

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

April 30, 2024



Respectfully Submitted,

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

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending April 30, 2024

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<u>Fund / Description</u>	<u>Collections Apr 2024</u>	<u>Withdrawals Apr 2024</u>	<u>YTD Balance Apr 2024</u>	<u>YTD Balance Apr 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	14,676,371.26	14,585,226.88	21,018,891.99	22,855,754.70	-8.04
002 Coal Sevrance Tax	51,197.47	25,250.00	25,957.21	4,316.60	501.33
003 Municipal Stabilization	74,111.16	0.00	16,974,221.82	19,725,268.20	-13.95
007 Business Improvement Dist Fund	31,424.80	24,815.28	48,566.60	9,747.43	398.25
009 Community Development	149,994.83	150,494.83	250.00	1,951.96	-87.19
014 IT Infrastructure	5,889.64	16,760.31	1,342,172.71	1,569,486.27	-14.48
015 Charleston Land Reuse	193,582.69	65,443.64	140,476.16	184,970.28	-24.05
017 Project West Invest	2.68	0.00	614.28	582.65	5.43
018 Planning Grant	0.00	0.00	0.00	69,510.22	-100.00
019 Tourism & Promotions	2,113.60	0.00	484,094.89	658,339.77	-26.47
020 Business Development	2,988.32	0.00	684,436.37	930,562.99	-26.45
021 Community Participation	71.98	0.00	16,486.58	15,637.76	5.43
024 LGBTQ Working Group	6.00	0.00	1,372.64	1,301.97	5.43
026 Uniform Pension Reserve Fund	1,701,018.72	0.00	2,170,114.12	36,570,874.49	-94.07
027 Opioid Settlement	18,195.18	0.00	4,167,375.83	0.00	100.00
035 Municipal Beautification	505.80	0.00	115,847.02	109,882.58	5.43
036 Special Demolition	1,467.96	0.00	61,532.74	23,995.57	156.43
037 Sister Cities	128.96	0.00	29,536.41	28,514.47	3.58
038 Solid Waste	424,228.17	74,777.21	1,523,158.67	1,142,590.85	33.31
039 Waste Disposal	73,136.60	73,136.60	0.00	51,346.00	-100.00
040 Landfill Closure	38,888.74	0.00	4,535,416.04	4,182,699.32	8.43
041 Police Contributions	178.94	0.00	40,984.19	114,885.36	-64.33
042 Police Evidence	1,663.62	2,341.52	379,595.21	622,745.04	-39.04
043 Forfeited Funds	11,334.34	18,274.10	480,917.07	803,223.45	-40.13
044 Municipal Court	42,142.70	43,643.01	279,320.14	283,594.49	-1.51
045 Homeland Security	0.00	0.00	0.00	304,641.80	-100.00
046 Home-ARP Inv Trust Fund	1,923.32	1,923.00	7.51	4.18	79.67
047 Health Insurance Reserves	1,737,633.72	0.00	12,412,473.65	6,450,571.40	92.42
048 Wayfinding Commission	82.65	0.00	18,930.97	17,956.30	5.43
049 Live On The Levee	36,113.31	10,500.00	42,302.79	39,410.37	7.34
073 American Rescue Plan	102,729.46	259,176.13	22,705,543.73	27,139,683.71	-16.34
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	157,799.68	156,613.95	26,462.99	6,150.80	330.24
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	1,994.00	1,994.00	0.00	0.00	0.00
094 Byrne Justice	22,995.00	22,995.00	0.00	0.00	0.00
095 Police Grants	59,869.37	44,889.26	187,611.01	526,740.21	-64.38
097 C.A.R.E.	72,496.51	36,656.38	104,314.05	22,903.71	355.45
099 Public Arts Grant	0.00	250.00	241,401.42	216,853.42	11.32
100 Sinking Fund	9,583.03	0.00	2,194,871.14	2,084,908.40	5.27
200 Infrastructure	729.96	0.00	167,187.41	158,579.68	5.43
214 Civic Center Capital Improvement	1,549.85	80,995.17	306,006.46	210,353.36	45.47
215 Municipal Auditorium Capital Improvement	1,259.37	0.00	288,442.97	258,602.47	11.54
220 General Maintenance	12,875.23	336,590.31	2,669,448.47	2,099,540.33	27.14
221 City Service Fee Capital Project	1,574.87	0.00	360,705.65	569,437.37	-36.66
222 Facilities Maintenance	11,235.51	82,013.87	2,552,470.81	2,132,103.31	19.72
223 Green Initiative Fund	1,186.81	0.00	271,824.87	257,829.85	5.43
224 Sidewalk Improvement Fund	1,186.72	0.00	271,802.56	257,808.68	5.43
252 Public Safety Center	4,214.84	8,994.00	957,860.87	23,500.00	3,976.00
255 Ballpark Maintenance	682.25	0.00	156,260.52	99,130.43	57.63
402 Civic Center Revenue	1,638,327.25	1,276,207.41	642,059.95	391,793.85	63.88
406 Parking System Revenue	266,551.55	213,580.11	6,418,695.16	5,860,281.78	9.53
426 Parking Operation and Maintenance	18,530.41	3,500.00	4,241,238.38	3,403,086.16	24.63
427 Civic Center TIF Project	1,865.30	0.00	427,221.70	512,982.02	-16.72
900 M - DENT	61,295.02	39,732.93	214,177.74	696,429.06	-69.25
901 Pending Forfeiture	6,662.13	42,265.89	1,490,655.20	1,028,852.20	44.89
Working Cash Advance Fund	0.00	0.00	44,925.00	44,425.00	1.13
Total All Funds	21,733,591.28	17,699,040.79	114,123,288.93	144,963,389.53	-21.27

