

# **City of Charleston West Virginia**

City Treasurer's Report to City Council

Month Ending

**SEPTEMBER 30, 2024**



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. Adams", is written over a faint, circular watermark or ghosted version of the city seal.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

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<u>Fund / Description</u>	<u>Collections September 2024</u>	<u>Withdrawals September 2024</u>	<u>YTD Balance September 2024</u>	<u>YTD Balance September 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	9,193,612.74	12,238,555.87	13,909,287.83	16,422,935.67	-15.31
002 Coal Severance Tax	17.21	5,000.00	18.03	56.01	-67.81
003 Municipal Stabilization	73,186.59	0.00	17,354,660.35	16,454,401.03	5.47
007 Business Improvement Dist Fund	22,077.14	3,652.69	75,003.20	40,902.88	83.37
009 Community Development	250.00	0.00	1,500.00	750.00	100.00
014 IT Infrastructure	4,486.96	27,175.00	1,049,640.78	1,372,027.54	-23.50
015 Charleston Land Reuse	863.25	5,855.92	74,033.16	107,953.68	-31.42
017 Project West Invest	2.65	0.00	628.05	595.47	5.47
018 Planning Grant	0.00	0.00	0.00	71,039.01	-100.00
019 Tourism & Promotions	1,959.89	0.00	464,747.27	658,786.24	-29.45
020 Business Development	2,951.04	0.00	699,776.46	696,117.67	0.53
021 Community Participation	71.08	0.00	16,856.09	15,981.70	5.47
024 LGBTQ Working Group	5.92	0.00	1,403.40	1,330.60	5.47
026 Uniform Pension Reserve Fund	3,381.08	539,583.00	710,212.00	1,055,650.93	-32.72
027 Opioid Settlement	15,830.53	0.00	3,753,877.47	0.00	100.00
035 Municipal Beautification	857.19	0.00	203,264.85	112,299.30	81.00
036 Special Demolition	8.79	0.00	2,083.79	24,523.32	-91.50
037 Sister Cities	125.22	0.00	29,693.05	28,631.88	3.71
038 Solid Waste	350,743.79	84,177.01	1,045,456.45	1,223,852.62	-14.58
039 Waste Disposal	82,867.00	82,867.00	0.00	0.00	0.00
040 Landfill Closure	27,896.20	0.00	4,688,207.82	4,329,693.70	8.28
041 Police Contributions	175.10	0.00	41,521.22	60,132.28	-30.95
042 Police Evidence	1,370.81	0.00	325,058.64	624,859.90	-47.98
043 Forfeited Funds	3,171.18	55,323.41	512,242.90	599,577.20	-14.57
044 Municipal Court	46,903.64	40,683.50	292,025.99	268,936.24	8.59
045 Homeland Security	16,759.43	16,759.43	6,333.86	474,339.93	-98.66
046 Home-ARP Inv Trust Fund	0.03	0.00	7.67	4.27	79.63
047 Health Insurance Reserves	63,030.51	0.00	14,946,359.44	7,608,917.25	96.43
048 Wayfinding Commission	81.63	0.00	19,355.27	18,351.23	5.47
049 Live On The Levee	6,115.69	3,850.00	39,847.77	11,092.33	259.24
073 American Rescue Plan	85,731.04	198,115.89	21,169,495.34	25,079,573.75	-15.59
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	20,690.99	47,150.00	16,460.53	14,688.25	12.07
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	60,573.92	12,555.79	328,613.97	462,056.53	-28.88
097 C.A.R.E.	235,654.05	247,629.86	300,761.48	20,698.19	1,353.08
099 Public Arts Grant	0.00	0.00	218,201.42	234,743.42	-7.05
100 Sinking Fund	9,463.48	0.00	2,244,064.18	2,130,763.20	5.32
200 Infrastructure	720.85	0.00	170,934.53	162,067.44	5.47
214 Civic Center Capital Improvement	34,367.79	71,784.00	478,542.30	348,400.91	37.35
215 Municipal Auditorium Capital Improvement	1,243.66	0.00	294,907.77	280,858.90	5.00
220 General Maintenance	166,660.60	897,350.97	1,203,739.31	2,233,591.29	-46.11
221 City Service Fee Capital Project	2,503,099.23	1,298,691.73	2,665,970.73	1,203,822.63	121.46
222 Facilities Maintenance	7,519.16	56,756.37	1,773,180.01	2,647,117.97	-33.01
223 Green Initiative Fund	1,116.51	0.00	264,755.29	263,500.47	0.48
224 Sidewalk Improvement Fund	1,171.91	0.00	277,894.39	263,478.84	5.47
252 Public Safety Center	8,341.99	204,375.00	1,864,806.29	988,343.56	88.68
255 Ballpark Maintenance	673.74	0.00	159,762.74	126,722.52	26.07
402 Civic Center Revenue	312,272.77	652,992.79	346,192.20	283,088.15	22.29
406 Parking System Revenue	231,481.02	128,308.13	6,246,628.14	5,812,084.67	7.48
426 Parking Operation and Maintenance	20,748.18	0.00	4,919,996.04	4,145,257.93	18.69
427 Civic Center TIF Project	1,842.02	0.00	436,796.90	524,264.38	-16.68
900 M - DENT	4,074.54	15,031.41	260,780.81	664,912.93	-60.78
901 Pending Forfeiture	5,747.27	0.00	1,362,843.72	1,186,099.43	14.90
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
<b>Total All Funds</b>	<b>13,631,997.01</b>	<b>16,934,224.77</b>	<b>107,500,853.16</b>	<b>101,591,847.50</b>	<b>5.82</b>

