

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

March 31, 2024



Respectfully Submitted,

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke at the end, representing Benjamin D. Adams.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

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<u>Fund / Description</u>	<u>Collections Mar 2024</u>	<u>Withdrawals Mar 2024</u>	<u>YTD Balance Mar 2024</u>	<u>YTD Balance Mar 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	7,765,833.40	9,089,857.12	20,927,747.61	17,169,269.62	21.89
002 Coal Severance Tax	0.00	0.00	9.74	9.37	3.95
003 Municipal Stabilization	76,236.08	0.00	16,900,110.66	19,646,949.55	-13.98
007 Business Improvement Dist Fund	1,543.92	3,511.70	41,957.08	15,526.49	170.23
009 Community Development	145,686.19	145,436.19	750.00	270.00	177.78
014 IT Infrastructure	6,126.69	20,237.50	1,353,043.38	1,564,653.55	-13.52
015 Charleston Land Reuse	203.32	15,625.21	12,337.11	183,311.98	-93.27
017 Project West Invest	2.76	0.00	611.60	580.33	5.39
018 Planning Grant	0.00	0.00	0.00	69,234.23	-100.00
019 Tourism & Promotions	2,480.81	150,500.00	481,981.29	655,725.85	-26.50
020 Business Development	3,073.99	0.00	681,448.05	976,147.69	-30.19
021 Community Participation	74.05	0.00	16,414.60	15,575.67	5.39
024 LGBTQ Working Group	6.16	0.00	1,366.64	1,296.80	5.39
026 Uniform Pension Reserve Fund	5,336.65	1,334,422.00	469,095.40	33,809,030.70	-98.61
027 Opioid Settlement	18,716.88	0.00	4,149,180.65	0.00	100.00
035 Municipal Beautification	520.30	0.00	115,341.22	109,446.30	5.39
036 Special Demolition	270.95	0.00	60,064.78	23,900.30	151.31
037 Sister Cities	132.66	0.00	29,407.45	28,401.25	3.54
038 Solid Waste	383,874.49	75,241.68	1,173,707.71	934,370.10	25.61
039 Waste Disposal	71,159.20	71,159.20	0.00	0.00	0.00
040 Landfill Closure	28,999.06	0.00	4,496,527.30	4,155,687.85	8.20
041 Police Contributions	311.94	41,843.00	40,805.25	114,773.94	-64.45
042 Police Evidence	1,729.67	5,280.95	380,273.11	623,964.18	-39.06
043 Forfeited Funds	12,678.99	13,205.65	487,856.83	802,912.79	-39.24
044 Municipal Court	46,891.49	42,218.96	280,820.45	291,068.99	-3.52
045 Homeland Security	0.00	494,276.94	0.00	97,149.55	-100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.19	0.46	1,463.04
047 Health Insurance Reserves	48,154.00	0.00	10,674,839.93	6,424,959.57	66.15
048 Wayfinding Commission	85.03	0.00	18,848.32	17,885.00	5.39
049 Live On The Levee	75.29	0.00	16,689.48	7,840.05	112.87
073 American Rescue Plan	108,223.41	1,436,577.00	22,861,990.40	27,498,863.67	-16.86
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	81,638.49	81,501.95	25,277.26	5,895.11	328.78
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	96,940.76	297,802.53	172,630.90	511,990.76	-66.28
097 C.A.R.E.	81,555.57	30,764.29	68,473.92	14,382.61	376.09
099 Public Arts Grant	0.00	5,092.00	241,651.42	216,853.42	11.44
100 Sinking Fund	9,857.79	0.00	2,185,288.11	2,076,630.33	5.23
200 Infrastructure	750.89	0.00	166,457.45	157,950.05	5.39
214 Civic Center Capital Improvement	1,738.77	0.00	385,451.78	209,518.16	83.97
215 Municipal Auditorium Capital Improvement	1,295.48	0.00	287,183.60	257,575.70	11.49
220 General Maintenance	1,256,878.40	1,245,330.09	2,993,163.55	3,055,275.70	-2.03
221 City Service Fee Capital Project	1,620.03	0.00	359,130.78	573,534.23	-37.38
222 Facilities Maintenance	12,491.83	428,142.69	2,623,249.17	2,144,361.40	22.33
223 Green Initiative Fund	1,220.85	0.00	270,638.06	256,806.14	5.39
224 Sidewalk Improvement Fund	1,220.74	0.00	270,615.84	256,785.06	5.39
252 Public Safety Center	4,423.43	26,499.60	962,640.03	0.00	100.00
255 Ballpark Maintenance	701.81	0.00	155,578.27	98,736.83	57.57
402 Civic Center Revenue	818,716.89	841,981.98	279,940.11	171,454.63	63.27
406 Parking System Revenue	253,042.62	159,909.42	6,365,723.72	5,774,336.77	10.24
426 Parking Operation and Maintenance	19,064.34	0.00	4,226,207.97	3,389,574.30	24.68
427 Civic Center TIF Project	1,918.77	0.00	425,356.40	510,945.24	-16.75
900 M - DENT	21,843.87	20,082.18	192,615.65	718,115.94	-73.18
901 Pending Forfeiture	324,280.17	5,538.05	1,526,258.96	1,024,767.17	48.94
Working Cash Advance Fund	0.00	0.00	44,925.00	44,425.00	1.13
Total All Funds	11,719,628.91	16,082,037.88	110,088,738.44	136,895,767.64	-19.58