<u>Fund / Description</u>			<u>Cash Balance</u>
001	General Fund	1)	17,957,795.12
002	Coal Severance Tax		25,957.21
003	Municipal Stabilization		16,974,221.82
007	Business Improvement Dist Fund		48,566.60
009	Community Development		250.00
014	IT Infrastrucrure		1,342,172.71
015	Charleston Land Reuse		140,476.16
017	Project West Invest		614.28
019	Tourism & Promotions		484,094.89
020	Business Development		684,436.37
021	Community Participation		16,486.58
024	LGBTQ Working Group		1,372.64
026	Uniform Pension Reserve Fund		2,134,250.55
027	Opioid Settlement		4,167,375.83
035	Municipal Beautification		115,847.02
036	Special Demolition		61,532.74
037	Sister Cities		29,536.41
038	Solid Waste	2)	1,486,952.43
040	Landfill Closure		214,439.24
041	Police Contributions		40,984.19
042	Police Evidence		379,595.21
043	Forfeited Funds		480,917.07
044	Municipal Court		276,775.14
046	Home-ARP Inv Trust Fund		7.51
047	Health Insurance Reserves		12,412,473.65
048	Wayfinding Commission		18,930.97
049	Live On The Levee		41,302.79
073	American Rescue Plan		493,006.16
080	Human Rights		176,793.29
081	Home Program	3)	26,160.48
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		162,953.50
097	C.A.R.E.		104,314.05
099	Public Arts Grant		241,401.42
100	Sinking Fund		2,194,871.14
200	Infrastructure		167,187.41
214	Civic Center Capital Improvement		306,006.46
215	Municipal Auditorium Capital Improvement		288,442.97
220	General Maintenance		2,669,448.47
221	City Service Fee Capital Project		360,705.65
222	Facilities Maintenance		2,552,470.81
223	Green Initiative Fund		271,824.87
224	Sidewalk Improvement Program		271,802.56
252	Public Safety Center		957,860.87
255	Ballpark Maintenance		156,260.52
402	Civic Center Revenue		642,059.95
406	Parking System Revenue	4)	6,422,920.15
426	Parking Operation and Maintenance		4,241,238.38
427	Civic Center TIF Project		427,221.70
900	M - DENT		214,177.74
901	Pending Forfeiture		1,490,655.20
Total Bank Statement Balances All Funds			84,387,402.85

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.490%	35,863.57
Fund 040 Landfill Closure (Money Market Bond Pool)	5.490%	4,320,976.80
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.490%	22,212,537.57

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	3,171,017.31
Solid Waste	24,807.37
Municipal Court	2,545.00
Parking Revenue	7,024.00
Live on the Levee	1,000.00
Home Program	302.50
Police Grants	24,657.51

