

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

June 30, 2024



Respectfully Submitted,

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

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

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<u>Fund / Description</u>	<u>Collections June 2024</u>	<u>Withdrawals June 2024</u>	<u>YTD Balance June 2024</u>	<u>YTD Balance June 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	7,342,673.87	8,396,757.82	19,477,144.86	20,108,741.19	-3.14
002 Coal Severance Tax	4.19	0.00	814.26	16.60	4,805.18
003 Municipal Stabilization	74,773.45	0.00	17,125,912.63	16,237,483.88	5.47
007 Business Improvement Dist Fund	405.90	8,024.11	38,880.56	6,209.26	526.17
009 Community Development	84,689.98	84,439.98	750.00	0.00	100.00
014 IT Infrastructure	5,794.55	19,343.75	1,319,836.93	1,582,859.56	-16.62
015 Charleston Land Reuse	28,243.10	5,800.97	42,335.02	147,791.93	-71.35
017 Project West Invest	2.71	0.00	619.77	587.62	5.47
018 Planning Grant	0.00	0.00	0.00	70,102.51	-100.00
019 Tourism & Promotions	2,132.50	0.00	488,421.03	663,949.35	-26.44
020 Business Development	3,015.03	0.00	690,552.87	921,026.78	-25.02
021 Community Participation	72.63	0.00	16,633.92	15,771.01	5.47
024 LGBTQ Working Group	6.04	0.00	1,384.90	1,313.06	5.47
026 Uniform Pension Reserve Fund	3,319.74	789,133.00	601,661.38	36,193,645.51	-98.34
027 Opioid Settlement	18,138.52	500,000.00	3,704,398.49	0.00	100.00
035 Municipal Beautification	100,500.07	0.00	204,533.16	110,818.87	84.57
036 Special Demolition	244.75	60,000.00	2,056.32	24,200.03	-91.50
037 Sister Cities	130.11	0.00	29,800.36	28,254.43	5.47
038 Solid Waste	310,530.47	1,898,506.78	183,389.67	409,144.27	-55.18
039 Waste Disposal	142,692.31	142,692.31	0.00	0.00	0.00
040 Landfill Closure	31,355.87	0.00	4,599,255.42	4,239,280.15	8.49
041 Police Contributions	179.40	0.00	41,090.90	115,864.28	-64.54
042 Police Evidence	1,672.16	0.00	382,987.47	619,886.55	-38.22
043 Forfeited Funds	1,961.57	22,764.13	435,296.90	755,724.69	-42.40
044 Municipal Court	28,673.16	38,624.50	265,010.18	277,013.99	-4.33
045 Homeland Security	1,815.00	1,815.00	0.00	274,385.03	-100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.57	4.22	79.38
047 Health Insurance Reserves	559,023.49	0.00	13,027,743.29	7,508,609.46	73.50
048 Wayfinding Commission	83.40	0.00	19,100.15	18,109.30	5.47
049 Live On The Levee	32,062.35	23,450.28	47,080.91	45,753.88	2.90
073 American Rescue Plan	100,215.66	1,290,483.40	21,491,720.39	26,331,304.84	-18.38
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	200,580.68	191,611.40	35,993.20	7,786.73	362.24
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
090 Byrne Justice	64,380.00	64,380.00	0.00	0.00	0.00
095 Police Grants	103,186.12	48,446.18	289,556.19	389,983.80	-25.75
097 C.A.R.E.	583,076.71	300,360.36	372,993.25	23,707.79	1,473.29
099 Public Arts Grant	0.00	0.00	241,401.42	246,743.42	-2.17
100 Sinking Fund	9,668.67	0.00	2,214,485.69	2,102,673.50	5.32
200 Infrastructure	736.48	0.00	168,681.48	159,930.91	5.47
214 Civic Center Capital Improvement	280,031.23	11,421.00	524,892.14	146,720.13	257.75
215 Municipal Auditorium Capital Improvement	1,270.63	0.00	291,020.66	277,172.46	5.00
220 General Maintenance	605,118.88	76,185.61	2,987,005.15	3,485,390.99	-14.30
221 City Service Fee Capital Project	252,532.07	127,277.17	363,815.52	1,572,111.95	-76.86
222 Facilities Maintenance	10,407.29	249,442.62	2,203,463.54	2,678,884.39	-17.75
223 Green Initiative Fund	1,184.33	3,119.50	268,448.83	260,026.76	3.24
224 Sidewalk Improvement Fund	1,197.32	0.00	274,231.53	260,005.42	5.47
252 Public Safety Center	1,094,473.21	784.17	2,055,890.38	1,003,073.97	104.96
255 Ballpark Maintenance	688.35	0.00	157,656.95	125,051.95	26.07
402 Civic Center Revenue	765,923.47	841,092.97	631,234.78	696,264.05	-9.34
406 Parking System Revenue	211,625.71	822,013.09	5,946,910.28	5,510,791.03	7.91
426 Parking Operation and Maintenance	648,999.13	51,900.00	4,855,146.72	4,090,611.31	18.69
427 Civic Center TIF Project	1,881.96	0.00	431,039.58	517,353.04	-16.68
900 M - DENT	4,301.56	15,660.40	205,863.36	661,105.51	-68.86
901 Pending Forfeiture	6,566.51	0.00	1,503,976.50	1,168,865.17	28.67
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	13,722,242.32	16,085,530.50	110,494,548.72	142,324,078.79	-22.36

