

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

October 31, 2024



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 October 31, 2024

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<u>Fund / Description</u>	<u>Collections October 2024</u>	<u>Withdrawals October 2024</u>	<u>YTD Balance October 2024</u>	<u>YTD Balance October 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	19,404,669.81	9,631,959.98	23,681,997.66	26,925,495.71	-12.05
002 Coal Sevrance Tax	41,442.65	18,736.68	22,724.00	31,068.39	-26.86
003 Municipal Stabilization	71,291.64	0.00	17,425,951.99	16,529,167.10	5.43
007 Business Improvement Dist Fund	29,182.70	6,220.76	97,965.14	54,334.57	80.30
009 Community Development	51,925.73	51,675.73	1,750.00	1,000.00	75.00
014 IT Infrastructure	4,288.50	22,587.50	1,031,341.78	1,376,289.59	-25.06
015 Charleston Land Reuse	3,559.67	6,170.66	71,422.17	104,408.70	-31.59
017 Project West Invest	2.58	0.00	630.63	598.17	5.43
018 Planning Grant	0.00	0.00	0.00	71,361.80	-100.00
019 Tourism & Promotions	1,885.44	21,851.45	444,781.26	641,703.44	-30.69
020 Business Development	2,874.62	0.00	702,651.08	689,817.30	1.86
021 Community Participation	69.25	0.00	16,925.34	16,054.31	5.43
024 LGBTQ Working Group	5.77	0.00	1,409.17	1,336.65	5.43
026 Uniform Pension Reserve Fund	1,694,713.02	676,251.00	1,728,674.02	1,981,202.86	-12.75
027 Opioid Settlement	15,420.64	0.00	3,769,298.11	0.00	100.00
035 Municipal Beautification	787.95	16,907.65	187,145.15	112,809.57	65.89
036 Special Demolition	1,062.04	0.00	3,145.83	24,634.75	-87.23
037 Sister Cities	121.97	0.00	29,815.02	28,761.98	3.66
038 Solid Waste	412,338.85	73,681.25	1,384,114.05	1,545,867.92	-10.46
039 Waste Disposal	72,394.40	72,394.40	0.00	0.00	0.00
040 Landfill Closure	28,694.11	0.00	4,716,901.93	4,359,008.69	8.21
041 Police Contributions	9,579.63	0.00	51,100.85	61,406.83	-16.78
042 Police Evidence	1,335.31	0.00	326,393.95	607,563.24	-46.28
043 Forfeited Funds	2,332.13	7,610.05	506,964.98	547,652.64	-7.43
044 Municipal Court	41,277.12	41,543.00	291,760.11	275,402.09	5.94
045 Homeland Security	31,797.42	0.00	38,131.28	489,162.60	-92.20
046 Home-ARP Inv Trust Fund	0.04	0.00	7.71	6.69	15.25
047 Health Insurance Reserves	1,742,870.14	0.00	16,689,229.58	9,077,460.76	83.85
048 Wayfinding Commission	79.51	0.00	19,434.78	18,434.61	5.43
049 Live On The Levee	163.69	0.00	40,011.46	11,142.73	259.08
073 American Rescue Plan	90,353.42	289,369.20	20,970,479.56	24,978,620.84	-16.05
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	116,012.81	115,444.00	17,029.34	15,089.82	12.85
083 Other Federal Grant Fund	7,760.00	0.00	7,760.00	0.00	100.00
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	51,050.63	26,674.92	352,989.68	300,365.33	17.52
096 Historic Preservation	0.00	0.00	0.00	4,355.00	-100.00
097 C.A.R.E.	65,251.83	49,445.21	316,568.10	81,514.43	288.36
099 Public Arts Grant	0.00	0.00	218,201.42	234,743.42	-7.05
100 Sinking Fund	9,218.44	0.00	2,253,282.62	2,140,445.03	5.27
200 Infrastructure	702.19	0.00	171,636.72	162,803.84	5.43
214 Civic Center Capital Improvement	1,957.80	2,428.16	478,071.94	318,434.66	50.13
215 Municipal Auditorium Capital Improvement	1,211.46	0.00	296,119.23	282,135.07	4.96
220 General Maintenance	4,204.87	249,087.54	958,856.64	2,200,651.01	-56.43
221 City Service Fee Capital Project	10,481.89	252,991.12	2,423,461.50	998,244.33	142.77
222 Facilities Maintenance	57,038.46	183,527.74	1,646,690.73	2,603,447.90	-36.75
223 Green Initiative Fund	1,087.59	0.00	265,842.88	264,697.77	0.43
224 Sidewalk Improvement Fund	1,141.57	0.00	279,035.96	264,676.05	5.43
252 Public Safety Center	238,754.32	1,883,883.25	219,677.36	988,777.31	-77.78
255 Ballpark Maintenance	656.30	0.00	160,419.04	127,298.33	26.02
402 Civic Center Revenue	302,396.04	539,686.13	108,902.11	623,626.89	-82.54
406 Parking System Revenue	219,758.59	119,550.11	6,346,836.62	5,906,994.20	7.45
426 Parking Operation and Maintenance	20,210.14	904.74	4,939,301.44	4,164,093.30	18.62
427 Civic Center TIF Project	1,794.33	0.00	438,591.23	526,646.55	-16.72
900 M - DENT	16,981.80	12,078.62	265,683.99	629,343.61	-57.78
901 Pending Forfeiture	5,542.71	20,032.40	1,348,354.03	1,186,391.34	13.65
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	24,891,233.52	14,394,193.25	117,997,893.43	114,818,521.98	2.77