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	14,212,614.32
002 Coal Severance Tax	18.03
003 Municipal Stabilization	17,354,660.35
007 Business Improvement Dist Fund	75,003.20
009 Community Development	1,500.00
014 IT Infrastrucrure	1,049,640.78
015 Charleston Land Reuse	74,033.16
017 Project West Invest	628.05
018 Planning Grant	0.00
019 Tourism & Promotions	464,747.27
020 Business Development	699,776.46
021 Community Participation	16,856.09
024 LGBTQ Working Group	1,403.40
026 Uniform Pension Reserve Fund	673,524.14
027 Opioid Settlement	3,753,877.47
035 Municipal Beautification	203,264.85
036 Special Demolition	2,083.79
037 Sister Cities	29,693.05
038 Solid Waste	1,031,907.17
040 Landfill Closure	267,921.03
041 Police Contributions	41,521.22
042 Police Evidence	325,058.64
043 Forfeited Funds	512,242.90
044 Municipal Court	290,373.99
045 Homeland Security	6,333.86
046 Home-ARP Inv Trust Fund	7.67
047 Health Insurance Reserves	14,946,359.44
048 Wayfinding Commission	19,355.27
049 Live On The Levee	39,847.77
073 American Rescue Plan	468,959.89
080 Human Rights	176,793.29
081 Home Program	15,712.81
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	328,613.97
097 C.A.R.E.	300,761.48
099 Public Arts Grant	218,201.42
100 Sinking Fund	2,244,064.18
200 Infrastructure	170,934.53
214 Civic Center Capital Improvement	478,542.30
215 Municipal Auditorium Capital Improvement	294,907.77
220 General Maintenance	1,203,739.31
221 City Service Fee Capital Project	2,665,970.73
222 Facilities Maintenance	1,773,180.01
223 Green Initiative Fund	264,755.29
224 Sidewalk Improvement Program	277,894.39
252 Public Safety Center	1,864,806.29
255 Ballpark Maintenance	159,762.74
402 Civic Center Revenue	346,192.20
406 Parking System Revenue	6,237,910.14
426 Parking Operation and Maintenance	4,919,996.04
427 Civic Center TIF Project	436,796.90
900 M - DENT	260,780.81
901 Pending Forfeiture	1,362,843.72
<b>Total Bank Statement Balances All Funds</b>	<b>82,576,627.55</b>

\* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.280%	36,687.86
Fund 040 Landfill Closure (Money Market Bond Pool)	5.280%	4,420,286.79
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.280%	20,700,535.45

