

# City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

**August 31, 2024**



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 August 31, 2024

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<u>Fund / Description</u>	<u>Collections August 2024</u>	<u>Withdrawals August 2024</u>	<u>YTD Balance August 2024</u>	<u>YTD Balance August 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	7,291,178.49	9,033,747.79	16,954,230.96	18,053,057.03	-6.09
002 Coal Severance Tax	103.39	25,250.00	5,000.82	6,056.01	-17.42
003 Municipal Stabilization	77,956.39	0.00	17,281,473.76	16,382,363.54	5.49
007 Business Improvement Dist Fund	25,783.64	6,683.01	56,578.75	19,394.72	191.72
009 Community Development	88,577.25	88,327.25	1,250.00	500.00	150.00
014 IT Infrastructure	4,862.26	22,656.25	1,072,328.82	1,596,982.70	-32.85
015 Charleston Land Reuse	465.61	34,020.66	79,025.83	108,905.48	-27.44
017 Project West Invest	2.82	0.00	625.40	592.86	5.49
018 Planning Grant	0.00	0.00	0.00	70,728.00	-100.00
019 Tourism & Promotions	2,153.11	30,000.00	462,787.38	669,873.47	-30.91
020 Business Development	3,143.37	0.00	696,825.42	862,530.32	-19.21
021 Community Participation	75.72	0.00	16,785.01	15,911.73	5.49
024 LGBTQ Working Group	6.30	0.00	1,397.48	1,324.78	5.49
026 Uniform Pension Reserve Fund	5,715.12	539,583.00	1,246,413.92	38,412,443.95	-96.76
027 Opioid Settlement	16,862.26	0.00	3,738,046.94	0.00	100.00
035 Municipal Beautification	917.68	3,970.00	202,407.66	111,807.66	81.03
036 Special Demolition	9.36	0.00	2,075.00	24,415.96	-91.50
037 Sister Cities	133.38	0.00	29,567.83	28,506.53	3.72
038 Solid Waste	345,572.47	46,376.46	778,889.67	1,007,739.12	-22.71
039 Waste Disposal	44,920.97	44,920.97	0.00	0.00	0.00
040 Landfill Closure	31,519.73	0.00	4,660,311.62	4,299,467.68	8.39
041 Police Contributions	186.65	117.63	41,346.12	60,536.98	-31.70
042 Police Evidence	1,469.89	2,391.00	323,687.83	625,417.51	-48.24
043 Forfeited Funds	28,775.17	8,772.56	564,395.13	675,061.23	-16.39
044 Municipal Court	45,333.81	45,145.00	285,805.85	277,565.24	2.97
045 Homeland Security	24,075.71	19,556.85	6,333.86	367,876.24	-98.28
046 Home-ARP Inv Trust Fund	0.03	0.00	7.64	4.25	79.76
047 Health Insurance Reserves	67,138.41	0.00	14,883,328.93	7,575,605.35	96.46
048 Wayfinding Commission	86.94	0.00	19,273.64	18,270.88	5.49
049 Live On The Levee	6,168.50	5,475.64	37,582.08	6,005.08	525.84
073 American Rescue Plan	104,322.10	163,592.53	21,281,880.19	25,515,666.28	-16.59
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	106,957.53	100,720.50	42,919.54	14,100.62	204.38
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
094 Byrne Justice	1,750.34	1,750.34	0.00	0.00	0.00
095 Police Grants	69,438.17	30,694.76	280,595.84	431,050.73	-34.90
097 C.A.R.E.	32,815.16	43,395.37	312,737.29	19,375.51	1,514.09
099 Public Arts Grant	0.00	0.00	218,201.42	246,743.42	-11.57
100 Sinking Fund	10,080.24	0.00	2,234,600.70	2,121,434.70	5.33
200 Infrastructure	767.83	0.00	170,213.68	161,357.90	5.49
214 Civic Center Capital Improvement	2,327.48	0.00	515,958.51	346,875.61	48.74
215 Municipal Auditorium Capital Improvement	1,324.72	0.00	293,664.11	279,629.29	5.02
220 General Maintenance	9,802.79	564,952.31	1,934,429.68	3,439,386.38	-43.76
221 City Service Fee Capital Project	6,813.22	189,105.48	1,461,563.23	1,258,220.48	16.16
222 Facilities Maintenance	38,853.51	354,540.01	1,822,417.22	2,663,255.05	-31.57
223 Green Initiative Fund	1,190.48	379.95	263,638.78	262,346.86	0.49
224 Sidewalk Improvement Fund	1,248.29	0.00	276,722.48	262,325.33	5.49
252 Public Safety Center	9,318.40	10,078.75	2,060,839.30	984,016.59	109.43
255 Ballpark Maintenance	717.64	0.00	159,089.00	126,167.73	26.09
402 Civic Center Revenue	379,121.26	545,982.96	686,912.22	558,494.11	22.99
406 Parking System Revenue	264,705.59	148,936.71	6,143,455.25	5,622,974.07	9.26
426 Parking Operation and Maintenance	22,100.42	0.00	4,899,247.86	4,127,109.96	18.71
427 Civic Center TIF Project	1,962.08	0.00	434,954.88	521,969.15	-16.67
900 M - DENT	54,796.84	30,492.32	271,737.68	692,381.51	-60.75
901 Pending Forfeiture	6,121.84	0.00	1,357,096.45	1,180,906.67	14.92
Working Cash Advance Fund	0.00	0.00	45,375.00	49,925.00	-9.11
<b>Total All Funds</b>	<b>9,239,730.36</b>	<b>12,141,616.06</b>	<b>110,803,080.92</b>	<b>142,351,704.51</b>	<b>-22.16</b>

