

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

February 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 February 29, 2024

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<u>Fund / Description</u>	<u>Collections Feb 2024</u>	<u>Withdrawals Feb 2024</u>	<u>YTD Balance Feb 2024</u>	<u>YTD Balance Feb 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	6,566,060.07	8,166,477.19	22,251,771.33	20,664,476.76	7.68
002 Coal Severance Tax	0.00	22,750.00	9.74	9.37	3.95
003 Municipal Stabilization	71,016.57	0.00	16,823,874.58	19,569,422.47	-14.03
007 Business Improvement Dist Fund	2,691.02	6,079.20	43,924.86	19,577.59	124.36
009 Community Development	107,906.66	107,656.66	500.00	418.96	19.34
014 IT Infrastructure	5,777.65	4,368.75	1,367,154.19	1,559,876.60	-12.35
015 Charleston Land Reuse	167.34	18,347.95	27,759.00	178,094.10	-84.41
017 Project West Invest	2.57	0.00	608.84	578.04	5.33
018 Planning Grant	0.00	72,001.28	0.00	68,961.03	-100.00
019 Tourism & Promotions	2,659.35	0.00	630,000.48	653,138.34	-3.54
020 Business Development	2,863.54	0.00	678,374.06	1,005,571.92	-32.54
021 Community Participation	68.97	0.00	16,340.55	15,514.21	5.33
024 LGBTQ Working Group	5.74	0.00	1,360.48	1,291.68	5.33
026 Uniform Pension Reserve Fund	7,595.89	0.00	1,798,180.75	34,036,556.94	-94.72
027 Opioid Settlement	17,435.42	0.00	4,130,463.77	0.00	100.00
035 Municipal Beautification	484.68	0.00	114,820.92	126,801.08	-9.45
036 Special Demolition	252.40	0.00	59,793.83	23,805.99	151.17
037 Sister Cities	123.57	0.00	29,274.79	28,289.18	3.48
038 Solid Waste	336,095.99	71,890.39	865,074.90	596,630.88	44.99
039 Waste Disposal	70,486.40	70,486.40	0.00	0.00	0.00
040 Landfill Closure	28,385.07	0.00	4,467,528.24	4,130,389.43	8.16
041 Police Contributions	11,250.06	0.00	82,336.31	114,321.05	-27.98
042 Police Evidence	1,620.19	0.00	383,824.39	624,718.86	-38.56
043 Forfeited Funds	2,083.95	10,961.76	488,383.49	806,269.96	-39.43
044 Municipal Court	43,320.00	31,531.78	276,147.92	287,035.58	-3.79
045 Homeland Security	0.00	0.00	494,276.94	95,975.28	415.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.16	0.35	1,945.71
047 Health Insurance Reserves	44,857.14	0.00	10,626,685.93	6,399,606.61	66.05
048 Wayfinding Commission	79.20	0.00	18,763.29	17,814.43	5.33
049 Live On The Levee	70.13	0.00	16,614.19	7,809.11	112.75
073 American Rescue Plan	106,313.59	224,278.62	24,190,343.99	27,871,834.46	-13.21
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	41,091.60	39,708.50	25,140.72	5,037.66	399.06
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	3,660.00	3,660.00	0.00	0.00	0.00
095 Police Grants	27,072.40	5,747.27	373,492.67	485,335.47	-23.04
097 C.A.R.E.	4,246.27	43,492.32	17,682.64	0.00	100.00
099 Public Arts Grant	0.00	0.00	246,743.42	216,853.42	13.78
100 Sinking Fund	9,182.88	0.00	2,175,430.32	2,070,082.61	5.09
200 Infrastructure	699.47	0.00	165,706.56	157,326.77	5.33
214 Civic Center Capital Improvement	1,619.72	0.00	383,713.01	243,118.77	57.83
215 Municipal Auditorium Capital Improvement	1,220.96	12,176.06	285,888.12	256,559.30	11.43
220 General Maintenance	12,718.55	41,416.62	2,981,615.24	3,974,662.03	-24.98
221 City Service Fee Capital Project	1,509.58	392.89	357,510.75	604,260.72	-40.84
222 Facilities Maintenance	12,875.02	263,025.68	3,038,900.03	2,148,827.68	41.42
223 Green Initiative Fund	1,137.26	0.00	269,417.21	255,792.78	5.33
224 Sidewalk Improvement Fund	1,137.17	0.00	269,395.10	255,771.78	5.33
252 Public Safety Center	4,169.47	4,000.00	984,716.20	0.00	100.00
255 Ballpark Maintenance	653.76	0.00	154,876.46	98,347.22	57.48
402 Civic Center Revenue	590,507.68	544,230.43	303,205.20	193,849.79	56.41
406 Parking System Revenue	244,170.81	105,923.96	6,272,590.52	5,771,541.51	8.68
426 Parking Operation and Maintenance	17,759.10	0.00	4,207,143.63	3,376,199.00	24.61
427 Civic Center TIF Project	1,787.41	0.00	423,437.63	508,929.04	-16.80
900 M - DENT	3,136.30	35,487.61	190,853.96	685,864.72	-72.17
901 Pending Forfeiture	5,097.14	0.00	1,207,516.84	1,163,908.24	3.75
Working Cash Advance Fund	0.00	0.00	44,925.00	44,425.00	1.13
Total All Funds	8,415,125.74	9,906,091.32	114,451,147.41	141,608,531.03	-19.18

