

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

November 2023



Respectfully Submitted,

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

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending November 30, 2023

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<u>Fund / Description</u>	<u>Collections Nov 2023</u>	<u>Withdrawals Nov 2023</u>	<u>YTD Balance Nov 2023</u>	<u>YTD Balance Nov 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	7,224,539.69	7,547,033.10	26,603,002.30	23,663,067.13	12.42
002 Coal Severance Tax	0.00	25,250.00	5,818.39	4.90	118,642.65
003 Municipal Stabilization	72,683.03	0.00	16,601,850.13	19,361,541.12	-14.25
007 Business Improvement Dist Fund	7,277.90	7,691.00	53,921.47	55,834.16	-3.43
009 Community Development	54,245.75	53,995.75	1,250.00	10,268.96	-87.83
014 IT Infrastructure	6,022.38	10,785.60	1,371,526.37	1,551,643.90	-11.61
015 Charleston Land Reuse	390.58	19,186.14	85,613.14	185,278.09	-53.79
017 Project West Invest	2.63	0.00	600.80	571.90	5.05
018 Planning Grant	313.79	0.00	71,675.59	68,228.48	5.05
019 Tourism & Promotions	2,821.73	0.00	644,525.17	650,182.59	-0.87
020 Business Development	3,033.31	0.00	692,850.61	1,088,346.19	-36.34
021 Community Participation	70.60	0.00	16,124.91	44,756.46	-63.97
024 LGBTQ Working Group	5.87	0.00	1,342.52	1,277.96	5.05
026 Uniform Pension Reserve Fund	8,718.63	0.00	1,989,921.49	32,343,137.34	-93.85
035 Municipal Beautification	496.06	0.00	113,305.63	126,450.03	-10.39
036 Special Demolition	34,369.98	0.00	59,004.73	23,553.10	150.52
037 Sister Cities	126.47	0.00	28,888.45	27,988.67	3.21
038 Solid Waste	365,674.49	80,232.33	1,831,310.08	721,827.05	153.70
039 Waste Disposal	76,045.20	76,045.20	0.00	0.00	0.00
040 Landfill Closure	29,494.03	0.00	4,388,502.72	4,048,289.54	8.40
041 Police Contributions	269.66	609.00	61,067.49	113,386.86	-46.14
042 Police Evidence	2,655.06	5,131.55	605,086.75	620,138.57	-2.43
043 Forfeited Funds	2,787.16	23,829.00	526,610.80	791,391.80	-33.46
044 Municipal Court	27,545.85	38,619.10	264,328.84	270,515.49	-2.29
045 Homeland Security	137,612.73	137,612.73	489,162.60	49,614.44	885.93
046 Home-ARP Inv Trust Fund	0.03	0.00	6.72	0.26	2,484.62
047 Health Insurance Reserves	39,915.94	0.00	9,117,376.70	6,331,625.11	44.00
048 Wayfinding Commission	81.06	0.00	18,515.67	17,625.19	5.05
049 Live On The Levee	49.00	0.00	11,191.73	9,516.84	17.60
073 American Rescue Plan	113,578.76	315,631.91	24,776,567.69	31,125,987.91	-20.40
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	146,759.65	146,655.75	15,193.72	3,388.36	348.41
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
093 Byrne Justice	12,370.00	12,370.00	0.00	0.00	0.00
095 Police Grants	33,747.24	439.83	333,672.74	392,490.19	-14.99
096 Historic Preservation	0.00	4,355.00	0.00	0.00	0.00
097 C.A.R.E.	282.20	36,288.13	45,508.50	0.00	100.00
099 Public Arts Grant	5,000.00	12,000.00	227,743.42	216,853.42	5.02
100 Sinking Fund	9,412.09	0.00	2,149,857.12	2,049,733.16	4.88
200 Infrastructure	715.90	0.00	163,519.74	155,655.53	5.05
214 Civic Center Capital Improvement	1,335.61	31,493.93	288,276.34	198,683.27	45.09
215 Municipal Auditorium Capital Improvement	1,240.62	0.00	283,375.69	239,902.49	18.12
220 General Maintenance	9,603.88	53,837.60	2,156,417.29	4,476,536.68	-51.83
221 City Service Fee Capital Project	4,389.54	0.00	1,002,633.87	1,382,090.66	-27.46
222 Facilities Maintenance	11,434.35	4,296.12	2,610,586.13	2,330,915.02	12.00
223 Green Initiative Fund	1,163.95	0.00	265,861.72	253,075.55	5.05
224 Sidewalk Improvement Fund	1,163.84	0.00	265,839.89	253,054.78	5.05
252 Public Safety Center	4,339.70	4,000.00	989,117.01	0.00	100.00
255 Ballpark Maintenance	559.76	0.00	127,858.09	97,302.50	31.40
402 Civic Center Revenue	844,837.55	929,472.55	538,991.89	223,391.51	141.28
406 Parking System Revenue	211,730.39	194,570.16	5,924,154.43	5,459,333.49	8.51
426 Parking Operation and Maintenance	18,310.60	0.00	4,182,403.90	3,340,334.44	25.21
427 Civic Center TIF Project	2,169.42	110,967.30	417,848.67	503,522.69	-17.01
900 M - DENT	3,535.25	27,352.56	605,526.30	785,338.03	-22.90
901 Pending Forfeiture	5,189.92	0.00	1,191,581.26	1,153,109.70	3.34
Working Cash Advance Fund	0.00	0.00	44,925.00	44,425.00	1.13
Total All Funds	9,540,118.83	9,909,751.34	114,448,889.47	147,048,233.77	-22.17