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	20,862,327.91
002 Coal Severance Tax	22,724.00
003 Municipal Stabilization	17,425,951.99
007 Business Improvement Dist Fund	97,965.14
009 Community Development	1,750.00
014 IT Infrastrucrure	1,031,341.78
015 Charleston Land Reuse	71,422.17
017 Project West Invest	630.63
019 Tourism & Promotions	444,781.26
020 Business Development	702,651.08
021 Community Participation	16,925.34
024 LGBTQ Working Group	1,409.17
026 Uniform Pension Reserve Fund	1,728,643.42
027 Opioid Settlement	3,769,298.11
035 Municipal Beautification	187,145.15
036 Special Demolition	3,145.83
037 Sister Cities	29,815.02
038 Solid Waste	1,363,671.43
040 Landfill Closure	277,696.82
041 Police Contributions	51,100.85
042 Police Evidence	326,393.95
043 Forfeited Funds	506,964.98
044 Municipal Court	289,873.11
045 Homeland Security	38,131.28
046 Home-ARP Inv Trust Fund	7.71
047 Health Insurance Reserves	16,689,229.58
048 Wayfinding Commission	19,434.78
049 Live On The Levee	40,011.46
073 American Rescue Plan	181,348.12
080 Human Rights	176,793.29
081 Home Program	17,029.34
083 Other Federal Grant Fund	7,760.00
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	352,989.68
097 C.A.R.E.	316,568.10
099 Public Arts Grant	218,201.42
100 Sinking Fund	2,253,282.62
200 Infrastructure	171,636.72
214 Civic Center Capital Improvement	478,071.94
215 Municipal Auditorium Capital Improvement	296,119.23
220 General Maintenance	958,856.64
221 City Service Fee Capital Project	2,423,461.50
222 Facilities Maintenance	1,646,690.73
223 Green Initiative Fund	265,842.88
224 Sidewalk Improvement Program	279,035.96
252 Public Safety Center	219,677.36
255 Ballpark Maintenance	160,419.04
402 Civic Center Revenue	108,902.11
406 Parking System Revenue	6,344,768.70
426 Parking Operation and Maintenance	4,939,301.44
427 Civic Center TIF Project	438,591.23
900 M - DENT	265,683.99
901 Pending Forfeiture	1,348,354.03
Total Bank Statement Balances All Funds	89,880,083.99

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	5.290%	30.60
Fund 040 Landfill Closure (Money Market Bond Pool)	5.290%	4,439,205.11
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	5.290%	20,789,131.44

