

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

December 2023



Respectfully Submitted,

A handwritten signature in blue ink, consisting of several loops and flourishes, representing Benjamin D. Adams.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending December 31, 2023

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<u>Fund / Description</u>	<u>Collections Dec 2023</u>	<u>Withdrawals Dec 2023</u>	<u>YTD Balance Dec 2023</u>	<u>YTD Balance Dec 2022</u>	<u>FY % Increase / Decrease</u>
001 General Fund	4,803,697.29	11,959,766.73	19,446,932.86	18,334,429.49	6.07
002 Coal Severance Tax	0.00	5,800.00	18.39	4.90	275.31
003 Municipal Stabilization	75,436.06	0.00	16,677,286.19	19,429,094.35	-14.16
007 Business Improvement Dist Fund	2,110.49	4,569.29	51,462.67	14,574.27	253.11
009 Community Development	141,670.91	142,920.91	0.00	10,268.96	-100.00
014 IT Infrastructure	6,209.15	7,131.25	1,370,604.27	1,557,057.65	-11.97
015 Charleston Land Reuse	348.48	12,699.67	73,261.95	186,425.91	-60.70
017 Project West Invest	2.73	0.00	603.53	573.90	5.16
018 Planning Grant	325.69	0.00	72,001.28	68,466.53	5.16
019 Tourism & Promotions	2,920.56	5,000.00	642,445.73	649,450.04	-1.08
020 Business Development	3,065.15	23,451.91	672,463.85	1,055,064.66	-36.26
021 Community Participation	73.27	0.00	16,198.18	15,902.25	1.86
024 LGBTQ Working Group	6.10	0.00	1,348.62	1,282.42	5.16
026 Uniform Pension Reserve Fund	6,033.22	664,822.00	1,331,132.71	31,886,117.19	-95.83
035 Municipal Beautification	514.84	0.00	113,820.47	126,891.22	-10.30
036 Special Demolition	268.11	0.00	59,272.84	23,635.28	150.78
037 Sister Cities	131.27	0.00	29,019.72	28,086.32	3.32
038 Solid Waste	328,806.44	1,881,992.98	278,123.54	960,364.79	-71.04
039 Waste Disposal	81,827.80	81,827.80	0.00	0.00	0.00
040 Landfill Closure	30,434.74	0.00	4,418,937.46	4,074,555.00	8.45
041 Police Contributions	9,698.09	0.00	70,765.58	113,782.47	-37.81
042 Police Evidence	2,314.00	226,920.66	380,480.09	622,302.26	-38.86
043 Forfeited Funds	5,322.75	30,685.10	501,248.45	806,311.72	-37.83
044 Municipal Court	29,243.00	30,646.10	262,925.74	266,862.83	-1.48
045 Homeland Security	137,612.73	137,612.73	489,162.60	95,975.28	409.68
046 Home-ARP Inv Trust Fund	0.03	0.00	6.75	0.26	2,496.15
047 Health Insurance Reserves	41,427.85	0.00	9,158,804.55	6,353,716.41	44.15
048 Wayfinding Commission	84.14	0.00	18,599.81	17,686.69	5.16
049 Live On The Levee	3,439.21	0.00	14,630.94	9,550.05	53.20
073 American Rescue Plan	120,094.89	526,279.52	24,370,383.06	29,479,734.51	-17.33
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	68,168.86	59,716.90	23,645.68	4,153.19	469.34
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	3,128.47	3,128.47	333,672.74	395,677.69	-15.67
097 C.A.R.E.	4,186,904.43	33,317.72	4,199,095.21	0.00	100.00
099 Public Arts Grant	19,000.00	0.00	246,743.42	216,853.42	13.78
100 Sinking Fund	9,768.60	0.00	2,159,625.72	2,056,884.77	4.99
200 Infrastructure	743.00	0.00	164,262.74	156,198.62	5.16
214 Civic Center Capital Improvement	1,283.96	10,406.00	279,154.30	199,376.48	40.01
215 Municipal Auditorium Capital Improvement	1,287.62	0.00	284,663.31	240,739.52	18.25
220 General Maintenance	1,348,483.48	333,117.55	3,171,783.22	4,451,191.22	-28.74
221 City Service Fee Capital Project	1,503,092.54	2,189,880.34	315,846.07	682,527.32	-53.72
222 Facilities Maintenance	832,095.09	47,985.87	3,394,695.35	2,314,988.56	46.64
223 Green Initiative Fund	1,208.03	0.00	267,069.75	253,958.55	5.16
224 Sidewalk Improvement Fund	1,207.94	0.00	267,047.83	253,937.70	5.16
252 Public Safety Center	4,488.45	13,500.00	980,105.46	0.00	100.00
255 Ballpark Maintenance	25,668.91	0.00	153,527.00	97,641.99	57.23
402 Civic Center Revenue	265,205.91	483,183.70	321,014.10	115,815.60	177.18
406 Parking System Revenue	234,934.32	106,748.18	6,052,340.57	5,553,167.41	8.99
426 Parking Operation and Maintenance	18,949.80	15,450.00	4,185,903.70	3,351,989.00	24.88
427 Civic Center TIF Project	1,899.41	0.00	419,748.08	505,279.62	-16.93
900 M - DENT	307,100.35	80,708.54	831,918.11	786,888.83	5.72
901 Pending Forfeiture	5,414.35	0.00	1,196,995.61	1,155,562.11	3.59
Working Cash Advance Fund	0.00	0.00	44,925.00	44,425.00	1.13
Total All Funds	14,685,522.51	19,131,639.92	110,002,772.06	139,212,471.47	-20.98