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	56,912.74
Solid Waste	13,549.28
Municipal Court	1,652.00
Parking Revenue	8,453.00
Home Program	747.72

Bad Checks

General Fund	148.40
Parking	265.00

Interest earned not received

9,658.96

Total - Other25,294,272.20Grand Total - All Funds

107,870,899.75

Other Adjustments

General Fund over due to ACH in transit	-370,046.59
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Total All Funds

107,500,853.16

<u>Fund / Description</u>	Total Collections <u>September 2024</u>	Total Collections <u>YTD 2023 / 2024</u>	Total Collections <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	9,193,612.74	28,901,871.15	30,141,426.15	4.29
002 Coal Severance Tax	17.21	56,539.41	55,503.77	-1.83
003 Municipal Stabilization	73,186.59	216,917.15	228,747.72	5.45
007 Business Improvement Dist Fund	22,077.14	43,567.87	51,390.43	17.95
009 Community Development	250.00	350,027.52	119,165.59	-65.96
014 IT Infrastructure	4,486.96	20,602.72	14,882.92	-27.76
015 Charleston Land Reuse	863.25	28,892.62	214,398.31	642.05
017 Project West Invest	2.65	7.85	8.28	5.48
018 Planning Grant	0.00	936.50	0.00	-100.00
019 Tourism & Promotions	1,959.89	8,836.89	6,326.24	-28.41
020 Business Development	2,951.04	11,272.28	9,223.59	-18.17
021 Community Participation	71.08	210.69	222.17	5.45
024 LGBTQ Working Group	5.92	17.54	18.50	5.47
026 Uniform Pension Reserve Fund	3,381.08	3,557,441.42	1,727,299.62	-51.45
027 Opioid Settlement	15,830.53	0.00	49,478.98	100.00
035 Municipal Beautification	857.19	1,480.43	2,701.69	82.49
036 Special Demolition	8.79	323.29	27.47	-91.50
037 Sister Cities	125.22	377.45	392.69	4.04
038 Solid Waste	350,743.79	1,074,892.61	1,066,052.59	-0.82
039 Waste Disposal	82,867.00	247,113.00	198,058.57	-19.85
040 Landfill Closure	27,896.20	90,413.55	88,952.40	-1.62
041 Police Contributions	175.10	1,068.75	547.95	-48.73
042 Police Evidence	1,370.81	8,273.35	4,462.17	-46.07
043 Forfeited Funds	3,171.18	20,462.46	151,049.86	638.18
044 Municipal Court	46,903.64	109,287.24	138,160.31	26.42
045 Homeland Security	16,759.43	350,786.81	42,650.14	-87.84
046 Home ARP Inv Trust Fund	0.03	0.05	0.10	100.00
047 Health Insurance Reserves	63,030.51	100,307.79	1,918,616.15	1,812.73
048 Wayfinding Commission	81.63	241.93	255.12	5.45
049 Live On The Levee	6,115.69	10,372.47	18,877.10	81.99
073 American Rescue Plan	85,731.04	357,329.00	289,128.80	-19.09
081 Home Program	20,690.99	149,446.54	201,120.53	34.58
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	10,649.24	0.00	-100.00
094 Byrne Justice	0.00	0.00	1,750.34	100.00
095 Police Grant	60,573.92	112,592.37	852,152.28	656.85
096 Historic Preservation	0.00	4,458.00	0.00	-100.00
097 C.A.R.E	235,654.05	90,176.25	270,054.06	199.47
100 Sinking Fund	9,463.48	28,089.70	29,578.49	5.30
200 Infrastructure Fund	720.85	2,136.53	2,253.05	5.45
214 Civic Center Capital Improvement	34,367.79	212,534.85	39,047.91	-81.63
215 Municipal Auditorium Capital Improvement	1,243.66	3,686.44	3,887.11	5.44
220 General Maintenance	166,660.60	166,742.65	187,927.50	12.71
221 City Service Fee Capital Project	2,503,099.23	1,517,375.84	4,013,860.79	164.53
222 Facilities Maintenance	7,519.16	35,412.93	56,205.65	58.72
223 Green Initiative Fund	1,116.51	3,473.71	3,517.46	1.26
224 Sidewalk Improvement Program	1,171.91	3,473.42	3,662.86	5.45
252 Public Safety Center	8,341.99	13,219.59	26,969.66	104.01
255 Ballpark Maintenance	673.74	1,670.57	2,105.79	26.05
402 Civic Center Revenue	312,272.77	1,334,776.33	1,416,401.67	6.12
406 Parking Revenue	231,481.02	800,055.94	739,563.59	-7.56
426 Parking Operation and Maintenance	20,748.18	54,646.62	64,849.32	18.67
427 Civic Center TIF Project	1,842.02	6,911.34	5,757.32	-16.70
900 M - DENT	4,074.54	138,807.80	141,595.42	2.01
901 Pending Forfeiture	5,747.27	17,234.26	74,467.98	332.09
Working Cash Advance Fund	0.00	0.00	0.00	0.00
<b>Total Receipts - All Funds</b>	<b>13,631,997.01</b>	<b>40,279,263.01</b>	<b>44,674,754.16</b>	<b>10.91</b>