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	2,843,286.61
Solid Waste	20,442.62
Municipal Court	1,887.00
Parking Revenue	8,514.10

Bad Checks

General Fund	6,735.93
Parking	75.00

Interest earned not received

9,767.21

Total - Other

28,164,450.62

Grand Total - All Funds

118,044,534.61

Other Adjustments

General Fund over due to ACH in transit	-40,120.00
Parking over due to deposit in transit	-30.00
Parking over due to deposit in transit	-6,491.18

Total All Funds

117,997,893.43

<u>Fund / Description</u>	Total	Total	Total	%
	<u>Collections</u> <u>October 2024</u>	<u>Collections</u> <u>YTD 2023 / 2024</u>	<u>Collections</u> <u>YTD 2024 / 2025</u>	<u>Increase /</u> <u>Decrease</u>
001 General Fund	19,404,669.81	46,426,177.57	49,546,095.96	6.72
002 Coal Severance Tax	41,442.65	112,801.79	96,946.42	-14.06
003 Municipal Stabilization	71,291.64	291,683.22	300,039.36	2.86
007 Business Improvement Dist Fund	29,182.70	61,550.25	80,573.13	30.91
009 Community Development	51,925.73	695,564.34	171,091.32	-75.40
014 IT Infrastructure	4,288.50	26,833.52	19,171.42	-28.55
015 Charleston Land Reuse	3,559.67	29,376.95	217,957.98	641.94
017 Project West Invest	2.58	10.55	10.86	2.94
018 Planning Grant	0.00	1,259.29	0.00	-100.00
019 Tourism & Promotions	1,885.44	11,754.09	8,211.68	-30.14
020 Business Development	2,874.62	14,399.39	12,098.21	-15.98
021 Community Participation	69.25	283.30	291.42	2.87
024 LGBTQ Working Group	5.77	23.59	24.27	2.88
026 Uniform Pension Reserve Fund	1,694,713.02	5,131,314.35	3,422,012.64	-33.31
027 Opioid Settlement	15,420.64	0.00	64,899.62	100.00
035 Municipal Beautification	787.95	1,990.70	3,489.64	75.30
036 Special Demolition	1,062.04	434.72	1,089.51	150.62
037 Sister Cities	121.97	507.55	514.66	1.40
038 Solid Waste	412,338.85	1,475,541.56	1,478,391.44	0.19
039 Waste Disposal	72,394.40	323,645.80	270,452.97	-16.44
040 Landfill Closure	28,694.11	119,728.54	117,646.51	-1.74
041 Police Contributions	9,579.63	2,343.30	10,127.58	332.19
042 Police Evidence	1,335.31	11,056.69	5,797.48	-47.57
043 Forfeited Funds	2,332.13	23,197.03	153,381.99	561.21
044 Municipal Court	41,277.12	148,694.09	179,437.43	20.68
045 Homeland Security	31,797.42	371,294.41	74,447.56	-79.95
046 Home ARP Inv Trust Fund	0.04	4,667.79	0.14	-100.00
047 Health Insurance Reserves	1,742,870.14	1,568,851.30	3,661,486.29	133.39
048 Wayfinding Commission	79.51	325.31	334.63	2.86
049 Live On The Levee	163.69	10,422.87	19,040.79	82.68
073 American Rescue Plan	90,353.42	471,639.29	379,482.22	-19.54
081 Home Program	116,012.81	213,322.25	317,133.34	48.66
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	1,500.00	42,802.00	3,250.34	-92.41
095 Police Grant	51,050.63	160,360.14	903,202.91	463.23
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	65,251.83	179,734.53	335,305.89	86.56
100 Sinking Fund	9,218.44	37,771.53	38,796.93	2.71
200 Infrastructure Fund	702.19	2,872.93	2,955.24	2.87
214 Civic Center Capital Improvement	1,957.80	214,062.53	41,005.71	-80.84
215 Municipal Auditorium Capital Improvemen	1,211.46	4,962.61	5,098.57	2.74
220 General Maintenance	4,204.87	176,770.74	192,132.37	8.69
221 City Service Fee Capital Project	10,481.89	1,522,263.67	4,024,342.68	164.37
222 Facilities Maintenance	57,038.46	47,338.66	113,244.11	139.22
223 Green Initiative Fund	1,087.59	4,671.01	4,605.05	-1.41
224 Sidewalk Improvement Program	1,141.57	4,670.63	4,804.43	2.86
252 Public Safety Center	238,754.32	17,703.34	265,723.98	1,400.98
255 Ballpark Maintenance	656.30	2,246.38	2,762.09	22.96
402 Civic Center Revenue	302,396.04	2,203,098.78	1,718,797.71	-21.98
406 Parking Revenue	219,758.59	1,015,016.51	959,322.18	-5.49
426 Parking Operation and Maintenance	20,210.14	73,481.99	85,059.46	15.76
427 Civic Center TIF Project	1,794.33	9,293.51	7,551.65	-18.74
900 M - DENT	16,981.80	142,577.88	158,577.22	11.22
901 Pending Forfeiture	5,542.71	22,614.75	80,010.69	253.80
Total Receipts - All Funds	24,883,473.52	63,456,292.06	69,558,227.68	9.62

