

# City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

**August 2023**



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. Adams", is written over a faint, circular blue stamp or watermark.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

TABLE OF CONTENTS

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

| <u>Fund / Description</u>                    | <u>Collections<br/>Aug 2023</u> | <u>Withdrawals<br/>Aug 2023</u> | <u>YTD Balance<br/>Aug 2023</u> | <u>YTD Balance<br/>Aug 2022</u> | <u>FY %<br/>Increase /<br/>Decrease</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| 001 General Fund                             | 7,881,952.98                    | 11,749,491.75                   | 18,053,057.03                   | 15,831,446.67                   | 14.03                                   |
| 002 Coal Severance Tax                       | 0.00                            | 25,250.00                       | 6,056.01                        | 9.56                            | 63,247.38                               |
| 003 Municipal Stabilization                  | 74,102.04                       | 0.00                            | 16,382,363.54                   | 19,210,704.13                   | -14.72                                  |
| 007 Business Improvement Dist Fund           | 12,356.01                       | 4,162.02                        | 19,394.72                       | 32,086.24                       | -39.55                                  |
| 009 Community Development                    | 7,487.39                        | 16,837.39                       | 500.00                          | 19,672.28                       | -97.46                                  |
| 014 IT Infrastructure                        | 7,223.61                        | 0.00                            | 1,596,982.70                    | 1,557,342.69                    | 2.55                                    |
| 015 Charleston Land Reuse                    | 521.42                          | 9,504.00                        | 108,905.48                      | 195,526.73                      | -44.30                                  |
| 017 Project West Invest                      | 2.68                            | 0.00                            | 592.86                          | 567.45                          | 4.48                                    |
| 018 Planning Grant                           | 319.92                          | 0.00                            | 70,728.00                       | 6,942.03                        | 918.84                                  |
| 019 Tourism & Promotions                     | 3,030.03                        | 0.00                            | 669,873.47                      | 689,186.46                      | -2.80                                   |
| 020 Business Development                     | 4,042.19                        | 40,185.24                       | 862,530.32                      | 1,318,848.54                    | -34.60                                  |
| 021 Community Participation                  | 71.98                           | 0.00                            | 15,911.73                       | 46,899.80                       | -66.07                                  |
| 024 LGBTQ Working Group                      | 6.00                            | 0.00                            | 1,324.78                        | 1,268.00                        | 4.48                                    |
| 026 Uniform Pension Reserve Fund             | 196,557.94                      | 649,822.00                      | 38,412,443.95                   | 31,733,391.97                   | 21.05                                   |
| 035 Municipal Beautification                 | 505.74                          | 0.00                            | 111,807.66                      | 130,349.60                      | -14.22                                  |
| 036 Special Demolition                       | 110.44                          | 0.00                            | 24,415.96                       | 22,820.09                       | 6.99                                    |
| 037 Sister Cities                            | 128.94                          | 0.00                            | 28,506.53                       | 27,770.62                       | 2.65                                    |
| 038 Solid Waste                              | 406,272.42                      | 85,696.15                       | 1,007,739.12                    | 804,395.92                      | 25.28                                   |
| 039 Waste Disposal                           | 77,083.80                       | 77,083.80                       | 0.00                            | 0.00                            | 0.00                                    |
| 040 Landfill Closure                         | 29,195.70                       | 0.00                            | 4,299,467.68                    | 3,994,807.74                    | 7.63                                    |
| 041 Police Contributions                     | 298.40                          | 56,130.74                       | 60,536.98                       | 119,499.20                      | -49.34                                  |
| 042 Police Evidence                          | 2,828.94                        | 0.00                            | 625,417.51                      | 620,440.24                      | 0.80                                    |
| 043 Forfeited Funds                          | 3,222.61                        | 97,017.33                       | 675,061.23                      | 766,242.28                      | -11.90                                  |
| 044 Municipal Court                          | 40,896.00                       | 34,582.99                       | 277,565.24                      | 287,341.49                      | -3.40                                   |
| 045 Homeland Security                        | 87,317.04                       | 42,948.82                       | 367,876.24                      | 47,814.89                       | 669.38                                  |
| 046 Home-ARP Inv Trust Fund                  | 0.01                            | 0.00                            | 4.25                            | 0.22                            | 1,831.82                                |
| 047 Health Insurance Reserves                | 34,266.59                       | 0.00                            | 7,575,605.35                    | 6,282,298.28                    | 20.59                                   |
| 048 Wayfinding Commission                    | 82.64                           | 0.00                            | 18,270.88                       | 17,487.88                       | 4.48                                    |
| 049 Live On The Levee                        | 4,501.88                        | 16,593.74                       | 6,005.08                        | 18,056.24                       | -66.74                                  |
| 073 American Rescue Plan                     | 119,161.83                      | 20,531.50                       | 25,515,666.28                   | 34,537,158.57                   | -26.12                                  |
| 080 Human Rights                             | 0.00                            | 0.00                            | 176,793.29                      | 176,793.29                      | 0.00                                    |
| 081 Home Program                             | 97,200.33                       | 103,523.15                      | 14,100.62                       | 72,716.50                       | -80.61                                  |
| 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                                    |
| 091 Byrne Justice                            | 6,843.51                        | 6,843.51                        | 0.00                            | 0.00                            | 0.00                                    |
| 095 Police Grants                            | 30,599.58                       | 11,111.84                       | 431,050.73                      | 303,879.14                      | 41.85                                   |
| 097 C.A.R.E.                                 | 60,064.19                       | 43,157.82                       | 19,375.51                       | 0.00                            | 100.00                                  |
| 099 Public Arts Grant                        | 0.00                            | 0.00                            | 246,743.42                      | 216,853.42                      | 13.78                                   |
| 100 Sinking Fund                             | 9,595.85                        | 0.00                            | 2,121,434.70                    | 2,033,764.62                    | 4.31                                    |
| 200 Infrastructure                           | 729.86                          | 0.00                            | 161,357.90                      | 154,466.43                      | 4.46                                    |
| 214 Civic Center Capital Improvement         | 1,573.77                        | 10,854.07                       | 346,875.61                      | 253,545.81                      | 36.81                                   |
| 215 Municipal Auditorium Capital Improvement | 1,264.84                        | 0.00                            | 279,629.29                      | 262,707.86                      | 6.44                                    |
| 220 General Maintenance                      | 15,557.66                       | 140.46                          | 3,439,386.38                    | 3,931,885.21                    | -12.53                                  |
| 221 City Service Fee Capital Project         | 5,777.69                        | 197,410.63                      | 1,258,220.48                    | 2,277,641.94                    | -44.76                                  |
| 222 Facilities Maintenance                   | 12,110.39                       | 25,666.41                       | 2,663,255.05                    | 1,938,245.69                    | 37.41                                   |
| 223 Green Initiative Fund                    | 1,186.67                        | 0.00                            | 262,346.86                      | 251,103.96                      | 4.48                                    |
| 224 Sidewalk Improvement Fund                | 1,186.57                        | 0.00                            | 262,325.33                      | 251,083.34                      | 4.48                                    |
| 252 Public Safety Center                     | 4,520.32                        | 27,950.00                       | 984,016.59                      | 0.00                            | 100.00                                  |
| 255 Ballpark Maintenance                     | 570.69                          | 0.00                            | 126,167.73                      | 96,544.46                       | 30.68                                   |
| 402 Civic Center Revenue                     | 458,398.87                      | 542,476.56                      | 558,494.11                      | 378,348.84                      | 47.61                                   |
| 406 Parking System Revenue                   | 241,187.75                      | 182,372.33                      | 5,622,974.07                    | 5,209,647.90                    | 7.93                                    |
| 426 Parking Operation and Maintenance        | 18,668.08                       | 0.00                            | 4,127,109.96                    | 3,328,565.70                    | 23.99                                   |
| 427 Civic Center TIF Project                 | 2,361.01                        | 0.00                            | 521,969.15                      | 497,581.21                      | 4.90                                    |
| 900 M - DENT                                 | 19,163.04                       | 31,755.43                       | 692,381.51                      | 828,704.25                      | -16.45                                  |
| 901 Pending Forfeiture                       | 5,341.57                        | 0.00                            | 1,180,906.67                    | 1,156,050.13                    | 2.15                                    |
| Working Cash Advance Fund                    | 5,000.00                        | 0.00                            | 49,925.00                       | 34,525.00                       | 44.61                                   |
| <b>Total All Funds</b>                       | <b>9,992,449.41</b>             | <b>14,109,099.68</b>            | <b>142,351,704.51</b>           | <b>141,985,284.48</b>           | <b>0.26</b>                             |