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	16,904,279.29
002 Coal Severance Tax	5,000.82
003 Municipal Stabilization	17,281,473.76
007 Business Improvement Dist Fund	56,578.76
009 Community Development	1,250.00
014 IT Infrastrucure	1,072,328.82
015 Charleston Land Reuse	79,025.83
017 Project West Invest	625.40
019 Tourism & Promotions	462,787.38
020 Business Development	696,825.42
021 Community Participation	16,785.01
024 LGBTQ Working Group	1,397.48
026 Uniform Pension Reserve Fund	1,209,874.10
027 Opioid Settlement	3,738,046.94
035 Municipal Beautification	202,407.66
036 Special Demolition	2,075.00
037 Sister Cities	29,567.83
038 Solid Waste	770,771.43
040 Landfill Closure	257,861.72
041 Police Contributions	41,346.12
042 Police Evidence	323,687.83
043 Forfeited Funds	564,395.13
044 Municipal Court	282,467.85
045 Homeland Security	6,333.86
046 Home-ARP Inv Trust Fund	7.64
047 Health Insurance Reserves	14,883,328.93
048 Wayfinding Commission	19,273.64
049 Live On The Levee	37,582.08
073 American Rescue Plan	166,337.61
080 Human Rights	176,793.29
081 Home Program	37,193.63
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	279,541.04
097 C.A.R.E.	312,737.29
099 Public Arts Grant	218,201.42
100 Sinking Fund	2,234,600.70
200 Infrastructure	170,213.68
214 Civic Center Capital Improvement	515,958.51
215 Municipal Auditorium Capital Improvement	293,664.11
220 General Maintenance	1,934,429.68
221 City Service Fee Capital Project	1,461,563.23
222 Facilities Maintenance	1,822,417.22
223 Green Initiative Fund	263,638.78
224 Sidewalk Improvement Program	276,722.48
252 Public Safety Center	2,060,839.30
255 Ballpark Maintenance	159,089.00
402 Civic Center Revenue	686,992.22
406 Parking System Revenue	6,129,264.00
426 Parking Operation and Maintenance	4,899,247.86
427 Civic Center TIF Project	434,954.88
900 M - DENT	271,737.68
901 Pending Forfeiture	1,357,096.45
<b>Total Bank Statement Balances All Funds</b>	<b>85,120,873.76</b>

\* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.440%	36,539.82
Fund 040 Landfill Closure (Money Market Bond Pool)	5.440%	4,402,449.90
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.440%	21,115,542.58

