

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

July 31, 2024



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 July 31, 2024

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<u>Fund / Description</u>	<u>Collections July 2024</u>	<u>Withdrawals July 2024</u>	<u>YTD Balance July 2024</u>	<u>YTD Balance July 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	13,656,634.92	14,436,979.52	18,696,800.26	21,920,595.80	-14.71
002 Coal Severance Tax	55,383.17	26,050.00	30,147.43	56,556.01	-46.69
003 Municipal Stabilization	77,604.74	0.00	17,203,517.37	16,308,261.50	5.49
007 Business Improvement Dist Fund	3,529.65	4,932.09	37,478.12	11,200.73	234.60
009 Community Development	30,338.34	30,088.34	1,000.00	9,850.00	-89.85
014 IT Infrastructure	5,533.70	235,247.82	1,090,122.81	1,589,759.09	-31.43
015 Charleston Land Reuse	213,069.45	142,823.59	112,580.88	117,888.06	-4.50
017 Project West Invest	2.81	0.00	622.58	590.18	5.49
018 Planning Grant	0.00	0.00	0.00	70,408.08	-100.00
019 Tourism & Promotions	2,213.24	0.00	490,634.27	666,843.44	-26.42
020 Business Development	3,129.18	0.00	693,682.05	898,673.37	-22.81
021 Community Participation	75.37	0.00	16,709.29	15,839.75	5.49
024 LGBTQ Working Group	6.28	0.00	1,391.18	1,318.78	5.49
026 Uniform Pension Reserve Fund	1,718,203.42	539,583.00	1,780,281.80	38,865,708.01	-95.42
027 Opioid Settlement	16,786.19	0.00	3,721,184.68	0.00	100.00
035 Municipal Beautification	926.82	0.00	205,459.98	111,301.92	84.60
036 Special Demolition	9.32	0.00	2,065.64	24,305.52	-91.50
037 Sister Cities	134.09	500.00	29,434.45	28,377.59	3.72
038 Solid Waste	369,736.33	73,432.34	479,693.66	687,162.85	-30.19
039 Waste Disposal	70,270.60	70,270.60	0.00	0.00	0.00
040 Landfill Closure	29,536.47	0.00	4,628,791.89	4,270,271.98	8.40
041 Police Contributions	186.20	0.00	41,277.10	116,369.32	-64.53
042 Police Evidence	1,621.47	60,000.00	324,608.94	622,588.57	-47.86
043 Forfeited Funds	119,103.51	10,007.89	544,392.52	768,855.95	-29.19
044 Municipal Court	45,922.86	25,316.00	285,617.04	271,252.23	5.30
045 Homeland Security	1,815.00	0.00	1,815.00	323,508.02	-99.44
046 Home-ARP Inv Trust Fund	0.04	0.00	7.61	4.24	79.48
047 Health Insurance Reserves	1,788,447.23	0.00	14,816,190.52	7,541,338.76	96.47
048 Wayfinding Commission	86.55	0.00	19,186.70	18,188.24	5.49
049 Live On The Levee	6,592.91	16,784.60	36,889.22	18,096.94	103.84
073 American Rescue Plan	99,075.66	249,645.43	21,341,150.62	25,417,035.95	-16.04
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	73,472.01	72,782.70	36,682.51	20,423.44	79.61
085 Firefighters Assistance Grant	0.00	0.00	77.08	77.08	0.00
088 SBA Riverfront Project Donation Account	0.00	0.00	9.18	9.18	0.00
088 SBA Riverfront Project Grant Account	0.00	0.00	10,167.71	10,167.71	0.00
095 Police Grants	722,140.19	769,843.95	241,852.43	411,562.99	-41.24
097 C.A.R.E.	1,584.85	51,260.60	323,317.50	2,469.14	12,994.34
099 Public Arts Grant	0.00	23,200.00	218,201.42	246,743.42	-11.57
100 Sinking Fund	10,034.77	0.00	2,224,520.46	2,111,838.85	5.34
200 Infrastructure	764.37	0.00	169,445.85	160,628.04	5.49
214 Civic Center Capital Improvement	2,352.64	13,613.75	513,631.03	356,155.91	44.22
215 Municipal Auditorium Capital Improvement	1,318.73	0.00	292,339.39	278,364.45	5.02
220 General Maintenance	11,464.11	508,890.06	2,489,579.20	3,423,969.18	-27.29
221 City Service Fee Capital Project	1,503,948.34	223,908.37	1,643,855.49	1,449,853.42	13.38
222 Facilities Maintenance	9,832.98	75,192.80	2,138,103.72	2,676,811.07	-20.12
223 Green Initiative Fund	1,210.47	6,831.05	262,828.25	261,160.19	0.64
224 Sidewalk Improvement Fund	1,242.66	0.00	275,474.19	261,138.76	5.49
252 Public Safety Center	9,309.27	3,600.00	2,061,599.65	1,007,446.27	104.64
255 Ballpark Maintenance	714.41	0.00	158,371.36	125,597.04	26.09
402 Civic Center Revenue	725,007.64	502,468.50	853,773.92	642,571.80	32.87
406 Parking System Revenue	243,376.98	162,600.89	6,027,686.37	5,564,158.65	8.33
426 Parking Operation and Maintenance	22,000.72	0.00	4,877,147.44	4,108,441.88	18.71
427 Civic Center TIF Project	1,953.22	0.00	432,992.80	519,608.14	-16.67
900 M - DENT	82,724.04	41,154.24	247,433.16	704,973.90	-64.90
901 Pending Forfeiture	62,598.87	215,600.76	1,350,974.61	1,175,565.10	14.92
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	21,803,026.79	18,592,608.89	113,704,966.62	146,493,604.78	-22.38