Bad Checks

General Fund	868.14
Parking	210.00

Interest earned not received

9,317.02

Total - Other29,856,051.79Grand Total - All Funds

114,243,454.64

Other Adjustments

1) General Fund over due to ACH in transit	-120,105.60
2) Solid Waste over due to deposit error	-0.12
3) Home Program short due to transfer error	0.01
4) Parking over due to ACH in transit	-60.00
4) Parking over deposit error	-11,902.99
2) Solid waste short deposit error	11,902.99
2) Solid waste over deposit error	-504.00
4) Parking short deposit error	504.00

Total All Funds

114,123,288.93

Fund / Description	Total	Total	Total	%
	Collections <u>April 2024</u>	Collections <u>YTD 2022 / 2023</u>	Collections <u>YTD 2023 / 2024</u>	Increase / <u>Decrease</u>
001 General Fund	14,676,371.26	102,253,955.23	101,432,760.15	-0.80
002 Coal Severance Tax	51,197.47	236,246.83	211,990.61	-10.27
003 Municipal Stabilization	74,111.16	580,026.91	736,737.94	27.02
007 Business Improvement Dist Fund	31,424.80	77,858.04	107,431.30	37.98
009 Community Development	149,994.83	1,750,519.48	1,542,124.51	-11.90
014 IT Infrastructure	5,889.64	46,535.76	63,037.55	35.46
015 Charleston Land Reuse	193,582.69	13,594.33	224,313.42	1,550.05
017 Project West Invest	2.68	17.13	26.66	55.63
018 Planning Grant	0.00	184,296.07	1,898.77	-98.97
019 Tourism & Promotions	2,113.60	19,768.63	27,645.54	39.85
020 Business Development	2,988.32	32,128.13	32,470.37	1.07
021 Community Participation	71.98	898.08	715.57	-20.32
024 LGBTQ Working Group	6.00	38.29	59.58	55.60
026 Uniform Pension Reserve Fund	1,701,018.72	12,503,103.45	8,410,047.61	-32.74
027 Opioid Settlement	18,195.18	0.00	4,167,375.83	100.00
035 Municipal Beautification	505.80	3,741.29	5,028.15	34.40
036 Special Demolition	1,467.96	7,246.94	37,332.71	415.15
037 Sister Cities	128.96	838.48	1,281.98	52.89
038 Solid Waste	424,228.17	3,641,794.08	3,714,979.25	2.01
039 Waste Disposal	73,136.60	807,168.40	768,337.00	-4.81
040 Landfill Closure	38,888.74	222,741.94	296,135.89	32.95
041 Police Contributions	178.94	11,321.32	24,372.66	115.28
042 Police Evidence	1,663.62	18,832.66	22,763.34	20.87
043 Forfeited Funds	11,334.34	336,234.58	66,046.73	-80.36
044 Municipal Court	42,142.70	362,944.59	369,312.59	1.75
045 Homeland Security	0.00	609,460.00	656,748.55	7.76
046 Home ARP Inv Trust Fund	1,923.32	28,860.63	9,014.87	-68.76
047 Health Insurance Reserves	1,737,633.72	189,680.82	4,903,864.19	2,485.32
048 Wayfinding Commission	82.65	539.75	821.67	52.23
049 Live On The Levee	36,113.31	89,927.78	68,241.93	-24.11
073 American Rescue Plan	102,729.46	937,569.48	1,133,799.42	20.93
081 Home Program	157,799.68	960,515.56	791,292.18	-17.62
090 Byrne Justice	0.00	83,681.87	1,820.30	-97.82
091 Byrne Justice	1,994.00	0.00	12,643.24	100.00
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	22,995.00	20,182.96	69,457.00	244.14
095 Police Grant	59,869.37	448,011.85	407,173.37	-9.12
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	72,496.51	60,150.93	4,540,546.11	7,448.59
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	9,583.03	61,374.08	95,497.64	55.60
200 Infrastructure Fund	729.96	4,639.61	7,256.50	56.40
214 Civic Center Capital Improvement	1,549.85	256,715.71	380,586.43	48.25
215 Municipal Auditorium Capital Improvemen	1,259.37	39,505.98	29,916.57	-24.27
220 General Maintenance	12,875.23	6,841,127.55	2,831,011.70	-58.62
221 City Service Fee Capital Project	1,574.87	1,627,168.20	3,074,998.22	88.98
222 Facilities Maintenance	11,235.51	682,438.24	942,584.14	38.12
223 Green Initiative Fund	1,186.81	7,581.56	11,798.11	55.62
224 Sidewalk Improvement Program	1,186.72	7,580.93	11,797.14	55.62
252 Public Safety Center	4,214.84	23,500.00	43,780.50	86.30
255 Ballpark Maintenance	682.25	2,914.96	31,208.57	970.63
402 Civic Center Revenue	1,638,327.25	6,172,183.32	6,782,671.18	9.89
406 Parking Revenue	266,551.55	2,210,649.15	2,459,779.24	11.27
426 Parking Operation and Maintenance	18,530.41	100,171.81	185,027.07	84.71
427 Civic Center TIF Project	1,865.30	17,696.86	20,835.96	17.74
900 M - DENT	61,295.02	682,612.49	541,712.49	-20.64
901 Pending Forfeiture	6,662.13	33,645.96	374,682.55	1,013.60
Working Cash Advance Fund	0.00	0.00	0.00	0.00
Total Receipts - All Funds	21,733,591.28	145,321,938.68	152,742,345.55	5.11