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	19,421,386.45
002 Coal Severance Tax	814.26
003 Municipal Stabilization	17,125,912.63
007 Business Improvement Dist Fund	38,880.56
009 Community Development	750.00
014 IT Infrastrucrure	1,319,836.93
015 Charleston Land Reuse	42,335.02
017 Project West Invest	619.77
018 Planning Grant	0.00
019 Tourism & Promotions	488,421.03
020 Business Development	690,552.87
021 Community Participation	16,633.92
024 LGBTQ Working Group	1,384.90
026 Uniform Pension Reserve Fund	565,468.52
027 Opioid Settlement	3,704,398.49
035 Municipal Beautification	204,533.16
036 Special Demolition	2,056.32
037 Sister Cities	29,800.36
038 Solid Waste	170,953.49
040 Landfill Closure	238,604.21
041 Police Contributions	41,090.90
042 Police Evidence	382,987.47
043 Forfeited Funds	435,296.90
044 Municipal Court	263,519.18
045 Homeland Security	0.00
046 Home-ARP Inv Trust Fund	7.57
047 Health Insurance Reserves	13,027,743.29
048 Wayfinding Commission	19,100.15
049 Live On The Levee	47,080.91
073 American Rescue Plan	76,955.47
080 Human Rights	176,793.29
081 Home Program	35,993.20
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	289,556.19
096 Historic Preservation	0.00
097 C.A.R.E.	372,993.25
099 Public Arts Grant	241,401.42
100 Sinking Fund	2,214,485.69
200 Infrastructure	168,681.48
214 Civic Center Capital Improvement	524,892.14
215 Municipal Auditorium Capital Improvement	291,020.66
220 General Maintenance	2,987,005.15
221 City Service Fee Capital Project	363,815.52
222 Facilities Maintenance	2,203,463.54
223 Green Initiative Fund	268,448.83
224 Sidewalk Improvement Program	274,231.53
252 Public Safety Center	2,055,890.38
255 Ballpark Maintenance	157,656.95
402 Civic Center Revenue	631,234.78
406 Parking System Revenue	5,938,017.28
426 Parking Operation and Maintenance	4,855,146.72
427 Civic Center TIF Project	431,039.58
900 M - DENT	205,863.36
901 Pending Forfeiture	1,503,976.50
Total Bank Statement Balances All Funds	84,558,986.14

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.460%	36,192.86
Fund 040 Landfill Closure (Money Market Bond Pool)	5.460%	4,360,651.21
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.460%	21,414,764.92

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	43,189.59
Solid Waste	12,436.18
Municipal Court	1,491.00
Parking Revenue	8,893.00

Bad Checks

General Fund	4,545.89
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Interest earned not received

