89	-16.76
045 Homeland Security	16,753.64	119,378.88	345,242.08	189.20
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	13,611.00	141,963.37	111,630.30	-21.37
073 American Rescue Plan	269,600.95	500,000.00	9,616,926.97	1,823.39
074 Slack Plaza	0.00	12,639.20	0.00	-100.00
081 Home Program	5,618.10	249,415.70	980,392.84	293.08
090 Byrne Justice	68,737.50	1,807.62	152,537.37	8,338.58
091 Byrne Justice	15,415.02	239,467.80	15,415.02	-93.56
093 Byrne Justice	0.00	14,500.00	0.00	-100.00
094 Byrne Justice	0.00	48,834.10	20,182.96	-58.67
095 Police Grants	267,072.68	115,498.53	461,898.11	299.92
096 Historic Preservation	0.00	13,485.00	0.00	-100.00
097 C.A.R.E.	14,469.38	0.00	51,716.60	100.00
099 Public Arts Grant	110.00	16,544.92	10,110.00	-38.89
100 Sinking Fund	0.00	2,003,300.00	3,300.00	-99.84
214 Civic Center Capital Improvement	21,483.19	365,141.27	201,497.31	-44.82
215 Municipal Auditorium Capital Improvemer	12,517.50	0.00	37,319.50	100.00
220 General Maintenance	19,567.85	3,685,030.79	8,785,649.74	138.41
221 City Service Fee Capital Improvement	0.00	3,292,060.04	5,090,702.86	54.64
222 Facilities Maintenance	24,552.78	316,262.91	609,184.43	92.62
223 Green Initiative Fund	0.00	0.00	0.00	0.00
224 Sidewalk Improvement Program	0.00	0.00	0.00	0.00
252 Public Safety Center	23,500.00	0.00	23,500.00	100.00
255 Ballpark Maintenance	0.00	21,339.50	0.00	-100.00
402 Civic Center Revenue	713,182.80	5,508,959.05	6,750,264.47	22.53
406 Parking System Revenue	99,785.72	1,405,894.64	1,447,983.92	2.99
426 Parking Operation and Maintenance	0.00	63,076.85	27,768.05	-55.98
900 M - DENT	6,098.67	400,005.87	574,237.58	43.56
901 Pending Forfeiture	0.00	373,248.94	716,552.64	91.98
<b>Total Withdrawals - All Funds</b>	<b>10,541,540.24</b>	<b>130,496,405.57</b>	<b>150,885,887.89</b>	<b>15.62</b>