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	36,469.38
Solid Waste	8,118.24
Municipal Court	3,338.00
Parking Revenue	14,191.25
Home Program	5,725.91
Police Grants	1,054.80

Bad Checks

General Fund	3,407.47
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Interest earned not received

9,994.82

Total - Other25,682,207.17Grand Total - All Funds

110,803,080.93

Other Adjustments

General Fund short due to deposit correction	80.00
Civic Center over due to deposit correction	-80.00
B.I.D is over due due to deposit correction	-0.01

Total All Funds

110,803,080.92

<u>Fund / Description</u>	<u>Total Collections August 2024</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>% Increase / Decrease</u>
001 General Fund	7,291,178.49	20,478,708.58	20,947,813.41	2.29
002 Coal Severance Tax	103.39	56,539.41	55,486.56	-1.86
003 Municipal Stabilization	77,956.39	144,879.66	155,561.13	7.37
007 Business Improvement Dist Fund	25,783.64	17,347.48	29,313.29	68.98
009 Community Development	88,577.25	161,608.92	118,915.59	-26.42
014 IT Infrastructure	4,862.26	14,123.14	10,395.96	-26.39
015 Charleston Land Reuse	465.61	28,044.79	213,535.06	661.41
017 Project West Invest	2.82	5.24	5.63	7.44
018 Planning Grant	0.00	625.49	0.00	-100.00
019 Tourism & Promotions	2,153.11	5,924.12	4,366.35	-26.30
020 Business Development	3,143.37	8,041.41	6,272.55	-22.00
021 Community Participation	75.72	140.72	151.09	7.37
024 LGBTQ Working Group	6.30	11.72	12.58	7.34
026 Uniform Pension Reserve Fund	5,715.12	3,510,648.44	1,723,918.54	-50.89
027 Opioid Settlement	16,862.26	0.00	33,648.45	100.00
035 Municipal Beautification	917.68	988.79	1,844.50	86.54
036 Special Demolition	9.36	215.93	18.68	-91.35
037 Sister Cities	133.38	252.10	267.47	6.10
038 Solid Waste	345,572.47	766,387.50	715,308.80	-6.66
039 Waste Disposal	44,920.97	156,677.60	115,191.57	-26.48
040 Landfill Closure	31,519.73	60,187.53	61,056.20	1.44
041 Police Contributions	186.65	803.44	372.85	-53.59
042 Police Evidence	1,469.89	5,530.96	3,091.36	-44.11
043 Forfeited Funds	28,775.17	17,754.55	147,878.68	732.91
044 Municipal Court	45,333.81	75,497.24	91,256.67	20.87
045 Homeland Security	24,075.71	137,859.43	25,890.71	-81.22
046 Home ARP Inv Trust Fund	0.03	0.03	0.07	133.33
047 Health Insurance Reserves	67,138.41	66,995.89	1,855,585.64	2,669.70
048 Wayfinding Commission	86.94	161.58	173.49	7.37
049 Live On The Levee	6,168.50	5,285.22	12,761.41	141.45
073 American Rescue Plan	104,322.10	237,660.14	203,397.76	-14.42
081 Home Program	106,957.53	141,703.96	180,429.54	27.33
091 Byrne Justice	0.00	6,843.51	0.00	-100.00
094 Byrne Justice	1,750.34	0.00	1,750.34	100.00
095 Police Grant	69,438.17	64,160.02	791,578.36	1,133.76
096 Historic Preservation	0.00	4,355.00	0.00	-100.00
097 C.A.R.E	32,815.16	60,117.37	34,400.01	-42.78
100 Sinking Fund	10,080.24	18,761.20	20,115.01	7.22
200 Infrastructure Fund	767.83	1,426.99	1,532.20	7.37
214 Civic Center Capital Improvement	2,327.48	211,009.55	4,680.12	-97.78
215 Municipal Auditorium Capital Improvement	1,324.72	2,456.83	2,643.45	7.60
220 General Maintenance	9,802.79	30,596.30	21,266.90	-30.49
221 City Service Fee Capital Project	6,813.22	12,302.95	1,510,761.56	12,179.67
222 Facilities Maintenance	38,853.51	23,768.11	48,686.49	104.84
223 Green Initiative Fund	1,190.48	2,320.10	2,400.95	3.48
224 Sidewalk Improvement Program	1,248.29	2,319.91	2,490.95	7.37
252 Public Safety Center	9,318.40	8,892.62	18,627.67	109.47
255 Ballpark Maintenance	717.64	1,115.78	1,432.05	28.35
402 Civic Center Revenue	379,121.26	1,101,713.37	1,104,128.90	0.22
406 Parking Revenue	264,705.59	497,592.68	508,082.57	2.11
426 Parking Operation and Maintenance	22,100.42	36,498.65	44,101.14	20.83
427 Civic Center TIF Project	1,962.08	4,616.11	3,915.30	-15.18
900 M - DENT	54,796.84	71,580.61	137,520.88	92.12
901 Pending Forfeiture	6,121.84	12,041.50	68,720.71	470.70
<b>Total Receipts - All Funds</b>	<b>9,239,730.36</b>	<b>28,275,100.17</b>	<b>31,042,757.15</b>	<b>9.79</b>