Fund / Description	Total Withdrawals <u>September 2024</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / <u>Decrease</u>
001 General Fund	12,238,555.87	32,587,676.67	35,709,283.18	9.58
002 Coal Severance Tax	5,000.00	31,250.00	56,300.00	80.16
007 Business Improvement Dist Fund	3,652.69	8,874.25	15,267.79	72.05
009 Community Development	0.00	349,277.52	118,415.59	-66.10
014 IT Infrastructure	27,175.00	231,434.74	285,079.07	23.18
015 Charleston Land Reuse	5,855.92	68,730.87	182,700.17	165.82
019 Tourism & Promotions	0.00	14,000.00	30,000.00	114.29
020 Business Development	0.00	236,181.39	0.00	-100.00
026 Uniform Pension Reserve Fund	539,583.00	38,695,436.00	1,618,749.00	-95.82
035 Municipal Beautification	0.00	0.00	3,970.00	100.00
038 Solid Waste	84,177.01	260,184.26	203,985.81	-21.60
039 Waste Disposal	82,867.00	247,113.00	198,058.57	-19.85
041 Police Contribution	0.00	56,800.75	117.63	-99.79
042 Police Evidence	0.00	3,300.00	62,391.00	1,790.64
043 Forfeited Funds	55,323.41	176,609.95	74,103.86	-58.04
044 Municipal Court	40,683.50	117,364.99	111,144.50	-5.30
045 Homeland Security	16,759.43	150,831.91	36,316.28	-75.92
049 Live On The Levee	3,850.00	45,034.02	26,110.24	-42.02
073 American Rescue Plan	198,115.89	1,609,060.09	611,353.85	-62.01
081 Home Program	47,150.00	142,545.02	220,653.20	54.80
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	10,649.24	0.00	-100.00
094 Byrne Justice	0.00	0.00	1,750.34	100.00
095 Police Grants	12,555.79	40,519.64	813,094.50	1,906.67
096 Historic Preservation	0.00	4,458.00	0.00	-100.00
097 C.A.R.E.	247,629.86	93,185.85	342,285.83	267.32
099 Public Arts Grant	0.00	12,000.00	23,200.00	93.33
214 Civic Center Capital Improvement	71,784.00	10,854.07	85,397.75	686.78
220 General Maintenance	897,350.97	1,418,542.35	1,971,193.34	38.96
221 City Service Fee Capital Improvement	1,298,691.73	1,885,665.16	1,711,705.58	-9.23
222 Facilities Maintenance	56,756.37	67,179.35	486,489.18	624.16
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	204,375.00	27,950.00	218,053.75	680.16
402 Civic Center Revenue	652,992.79	1,747,952.23	1,701,444.25	-2.66
406 Parking System Revenue	128,308.13	498,762.30	439,845.73	-11.81
900 M - DENT	15,031.41	135,000.38	86,677.97	-35.79
901 Pending Forfeiture	0.00	0.00	215,600.76	100.00
<b>Total Withdrawals - All Funds</b>	<b>16,934,224.77</b>	<b>80,986,244.30</b>	<b>47,668,449.72</b>	<b>-41.14</b>

