

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

May 31, 2024



Respectfully Submitted,

A handwritten signature in blue ink, consisting of stylized, overlapping loops and lines, representing Benjamin D. Adams.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

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<u>Fund / Description</u>	<u>Collections May 2024</u>	<u>Withdrawals May 2024</u>	<u>YTD Balance May 2024</u>	<u>YTD Balance May 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	8,559,241.87	9,046,905.05	20,531,228.81	23,954,771.23	-14.29
002 Coal Severance Tax	102.86	25,250.00	810.07	16.60	4,779.94
003 Municipal Stabilization	76,917.36	0.00	17,051,139.18	19,810,303.02	-13.93
007 Business Improvement Dist Fund	2,644.28	4,712.11	46,498.77	25,690.65	80.99
009 Community Development	213,333.69	213,083.69	500.00	2,201.96	-77.29
014 IT Infrastructure	6,038.42	14,825.00	1,333,386.13	1,576,252.26	-15.41
015 Charleston Land Reuse	234.27	120,817.54	19,892.89	157,776.17	-87.39
017 Project West Invest	2.78	0.00	617.06	585.16	5.45
018 Planning Grant	0.00	0.00	0.00	69,809.88	-100.00
019 Tourism & Promotions	2,193.64	0.00	486,288.53	661,177.84	-26.45
020 Business Development	3,101.47	0.00	687,537.84	934,574.61	-26.43
021 Community Participation	74.71	0.00	16,561.29	15,705.18	5.45
024 LGBTQ Working Group	6.22	0.00	1,378.86	1,307.58	5.45
026 Uniform Pension Reserve Fund	6,493.52	789,133.00	1,387,474.64	36,017,505.06	-96.15
027 Opioid Settlement	18,884.14	0.00	4,186,259.97	0.00	100.00
035 Municipal Beautification	485.18	12,299.11	104,033.09	110,356.28	-5.73
036 Special Demolition	278.83	0.00	61,811.57	24,099.01	156.49
037 Sister Cities	133.84	0.00	29,670.25	28,136.49	5.45
038 Solid Waste	397,992.67	149,785.36	1,771,365.98	1,394,151.16	27.06
039 Waste Disposal	102,798.77	102,798.77	0.00	0.00	0.00
040 Landfill Closure	32,483.51	0.00	4,567,899.55	4,210,726.96	8.48
041 Police Contributions	185.57	258.26	40,911.50	115,380.63	-64.54
042 Police Evidence	1,720.10	0.00	381,315.31	621,085.34	-38.61
043 Forfeited Funds	2,152.02	26,969.63	456,099.46	786,808.48	-42.03
044 Municipal Court	38,436.38	42,795.00	274,961.52	285,099.49	-3.56
045 Homeland Security	0.00	0.00	0.00	308,679.36	-100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.54	4.20	79.52
047 Health Insurance Reserves	56,246.15	0.00	12,468,719.80	6,478,379.54	92.47
048 Wayfinding Commission	85.78	0.00	19,016.75	18,033.71	5.45
049 Live On The Levee	32,221.04	36,054.99	38,468.84	79,099.05	-51.37
073 American Rescue Plan	105,706.07	129,261.67	22,681,988.13	26,989,303.98	-15.96
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	37,194.78	36,633.85	27,023.92	7,007.30	285.65
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
090 Byrne Justice	1,495.00	1,495.00	0.00	0.00	0.00
094 Byrne Justice	958.00	958.00	0.00	0.00	0.00
095 Police Grants	85,165.50	37,960.26	234,816.25	383,509.71	-38.77
097 C.A.R.E.	29,559.47	43,596.62	90,276.90	8,504.86	961.47
099 Public Arts Grant	0.00	0.00	241,401.42	216,743.42	11.38
100 Sinking Fund	9,945.88	0.00	2,204,817.02	2,093,896.35	5.30
200 Infrastructure	757.59	0.00	167,945.00	159,263.32	5.45
214 Civic Center Capital Improvement	1,235.02	50,959.57	256,281.91	189,758.98	35.06
215 Municipal Auditorium Capital Improvement	1,307.06	0.00	289,750.03	247,189.30	17.22
220 General Maintenance	16,493.38	227,869.97	2,458,071.88	2,088,985.52	17.67
221 City Service Fee Capital Project	1,285.12	123,430.15	238,560.62	571,892.19	-58.29
222 Facilities Maintenance	11,120.80	121,092.74	2,442,498.87	2,116,696.97	15.39
223 Green Initiative Fund	1,228.63	2,669.50	270,384.00	258,941.34	4.42
224 Sidewalk Improvement Fund	1,231.65	0.00	273,034.21	258,920.08	5.45
252 Public Safety Center	4,340.47	0.00	962,201.34	0.00	100.00
255 Ballpark Maintenance	708.08	0.00	156,968.60	99,557.77	57.67
402 Civic Center Revenue	819,726.40	755,382.07	706,404.28	419,533.09	68.38
406 Parking System Revenue	252,872.56	114,270.06	6,557,297.66	6,092,938.40	7.62
426 Parking Operation and Maintenance	19,218.49	2,409.28	4,258,047.59	3,417,756.73	24.59
427 Civic Center TIF Project	1,935.92	0.00	429,157.62	515,193.47	-16.70
900 M - DENT	5,090.29	2,045.83	217,222.20	707,992.05	-69.32
901 Pending Forfeiture	6,754.79	0.00	1,497,409.99	1,033,287.54	44.92
Working Cash Advance Fund	450.00	0.00	45,375.00	44,425.00	2.14
Total All Funds	10,970,270.05	12,235,722.08	112,857,836.90	145,796,061.53	-22.59