Fund / Description	Total	Total	Total	%
	Withdrawals <u>April 2024</u>	Withdrawals <u>YTD 2022 / 2023</u>	Withdrawals <u>YTD 2023 / 2024</u>	Increase / <u>Decrease</u>
001 General Fund	14,585,226.88	92,970,903.44	100,522,609.35	8.12
002 Coal Severance Tax	25,250.00	231,936.00	160,800.00	-30.67
007 Business Improvement Dist Fund	24,815.28	117,737.26	65,073.96	-44.73
009 Community Development	150,494.83	1,774,069.33	1,541,874.51	-13.09
014 IT Infrastructure	16,760.31	42,271.76	303,724.40	618.50
015 Charleston Land Reuse	65,443.64	29,674.96	231,629.19	680.55
018 Planning Grant	0.00	114,786.24	72,001.28	-37.27
019 Tourism & Promotions	0.00	73,202.50	207,500.00	183.46
020 Business Development	0.00	449,602.85	269,060.78	-40.16
021 Community Participation	0.00	33,000.00	0.00	-100.00
026 Uniform Pension Reserve Fund	0.00	5,905,272.00	42,433,579.00	618.57
035 Municipal Beautification	0.00	26,854.75	0.00	-100.00
038 Solid Waste	74,777.21	2,764,450.52	2,600,964.85	-5.91
039 Waste Disposal	73,136.60	755,822.40	768,337.00	1.66
041 Police Contribution	0.00	16,347.25	99,252.75	507.15
042 Police Evidence	2,341.52	115,598.50	263,054.68	127.56
043 Forfeited Funds	18,274.10	83,161.28	340,854.35	309.87
044 Municipal Court	43,643.01	364,980.89	367,006.44	0.55
045 Homeland Security	0.00	328,488.44	931,133.58	183.46
046 Home ARP Inv Trust Fund	1,923.00	28,856.80	9,011.58	-68.77
048 Wayfinding Commission	0.00	3,882.95	0.00	-100.00
049 Live On The Levee	10,500.00	98,019.30	71,693.02	-26.86
073 American Rescue Plan	259,176.13	9,347,326.02	4,759,560.53	-49.08
081 Home Program	156,613.95	974,774.74	772,615.92	-20.74
090 Byrne Justice	0.00	83,799.87	1,820.30	-97.83
091 Byrne Justice	1,994.00	0.00	12,643.24	100.00
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	22,995.00	20,182.96	69,457.00	244.14
095 Police Grants	44,889.26	194,825.43	609,546.16	212.87
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	36,656.38	37,247.22	4,459,939.85	11,873.89
099 Public Arts Grant	250.00	10,000.00	29,342.00	193.42
100 Sinking Fund	0.00	3,300.00	3,300.00	0.00
214 Civic Center Capital Improvement	80,995.17	180,014.12	221,300.10	22.93
215 Municipal Auditorium Capital Improvemen	0.00	24,802.00	18,646.06	-24.82
220 General Maintenance	336,590.31	8,766,081.89	3,646,954.22	-58.40
221 City Service Fee Capital Improvement	0.00	5,090,702.86	4,286,404.52	-15.80
222 Facilities Maintenance	82,013.87	584,631.65	1,068,997.72	82.85
252 Public Safety Center	8,994.00	0.00	88,993.60	100.00
402 Civic Center Revenue	1,276,207.41	6,037,081.67	6,836,875.28	13.25
406 Parking System Revenue	213,580.11	1,348,198.20	1,551,875.11	15.11
426 Parking Operation and Maintenance	3,500.00	27,768.05	34,400.00	23.88
427 Civic Center TIF Project	0.00	0.00	110,967.30	100.00
900 M - DENT	39,732.93	568,138.91	988,640.26	74.01
901 Pending Forfeiture	42,265.89	716,552.64	52,892.52	-92.62
Working Cash Advance Fund	0.00	0.00	0.00	0.00
Total Withdrawals - All Funds	17,699,040.79	140,344,347.65	180,917,885.41	28.91