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	26,547,193.39
002 Coal Severance Tax	5,818.39
003 Municipal Stabilization	16,601,850.13
007 Business Improvement Dist Fund	53,921.47
009 Community Development	1,250.00
014 IT Infrastrucure	1,371,526.37
015 Charleston Land Reuse	85,613.14
017 Project West Invest	600.80
018 Planning Grant	71,675.59
019 Tourism & Promotions	644,525.17
020 Business Development	692,850.61
021 Community Participation	16,124.91
024 LGBTQ Working Group	1,342.52
026 Uniform Pension Reserve Fund	1,954,873.54
035 Municipal Beautification	113,305.63
036 Special Demolition	24,743.07
037 Sister Cities	28,888.45
038 Solid Waste	1,823,065.62
039 Waste Disposal	0.00
040 Landfill Closure	165,795.22
041 Police Contributions	61,067.49
042 Police Evidence	605,086.75
043 Forfeited Funds	526,610.80
044 Municipal Court	262,570.84
045 Homeland Security	489,162.60
046 Home-ARP Inv Trust Fund	6.72
047 Health Insurance Reserves	9,117,376.70
048 Wayfinding Commission	18,515.67
049 Live On The Levee	11,191.73
073 American Rescue Plan	107,053.42
080 Human Rights	176,793.29
081 Home Program	15,901.76
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	333,672.74
097 C.A.R.E.	45,508.50
099 Public Arts Grant	227,743.42
100 Sinking Fund	2,149,857.12
200 Infrastructure	163,519.74
214 Civic Center Capital Improvement	288,276.34
215 Municipal Auditorium Capital Improvement	283,375.69
220 General Maintenance	2,156,417.29
221 City Service Fee Capital Project	1,002,633.87
222 Facilities Maintenance	2,610,586.13
223 Green Initiative Fund	265,861.72
224 Sidewalk Improvement Program	265,839.89
252 Public Safety Center	989,117.01
255 Ballpark Maintenance	127,858.09
402 Civic Center Revenue	538,991.89
406 Parking System Revenue	5,918,791.93
426 Parking Operation and Maintenance	4,182,403.90
427 Civic Center TIF Project	417,848.67
900 M - DENT	605,526.30
901 Pending Forfeiture	1,191,581.26
Total Bank Statement Balances All Funds	85,371,967.26

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.580%	35,047.95
Fund 040 Landfill Closure (Money Market Bond Pool)	5.580%	4,222,707.50
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.580%	24,669,514.27

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	104,018.98
Solid Waste	8,244.46
Municipal Court	1,758.00
Parking Revenue	5,362.50
Special Demo	34,261.66

Bad ChecksInterest earned not received

9,598.02

Total - Other29,135,438.34Grand Total - All Funds

114,507,405.60

Other Adjustments

1) General Fund over due to deposit in transit	-57,808.09
2) Home program over due to deposit in transit	-708.04

