

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

January 31, 2024



Respectfully Submitted,

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending January 31, 2024

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<u>Fund / Description</u>	<u>Collections Jan 2024</u>	<u>Withdrawals Jan 2024</u>	<u>YTD Balance Jan 2024</u>	<u>YTD Balance Jan 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	13,970,080.87	9,564,825.28	23,852,188.45	23,751,240.05	0.43
002 Coal Severance Tax	47,991.35	25,250.00	22,759.74	6,479.37	251.26
003 Municipal Stabilization	75,571.82	0.00	16,752,858.01	19,500,875.55	-14.09
007 Business Improvement Dist Fund	832.92	4,982.55	47,313.04	25,692.66	84.15
009 Community Development	247,055.83	246,805.83	250.00	268.96	-7.05
014 IT Infrastructure	6,178.52	11,037.50	1,365,745.29	1,560,001.56	-12.45
015 Charleston Land Reuse	244.06	27,566.40	45,939.61	186,176.03	-75.32
017 Project West Invest	2.74	0.00	606.27	576.02	5.25
018 Planning Grant	0.00	0.00	72,001.28	68,719.48	4.78
019 Tourism & Promotions	2,895.40	18,000.00	627,341.13	651,849.44	-3.76
020 Business Development	3,046.67	0.00	675,510.52	1,002,049.65	-32.59
021 Community Participation	73.40	0.00	16,271.58	15,459.86	5.25
024 LGBTQ Working Group	6.12	0.00	1,354.74	1,287.15	5.25
026 Uniform Pension Reserve Fund	1,550,030.15	1,090,578.00	1,790,584.86	34,748,722.22	-94.85
027 Opioid Settlement	4,113,028.35	0.00	4,113,028.35	0.00	100.00
035 Municipal Beautification	515.77	0.00	114,336.24	126,356.93	-9.51
036 Special Demolition	268.59	0.00	59,541.43	23,722.60	150.99
037 Sister Cities	131.50	0.00	29,151.22	28,190.09	3.41
038 Solid Waste	400,758.11	78,012.35	600,869.30	316,548.93	89.82
039 Waste Disposal	72,036.00	72,036.00	0.00	0.00	0.00
040 Landfill Closure	20,205.71	0.00	4,439,143.17	4,106,968.40	8.09
041 Police Contributions	320.67	0.00	71,086.25	113,920.61	-37.60
042 Police Evidence	1,724.11	0.00	382,204.20	623,400.65	-38.69
043 Forfeited Funds	8,642.51	12,629.66	497,261.30	807,266.35	-38.40
044 Municipal Court	31,475.46	30,041.50	264,359.70	276,725.58	-4.47
045 Homeland Security	10,228.68	5,114.34	494,276.94	95,975.28	415.00
046 Home-ARP Inv Trust Fund	2,423.64	2,423.26	7.13	0.35	1,937.14
047 Health Insurance Reserves	1,423,024.24	0.00	10,581,828.79	6,377,190.35	65.93
048 Wayfinding Commission	84.28	0.00	18,684.09	17,752.03	5.25
049 Live On The Levee	18,072.12	16,159.00	16,544.06	7,781.76	112.60
073 American Rescue Plan	111,220.02	173,294.06	24,308,309.02	28,054,807.51	-13.35
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	82,511.65	82,399.71	23,757.62	4,480.09	430.29
085 Firefighters Assistance Grant	0.00	0.00	77.08	77.08	0.00
088 SBA Riverfront Project Donation Account	0.00	0.00	9.18	9.18	0.00
088 SBA Riverfront Project Grant Account	0.00	0.00	10,167.71	10,167.71	0.00
095 Police Grants	26,054.99	7,560.19	352,167.54	444,564.27	-20.78
096 Historic Preservation	0.00	0.00	0.00	0.00	-100.00
097 C.A.R.E.	15,326.60	4,157,493.12	56,928.69	0.00	100.00
099 Public Arts Grant	0.00	0.00	246,743.42	216,853.42	13.78
100 Sinking Fund	9,921.72	3,300.00	2,166,247.44	2,062,831.61	5.01
200 Infrastructure	744.35	0.00	165,007.09	156,775.70	5.25
214 Civic Center Capital Improvement	158,995.99	56,057.00	382,093.29	328,693.71	16.25
215 Municipal Auditorium Capital Improvement	18,649.91	6,470.00	296,843.22	255,660.64	16.11
220 General Maintenance	13,681.42	175,151.33	3,010,313.31	4,463,978.09	-32.56
221 City Service Fee Capital Project	40,547.99	0.00	356,394.06	629,466.31	-43.38
222 Facilities Maintenance	15,113.68	120,758.34	3,289,050.69	2,198,414.57	49.61
223 Green Initiative Fund	1,210.20	0.00	268,279.95	254,896.80	5.25
224 Sidewalk Improvement Fund	1,210.10	0.00	268,257.93	254,875.88	5.25
252 Public Safety Center	4,441.27	0.00	984,546.73	0.00	100.00
255 Ballpark Maintenance	695.70	0.00	154,222.70	98,002.73	57.37
402 Civic Center Revenue	421,977.12	486,063.27	256,927.95	64,020.00	301.32
406 Parking System Revenue	234,333.04	152,329.94	6,134,343.67	5,683,076.54	7.94
426 Parking Operation and Maintenance	18,930.83	15,450.00	4,189,384.53	3,364,373.00	24.52
427 Civic Center TIF Project	1,902.14	0.00	421,650.22	507,146.39	-16.86
900 M - DENT	2,223.82	610,936.66	223,205.27	712,225.55	-68.66
901 Pending Forfeiture	5,424.09	0.00	1,202,419.70	1,159,831.36	3.67
Working Cash Advance Fund	0.00	0.00	44,925.00	44,425.00	1.13
Total All Funds	23,192,066.22	17,252,725.29	115,942,112.99	145,587,644.34	-20.36