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	20,002,691.01
002 Coal Severance Tax	9.74
003 Municipal Stabilization	16,900,110.66
007 Business Improvement Dist Fund	41,527.51
009 Community Development	750.00
014 IT Infrastrucrure	1,353,043.38
015 Charleston Land Reuse	12,337.11
017 Project West Invest	611.60
019 Tourism & Promotions	481,981.29
020 Business Development	681,448.05
021 Community Participation	16,414.60
024 LGBTQ Working Group	1,366.64
026 Uniform Pension Reserve Fund	433,393.11
027 Opioid Settlement	4,149,180.65
035 Municipal Beautification	115,341.22
036 Special Demolition	60,064.78
037 Sister Cities	29,407.45
038 Solid Waste	1,164,654.31
040 Landfill Closure	194,979.94
041 Police Contributions	40,805.25
042 Police Evidence	380,273.11
043 Forfeited Funds	487,856.83
044 Municipal Court	276,178.45
046 Home-ARP Inv Trust Fund	7.19
047 Health Insurance Reserves	10,674,839.93
048 Wayfinding Commission	18,848.32
049 Live On The Levee	16,689.48
073 American Rescue Plan	251,429.89
080 Human Rights	176,793.29
081 Home Program	25,277.26
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	158,521.42
097 C.A.R.E.	68,473.92
099 Public Arts Grant	241,651.42
100 Sinking Fund	2,185,288.11
200 Infrastructure	166,457.45
214 Civic Center Capital Improvement	385,451.78
215 Municipal Auditorium Capital Improvement	287,183.60
220 General Maintenance	2,993,163.55
221 City Service Fee Capital Project	359,130.78
222 Facilities Maintenance	2,623,249.17
223 Green Initiative Fund	270,638.06
224 Sidewalk Improvement Program	270,615.84
252 Public Safety Center	962,640.03
255 Ballpark Maintenance	155,578.27
402 Civic Center Revenue	279,940.11
406 Parking System Revenue	6,359,347.22
426 Parking Operation and Maintenance	4,226,207.97
427 Civic Center TIF Project	425,356.40
900 M - DENT	192,615.65
901 Pending Forfeiture	1,526,258.96
Total Bank Statement Balances All Funds	82,136,335.73

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.510%	35,702.29
Fund 040 Landfill Closure (Money Market Bond Pool)	5.510%	4,301,547.36
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.510%	22,610,560.51

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	911,801.61
Solid Waste	9,053.48
Municipal Court	4,642.00
Parking Revenue	18,303.50
BID	429.57
Police Grants	14,109.48

Bad Checks

.