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	19,345,829.10
002 Coal Severance Tax	18.39
003 Municipal Stabilization	16,677,286.19
007 Business Improvement Dist Fund *	52,712.67
014 IT Infrastrucure	1,370,604.27
015 Charleston Land Reuse	73,261.95
017 Project West Invest	603.53
018 Planning Grant	72,001.28
019 Tourism & Promotions	642,445.73
020 Business Development *	671,213.85
021 Community Participation	16,198.18
024 LGBTQ Working Group	1,348.62
026 Uniform Pension Reserve Fund	1,295,913.33
035 Municipal Beautification	113,820.47
036 Special Demolition	59,272.84
037 Sister Cities	29,019.72
038 Solid Waste	266,007.11
040 Landfill Closure	175,576.78
041 Police Contributions	70,765.58
042 Police Evidence	380,480.09
043 Forfeited Funds	501,248.45
044 Municipal Court	257,933.74
045 Homeland Security	489,162.60
046 Home-ARP Inv Trust Fund	6.75
047 Health Insurance Reserves	9,158,804.55
048 Wayfinding Commission	18,599.81
049 Live On The Levee	14,630.94
073 American Rescue Plan	82,120.95
080 Human Rights	176,793.29
081 Home Program	23,645.68
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.	4,199,095.21
099 Public Arts Grant	246,743.42
100 Sinking Fund	2,159,625.72
200 Infrastructure	164,262.74
214 Civic Center Capital Improvement	279,154.30
215 Municipal Auditorium Capital Improvement	284,663.31
220 General Maintenance	3,171,783.22
221 City Service Fee Capital Project	315,846.07
222 Facilities Maintenance	3,394,695.35
223 Green Initiative Fund	267,069.75
224 Sidewalk Improvement Program	267,047.83
252 Public Safety Center	980,105.46
255 Ballpark Maintenance	153,527.00
402 Civic Center Revenue	321,014.10
406 Parking System Revenue	6,029,371.32
426 Parking Operation and Maintenance	4,185,903.70
427 Civic Center TIF Project	419,748.08
900 M - DENT	831,918.11
901 Pending Forfeiture	1,196,995.61
Total Bank Statement Balances All Funds	81,249,823.45

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.580%	35,219.38
Fund 040 Landfill Closure (Money Market Bond Pool)	5.580%	4,243,360.68
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.580%	24,288,262.11

Working Cash Advance Fund

44,925.00

Cash on hand and in transit

General Fund	88,870.53
Solid Waste	12,116.43
Municipal Court	4,992.00
Parking Revenue	22,719.25

Bad Checks

General Fund	445.50
Parking	250.00

Interest earned not received

11,787.73

Total - Other28,752,948.61Grand Total - All Funds

110,002,772.06

Other Adjustments

1) Business Improv Dist 007 is over due to transfer error	-1,250.00
2) Business Development 020 is short due to transfer error	1,250.00