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	20,363,278.16
002 Coal Severance Tax	810.07
003 Municipal Stabilization	17,051,139.18
007 Business Improvement Dist Fund	46,498.77
009 Community Development	500.00
014 IT Infrastrucrure	1,333,386.13
015 Charleston Land Reuse	19,892.89
017 Project West Invest	617.06
019 Tourism & Promotions	486,288.53
020 Business Development	687,537.84
021 Community Participation	16,561.29
024 LGBTQ Working Group	1,378.86
026 Uniform Pension Reserve Fund	1,351,443.54
027 Opioid Settlement	4,186,259.97
035 Municipal Beautification	104,033.09
036 Special Demolition	61,811.57
037 Sister Cities	29,670.25
038 Solid Waste	1,800,646.34
040 Landfill Closure	226,739.29
041 Police Contributions	40,911.50
042 Police Evidence	381,315.31
043 Forfeited Funds	456,099.46
044 Municipal Court	271,185.52
046 Home-ARP Inv Trust Fund	7.54
047 Health Insurance Reserves	12,468,719.80
048 Wayfinding Commission	19,016.75
049 Live On The Levee	35,468.84
073 American Rescue Plan	365,694.92
080 Human Rights	176,793.29
081 Home Program	27,023.92
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	233,719.25
097 C.A.R.E.	90,276.90
099 Public Arts Grant	241,401.42
100 Sinking Fund	2,204,817.02
200 Infrastructure	167,945.00
214 Civic Center Capital Improvement	256,281.91
215 Municipal Auditorium Capital Improvement	289,750.03
220 General Maintenance	2,458,071.88
221 City Service Fee Capital Project	238,560.62
222 Facilities Maintenance	2,442,498.87
223 Green Initiative Fund	270,384.00
224 Sidewalk Improvement Program	273,034.21
252 Public Safety Center	962,201.34
255 Ballpark Maintenance	156,968.60
402 Civic Center Revenue	706,404.28
406 Parking System Revenue	6,536,409.83
426 Parking Operation and Maintenance	4,258,047.59
427 Civic Center TIF Project	429,157.62
900 M - DENT	217,222.20
901 Pending Forfeiture	1,497,409.99
Total Bank Statement Balances All Funds	85,951,546.21

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.500%	36,031.10
Fund 040 Landfill Closure (Money Market Bond Pool)	5.500%	4,341,160.26
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.500%	22,316,293.21

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	148,865.16
Solid Waste	16,283.44
Municipal Court	3,776.00
Parking Revenue	20,677.83
Live on the Levee	3,000.00
Police Grants	1,097.00