<u>Fund / Description</u>		<u>Cash Balance</u>
001 General Fund	1)	22,131,620.77
002 Coal Severance Tax		9.74
003 Municipal Stabilization		16,823,874.58
007 Business Improvement Dist Fund		43,924.86
009 Community Development		500.00
014 IT Infrastrucure		1,367,154.19
015 Charleston Land Reuse		27,759.00
017 Project West Invest		608.84
019 Tourism & Promotions		630,000.48
020 Business Development		678,374.06
021 Community Participation		16,340.55
024 LGBTQ Working Group		1,360.48
026 Uniform Pension Reserve Fund		1,762,644.82
027 Opioid Settlement		4,130,463.77
035 Municipal Beautification		114,820.92
036 Special Demolition		59,793.83
037 Sister Cities		29,274.79
038 Solid Waste	2)	876,603.46
040 Landfill Closure	3)	194,100.39
041 Police Contributions		82,336.31
042 Police Evidence		383,824.39
043 Forfeited Funds		488,383.49
044 Municipal Court		273,181.92
045 Homeland Security		494,276.94
046 Home-ARP Inv Trust Fund		7.16
047 Health Insurance Reserves		10,626,685.93
048 Wayfinding Commission		18,763.29
049 Live On The Levee		16,614.19
073 American Rescue Plan		186,492.21
080 Human Rights		176,793.29
081 Home Program		25,140.72
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		373,492.67
097 C.A.R.E.		17,682.64
099 Public Arts Grant		246,743.42
100 Sinking Fund		2,175,430.32
200 Infrastructure		165,706.56
214 Civic Center Capital Improvement		383,713.01
215 Municipal Auditorium Capital Improvement		285,888.12
220 General Maintenance		2,981,615.24
221 City Service Fee Capital Project		357,510.75
222 Facilities Maintenance		3,038,900.03
223 Green Initiative Fund		269,417.21
224 Sidewalk Improvement Program		269,395.10
252 Public Safety Center		984,716.20
255 Ballpark Maintenance		154,876.46
402 Civic Center Revenue		303,205.20
406 Parking System Revenue		6,264,831.27
426 Parking Operation and Maintenance		4,207,143.63
427 Civic Center TIF Project		423,437.63
900 M - DENT		190,853.96
901 Pending Forfeiture		1,207,516.84
Total Bank Statement Balances All Funds		85,974,059.60

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.530%	35,535.93
Fund 040 Landfill Closure (Money Market Bond Pool)	5.530%	4,281,503.51
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.530%	24,003,851.78

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	108,637.80
Solid Waste	10,679.50
Municipal Court	2,966.00
Parking Revenue	7,434.25

Bad Checks

General Fund	74.95
Parking	325.00

Interest earned not received

11,437.37

Total - Other28,507,371.09Grand Total - All Funds

114,481,430.69

Other Adjustments

1) GF over due to bank error in transit	-0.10
1) GF short due to bank error in transit	0.54
2) Solid Waste over due to deposit in transit	-22,208.06
3) Landfill closure over due to deposit in transit	-8,075.66