<u>Fund / Description</u>			<u>Cash Balance</u>
001	General Fund	1)	20,402,430.87
002	Coal Severance Tax		22,759.74
003	Municipal Stabilization		16,752,858.01
007	Business Improvement Dist Fund		47,313.04
009	Community Development		250.00
014	IT Infrastrucure		1,365,745.29
015	Charleston Land Reuse		45,939.61
017	Project West Invest		606.27
018	Planning Grant		72,001.28
019	Tourism & Promotions		627,341.13
020	Business Development		675,510.52
021	Community Participation		16,271.58
024	LGBTQ Working Group		1,354.74
026	Uniform Pension Reserve Fund		1,755,204.38
027	Opioid Settlement		4,113,028.35
035	Municipal Beautification		114,336.24
036	Special Demolition		59,541.43
037	Sister Cities		29,151.22
038	Solid Waste		576,568.42
039	Waste Disposal		0.00
040	Landfill Closure		176,372.40
041	Police Contributions		71,086.25
042	Police Evidence		382,204.20
043	Forfeited Funds	2)	490,840.77
044	Municipal Court		261,988.22
045	Homeland Security		494,276.94
046	Home-ARP Inv Trust Fund		7.13
047	Health Insurance Reserves		10,581,828.79
048	Wayfinding Commission		18,684.09
049	Live On The Levee		16,544.06
073	American Rescue Plan		409,480.69
080	Human Rights		176,793.29
081	Home Program		23,757.62
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		352,167.54
097	C.A.R.E.		56,928.69
099	Public Arts Grant		246,743.42
100	Sinking Fund	3)	2,324,093.19
200	Infrastructure		165,007.09
214	Civic Center Capital Improvement	4)	224,247.54
215	Municipal Auditorium Capital Improvement		296,843.22
220	General Maintenance		3,010,313.31
221	City Service Fee Capital Project		356,394.06
222	Facilities Maintenance		3,289,050.69
223	Green Initiative Fund		268,279.95
224	Sidewalk Improvement Program		268,257.93
252	Public Safety Center		984,546.73
255	Ballpark Maintenance		154,222.70
402	Civic Center Revenue		256,927.95
406	Parking System Revenue	5)	6,137,509.82
426	Parking Operation and Maintenance		4,189,384.53
427	Civic Center TIF Project		421,650.22
900	M - DENT	6)	229,625.80
901	Pending Forfeiture		1,202,419.70
Total Bank Statement Balances All Funds			84,226,944.62