Fund / Description	Total Withdrawals <u>October 2024</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / <u>Decrease</u>
001 General Fund	9,631,959.98	39,609,423.05	45,341,243.16	14.47
002 Coal Severance Tax	18,736.68	56,500.00	75,036.68	32.81
007 Business Improvement Dist Fund	6,220.76	13,424.94	21,488.55	60.06
009 Community Development	51,675.73	694,564.34	170,091.32	-75.51
014 IT Infrastructure	22,587.50	233,403.49	307,666.57	31.82
015 Charleston Land Reuse	6,170.66	72,760.18	188,870.83	159.58
019 Tourism & Promotions	21,851.45	34,000.00	51,851.45	52.50
020 Business Development	0.00	245,608.87	0.00	-100.00
026 Uniform Pension Reserve Fund	676,251.00	39,343,757.00	2,295,000.00	-94.17
035 Municipal Beautification	16,907.65	0.00	20,877.65	100.00
037 Sister Cities	0.00	0.00	500.00	100.00
038 Solid Waste	73,681.25	338,817.91	277,667.06	-18.05
039 Waste Disposal	72,394.40	323,645.80	270,452.97	-16.44
041 Police Contribution	0.00	56,800.75	117.63	-99.79
042 Police Evidence	0.00	23,380.00	62,391.00	166.86
043 Forfeited Funds	7,610.05	231,269.08	81,713.91	-64.67
044 Municipal Court	41,543.00	150,305.99	152,687.50	1.58
045 Homeland Security	0.00	156,516.84	36,316.28	-76.80
046 Home ARP Inv Trust Fund	0.00	4,665.32	0.00	-100.00
049 Live On The Levee	0.00	45,034.02	26,110.24	-42.02
073 American Rescue Plan	289,369.20	1,824,323.29	900,723.05	-50.63
081 Home Program	115,444.00	206,019.16	336,097.20	63.14
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	1,500.00	42,802.00	3,250.34	-92.41
095 Police Grants	26,674.92	249,978.61	839,769.42	235.94
096 Historic Preservation	0.00	4,458.00	0.00	-100.00
097 C.A.R.E.	49,445.21	121,927.89	391,731.04	221.28
099 Public Arts Grant	0.00	12,000.00	23,200.00	93.33
214 Civic Center Capital Improvement	2,428.16	42,348.00	87,825.91	107.39
220 General Maintenance	249,087.54	1,461,510.72	2,220,280.88	51.92
221 City Service Fee Capital Improvement	252,991.12	2,096,131.29	1,964,696.70	-6.27
222 Facilities Maintenance	183,527.74	122,775.15	670,016.92	445.73
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	1,883,883.25	32,000.00	2,101,937.00	6,468.55
402 Civic Center Revenue	539,686.13	2,275,735.94	2,241,130.38	-1.52
406 Parking System Revenue	119,550.11	618,813.34	559,395.84	-9.60
426 Parking Operation and Maintenance	904.74	0.00	904.74	100.00
900 M - DENT	12,078.62	174,339.78	98,756.59	-43.35
901 Pending Forfeiture	20,032.40	5,088.58	235,633.16	4,530.63
Total Withdrawals - All Funds	14,394,193.25	90,936,598.87	62,062,642.97	-31.75