Total All Funds

110,002,772.06

<u>Fund / Description</u>	<u>Total Collections December 2023</u>	<u>Total Collections YTD 2022 / 2023</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>% Increase / Decrease</u>
001 General Fund	4,803,697.29	61,580,931.67	58,454,414.55	-5.08
002 Coal Severance Tax	0.00	132,177.13	112,801.79	-14.66
003 Municipal Stabilization	75,436.06	283,853.06	439,802.31	54.94
007 Business Improvement Dist Fund	2,110.49	52,230.68	70,938.64	35.82
009 Community Development	141,670.91	906,779.96	891,481.00	-1.69
014 IT Infrastructure	6,209.15	22,907.14	39,065.05	70.54
015 Charleston Land Reuse	348.48	4,720.03	30,116.01	538.05
017 Project West Invest	2.73	8.38	15.91	89.86
018 Planning Grant	325.69	183,252.38	1,898.77	-98.96
019 Tourism & Promotions	2,920.56	9,878.90	17,496.38	77.11
020 Business Development	3,065.15	17,069.98	20,497.85	20.08
021 Community Participation	73.27	662.57	427.17	-35.53
024 LGBTQ Working Group	6.10	18.74	35.56	89.75
026 Uniform Pension Reserve Fund	6,033.22	5,651,546.15	5,146,066.20	-8.94
035 Municipal Beautification	514.84	1,895.18	3,001.60	58.38
036 Special Demolition	268.11	6,886.65	35,072.81	409.29
037 Sister Cities	131.27	410.33	765.29	86.51
038 Solid Waste	328,806.44	2,120,892.06	2,170,022.49	2.32
039 Waste Disposal	81,827.80	487,090.60	481,518.80	-1.14
040 Landfill Closure	30,434.74	114,597.62	179,657.31	56.77
041 Police Contributions	9,698.09	9,591.23	12,311.05	28.36
042 Police Evidence	2,314.00	9,396.94	16,025.75	70.54
043 Forfeited Funds	5,322.75	286,079.07	31,306.94	-89.06
044 Municipal Court	29,243.00	206,224.84	205,482.94	-0.36
045 Homeland Security	137,612.73	169,958.42	646,519.87	280.40
046 Home ARP Inv Trust Fund	0.03	0.00	4,667.85	100.00
047 Health Insurance Reserves	41,427.85	92,825.83	1,650,195.09	1,677.73
048 Wayfinding Commission	84.14	270.14	490.51	81.58
049 Live On The Levee	3,439.21	48,769.46	13,911.08	-71.48
073 American Rescue Plan	120,094.89	504,914.90	705,312.94	39.69
081 Home Program	68,168.86	641,166.04	428,250.76	-33.21
090 Byrne Justice	0.00	83,681.87	1,820.30	-97.82
091 Byrne Justice	0.00	0.00	10,649.24	100.00
093 Byrne Justice	12,370.00	0.00	24,740.00	100.00
094 Byrne Justice	0.00	0.00	42,802.00	100.00
095 Police Grant	3,128.47	248,877.46	197,235.85	-20.75
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E	4,186,904.43	0.00	4,366,921.16	100.00
099 Public Arts Grant	19,000.00	10,000.00	24,000.00	140.00
100 Sinking Fund	9,768.60	30,050.45	56,952.22	89.52
200 Infrastructure Fund	743.00	2,258.55	4,331.83	91.80
214 Civic Center Capital Improvement	1,283.96	124,764.71	216,682.10	73.67
215 Municipal Auditorium Capital Improvement	1,287.62	21,643.03	7,490.85	-65.39
220 General Maintenance	1,348,483.48	5,257,146.92	1,534,858.10	-70.80
221 City Service Fee Capital Project	1,503,092.54	1,617,989.86	3,029,745.75	87.25
222 Facilities Maintenance	832,095.09	649,524.34	890,868.10	37.16
223 Green Initiative Fund	1,208.03	3,710.26	7,042.99	89.82
224 Sidewalk Improvement Program	1,207.94	3,709.95	7,042.41	89.82
252 Public Safety Center	4,488.45	0.00	26,531.49	200.00
255 Ballpark Maintenance	25,668.91	1,426.52	28,475.05	1,896.12
402 Civic Center Revenue	265,205.91	3,243,892.79	3,313,142.24	2.13
406 Parking Revenue	234,934.32	1,294,787.03	1,461,681.22	12.89
426 Parking Operation and Maintenance	18,949.80	49,074.65	110,742.39	125.66
427 Civic Center TIF Project	1,899.41	9,994.46	13,362.34	33.70
900 M - DENT	307,100.35	590,684.24	453,213.48	-23.27
901 Pending Forfeiture	5,414.35	17,135.10	33,219.02	93.87
Total Receipts - All Funds	14,685,522.51	86,807,358.27	87,681,933.40	1.01