Bad Checks

General Fund	9,568.11
Parking	210.00

Interest earned not received

9,517.38

Total - Other

26,951,854.49

Grand Total - All Funds

112,903,400.70

Other Adjustments

1) Solid Waste over due to deposit error	-45,563.80
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<u>Fund / Description</u>	<u>Total Collections</u> <u>May 2024</u>	<u>Total Collections</u> <u>YTD 2022 / 2023</u>	<u>Total Collections</u> <u>YTD 2023 / 2024</u>	<u>% Increase / Decrease</u>
001 General Fund	8,559,241.87	111,127,957.63	109,992,002.02	-1.02
002 Coal Severance Tax	102.86	236,246.83	212,093.47	-10.22
003 Municipal Stabilization	76,917.36	665,061.73	813,655.30	22.34
007 Business Improvement Dist Fund	2,644.28	99,126.65	110,075.58	11.05
009 Community Development	213,333.69	1,957,616.07	1,755,458.20	-10.33
014 IT Infrastructure	6,038.42	53,301.75	69,075.97	29.59
015 Charleston Land Reuse	234.27	14,333.18	224,547.69	1,466.63
017 Project West Invest	2.78	19.64	29.44	49.90
018 Planning Grant	0.00	184,595.73	1,898.77	-98.97
019 Tourism & Promotions	2,193.64	22,606.70	29,839.18	31.99
020 Business Development	3,101.47	36,139.75	35,571.84	-1.57
021 Community Participation	74.71	965.50	790.28	-18.15
024 LGBTQ Working Group	6.22	43.90	65.80	49.89
026 Uniform Pension Reserve Fund	6,493.52	12,500,624.02	8,416,541.13	-32.67
027 Opioid Settlement	18,884.14	0.00	4,186,259.97	100.00
035 Municipal Beautification	485.18	4,214.99	5,513.33	30.80
036 Special Demolition	278.83	7,350.38	37,611.54	411.70
037 Sister Cities	133.84	960.50	1,415.82	47.40
038 Solid Waste	397,992.67	4,023,813.45	4,112,971.92	2.22
039 Waste Disposal	102,798.77	933,507.49	871,135.77	-6.68
040 Landfill Closure	32,483.51	250,769.58	328,619.40	31.04
041 Police Contributions	185.57	11,816.59	24,558.23	107.83
042 Police Evidence	1,720.10	21,500.96	24,483.44	13.87
043 Forfeited Funds	2,152.02	339,660.11	68,198.75	-79.92
044 Municipal Court	38,436.38	410,819.59	407,748.97	-0.75
045 Homeland Security	0.00	630,251.20	656,748.55	4.20
046 Home ARP Inv Trust Fund	0.03	28,860.65	9,014.90	-68.76
047 Health Insurance Reserves	56,246.15	217,488.96	4,960,110.34	2,180.63
048 Wayfinding Commission	85.78	617.16	907.45	47.04
049 Live On The Levee	32,221.04	143,227.46	100,462.97	-29.86
073 American Rescue Plan	105,706.07	1,056,790.70	1,239,505.49	17.29
081 Home Program	37,194.78	966,990.16	828,486.96	-14.32
090 Byrne Justice	1,495.00	152,419.37	3,315.30	-97.82
091 Byrne Justice	0.00	15,415.02	12,643.24	-17.98
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	958.00	20,182.96	70,415.00	248.88
095 Police Grant	85,165.50	571,854.03	492,338.87	-13.90
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	29,559.47	60,221.46	4,570,105.58	7,488.83
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
100 Sinking Fund	9,945.88	70,362.03	105,443.52	49.86
200 Infrastructure Fund	757.59	5,323.25	8,014.09	50.55
214 Civic Center Capital Improvement	1,235.02	257,604.52	381,821.45	48.22
215 Municipal Auditorium Capital Improvemer	1,307.06	40,610.31	31,223.63	-23.11
220 General Maintenance	16,493.38	6,850,140.59	2,847,505.08	-58.43
221 City Service Fee Capital Project	1,285.12	1,629,623.02	3,076,283.34	88.77
222 Facilities Maintenance	11,120.80	691,584.68	953,704.94	37.90
223 Green Initiative Fund	1,228.63	8,693.05	13,026.74	49.85
224 Sidewalk Improvement Program	1,231.65	8,692.33	13,028.79	49.89
252 Public Safety Center	4,340.47	23,500.00	48,120.97	104.77
255 Ballpark Maintenance	708.08	3,342.30	31,916.65	854.93
402 Civic Center Revenue	819,726.40	6,913,105.36	7,602,397.58	9.97
406 Parking Revenue	252,872.56	2,543,091.49	2,712,651.80	6.67
426 Parking Operation and Maintenance	19,218.49	114,842.38	204,245.56	77.85
427 Civic Center TIF Project	1,935.92	19,908.31	22,771.88	14.38
900 M - DENT	5,090.29	700,274.15	546,802.78	-21.92
901 Pending Forfeiture	6,754.79	38,081.30	381,437.34	901.64
Total Receipts - All Funds	10,969,820.05	156,696,150.92	163,712,165.60	4.48