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>October 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	780,139.23	723,973.68	780,904.06	7.86
Current Levy - Utilities	315,696.05	787,811.93	316,005.59	-59.89
Current Levy - Current Year	2,075,930.51	5,822,256.50	6,292,591.27	8.08
Current Levy - 1ST Year	115,658.63	273,391.69	332,004.34	21.44
Current Levy - 2ND Year	3,878.58	44,991.73	11,881.65	-73.59
Current Levy - Supplementals	48,071.69	82,381.01	177,488.53	115.45
Excess Levy	936,016.70	2,762,093.90	2,825,160.75	2.28
Oil & Gas	179,879.34	499,500.51	179,879.34	-63.99
Utility Tax	229,248.88	926,065.40	1,041,152.23	12.43
Gross Sales - Current Year	10,447,971.20	21,575,424.45	23,895,424.46	10.75
Consumer Sales (Liquor & Wine)	255,283.26	496,462.05	534,744.34	7.71
Animal Control Revenue	2,967.30	3,512.70	3,134.70	-10.76
Hotel / Motel Tax	269,736.30	1,118,466.84	1,150,344.24	2.85
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	23,575.78	74,493.84	56,005.74	-24.82
Loading Zone Fees	250.00	900.00	1,770.00	96.67
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	2,257.50	29,845.25	36,850.40	23.47
Building Permit Fees	43,799.00	181,798.00	294,405.25	61.94
Excavation Permit Fees	196.00	255.00	1,895.00	643.14
Permits - Misc.	248.00	2,755.00	3,628.00	31.69
Permits - Street Vendors	500.00	1,080.00	1,640.00	51.85
Franchise Fees (CATV)	124,574.49	135,721.16	257,078.29	89.42
Inspection Fees - Signs	396.40	2,810.50	2,139.23	-23.88
Inspection Fees - Plumbing	695.25	6,938.00	8,013.75	15.51
Inspection Fees - Heating	772.50	5,904.75	6,849.00	15.99
Building Inspector - Elec. Fees	3,593.50	12,575.00	13,430.00	6.80
Vacant Property AR	1,000.00	3,750.00	5,850.00	56.00
International Registration Plan Fees	40,414.11	248,606.16	271,886.55	9.36
Liquor & Wine License	1,250.00	23,375.00	27,562.50	17.91
Cemetery Revenue	2,400.00	16,341.00	4,950.00	-69.71
Cemetery Professional Services	18,975.00	28,425.00	32,410.50	14.02
Cemetery Vault Setting	750.00	2,482.90	1,200.00	-51.67
Cemetery Memorial (monument)	100.00	5,976.86	5,346.26	-10.55
Cemetery Memorial Setting	1,440.00	4,500.00	6,596.00	46.58
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	2,850.00	5,840.00	5,287.50	-9.46
Parks & Recreation	3,062.50	22,229.03	11,620.06	-47.73
City Service Fee	1,113,315.87	2,671,547.79	3,085,849.46	15.51
Rents - Auditorium	0.00	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