Fund / Description	Total	Total	Total	%
	Withdrawals <u>December 2023</u>	Withdrawals <u>YTD 2022 / 2023</u>	Withdrawals <u>YTD 2023 / 2024</u>	Increase / Decrease
001 General Fund	11,959,766.73	56,687,978.45	59,116,222.88	4.28
002 Coal Severance Tax	5,800.00	132,178.00	87,550.00	-33.76
007 Business Improvement Dist Fund	4,569.29	87,283.06	25,685.23	-70.57
009 Community Development	142,920.91	922,012.81	891,481.00	-3.31
014 IT Infrastructure	7,131.25	31,071.76	251,320.34	708.84
015 Charleston Land Reuse	12,699.67	19,345.03	104,645.99	440.95
018 Planning Grant	0.00	114,786.24	0.00	-100.00
019 Tourism & Promotions	5,000.00	72,202.50	39,000.00	-45.99
020 Business Development	23,451.91	310,043.03	269,060.78	-13.22
021 Community Participation	0.00	32,500.00	0.00	-100.00
026 Uniform Pension Reserve Fund	664,822.00	3,738,472.00	40,008,579.00	970.19
035 Municipal Beautification	0.00	8,000.00	0.00	-100.00
038 Solid Waste	1,881,992.98	1,425,774.56	2,301,043.22	61.39
039 Waste Disposal	81,827.80	487,090.60	481,518.80	-1.14
041 Police Contribution	0.00	15,720.05	57,409.75	265.20
042 Police Evidence	226,920.66	106,605.56	255,432.21	139.60
043 Forfeited Funds	30,685.10	29,917.50	285,783.18	855.24
044 Municipal Court	30,646.10	224,992.80	219,571.19	-2.41
045 Homeland Security	137,612.73	97,653.38	431,742.30	342.12
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	526,279.52	6,574,620.64	2,666,234.72	-59.45
081 Home Program	59,716.90	657,422.83	412,391.81	-37.27
090 Byrne Justice	0.00	83,799.87	1,820.30	-97.83
091 Byrne Justice	0.00	0.00	10,649.24	100.00
093 Byrne Justice	12,370.00	0.00	24,740.00	100.00
094 Byrne Justice	0.00	0.00	42,802.00	100.00
095 Police Grants	3,128.47	126,753.56	253,546.91	100.03
096 Historic Preservation	0.00	0.00	8,813.00	100.00
097 C.A.R.E.	33,317.72	0.00	191,533.74	100.00
099 Public Arts Grant	0.00	10,000.00	24,000.00	140.00
214 Civic Center Capital Improvement	10,406.00	59,040.00	84,247.93	42.70
215 Municipal Auditorium Capital Improvemen	0.00	24,802.00	0.00	-100.00
220 General Maintenance	333,117.55	4,830,450.37	1,848,465.87	-61.73
221 City Service Fee Capital Improvement	2,189,880.34	4,968,434.57	4,286,011.63	-13.74
222 Facilities Maintenance	47,985.87	368,832.50	175,057.14	-52.54
252 Public Safety Center	13,500.00	0.00	49,500.00	100.00
402 Civic Center Revenue	483,183.70	3,384,769.39	3,688,392.19	8.97
406 Parking System Revenue	106,748.18	739,450.45	920,131.68	24.43
426 Parking Operation and Maintenance	15,450.00	27,768.05	15,450.00	-44.36
427 Civic Center TIF Project	0.00	0.00	110,967.30	100.00
900 M - DENT	80,708.54	385,750.89	282,400.88	-26.79
901 Pending Forfeiture	0.00	573,331.87	5,088.58	-99.11
Total Withdrawals - All Funds	19,131,639.92	87,449,458.57	119,977,990.13	37.20