Total All Funds

114,448,889.47

<u>Fund / Description</u>	Total Collections <u>November 2023</u>	Total Collections <u>YTD 2022 / 2023</u>	Total Collections <u>YTD 2023 / 2024</u>	% Increase / Decrease
001 General Fund	7,224,539.69	58,424,306.16	53,650,717.26	-8.17
002 Coal Severance Tax	0.00	132,177.13	112,801.79	-14.66
003 Municipal Stabilization	72,683.03	216,299.83	364,366.25	68.45
007 Business Improvement Dist Fund	7,277.90	51,488.71	68,828.15	33.68
009 Community Development	54,245.75	727,669.09	749,810.09	3.04
014 IT Infrastructure	6,022.38	17,493.39	32,855.90	87.82
015 Charleston Land Reuse	390.58	3,572.21	29,767.53	733.31
017 Project West Invest	2.63	6.38	13.18	106.58
018 Planning Grant	313.79	183,014.33	1,573.08	-99.14
019 Tourism & Promotions	2,821.73	7,611.45	14,575.82	91.50
020 Business Development	3,033.31	13,316.89	17,432.70	30.91
021 Community Participation	70.60	516.78	353.90	-31.52
024 LGBTQ Working Group	5.87	14.28	29.46	106.30
026 Uniform Pension Reserve Fund	8,718.63	5,567,776.30	5,140,032.98	-7.68
035 Municipal Beautification	496.06	1,453.99	2,486.76	71.03
036 Special Demolition	34,369.98	6,804.47	34,804.70	411.50
037 Sister Cities	126.47	312.68	634.02	102.77
038 Solid Waste	365,674.49	1,789,764.55	1,841,216.05	2.87
039 Waste Disposal	76,045.20	406,504.60	399,691.00	-1.68
040 Landfill Closure	29,494.03	88,332.16	149,222.57	68.93
041 Police Contributions	269.66	9,195.62	2,612.96	-71.58
042 Police Evidence	2,655.06	7,233.25	13,711.75	89.57
043 Forfeited Funds	2,787.16	270,009.15	25,984.19	-90.38
044 Municipal Court	27,545.85	174,624.50	176,239.94	0.93
045 Homeland Security	137,612.73	112,696.64	508,907.14	351.57
046 Home ARP Inv Trust Fund	0.03	0.00	4,667.82	100.00
047 Health Insurance Reserves	39,915.94	70,734.53	1,608,767.24	2,174.37
048 Wayfinding Commission	81.06	208.64	406.37	94.77
049 Live On The Levee	49.00	48,736.25	10,471.87	-78.51
073 American Rescue Plan	113,578.76	389,098.68	585,218.05	50.40
081 Home Program	146,759.65	589,552.56	360,081.90	-38.92
090 Byrne Justice	0.00	75,641.16	1,820.30	-97.59
091 Byrne Justice	0.00	0.00	10,649.24	100.00
093 Byrne Justice	12,370.00	0.00	12,370.00	100.00
094 Byrne Justice	0.00	0.00	42,802.00	100.00
095 Police Grant	33,747.24	212,631.57	194,107.38	-8.71
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	282.20	0.00	180,016.73	100.00
099 Public Arts Grant	5,000.00	10,000.00	5,000.00	-50.00
100 Sinking Fund	9,412.09	22,898.84	47,183.62	106.05
200 Infrastructure Fund	715.90	1,715.46	3,588.83	109.21
214 Civic Center Capital Improvement	1,335.61	124,071.50	215,398.14	73.61
215 Municipal Auditorium Capital Improvement	1,240.62	20,806.00	6,203.23	-70.19
220 General Maintenance	9,603.88	3,890,351.47	186,374.62	-95.21
221 City Service Fee Capital Project	4,389.54	1,524,011.00	1,526,653.21	0.17
222 Facilities Maintenance	11,434.35	641,428.36	58,773.01	-90.84
223 Green Initiative Fund	1,163.95	2,827.26	5,834.96	106.38
224 Sidewalk Improvement Program	1,163.84	2,827.03	5,834.47	106.38
252 Public Safety Center	4,339.70	0.00	22,043.04	100.00
255 Ballpark Maintenance	559.76	1,087.03	2,806.14	158.15
402 Civic Center Revenue	844,837.55	2,725,004.94	3,047,936.33	11.85
406 Parking Revenue	211,730.39	1,073,417.01	1,226,746.90	14.28
426 Parking Operation and Maintenance	18,310.60	37,420.09	91,792.59	145.30
427 Civic Center TIF Project	2,169.42	8,237.53	11,462.93	39.15
900 M - DENT	3,535.25	583,630.43	146,113.13	-74.96
901 Pending Forfeiture	5,189.92	13,113.72	27,804.67	112.03
Total Receipts - All Funds	9,540,118.83	80,281,645.60	72,996,410.89	-9.07