Fund / Description	Total Withdrawals <u>August 2024</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / <u>Decrease</u>
001 General Fund	9,033,747.79	22,534,392.74	23,470,727.31	4.16
002 Coal Severance Tax	25,250.00	25,250.00	51,300.00	103.17
007 Business Improvement Dist Fund	6,683.01	4,162.02	11,615.10	179.07
009 Community Development	88,327.25	161,108.92	118,415.59	-26.50
014 IT Infrastructure	22,656.25	0.00	257,904.07	100.00
015 Charleston Land Reuse	34,020.66	66,931.24	176,844.25	164.22
019 Tourism & Promotions	30,000.00	0.00	30,000.00	100.00
020 Business Development	0.00	66,537.87	0.00	-100.00
026 Uniform Pension Reserve Fund	539,583.00	1,291,850.00	1,079,166.00	-16.46
035 Municipal Beautification	3,970.00	0.00	3,970.00	100.00
037 Sister Cities	0.00	0.00	500.00	100.00
038 Solid Waste	46,376.46	167,792.65	119,808.80	-28.60
039 Waste Disposal	44,920.97	156,677.60	115,191.57	-26.48
041 Police Contribution	117.63	56,130.74	117.63	-99.79
042 Police Evidence	2,391.00	0.00	62,391.00	100.00
043 Forfeited Funds	8,772.56	98,418.01	18,780.45	-80.92
044 Municipal Court	45,145.00	74,945.99	70,461.00	-5.98
045 Homeland Security	19,556.85	44,368.22	19,556.85	-55.92
049 Live On The Levee	5,475.64	45,034.02	22,260.24	-50.57
073 American Rescue Plan	163,592.53	1,053,298.70	413,237.96	-60.77
081 Home Program	100,720.50	135,390.07	173,503.20	28.15
091 Byrne Justice	0.00	6,843.51	0.00	-100.00
094 Byrne Justice	1,750.34	0.00	1,750.34	100.00
095 Police Grants	30,694.76	23,093.09	800,538.71	3,366.57
096 Historic Preservation	0.00	4,355.00	0.00	-100.00
097 C.A.R.E.	43,395.37	64,449.65	94,655.97	46.87
099 Public Arts Grant	0.00	0.00	23,200.00	100.00
214 Civic Center Capital Improvement	0.00	10,854.07	13,613.75	25.43
220 General Maintenance	564,952.31	76,600.91	1,073,842.37	1,301.87
221 City Service Fee Capital Improvement	189,105.48	326,194.42	413,013.85	26.62
222 Facilities Maintenance	354,540.01	39,397.45	429,732.81	990.76
223 Green Initiative Fund	379.95	0.00	7,211.00	100.00
252 Public Safety Center	10,078.75	27,950.00	13,678.75	-51.06
402 Civic Center Revenue	545,982.96	1,239,483.31	1,048,451.46	-15.41
406 Parking System Revenue	148,936.71	385,409.64	311,537.60	-19.17
900 M - DENT	30,492.32	40,304.61	71,646.56	77.76
901 Pending Forfeiture	0.00	0.00	215,600.76	100.00
<b>Total Withdrawals - All Funds</b>	<b>12,141,616.06</b>	<b>28,227,224.45</b>	<b>30,734,224.95</b>	<b>8.88</b>