Total All Funds

114,451,147.41

<u>Fund / Description</u>	<u>Total Collections February 2024</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>% Increase / Decrease</u>
001 General Fund	6,566,060.07	82,178,473.56	78,990,555.49	-3.88
002 Coal Severance Tax	0.00	185,295.60	160,793.14	-13.22
003 Municipal Stabilization	71,016.57	424,181.18	586,390.70	38.24
007 Business Improvement Dist Fund	2,691.02	76,087.71	74,462.58	-2.14
009 Community Development	107,906.66	1,317,777.01	1,246,443.49	-5.41
014 IT Infrastructure	5,777.65	34,126.09	51,021.22	49.51
015 Charleston Land Reuse	167.34	6,033.15	30,527.41	405.99
017 Project West Invest	2.57	12.52	21.22	69.49
018 Planning Grant	0.00	183,746.88	1,898.77	-98.97
019 Tourism & Promotions	2,659.35	14,567.20	23,051.13	58.24
020 Business Development	2,863.54	24,422.96	26,408.06	8.13
021 Community Participation	68.97	774.53	569.54	-26.47
024 LGBTQ Working Group	5.74	28.00	47.42	69.36
026 Uniform Pension Reserve Fund	7,595.89	8,883,654.90	6,703,692.24	-24.54
027 Opioid Settlement	17,435.42	0.00	4,130,463.77	100.00
035 Municipal Beautification	484.68	2,805.04	4,002.05	42.67
036 Special Demolition	252.40	7,057.36	35,593.80	404.35
037 Sister Cities	123.57	613.19	1,020.36	66.40
038 Solid Waste	336,095.99	2,923,381.70	2,906,876.59	-0.56
039 Waste Disposal	70,486.40	643,061.00	624,041.20	-2.96
040 Landfill Closure	28,385.07	170,432.05	228,248.09	33.92
041 Police Contributions	11,250.06	10,411.41	23,881.78	129.38
042 Police Evidence	1,620.19	13,884.54	19,370.05	39.51
043 Forfeited Funds	2,083.95	291,908.97	42,033.40	-85.60
044 Municipal Court	43,320.00	269,425.09	280,278.40	4.03
045 Homeland Security	0.00	197,498.42	656,748.55	232.53
046 Home ARP Inv Trust Fund	0.03	0.00	7,091.52	100.00
047 Health Insurance Reserves	44,857.14	138,716.03	3,118,076.47	2,147.81
048 Wayfinding Commission	79.20	397.88	653.99	64.37
049 Live On The Levee	70.13	48,826.52	32,053.33	-34.35
073 American Rescue Plan	106,313.59	712,138.63	922,846.55	29.59
081 Home Program	41,091.60	837,975.18	551,854.01	-34.14
090 Byrne Justice	0.00	83,681.87	1,820.30	-97.82
091 Byrne Justice	0.00	0.00	10,649.24	100.00
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	3,660.00	10,091.48	46,462.00	360.41
095 Police Grant	27,072.40	358,380.85	250,363.24	-30.14
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	4,246.27	0.00	4,386,494.03	100.00
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	9,182.88	44,898.29	76,056.82	69.40
200 Infrastructure Fund	699.47	3,386.70	5,775.65	70.54
214 Civic Center Capital Improvement	1,619.72	254,954.06	377,297.81	47.99
215 Municipal Auditorium Capital Improvemer	1,220.96	37,462.81	27,361.72	-26.96
220 General Maintenance	12,718.55	6,663,057.48	1,561,258.07	-76.57
221 City Service Fee Capital Project	1,509.58	1,622,572.65	3,071,803.32	89.32
222 Facilities Maintenance	12,875.02	665,432.66	918,856.80	38.08
223 Green Initiative Fund	1,137.26	5,544.49	9,390.45	69.37
224 Sidewalk Improvement Program	1,137.17	5,544.03	9,389.68	69.37
252 Public Safety Center	4,169.47	0.00	35,142.23	100.00
255 Ballpark Maintenance	653.76	2,131.75	29,824.51	1,299.06
402 Civic Center Revenue	590,507.68	4,528,528.77	4,325,627.04	-4.48
406 Parking Revenue	244,170.81	1,718,333.94	1,940,185.07	12.91
426 Parking Operation and Maintenance	17,759.10	73,284.65	147,432.32	101.18
427 Civic Center TIF Project	1,787.41	13,643.88	17,051.89	24.98
900 M - DENT	3,136.30	597,917.62	458,573.60	-23.30
901 Pending Forfeiture	5,097.14	25,481.23	43,740.25	71.66
Total Receipts - All Funds	8,415,125.74	116,322,043.51	119,289,125.36	2.55