Fund / Description	Total	Total	Total	%
	Withdrawals <u>November 2023</u>	Withdrawals <u>YTD 2022 / 2023</u>	Withdrawals <u>YTD 2023 / 2024</u>	Increase / Decrease
001 General Fund	7,547,033.10	48,202,715.30	47,156,456.15	-2.17
002 Coal Severance Tax	25,250.00	132,178.00	81,750.00	-38.15
007 Business Improvement Dist Fund	7,691.00	45,281.20	21,115.94	-53.37
009 Community Development	53,995.75	742,901.94	748,560.09	0.76
014 IT Infrastructure	10,785.60	31,071.76	244,189.09	685.89
015 Charleston Land Reuse	19,186.14	19,345.03	91,946.32	375.30
018 Planning Grant	0.00	114,786.24	0.00	-100.00
019 Tourism & Promotions	0.00	69,202.50	34,000.00	-50.87
020 Business Development	0.00	273,008.41	245,608.87	-10.04
021 Community Participation	0.00	3,500.00	0.00	-100.00
026 Uniform Pension Reserve Fund	0.00	3,197,682.00	39,343,757.00	1,130.38
035 Municipal Beautification	0.00	8,000.00	0.00	-100.00
038 Solid Waste	80,232.33	1,333,184.79	419,050.24	-68.57
039 Waste Disposal	76,045.20	406,504.60	399,691.00	-1.68
041 Police Contribution	609.00	15,720.05	57,409.75	265.20
042 Police Evidence	5,131.55	106,605.56	28,511.55	-73.26
043 Forfeited Funds	23,829.00	28,767.50	255,098.08	786.76
044 Municipal Court	38,619.10	189,739.80	188,925.09	-0.43
045 Homeland Security	137,612.73	86,752.44	294,129.57	239.04
046 Home ARP Inv Trust Fund	0.00	0.00	4,665.32	100.00
048 Wayfinding Commission	0.00	3,882.95	0.00	-100.00
049 Live On The Levee	0.00	86,721.30	45,034.02	-48.07
073 American Rescue Plan	315,631.91	4,812,551.02	2,139,955.20	-55.53
081 Home Program	146,655.75	606,574.18	352,674.91	-41.86
090 Byrne Justice	0.00	75,759.16	1,820.30	-97.60
091 Byrne Justice	0.00	0.00	10,649.24	100.00
093 Byrne Justice	12,370.00	0.00	12,370.00	100.00
094 Byrne Justice	0.00	0.00	42,802.00	100.00
095 Police Grants	439.83	93,695.17	250,418.44	167.27
096 Historic Preservation	4,355.00	0.00	8,813.00	100.00
097 C.A.R.E.	36,288.13	0.00	158,216.02	100.00
099 Public Arts Grant	12,000.00	10,000.00	24,000.00	140.00
214 Civic Center Capital Improvement	31,493.93	59,040.00	73,841.93	25.07
215 Municipal Auditorium Capital Improvemen	0.00	24,802.00	0.00	-100.00
220 General Maintenance	53,837.60	3,438,309.46	1,515,348.32	-55.93
221 City Service Fee Capital Improvement	0.00	4,174,892.37	2,096,131.29	-49.79
222 Facilities Maintenance	4,296.12	344,810.06	127,071.27	-63.15
252 Public Safety Center	4,000.00	0.00	36,000.00	100.00
402 Civic Center Revenue	929,472.55	2,758,305.63	3,205,208.49	16.20
406 Parking System Revenue	194,570.16	611,914.35	813,383.50	32.92
426 Parking Operation and Maintenance	0.00	27,768.05	0.00	-100.00
427 Civic Center TIF Project	110,967.30	0.00	110,967.30	100.00
900 M - DENT	27,352.56	380,247.88	201,692.34	-46.96
901 Pending Forfeiture	0.00	571,762.90	5,088.58	-99.11
Total Withdrawals - All Funds	9,909,751.34	73,087,983.60	100,846,350.21	37.98