General	Total	Total	Total	%
<u>Accounts</u>	<u>Apr 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	598,556.46	1,416,368.26	1,398,672.97	-1.25
Current Levy - Utilities	242,215.55	283,668.24	1,060,839.93	273.97
Current Levy - Current Year	746,834.55	9,268,385.03	9,446,556.03	1.92
Current Levy - 1ST Year	8,293.22	510,004.94	604,313.99	18.49
Current Levy - 2ND Year	1,606.17	14,494.69	52,599.34	262.89
Current Levy - Supplementals	41,436.90	391,120.49	218,298.96	-44.19
5th Year	0.00	7,240.94	0.00	-100.00
Excess Levy	344,284.35	3,998,199.06	4,465,593.76	11.69
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	266,410.80	2,203,960.72	2,491,263.00	13.04
Gross Sales - Current Year	8,982,276.97	43,614,287.56	48,494,653.16	11.19
Settlements	0.00	17,414.03	0.00	-100.00
Consumer Sales (Liquor & Wine)	289,163.79	1,046,846.83	1,031,384.21	-1.48
Animal Control Revenue	127.13	5,039.33	4,822.66	-4.30
Hotel / Motel Tax	350,745.20	2,170,348.52	2,473,088.66	13.95
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	55,545.77	189,683.61	291,491.82	53.67
Loading Zone Fees	12,000.00	18,450.00	21,840.00	18.37
Property Citations	0.00	0.00	1,681.00	100.00
License - General Store	1,940.00	56,575.00	39,087.75	-30.91
Building Permit Fees	36,669.50	280,200.76	313,658.00	11.94
Excavation Permit Fees	0.00	320.00	99,455.00	30,979.69
Permits - Misc.	260.00	1,950.00	3,175.00	62.82
Permits - Street Vendors	420.00	1,500.00	2,120.00	41.33
Franchise Fees (CATV)	0.00	430,312.67	404,640.47	-5.97
Inspection Fees - Signs	903.31	4,233.59	6,217.48	46.86
Inspection Fees - Plumbing	1,228.50	14,015.50	14,286.50	1.93
Inspection Fees - Heating	1,234.50	12,734.00	12,445.75	-2.26
Building Inspector - Elec. Fees	1,222.00	21,815.25	25,628.25	17.48
Vacant Property AR	250.00	12,200.00	53,550.49	338.94
International Registration Plan Fees	81,410.11	426,222.43	504,098.38	18.27
Liquor & Wine License	0.00	28,625.00	23,875.00	-16.59
Cemetery Revenue	4,461.00	14,166.00	32,652.00	130.50
Cemetery Professional Services	6,375.00	40,325.00	60,825.00	50.84
Cemetery Vault Setting	300.00	2,700.00	4,582.90	69.74
Cemetery Memorial (monument)	698.92	14,106.73	9,708.44	-31.18
Cemetery Memorial Setting	864.00	12,310.53	10,372.00	-15.75
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	300.00	9,297.32	8,490.00	-8.68
Dog Fee	0.00	50.00	100.00	100.00
Parks & Recreation	510.00	51,866.29	47,112.79	-9.16