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.560%	35,380.48
Fund 040 Landfill Closure (Money Market Bond Pool)	5.560%	4,262,770.77
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.560%	23,898,828.33

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	3,430,857.74
Solid Waste	24,300.88
Municipal Court	2,371.48
Parking Revenue	3,751.10

Bad Checks

General Fund	7,975.42
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Interest earned not received

10,924.32

Total - Other31,722,085.52Grand Total - All Funds

115,949,030.14

Other Adjustments

3) Sinking Fund 100 is over due to transfer error	-157,845.75
4) CC Capital Imp 214 is short due to transfer error	157,845.75
6) Mdent 900 is over due to transfer error	-6,420.53
2) Forf Funds 043 is short due to transfer error	6,420.53
5) Parking Heartland Deposits in transit	-6,917.25
1) GF reconciling item	0.10

Total All Funds

115,942,112.99

<u>Fund / Description</u>	<u>Total Collections</u> <u>January 2024</u>	<u>Total Collections</u> <u>YTD 2022 / 2023</u>	<u>Total Collections</u> <u>YTD 2023 / 2024</u>	<u>% Increase /</u> <u>Decrease</u>
001 General Fund	13,970,080.87	75,034,368.84	72,424,495.42	-3.48
002 Coal Severance Tax	47,991.35	185,295.60	160,793.14	-13.22
003 Municipal Stabilization	75,571.82	355,634.26	515,374.13	44.92
007 Business Improvement Dist Fund	832.92	69,450.97	71,771.56	3.34
009 Community Development	247,055.83	1,248,537.19	1,138,536.83	-8.81
014 IT Infrastructure	6,178.52	28,651.05	45,243.57	57.91
015 Charleston Land Reuse	244.06	5,407.08	30,360.07	461.49
017 Project West Invest	2.74	10.50	18.65	77.62
018 Planning Grant	0.00	183,505.33	1,898.77	-98.97
019 Tourism & Promotions	2,895.40	12,278.30	20,391.78	66.08
020 Business Development	3,046.67	20,900.69	23,544.52	12.65
021 Community Participation	73.40	720.18	500.57	-30.49
024 LGBTQ Working Group	6.12	23.47	41.68	77.59
026 Uniform Pension Reserve Fund	1,550,030.15	9,049,528.18	6,696,096.35	-26.01
027 Opioid Settlement	4,113,028.35	0.00	4,113,028.35	100.00
035 Municipal Beautification	515.77	2,360.89	3,517.37	48.98
036 Special Demolition	268.59	6,973.97	35,341.40	406.76
037 Sister Cities	131.50	514.10	896.79	74.44
038 Solid Waste	400,758.11	2,566,367.29	2,570,780.60	0.17
039 Waste Disposal	72,036.00	572,273.40	553,554.80	-3.27
040 Landfill Closure	20,205.71	147,011.02	199,863.02	35.95
041 Police Contributions	320.67	10,010.97	12,631.72	26.18
042 Police Evidence	1,724.11	11,695.33	17,749.86	51.77
043 Forfeited Funds	8,642.51	289,055.12	39,949.45	-86.18
044 Municipal Court	31,475.46	233,852.59	236,958.40	1.33
045 Homeland Security	10,228.68	190,466.02	656,748.55	244.81
046 Home ARP Inv Trust Fund	2,423.64	0.00	7,091.49	100.00
047 Health Insurance Reserves	1,423,024.24	116,299.77	3,073,219.33	2,542.50
048 Wayfinding Commission	84.28	335.48	574.79	71.33
049 Live On The Levee	18,072.12	48,799.17	31,983.20	-34.46
073 American Rescue Plan	111,220.02	610,567.71	816,532.96	33.73
081 Home Program	82,511.65	709,867.76	510,762.41	-28.05
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	0.00	0.00	42,802.00	100.00
095 Police Grant	26,054.99	314,336.82	223,290.84	-28.96
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	15,326.60	0.00	4,382,247.76	100.00
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	9,921.72	37,647.29	66,873.94	77.63
200 Infrastructure Fund	744.35	2,835.63	5,076.18	79.01
214 Civic Center Capital Improvement	158,995.99	254,081.94	375,678.09	47.86
215 Municipal Auditorium Capital Improvemer	18,649.91	36,564.15	26,140.76	-28.51
220 General Maintenance	13,681.42	6,618,621.12	1,548,539.52	-76.60
221 City Service Fee Capital Project	40,547.99	1,620,425.53	3,070,293.74	89.47
222 Facilities Maintenance	15,113.68	657,828.89	905,981.78	37.72
223 Green Initiative Fund	1,210.20	4,648.51	8,253.19	77.54
224 Sidewalk Improvement Program	1,210.10	4,648.13	8,252.51	77.54
252 Public Safety Center	4,441.27	0.00	30,972.76	100.00
255 Ballpark Maintenance	695.70	1,787.26	29,170.75	1,532.15
402 Civic Center Revenue	421,977.12	3,702,059.54	3,735,119.36	0.89
406 Parking Revenue	234,333.04	1,519,370.71	1,696,014.26	11.63
426 Parking Operation and Maintenance	18,930.83	61,458.65	129,673.22	110.99
427 Civic Center TIF Project	1,902.14	11,861.23	15,264.48	28.69
900 M - DENT	2,223.82	593,744.66	455,437.30	-23.29
901 Pending Forfeiture	5,424.09	21,404.35	38,643.11	80.54
Total Receipts - All Funds	23,192,066.22	107,267,768.51	110,873,999.62	3.36