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>Nov 2023</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	22.79	714,313.47	723,996.47	1.36
Current Levy - Utilities	9.23	21.61	787,821.16	3,645,532.39
Current Levy - Current Year	335,576.15	6,174,243.49	6,157,832.65	-0.27
Current Levy - 1ST Year	286,326.71	460,239.60	559,718.40	21.61
Current Levy - 2ND Year	1,510.29	8,856.76	46,502.02	425.05
Current Levy - Supplementals	17,767.83	48,029.83	100,148.84	108.51
Excess Levy	256,636.16	2,657,298.76	3,018,730.06	13.60
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	170,971.77	880,072.13	1,097,037.17	24.65
Gross Sales - Current Year	3,775,835.02	22,914,898.29	25,351,259.47	10.63
Consumer Sales (Liquor & Wine)	0.00	505,507.14	496,462.05	-1.79
Animal Control Revenue	513.23	3,586.28	4,025.93	12.26
Hotel / Motel Tax	269,823.09	1,035,511.43	1,388,289.93	34.07
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	61,306.78	65,546.35	135,800.62	107.18
Loading Zone Fees	150.00	1,200.00	1,050.00	-12.50
Property Citations	0.00	0.00	1,681.00	100.00
License - General Store	2,095.50	49,420.50	31,940.75	-35.37
Building Permit Fees	10,412.00	116,488.51	192,210.00	65.00
Excavation Permit Fees	310.00	225.00	565.00	151.11
Permits - Misc.	20.00	1,590.00	2,775.00	74.53
Permits - Street Vendors	180.00	580.00	1,260.00	117.24
Franchise Fees (CATV)	134,916.54	290,458.00	270,637.70	-6.82
Inspection Fees - Signs	369.38	2,763.84	3,179.88	15.05
Inspection Fees - Plumbing	259.00	6,150.50	7,197.00	17.01
Inspection Fees - Heating	1,274.50	6,309.00	7,179.25	13.79
Building Inspector - Elec. Fees	2,101.50	12,655.00	14,676.50	15.97
Vacant Property AR	1,000.00	3,150.00	4,750.00	50.79
International Registration Plan Fees	37,671.99	42,581.43	286,278.15	572.31
Liquor & Wine License	500.00	28,125.00	23,875.00	-15.11
Cemetery Revenue	5,400.00	6,450.00	21,741.00	237.07
Cemetery Professional Services	4,050.00	16,625.00	32,475.00	95.34
Cemetery Vault Setting	0.00	1,050.00	2,482.90	136.47
Cemetery Memorial (monument)	1,128.00	7,649.80	7,104.86	-7.12
Cemetery Memorial Setting	1,152.00	7,296.00	5,652.00	-22.53
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	1,200.00	5,033.32	7,040.00	39.87
Parks & Recreation	6,850.00	24,592.24	29,079.03	18.24
City Service Fee	749,426.06	2,656,813.08	3,420,973.85	28.76
Rents - Other	0.00	15,000.00	2,098.82	-86.01
Ball Park Rent, Concessions, Leases	34,285.71	120,000.00	137,142.84	14.29
Rent Concessions, Lease, Landfill	0.00	203,970.61	10,822.98	-94.69