Interest earned not received

13,254.99

Total - Other

27,964,329.79

Grand Total - All Funds

110,100,665.52

Other Adjustments

1) Solid Waste Over, deposit in transit	-0.08
2) Parking Over, deposit in transit	-11,927.00

Total All Funds

110,088,738.44

<u>Fund / Description</u>	<u>Total Collections March 2024</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>% Increase / Decrease</u>
001 General Fund	7,765,833.40	89,088,207.68	86,756,388.89	-2.62
002 Coal Severance Tax	0.00	185,295.60	160,793.14	-13.22
003 Municipal Stabilization	76,236.08	501,708.26	662,626.78	32.07
007 Business Improvement Dist Fund	1,543.92	77,377.95	76,006.50	-1.77
009 Community Development	145,686.19	1,472,442.38	1,392,129.68	-5.45
014 IT Infrastructure	6,126.69	40,303.04	57,147.91	41.80
015 Charleston Land Reuse	203.32	11,251.03	30,730.73	173.14
017 Project West Invest	2.76	14.81	23.98	61.92
018 Planning Grant	0.00	184,020.08	1,898.77	-98.97
019 Tourism & Promotions	2,480.81	17,154.71	25,531.94	48.83
020 Business Development	3,073.99	28,349.61	29,482.05	3.99
021 Community Participation	74.05	835.99	643.59	-23.01
024 LGBTQ Working Group	6.16	33.12	53.58	61.78
026 Uniform Pension Reserve Fund	5,336.65	9,182,881.66	6,709,028.89	-26.94
027 Opioid Settlement	18,716.88	0.00	4,149,180.65	100.00
035 Municipal Beautification	520.30	3,305.01	4,522.35	36.83
036 Special Demolition	270.95	7,151.67	35,864.75	401.49
037 Sister Cities	132.66	725.26	1,153.02	58.98
038 Solid Waste	383,874.49	3,336,685.90	3,290,751.08	-1.38
039 Waste Disposal	71,159.20	714,181.00	695,200.40	-2.66
040 Landfill Closure	28,999.06	195,730.47	257,247.15	31.43
041 Police Contributions	311.94	10,864.30	24,193.72	122.69
042 Police Evidence	1,729.67	16,354.99	21,099.72	29.01
043 Forfeited Funds	12,678.99	332,072.74	54,712.39	-83.52
044 Municipal Court	46,891.49	321,096.09	327,169.89	1.89
045 Homeland Security	0.00	401,193.95	656,748.55	63.70
046 Home ARP Inv Trust Fund	0.03	856.91	7,091.55	727.57
047 Health Insurance Reserves	48,154.00	164,068.99	3,166,230.47	1,829.82
048 Wayfinding Commission	85.03	468.45	739.02	57.76
049 Live On The Levee	75.29	48,857.46	32,128.62	-34.24
073 American Rescue Plan	108,223.41	825,617.54	1,031,069.96	24.88
081 Home Program	81,638.49	890,353.58	633,492.50	-28.85
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	20,182.96	46,462.00	130.20
095 Police Grant	96,940.76	422,218.46	347,304.00	-17.74
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	81,555.57	30,063.31	4,468,049.60	14,762.13
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	9,857.79	53,096.01	85,914.61	61.81
200 Infrastructure Fund	750.89	4,009.98	6,526.54	62.76
214 Civic Center Capital Improvement	1,738.77	255,880.51	379,036.58	48.13
215 Municipal Auditorium Capital Improvemer	1,295.48	38,479.21	28,657.20	-25.53
220 General Maintenance	1,256,878.40	6,677,090.75	2,818,136.47	-57.79
221 City Service Fee Capital Project	1,620.03	1,624,902.21	3,073,423.35	89.15
222 Facilities Maintenance	12,491.83	673,917.47	931,348.63	38.20
223 Green Initiative Fund	1,220.85	6,557.85	10,611.30	61.81
224 Sidewalk Improvement Program	1,220.74	6,557.31	10,610.42	61.81
252 Public Safety Center	4,423.43	0.00	39,565.66	100.00
255 Ballpark Maintenance	701.81	2,521.36	30,526.32	1,110.71
402 Civic Center Revenue	818,716.89	5,371,122.12	5,144,343.93	-4.22
406 Parking Revenue	253,042.62	1,991,973.06	2,193,227.69	10.10
426 Parking Operation and Maintenance	19,064.34	86,659.95	166,496.66	92.13
427 Civic Center TIF Project	1,918.77	15,660.08	18,970.66	21.14
900 M - DENT	21,843.87	675,750.23	480,417.47	-28.91
901 Pending Forfeiture	324,280.17	29,560.93	368,020.42	1,144.96
Total Receipts - All Funds	11,719,628.91	126,139,345.86	131,008,754.27	3.86