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>September 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	615.26	25,334.86	764.83	-96.98
Current Levy - Utilities	249.02	505,094.16	309.54	-99.94
Current Levy - Current Year	3,507,662.36	3,368,357.67	4,216,660.76	25.18
Current Levy - 1ST Year	93,181.07	130,121.01	216,345.71	66.27
Current Levy - 2ND Year	2,900.81	41,488.46	8,003.07	-80.71
Current Levy - Supplementals	59,552.53	56,758.28	129,416.84	128.01
Excess Levy	1,515,614.29	1,674,994.57	1,889,144.05	12.79
Utility Tax	288,674.89	642,241.16	811,903.35	26.42
Gross Sales - Current Year	346,653.64	13,179,887.62	13,446,390.71	2.02
Consumer Sales (Liquor & Wine)	0.00	248,728.73	279,461.08	12.36
Animal Control Revenue	45.90	1,020.60	167.40	-83.60
Hotel / Motel Tax	279,068.49	855,734.39	880,607.94	2.91
Hotel / Motel Penalties	5,861.26	10,739.53	5,861.26	-45.42
Amusement Tax	11,962.26	33,545.88	32,429.96	-3.33
Loading Zone Fees	70.00	750.00	1,520.00	102.67
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	3,020.25	28,436.25	34,592.90	21.65
Building Permit Fees	207,861.50	158,476.25	249,063.75	57.16
Excavation Permit Fees	876.00	255.00	1,503.00	489.41
Permits - Misc.	0.00	2,700.00	3,380.00	25.19
Permits - Street Vendors	220.00	980.00	1,140.00	16.33
Franchise Fees ( CATV )	0.00	135,721.16	132,503.80	-2.37
Inspection Fees - Signs	662.83	2,691.50	1,742.83	-35.25
Inspection Fees - Plumbing	298.50	6,230.50	7,311.00	17.34
Inspection Fees - Heating	673.00	4,549.75	5,983.00	31.50
Building Inspector - Elec. Fees	3,621.50	10,503.50	9,836.50	-6.35
Vacant Property AR	4,850.00	2,250.00	4,850.00	115.56
International Registration Plan Fees	39,893.36	207,843.53	231,472.44	11.37
Liquor & Wine License	4,187.50	23,375.00	26,312.50	12.57
Cemetery Revenue	2,550.00	16,341.00	2,550.00	-84.40
Cemetery Professional Services	7,950.00	24,375.00	13,435.50	-44.88
Cemetery Vault Setting	450.00	2,482.90	450.00	-81.88
Cemetery Memorial (monument)	1,941.30	5,976.86	5,246.26	-12.22
Cemetery Memorial Setting	2,284.00	3,132.00	5,156.00	64.62
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	1,387.50	4,490.00	2,437.50	-45.71
Parks & Recreation	1,195.00	19,760.28	8,557.56	-56.69
City Service Fee	514,440.80	1,774,511.68	1,972,533.59	11.16
Rents - Auditorium	162.90	0.00	54,605.93	100.00
Rents - Other	0.00	2,098.82	0.00	-100.00
Ball Park Rent, Concessions, Leases	0.00	102,857.13	60,000.00	-41.67
Rent Concessions, Lease, Landfill	8,858.92	10,822.98	31,913.54	194.87