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	16,194,661.06
002 Coal Severance Tax	30,147.43
003 Municipal Stabilization	17,203,517.37
007 Business Improvement Dist Fund	37,000.26
009 Community Development	1,000.00
014 IT Infrastrucrure	1,090,122.81
015 Charleston Land Reuse	112,580.88
017 Project West Invest	622.58
018 Planning Grant	0.00
019 Tourism & Promotions	490,634.27
020 Business Development	693,682.05
021 Community Participation	16,709.29
024 LGBTQ Working Group	1,391.18
026 Uniform Pension Reserve Fund	1,743,920.87
027 Opioid Settlement	3,721,184.68
035 Municipal Beautification	205,459.98
036 Special Demolition	2,065.64
037 Sister Cities	29,434.45
038 Solid Waste	463,242.03
040 Landfill Closure	247,893.92
041 Police Contributions	41,277.10
042 Police Evidence	324,608.94
043 Forfeited Funds	544,392.52
044 Municipal Court	281,951.04
045 Homeland Security	1,815.00
046 Home-ARP Inv Trust Fund	7.61
047 Health Insurance Reserves	14,816,190.52
048 Wayfinding Commission	19,186.70
049 Live On The Levee	36,889.22
073 American Rescue Plan	328,977.92
080 Human Rights	176,793.29
081 Home Program	36,682.51
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	241,852.43
097 C.A.R.E.	323,317.50
099 Public Arts Grant	218,201.42
100 Sinking Fund	2,224,520.46
200 Infrastructure	169,445.85
214 Civic Center Capital Improvement	513,631.03
215 Municipal Auditorium Capital Improvement	292,339.39
220 General Maintenance	2,489,579.20
221 City Service Fee Capital Project	1,643,855.49
222 Facilities Maintenance	2,138,103.72
223 Green Initiative Fund	262,828.25
224 Sidewalk Improvement Program	275,474.19
252 Public Safety Center	2,061,599.65
255 Ballpark Maintenance	158,371.36
402 Civic Center Revenue	853,773.92
406 Parking System Revenue	6,022,589.37
426 Parking Operation and Maintenance	4,877,147.44
427 Civic Center TIF Project	432,992.80
900 M - DENT	247,433.16
901 Pending Forfeiture	1,350,974.61
Total Bank Statement Balances All Funds	85,702,328.33