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>Dec 2023</u>	<u>YTD 2022 / 2023</u>	<u>YTD 2023 / 2024</u>	<u>Dec</u>
Current Levy - Expense	2,206.49	716,103.54	726,202.96	1.41
Current Levy - Utilities	892.89	21.61	788,714.05	3,649,664.23
Current Levy - Current Year	112,425.01	6,261,339.22	6,270,257.66	0.14
Current Levy - 1ST Year	7,008.63	475,957.04	566,727.03	19.07
Current Levy - 2ND Year	500.63	9,881.48	47,002.65	375.66
Current Levy - Supplementals	14,502.88	53,822.32	114,651.72	113.02
Excess Levy	54,801.00	2,705,099.06	3,073,531.06	13.62
Oil & Gas	0.00	284,162.91	499,500.51	75.78
Utility Tax	218,168.34	1,064,624.54	1,315,205.51	23.54
Gross Sales - Current Year	405,234.81	23,294,515.68	25,756,494.28	10.57
Consumer Sales (Liquor & Wine)	0.00	505,507.14	496,462.05	-1.79
Animal Control Revenue	0.00	4,466.93	4,025.93	-9.87
Hotel / Motel Tax	162,120.29	1,228,410.07	1,550,410.22	26.21
Hotel / Motel Penalties	0.00	118,056.51	10,739.53	-90.90
Amusement Tax	16,044.23	89,237.07	151,844.85	70.16
Loading Zone Fees	160.00	1,550.00	1,210.00	-21.94
License - General Store	956.00	50,687.50	32,896.75	-35.10
Building Permit Fees	9,339.75	186,873.51	201,549.75	7.85
Excavation Permit Fees	45,136.00	225.00	45,701.00	20,211.56
Permits - Misc.	0.00	1,590.00	2,775.00	74.53
Permits - Street Vendors	0.00	680.00	1,260.00	85.29
Franchise Fees (CATV)	0.00	290,458.00	270,637.70	-6.82
Inspection Fees - Signs	567.00	3,063.84	3,746.88	22.29
Inspection Fees - Plumbing	974.50	11,236.00	8,171.50	-27.27
Inspection Fees - Heating	249.50	7,337.50	7,428.75	1.24
Building Inspector - Elec. Fees	934.50	14,415.00	15,611.00	8.30
Vacant Property AR	2,750.00	3,150.00	7,500.00	138.10
International Registration Plan Fees	51,820.25	134,744.65	338,098.40	150.92
Liquor & Wine License	0.00	28,125.00	23,875.00	-15.11
Cemetery Revenue	0.00	6,450.00	21,741.00	237.07
Cemetery Professional Services	1,500.00	19,475.00	33,975.00	74.45
Cemetery Vault Setting	150.00	1,050.00	2,632.90	150.75
Cemetery Memorial (monument)	724.66	9,172.86	7,829.52	-14.64
Cemetery Memorial Setting	288.00	8,310.00	5,940.00	-28.52
Cemetery Flower Placement	0.00	0.00	125.00	100.00
Cemetery Miscellaneous	150.00	6,408.32	7,190.00	12.20
Parks & Recreation	7,723.00	36,633.24	36,802.03	0.46
City Service Fee	158,244.10	2,826,778.61	3,579,217.95	26.62
Rents - Other	0.00	15,000.00	2,098.82	-86.01
Ball Park Rent, Concessions, Leases	0.00	151,888.06	137,142.84	-9.71
Rent Concessions, Lease, Landfill	0.00	196,090.47	10,822.98	-94.48
Jail Fees	0.00	4,585.48	12,321.02	168.70