General	Total	Total	Total	%
<u>Accounts</u>	<u>September 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Jail Fees	0.00	12,321.02	6,026.91	-51.08
Plan Review Fee	29,317.73	18,218.88	31,358.00	72.12
Fire Service Fees - Current	165,845.11	464,026.62	497,418.47	7.20
Municipal Fee Court Cost	0.00	6,132.64	0.00	-100.00
Planning Zoning Enforcement Fees	375.00	250.00	625.00	150.00
Small Wireless Facilities Permits	75.00	300.00	425.00	41.67
Street Fees / Closure	17.00	253.00	1,751.00	592.09
Processing Fees	20.00	50.00	20.00	-60.00
Returned Check Fees	90.00	315.00	300.00	-4.76
Ambulance Levy	905,159.19	951,621.56	1,298,736.49	36.48
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	225,525.90	172,363.26	773,705.52	348.88
Fed Grant ( Emergency Services )	55,488.00	0.00	55,488.00	100.00
Contributions from other Entities	390.00	0.00	390.00	100.00
Contributions for Carriage Trail	0.00	23,826.18	31,212.80	31.00
Transfer from Municipal Stabilization	0.00	21,177.00	0.00	-100.00
Police Fines Court Cost	18,940.50	34,478.99	67,791.50	96.62
Police Fines Training	1,595.00	4,094.00	6,460.00	57.79
Transfer In From Uniform Pension Reserve	539,583.00	1,958,590.00	2,158,332.00	10.20
Charges - Comm Development	0.00	106,793.00	173,183.00	62.17
General Fund Construction and Parking	0.00	30,393.81	30,956.50	1.85
Gaming Income	17,462.10	50,849.57	61,760.79	21.46
Interest on Investments	90,995.08	297,317.96	379,481.75	27.63
Interest Income Debt Service Lease Bonds	15.00	0.00	15.00	100.00
Reimbursements	0.00	25,684.87	25,356.92	-1.28
Reimbursements Police Wages	2,243.58	4,517.76	31,513.18	597.54
Reimbursements Fire Wages	0.00	2,700.00	180.00	-93.33
Reimbursements AHIDTA	11,007.63	37,401.36	59,095.29	58.00
QRT State	0.00	23,585.32	0.00	-100.00
QRT Federal	0.00	43,165.54	0.00	-100.00
Sale of Fixed Assets & City Property	0.00	56,467.00	44,155.00	-21.80
Insurance Claims	0.00	147,167.66	810.20	-99.45
Recycling Revenue	928.50	26,464.85	9,141.10	-65.46
Video Lottery Revenue	15,469.04	47,940.42	60,523.76	26.25
Misc. Revenue	5,762.97	1,095.05	21,834.61	1,893.94
Building Inspector Reports	541.17	500.00	641.17	28.23
Accident Reports	1,480.00	6,530.00	8,820.00	35.07
Over / Short Cash	0.00	5.50	0.00	-100.00
P Card Rebate	0.00	1606.62	0.00	-100.00
Misc Sale of Assets	0.00	57.00	920.00	100.00
General Ledger (see page 8)	32,135.52	270,538.00	401,349.41	48.35
Expenditure Credits (see page 9)	153,654.08	711,442.36	432,396.11	-39.22
<b>Total - General Fund Collections</b>	<b>9,193,612.74</b>	<b>28,888,455.81</b>	<b>31,625,052.02</b>	<b>9.47</b>