Fund / Description	Total Withdrawals January 2024	Total Withdrawals YTD 2022 / 2023	Total Withdrawals YTD 2023 / 2024	% Increase / Decrease
001 General Fund	9,564,825.28	64,855,831.70	68,681,048.16	5.90
002 Coal Severance Tax	25,250.00	178,822.00	112,800.00	-36.92
007 Business Improvement Dist Fund	4,982.55	93,384.96	30,667.78	-67.16
009 Community Development	246,805.83	1,273,770.04	1,138,286.83	-10.64
014 IT Infrastructure	11,037.50	33,871.76	262,357.84	674.56
015 Charleston Land Reuse	27,566.40	20,281.96	132,212.39	551.87
018 Planning Grant	0.00	114,786.24	0.00	-100.00
019 Tourism & Promotions	18,000.00	72,202.50	57,000.00	-21.06
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	1,090,578.00	4,273,849.00	41,099,157.00	861.64
035 Municipal Beautification	0.00	9,000.00	0.00	-100.00
038 Solid Waste	78,012.35	2,515,065.65	2,379,055.57	-5.41
039 Waste Disposal	72,036.00	572,273.40	553,554.80	-3.27
041 Police Contribution	0.00	16,001.65	57,409.75	258.77
042 Police Evidence	0.00	107,805.56	255,432.21	136.94
043 Forfeited Funds	12,629.66	31,938.92	298,412.84	834.32
044 Municipal Court	30,041.50	242,757.80	249,612.69	2.82
045 Homeland Security	5,114.34	118,160.98	436,856.64	269.71
046 Home ARP Inv Trust Fund	2,423.26	0.00	7,088.58	100.00
048 Wayfinding Commission	0.00	3,882.95	0.00	-100.00
049 Live On The Levee	16,159.00	88,519.30	61,193.02	-30.87
073 American Rescue Plan	173,294.06	8,105,200.45	2,839,528.78	-64.97
081 Home Program	82,399.71	725,797.65	494,791.52	-31.83
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	0.00	0.00	42,802.00	100.00
095 Police Grants	7,560.19	143,326.34	261,107.10	82.18
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	4,157,493.12	0.00	4,349,026.86	100.00
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	3,300.00	1,650.00	3,300.00	100.00
214 Civic Center Capital Improvement	56,057.00	59,040.00	140,304.93	137.64
215 Municipal Auditorium Capital Improvemen	6,470.00	24,802.00	6,470.00	-73.91
220 General Maintenance	175,151.33	6,179,137.70	2,023,617.20	-67.25
221 City Service Fee Capital Improvement	0.00	5,023,931.25	4,286,011.63	-14.69
222 Facilities Maintenance	120,758.34	493,711.04	295,815.48	-40.08
252 Public Safety Center	0.00	0.00	49,500.00	100.00
402 Civic Center Revenue	486,063.27	3,894,731.74	4,174,455.46	7.18
406 Parking System Revenue	152,329.94	834,125.00	1,072,461.62	28.57
426 Parking Operation and Maintenance	15,450.00	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	610,936.66	463,474.59	893,337.54	92.75
901 Pending Forfeiture	0.00	573,331.87	5,088.58	-99.11
Total Withdrawals - All Funds	17,252,725.29	101,665,922.67	137,230,715.42	34.98