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>August 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	0.00	947.03	149.57	-84.21
Current Levy - Utilities	0.00	444,827.92	60.52	-99.99
Current Levy - Current Year	625,572.11	276,826.34	708,998.40	156.12
Current Levy - 1ST Year	109,520.68	28,042.11	123,164.64	339.21
Current Levy - 2ND Year	3,646.23	39,631.98	5,102.26	-87.13
Current Levy - Supplementals	41,413.49	26,788.22	69,864.31	160.80
Excess Levy	322,098.63	337,298.94	373,529.76	10.74
Utility Tax	305,380.98	403,798.76	523,228.46	29.58
Gross Sales - Current Year	3,210,749.23	12,663,259.96	13,099,737.07	3.45
Consumer Sales (Liquor & Wine)	0.00	248,728.73	279,461.08	12.36
Animal Control Revenue	0.00	1,020.60	121.50	-88.10
Hotel / Motel Tax	274,074.66	598,801.26	601,539.45	0.46
Amusement Tax	13,418.91	25,629.38	20,467.70	-20.14
Loading Zone Fees	450.00	550.00	1,450.00	163.64
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	11,431.43	25,229.00	31,572.65	25.14
Building Permit Fees	18,578.25	112,259.75	41,202.25	-63.30
Excavation Permit Fees	0.00	255.00	627.00	145.88
Permits - Misc.	1,375.00	2,525.00	3,380.00	33.86
Permits - Street Vendors	240.00	860.00	920.00	6.98
Franchise Fees ( CATV )	132,503.80	135,721.16	132,503.80	-2.37
Inspection Fees - Signs	285.00	2,591.50	1,080.00	-58.33
Inspection Fees - Plumbing	3,045.00	5,223.25	7,012.50	34.26
Inspection Fees - Heating	2,582.00	2,357.00	5,310.00	125.29
Building Inspector - Elec. Fees	2,644.50	7,823.00	6,215.00	-20.55
Vacant Property AR	0.00	2,000.00	0.00	-100.00
International Registration Plan Fees	0.00	153,674.77	191,579.08	24.67
Liquor & Wine License	5,000.00	22,875.00	22,125.00	-3.28
Cemetery Revenue	0.00	10,200.00	0.00	-100.00
Cemetery Professional Services	1,950.00	17,400.00	5,485.50	-68.47
Cemetery Vault Setting	0.00	1,732.90	0.00	-100.00
Cemetery Memorial (monument)	700.00	5,572.38	3,304.96	-40.69
Cemetery Memorial Setting	1,728.00	2,500.00	2,872.00	14.88
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	750.00	3,200.00	1,050.00	-67.19
Parks & Recreation	1,338.75	11,419.58	7,362.56	-35.53
City Service Fee	545,882.98	1,664,241.07	1,458,092.79	-12.39
Rents - Auditorium	0.00	0.00	54,443.03	100.00
Rents - Other	0.00	2,098.82	0.00	-100.00
Ball Park Rent, Concessions, Leases	0.00	68,571.42	60,000.00	-12.50
Rent Concessions, Lease, Landfill	12,519.52	10,822.98	23,054.62	113.02
Jail Fees	0.00	12,321.02	6,026.91	-51.08