Fund / Description	Total Withdrawals February 2024	Total Withdrawals YTD 2022 / 2023	Total Withdrawals YTD 2023 / 2024	% Increase / Decrease
001 General Fund	8,166,477.19	75,086,699.71	76,847,525.35	2.35
002 Coal Severance Tax	22,750.00	185,292.00	135,550.00	-26.85
007 Business Improvement Dist Fund	6,079.20	106,136.77	36,746.98	-65.38
009 Community Development	107,656.66	1,342,859.86	1,245,943.49	-7.22
014 IT Infrastructure	4,368.75	39,471.76	266,726.59	575.74
015 Charleston Land Reuse	18,347.95	28,989.96	150,560.34	419.35
018 Planning Grant	72,001.28	114,786.24	72,001.28	-37.27
019 Tourism & Promotions	0.00	73,202.50	57,000.00	-22.13
020 Business Development	0.00	366,888.75	269,060.78	-26.66
021 Community Participation	0.00	33,000.00	0.00	-100.00
026 Uniform Pension Reserve Fund	0.00	4,820,141.00	41,099,157.00	752.65
035 Municipal Beautification	0.00	9,000.00	0.00	-100.00
038 Solid Waste	71,890.39	2,591,998.11	2,450,945.96	-5.44
039 Waste Disposal	70,486.40	643,061.00	624,041.20	-2.96
041 Police Contribution	0.00	16,001.65	57,409.75	258.77
042 Police Evidence	0.00	108,676.56	255,432.21	135.04
043 Forfeited Funds	10,961.76	35,789.16	309,374.60	764.44
044 Municipal Court	31,531.78	268,020.30	281,144.47	4.90
045 Homeland Security	0.00	125,193.38	436,856.64	248.95
046 Home ARP Inv Trust Fund	0.00	0.00	7,088.58	100.00
048 Wayfinding Commission	0.00	3,882.95	0.00	-100.00
049 Live On The Levee	0.00	88,519.30	61,193.02	-30.87
073 American Rescue Plan	224,278.62	8,389,744.42	3,063,807.40	-63.48
081 Home Program	39,708.50	853,347.50	534,500.02	-37.36
090 Byrne Justice	0.00	83,799.87	1,820.30	-97.83
091 Byrne Justice	0.00	0.00	10,649.24	100.00
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	3,660.00	10,091.48	46,462.00	360.41
095 Police Grants	5,747.27	146,599.17	266,854.37	82.03
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	43,492.32	0.00	4,392,519.18	100.00
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	0.00	1,650.00	3,300.00	100.00
214 Civic Center Capital Improvement	0.00	145,487.06	140,304.93	-3.56
215 Municipal Auditorium Capital Improvemen	12,176.06	24,802.00	18,646.06	-24.82
220 General Maintenance	41,416.62	6,712,890.12	2,065,033.82	-69.24
221 City Service Fee Capital Improvement	392.89	5,051,283.96	4,286,404.52	-15.14
222 Facilities Maintenance	263,025.68	550,901.70	558,841.16	1.44
252 Public Safety Center	4,000.00	0.00	53,500.00	100.00
402 Civic Center Revenue	544,230.43	4,591,371.18	4,718,685.89	2.77
406 Parking System Revenue	105,923.96	944,623.26	1,178,385.58	24.75
426 Parking Operation and Maintenance	0.00	27,768.05	30,900.00	11.28
427 Civic Center TIF Project	0.00	0.00	110,967.30	100.00
900 M - DENT	35,487.61	494,008.38	928,825.15	88.02
901 Pending Forfeiture	0.00	573,331.87	5,088.58	-99.11
Total Withdrawals - All Funds	9,906,091.32	114,699,310.98	147,136,806.74	28.28