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.470%	36,360.93
Fund 040 Landfill Closure (Money Market Bond Pool)	5.470%	4,380,897.97
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.470%	21,012,172.70

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	2,490,484.47
Solid Waste	16,451.63
Municipal Court	3,666.00
Parking Revenue	5,087.00
BID	477.86

Bad Checks

General Fund	5,693.06
Parking	10.00

Interest earned not received

12,044.67

Total - Other

28,008,721.29

Grand Total - All Funds

113,711,049.62

Other Adjustments

General Fund over due to bank correction not written up 6/18	-5.00
General Fund over due to missed deposit on 7/11	-6,078.00

<u>Fund / Description</u>	Total	Total	Total	%
	Collections <u>July 2024</u>	Collections <u>YTD 2023 / 2024</u>	Collections <u>YTD 2024 / 2025</u>	Increase / <u>Decrease</u>
001 General Fund	13,656,634.92	12,596,755.60	13,656,634.92	8.41
002 Coal Severance Tax	55,383.17	56,539.41	55,383.17	-2.05
003 Municipal Stabilization	77,604.74	70,777.62	77,604.74	9.65
007 Business Improvement Dist Fund	3,529.65	4,991.47	3,529.65	-29.29
009 Community Development	30,338.34	154,121.53	30,338.34	-80.32
014 IT Infrastructure	5,533.70	6,899.53	5,533.70	-19.80
015 Charleston Land Reuse	213,069.45	27,523.37	213,069.45	674.14
017 Project West Invest	2.81	2.56	2.81	9.77
018 Planning Grant	0.00	305.57	0.00	-100.00
019 Tourism & Promotions	2,213.24	2,894.09	2,213.24	-23.53
020 Business Development	3,129.18	3,999.22	3,129.18	-21.76
021 Community Participation	75.37	68.74	75.37	9.65
024 LGBTQ Working Group	6.28	5.72	6.28	9.79
026 Uniform Pension Reserve Fund	1,718,203.42	3,314,090.50	1,718,203.42	-48.15
027 Opioid Settlement	16,786.19	0.00	16,786.19	100.00
035 Municipal Beautification	926.82	483.05	926.82	91.87
036 Special Demolition	9.32	105.49	9.32	-91.17
037 Sister Cities	134.09	123.16	134.09	8.87
038 Solid Waste	369,736.33	360,115.08	369,736.33	2.67
039 Waste Disposal	70,270.60	79,593.80	70,270.60	-11.71
040 Landfill Closure	29,536.47	30,991.83	29,536.47	-4.70
041 Police Contributions	186.20	505.04	186.20	-63.13
042 Police Evidence	1,621.47	2,702.02	1,621.47	-39.99
043 Forfeited Funds	119,103.51	14,531.94	119,103.51	719.60
044 Municipal Court	45,922.86	34,601.24	45,922.86	32.72
045 Homeland Security	1,815.00	50,542.39	1,815.00	-96.41
046 Home ARP Inv Trust Fund	0.04	0.02	0.04	100.00
047 Health Insurance Reserves	1,788,447.23	32,729.30	1,788,447.23	5,364.36
048 Wayfinding Commission	86.55	78.94	86.55	9.64
049 Live On The Levee	6,592.91	783.34	6,592.91	741.64
073 American Rescue Plan	99,075.66	118,498.31	99,075.66	-16.39
081 Home Program	73,472.01	44,503.63	73,472.01	65.09
095 Police Grant	722,140.19	33,560.44	722,140.19	2,051.76
096 Historic Preservation	0.00	4,355.00	0.00	-100.00
097 C.A.R.E	1,584.85	53.18	1,584.85	2,880.16
100 Sinking Fund	10,034.77	9,165.35	10,034.77	9.49
200 Infrastructure Fund	764.37	697.13	764.37	9.65
214 Civic Center Capital Improvement	2,352.64	209,435.78	2,352.64	-98.88
215 Municipal Auditorium Capital Improvemen	1,318.73	1,191.99	1,318.73	10.63
220 General Maintenance	11,464.11	15,038.64	11,464.11	-23.77
221 City Service Fee Capital Project	1,503,948.34	6,525.26	1,503,948.34	22,948.10
222 Facilities Maintenance	9,832.98	11,657.72	9,832.98	-15.65
223 Green Initiative Fund	1,210.47	1,133.43	1,210.47	6.80
224 Sidewalk Improvement Program	1,242.66	1,133.34	1,242.66	9.65
252 Public Safety Center	9,309.27	4,372.30	9,309.27	112.91
255 Ballpark Maintenance	714.41	545.09	714.41	31.06
402 Civic Center Revenue	725,007.64	643,314.50	725,007.64	12.70
406 Parking Revenue	243,376.98	256,404.93	243,376.98	-5.08
426 Parking Operation and Maintenance	22,000.72	17,830.57	22,000.72	23.39
427 Civic Center TIF Project	1,953.22	2,255.10	1,953.22	-13.39
900 M - DENT	82,724.04	52,417.57	82,724.04	57.82
901 Pending Forfeiture	62,598.87	6,699.93	62,598.87	834.32
Total Receipts - All Funds	21,803,026.79	18,287,650.76	21,803,026.79	19.22