| <u>Fund / Description</u>                      | <u>Cash Balance</u>  |
|--|----------------------|
| 001 General Fund                               | 17,972,320.36        |
| 002 Coal Severance Tax                         | 6,056.01             |
| 003 Municipal Stabilization                    | 16,382,363.54        |
| 007 Business Improvement Dist Fund             | 19,394.72            |
| 009 Community Development                      | 500.00               |
| 014 IT Infrastrucure                           | 1,596,982.70         |
| 015 Charleston Land Reuse                      | 108,905.48           |
| 017 Project West Invest                        | 592.86               |
| 018 Planning Grant                             | 70,728.00            |
| 019 Tourism & Promotions                       | 669,873.47           |
| 020 Business Development                       | 862,530.32           |
| 021 Community Participation                    | 15,911.73            |
| 024 LGBTQ Working Group                        | 1,324.78             |
| 026 Uniform Pension Reserve Fund               | 13,673,526.32        |
| 035 Municipal Beautification                   | 111,807.66           |
| 036 Special Demolition                         | 24,415.96            |
| 037 Sister Cities                              | 28,506.53            |
| 038 Solid Waste                                | 987,974.15           |
| 039 Waste Disposal                             | 0.00                 |
| 040 Landfill Closure                           | 134,790.95           |
| 041 Police Contributions                       | 60,536.98            |
| 042 Police Evidence                            | 625,417.51           |
| 043 Forfeited Funds                            | 675,061.23           |
| 044 Municipal Court                            | 276,707.24           |
| 045 Homeland Security                          | 367,876.24           |
| 046 Home-ARP Inv Trust Fund                    | 4.25                 |
| 047 Health Insurance Reserves                  | 7,575,605.35         |
| 048 Wayfinding Commission                      | 18,270.88            |
| 049 Live On The Levee                          | 6,005.08             |
| 073 American Rescue Plan                       | 191,369.41           |
| 080 Human Rights                               | 176,793.29           |
| 081 Home Program                               | 13,798.12            |
| 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                              | 431,050.73           |
| 097 C.A.R.E.                                   | 19,375.51            |
| 099 Public Arts Grant                          | 246,743.42           |
| 100 Sinking Fund                               | 2,121,434.70         |
| 200 Infrastructure                             | 161,357.90           |
| 214 Civic Center Capital Improvement           | 346,875.61           |
| 215 Municipal Auditorium Capital Improvement   | 279,629.29           |
| 220 General Maintenance                        | 3,439,386.38         |
| 221 City Service Fee Capital Project           | 1,258,220.48         |
| 222 Facilities Maintenance                     | 2,663,255.05         |
| 223 Green Initiative Fund                      | 262,346.86           |
| 224 Sidewalk Improvement Program               | 262,325.33           |
| 252 Public Safety Center                       | 984,016.59           |
| 255 Ballpark Maintenance                       | 126,167.73           |
| 402 Civic Center Revenue                       | 558,494.11           |
| 406 Parking System Revenue                     | 5,615,696.97         |
| 426 Parking Operation and Maintenance          | 4,127,109.96         |
| 427 Civic Center TIF Project                   | 521,969.15           |
| 900 M - DENT                                   | 692,381.51           |
| 901 Pending Forfeiture                         | 1,180,906.67         |
| <b>Total Bank Statement Balances All Funds</b> | <b>87,964,949.04</b> |

\* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

|  |        |               |
|--|--------|---------------|
| Fund 026 Uniform Pension Reserve Fund (Short Term Bond Pool) | 0.381% | 24,704,351.34 |
| Fund 026 Uniform Pension Reserve Fund (Money Market Pool)    | 5.520% | 34,566.29     |
| Fund 040 Landfill Closure (Money Market Bond Pool)           | 5.520% | 4,164,676.73  |
| Fund 073 American Rescue Plan Act (Money Market Bond Pool)   | 5.520% | 25,324,296.87 |

Working Cash Advance Fund 49,925.00

Cash on hand and in transit

|                 |           |
|-----------------|-----------|
| General Fund    | 49,203.36 |
| Solid Waste     | 19,764.97 |
| Municipal Court | 858.00    |
| Parking Revenue | 7,277.10  |
| Home            | 302.50    |

Bad Checks

General Fund 20,935.84

Interest earned not received 10,597.47

Total - Other 54,386,755.47

Grand Total - All Funds 142,351,704.51

Other Adjustments

Total All Funds

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142,351,704.51

| <u>Fund / Description</u>                    | <u>Total Collections August 2023</u> | <u>Total Collections YTD 2022 / 2023</u> | <u>Total Collections YTD 2023 / 2024</u> | <u>% Increase / Decrease</u> |
|--|--------------------------------------|--|--|------------------------------|
| 001 General Fund                             | 7,881,952.98                         | 21,818,261.99                            | 20,478,708.58                            | -6.14                        |
| 002 Coal Severance Tax                       | 0.00                                 | 64,487.79                                | 56,539.41                                | -12.33                       |
| 003 Municipal Stabilization                  | 74,102.04                            | 65,462.84                                | 144,879.66                               | 121.32                       |
| 007 Business Improvement Dist Fund           | 12,356.01                            | 14,300.02                                | 17,347.48                                | 21.31                        |
| 009 Community Development                    | 7,487.39                             | 392,233.85                               | 161,608.92                               | -58.80                       |
| 014 IT Infrastructure                        | 7,223.61                             | 5,320.42                                 | 14,123.14                                | 165.45                       |
| 015 Charleston Land Reuse                    | 521.42                               | 775.30                                   | 28,044.79                                | 3,517.28                     |
| 017 Project West Invest                      | 2.68                                 | 1.93                                     | 5.24                                     | 171.50                       |
| 018 Planning Grant                           | 319.92                               | 65,067.88                                | 625.49                                   | -99.04                       |
| 019 Tourism & Promotions                     | 3,030.03                             | 2,412.82                                 | 5,924.12                                 | 145.53                       |
| 020 Business Development                     | 4,042.19                             | 4,535.47                                 | 8,041.41                                 | 77.30                        |
| 021 Community Participation                  | 71.98                                | 160.12                                   | 140.72                                   | -12.12                       |
| 024 LGBTQ Working Group                      | 6.00                                 | 4.32                                     | 11.72                                    | 171.30                       |
| 026 Uniform Pension Reserve Fund             | 196,557.94                           | 3,498,189.93                             | 3,510,648.44                             | 0.36                         |
| 035 Municipal Beautification                 | 505.74                               | 453.56                                   | 988.79                                   | 118.01                       |
| 036 Special Demolition                       | 110.44                               | 6,071.46                                 | 215.93                                   | -96.44                       |
| 037 Sister Cities                            | 128.94                               | 94.63                                    | 252.10                                   | 166.41                       |
| 038 Solid Waste                              | 406,272.42                           | 723,453.38                               | 766,387.50                               | 5.93                         |
| 039 Waste Disposal                           | 77,083.80                            | 139,209.00                               | 156,677.60                               | 12.55                        |
| 040 Landfill Closure                         | 29,195.70                            | 34,850.36                                | 60,187.53                                | 72.70                        |
| 041 Police Contributions                     | 298.40                               | 407.96                                   | 803.44                                   | 96.94                        |
| 042 Police Evidence                          | 2,828.94                             | 2,376.42                                 | 5,530.96                                 | 132.74                       |
| 043 Forfeited Funds                          | 3,222.61                             | 238,951.24                               | 17,754.55                                | -92.57                       |
| 044 Municipal Court                          | 40,896.00                            | 76,382.50                                | 75,497.24                                | -1.16                        |
| 045 Homeland Security                        | 87,317.04                            | 42,388.25                                | 137,859.43                               | 225.23                       |
| 046 Home ARP Inv Trust Fund                  | 0.01                                 | 0.00                                     | 0.03                                     | 100.00                       |
| 047 Health Insurance Reserves                | 34,266.59                            | 21,407.70                                | 66,995.89                                | 212.95                       |
| 048 Wayfinding Commission                    | 82.64                                | 71.33                                    | 161.58                                   | 126.52                       |
| 049 Live On The Levee                        | 4,501.88                             | 40,577.54                                | 5,285.22                                 | -86.98                       |
| 073 American Rescue Plan                     | 119,161.83                           | 120,829.99                               | 237,660.14                               | 96.69                        |
| 081 Home Program                             | 97,200.33                            | 114,153.36                               | 141,703.96                               | 24.13                        |
| 090 Byrne Justice                            | 0.00                                 | 1,306.00                                 | 0.00                                     | -100.00                      |
| 091 Byrne Justice                            | 6,843.51                             | 0.00                                     | 6,843.51                                 | 100.00                       |
| 095 Police Grant                             | 30,599.58                            | 55,240.94                                | 64,160.02                                | 16.15                        |
| 096 Historic Preservation                    | 0.00                                 | 0.00                                     | 4,355.00                                 | 100.00                       |
| 097 C.A.R.E                                  | 60,064.19                            | 0.00                                     | 60,117.37                                | 100.00                       |
| 100 Sinking Fund                             | 9,595.85                             | 6,930.30                                 | 18,761.20                                | 170.71                       |
| 200 Infrastructure Fund                      | 729.86                               | 526.36                                   | 1,426.99                                 | 171.11                       |
| 214 Civic Center Capital Improvement         | 1,573.77                             | 122,394.04                               | 211,009.55                               | 72.40                        |
| 215 Municipal Auditorium Capital Improvement | 1,264.84                             | 18,809.37                                | 2,456.83                                 | -86.94                       |
| 220 General Maintenance                      | 15,557.66                            | 13,555.29                                | 30,596.30                                | 125.71                       |
| 221 City Service Fee Capital Project         | 5,777.69                             | 9,629.37                                 | 12,302.95                                | 27.76                        |
| 222 Facilities Maintenance                   | 12,110.39                            | 6,680.67                                 | 23,768.11                                | 255.77                       |
| 223 Green Initiative Fund                    | 1,186.67                             | 855.67                                   | 2,320.10                                 | 171.14                       |
| 224 Sidewalk Improvement Program             | 1,186.57                             | 855.59                                   | 2,319.91                                 | 171.15                       |
| 252 Public Safety Center                     | 4,520.32                             | 0.00                                     | 8,892.62                                 | 100.00                       |
| 255 Ballpark Maintenance                     | 570.69                               | 328.99                                   | 1,115.78                                 | 239.15                       |
| 402 Civic Center Revenue                     | 458,398.87                           | 1,355,133.20                             | 1,101,713.37                             | -18.70                       |
| 406 Parking Revenue                          | 241,187.75                           | 450,392.62                               | 497,592.68                               | 10.48                        |
| 426 Parking Operation and Maintenance        | 18,668.08                            | 11,383.30                                | 36,498.65                                | 220.63                       |
| 427 Civic Center TIF Project                 | 2,361.01                             | 2,296.05                                 | 4,616.11                                 | 101.05                       |
| 900 M - DENT                                 | 19,163.04                            | 552,678.86                               | 71,580.61                                | -87.05                       |
| 901 Pending Forfeiture                       | 5,341.57                             | 4,110.92                                 | 12,041.50                                | 192.91                       |
| <b>Total Receipts - All Funds</b>            | <b>9,987,449.41</b>                  | <b>30,106,000.90</b>                     | <b>28,275,100.17</b>                     | <b>-6.08</b>                 |