General	Total	Total	Total	%
<u>Accounts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Inc</u>
	<u>August 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Plan Review Fee	1,250.04	13,405.14	2,040.27	-84.78
Fire Service Fees - Current	157,423.43	336,551.16	331,573.36	-1.48
Municipal Fee Court Cost	0.00	6,132.64	0.00	-100.00
Planning Zoning Enforcement Fees	0.00	250.00	250.00	0.00
Small Wireless Facilities Permits	125.00	225.00	225.00	0.00
Street Fees / Closure	867.00	203.00	867.00	327.09
Processing Fees	0.00	20.00	0.00	-100.00
Returned Check Fees	105.00	210.00	105.00	-50.00
Ambulance Levy	182,187.41	187,473.90	211,389.89	12.76
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	274,089.81	0.00	274,089.81	100.00
Contributions for Carriage Trail	15,606.40	23,826.18	15,606.40	-34.50
Police Fines Court Cost	18,388.00	34,478.99	30,463.00	-11.65
Police Fines Training	1,935.00	2,823.00	2,930.00	3.79
Transfer In From Uniform Pension Reserve	539,583.00	1,291,850.00	1,079,166.00	-16.46
Charges - Comm Development	86,591.50	106,793.00	86,591.50	-18.92
General Fund Construction and Parking	15,478.25	30,393.81	15,478.25	-49.07
Gaming Income	14,873.21	31,828.71	29,425.48	-7.55
Interest on Investments	102,108.22	200,566.01	186,378.45	-7.07
Reimbursements	0.00	25,684.87	25,356.92	-1.28
Reimbursements Police Wages	5,019.32	2,859.12	24,250.28	748.17
Reimbursements Fire Wages	0.00	900.00	180.00	-80.00
Reimbursements AHIDTA	11,267.06	31,091.21	36,820.60	18.43
QRT State	0.00	23,585.32	0.00	-100.00
QRT Federal	0.00	41,016.12	0.00	-100.00
Sale of Fixed Assets & City Property	13,000.00	49,116.00	31,155.00	-36.57
Insurance Claims	0.00	147,167.66	810.20	-99.45
Recycling Revenue	3,252.50	13,819.52	4,960.10	-64.11
Video Lottery Revenue	15,099.54	31,775.56	29,955.18	-5.73
Misc. Revenue	143.00	761.00	15,928.64	1,993.12
Building Inspector Reports	0.00	400.00	100.00	-75.00
Accident Reports	2,350.00	4,310.00	4,990.00	15.78
Over / Short Cash	0.00	5.50	0.00	-100.00
P Card Rebate	0.00	1606.62	0.00	-100.00
Misc Sale of Assets	460.00	57.00	460.00	707.02
General Ledger (see page 8)	96,601.49	210,914.60	272,612.40	29.25
Expenditure Credits (see page 9)	84,495.16	241,778.21	194,246.87	-19.66
<b>Total - General Fund Collections</b>	<b>7,291,178.49</b>	<b>20,476,060.68</b>	<b>20,947,813.41</b>	<b>2.30</b>