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>Jan 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	2.39	716,105.54	726,205.35	1.41
Current Levy - Utilities	0.97	22.42	788,715.02	3,517,808.21
Current Levy - Current Year	175,904.90	6,430,411.18	6,446,162.56	0.24
Current Levy - 1ST Year	7,500.00	483,028.38	574,227.03	18.88
Current Levy - 2ND Year	1,301.15	10,988.65	48,303.80	339.58
Current Levy - Supplementals	10,637.07	60,454.25	125,288.79	107.25
Excess Levy	86,209.99	2,783,141.02	3,159,741.05	13.53
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	258,568.98	1,367,445.92	1,573,774.49	15.09
Gross Sales - Current Year	9,598,239.31	31,791,398.48	35,354,733.59	11.21
Consumer Sales (Liquor & Wine)	245,758.37	764,326.78	742,220.42	-2.89
Animal Control Revenue	299.70	4,466.93	4,325.63	-3.16
Hotel / Motel Tax	188,222.73	1,431,600.91	1,738,632.95	21.45
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	15,937.80	109,798.19	167,782.65	52.81
Loading Zone Fees	420.00	1,600.00	1,630.00	1.88
Property Citations	0.00	0.00	1,681.00	100.00
License - General Store	1,395.00	52,494.00	34,291.75	-34.67
Building Permit Fees	21,923.25	216,351.51	223,473.00	3.29
Excavation Permit Fees	0.00	225.00	45,701.00	20,211.56
Permits - Misc.	40.00	1,870.00	2,815.00	50.53
Permits - Street Vendors	80.00	680.00	1,340.00	97.06
Franchise Fees (CATV)	0.00	290,458.00	270,637.70	-6.82
Inspection Fees - Signs	1,173.75	3,473.84	4,920.63	41.65
Inspection Fees - Plumbing	296.00	12,013.50	8,467.50	-29.52
Inspection Fees - Heating	764.50	9,586.00	8,193.25	-14.53
Building Inspector - Elec. Fees	4,468.75	17,334.75	20,079.75	15.84
Vacant Property AR	0.00	3,650.00	7,500.00	105.48
International Registration Plan Fees	43,923.63	172,123.93	382,022.03	121.95
Liquor & Wine License	0.00	28,125.00	23,875.00	-15.11
Cemetery Revenue	0.00	6,450.00	21,741.00	237.07
Cemetery Professional Services	4,500.00	23,375.00	38,475.00	64.60
Cemetery Vault Setting	450.00	1,350.00	3,082.90	128.36
Cemetery Memorial (monument)	0.00	9,721.78	7,829.52	-19.46
Cemetery Memorial Setting	288.00	8,310.00	6,228.00	-25.05
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	225.00	7,358.32	7,415.00	0.77
Parks & Recreation	5,429.62	42,883.24	42,231.65	-1.52
City Service Fee	1,184,126.18	3,607,216.25	4,763,344.13	32.05
Rents - Other	4,861.78	15,000.00	6,960.60	-53.60
Ball Park Rent, Concessions, Leases	34,285.71	186,860.23	171,428.55	-8.26
Rent Concessions, Lease, Landfill	0.00	196,090.47	10,822.98	-94.48
Jail Fees	0.00	4,585.48	12,321.02	168.70
Plan Review Fee	2,031.32	23,156.28	22,306.26	-3.67
Fire Service Fees - Current	175,291.09	926,337.75	1,113,378.64	20.19
Municipal Fee Court Cost	0.00	6,533.17	13,711.01	109.87