Fund / Description	Total Withdrawals May 2024	Total Withdrawals YTD 2022 / 2023	Total Withdrawals YTD 2023 / 2024	% Increase / Decrease
001 General Fund	9,046,905.05	100,745,889.31	109,569,514.40	8.76
002 Coal Severance Tax	25,250.00	236,236.00	186,050.00	-21.24
007 Business Improvement Dist Fund	4,712.11	123,062.65	69,786.07	-43.29
009 Community Development	213,083.69	1,980,915.92	1,754,958.20	-11.41
014 IT Infrastructure	14,825.00	42,271.76	318,549.40	653.57
015 Charleston Land Reuse	120,817.54	57,607.92	352,446.73	511.80
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	789,133.00	6,456,162.00	43,222,712.00	569.48
035 Municipal Beautification	12,299.11	26,854.75	12,299.11	-54.20
037 Sister Cities	0.00	500.00	0.00	-100.00
038 Solid Waste	149,785.36	2,894,909.58	2,750,750.21	-4.98
039 Waste Disposal	102,798.77	933,507.49	871,135.77	-6.68
041 Police Contribution	258.26	16,347.25	99,511.01	508.73
042 Police Evidence	0.00	119,926.50	263,054.68	119.35
043 Forfeited Funds	26,969.63	103,001.78	367,823.98	257.10
044 Municipal Court	42,795.00	411,350.89	409,801.44	-0.38
045 Homeland Security	0.00	345,242.08	931,133.58	169.70
046 Home ARP Inv Trust Fund	0.00	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	36,054.99	111,630.30	107,748.01	-3.48
073 American Rescue Plan	129,261.67	9,616,926.97	4,888,822.20	-49.16
081 Home Program	36,633.85	980,392.84	809,249.77	-17.46
090 Byrne Justice	1,495.00	152,537.37	3,315.30	-97.83
091 Byrne Justice	0.00	15,415.02	12,643.24	-17.98
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	958.00	20,182.96	70,415.00	248.88
095 Police Grants	37,960.26	461,898.11	647,506.42	40.18
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	43,596.62	51,716.60	4,503,536.47	8,608.11
099 Public Arts Grant	0.00	10,110.00	29,342.00	190.23
100 Sinking Fund	0.00	3,300.00	3,300.00	0.00
214 Civic Center Capital Improvement	50,959.57	201,497.31	272,259.67	35.12
215 Municipal Auditorium Capital Improvement	0.00	37,319.50	18,646.06	-50.04
220 General Maintenance	227,869.97	8,785,649.74	3,874,824.19	-55.90
221 City Service Fee Capital Improvement	123,430.15	5,090,702.86	4,409,834.67	-13.37
222 Facilities Maintenance	121,092.74	609,184.43	1,190,090.46	95.36
223 Green Initiative Fund	2,669.50	0.00	2,669.50	100.00
252 Public Safety Center	0.00	23,500.00	88,993.60	278.70
402 Civic Center Revenue	755,382.07	6,750,264.47	7,592,257.35	12.47
406 Parking System Revenue	114,270.06	1,447,983.92	1,666,145.17	15.07
426 Parking Operation and Maintenance	2,409.28	27,768.05	36,809.28	32.56
427 Civic Center TIF Project	0.00	0.00	110,967.30	100.00
900 M - DENT	2,045.83	574,237.58	990,686.09	72.52
901 Pending Forfeiture	0.00	716,552.64	52,892.52	-92.62
Total Withdrawals - All Funds	12,235,722.08	150,885,887.89	193,153,607.49	28.01