General Accounts	Total Receipts <u>Dec 2023</u>	Total Receipts <u>YTD 2022 / 2023</u>	Total Receipts <u>YTD 2023 / 2024</u>	% Inc <u>Dec</u>
	Plan Review Fee	233.38	20,342.54	20,274.94
Fire Service Fees - Current	132,992.93	737,865.60	938,087.55	27.14
Municipal Fee Court Cost	0.00	6,533.17	13,711.01	109.87
Planning Zoning Enforcement Fees	375.00	1,135.00	1,250.00	10.13
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	546.00	4,134.29	8,992.00	117.50
Processing Fees	201.05	0.00	251.05	100.00
Returned Check Fees	0.00	225.00	345.00	53.33
Ambulance Levy	28,170.18	1,671,741.17	1,708,697.69	2.21
Ambulance Fees - Non Resident	0.00	67,850.50	750.00	-98.89
Ambulance Fees - Resident	208,223.89	1,251,489.01	454,454.76	-63.69
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	0.00	23,813.10	49,091.84	106.15
Contributions TGKVF-KVCOP	0.00	27,500.00	0.00	-100.00
Transfer from Other Funds	1,800,000.00	0.00	1,800,000.00	100.00
Transfer from INC. Fund	0.00	875,000.00	0.00	-100.00
Transfer from Municipal Stabilization	13,388.85	17,054.80	49,668.85	191.23
Police Fines Court Cost	0.00	99,319.40	54,615.84	-45.01
Police Fines Training	0.00	9,120.00	6,474.00	-29.01
Transfer In From Uniform Pension Reserve	664,822.00	3,153,785.00	3,271,733.00	3.74
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	16,093.95	83,707.00	97,188.02	16.11
Aerial Map Copy Fees	0.00	30.00	0.00	-100.00
Interest on Investments	114,180.00	274,740.53	650,506.14	136.77
Reimbursements	8,300.00	30,672.43	257,134.54	738.32
Reimbursements Police Wages	6,509.05	36,198.42	16,666.54	-53.96
Reimbursements F & P Pension	0.00	1,500.00	0.00	-100.00
Reimbursements Fire Wages	1,800.00	6,867.97	6,165.00	-10.24
Reimbursements AHIDTA	3,857.66	65,407.47	50,793.39	-22.34
QRT State	92,900.99	0.00	116,486.31	100.00
QRT Federal	49,327.65	30,548.00	92,493.19	202.78
Sale of Fixed Assets & City Property	0.00	6,525.00	56,467.00	765.39
Insurance Claims	611.00	283,813.49	207,854.65	-26.76
Election Filing Fees	0.00	140.00	0.00	-100.00
Recycling Revenue	13,458.91	7,027.30	59,873.43	752.01
Video Lottery Revenue	15,369.34	78,053.58	94,128.68	20.59
Misc. Revenue	638.14	5,807.84	2,191.98	-62.26
Building Inspector Reports	0.00	100.00	700.00	600.00
Accident Reports	2,610.00	10,160.00	12,820.00	26.18
AR's 12 months	381.00	0.00	0.00	0.00
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)	83,225.24	1,175,114.60	612,940.33	-47.84
Expenditure Credits (see page 9)	269,908.62	1,495,097.03	1,302,620.34	-12.87
Total - General Fund Collections	4,803,697.29	52,605,606.91	58,474,976.58	11.16