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>May 2023</u>	<u>YTD 2021 / 2022</u>	<u>YTD 2022 / 2023</u>	<u>Dec</u>
Current Levy - Expense	0.13	1,409,011.30	1,416,368.39	0.52
Current Levy - Utilities	0.05	585,549.67	283,668.29	-51.56
Current Levy - Current Year	288,888.30	9,473,516.33	9,557,273.33	0.88
Current Levy - 1ST Year	10,830.47	654,928.15	520,835.41	-20.47
Current Levy - 2ND Year	626.62	23,065.44	15,121.31	-34.44
Current Levy - Supplementals	14,385.85	103,542.86	405,506.34	291.63
5th Year	0.00	0.00	7,240.94	100.00
Excess Levy	134,548.91	4,417,035.22	4,132,747.97	-6.44
Oil & Gas	0.00	90,152.75	284,162.91	215.20
Utility Tax	255,736.53	2,576,261.69	2,459,697.25	-4.52
Gross Sales - Current Year	5,239,402.04	50,021,085.36	48,853,689.60	-2.33
Gross Sales - Prior Year	3,150.00	0.00	3,150.00	100.00
Settlements	528.96	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	67.50	5,842.80	5,106.83	-12.60
Hotel / Motel Tax	267,835.88	2,419,263.63	2,438,184.40	0.78
Hotel / Motel Penalties	0.00	0.00	118,056.51	100.00
Amusement Tax	2,837.54	245,722.61	192,521.15	-21.65
Loading Zone Fees	2,950.00	22,550.00	21,400.00	-5.10
License - General Store	7,591.50	73,740.03	64,166.50	-12.98
Building Permit Fees	19,635.50	552,901.11	299,836.26	-45.77
Excavation Permit Fees	30.00	3,661.00	350.00	-90.44
Permits - Misc.	40.00	6,080.00	1,990.00	-67.27
Permits - Street Vendors	800.00	2,300.00	2,300.00	0.00
Franchise Fees ( CATV )	138,064.82	658,795.76	568,377.49	-13.72
Inspection Fees - Signs	319.50	6,028.21	4,553.09	-24.47
Inspection Fees - Plumbing	2,973.50	14,420.50	16,989.00	17.81
Inspection Fees - Heating	952.50	16,832.00	13,686.50	-18.69
Building Inspector - Elec. Fees	1,251.50	27,971.00	23,066.75	-17.53
Vacant Property AR	2,250.00	15,069.00	14,450.00	-4.11
International Registration Plan Fees	76,506.98	573,638.91	502,729.41	-12.36
Liquor & Wine License	2,500.00	44,750.00	31,125.00	-30.45
Cemetery Revenue	4,800.00	44,100.00	18,966.00	-56.99
Cemetery Professional Services	5,700.00	86,350.10	46,025.00	-46.70
Cemetery Vault Setting	1,200.00	5,550.00	3,900.00	-29.73
Cemetery Memorial (monument)	1,592.50	21,450.08	15,699.23	-26.81
Cemetery Memorial Setting	838.00	21,919.00	13,148.53	-40.01
Cemetery Miscellaneous	1,450.00	19,600.00	10,747.32	-45.17
Dog Fee	0.00	100.00	50.00	-50.00
Parks & Recreation	8,641.75	41,147.49	60,508.04	47.05
City Service Fee	902,314.68	8,894,926.59	6,291,874.86	-29.26
Rents - Auditorium	0.00	4,911.00	0.00	-100.00
Rents - Other	7,249.41	63,455.63	130,251.85	105.26
Ball Park Rent, Concessions, Leases	0.00	240,000.00	200,640.22	-16.40
Rent Concessions, Lease, Landfill	11,326.64	287,670.40	245,769.01	-14.57
Jail Fees	0.00	1,477.16	4,585.48	210.43
Plan Review Fee	214.88	57,797.71	25,389.63	-56.07
Fire Service Fees - Current	170,452.86	1,777,004.45	1,567,576.90	-11.79
Municipal Fee Court Cost	0.00	0.00	12,658.33	100.00