Fund / Description	Total Withdrawals <u>July 2024</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / <u>Decrease</u>
001 General Fund	14,436,979.52	10,784,900.99	14,436,979.52	33.86
002 Coal Severance Tax	26,050.00	0.00	26,050.00	100.00
007 Business Improvement Dist Fund	4,932.09	0.00	4,932.09	100.00
009 Community Development	30,088.34	144,271.53	30,088.34	-79.14
014 IT Infrastructure	235,247.82	0.00	235,247.82	100.00
015 Charleston Land Reuse	142,823.59	57,427.24	142,823.59	148.70
020 Business Development	0.00	26,352.63	0.00	-100.00
026 Uniform Pension Reserve Fund	539,583.00	642,028.00	539,583.00	-15.96
037 Sister Cities	500.00	0.00	500.00	100.00
038 Solid Waste	73,432.34	82,096.50	73,432.34	-10.55
039 Waste Disposal	70,270.60	79,593.80	70,270.60	-11.71
042 Police Evidence	60,000.00	0.00	60,000.00	100.00
043 Forfeited Funds	10,007.89	1,400.68	10,007.89	614.50
044 Municipal Court	25,316.00	40,363.00	25,316.00	-37.28
045 Homeland Security	0.00	1,419.40	0.00	-100.00
049 Live On The Levee	16,784.60	28,440.28	16,784.60	-40.98
073 American Rescue Plan	249,645.43	1,032,767.20	249,645.43	-75.83
081 Home Program	72,782.70	31,866.92	72,782.70	128.40
095 Police Grants	769,843.95	11,981.25	769,843.95	6,325.41
096 Historic Preservation	0.00	4,355.00	0.00	-100.00
097 C.A.R.E.	51,260.60	21,291.83	51,260.60	140.75
099 Public Arts Grant	23,200.00	0.00	23,200.00	100.00
214 Civic Center Capital Improvement	13,613.75	0.00	13,613.75	100.00
220 General Maintenance	508,890.06	76,460.45	508,890.06	565.56
221 City Service Fee Capital Improvement	223,908.37	128,783.79	223,908.37	73.86
222 Facilities Maintenance	75,192.80	13,731.04	75,192.80	447.61
223 Green Initiative Fund	6,831.05	0.00	6,831.05	100.00
252 Public Safety Center	3,600.00	0.00	3,600.00	100.00
402 Civic Center Revenue	502,468.50	697,006.75	502,468.50	-27.91
406 Parking System Revenue	162,600.89	203,037.31	162,600.89	-19.92
900 M - DENT	41,154.24	8,549.18	41,154.24	381.38
901 Pending Forfeiture	215,600.76	0.00	215,600.76	100.00
Total Withdrawals - All Funds	18,592,608.89	14,118,124.77	18,592,608.89	31.69