General <u>Accounts</u>	Total	Total	Total	%
	Receipts	Receipts	Receipts	Inc
	<u>Nov 2023</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Jail Fees	0.00	4,585.48	12,321.02	168.70
Plan Review Fee	645.05	11,033.92	20,041.56	81.64
Fire Service Fees - Current	164,679.42	603,305.91	805,094.62	33.45
Municipal Fee Court Cost	0.00	6,533.17	13,711.01	109.87
Planning Zoning Enforcement Fees	375.00	1,000.00	875.00	-12.50
Planning Permit Application Fees	0.00	100.00	0.00	-100.00
Small Wireless Facilities Permits	0.00	300.00	325.00	8.33
Street Fees / Closure	7,774.00	4,134.29	8,446.00	104.29
Processing Fees	0.00	0.00	50.00	100.00
Returned Check Fees	30.00	225.00	345.00	53.33
Ambulance Levy	149,064.05	1,585,471.55	1,680,527.51	6.00
Ambulance Fees - Non Resident	0.00	57,550.00	750.00	-98.70
Ambulance Fees - Resident	14,175.19	1,002,239.47	246,230.87	-75.43
State Govt. - Grant	0.00	0.00	177.50	100.00
Contributions from other Entities	0.00	1,000.00	0.00	-100.00
Contributions for Carriage Trail	25,265.66	23,813.10	49,091.84	106.15
Transfer from INC. Fund	0.00	875,000.00	0.00	-100.00
Transfer from Municipal Stabilization	0.00	17,054.80	36,280.00	112.73
Police Fines Court Cost	20,136.85	83,303.40	54,615.84	-34.44
Police Fines Training	1,245.00	7,692.00	6,474.00	-15.83
Transfer In From Uniform Pension Reserve	0.00	2,612,995.00	2,606,911.00	-0.23
Charges - Comm Development	0.00	201,351.45	233,957.49	16.19
General Fund Construction and Parking	0.00	13,958.90	30,393.81	117.74
Gaming Income	13,205.42	66,854.42	81,094.07	21.30
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	133,091.71	194,936.66	536,326.14	175.13
Reimbursements	24,053.85	30,672.43	248,834.54	711.26
Reimbursements Police Wages	859.42	28,890.18	10,157.49	-64.84
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	562.50	5,697.72	4,365.00	-23.39
Reimbursements AHIDTA	9,534.37	54,761.87	46,935.73	-14.29
QRT State	0.00	495.00	23,585.32	4,664.71
QRT Federal	0.00	28,535.62	43,165.54	51.27
Sale of Fixed Assets & City Property	0.00	0.00	56,467.00	100.00
Insurance Claims	27,698.23	283,813.49	207,243.65	-26.98
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	9,964.69	1,369.10	46,414.52	3,290.15
Video Lottery Revenue	15,593.16	62,411.62	78,759.34	26.19
Misc. Revenue	96.00	5,493.59	1,553.84	-71.72
Building Inspector Reports	100.00	100.00	700.00	600.00
Accident Reports	1,710.00	8,260.00	10,210.00	23.61
P Card Rebate	0.00	2,312.64	2,881.41	24.59
Misc Sale of Assets	0.00	981.52	57.00	-94.19
General Ledger (see page 8)	229,630.96	1,002,984.37	529,715.09	-47.19
Expenditure Credits (see page 9)	238,440.30	1,060,067.34	1,032,711.72	-2.58
Total - General Fund Collections	7,258,982.06	49,449,476.40	53,671,660.29	8.54