| Fund / Description                       | Total<br>Withdrawals<br><u>August 2023</u> | Total<br>Withdrawals<br><u>YTD 2022 / 2023</u> | Total<br>Withdrawals<br><u>YTD 2023 / 2024</u> | %<br>Increase /<br><u>Decrease</u> |
|--|--|--|--|------------------------------------|
| 001 General Fund                         | 11,749,491.75                              | 19,428,291.59                                  | 22,534,392.74                                  | 15.99                              |
| 002 Coal Severance Tax                   | 25,250.00                                  | 64,484.00                                      | 25,250.00                                      | -60.84                             |
| 007 Business Improvement Dist Fund       | 4,162.02                                   | 31,840.43                                      | 4,162.02                                       | -86.93                             |
| 009 Community Development                | 16,837.39                                  | 398,063.38                                     | 161,108.92                                     | -59.53                             |
| 014 IT Infrastructure                    | 0.00                                       | 13,200.00                                      | 0.00   | -100.00                            |
| 015 Charleston Land Reuse                | 9,504.00                                   | 6,299.48                                       | 66,931.24                                      | 962.49                             |
| 018 Planning Grant                       | 0.00                                       | 58,126.24                                      | 0.00   | -100.00                            |
| 019 Tourism & Promotions                 | 0.00                                       | 25,000.00                                      | 0.00   | -100.00                            |
| 020 Business Development                 | 40,185.24                                  | 33,724.64                                      | 66,537.87                                      | 97.30                              |
| 021 Community Participation              | 0.00                                       | 1,000.00                                       | 0.00   | -100.00                            |
| 026 Uniform Pension Reserve Fund         | 649,822.00                                 | 1,737,841.00                                   | 1,291,850.00                                   | -25.66                             |
| 035 Municipal Beautification             | 0.00                                       | 3,100.00                                       | 0.00   | -100.00                            |
| 038 Solid Waste                          | 85,696.15                                  | 184,304.75                                     | 167,792.65                                     | -8.96                              |
| 039 Waste Disposal                       | 77,083.80                                  | 139,209.00                                     | 156,677.60                                     | 12.55                              |
| 041 Police Contribution                  | 56,130.74                                  | 820.05   | 56,130.74                                      | 6,744.79                           |
| 042 Police Evidence                      | 0.00                                       | 101,447.06                                     | 0.00   | -100.00                            |
| 043 Forfeited Funds                      | 97,017.33                                  | 22,859.11                                      | 98,418.01                                      | 330.54                             |
| 044 Municipal Court                      | 34,582.99                                  | 74,671.80                                      | 74,945.99                                      | 0.37                               |
| 045 Homeland Security                    | 42,948.82                                  | 18,243.60                                      | 44,368.22                                      | 143.20                             |
| 048 Wayfinding Commission                | 0.00                                       | 3,882.95                                       | 0.00   | -100.00                            |
| 049 Live On The Levee                    | 16,593.74                                  | 70,023.19                                      | 45,034.02                                      | -35.69                             |
| 073 American Rescue Plan                 | 20,531.50                                  | 1,133,111.67                                   | 1,053,298.70                                   | -7.04                              |
| 081 Home Program                         | 103,523.15                                 | 61,846.84                                      | 135,390.07                                     | 118.91                             |
| 090 Byrne Justice                        | 0.00                                       | 1,424.00                                       | 0.00   | -100.00                            |
| 091 Byrne Justice                        | 6,843.51                                   | 0.00   | 6,843.51                                       | 100.00                             |
| 095 Police Grants                        | 11,111.84                                  | 24,915.59                                      | 23,093.09                                      | -7.31                              |
| 096 Historic Preservation                | 0.00                                       | 0.00   | 4,355.00                                       | 100.00                             |
| 097 C.A.R.E.                             | 43,157.82                                  | 0.00   | 64,449.65                                      | 100.00                             |
| 214 Civic Center Capital Improvement     | 10,854.07                                  | 2,500.00                                       | 10,854.07                                      | 334.16                             |
| 220 General Maintenance                  | 140.46                                     | 106,164.75                                     | 76,600.91                                      | -27.85                             |
| 221 City Service Fee Capital Improvement | 197,410.63                                 | 1,764,959.46                                   | 326,194.42                                     | -81.52                             |
| 222 Facilities Maintenance               | 25,666.41                                  | 102,731.70                                     | 39,397.45                                      | -61.65                             |
| 252 Public Safety Center                 | 27,950.00                                  | 0.00   | 27,950.00                                      | 100.00                             |
| 402 Civic Center Revenue                 | 542,476.56                                 | 1,233,476.56                                   | 1,239,483.31                                   | 0.49                               |
| 406 Parking System Revenue               | 182,372.33                                 | 238,575.55                                     | 385,409.64                                     | 61.55                              |
| 426 Parking Operation and Maintenance    | 0.00                                       | 13,500.00                                      | 0.00   | -100.00                            |
| 900 M - DENT                             | 31,755.43                                  | 305,930.09                                     | 40,304.61                                      | -86.83                             |
| 901 Pending Forfeiture                   | 0.00                                       | 559,819.67                                     | 0.00   | -100.00                            |
| <b>Total Withdrawals - All Funds</b>     | <b>14,109,099.68</b>                       | <b>27,965,388.15</b>                           | <b>28,227,224.45</b>                           | <b>0.94</b>                        |