General	Total	Total	Total	%
<u>Accounts</u>	<u>July 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	149.57	196.46	149.57	-23.87
Current Levy - Utilities	60.52	79.50	60.52	-23.87
Current Levy - Current Year	83,426.29	138,571.80	83,426.29	-39.80
Current Levy - 1ST Year	13,643.96	28,042.11	13,643.96	-51.34
Current Levy - 2ND Year	1,456.03	268.21	1,456.03	442.87
Current Levy - Supplementals	28,450.82	12,121.95	28,450.82	134.70
Excess Levy	51,431.13	72,813.15	51,431.13	-29.37
Utility Tax	217,847.48	152,320.75	217,847.48	43.02
Gross Sales - Current Year	9,888,987.84	8,996,820.74	9,888,987.84	9.92
Consumer Sales (Liquor & Wine)	279,461.08	248,728.73	279,461.08	12.36
Animal Control Revenue	121.50	56.70	121.50	114.29
Hotel / Motel Tax	327,464.79	286,928.81	327,464.79	14.13
Amusement Tax	7,048.79	14,120.58	7,048.79	-50.08
Loading Zone Fees	1,000.00	150.00	1,000.00	566.67
Property Citations	50.00	1,681.00	50.00	-97.03
License - General Store	20,141.22	16,543.50	20,141.22	21.75
Building Permit Fees	22,624.00	32,189.75	22,624.00	-29.72
Excavation Permit Fees	627.00	30.00	627.00	1,990.00
Permits - Misc.	2,005.00	1,435.00	2,005.00	39.72
Permits - Street Vendors	680.00	460.00	680.00	47.83
Franchise Fees (CATV)	0.00	135,721.16	0.00	-100.00
Inspection Fees - Signs	795.00	973.50	795.00	-18.34
Inspection Fees - Plumbing	3,967.50	2,182.25	3,967.50	81.81
Inspection Fees - Heating	2,728.00	938.00	2,728.00	190.83
Building Inspector - Elec. Fees	3,570.50	3,138.50	3,570.50	13.76
Vacant Property AR	0.00	250.00	0.00	-100.00
International Registration Plan Fees	191,579.08	29,629.59	191,579.08	546.58
Liquor & Wine License	17,125.00	18,125.00	17,125.00	-5.52
Cemetery Revenue	0.00	3,900.00	0.00	-100.00
Cemetery Professional Services	3,535.50	7,500.00	3,535.50	-52.86
Cemetery Vault Setting	0.00	982.90	0.00	-100.00
Cemetery Memorial (monument)	2,604.96	4,143.38	2,604.96	-37.13
Cemetery Memorial Setting	1,144.00	1,708.00	1,144.00	-33.02
Cemetery Flower Placement	268.51	125.00	268.51	114.81
Cemetery Miscellaneous	300.00	1,975.00	300.00	-84.81
Parks & Recreation	6,023.81	6,982.83	6,023.81	-13.73
City Service Fee	912,209.81	856,932.86	912,209.81	6.45
Rents - Auditorium	54,443.03	0.00	54,443.03	100.00
Rents - Other	0.00	1,049.41	0.00	-100.00
Ball Park Rent, Concessions, Leases	60,000.00	68,571.42	60,000.00	-12.50
Rent Concessions, Lease, Landfill	10,535.10	10,822.98	10,535.10	-2.66
Jail Fees	6,026.91	12,321.02	6,026.91	-51.08