General <u>Accounts</u>	Total	Total	Total	%
	Receipts	Receipts	Receipts	Inc
	<u>Apr 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
City Service Fee	1,078,676.40	5,389,560.18	6,431,785.30	19.34
Rents - Other	0.00	123,002.44	7,080.60	-94.24
Ball Park Rent, Concessions, Leases	0.00	200,640.22	171,428.55	-14.56
Rent Concessions, Lease, Landfill	8,186.34	234,442.37	19,009.32	-91.89
Jail Fees	0.00	4,585.48	12,396.02	170.33
Plan Review Fee	3,654.50	25,174.75	30,826.60	22.45
Fire Service Fees - Current	182,132.62	1,397,124.04	1,631,892.42	16.80
Municipal Fee Court Cost	0.00	12,658.33	13,711.01	8.32
Planning Zoning Enforcement Fees	0.00	2,010.00	1,375.00	-31.59
Planning Permit Application Fees	0.00	100.00	0.00	-100.00
Small Wireless Facilities Permits	50.00	400.00	425.00	6.25
Street Fees / Closure	2,552.00	4,409.29	11,707.50	165.52
Processing Fees	225.00	190.75	602.85	216.04
Returned Check Fees	0.00	349.88	550.00	57.20
Ambulance Levy	210,281.87	2,374,913.17	2,546,070.75	7.21
Ambulance Fees - Non Resident	0.00	70,400.50	750.00	-98.93
Ambulance Fees - Resident	180,728.11	2,124,669.10	1,854,043.56	-12.74
State Govt. - Grant	0.00	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	20,283.00	149,072.99	112,318.14	-24.66
Police Fines Training	1,655.00	14,426.00	9,229.00	-36.03
Transfer In From Uniform Pension Reserve	0.00	5,320,585.00	5,440,368.00	2.25
Transfer In From Facilities Maintenance Fund	0.00	0.00	256,365.00	100.00
Transfers from ARPA	0.00	0.00	69,813.47	100.00
Charges - Comm Development	79,269.37	417,204.81	398,689.48	-4.44
General Fund Construction and Parking	0.00	13,958.90	47,476.10	240.11
Payment In Lieu of Taxes	56,907.67	68,430.48	56,907.67	-16.84
Gaming Income	20,853.05	144,607.46	164,455.42	13.73
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	93,023.97	614,681.96	1,072,871.14	74.54
Reimbursements	25,499.83	78,530.27	304,935.39	288.30
Reimbursements Police Wages	1,779.45	70,064.71	32,602.67	-53.47
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	1,012.50	11,717.97	9,877.50	-15.71
Reimbursements AHIDTA	14,398.99	111,741.32	94,914.42	-15.06
QRT State	0.00	0.00	116,486.31	100.00
QRT Federal	0.00	112,087.84	92,493.19	-17.48
Sale of Fixed Assets & City Property	400.00	71,188.00	56,867.00	-20.12
Insurance Claims	13,617.65	333,619.86	286,372.11	-14.16
Election Filing Fees	17,863.93	140.00	17,863.93	12,659.95
Recycling Revenue	1,416.00	14,336.10	105,423.10	635.37

General <u>Accounts</u>	Total Receipts <u>Apr 2024</u>	Total Receipts <u>YTD 2022 / 2023</u>	Total Receipts <u>YTD 2023 / 2024</u>	% Inc <u>Dec</u>
Video Lottery Revenue	0.00	143,595.48	139,501.09	-2.85
Misc. Revenue	1,370.82	24,686.41	4,442.76	-82.00
Building Inspector Reports	49.00	500.00	949.00	89.80
Accident Reports	2,010.00	17,510.00	20,920.00	19.47
Over / Short Cash	0.00	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	120.59
Misc Sale of Assets	1,477.00	2,021.78	1,534.00	100.00
General Ledger (see page 8)	269,193.82	2,026,772.99	1,884,765.60	-7.01
Expenditure Credits (see page 9)	309,259.67	2,578,302.56	1,898,674.97	-26.36
Total - General Fund Collections	14,676,371.26	93,278,630.47	101,735,786.71	9.07