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>Feb 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	0.00	716,105.54	726,205.35	1.41
Current Levy - Utilities	0.00	22.42	788,715.02	3,517,808.21
Current Levy - Current Year	279,684.12	6,655,348.81	6,725,846.68	1.06
Current Levy - 1ST Year	7,049.94	488,354.67	581,276.97	19.03
Current Levy - 2ND Year	1,415.78	12,000.95	49,719.58	314.30
Current Levy - Supplementals	18,538.17	68,719.61	143,826.96	109.30
5th Year	0.00	7,240.94	0.00	-100.00
Excess Levy	126,665.66	2,882,563.01	3,286,406.71	14.01
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	357,214.67	1,587,835.80	1,930,989.16	21.61
Gross Sales - Current Year	3,767,805.66	35,605,641.26	39,122,539.25	9.88
Consumer Sales (Liquor & Wine)	0.00	764,326.78	742,220.42	-2.89
Animal Control Revenue	270.00	4,755.83	4,595.63	-3.37
Hotel / Motel Tax	144,070.36	1,625,466.67	1,882,703.31	15.83
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	41,702.13	150,264.77	209,484.78	39.41
Loading Zone Fees	10.00	1,600.00	1,640.00	2.50
Property Citations	0.00	0.00	1,681.00	100.00
License - General Store	1,500.00	53,560.00	35,791.75	-33.17
Building Permit Fees	27,913.50	225,918.01	251,386.50	11.27
Excavation Permit Fees	53,711.00	225.00	99,412.00	44,083.11
Permits - Misc.	60.00	1,870.00	2,875.00	53.74
Permits - Street Vendors	120.00	860.00	1,460.00	69.77
Franchise Fees (CATV)	134,002.77	430,312.67	404,640.47	-5.97
Inspection Fees - Signs	278.54	3,473.84	5,199.17	49.67
Inspection Fees - Plumbing	588.50	12,523.50	9,056.00	-27.69
Inspection Fees - Heating	2,202.50	10,681.50	10,395.75	-2.68
Building Inspector - Elec. Fees	819.00	18,680.75	20,898.75	11.87
Vacant Property AR	45,800.49	3,900.00	53,300.49	1,266.68
International Registration Plan Fees	0.00	216,499.35	382,022.03	76.45
Liquor & Wine License	0.00	28,125.00	23,875.00	-15.11
Cemetery Revenue	2,400.00	7,650.00	24,141.00	215.57
Cemetery Professional Services	4,950.00	27,275.00	43,425.00	59.21
Cemetery Vault Setting	300.00	1,650.00	3,382.90	105.02
Cemetery Memorial (monument)	1,180.00	10,287.78	9,009.52	-12.43
Cemetery Memorial Setting	1,588.00	11,230.53	7,816.00	-30.40
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	775.00	8,147.32	8,190.00	0.52
Dog Fee	100.00	0.00	100.00	100.00
Parks & Recreation	1,495.02	43,677.79	43,726.67	0.11
City Service Fee	459,156.43	4,495,348.05	5,222,500.56	16.18
Rents - Other	0.00	15,000.00	6,960.60	-53.60