General <u>Accounts</u>	Total Receipts	Total Receipts	Total Receipts	% Inc Dec
	<u>Jan 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	
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	0.00	300.00	325.00	8.33
Street Fees / Closure	7.00	4,369.29	8,999.00	105.96
Processing Fees	0.00	0.00	251.05	100.00
Returned Check Fees	130.00	255.00	475.00	86.27
Ambulance Levy	37,486.09	1,769,963.92	1,746,183.78	-1.34
Ambulance Fees - Non Resident	0.00	67,850.50	750.00	-98.89
Ambulance Fees - Resident	267,581.36	1,496,391.12	722,036.12	-51.75
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	0.00	23,813.10	49,091.84	106.15
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	0.00	0.00	1,800,000.00	100.00
Transfer from INC. Fund	0.00	1,875,000.00	0.00	-100.00
Transfer from Municipal Stabilization	13,061.00	17,054.80	62,729.85	267.81
Police Fines Court Cost	1,131.00	99,319.40	55,746.84	-43.87
Police Fines Training	0.00	9,120.00	6,474.00	-29.01
Transfer In From Uniform Pension Reserve	834,213.00	3,689,162.00	4,105,946.00	11.30
Transfer In From Facilities Maintenance Fund	256,365.00	0.00	256,365.00	100.00
Charges - Comm Development	85,462.62	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	16,415.51	99,508.74	113,603.53	14.16
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	95,233.69	348,760.08	745,739.83	113.83
Reimbursements	22,301.02	55,774.05	279,435.56	401.01
Reimbursements Police Wages	2,491.23	42,963.00	19,157.77	-55.41
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	0.00	6,867.97	6,165.00	-10.24
Reimbursements AHIDTA	24,280.64	73,865.26	75,074.03	1.64
QRT State	0.00	0.00	116,486.31	100.00
QRT Federal	0.00	62,316.17	92,493.19	48.43
Reimbursement CIT	681.94	0.00	0.00	0.00
Sale of Fixed Assets & City Property	0.00	6,525.00	56,467.00	765.39
Insurance Claims	64,299.67	333,619.86	272,154.32	-18.42
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	14,965.02	7,027.30	74,838.45	964.97
Video Lottery Revenue	15,773.85	94,039.71	109,902.53	16.87
Misc. Revenue	353.77	6,764.08	2,545.75	-62.36
Building Inspector Reports	100.00	400.00	800.00	100.00
Accident Reports	1,730.00	11,700.00	14,550.00	24.36
Over / Short Cash	20.00	0.00	25.50	100.00
Settlements	25,256.63	0.00	25,256.63	100.00
P Card Rebate	0.00	3309.08	2,881.41	193.57
Misc Sale of Assets	0.00	981.52	57.00	100.00
General Ledger (see page 8)	26,492.42	1,507,272.96	639,432.75	-57.58
Expenditure Credits (see page 9)	89,457.47	1,728,601.91	1,392,077.81	-19.47
Total - General Fund Collections	13,969,846.87	66,059,044.08	72,444,141.51	9.67