8,022.93

Total - Other

25,935,562.58

Grand Total - All Funds

110,494,548.72

Other Adjustments

<u>Fund / Description</u>	<u>Total Collections June 2024</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>% Increase / Decrease</u>
001 General Fund	7,342,673.87	120,255,447.94	117,334,675.89	-2.43
002 Coal Severance Tax	4.19	236,246.83	212,097.66	-10.22
003 Municipal Stabilization	74,773.45	736,898.59	888,428.75	20.56
007 Business Improvement Dist Fund	405.90	100,734.02	110,481.48	9.68
009 Community Development	84,689.98	2,132,656.34	1,840,148.18	-13.72
014 IT Infrastructure	5,794.55	59,909.05	74,870.52	24.97
015 Charleston Land Reuse	28,243.10	14,972.28	252,790.79	1,588.39
017 Project West Invest	2.71	22.10	32.15	45.48
018 Planning Grant	0.00	184,888.36	1,898.77	-98.97
019 Tourism & Promotions	2,132.50	25,378.21	31,971.68	25.98
020 Business Development	3,015.03	40,001.77	38,586.87	-3.54
021 Community Participation	72.63	1,031.33	862.91	-16.33
024 LGBTQ Working Group	6.04	49.38	71.84	45.48
026 Uniform Pension Reserve Fund	3,319.74	12,676,764.47	8,419,860.87	-33.58
027 Opioid Settlement	18,138.52	0.00	4,204,398.49	100.00
035 Municipal Beautification	100,500.07	4,677.58	106,013.40	2,166.42
036 Special Demolition	244.75	7,451.40	37,856.29	408.04
037 Sister Cities	130.11	1,078.44	1,545.93	43.35
038 Solid Waste	310,530.47	4,390,649.98	4,423,502.39	0.75
039 Waste Disposal	142,692.31	982,217.29	1,013,828.08	3.22
040 Landfill Closure	31,355.87	279,322.77	359,975.27	28.87
041 Police Contributions	179.40	12,300.24	24,737.63	101.12
042 Police Evidence	1,672.16	24,100.17	26,155.60	8.53
043 Forfeited Funds	1,961.57	343,789.95	70,160.32	-79.59
044 Municipal Court	28,673.16	455,506.09	436,422.13	-4.19
045 Homeland Security	1,815.00	633,182.21	658,563.55	4.01
046 Home ARP Inv Trust Fund	0.03	28,860.67	9,014.93	-68.76
047 Health Insurance Reserves	559,023.49	1,247,718.88	5,519,133.83	342.34
048 Wayfinding Commission	83.40	692.75	990.85	43.03
049 Live On The Levee	32,062.35	143,451.41	132,525.32	-7.62
073 American Rescue Plan	100,215.66	1,172,572.35	1,339,721.15	14.25
081 Home Program	200,580.68	979,726.14	1,029,067.64	5.04
090 Byrne Justice	64,380.00	156,694.37	67,695.30	-56.80
091 Byrne Justice	0.00	32,832.21	12,643.24	-61.49
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	0.00	20,182.96	70,415.00	248.88
095 Police Grant	103,186.12	674,754.49	595,524.99	-11.74
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	583,076.71	90,264.96	5,153,182.29	5,608.95
099 Public Arts Grant	0.00	40,000.00	24,000.00	-40.00
100 Sinking Fund	9,668.67	79,139.18	115,112.19	45.46
200 Infrastructure Fund	736.48	5,990.84	8,750.57	46.07
214 Civic Center Capital Improvement	280,031.23	258,371.92	661,852.68	156.16
215 Municipal Auditorium Capital Improvemer	1,270.63	70,593.47	32,494.26	-53.97
220 General Maintenance	605,118.88	8,298,969.48	3,452,623.96	-58.40
221 City Service Fee Capital Project	252,532.07	3,135,535.28	3,328,815.41	6.16
222 Facilities Maintenance	10,407.29	1,265,205.56	964,112.23	-23.80
223 Green Initiative Fund	1,184.33	9,778.47	14,211.07	45.33
224 Sidewalk Improvement Program	1,197.32	9,777.67	14,226.11	45.50
252 Public Safety Center	1,094,473.21	1,026,573.97	1,142,594.18	11.30
255 Ballpark Maintenance	688.35	28,836.48	32,605.00	13.07
402 Civic Center Revenue	765,923.47	7,779,097.01	8,368,321.05	7.57
406 Parking Revenue	211,625.71	2,805,201.72	2,924,277.51	4.24
426 Parking Operation and Maintenance	648,999.13	787,696.96	853,244.69	8.32
427 Civic Center TIF Project	1,881.96	22,067.88	24,653.84	11.72
900 M - DENT	4,301.56	705,685.25	551,104.34	-21.91
901 Pending Forfeiture	6,566.51	227,365.14	388,003.85	70.65
Total Receipts - All Funds	13,722,242.32	174,702,914.26	177,434,407.92	1.56