Fund / Description	Total	Total	Total	%
	Withdrawals <u>March 2024</u>	Withdrawals <u>YTD 2022 / 2023</u>	Withdrawals <u>YTD 2023 / 2024</u>	Increase / <u>Decrease</u>
001 General Fund	9,089,857.12	85,491,640.97	85,937,382.47	0.52
002 Coal Severance Tax	0.00	185,292.00	135,550.00	-26.85
007 Business Improvement Dist Fund	3,511.70	111,478.11	40,258.68	-63.89
009 Community Development	145,436.19	1,497,674.19	1,391,379.68	-7.10
014 IT Infrastructure	20,237.50	40,871.76	286,964.09	602.11
015 Charleston Land Reuse	15,625.21	28,989.96	166,185.55	473.25
018 Planning Grant	0.00	114,786.24	72,001.28	-37.27
019 Tourism & Promotions	150,500.00	73,202.50	207,500.00	183.46
020 Business Development	0.00	400,239.63	269,060.78	-32.78
021 Community Participation	0.00	33,000.00	0.00	-100.00
026 Uniform Pension Reserve Fund	1,334,422.00	5,346,894.00	42,433,579.00	693.61
035 Municipal Beautification	0.00	26,854.75	0.00	-100.00
038 Solid Waste	75,241.68	2,667,563.09	2,526,187.64	-5.30
039 Waste Disposal	71,159.20	714,181.00	695,200.40	-2.66
041 Police Contribution	41,843.00	16,001.65	99,252.75	520.27
042 Police Evidence	5,280.95	111,901.69	260,713.16	132.98
043 Forfeited Funds	13,205.65	79,310.10	322,580.25	306.73
044 Municipal Court	42,218.96	315,657.89	323,363.43	2.44
045 Homeland Security	494,276.94	327,714.64	931,133.58	184.13
046 Home ARP Inv Trust Fund	0.00	856.80	7,088.58	727.33
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	1,436,577.00	8,876,194.12	4,500,384.40	-49.30
081 Home Program	81,501.95	904,868.45	616,001.97	-31.92
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	20,182.96	46,462.00	130.20
095 Police Grants	297,802.53	183,781.49	564,656.90	207.24
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	30,764.29	15,680.70	4,423,283.47	28,108.46
099 Public Arts Grant	5,092.00	10,000.00	29,092.00	190.92
100 Sinking Fund	0.00	3,300.00	3,300.00	0.00
214 Civic Center Capital Improvement	0.00	180,014.12	140,304.93	-22.06
215 Municipal Auditorium Capital Improvemen	0.00	24,802.00	18,646.06	-24.82
220 General Maintenance	1,245,330.09	7,646,309.72	3,310,363.91	-56.71
221 City Service Fee Capital Improvement	0.00	5,084,340.01	4,286,404.52	-15.69
222 Facilities Maintenance	428,142.69	563,852.79	986,983.85	75.04
252 Public Safety Center	26,499.60	0.00	79,999.60	100.00
402 Civic Center Revenue	841,981.98	5,456,359.69	5,560,667.87	1.91
406 Parking System Revenue	159,909.42	1,215,467.12	1,338,295.00	10.11
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	20,082.18	539,589.77	948,907.33	75.86
901 Pending Forfeiture	5,538.05	716,552.64	10,626.63	-98.52
Total Withdrawals - All Funds	16,082,037.88	129,229,376.72	163,218,844.62	26.30