General Accounts	Total	Total	Total	%
	Receipts	Receipts	Receipts	Inc
	March 2023	YTD 2021 / 2022	YTD 2022 / 2023	Dec
Planning Zoning Enforcement Fees	125.00	2,770.00	2,135.00	-22.92
Planning Permit Application Fees	0.00	1,300.00	100.00	-92.31
Small Wireless Facilities Permits	275.00	700.00	675.00	-3.57
Street Fees / Closure	579.00	9,292.00	4,988.29	-46.32
Capital Improvement Fees	0.00	5.00	0.00	-100.00
Processing Fees	23.75	5.00	214.50	4,190.00
Returned Check Fees	59.85	432.00	409.73	-5.16
Ambulance Levy	115,026.26	2,936,321.64	2,489,939.43	-15.20
Ambulance Fees - Non Resident	550.00	4,500.00	70,950.50	1,476.68
Ambulance Fees - Resident	0.00	2,728,316.23	2,124,669.10	-22.13
Contributions from other Entities	0.00	0.00	1,000.00	100.00
Contributions for Carriage Trail	24,339.86	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	0.00	2,950,000.00	1,875,000.00	-36.44
Transfer from Municipal Stabilization	0.00	1,484,130.00	27,626.30	-98.14
Police Fines Court Cost	22,729.00	250,623.18	171,801.99	-31.45
Police Fines Training	1,420.00	15,565.00	15,846.00	1.81
Transfer In From Uniform Pension Reserve	550,890.00	5,458,809.00	5,871,475.00	7.56
Charges - Comm Development	0.00	415,122.60	417,204.81	0.50
General Fund Construction and Parking	0.00	28,131.57	13,958.90	-50.38
Payment In Lieu of Taxes	0.00	25,315.51	68,430.48	170.31
Gaming Income	16,077.61	222,668.35	160,685.07	-27.84
Aerial Map Copy Fees	0.00	0.00	30.00	100.00
Interest on Investments	119,361.34	27,870.35	734,043.30	2,533.78
Reimbursements	718.16	136,711.73	79,248.43	-42.03
Reimbursements Police Wages	205,128.99	29,753.28	275,193.70	824.92
Reimbursements F & P Pension	0.00	0.00	1,500.00	0.00
Reimbursements Fire Wages	1,485.00	8,801.43	13,202.97	50.01
Reimbursements AHIDTA	34,362.50	88,994.37	146,103.82	64.17
QRT State	0.00	355.50	0.00	-100.00
QRT Federal	130.96	90,724.96	112,218.80	23.69
Reimbursements CDBG	0.00	9,446.16	0.00	-100.00
Sale of Fixed Assets & City Property	12,825.00	187,392.72	84,013.00	-55.17
Insurance Claims	0.00	71,416.80	333,619.86	367.14
Election Filing Fees	0.00	10,055.00	140.00	-98.61
Recycling Revenue	2,355.20	32,573.38	16,691.30	-48.76
Video Lottery Revenue	15,970.55	179,991.90	159,566.03	-11.35
Misc. Revenue	1,220.25	5,595.73	25,906.66	362.97
Building Inspector Reports	100.00	0.00	600.00	100.00
Accident Reports	2,700.00	23,700.00	20,210.00	-14.73
Over / Short Cash	0.00	1.00	1.13	13.00
P Card Rebate	0.00	1,857.66	3,309.08	78.13
Misc Sale of Assets	0.00	1,881.75	2,021.78	7.44
General Ledger (see page 8)	48,153.77	3,569,611.17	2,074,926.76	-41.87
Expenditure Credits (see page 9)	106,910.05	1,953,414.73	2,685,212.61	37.46
<b>Total - General Fund Collections</b>	<b>8,874,002.40</b>	<b>109,869,274.36</b>	<b>102,152,632.87</b>	<b>-7.02</b>