General Accounts	Total Receipts July 2024	Total Receipts YTD 2023 / 2024	Total Receipts YTD 2024 / 2025	% Inc Dec
Plan Review Fee	790.23	3,301.14	790.23	-76.06
Fire Service Fees - Current	174,149.93	154,477.49	174,149.93	12.73
Municipal Fee Court Cost	0.00	6,132.64	0.00	-100.00
Planning Zoning Enforcement Fees	250.00	0.00	250.00	100.00
Small Wireless Facilities Permits	100.00	100.00	100.00	0.00
Returned Check Fees	0.00	105.00	0.00	-100.00
Ambulance Levy	29,202.48	46,373.35	29,202.48	-37.03
Ambulance Fees - Non Resident	166,994.93	500.00	166,994.93	33,298.99
Police Fines Court Cost	12,075.00	19,253.00	12,075.00	-37.28
Police Fines Training	995.00	1,529.00	995.00	-34.92
Transfer In From Uniform Pension Reserve	539,583.00	642,028.00	539,583.00	-15.96
Charges - Comm Development	0.00	106,793.00	0.00	-100.00
Gaming Income	14,552.27	16,070.49	14,552.27	-9.45
Interest on Investments	84,270.23	87,437.74	84,270.23	-3.62
Reimbursements	25,356.92	20,184.87	25,356.92	25.62
Reimbursements Police Wages	19,230.96	2,179.23	19,230.96	782.47
Reimbursements Fire Wages	180.00	0.00	180.00	100.00
Reimbursements AHIDTA	25,553.54	23,992.05	25,553.54	6.51
QRT State	0.00	23,585.32	0.00	-100.00
Sale of Fixed Assets & City Property	18,155.00	0.00	18,155.00	100.00
Insurance Claims	810.20	8,000.00	810.20	-89.87
Recycling Revenue	1,707.60	2,126.40	1,707.60	-19.70
Video Lottery Revenue	14,855.64	16,290.75	14,855.64	-8.81
Misc. Revenue	15,785.64	531.00	15,785.64	2,872.81
Building Inspector Reports	100.00	200.00	100.00	-50.00
Accident Reports	2,640.00	1,650.00	2,640.00	60.00
Over / Short Cash	0.00	5.50	0.00	-100.00
Misc Sale of Assets	0.00	57.00	0.00	-100.00
General Ledger (see page 8)	176,010.91	84,328.80	176,010.91	108.72
Expenditure Credits (see page 9)	109,751.71	156,790.60	109,751.71	-30.00
Total - General Fund Collections	13,656,634.92	12,595,553.91	13,656,634.92	8.42

FUND / DESCRIPTION	Total Interest <u>July 2024</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	84,270.23	87,437.74	84,270.23	-3.62
002 Coal Severance Tax	42.63	0.00	42.63	100.00
003 Municipal Stabilization	77,604.74	70,777.62	77,604.74	9.65
007 Business Improvement Dist Fund	168.75	34.45	168.75	389.84
014 IT Infrastructure	5,533.70	6,899.53	5,533.70	-19.80
015 Charleston Land Reuse	383.77	592.82	383.77	-35.26
017 Project West Invest	2.81	2.56	2.81	9.77
018 Planning Grant	0.00	305.57	0.00	-100.00
019 Tourism & Promotions	2,213.24	2,894.09	2,213.24	-23.53
020 Business Development	3,129.18	3,999.22	3,129.18	-21.76
021 Community Participation	75.37	68.74	75.37	9.65
024 LGBTQ Working Group	6.28	5.72	6.28	9.79
026 Uniform Pension Reserve Fund	2,030.91	17,127.87	2,030.91	-88.14
027 Opioid Settlement	16,786.19	0.00	16,786.19	100.00
035 Municipal Beautification	926.82	483.05	926.82	91.87
036 Special Demolition	9.32	105.49	9.32	-91.17
037 Sister Cities	134.09	123.16	134.09	8.87
038 Solid Waste	1,548.68	2,283.49	1,548.68	-32.18
040 Landfill Closure	1,093.20	501.78	1,093.20	117.86
041 Police Contributions	186.20	505.04	186.20	-63.13
042 Police Evidence	1,621.47	2,702.02	1,621.47	-39.99
043 Forfeited Funds	2,227.42	3,331.95	2,227.42	-33.15
044 Municipal Court	1,192.14	0.00	1,192.14	100.00
046 Home ARP Investment Trust Fund	0.04	0.02	0.04	100.00
047 Health Insurance	60,801.97	32,729.30	60,801.97	85.77
048 Wayfinding Commission	86.55	78.94	86.55	9.64
049 Live On The Levee	192.91	158.34	192.91	21.83
073 American Rescue Plan	1,667.88	2,274.94	1,667.88	-26.68
081 Home Program	164.20	70.47	164.20	133.01
097 C.A.R.E.	1,584.85	53.18	1,584.85	2,880.16
100 Sinking Fund	10,034.77	9,165.35	10,034.77	9.49
200 Infrastructure	764.37	697.13	764.37	9.65
214 Civic Center Capital Improvement	2,352.64	1,372.03	2,352.64	71.47
215 Municipal Auditorium Capital Impv.	1,318.73	1,191.99	1,318.73	10.63
220 General Maintenance	11,464.11	15,038.64	11,464.11	-23.77
221 City Service Capital Project	3,948.34	6,525.26	3,948.34	-39.49
222 Facilities Maintenance	9,832.98	11,657.72	9,832.98	-15.65
223 Green Initiative Fund	1,210.47	1,133.43	1,210.47	6.80
224 Sidewalk Improvement Program	1,242.66	1,133.34	1,242.66	9.65
252 Public Safety Center	9,309.27	4,372.30	9,309.27	112.91
255 Ballpark Maintenance	714.41	545.09	714.41	31.06
402 Civic Center Revenue	2,452.50	2,199.82	2,452.50	11.49
406 Parking System Revenue	27,122.01	24,064.30	27,122.01	12.71
426 Parking Operation and Maintenance	22,000.72	17,830.57	22,000.72	23.39
427 Civic Center TIF Project	1,953.22	2,255.10	1,953.22	-13.39
900 M-DENT	1,002.79	3,034.36	1,002.79	-66.95
901 Pending Forfeiture	6,373.87	5,099.93	6,373.87	24.98
Total Interest Comparison - All Funds	378,783.40	342,863.46	378,783.40	10.48