| General                              | Total           | Total                  | Total                  | %          |
|--------------------------------------|-----------------|------------------------|------------------------|------------|
| <u>Accounts</u>                      | <u>Aug 2023</u> | <u>YTD 2022 / 2023</u> | <u>YTD 2023 / 2024</u> | <u>Dec</u> |
| Current Levy - Expense               | 750.57          | 641.01                 | 947.03                 | 47.74      |
| Current Levy - Utilities             | 444,748.42      | 260.58                 | 444,827.92             | 170,606.85 |
| Current Levy - Current Year          | 138,254.54      | 697,504.93             | 276,826.34             | -60.31     |
| Current Levy - 1ST Year              | 0.00            | 66,228.96              | 28,042.11              | -57.66     |
| Current Levy - 2ND Year              | 39,363.77       | 2,710.14               | 39,631.98              | 1,362.36   |
| Current Levy - Supplementals         | 14,666.27       | 22,289.48              | 26,788.22              | 20.18      |
| 5th Year                             | 0.00            | 14,289.18              | 0.00                   | -100.00    |
| Excess Levy                          | 264,485.79      | 326,973.53             | 337,298.94             | 3.16       |
| Utility Tax                          | 251,478.01      | 462,143.23             | 403,798.76             | -12.62     |
| Gross Sales - Current Year           | 3,666,439.22    | 11,981,120.14          | 12,663,259.96          | 5.69       |
| Consumer Sales (Liquor & Wine)       | 0.00            | 255,204.50             | 248,728.73             | -2.54      |
| Animal Control Revenue               | 963.90          | 102.60                 | 1,020.60               | 894.74     |
| Hotel / Motel Tax                    | 311,872.45      | 488,827.56             | 598,801.26             | 22.50      |
| Hotel / Motel Penalties              | 0.00            | 118,056.51             | 0.00                   | -100.00    |
| Amusement Tax                        | 11,508.80       | 58,298.84              | 25,629.38              | -56.04     |
| Loading Zone Fees                    | 400.00          | 900.00                 | 550.00                 | -38.89     |
| Property Citations                   | 0.00            | 0.00                   | 1,681.00               | 100.00     |
| License - General Store              | 8,685.50        | 48,938.91              | 25,229.00              | -48.45     |
| Building Permit Fees                 | 80,070.00       | 71,195.00              | 112,259.75             | 57.68      |
| Excavation Permit Fees               | 225.00          | 0.00                   | 255.00                 | 100.00     |
| Permits - Misc.                      | 1,090.00        | 1,600.00               | 2,525.00               | 57.81      |
| Permits - Street Vendors             | 400.00          | 460.00                 | 860.00                 | 86.96      |
| Franchise Fees ( CATV )              | 0.00            | 148,584.91             | 135,721.16             | -8.66      |
| Inspection Fees - Signs              | 1,618.00        | 1,898.75               | 2,591.50               | 36.48      |
| Inspection Fees - Plumbing           | 3,041.00        | 2,305.00               | 5,223.25               | 126.61     |
| Inspection Fees - Heating            | 1,419.00        | 2,042.00               | 2,357.00               | 15.43      |
| Building Inspector - Elec. Fees      | 4,684.50        | 4,422.00               | 7,823.00               | 76.91      |
| Vacant Property AR                   | 1,750.00        | 975.00                 | 2,000.00               | 105.13     |
| International Registration Plan Fees | 124,045.18      | 157,821.03             | 153,674.77             | -2.63      |
| Liquor & Wine License                | 4,750.00        | 31,375.00              | 22,875.00              | -27.09     |
| Cemetery Revenue                     | 6,300.00        | 6,150.00               | 10,200.00              | 65.85      |
| Cemetery Professional Services       | 9,900.00        | 15,160.00              | 17,400.00              | 14.78      |
| Cemetery Vault Setting               | 750.00          | 1,200.00               | 1,732.90               | 44.41      |
| Cemetery Memorial (monument)         | 1,429.00        | 1,520.04               | 5,572.38               | 266.59     |
| Cemetery Memorial Setting            | 792.00          | 4,740.00               | 2,500.00               | -47.26     |
| Cemetery Flower Placement            | 0.00            | 0.00                   | 125.00                 | 100.00     |
| Cemetery Miscellaneous               | 1,225.00        | 2,839.82               | 3,200.00               | 12.68      |
| Parks & Recreation                   | 4,436.75        | 23,316.74              | 11,419.58              | -51.02     |
| City Service Fee                     | 807,308.21      | 1,710,376.58           | 1,664,241.07           | -2.70      |
| Rents - Other                        | 1,049.41        | 0.00                   | 2,098.82               | 100.00     |
| Ball Park Rent, Concessions, Leases  | 0.00            | 60,000.00              | 68,571.42              | 14.29      |
| Rent Concessions, Lease, Landfill    | 0.00            | 100,255.18             | 10,822.98              | -89.20     |
| Jail Fees                            | 0.00            | 4,585.48               | 12,321.02              | 168.70     |
| Plan Review Fee                      | 10,104.00       | 5,699.35               | 13,405.14              | 135.20     |
| Fire Service Fees - Current          | 182,073.67      | 332,580.23             | 336,551.16             | 1.19       |
| Municipal Fee Court Cost             | 0.00            | 0.00                   | 6,132.64               | 100.00     |