FUND / DESCRIPTION	Total Interest <u>May 2023</u>	YTD Interest <u>2021 / 2022</u>	YTD Interest <u>2022 / 2023</u>	% Inc <u>Dec</u>
001 General Fund	119,361.34	14,158.04	771,383.55	5,348.38
003 Municipal Stabilization	85,034.82	12,332.40	665,061.73	5,292.80
007 Business Improvement Dist Fund	86.33	4.16	931.40	22,289.42
014 IT Infrastructure	6,765.99	710.19	53,301.75	7,405.28
015 Charleston Land Reuse	738.85	125.38	6,319.53	4,940.30
017 Project West Invest	2.51	0.35	19.64	5,511.43
018 Planning Grant	299.66	0.00	1,895.73	100.00
019 Tourism & Promotions	2,838.07	358.19	22,606.70	6,211.37
020 Business Development	4,011.62	714.17	36,139.75	4,960.38
021 Community Participation	67.42	30.63	965.50	3,052.14
024 LGBTQ Working Group	5.61	0.04	43.90	109,650.00
026 Uniform Pension Reserve Fund	17,074.59	3,232.22	227,146.16	6,927.56
035 Municipal Beautification	473.70	48.26	4,214.99	8,633.92
036 Special Demolition	103.44	5.22	798.06	15,188.51
037 Sister Cities	122.02	17.11	960.50	5,513.68
038 Solid Waste	5,552.38	509.00	26,274.52	5,061.99
040 Landfill Closure	407.88	587.77	28,053.59	4,672.89
041 Police Contributions	495.27	10.56	3,916.59	36,988.92
042 Police Evidence	2,668.30	452.60	21,500.96	4,650.54
043 Forfeited Funds	3,425.53	320.01	27,000.62	8,337.43
046 Home ARP Investment Trust Fund	0.02	0.00	4.20	100.00
047 Health Insurance	27,808.14	3,870.23	217,488.96	5,519.54
048 Wayfinding Commission	77.41	13.16	617.16	4,589.67
049 Live On The Levee	299.68	14.51	624.46	4,203.65
073 American Rescue Plan	2,491.93	161.67	31,718.79	19,519.47
081 Home Program	28.89	12.02	324.59	2,600.42
097 C.A.R.E.	70.53	1,252.90	221.46	-82.32
100 Sinking Fund	8,987.95	95.16	70,362.03	73,840.76
200 Infrastructure	683.64	91.01	5,323.25	5,749.08
214 Civic Center Capital Improvement	888.81	150.77	7,532.52	4,896.03
215 Municipal Auditorium Capital Impv.	1,104.33	2,360.70	8,682.81	267.81
220 General Maintenance	9,013.04	1,725.07	124,820.09	7,135.65
221 City Service Capital Project	2,454.82	1,015.00	38,720.84	3,714.86
222 Facilities Maintenance	9,146.44	0.00	74,372.68	100.00
223 Green Initiative Fund	1,111.49	0.00	8,693.05	100.00
224 Sidewalk Improvement Program	1,111.40	0.00	8,692.33	100.00
255 Ballpark Maintenance	427.34	52.17	3,342.30	6,306.56
402 Civic Center Revenue	1,481.41	195.95	5,487.14	2,700.28
406 Parking System Revenue	25,885.58	3,489.58	191,447.11	5,386.25
426 Parking Operation and Maintenance	14,670.57	1,706.35	114,842.38	6,630.29
427 Civic Center TIF Project	2,211.45	306.08	17,281.60	5,546.11
900 M-DENT	2,996.66	342.76	22,934.27	6,591.06
901 Pending Forfeiture	4,435.34	977.14	38,081.30	3,797.22
<b>Total Interest Comparison - All Funds</b>	<b>366,922.20</b>	<b>51,448.53</b>	<b>2,890,150.49</b>	<b>5,517.56</b>

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 6,610.72
01-109-2	B & O Payment Plan	475.54
01-109-9	Municipal License Payment Plan	89.00
01-110-0	Fire Fees Receivables	4,816.73
01-111-3	Morris Street	25,384.64
01-111-5	City Service Fee Payment Plan	200.00
01-111-7	A/R Spring Hill Cemetery	250.00
01-115-0	Due from Other Governmental	8,502.68
01-225-0	Health Insurance	1,425.77
01-225-2	Pio Insurance	72.03
01-241-0	Taxes Payable	288.16
01-298-0	Permit Refunds	<u>38.50</u>
TOTAL		<u>\$ 48,153.77</u>

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Account Number	Description	Monthly Receipts
01-408-91-0-2-226	Workers Comp & Unempl Comp	\$ 15,541.77
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	3,258.93
01-416-00-0-1-112	Municipal Court/ Travel	2.38
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	189.11
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	22.69
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	17,979.20
01-566-00-0-2-211	Pub Works/ Tele Reimb	149.59
01-700-00-0-1-112	Police / Medical & Life Ins.	102.12
01-700-93-0-1-105	Police Retiree/ Insurance	84.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	26,083.75
01-706-00-0-1-103	Fire / Sal & Wages	7,067.70
01-706-00-0-1-112	Fire / Utilities	71.76
01-706-00-0-3-341	Fire/ Mat & Supplies	18.75
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	31,469.26
01-754-00-0-2-216	Equip Maint/Maintenance & Repair-Equip	3,069.31
01-754-00-0-3-343	Equip Maint / Tires	1,742.35
01-900-00-0-1-103	P&R/Salaries&Wages	57.38
TOTAL		\$ <u><u>106,910.05</u></u>

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

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