FUND / DESCRIPTION	Total Interest <u>August 2024</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	100,936.31	200,566.01	185,206.54	-7.66
002 Coal Severance Tax	103.39	0.00	146.02	100.00
003 Municipal Stabilization	77,956.39	144,879.66	155,561.13	7.37
007 Business Improvement Dist Fund	229.32	125.09	398.07	218.23
014 IT Infrastructure	4,862.26	14,123.14	10,395.96	-26.39
015 Charleston Land Reuse	465.61	1,114.24	849.38	-23.77
017 Project West Invest	2.82	5.24	5.63	7.44
018 Planning Grant	0.00	625.49	0.00	-100.00
019 Tourism & Promotions	2,153.11	5,924.12	4,366.35	-26.30
020 Business Development	3,143.37	8,041.41	6,272.55	-22.00
021 Community Participation	75.72	140.72	151.09	7.37
024 LGBTQ Working Group	6.30	11.72	12.58	7.34
026 Uniform Pension Reserve Fund	5,536.23	45,915.20	7,567.14	-83.52
027 Opioid Settlement	16,862.26	0.00	33,648.45	100.00
035 Municipal Beautification	917.68	988.79	1,844.50	86.54
036 Special Demolition	9.36	215.93	18.68	-91.35
037 Sister Cities	133.38	252.10	267.47	6.10
038 Solid Waste	2,874.72	6,064.54	4,423.40	-27.06
040 Landfill Closure	1,140.09	1,080.70	2,233.29	106.65
041 Police Contributions	186.65	803.44	372.85	-53.59
042 Police Evidence	1,469.89	5,530.96	3,091.36	-44.11
043 Forfeited Funds	2,505.79	6,554.56	4,733.21	-27.79
044 Municipal Court	1,224.31	0.00	2,416.45	100.00
046 Home ARP Investment Trust Fund	0.03	0.03	0.07	133.33
047 Health Insurance	67,138.41	66,995.89	127,940.38	90.97
048 Wayfinding Commission	86.94	161.58	173.49	7.37
049 Live On The Levee	168.50	203.22	361.41	77.84
073 American Rescue Plan	952.22	3,191.48	2,620.10	-17.90
081 Home Program	208.62	189.64	372.82	96.59
097 C.A.R.E.	1,480.71	117.37	3,065.56	2,511.88
100 Sinking Fund	10,080.24	18,761.20	20,115.01	7.22
200 Infrastructure	767.83	1,426.99	1,532.20	7.37
214 Civic Center Capital Improvement	2,327.48	2,945.80	4,680.12	58.87
215 Municipal Auditorium Capital Impv.	1,324.72	2,456.83	2,643.45	7.60
220 General Maintenance	9,802.79	30,596.30	21,266.90	-30.49
221 City Service Capital Project	6,813.22	12,302.95	10,761.56	-12.53
222 Facilities Maintenance	9,227.93	23,768.11	19,060.91	-19.80
223 Green Initiative Fund	1,190.48	2,320.10	2,400.95	3.48
224 Sidewalk Improvement Program	1,248.29	2,319.91	2,490.95	7.37
252 Public Safety Center	9,318.40	8,892.62	18,627.67	109.47
255 Ballpark Maintenance	717.64	1,115.78	1,432.05	28.35
402 Civic Center Revenue	3,115.73	4,531.93	5,568.23	22.87
406 Parking System Revenue	27,517.68	49,396.95	54,639.69	10.61
426 Parking Operation and Maintenance	22,100.42	36,498.65	44,101.14	20.83
427 Civic Center TIF Project	1,962.08	4,616.11	3,915.30	-15.18
900 M-DENT	1,078.84	6,209.90	2,081.63	-66.48
901 Pending Forfeiture	6,121.84	10,441.50	12,495.71	19.67
<b>Total Interest Comparison - All Funds</b>	<b>407,546.00</b>	<b>732,423.90</b>	<b>786,329.40</b>	<b>7.36</b>

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 4,729.27
01-109-2	B & O Payment Plan	3,328.78
01-110-0	Fire Fees Receivables	2,210.65
01-111-3	Morris Street	20,431.20
01-111-5	City Service Fee Payment Plan	122.64
01-111-7	A/R Spring Hill Cemetery	1,300.00
01-111-9	Gas Excise Tax Refund	23,961.14
01-115-0	Due from Other Governmental	40,346.15
01-241-0	Taxes Payable	114.10
01-298-0	Permit Refunds	<u>57.56</u>
TOTAL		<u>\$ 96,601.49</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-431-00-0-2-218	Mail Room/ Postage	\$ 273.37
01-436-00-0-2-230	Bldg Comm/ Contract Serv	850.00
01-440-00-0-1-112	Insurance-Payroll Ded	156.22
01-700-00-0-1-103	Police / Sal & Wages	1,328.00
01-700-00-0-2-211	Police/ Printing	37.91
01-700-00-0-3-341	Police/ Mat & Supplies	474.00
01-700-01-0-1-112	Pol/Med & Life Ins	489.27
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	28,400.30
01-706-00-0-1-103	Fire / Sal & Wages	2,947.50
01-706-00-0-1-112	Fire / Utilities	34,440.91
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	110.12
01-750-00-0-1-112	Street/Bld & Equip Rents	183.90
01-754-00-0-2-216	Equip Maint/Maintenance & Repair-Equip	690.28
01-754-00-0-3-343	Equip Maint / Tires	167.54
01-900-00-0-2-213	P&R/ Medical & Life Insurance	300.00
01-900-00-0-2-230	P&R/ Contracted Services	200.00
01-952-00-0-1-103	Sal. and Wages	9,297.89
01-952-00-0-2-219	Building & Eqi. Rent	3,927.54
01-952-00-0-3-341	Cemetery/Materials & Supplies	220.41
TOTAL		\$ <u>84,495.16</u>

<u>Revenue Bonds:</u>				Outstanding Balance
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