FUND / DESCRIPTION	Total Interest <u>Dec 2023</u>	YTD Interest <u>2022 / 2023</u>	YTD Interest <u>2023 / 2024</u>	% Inc <u>Dec</u>
001 General Fund	114,180.00	312,080.78	650,506.14	108.44
003 Municipal Stabilization	75,436.06	283,853.06	439,802.31	54.94
007 Business Improvement Dist Fund	240.54	592.11	963.23	62.68
014 IT Infrastructure	6,209.15	22,907.14	39,065.05	70.54
015 Charleston Land Reuse	348.48	2,824.46	2,813.46	-0.39
017 Project West Invest	2.73	8.38	15.91	89.86
018 Planning Grant	325.69	552.38	1,898.77	243.74
019 Tourism & Promotions	2,920.56	9,878.90	17,496.38	77.11
020 Business Development	3,065.15	17,069.98	20,497.85	20.08
021 Community Participation	73.27	662.57	427.17	-35.53
024 LGBTQ Working Group	6.10	18.74	35.56	89.75
026 Uniform Pension Reserve Fund	5,861.79	102,290.27	96,476.50	-5.68
035 Municipal Beautification	514.84	1,895.18	3,001.60	58.38
036 Special Demolition	268.11	334.33	811.15	142.62
037 Sister Cities	131.27	410.33	765.29	86.51
038 Solid Waste	2,517.26	9,265.74	26,950.05	190.86
040 Landfill Closure	767.88	14,823.98	3,813.01	-74.28
041 Police Contributions	281.62	1,691.23	1,894.58	12.02
042 Police Evidence	2,314.00	9,396.94	16,025.75	70.54
043 Forfeited Funds	2,301.00	11,352.60	16,577.62	46.02
046 Home ARP Investment Trust Fund	0.03	0.26	2.53	873.08
047 Health Insurance	41,427.85	92,825.83	216,645.49	133.39
048 Wayfinding Commission	84.14	270.14	490.51	81.58
049 Live On The Levee	64.21	166.46	405.08	143.35
073 American Rescue Plan	1,347.05	12,767.78	6,879.04	-46.12
081 Home Program	109.79	175.92	564.92	221.12
097 C.A.R.E.	2,063.79	0.00	2,757.67	100.00
100 Sinking Fund	9,768.60	30,050.45	56,952.22	89.52
200 Infrastructure	743.00	2,258.55	4,331.83	91.80
214 Civic Center Capital Improvement	1,283.96	3,089.71	8,618.35	178.94
215 Municipal Auditorium Capital Impv.	1,287.62	3,715.53	7,490.85	101.61
220 General Maintenance	13,207.81	61,400.31	75,990.73	23.76
221 City Service Capital Project	3,092.54	27,087.68	29,745.75	9.81
222 Facilities Maintenance	14,583.09	32,312.34	73,356.10	127.02
223 Green Initiative Fund	1,208.03	3,710.26	7,042.99	89.82
224 Sidewalk Improvement Program	1,207.94	3,709.95	7,042.41	89.82
252 Public Safety Center	4,488.45	0.00	26,531.49	100.00
255 Ballpark Maintenance	668.91	1,426.52	3,475.05	143.60
402 Civic Center Revenue	1,801.00	1,705.09	10,748.20	530.36
406 Parking System Revenue	27,148.85	78,453.57	154,219.30	96.57
426 Parking Operation and Maintenance	18,949.80	49,074.65	110,742.39	125.66
427 Civic Center TIF Project	1,898.64	7,367.75	13,361.57	81.35
900 M-DENT	3,036.35	9,122.76	17,705.16	94.08
901 Pending Forfeiture	5,414.35	17,135.10	31,619.02	84.53
Total Interest Comparison - All Funds	372,651.30	1,239,735.71	2,206,556.03	77.99

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 15,429.45
01-109-2	B & O Payment Plan	7,638.01
01-109-9	Municipal License Payment Plan	80.00
01-110-0	Fire Fees Receivables	2,274.86
01-111-3	Morris Street	26,231.60
01-111-5	City Service Fee Payment Plan	20.00
01-111-7	A/R Spring Hill Cemetery	295.39
01-111-9	Gas Excise Tax Refund	22,461.36
01-115-0	Due from Other Governmental	8,502.68
01-237-2	Demolition Bonds	200.00
01-241-0	Taxes Payable	<u>91.89</u>
TOTAL		<u>\$ 83,225.24</u>

See Page 6B

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-414-00-0-2-230	City Collector/ Contract Services	\$ 215.75
01-431-00-0-2-218	Mail Room/ Postage	71.47
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	100.59
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	61,698.74
01-700-00-0-1-103	Police / Sal & Wages	704.00
01-700-93-0-1-105	Police Retiree/ Insurance	82,792.27
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	27,317.72
01-706-00-0-1-112	Fire / Utilities	96.71
01-706-93-0-1-105	Fire/ Med & Life Insurance	60,979.08
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	32,112.05
01-750-00-0-1-112	Street/Bld & Equip Rents	298.40
01-900-00-0-1-103	P&R/Salaries&Wages	511.84
01-952-00-0-2-230	Cemetery/ Contracted Services	<u>3,010.00</u>
TOTAL		\$ <u><u>269,908.62</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.