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>Mar 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	73,911.16	928,035.31	800,116.51	-13.78
Current Levy - Utilities	29,909.36	85,783.22	818,624.38	854.29
Current Levy - Current Year	1,973,874.80	8,359,901.53	8,699,721.48	4.06
Current Levy - 1ST Year	14,743.80	496,374.50	596,020.77	20.07
Current Levy - 2ND Year	1,273.59	12,904.60	50,993.17	295.15
Current Levy - Supplementals	33,035.10	80,372.87	176,862.06	120.05
5th Year	0.00	7,240.94	0.00	-100.00
Excess Levy	834,902.70	3,596,005.23	4,121,309.41	14.61
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	293,863.04	1,883,693.40	2,224,852.20	18.11
Gross Sales - Current Year	389,836.94	36,171,266.09	39,512,376.19	9.24
Consumer Sales (Liquor & Wine)	0.00	764,326.78	742,220.42	-2.89
Animal Control Revenue	99.90	4,839.53	4,695.53	-2.98
Hotel / Motel Tax	239,640.15	1,867,771.53	2,122,343.46	13.63
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	26,461.27	171,951.80	235,946.05	37.22
Loading Zone Fees	8,200.00	10,850.00	9,840.00	-9.31
Property Citations	0.00	0.00	1,681.00	100.00
License - General Store	1,356.00	54,890.00	37,147.75	-32.32
Building Permit Fees	25,602.00	240,616.01	276,988.50	15.12
Excavation Permit Fees	43.00	320.00	99,455.00	30,979.69
Permits - Misc.	40.00	1,870.00	2,915.00	55.88
Permits - Street Vendors	240.00	1,160.00	1,700.00	46.55
Franchise Fees (CATV)	0.00	430,312.67	404,640.47	-5.97
Inspection Fees - Signs	115.00	4,010.59	5,314.17	32.50
Inspection Fees - Plumbing	4,002.00	13,573.00	13,058.00	-3.79
Inspection Fees - Heating	815.50	11,693.50	11,211.25	-4.12
Building Inspector - Elec. Fees	3,507.50	20,472.75	24,406.25	19.21
Vacant Property AR	0.00	11,200.00	53,300.49	375.90
International Registration Plan Fees	40,666.24	256,219.68	422,688.27	64.97
Liquor & Wine License	0.00	28,625.00	23,875.00	-16.59
Cemetery Revenue	4,050.00	10,200.00	28,191.00	176.38
Cemetery Professional Services	11,025.00	36,425.00	54,450.00	49.49
Cemetery Vault Setting	900.00	2,400.00	4,282.90	78.45
Cemetery Memorial (monument)	0.00	14,106.73	9,009.52	-36.13
Cemetery Memorial Setting	1,692.00	12,022.53	9,508.00	-20.92
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	0.00	8,997.32	8,190.00	-8.97
Dog Fee	0.00	50.00	100.00	100.00
Parks & Recreation	2,876.12	49,411.29	46,602.79	-5.68
City Service Fee	130,608.34	4,629,223.31	5,353,108.90	15.64
Rents - Other	120.00	105,162.47	7,080.60	-93.27