General Accounts	Total Collections	Total Collections	Total Collections	% Inc Dec
	May 2024	YTD 2022 / 2023	YTD 2023 / 2024	
Current Levy - Expense	253.79	1,416,368.39	1,398,926.76	-1.23
Current Levy - Utilities	102.69	283,668.29	1,060,942.62	274.01
Current Levy - Current Year	484,017.23	9,557,273.33	9,930,573.26	3.91
Current Levy - 1ST Year	56,580.14	520,835.41	660,894.13	26.89
Current Levy - 2ND Year	2,346.16	15,121.31	54,945.50	263.36
Current Levy - Supplementals	38,871.66	405,506.34	257,170.62	-36.58
5th Year	0.00	7,240.94	0.00	-100.00
Excess Levy	242,967.18	4,132,747.97	4,708,560.94	13.93
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	162,707.98	2,459,697.25	2,653,970.98	7.90
Gross Sales - Current Year	4,391,981.19	48,853,689.60	52,886,634.35	8.26
Gross Sales - Prior Year	0.00	3,150.00	0.00	-100.00
Settlements	0.00	17,942.99	0.00	-100.00
Consumer Sales (Liquor & Wine)	0.00	1,046,846.83	1,031,384.21	-1.48
Animal Control Revenue	94.50	5,106.83	4,917.16	-3.71
Hotel / Motel Tax	454,785.56	2,438,184.40	2,927,874.22	20.08
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	29,530.95	192,521.15	321,022.77	66.75
Loading Zone Fees	3,250.00	21,400.00	25,090.00	17.24
Property Citations	40.00	0.00	1,721.00	100.00
License - General Store	2,238.10	64,166.50	41,325.85	-35.60
Building Permit Fees	28,066.50	299,836.26	341,724.50	13.97
Excavation Permit Fees	263.00	350.00	99,718.00	28,390.86
Permits - Misc.	1,620.00	1,990.00	4,795.00	140.95
Permits - Street Vendors	1,460.00	2,300.00	3,580.00	55.65
Franchise Fees (CATV)	133,610.11	568,377.49	538,250.58	-5.30
Inspection Fees - Signs	572.75	4,553.09	6,790.23	49.13
Inspection Fees - Plumbing	239.50	16,989.00	14,526.00	-14.50
Inspection Fees - Heating	1,142.50	13,686.50	13,588.25	-0.72
Building Inspector - Elec. Fees	1,196.00	23,066.75	26,824.25	16.29
Vacant Property AR	0.00	14,450.00	53,550.49	270.59
International Registration Plan Fees	90,516.36	502,729.41	594,614.74	18.28
Liquor & Wine License	1,000.00	31,125.00	24,875.00	-20.08
Cemetery Revenue	1,200.00	18,966.00	33,852.00	78.49
Cemetery Professional Services	7,650.00	46,025.00	68,475.00	48.78
Cemetery Vault Setting	300.00	3,900.00	4,882.90	25.20
Cemetery Memorial (monument)	732.00	15,699.23	10,440.44	-33.50
Cemetery Memorial Setting	498.00	13,148.53	10,870.00	-17.33
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	1,365.00	10,747.32	9,855.00	-8.30
Dog Fee	0.00	50.00	100.00	100.00
Parks & Recreation	5,850.00	60,508.04	52,962.79	-12.47
City Service Fee	608,646.38	6,291,874.86	7,040,431.68	11.90
Rents - Other	0.00	130,251.85	7,080.60	-94.56
Ball Park Rent, Concessions, Leases	60,000.00	200,640.22	231,428.55	15.35
Rent Concessions, Lease, Landfill	9,602.67	245,769.01	28,611.99	-88.36
Jail Fees	0.00	4,585.48	12,396.02	170.33
Plan Review Fee	2,250.38	25,389.63	33,076.98	30.28
Fire Service Fees - Current	159,366.41	1,567,576.90	1,791,258.83	14.27
Fire Service Fees - Non Resident	11,202.16	0.00	11,202.16	100.00
Municipal Fee Court Cost	0.00	12,658.33	13,711.01	8.32