FUND / DESCRIPTION	Total Interest <u>September 2024</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	90,017.65	297,317.96	275,224.19	-7.43
002 Coal Severance Tax	17.21	0.00	163.23	100.00
003 Municipal Stabilization	73,186.59	216,917.15	228,747.72	5.45
007 Business Improvement Dist Fund	286.91	252.21	684.98	171.59
014 IT Infrastructure	4,486.96	20,602.72	14,882.92	-27.76
015 Charleston Land Reuse	323.25	1,590.07	1,172.63	-26.25
017 Project West Invest	2.65	7.85	8.28	5.48
018 Planning Grant	0.00	936.50	0.00	-100.00
019 Tourism & Promotions	1,959.89	8,836.89	6,326.24	-28.41
020 Business Development	2,951.04	11,272.28	9,223.59	-18.17
021 Community Participation	71.08	210.69	222.17	5.45
024 LGBTQ Working Group	5.92	17.54	18.50	5.47
026 Uniform Pension Reserve Fund	3,233.04	79,427.52	10,800.18	-86.40
027 Opioid Settlement	15,830.53	0.00	49,478.98	100.00
035 Municipal Beautification	857.19	1,480.43	2,701.69	82.49
036 Special Demolition	8.79	323.29	27.47	-91.50
037 Sister Cities	125.22	377.45	392.69	4.04
038 Solid Waste	3,778.49	10,834.77	8,201.89	-24.30
040 Landfill Closure	1,097.97	1,680.74	3,331.26	98.20
041 Police Contributions	175.10	1,068.75	547.95	-48.73
042 Police Evidence	1,370.81	8,273.35	4,462.17	-46.07
043 Forfeited Funds	2,313.18	9,262.47	7,046.39	-23.93
044 Municipal Court	1,171.64	0.00	3,588.09	100.00
046 Home ARP Investment Trust Fund	0.03	0.05	0.10	100.00
047 Health Insurance	63,030.51	100,307.79	190,970.89	90.38
048 Wayfinding Commission	81.63	241.93	255.12	5.45
049 Live On The Levee	163.69	241.47	525.10	117.46
073 American Rescue Plan	738.17	3,902.45	3,358.27	-13.94
081 Home Program	92.82	252.16	465.64	84.66
097 C.A.R.E.	1,343.28	176.25	4,408.84	2,401.47
100 Sinking Fund	9,463.48	28,089.70	29,578.49	5.30
200 Infrastructure	720.85	2,136.53	2,253.05	5.45
214 Civic Center Capital Improvement	2,032.66	4,471.10	6,712.78	50.14
215 Municipal Auditorium Capital Impv.	1,243.66	3,686.44	3,887.11	5.44
220 General Maintenance	6,391.49	43,150.95	27,658.39	-35.90
221 City Service Capital Project	3,099.23	17,375.84	13,860.79	-20.23
222 Facilities Maintenance	7,519.16	35,412.93	26,580.07	-24.94
223 Green Initiative Fund	1,116.51	3,473.71	3,517.46	1.26
224 Sidewalk Improvement Program	1,171.91	3,473.42	3,662.86	5.45
252 Public Safety Center	8,341.99	13,219.59	26,969.66	104.01
255 Ballpark Maintenance	673.74	1,670.57	2,105.79	26.05
402 Civic Center Revenue	2,831.51	6,200.47	8,399.74	35.47
406 Parking System Revenue	26,159.57	74,475.77	80,799.26	8.49
426 Parking Operation and Maintenance	20,748.18	54,646.62	64,849.32	18.67
427 Civic Center TIF Project	1,842.02	6,911.34	5,757.32	-16.70
900 M-DENT	1,135.72	9,063.48	3,217.35	-64.50
901 Pending Forfeiture	5,747.27	15,634.26	18,242.98	16.69
<b>Total Interest Comparison - All Funds</b>	<b>368,960.19</b>	<b>1,098,905.45</b>	<b>1,155,289.59</b>	<b>5.13</b>

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 4,729.27
01-109-2	B & O Payment Plan	3,328.78
01-110-0	Fire Fees Receivables	2,210.65
01-111-3	Morris Street	20,431.20
01-111-5	City Service Fee Payment Plan	122.64
01-111-7	A/R Spring Hill Cemetery	1,300.00
01-111-9	Gas Excise Tax Refund	23,961.14
01-115-0	Due from Other Governmental	40,346.15
01-241-0	Taxes Payable	114.10
01-298-0	Permit Refunds	<u>57.56</u>
TOTAL		<u>\$ 96,601.49</u>

See Page 6B

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 7,999.63
01-431-00-0-2-218	Mail Room/ Postage	472.39
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	25,398.83
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	20,460.92
01-501-00-0-2-230	Contracted Services Health Clinic	32,661.37
01-700-00-0-1-103	Police / Sal & Wages	1,964.23
01-700-00-0-1-112	Police / Medical & Life Ins.	29,238.83
01-706-00-0-1-112	Fire / Utilities	<u>35,457.88</u>
TOTAL		<u>\$ 153,654.08</u>

<u>Revenue Bonds:</u>	<u>Purpose</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>Outstanding</u>
					<u>Balance</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