General Accounts	Total	Total	Total	%
	Receipts	Receipts	Receipts	Inc
	Feb 2024	YTD 2022 / 2023	YTD 2023 / 2024	Dec
Ball Park Rent, Concessions, Leases	0.00	186,860.23	171,428.55	-8.26
Rent Concessions, Lease, Landfill	0.00	220,470.22	10,822.98	-95.09
Jail Fees	75.00	4,585.48	12,396.02	170.33
Plan Review Fee	2,411.93	23,321.13	24,718.19	5.99
Fire Service Fees - Current	172,596.11	1,081,498.94	1,285,974.75	18.91
Municipal Fee Court Cost	0.00	12,658.33	13,711.01	8.32
Planning Zoning Enforcement Fees	0.00	1,760.00	1,250.00	-28.98
Planning Permit Application Fees	0.00	100.00	0.00	-100.00
Small Wireless Facilities Permits	25.00	325.00	350.00	7.69
Street Fees / Closure	34.00	4,369.29	9,033.00	106.74
Processing Fees	126.80	25.00	377.85	1,411.40
Returned Check Fees	60.00	315.00	535.00	69.84
Ambulance Levy	72,556.20	1,842,143.95	1,818,739.98	-1.27
Ambulance Fees - Non Resident	0.00	69,600.50	750.00	-98.92
Ambulance Fees - Resident	407,204.29	1,787,860.65	1,129,240.41	-36.84
State Govt. - Grant	0.00	0.00	177.50	100.00
Contributions from other Entities	0.00	1,000.00	0.00	-100.00
Contributions for Carriage Trail	15,989.79	41,482.83	65,081.63	56.89
Contributions TGKVF-KVCOP	0.00	27,500.00	0.00	-100.00
Contributions from AARP	0.00	3,510.00	0.00	-100.00
Transfer from Other Funds	3,787.52	0.00	1,803,787.52	100.00
Transfer from INC. Fund	0.00	1,875,000.00	0.00	-100.00
Transfer from Municipal Stabilization	0.00	27,626.30	62,729.85	127.07
Police Fines Court Cost	13,171.30	99,319.40	68,918.14	-30.61
Police Fines Training	1,100.00	10,166.00	7,574.00	-25.50
Transfer In From Uniform Pension Reserve	0.00	4,235,454.00	4,105,946.00	-3.06
Transfer In From Facilities Maintenance Fund	0.00	0.00	256,365.00	100.00
Charges - Comm Development	0.00	336,027.79	319,420.11	-4.94
General Fund Construction and Parking	0.00	13,958.90	30,393.81	117.74
Gaming Income	15,232.46	115,271.39	128,835.99	11.77
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	115,783.95	440,635.00	861,523.78	95.52
Reimbursements	0.00	55,774.05	279,435.56	401.01
Reimbursements Police Wages	1,620.35	59,950.84	20,778.12	-65.34
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	2,700.00	8,358.22	8,865.00	6.06
Reimbursements AHIDTA	0.00	77,819.76	75,074.03	-3.53
QRT State	0.00	0.00	116,486.31	100.00
QRT Federal	0.00	62,316.17	92,493.19	48.43
Sale of Fixed Assets & City Property	0.00	6,525.00	56,467.00	765.39
Insurance Claims	600.14	333,619.86	272,754.46	-18.24
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	14,837.20	7,027.30	89,675.65	1,176.10
Video Lottery Revenue	14,085.89	109,208.24	123,988.42	13.53
Misc. Revenue	223.00	7,315.70	2,768.75	-62.15
Building Inspector Reports	0.00	500.00	800.00	60.00
Accident Reports	1,980.00	13,850.00	16,530.00	19.35
Over / Short Cash	0.00	0.63	25.50	3,947.62
Settlements	0.00	0.00	25,256.63	100.00
P Card Rebate	1,578.50	3309.08	4,459.91	152.18
Misc Sale of Assets	0.00	1,768.52	57.00	100.00
General Ledger (see page 8)	148,469.98	1,588,467.63	787,902.73	-50.40
Expenditure Credits (see page 9)	88,468.92	1,803,459.90	1,480,546.73	-17.91
Total - General Fund Collections	6,578,085.57	73,203,148.80	79,022,227.08	7.95