Fund / Description	Total Withdrawals <u>June 2024</u>	Total Withdrawals <u>YTD 2022 / 2023</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	% Increase / Decrease
001 General Fund	8,396,757.82	113,719,409.66	117,966,272.22	3.73
002 Coal Severance Tax	0.00	236,236.00	186,050.00	-21.24
003 Municipal Stabilization	0.00	3,644,656.00	0.00	-100.00
007 Business Improvement Dist Fund	8,024.11	144,151.41	77,810.18	-46.02
009 Community Development	84,439.98	2,158,158.15	1,839,398.18	-14.77
014 IT Infrastructure	19,343.75	42,271.76	337,893.15	699.34
015 Charleston Land Reuse	5,800.97	68,231.26	358,247.70	425.05
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	467,012.70	269,060.78	-42.39
021 Community Participation	0.00	33,000.00	0.00	-100.00
026 Uniform Pension Reserve Fund	789,133.00	6,456,162.00	44,011,845.00	581.70
027 Opioid Settlement	500,000.00	0.00	500,000.00	100.00
035 Municipal Beautification	0.00	26,854.75	12,299.11	-54.20
036 Special Demolition	60,000.00	0.00	60,000.00	100.00
037 Sister Cities	0.00	500.00	0.00	-100.00
038 Solid Waste	1,898,506.78	4,246,753.00	4,649,256.99	9.48
039 Waste Disposal	142,692.31	982,217.29	1,013,828.08	3.22
041 Police Contribution	0.00	16,347.25	99,511.01	508.73
042 Police Evidence	0.00	123,724.50	263,054.68	112.61
043 Forfeited Funds	22,764.13	138,215.41	390,588.11	182.59
044 Municipal Court	38,624.50	464,122.89	448,425.94	-3.38
045 Homeland Security	1,815.00	382,467.42	932,948.58	143.93
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	23,450.28	145,199.42	131,198.29	-9.64
073 American Rescue Plan	1,290,483.40	10,390,707.76	6,179,305.60	-40.53
081 Home Program	191,611.40	992,349.39	1,000,861.17	0.86
090 Byrne Justice	64,380.00	156,812.37	67,695.30	-56.83
091 Byrne Justice	0.00	32,832.21	12,643.24	-61.49
093 Byrne Justice	0.00	0.00	24,740.00	100.00
094 Byrne Justice	0.00	20,182.96	70,415.00	248.88
095 Police Grants	48,446.18	558,324.48	695,952.60	24.65
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	300,360.36	66,557.17	4,803,896.83	7,117.70
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	11,421.00	245,303.56	283,680.67	15.64
215 Municipal Auditorium Capital Improvemer	0.00	37,319.50	18,646.06	-50.04
220 General Maintenance	76,185.61	8,838,073.16	3,951,009.80	-55.30
221 City Service Fee Capital Improvement	127,277.17	5,596,395.36	4,537,111.84	-18.93
222 Facilities Maintenance	249,442.62	620,617.89	1,439,533.08	131.95
223 Green Initiative Fund	3,119.50	0.00	5,789.00	100.00
252 Public Safety Center	784.17	23,500.00	89,777.77	282.03
402 Civic Center Revenue	841,092.97	7,339,525.16	8,433,350.32	14.90
406 Parking System Revenue	822,013.09	2,292,241.52	2,488,158.26	8.55
426 Parking Operation and Maintenance	51,900.00	27,768.05	88,709.28	219.47
427 Civic Center TIF Project	0.00	0.00	110,967.30	100.00
900 M - DENT	15,660.40	626,535.22	1,006,346.49	60.62
901 Pending Forfeiture	0.00	770,258.85	52,892.52	-93.13
Total Withdrawals - All Funds	16,085,530.50	172,365,133.97	209,239,137.99	21.39