General <u>Accounts</u>	Total Receipts	Total Receipts	Total Receipts	% Inc
	<u>Mar 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Ball Park Rent, Concessions, Leases	0.00	200,640.22	171,428.55	-14.56
Rent Concessions, Lease, Landfill	0.00	220,470.22	10,822.98	-95.09
Jail Fees	0.00	4,585.48	12,396.02	170.33
Plan Review Fee	2,453.91	24,307.93	27,172.10	11.78
Fire Service Fees - Current	163,785.05	1,272,351.68	1,449,759.80	13.94
Municipal Fee Court Cost	0.00	12,658.33	13,711.01	8.32
Planning Zoning Enforcement Fees	125.00	1,760.00	1,375.00	-21.88
Planning Permit Application Fees	0.00	100.00	0.00	-100.00
Small Wireless Facilities Permits	25.00	350.00	375.00	7.14
Street Fees / Closure	122.50	4,389.29	9,155.50	108.59
Processing Fees	0.00	35.00	377.85	979.57
Returned Check Fees	15.00	333.63	550.00	64.85
Ambulance Levy	517,048.90	2,374,913.17	2,335,788.88	-1.65
Ambulance Fees - Non Resident	0.00	70,400.50	750.00	-98.93
Ambulance Fees - Resident	544,075.04	2,090,956.94	1,673,315.45	-19.97
State Govt. - Grant	99,950.50	0.00	100,128.00	100.00
Contributions from other Entities	0.00	1,000.00	0.00	-100.00
Contributions for Carriage Trail	0.00	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	0.00	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	23,117.00	128,123.99	92,035.14	-28.17
Police Fines Training	0.00	13,006.00	7,574.00	-41.77
Transfer In From Uniform Pension Reserve	1,334,422.00	4,762,207.00	5,440,368.00	14.24
Transfer In From Facilities Maintenance Fund	0.00	0.00	256,365.00	100.00
Transfers from ARPA	69,813.47	0.00	69,813.47	100.00
Charges - Comm Development	0.00	336,027.79	319,420.11	-4.94
General Fund Construction and Parking	17,082.29	13,958.90	47,476.10	240.11
Gaming Income	14,766.38	126,397.21	143,602.37	13.61
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	118,323.39	528,555.02	979,847.17	85.38
Reimbursements	0.00	55,774.05	279,435.56	401.01
Reimbursements Police Wages	10,045.10	60,728.85	30,823.22	-49.24
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	0.00	9,585.10	8,865.00	-7.51
Reimbursements AHIDTA	5,441.40	93,701.89	80,515.43	-14.07
QRT State	0.00	0.00	116,486.31	100.00
QRT Federal	0.00	62,870.82	92,493.19	47.12
Reimbursement CIT	1,453.15	0.00	1,453.15	100.00
Sale of Fixed Assets & City Property	0.00	23,503.00	56,467.00	140.25
Insurance Claims	0.00	333,619.86	272,754.46	-18.24
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	14,331.45	14,336.10	104,007.10	625.49
Video Lottery Revenue	15,512.67	125,158.05	139,501.09	11.46
Misc. Revenue	303.19	7,972.69	3,071.94	-61.47

General <u>Accounts</u>	Total Receipts <u>Mar 2024</u>	Total Receipts <u>YTD 2022 / 2023</u>	Total Receipts <u>YTD 2023 / 2024</u>	% Inc <u>Dec</u>
Building Inspector Reports	100.00	500.00	900.00	80.00
Accident Reports	2,380.00	16,270.00	18,910.00	16.23
Over / Short Cash	1.00	1.13	26.50	2,245.13
Settlements	0.00	0.00	25,256.63	100.00
P Card Rebate	0.00	3309.08	4,459.91	34.78
Misc Sale of Assets	0.00	1,768.52	57.00	-96.78
General Ledger (see page 8)	827,669.05	1,868,071.74	1,615,571.78	-13.52
Expenditure Credits (see page 9)	108,868.57	2,484,896.01	1,589,415.30	-36.04
Total - General Fund Collections	8,038,641.52	80,112,882.92	87,060,868.60	8.67