FUND / DESCRIPTION	Total Interest <u>Jan 2024</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	95,233.69	386,100.33	745,739.83	93.15
003 Municipal Stabilization	75,571.82	355,634.26	515,374.13	44.92
007 Business Improvement Dist Fund	224.29	649.80	1,187.52	82.75
014 IT Infrastructure	6,178.52	28,651.05	45,243.57	57.91
015 Charleston Land Reuse	244.06	3,511.51	3,057.52	-12.93
017 Project West Invest	2.74	10.50	18.65	77.62
018 Planning Grant	0.00	805.33	1,898.77	135.78
019 Tourism & Promotions	2,895.40	12,278.30	20,391.78	66.08
020 Business Development	3,046.67	20,900.69	23,544.52	12.65
021 Community Participation	73.40	720.18	500.57	-30.49
024 LGBTQ Working Group	6.12	23.47	41.68	77.59
026 Uniform Pension Reserve Fund	5,048.49	129,679.51	101,524.99	-21.71
027 Opioid Settlement	3,604.17	0.00	3,604.17	100.00
035 Municipal Beautification	515.77	2,360.89	3,517.37	48.98
036 Special Demolition	268.59	421.65	1,079.74	156.07
037 Sister Cities	131.50	514.10	896.79	74.44
038 Solid Waste	2,020.25	11,968.02	28,970.30	142.06
040 Landfill Closure	795.62	18,686.36	4,608.63	-75.34
041 Police Contributions	320.64	2,110.97	2,215.22	4.94
042 Police Evidence	1,724.11	11,695.33	17,749.86	51.77
043 Forfeited Funds	2,221.98	14,328.65	18,799.60	31.20
046 Home ARP Investment Trust Fund	0.38	0.35	2.91	731.43
047 Health Insurance	43,116.07	116,299.77	259,761.56	123.36
048 Wayfinding Commission	84.28	335.48	574.79	71.33
049 Live On The Levee	72.12	196.17	477.20	143.26
073 American Rescue Plan	653.80	18,480.19	7,532.84	-59.24
081 Home Program	111.94	200.32	676.86	237.89
097 C.A.R.E.	15,326.60	0.00	18,084.27	100.00
100 Sinking Fund	9,921.72	37,647.29	66,873.94	77.63
200 Infrastructure	744.35	2,835.63	5,076.18	79.01
214 Civic Center Capital Improvement	1,150.24	4,009.94	9,768.59	143.61
215 Municipal Auditorium Capital Impv.	1,291.91	4,636.65	8,782.76	89.42
220 General Maintenance	13,681.42	76,718.68	89,672.15	16.88
221 City Service Capital Project	1,476.92	29,523.35	31,222.67	5.76
222 Facilities Maintenance	15,113.68	40,616.89	88,469.78	117.82
223 Green Initiative Fund	1,210.20	4,648.51	8,253.19	77.54
224 Sidewalk Improvement Program	1,210.10	4,648.13	8,252.51	77.54
252 Public Safety Center	4,441.27	0.00	30,972.76	100.00
255 Ballpark Maintenance	695.70	1,787.26	4,170.75	133.36
402 Civic Center Revenue	1,085.75	2,020.32	11,833.95	485.75
406 Parking System Revenue	27,554.52	99,147.59	181,773.82	83.34
426 Parking Operation and Maintenance	18,930.83	61,458.65	129,673.22	110.99
427 Civic Center TIF Project	1,902.05	9,234.52	15,263.62	65.29
900 M-DENT	1,232.33	11,858.46	18,937.49	59.70
901 Pending Forfeiture	5,424.09	21,404.35	37,043.11	73.06
Total Interest Comparison - All Funds	366,560.10	1,548,759.40	2,573,116.13	66.14

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 4,837.85
01-109-2	B & O Payment Plan	2,734.46
01-110-0	Fire Fees Receivables	70.00
01-111-3	Morris Street	17,971.20
01-111-7	A/R Spring Hill Cemetery	692.00
01-122-3	Prepaid Lockbox	119.50
01-241-0	Taxes Payable	<u>67.41</u>
TOTAL		<u>\$ 26,492.42</u>

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Account Number	Description	Monthly Receipts
01-409-00-0-2-214	Mayors Ofc/ Travel	\$ 683.20
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	2,790.51
01-431-00-0-2-218	Mail Room/ Postage	430.67
01-437-00-0-2-220	Advertising Legal Publications	1,119.41
01-440-00-0-1-112	Insurance-Payroll Ded	1,106.00
01-440-00-0-3-341	Bldg Maint/ Mat & Supplies	461.91
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	113.78
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	17,200.04
01-700-00-0-1-112	Police / Medical & Life Ins.	145.12
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	28,058.23
01-706-00-0-1-103	Fire / Sal & Wages	3,701.50
01-706-00-0-1-112	Fire / Utilities	193.42
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,086.22
01-750-00-0-1-112	Street/Bld & Equip Rents	367.46
TOTAL		\$ <u>89,457.47</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.