General <u>Accounts</u>	Total Receipts <u>May 2024</u>	Total Receipts <u>YTD 2022 / 2023</u>	Total Receipts <u>YTD 2023 / 2024</u>	% Inc <u>Dec</u>
	Planning Zoning Enforcement Fees	0.00	2,135.00	1,375.00
Planning Permit Application Fees	0.00	100.00	0.00	-100.00
Small Wireless Facilities Permits	275.00	675.00	700.00	3.70
Street Fees / Closure	1,328.50	4,988.29	13,036.00	161.33
Processing Fees	0.00	214.50	602.85	181.05
Returned Check Fees	120.00	409.73	670.00	63.52
Ambulance Levy	129,111.67	2,489,939.43	2,675,182.42	7.44
Ambulance Fees - Non Resident	250.00	70,950.50	1,000.00	-98.59
Ambulance Fees - Resident	274,452.12	2,124,669.10	2,128,495.68	0.18
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	11,096.81	65,822.69	76,178.44	15.73
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	19,771.00	27,626.30	82,500.85	198.63
Police Fines Court Cost	1,475.00	171,801.99	113,793.14	-33.76
Police Fines Training	0.00	15,846.00	9,229.00	-41.76
Transfer In From Uniform Pension Reserve	789,133.00	5,871,475.00	6,229,501.00	6.10
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	0.00	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	0.00	68,430.48	56,907.67	-16.84
Gaming Income	16,730.03	160,685.07	181,185.45	12.76
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	117,134.78	734,043.30	1,190,005.92	62.12
Reimbursements	0.00	79,248.43	304,935.39	284.78
Reimbursements Police Wages	3,850.35	275,193.70	36,453.02	-86.75
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	787.50	13,202.97	10,665.00	-19.22
Reimbursements AHIDTA	20,934.03	146,103.82	115,848.45	-20.71
QRT State	0.00	0.00	116,486.31	100.00
QRT Federal	0.00	112,218.80	92,493.19	-17.58
Sale of Fixed Assets & City Property	0.00	84,013.00	56,867.00	-32.31
Insurance Claims	0.00	333,619.86	286,372.11	-14.16
Election Filing Fees	0.00	140.00	17,863.93	12,659.95
Recycling Revenue	1,451.90	16,691.30	106,875.00	540.30
Video Lottery Revenue	15,700.65	159,566.03	155,201.74	-2.74
Misc. Revenue	107.81	25,906.66	4,550.57	-82.43
Building Inspector Reports	0.00	600.00	949.00	58.17
Accident Reports	2,705.00	20,210.00	23,625.00	16.90
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	1,064.20	3309.08	5,524.11	173.23
Misc Sale of Assets	0.00	2,021.78	1,534.00	100.00
General Ledger (see page 8)	99,413.68	2,074,926.76	1,984,179.28	-4.37
Expenditure Credits (see page 9)	54,231.99	2,685,212.61	1,952,906.96	-27.27
Total - General Fund Collections	8,559,241.87	102,152,632.87	110,295,028.58	7.97