| General<br>Accounts                      | Total<br>Receipts   | Total<br>Receipts      | Total<br>Receipts      | %<br>Inc     |
|--|---------------------|------------------------|------------------------|--------------|
|  | <u>Aug 2023</u>     | <u>YTD 2022 / 2023</u> | <u>YTD 2023 / 2024</u> | <u>Dec</u>   |
| Planning Zoning Enforcement Fees         | 250.00              | 625.00                 | 250.00                 | -60.00       |
| Small Wireless Facilities Permits        | 125.00              | 225.00                 | 225.00                 | 0.00         |
| Street Fees / Closure                    | 203.00              | 674.00                 | 203.00                 | -69.88       |
| Processing Fees                          | 20.00               | 0.00                   | 20.00                  | 100.00       |
| Returned Check Fees                      | 105.00              | 165.00                 | 210.00                 | 27.27        |
| Ambulance Levy                           | 141,100.55          | 202,798.79             | 187,473.90             | -7.56        |
| Ambulance Fees - Non Resident            | 250.00              | 0.00                   | 750.00                 | 100.00       |
| Ambulance Fees - Resident                | 0.00                | 442,272.15             | 0.00                   | -100.00      |
| Fed Grant ( Emergency Services )         | 0.00                | 68,000.00              | 0.00                   | -100.00      |
| Contributions for Carriage Trail         | 23,826.18           | 21,837.84              | 23,826.18              | 9.11         |
| Contributions TGKVF-KVCOP                | 0.00                | 189,500.00             | 0.00                   | -100.00      |
| Transfer from Municipal Stabilization    | 0.00                | 17,054.80              | 0.00                   | -100.00      |
| Police Fines Court Cost                  | 15,225.99           | 20,506.40              | 34,478.99              | 68.14        |
| Police Fines Training                    | 1,294.00            | 2,610.00               | 2,823.00               | 8.16         |
| Transfer In From Uniform Pension Reserve | 649,822.00          | 1,737,841.00           | 1,291,850.00           | -25.66       |
| Charges - Comm Development               | 0.00                | 96,534.18              | 106,793.00             | 10.63        |
| General Fund Construction and Parking    | 30,393.81           | 13,958.90              | 30,393.81              | 117.74       |
| Payment In Lieu of Taxes                 | 0.00                | 66,311.32              | 0.00                   | -100.00      |
| Gaming Income                            | 15,758.22           | 29,435.71              | 31,828.71              | 8.13         |
| Interest on Investments                  | 113,128.27          | 56,747.51              | 200,566.01             | 253.44       |
| Reimbursements                           | 5,500.00            | 29,538.50              | 25,684.87              | -13.05       |
| Reimbursements Police Wages              | 679.89              | 4,379.29               | 2,859.12               | -34.71       |
| Reimbursements Fire Wages                | 900.00              | 226.50                 | 900.00                 | 297.35       |
| Reimbursements AHIDTA                    | 7,099.16            | 17,770.41              | 31,091.21              | 74.96        |
| QRT State                                | 0.00                | 0.00                   | 23,585.32              | 100.00       |
| QRT Federal                              | 41,016.12           | 779.31                 | 41,016.12              | 5,163.13     |
| AHIDTA Reimb - ACE                       | 1,446.21            | 0.00                   | 1,446.21               | 100.00       |
| Sale of Fixed Assets & City Property     | 49,116.00           | 0.00                   | 49,116.00              | 100.00       |
| Insurance Claims                         | 139,167.66          | 169,272.45             | 147,167.66             | -13.06       |
| Election Filing Fees                     | 0.00                | 210.00                 | 0.00                   | -100.00      |
| Recycling Revenue                        | 11,693.12           | 2,957.60               | 13,819.52              | 367.25       |
| Video Lottery Revenue                    | 15,484.81           | 32,247.15              | 31,775.56              | -1.46        |
| Misc. Revenue                            | 230.00              | 1,101.66               | 761.00                 | -30.92       |
| Building Inspector Reports               | 200.00              | 100.00                 | 400.00                 | 300.00       |
| Accident Reports                         | 2,660.00            | 4,950.00               | 4,310.00               | -12.93       |
| P Card Rebate                            | 1,606.62            | 831.26                 | 1,606.62               | 93.28        |
| Misc Sale of Assets                      | 0.00                | 0.00                   | 57.00                  | 100.00       |
| General Ledger (see page 8)              | 126,585.80          | 917,296.12             | 210,914.60             | -77.01       |
| Expenditure Credits (see page 9)         | 84,987.61           | 396,312.58             | 241,778.21             | -38.99       |
| <b>Total - General Fund Collections</b>  | <b>7,881,952.98</b> | <b>21,780,662.64</b>   | <b>20,477,506.89</b>   | <b>-5.98</b> |