General	Total	Total	Total	%
<u>Accounts</u>	<u>June 2024</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	0.00	1,416,368.39	1,398,926.76	-1.23
Current Levy - Utilities	169.37	283,668.29	1,061,111.99	274.07
Current Levy - Current Year	131,154.46	9,737,620.21	10,061,727.72	3.33
Current Levy - 1ST Year	5,605.40	522,706.44	666,499.53	27.51
Current Levy - 2ND Year	375.34	16,133.30	55,320.84	242.90
Current Levy - Supplementals	33,635.35	422,480.73	290,805.97	-31.17
5th Year	0.00	7,240.94	0.00	-100.00
Excess Levy	69,083.07	4,213,990.39	4,777,644.01	13.38
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	296,289.05	2,708,264.74	2,950,260.03	8.94
Gross Sales - Current Year	2,104,459.58	50,110,170.16	54,991,093.93	9.74
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	0.00	5,106.83	4,917.16	-3.71
Hotel / Motel Tax	306,946.33	2,700,343.14	3,234,820.55	19.79
Hotel / Motel Penalties	0.00	120,199.58	10,739.53	-91.07
Amusement Tax	32,463.98	236,069.07	353,486.75	49.74
Loading Zone Fees	1,900.00	23,100.00	26,990.00	16.84
Property Citations	0.00	0.00	1,721.00	100.00
License - General Store	39,155.93	105,161.75	80,481.78	-23.47
Building Permit Fees	54,162.75	352,062.76	395,887.25	12.45
Excavation Permit Fees	153.00	350.00	99,871.00	28,434.57
Permits - Misc.	1,000.00	3,730.00	5,795.00	55.36
Permits - Street Vendors	1,445.00	3,200.00	5,025.00	57.03
Franchise Fees (CATV)	0.00	568,377.49	538,250.58	-5.30
Inspection Fees - Signs	1,177.86	4,923.09	7,968.09	61.85
Inspection Fees - Plumbing	340.50	17,222.00	14,866.50	-13.68
Inspection Fees - Heating	3,294.50	14,872.00	16,882.75	13.52
Building Inspector - Elec. Fees	696.50	26,897.25	27,520.75	2.32
Vacant Property AR	2,800.00	16,200.00	56,350.49	247.84
International Registration Plan Fees	81,376.92	502,729.41	675,991.66	34.46
Liquor & Wine License	9,250.00	47,375.00	34,125.00	-27.97
Cemetery Revenue	3,375.00	21,516.00	37,227.00	73.02
Cemetery Professional Services	9,600.00	51,725.00	78,075.00	50.94
Cemetery Vault Setting	450.00	4,350.00	5,332.90	22.60
Cemetery Memorial (monument)	1,496.00	19,354.35	11,936.44	-38.33
Cemetery Memorial Setting	3,096.00	15,062.53	13,966.00	-7.28
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	1,257.10	11,541.82	11,112.10	-3.72
Dog Fee	0.00	50.00	100.00	100.00

General <u>Accounts</u>	Total Receipts <u>June 2024</u>	Total Receipts <u>YTD 2022 / 2023</u>	Total Receipts <u>YTD 2023 / 2024</u>	% Inc <u>Dec</u>
Parks & Recreation	1,696.15	73,616.66	54,658.94	-25.75
City Service Fee	209,165.01	6,477,931.81	7,249,596.69	11.91
Rents - Auditorium	0.00	16,049.41	0.00	-100.00
Rents - Other	0.00	164,537.56	7,080.60	-95.70
Ball Park Rent, Concessions, Leases	0.00	214,158.43	231,428.55	8.06
Rent Concessions, Lease, Landfill	9,762.56	245,769.01	38,374.55	-84.39
Jail Fees	0.00	4,585.48	12,396.02	170.33
Plan Review Fee	5,584.93	31,867.16	38,661.91	21.32
Fire Service Fees - Current	119,702.86	1,727,918.84	1,910,961.69	10.59
Fire Service Fees - Non Resident	0.00	0.00	11,202.16	100.00
Municipal Fee Court Cost	0.00	12,658.33	13,711.01	8.32
Planning Zoning Enforcement Fees	250.00	2,385.00	1,625.00	-31.87
Planning Permit Application Fees	0.00	100.00	0.00	-100.00
Small Wireless Facilities Permits	225.00	900.00	925.00	2.78
Street Fees / Closure	2,208.00	6,176.29	15,244.00	146.81
Processing Fees	0.00	269.00	602.85	124.11
Returned Check Fees	60.00	514.73	730.00	41.82
Ambulance Levy	37,368.95	2,552,953.26	2,712,551.37	6.25
Ambulance Fees - Non Resident	0.00	70,950.50	1,000.00	-98.59
Ambulance Fees - Resident	209,449.43	2,135,777.54	2,337,945.11	9.47
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	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	60,000.00	0.00	1,863,787.52	100.00
Transfer from INC. Fund	1,800,000.00	3,175,000.00	1,800,000.00	-43.31
Transfer from Springhill Cemetery	0.00	3,644,656.00	0.00	-100.00
Transfer from Municipal Stabilization	0.00	27,626.30	82,500.85	198.63
Police Fines Court Cost	16,385.50	196,790.99	130,178.64	-33.85
Police Fines Training	1,378.00	17,604.00	10,607.00	-39.75
Transfer In From Uniform Pension Reserve	789,133.00	5,871,475.00	7,018,634.00	19.54
Transfer In From Facilities Maintenance Fund	0.00	0.00	256,365.00	100.00
Transfers from ARPA	78,141.36	229,891.97	147,954.83	-35.64
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	15,285.14	175,968.62	196,470.59	11.65
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	94,437.92	831,907.91	1,284,443.84	54.40
Reimbursements	4,440.00	79,248.43	309,375.39	290.39
Reimbursements Police Wages	2,553.68	290,051.24	39,006.70	-86.55
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	1,147.50	13,922.97	11,812.50	-15.16
Reimbursements AHIDTA	0.00	154,704.75	115,848.45	-25.12
QRT State	0.00	6,498.00	116,486.31	1,692.65
QRT Federal	0.00	112,261.00	92,493.19	-17.61