FUND / DESCRIPTION	Total Interest <u>Apr 2024</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	93,023.97	652,022.21	1,072,871.14	64.55
002 Coal Severance Tax	30.02	0.00	30.02	100.00
003 Municipal Stabilization	74,111.16	580,026.91	736,737.94	27.02
007 Business Improvement Dist Fund	209.78	845.07	1,783.44	111.04
014 IT Infrastructure	5,889.64	46,535.76	63,037.55	35.46
015 Charleston Land Reuse	317.52	5,580.68	3,645.70	-34.67
017 Project West Invest	2.68	17.13	26.66	55.63
018 Planning Grant	0.00	1,596.07	1,898.77	18.97
019 Tourism & Promotions	2,113.60	19,768.63	27,645.54	39.85
020 Business Development	2,988.32	32,128.13	32,470.37	1.07
021 Community Participation	71.98	898.08	715.57	-20.32
024 LGBTQ Working Group	6.00	38.29	59.58	55.60
026 Uniform Pension Reserve Fund	3,637.18	210,071.57	117,772.90	-43.94
027 Opioid Settlement	18,195.18	0.00	57,951.65	100.00
035 Municipal Beautification	505.80	3,741.29	5,028.15	34.40
036 Special Demolition	267.96	694.62	1,871.05	169.36
037 Sister Cities	128.96	838.48	1,281.98	52.89
038 Solid Waste	5,927.49	20,722.14	42,725.59	106.18
040 Landfill Closure	906.66	27,645.71	7,193.66	-73.98
041 Police Contributions	178.94	3,421.32	3,020.26	-11.72
042 Police Evidence	1,663.62	18,832.66	22,763.34	20.87
043 Forfeited Funds	2,117.29	23,575.09	25,224.28	7.00
044 Municipal Court	1,152.70	0.00	1,152.70	100.00
046 Home ARP Investment Trust Fund	0.32	4.18	3.29	-21.29
047 Health Insurance	48,540.13	189,680.82	401,312.83	111.57
048 Wayfinding Commission	82.65	539.75	821.67	52.23
049 Live On The Levee	113.31	324.78	735.93	126.59
073 American Rescue Plan	752.40	29,226.86	11,090.06	-62.06
081 Home Program	135.51	295.70	1,059.18	258.19
097 C.A.R.E.	316.45	150.93	18,964.27	12,464.94
100 Sinking Fund	9,583.03	61,374.08	95,497.64	55.60
200 Infrastructure	729.96	4,639.61	7,256.50	56.40
214 Civic Center Capital Improvement	1,549.85	6,643.71	14,676.93	120.91
215 Municipal Auditorium Capital Impv.	1,259.37	7,578.48	12,558.57	65.71
220 General Maintenance	12,875.23	115,807.05	128,594.33	11.04
221 City Service Capital Project	1,574.87	36,266.02	35,927.15	-0.93
222 Facilities Maintenance	11,235.51	65,226.24	125,072.14	91.75
223 Green Initiative Fund	1,186.81	7,581.56	11,798.11	55.62
224 Sidewalk Improvement Program	1,186.72	7,580.93	11,797.14	55.62
252 Public Safety Center	4,214.84	0.00	43,780.50	100.00
255 Ballpark Maintenance	682.25	2,914.96	6,208.57	112.99
402 Civic Center Revenue	845.57	4,005.73	14,717.65	267.41
406 Parking System Revenue	27,985.57	165,561.53	264,707.74	59.88
426 Parking Operation and Maintenance	18,530.41	100,171.81	185,027.07	84.71
427 Civic Center TIF Project	1,865.30	15,070.15	20,835.10	38.25
900 M-DENT	852.91	19,937.61	21,501.21	7.84
901 Pending Forfeiture	6,662.13	33,645.96	54,813.00	62.91
Total Interest Comparison - All Funds	366,207.55	2,523,228.29	3,715,664.42	47.26

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 5,449.00
01-109-2	B & O Payment Plan	3,478.46
01-110-0	Fire Fees Receivables	2,204.23
01-111-3	Morris Street	16,124.00
01-111-5	City Service Fee Payment Plan	50.00
01-111-7	A/R Spring Hill Cemetery	100.00
01-111-9	Gas Excise Tax Refund	8,745.07
01-114-0	Due From Other Funds	181,634.09
01-115-0	Due from Other Governmental	51,312.79
01-241-0	Taxes Payable	<u>96.18</u>
TOTAL		<u>\$ 269,193.82</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 2,387.60
01-431-00-0-2-218	Mail Room/ Postage	1,117.05
01-440-00-0-1-112	Insurance-Payroll Ded	19,775.32
01-440-92-0-1-105	Bldg Maint/ Cobra Medical & Life Ins.	7,932.55
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	214.34
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	36,338.88
01-700-00-0-1-103	Police / Sal & Wages	4,592.00
01-700-00-0-2-213	Police / Utilities	45.32
01-700-93-0-1-105	Police Retiree/ Insurance	61,774.27
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	56,535.94
01-706-00-0-1-103	Fire / Sal & Wages	3,667.50
01-706-00-0-1-112	Fire / Utilities	157.71
01-706-93-0-1-105	Fire/ Med & Life Insurance	46,895.06
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	66,908.73
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	220.24
01-900-00-0-3-341	P&R/ Mat. & Supplies	697.16
TOTAL		\$ <u><u>309,259.67</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.