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 3,974.76
01-109-2	B & O Payment Plan	4,072.80
01-111-3	Morris Street	16,265.60
01-111-5	City Service Fee Payment Plan	510.33
01-111-7	A/R Spring Hill Cemetery	750.00
01-114-0	Due From Other Funds	149,729.69
01-225-0	Health Insurance	590.77
01-241-0	Taxes Payable	54.46
01-298-0	Permit Refunds	<u>62.50</u>
TOTAL		<u>\$ 176,010.91</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 5,136.07
01-412-50-0-3-341	City Manager/Randy Easter Project Const. Mgr.	760.00
1-430-00-0-3-347	Office of Development Srvs/Resale Merchandise	159.00
01-431-00-0-2-218	Mail Room/ Postage	440.89
01-440-00-0-1-112	Insurance-Payroll Ded	37,119.70
01-700-00-0-1-103	Police / Sal & Wages	2,802.42
01-700-00-0-1-112	Police / Medical & Life Ins.	9.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	28,486.94
01-706-00-0-1-103	Fire / Sal & Wages	742.50
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	34,095.19
TOTAL		<u>\$ 109,751.71</u>

				Outstanding Balance
<u>Revenue Bonds:</u>				
Purpose	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>June 30, 2024</u>
<u>Governmental Activities:</u>				
Charleston Sales Tax Refunding Revenue Bonds Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$26,297,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	5,755,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	2,357,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	\$31,192,000.00	25,943,000.00
Total Governmental Activities			<u>\$74,301,000.00</u>	<u>\$60,352,000.00</u>
<u>Business-type activities:</u>				
Civic Center Improvement Series 1998	2023	4.60 - 5.10 %	\$3,635,000.00	* \$0.00
Civic Center Impv. Refunding Series 2009 A	2024	3.0 - 4.4 %	\$3,275,000.00	\$287,722.89
Civic Center Lease Rev Refunding Series 2009 B	2024	3.0 - 4.4 %	<u>\$1,325,000.00</u>	<u>\$109,071.04</u>
Total Business-Type Activities			<u>\$8,235,000.00</u>	<u>\$396,793.93</u>

The Business-Type Activities Bonds are shown net of unamortized discount of \$3,206.07 for the three Civic Center Bonds.

* Paid off in FY 2024