General <u>Accounts</u>	Total Receipts <u>June 2024</u>	Total Receipts <u>YTD 2022 / 2023</u>	Total Receipts <u>YTD 2023 / 2024</u>	% Inc <u>Dec</u>
Sale of Fixed Assets & City Property	3,700.00	96,122.00	60,567.00	-36.99
Insurance Claims	0.00	353,381.39	286,372.11	-18.96
Election Filing Fees	30.00	140.00	17,893.93	12,681.38
Recycling Revenue	2,913.50	18,475.30	109,788.50	494.24
Video Lottery Revenue	16,408.28	176,670.55	171,610.02	-2.86
Misc. Revenue	417.19	26,205.77	4,967.76	-81.04
Building Inspector Reports	600.00	600.00	1,549.00	158.17
Accident Reports	1,125.00	22,015.00	24,750.00	12.42
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	4763.75	5,524.11	15.96
Misc Sale of Assets	991.00	2,021.78	2,525.00	24.89
General Ledger (see page 8)	397,124.31	2,298,439.23	2,381,303.59	3.61
Expenditure Credits (see page 9)	264,780.61	3,451,715.96	2,217,687.57	-35.75
Total - General Fund Collections	7,342,673.87	111,278,500.32	117,637,702.45	5.71

FUND / DESCRIPTION	Total Interest <u>June 2024</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	94,437.92	869,248.16	1,283,276.17	47.63
002 Coal Severance Tax	4.19	0.00	137.07	100.00
003 Municipal Stabilization	74,773.45	736,898.59	888,428.75	20.56
007 Business Improvement Dist Fund	187.07	1,031.62	2,184.34	111.74
014 IT Infrastructure	5,794.55	59,909.05	74,870.52	24.97
015 Charleston Land Reuse	87.68	6,958.63	3,917.65	-43.70
017 Project West Invest	2.71	22.10	32.15	45.48
018 Planning Grant	0.00	2,188.36	1,898.77	-13.23
019 Tourism & Promotions	2,132.50	25,378.21	31,971.68	25.98
020 Business Development	3,015.03	40,001.77	38,586.87	-3.54
021 Community Participation	72.63	1,031.33	862.91	-16.33
024 LGBTQ Working Group	6.04	49.38	71.84	45.48
026 Uniform Pension Reserve Fund	3,157.98	241,817.18	127,256.87	-47.37
027 Opioid Settlement	18,138.52	0.00	94,974.31	100.00
035 Municipal Beautification	500.07	4,677.58	6,013.40	28.56
036 Special Demolition	244.75	899.08	2,394.63	166.34
037 Sister Cities	130.11	1,078.44	1,545.93	43.35
038 Solid Waste	7,551.77	28,693.82	57,797.14	101.43
040 Landfill Closure	1,002.24	28,484.35	9,174.24	-67.79
041 Police Contributions	179.40	4,400.24	3,385.23	-23.07
042 Police Evidence	1,672.16	24,100.17	26,155.60	8.53
043 Forfeited Funds	1,961.57	30,272.46	29,337.87	-3.09
044 Municipal Court	1,142.16	0.00	2,324.04	100.00
046 Home ARP Investment Trust Fund	0.03	4.22	3.35	-20.62
047 Health Insurance	54,899.49	247,718.88	512,458.47	106.87
048 Wayfinding Commission	83.40	692.75	990.85	43.03
049 Live On The Levee	162.35	848.41	1,119.32	31.93
073 American Rescue Plan	1,743.95	32,702.31	14,784.44	-54.79
081 Home Program	169.28	356.30	1,359.28	281.50
097 C.A.R.E.	560.23	264.96	19,723.44	7,343.93
100 Sinking Fund	9,668.67	79,139.18	115,112.19	45.46
200 Infrastructure	736.48	5,990.84	8,750.57	46.07
214 Civic Center Capital Improvement	1,241.11	8,299.92	17,153.06	106.67
215 Municipal Auditorium Capital Impv.	1,270.63	9,718.97	15,136.26	55.74
220 General Maintenance	10,918.80	137,045.93	151,006.51	10.19
221 City Service Capital Project	710.07	44,633.10	37,922.34	-15.04
222 Facilities Maintenance	10,407.29	84,953.56	146,600.23	72.57
223 Green Initiative Fund	1,184.33	9,778.47	14,211.07	45.33
224 Sidewalk Improvement Program	1,197.32	9,777.67	14,226.11	45.50
252 Public Safety Center	4,695.44	3,073.97	52,816.41	1,618.18
255 Ballpark Maintenance	688.35	3,836.48	7,605.00	98.23
402 Civic Center Revenue	3,090.67	6,800.18	19,905.54	192.72
406 Parking System Revenue	28,604.65	215,014.48	322,647.89	50.06
426 Parking Operation and Maintenance	18,926.13	131,186.96	223,171.69	70.12
427 Civic Center TIF Project	1,881.96	19,441.17	24,652.98	26.81
900 M-DENT	906.06	25,851.03	23,386.37	-9.53
901 Pending Forfeiture	6,566.51	42,482.61	68,134.30	60.38
Total Interest Comparison - All Funds	376,507.70	3,226,752.87	4,499,475.65	39.44