| FUND / DESCRIPTION                           | Total Interest<br><u>Aug 2023</u> | YTD Interest<br><u>2022 / 2023</u> | YTD Interest<br><u>2023 / 2024</u> | % Inc<br><u>Dec</u> |
|--|-----------------------------------|------------------------------------|------------------------------------|---------------------|
| 001 General Fund                             | 113,128.27                        | 37,340.25                          | 200,566.01                         | 437.13              |
| 003 Municipal Stabilization                  | 74,102.04                         | 38,266.11                          | 144,879.66                         | 278.61              |
| 007 Business Improvement Dist Fund           | 90.64                             | 65.59                              | 125.09                             | 90.72               |
| 014 IT Infrastructure                        | 7,223.61                          | 3,102.95                           | 14,123.14                          | 355.15              |
| 015 Charleston Land Reuse                    | 521.42                            | 394.18                             | 1,114.24                           | 182.67              |
| 017 Project West Invest                      | 2.68                              | 1.13                               | 5.24                               | 363.72              |
| 018 Planning Grant                           | 319.92                            | 3.13                               | 625.49                             | 19,883.71           |
| 019 Tourism & Promotions                     | 3,030.03                          | 1,401.71                           | 5,924.12                           | 322.64              |
| 020 Business Development                     | 4,042.19                          | 2,627.03                           | 8,041.41                           | 206.10              |
| 021 Community Participation                  | 71.98                             | 93.42                              | 140.72                             | 50.63               |
| 024 LGBTQ Working Group                      | 6.00                              | 2.52                               | 11.72                              | 365.08              |
| 026 Uniform Pension Reserve Fund             | 28,787.33                         | 14,349.66                          | 45,915.20                          | 219.97              |
| 035 Municipal Beautification                 | 505.74                            | 264.63                             | 988.79                             | 273.65              |
| 036 Special Demolition                       | 110.44                            | 45.46                              | 215.93                             | 374.99              |
| 037 Sister Cities                            | 128.94                            | 55.31                              | 252.10                             | 355.79              |
| 038 Solid Waste                              | 3,781.05                          | 1,261.94                           | 6,064.54                           | 380.57              |
| 040 Landfill Closure                         | 578.92                            | 1,959.70                           | 1,080.70                           | -44.85              |
| 041 Police Contributions                     | 298.40                            | 238.03                             | 803.44                             | 237.54              |
| 042 Police Evidence                          | 2,828.94                          | 1,354.32                           | 5,530.96                           | 308.39              |
| 043 Forfeited Funds                          | 3,222.61                          | 1,529.32                           | 6,554.56                           | 328.59              |
| 046 Home ARP Investment Trust Fund           | 0.01                              | 0.00                               | 0.03                               | 100.00              |
| 047 Health Insurance                         | 34,266.59                         | 12,513.81                          | 66,995.89                          | 435.38              |
| 048 Wayfinding Commission                    | 82.64                             | 41.07                              | 161.58                             | 293.43              |
| 049 Live On The Levee                        | 44.88                             | 29.61                              | 203.22                             | 586.32              |
| 073 American Rescue Plan                     | 916.54                            | 707.19                             | 3,191.48                           | 351.29              |
| 081 Home Program                             | 119.17                            | 48.10                              | 189.64                             | 294.26              |
| 097 C.A.R.E.                                 | 64.19                             | 4,051.09                           | 117.37                             | -97.10              |
| 100 Sinking Fund                             | 9,595.85                          | 307.69                             | 18,761.20                          | 5,997.44            |
| 200 Infrastructure                           | 729.86                            | 505.68                             | 1,426.99                           | 182.19              |
| 214 Civic Center Capital Improvement         | 1,573.77                          | 523.29                             | 2,945.80                           | 462.94              |
| 215 Municipal Auditorium Capital Impv.       | 1,264.84                          | 7,885.01                           | 2,456.83                           | -68.84              |
| 220 General Maintenance                      | 15,557.66                         | 5,231.68                           | 30,596.30                          | 484.83              |
| 221 City Service Capital Project             | 5,777.69                          | 3,886.05                           | 12,302.95                          | 216.59              |
| 222 Facilities Maintenance                   | 12,110.39                         | 500.18                             | 23,768.11                          | 4,651.91            |
| 223 Green Initiative Fund                    | 1,186.67                          | 500.13                             | 2,320.10                           | 363.90              |
| 224 Sidewalk Improvement Program             | 1,186.57                          | 192.31                             | 2,319.91                           | 1,106.34            |
| 252 Public Safety Center                     | 4,520.32                          | 423.97                             | 8,892.62                           | 1,997.46            |
| 255 Ballpark Maintenance                     | 570.69                            | 10,278.13                          | 1,115.78                           | -89.14              |
| 402 Civic Center Revenue                     | 2,332.11                          | 6,651.91                           | 4,531.93                           | -31.87              |
| 406 Parking System Revenue                   | 25,332.65                         | 991.14                             | 49,396.95                          | 4,883.85            |
| 426 Parking Operation and Maintenance        | 18,668.08                         | 1,267.29                           | 36,498.65                          | 2,780.06            |
| 427 Civic Center TIF Project                 | 2,361.01                          | 306.54                             | 4,616.11                           | 1,405.88            |
| 900 M-DENT                                   | 3,175.54                          | 19.20                              | 6,209.90                           | 32,243.23           |
| 901 Pending Forfeiture                       | 5,341.57                          | 2,302.76                           | 10,441.50                          | 353.43              |
| <b>Total Interest Comparison - All Funds</b> | <b>389,560.44</b>                 | <b>163,520.22</b>                  | <b>732,423.90</b>                  | <b>347.91</b>       |