FUND / DESCRIPTION	Total Interest <u>Mar 2024</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% <u>Inc Dec</u>
001 General Fund	118,323.39	565,895.27	979,847.17	73.15
003 Municipal Stabilization	76,236.08	501,708.26	662,626.78	32.07
007 Business Improvement Dist Fund	193.94	793.14	1,573.66	98.41
014 IT Infrastructure	6,126.69	40,303.04	57,147.91	41.80
015 Charleston Land Reuse	103.32	4,849.36	3,328.18	-31.37
017 Project West Invest	2.76	14.81	23.98	61.92
018 Planning Grant	0.00	1,320.08	1,898.77	43.84
019 Tourism & Promotions	2,480.81	17,154.71	25,531.94	48.83
020 Business Development	3,073.99	28,349.61	29,482.05	3.99
021 Community Participation	74.05	835.99	643.59	-23.01
024 LGBTQ Working Group	6.16	33.12	53.58	61.78
026 Uniform Pension Reserve Fund	5,170.29	197,351.33	114,135.72	-42.17
027 Opioid Settlement	18,716.88	0.00	39,756.47	100.00
035 Municipal Beautification	520.30	3,305.01	4,522.35	36.83
036 Special Demolition	270.95	599.35	1,603.09	167.47
037 Sister Cities	132.66	725.26	1,153.02	58.98
038 Solid Waste	4,658.27	16,599.15	36,798.10	121.69
040 Landfill Closure	879.55	26,649.60	6,287.00	-76.41
041 Police Contributions	311.94	2,964.30	2,841.32	-4.15
042 Police Evidence	1,729.67	16,354.99	21,099.72	29.01
043 Forfeited Funds	2,223.44	20,379.50	23,106.99	13.38
046 Home ARP Investment Trust Fund	0.03	0.46	2.97	545.65
047 Health Insurance	48,154.00	164,068.99	352,772.70	115.01
048 Wayfinding Commission	85.03	468.45	739.02	57.76
049 Live On The Levee	75.29	254.46	622.62	144.68
073 American Rescue Plan	1,514.68	27,480.49	10,337.66	-62.38
081 Home Program	136.54	262.62	923.67	251.71
097 C.A.R.E.	359.45	63.31	18,647.82	29,354.78
100 Sinking Fund	9,857.79	53,096.01	85,914.61	61.81
200 Infrastructure	750.89	4,009.98	6,526.54	62.76
214 Civic Center Capital Improvement	1,738.77	5,808.51	13,127.08	126.00
215 Municipal Auditorium Capital Impv.	1,295.48	6,551.71	11,299.20	72.46
220 General Maintenance	13,328.40	106,090.75	115,719.10	9.08
221 City Service Capital Project	1,620.03	34,000.03	34,352.28	1.04
222 Facilities Maintenance	12,491.83	56,705.47	113,836.63	100.75
223 Green Initiative Fund	1,220.85	6,557.85	10,611.30	61.81
224 Sidewalk Improvement Program	1,220.74	6,557.31	10,610.42	61.81
252 Public Safety Center	4,423.43	0.00	39,565.66	100.00
255 Ballpark Maintenance	701.81	2,521.36	5,526.32	119.18
402 Civic Center Revenue	816.21	3,032.01	13,872.08	357.52
406 Parking System Revenue	28,645.10	142,282.40	236,722.17	66.37
426 Parking Operation and Maintenance	19,064.34	86,659.95	166,496.66	92.13
427 Civic Center TIF Project	1,918.77	13,033.37	18,969.80	45.55
900 M-DENT	858.51	17,125.35	20,648.30	20.57
901 Pending Forfeiture	6,010.62	29,560.93	48,150.87	62.89
Total Interest Comparison - All Funds	397,523.73	2,212,377.65	3,349,456.87	51.40

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 5,049.76
01-109-2	B & O Payment Plan	8,614.46
01-110-0	Fire Fees Receivables	2,214.22
01-111-3	Morris Street	23,055.20
01-111-4	Year End Accruals	732,163.54
01-111-7	A/R Spring Hill Cemetery	1,000.00
01-111-9	Gas Excise Tax Refund	8,778.99
01-115-0	Due from Other Governmental	46,729.88
01-241-0	Taxes Payable	<u>63.00</u>
TOTAL		<u>\$ 827,669.05</u>

See Page 6C

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 3,233.29
01-431-00-0-2-218	Mail Room/ Postage	883.12
01-436-00-0-2-230	Bldg Comm/ Contract Serv	850.00
01-440-00-0-1-112	Insurance-Payroll Ded	20,108.30
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	93.44
01-500-00-0-2-230	Morris Square/ Contracted Services	16,360.10
01-700-00-0-1-103	Police / Sal & Wages	1,152.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	28,517.65
01-706-00-0-1-103	Fire / Sal & Wages	4,185.00
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,300.55
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	110.12
01-754-00-0-3-341	Equip Maint / Mat & Supplies	75.00
TOTAL		\$ <u><u>108,868.57</u></u>

<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.