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 4,988.16
01-109-2	B & O Payment Plan	5,546.89
01-110-0	Fire Fees Receivables	2,200.00
01-111-3	Morris Street	10,723.60
01-111-5	City Service Fee Payment Plan	65.00
01-111-7	A/R Spring Hill Cemetery	200.00
01-111-9	Gas Excise Tax Refund	39,818.05
01-114-0	Due From Other Funds	333,380.10
01-241-0	Taxes Payable	<u>202.51</u>
TOTAL		<u>\$ 397,124.31</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-431-00-0-2-218	Mail Room/ Postage	\$ 387.93
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	130.53
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	95,019.04
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	92.52
01-700-00-0-1-103	Police / Sal & Wages	2,112.00
01-700-00-0-1-112	Police / Medical & Life Ins.	28,671.45
01-700-93-0-1-105	Police Retiree/ Insurance	54,485.98
01-706-00-0-1-103	Fire / Sal & Wages	3,442.50
01-706-00-0-1-112	Fire / Utilities	33,524.46
01-706-93-0-1-105	Fire/ Med & Life Insurance	38,054.59
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	110.12
01-750-00-0-1-112	Street/Bld & Equip Rents	60.00
01-900-00-0-3-345	P&R/ Uniforms	8,689.49
TOTAL		<u>\$ 264,780.61</u>

<u>Revenue Bonds:</u>				Outstanding Balance
Purpose	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>June 30, 2024</u>
<u>Governmental Activities:</u>				
Charleston Sales Tax Refunding Revenue Bonds Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$26,297,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	5,755,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	2,357,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	\$31,192,000.00	25,943,000.00
Total Governmental Activities			<u>\$74,301,000.00</u>	<u>\$60,352,000.00</u>
<u>Business-type activities:</u>				
Civic Center Improvement Series 1998	2023	4.60 - 5.10 %	\$3,635,000.00	* \$0.00
Civic Center Impv. Refunding Series 2009 A	2024	3.0 - 4.4 %	\$3,275,000.00	\$287,722.89
Civic Center Lease Rev Refunding Series 2009 B	2024	3.0 - 4.4 %	<u>\$1,325,000.00</u>	<u>\$109,071.04</u>
Total Business-Type Activities			<u>\$8,235,000.00</u>	<u>\$396,793.93</u>

The Business-Type Activities Bonds are shown net of unamortized discount of \$3,206.07 for the three Civic Center Bonds.

* Paid off in FY 2024