| Account<br>Number | Description                   | Monthly<br>Receipts  |
|-------------------|-------------------------------|----------------------|
| 01-101-0          | Cash                          | \$ 3,441.10          |
| 01-109-0          | Payment Plans over 12 months  | 4,745.22             |
| 01-109-2          | B & O Payment Plan            | 39,202.26            |
| 01-110-0          | Fire Fees Receivables         | 42.11                |
| 01-111-3          | Morris Street                 | 26,383.84            |
| 01-111-5          | City Service Fee Payment Plan | 34.00                |
| 01-111-7          | A/R Spring Hill Cemetery      | 100.00               |
| 01-111-9          | Gas Excise Tax Refund         | 9,595.00             |
| 01-115-0          | Due from Other Governmental   | 41,891.49            |
| 01-122-3          | Prepaid Lockbox               | 370.94               |
| 01-225-0          | Health Insurance              | 467.06               |
| 01-225-2          | Pio Insurance                 | 39.21                |
| 01-241-0          | Taxes Payable                 | <u>273.57</u>        |
| TOTAL             |                               | <u>\$ 126,585.80</u> |

See Page 6B

| Account<br>Number | Description                                   | Monthly<br>Receipts |
|-------------------|---|---------------------|
| 01-431-00-0-2-218 | Mail Room/ Postage                            | \$ 423.93           |
| 01-440-92-0-1-112 | Bldg Maint/ Cobra Insurance-Payroll Deduction | 111.37              |
| 01-501-00-0-2-230 | Health Clinic/Contracted Services             | 19,275.71           |
| 01-700-00-0-1-112 | Police / Medical & Life Ins.                  | 145.12              |
| 01-700-00-0-3-341 | Police/ Mat & Supplies                        | 1,995.62            |
| 01-700-93-0-1-105 | Police Retiree/ Insurance                     | 10.66               |
| 01-700-93-0-1-112 | Police Civ/ Med & Life Insurnace              | 59,761.05           |
| 01-706-00-0-1-105 | Fire/ Med & Life Insurance                    | 30.40               |
| 01-706-00-0-1-112 | Fire / Utilities                              | 221.09              |
| 01-712-00-0-3-341 | Traffic Eng/ Mat & Supplies                   | 44.81               |
| 01-750-00-0-1-112 | Street/Bld & Equip Rents                      | 146.23              |
| 01-754-00-0-2-216 | Equip Maint/Maintenance & Repair-Equip        | 126.00              |
| 01-754-00-0-3-343 | Equip Maint / Tires                           | 230.10              |
| 01-952-00-0-3-341 | Cemetery/Materials & Supplies                 | 2,465.52            |
| TOTAL             |   | \$ <u>84,987.61</u> |

| <u>Revenue Bonds:</u>  |                      |                      |                        | Outstanding<br>Balance |
|--|----------------------|----------------------|------------------------|------------------------|
| Purpose  | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Issued</u>          | <u>June 30, 2023</u>   |
| <u>Governmental Activities:</u>  |                      |                      |                        |                        |
| Charleston Sales Tax Refunding Revenue Bonds<br>Series 2021 A & B (Unrefunded Portion) | 2036                 | 4.00%                | \$31,539,000.00        | \$28,115,000.00        |
| Charleston Sales Tax Refunding Revenue Bonds<br>Series 2021A (Huntington Bank)         | 2031                 | 2.16%                | 8,270,000.00           | 6,606,000.00           |
| Charleston Sales Tax Refunding Revenue Bonds<br>Series 2021B-1 (Capital One)           | 2031                 | 2.30%                | 3,300,000.00           | 2,703,000.00           |
| Charleston Sales Tax Refunding Revenue Bonds<br>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.