FUND / DESCRIPTION	Total Interest <u>Feb 2024</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	115,783.95	477,975.25	861,523.78	80.24
003 Municipal Stabilization	71,016.57	424,181.18	586,390.70	38.24
007 Business Improvement Dist Fund	192.20	726.21	1,379.72	89.99
014 IT Infrastructure	5,777.65	34,126.09	51,021.22	49.51
015 Charleston Land Reuse	167.34	4,137.58	3,224.86	-22.06
017 Project West Invest	2.57	12.52	21.22	69.49
018 Planning Grant	0.00	1,046.88	1,898.77	81.37
019 Tourism & Promotions	2,659.35	14,567.20	23,051.13	58.24
020 Business Development	2,863.54	24,422.96	26,408.06	8.13
021 Community Participation	68.97	774.53	569.54	-26.47
024 LGBTQ Working Group	5.74	28.00	47.42	69.36
026 Uniform Pension Reserve Fund	7,440.44	162,447.31	108,965.43	-32.92
027 Opioid Settlement	17,435.42	0.00	21,039.59	100.00
035 Municipal Beautification	484.68	2,805.04	4,002.05	42.67
036 Special Demolition	252.40	505.04	1,332.14	163.77
037 Sister Cities	123.57	613.19	1,020.36	66.40
038 Solid Waste	3,169.53	13,568.53	32,139.83	136.87
040 Landfill Closure	798.82	22,404.37	5,407.45	-75.86
041 Police Contributions	314.13	2,511.41	2,529.38	0.72
042 Police Evidence	1,620.19	13,884.54	19,370.05	39.51
043 Forfeited Funds	2,083.95	17,162.50	20,883.55	21.68
046 Home ARP Investment Trust Fund	0.03	0.35	2.94	740.00
047 Health Insurance	44,857.14	138,716.03	304,618.70	119.60
048 Wayfinding Commission	79.20	397.88	653.99	64.37
049 Live On The Levee	70.13	223.52	547.33	144.87
073 American Rescue Plan	1,290.14	23,243.46	8,822.98	-62.04
081 Home Program	110.27	232.78	787.13	238.14
097 C.A.R.E.	204.10	0.00	18,288.37	100.00
100 Sinking Fund	9,182.88	44,898.29	76,056.82	69.40
200 Infrastructure	699.47	3,386.70	5,775.65	70.54
214 Civic Center Capital Improvement	1,619.72	4,882.06	11,388.31	133.27
215 Municipal Auditorium Capital Impv.	1,220.96	5,535.31	10,003.72	80.73
220 General Maintenance	12,718.55	92,057.48	102,390.70	11.22
221 City Service Capital Project	1,509.58	31,670.47	32,732.25	3.35
222 Facilities Maintenance	12,875.02	48,220.66	101,344.80	110.17
223 Green Initiative Fund	1,137.26	5,544.49	9,390.45	69.37
224 Sidewalk Improvement Program	1,137.17	5,544.03	9,389.68	69.37
252 Public Safety Center	4,169.47	0.00	35,142.23	100.00
255 Ballpark Maintenance	653.76	2,131.75	4,824.51	126.32
402 Civic Center Revenue	1,221.92	2,400.49	13,055.87	443.88
406 Parking System Revenue	26,303.25	119,184.94	208,077.07	74.58
426 Parking Operation and Maintenance	17,759.10	73,284.65	147,432.32	101.18
427 Civic Center TIF Project	1,787.41	11,017.17	17,051.03	54.77
900 M-DENT	852.30	14,331.42	19,789.79	38.09
901 Pending Forfeiture	5,097.14	25,481.23	42,140.25	65.38
Total Interest Comparison - All Funds	378,816.98	1,870,285.49	2,951,933.14	57.83

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-109-0	Payment Plans over 12 months	\$ 5,839.12
01-109-2	B & O Payment Plan	3,368.46
01-110-0	Fire Fees Receivables	2,284.22
01-111-3	Morris Street	14,642.00
01-111-5	City Service Fee Payment Plan	54.00
01-111-7	A/R Spring Hill Cemetery	900.00
01-111-9	Gas Excise Tax Refund	11,119.08
01-114-0	Due From Other Funds	68,213.76
01-115-0	Due from Other Governmental	41,891.49
01-241-0	Taxes Payable	<u>157.85</u>
TOTAL		\$ <u><u>148,469.98</u></u>

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Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 2,616.64
01-431-00-0-2-218	Mail Room/ Postage	891.23
01-440-00-0-1-112	Insurance-Payroll Ded	19,920.23
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	106.63
01-700-00-0-1-103	Police / Sal & Wages	320.00
01-700-00-0-1-112	Police / Medical & Life Ins.	145.12
01-700-00-0-3-345	Police/Uniforms	810.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	27,632.56
01-706-00-0-1-103	Fire / Sal & Wages	1,867.50
01-706-00-0-1-112	Fire / Utilities	33,098.31
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	154.62
01-750-00-0-1-112	Street/Bld & Equip Rents	292.46
01-754-00-0-3-341	Equip Maint / Mat & Supplies	613.62
TOTAL		\$ <u>88,468.92</u>

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<u>Revenue Bonds:</u>				Outstanding 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 Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$28,115,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	6,606,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	2,703,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	\$31,192,000.00	27,861,000.00
Total Governmental Activities			<u>\$74,301,000.00</u>	<u>\$65,285,000.00</u>
<u>Business-type activities:</u>				
Civic Center Improvement Series 1998	2023	4.60 - 5.10 %	\$3,635,000.00	\$243,470.95
Civic Center Impv. Refunding Series 2009 A	2024	3.0 - 4.4 %	\$3,275,000.00	\$562,248.61
Civic Center Lease Rev Refunding Series 2009 B	2024	3.0 - 4.4 %	<u>\$1,325,000.00</u>	<u>\$216,856.54</u>
Total Business-Type Activities			<u>\$8,235,000.00</u>	<u>\$1,022,576.10</u>

The Business-Type Activities Bonds are shown net of unamortized discount of \$12,423.90 for the three Civic Center Bonds.