FUND / DESCRIPTION	Total Interest <u>May 2024</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	115,967.11	771,383.55	1,188,838.25	54.12
002 Coal Severance Tax	102.86	0.00	132.88	100.00
003 Municipal Stabilization	76,917.36	665,061.73	813,655.30	22.34
007 Business Improvement Dist Fund	213.83	931.40	1,997.27	114.44
014 IT Infrastructure	6,038.42	53,301.75	69,075.97	29.59
015 Charleston Land Reuse	184.27	6,319.53	3,829.97	-39.39
017 Project West Invest	2.78	19.64	29.44	49.90
018 Planning Grant	0.00	1,895.73	1,898.77	0.16
019 Tourism & Promotions	2,193.64	22,606.70	29,839.18	31.99
020 Business Development	3,101.47	36,139.75	35,571.84	-1.57
021 Community Participation	74.71	965.50	790.28	-18.15
024 LGBTQ Working Group	6.22	43.90	65.80	49.89
026 Uniform Pension Reserve Fund	6,325.99	227,146.16	124,098.89	-45.37
027 Opioid Settlement	18,884.14	0.00	76,835.79	100.00
035 Municipal Beautification	485.18	4,214.99	5,513.33	30.80
036 Special Demolition	278.83	798.06	2,149.88	169.39
037 Sister Cities	133.84	960.50	1,415.82	47.40
038 Solid Waste	7,519.78	26,274.52	50,245.37	91.23
040 Landfill Closure	978.34	28,053.59	8,172.00	-70.87
041 Police Contributions	185.57	3,916.59	3,205.83	-18.15
042 Police Evidence	1,720.10	21,500.96	24,483.44	13.87
043 Forfeited Funds	2,152.02	27,000.62	27,376.30	1.39
044 Municipal Court	1,181.88	0.00	1,181.88	100.00
046 Home ARP Investment Trust Fund	0.03	4.20	3.32	-20.95
047 Health Insurance	56,246.15	217,488.96	457,558.98	110.38
048 Wayfinding Commission	85.78	617.16	907.45	47.04
049 Live On The Levee	221.04	624.46	956.97	53.25
073 American Rescue Plan	1,950.43	31,718.79	13,040.49	-58.89
081 Home Program	130.82	324.59	1,190.00	266.62
097 C.A.R.E.	198.94	221.46	19,163.21	8,553.12
100 Sinking Fund	9,945.88	70,362.03	105,443.52	49.86
200 Infrastructure	757.59	5,323.25	8,014.09	50.55
214 Civic Center Capital Improvement	1,235.02	7,532.52	15,911.95	111.24
215 Municipal Auditorium Capital Impv.	1,307.06	8,682.81	13,865.63	59.69
220 General Maintenance	11,493.38	124,820.09	140,087.71	12.23
221 City Service Capital Project	1,285.12	38,720.84	37,212.27	-3.90
222 Facilities Maintenance	11,120.80	74,372.68	136,192.94	83.12
223 Green Initiative Fund	1,228.63	8,693.05	13,026.74	49.85
224 Sidewalk Improvement Program	1,231.65	8,692.33	13,028.79	49.89
252 Public Safety Center	4,340.47	0.00	48,120.97	100.00
255 Ballpark Maintenance	708.08	3,342.30	6,916.65	106.94
402 Civic Center Revenue	2,097.22	5,487.14	16,814.87	206.44
406 Parking System Revenue	29,335.50	191,447.11	294,043.24	53.59
426 Parking Operation and Maintenance	19,218.49	114,842.38	204,245.56	77.85
427 Civic Center TIF Project	1,935.92	17,281.60	22,771.02	31.76
900 M-DENT	979.10	22,934.27	22,480.31	-1.98
901 Pending Forfeiture	6,754.79	38,081.30	61,567.79	61.67
Total Interest Comparison - All Funds	408,456.23	2,890,150.49	4,122,967.95	42.66

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-109-0	Payment Plans over 12 months	\$ 4,780.76
01-109-2	B & O Payment Plan	9,469.07
01-109-9	Municipal License Payment Plan	30.00
01-111-3	Morris Street	23,855.60
01-111-5	City Service Fee Payment Plan	1,066.74
01-111-7	A/R Spring Hill Cemetery	100.00
01-114-0	Due From Other Funds	57,723.56
01-210-0	Due to other Gov Units	2,200.00
01-241-0	Taxes Payable	<u>187.95</u>
TOTAL		\$ <u><u>99,413.68</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 5,386.67
01-431-00-0-2-218	Mail Room/ Postage	512.17
01-436-00-0-2-230	Bldg Comm/ Contract Serv	8,232.00
01-440-00-0-1-112	Insurance-Payroll Ded	37,243.25
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	183.29
01-700-00-0-1-103	Police / Sal & Wages	1,426.93
01-700-00-0-2-214	Police / Travel	127.68
01-706-00-0-1-103	Fire / Sal & Wages	1,120.00
TOTAL		<u>\$ 54,231.99</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.