FUND / DESCRIPTION	Total Interest <u>Nov 2023</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	133,091.71	232,276.91	536,326.14	130.90
003 Municipal Stabilization	72,683.03	216,299.83	364,366.25	68.45
007 Business Improvement Dist Fund	251.57	477.42	722.69	51.37
014 IT Infrastructure	6,022.38	17,493.39	32,855.90	87.82
015 Charleston Land Reuse	390.58	2,176.64	2,464.98	13.25
017 Project West Invest	2.63	6.38	13.18	106.58
018 Planning Grant	313.79	314.33	1,573.08	400.45
019 Tourism & Promotions	2,821.73	7,611.45	14,575.82	91.50
020 Business Development	3,033.31	13,316.89	17,432.70	30.91
021 Community Participation	70.60	516.78	353.90	-31.52
024 LGBTQ Working Group	5.87	14.28	29.46	106.30
026 Uniform Pension Reserve Fund	8,558.45	77,358.99	90,614.71	17.14
035 Municipal Beautification	496.06	1,453.99	2,486.76	71.03
036 Special Demolition	108.32	252.15	543.04	115.36
037 Sister Cities	126.47	312.68	634.02	102.77
038 Solid Waste	7,373.45	6,249.43	24,432.79	290.96
040 Landfill Closure	685.60	11,226.02	3,045.13	-72.87
041 Police Contributions	269.66	1,295.62	1,612.96	24.49
042 Police Evidence	2,655.06	7,233.25	13,711.75	89.57
043 Forfeited Funds	2,358.16	8,567.44	14,276.62	66.64
046 Home ARP Investment Trust Fund	0.03	0.26	2.50	861.54
047 Health Insurance	39,915.94	70,734.53	175,217.64	147.71
048 Wayfinding Commission	81.06	208.64	406.37	94.77
049 Live On The Levee	49.00	133.25	340.87	155.81
073 American Rescue Plan	839.79	8,027.90	5,531.99	-31.09
081 Home Program	103.90	158.81	455.13	186.59
097 C.A.R.E.	282.20	22,898.84	693.88	-96.97
100 Sinking Fund	9,412.09	1,715.46	47,183.62	2,650.49
200 Infrastructure	715.90	2,396.50	3,588.83	49.75
214 Civic Center Capital Improvement	1,335.61	2,878.50	7,334.39	154.80
215 Municipal Auditorium Capital Impv.	1,240.62	0.00	6,203.23	100.00
220 General Maintenance	9,603.88	46,381.18	62,782.92	35.36
221 City Service Capital Project	4,389.54	24,011.00	26,653.21	11.00
222 Facilities Maintenance	11,434.35	24,216.36	58,773.01	142.70
223 Green Initiative Fund	1,163.95	2,827.26	5,834.96	106.38
224 Sidewalk Improvement Program	1,163.84	2,827.03	5,834.47	106.38
252 Public Safety Center	4,339.70	0.00	22,043.04	100.00
255 Ballpark Maintenance	559.76	1,087.03	2,806.14	158.15
402 Civic Center Revenue	1,510.37	1,354.67	8,947.20	560.47
406 Parking System Revenue	26,004.00	59,292.30	127,070.45	114.31
426 Parking Operation and Maintenance	18,310.60	37,420.09	91,792.59	145.30
427 Civic Center TIF Project	2,169.42	5,610.94	11,462.93	104.30
900 M-DENT	2,685.25	6,384.34	14,668.81	129.76
901 Pending Forfeiture	5,189.92	13,113.72	26,204.67	99.83
Total Interest Comparison - All Funds	383,819.15	938,132.48	1,833,904.73	95.48

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-109-0	Payment Plans over 12 months	\$ 6,579.22
01-109-2	B & O Payment Plan	2,614.46
01-110-0	Fire Fees Receivables	2,200.00
01-111-3	Morris Street	17,205.96
01-111-4	Year End Accruals	4,355.00
01-111-7	A/R Spring Hill Cemetery	3,110.50
01-111-9	Gas Excise Tax Refund	11,348.97
01-114-0	Due From Other Funds	140,122.08
01-115-0	Due from Other Governmental	41,891.49
01-241-0	Taxes Payable	<u>203.28</u>
TOTAL		<u>\$ 229,630.96</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-90-0-1-111	Insurance/ Dental/Optical	\$ 637.57
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	7,463.96
01-431-00-0-2-218	Mail Room/ Postage	510.31
01-436-00-0-2-230	Bldg Comm/ Contract Serv	6,467.00
01-440-00-0-1-112	Insurance-Payroll Ded	56,282.02
01-440-00-0-3-341	Bldg Maint/ Mat & Supplies	372.49
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	22,773.00
01-501-00-0-2-230	Health Clinic/Contracted Services	13,205.98
01-700-00-0-1-103	Police / Sal & Wages	4,416.00
01-700-00-0-1-112	Police / Medical & Life Ins.	634.27
01-700-00-0-2-223	Police/Professional Services	13,482.00
01-700-93-0-1-105	Police Retiree/ Insurance	27,252.00
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	27,301.64
01-706-00-0-1-103	Fire / Sal & Wages	5,101.00
01-706-00-0-3-341	Fire/ Mat & Supplies	444.79
01-706-93-0-1-105	Fire/ Med & Life Insurance	18,919.00
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	32,809.81
01-750-00-0-1-112	Street/Bld & Equip Rents	367.46
TOTAL		\$ <u><u>238,440.30</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.