General <u>Accounts</u>	Total Receipts <u>October 2024</u>	Total Receipts <u>YTD 2023 / 2024</u>	Total Receipts <u>YTD 2024 / 2025</u>	% Inc <u>Dec</u>
Rent Concessions, Lease, Landfill	10,070.89	10,822.98	41,984.43	287.92
Jail Fees	0.00	12,321.02	6,026.91	-51.08
Plan Review Fee	4,922.58	19,396.51	36,443.92	87.89
Fire Service Fees - Current	182,405.41	640,415.20	679,823.88	6.15
Municipal Fee Court Cost	0.00	13,711.01	0.00	-100.00
Planning Zoning Enforcement Fees	625.00	500.00	1,250.00	150.00
Small Wireless Facilities Permits	25.00	325.00	450.00	38.46
Street Fees / Closure	227.00	672.00	1,978.00	194.35
Processing Fees	0.00	50.00	20.00	-60.00
Returned Check Fees	85.00	315.00	385.00	22.22
Ambulance Levy	534,552.66	1,531,463.46	1,833,289.15	19.71
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	249,977.19	232,055.68	1,023,682.71	341.14
Fed Grant (Emergency Services)	0.00	0.00	55,488.00	100.00
State Govt. - Grant	0.00	177.50	0.00	-100.00
Contributions from other Entities	0.00	0.00	390.00	100.00
Contributions for Carriage Trail	13,537.68	23,826.18	44,750.48	87.82
Transfer from Municipal Stabilization	21,890.00	36,280.00	21,890.00	-39.66
Police Fines Court Cost	0.00	34,478.99	67,791.50	96.62
Police Fines Training	1,415.00	5,229.00	7,875.00	50.60
Transfer In From Uniform Pension Reserve	676,251.00	2,606,911.00	2,834,583.00	8.73
Charges - Comm Development	0.00	233,957.49	173,183.00	-25.98
General Fund Construction and Parking	0.00	30,393.81	30,956.50	1.85
Gaming Income	17,598.47	67,888.65	79,359.26	16.90
Interest on Investments	79,259.84	403,234.43	458,741.59	13.77
Interest Income Debt Service Lease Bonds	0.00	0.00	15.00	100.00
Reimbursements	30,446.13	224,780.69	55,803.05	-75.17
Reimbursements Police Wages	0.00	9,298.07	31,513.18	238.92
Reimbursements Fire Wages	180.00	3,802.50	360.00	-90.53
Reimbursements AHIDTA	0.00	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
Reimbursement Summer Use	75,952.67	0.00	0.00	0.00
Sale of Fixed Assets & City Property	16,800.00	56,467.00	60,955.00	7.95
Insurance Claims	1,285.50	179,545.42	2,095.70	-98.83
Recycling Revenue	1,460.60	36,449.83	10,601.70	-70.91
Video Lottery Revenue	14,857.11	63,166.18	75,380.87	19.34
Misc. Revenue	240.09	1,457.84	22,074.70	1,414.21
Building Inspector Reports	100.00	600.00	741.17	23.53
Accident Reports	2,520.00	8,500.00	11,340.00	33.41
Over / Short Cash	0.00	5.50	0.00	-100.00
P Card Rebate	0.00	2881.41	0.00	-100.00
Misc Sale of Assets	0.00	57.00	920.00	1,514.04
General Ledger (see page 8)	99,280.93	300,084.13	506,265.23	68.71
Expenditure Credits (see page 9)	321,810.49	794,271.42	754,206.60	-5.04
Total - General Fund Collections	19,602,068.69	47,109,344.95	51,726,748.58	9.80

FUND / DESCRIPTION	Total Interest <u>October 2024</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	77,928.19	403,234.43	353,152.38	-12.42
002 Coal Severance Tax	31.04	0.00	194.27	100.00
003 Municipal Stabilization	71,291.64	291,683.22	300,039.36	2.86
007 Business Improvement Dist Fund	377.25	471.12	1,062.23	125.47
014 IT Infrastructure	4,288.50	26,833.52	19,171.42	-28.55
015 Charleston Land Reuse	293.62	2,074.40	1,466.25	-29.32
017 Project West Invest	2.58	10.55	10.86	2.94
018 Planning Grant	0.00	1,259.29	0.00	-100.00
019 Tourism & Promotions	1,885.44	11,754.09	8,211.68	-30.14
020 Business Development	2,874.62	14,399.39	12,098.21	-15.98
021 Community Participation	69.25	283.30	291.42	2.87
024 LGBTQ Working Group	5.77	23.59	24.27	2.88
026 Uniform Pension Reserve Fund	1,545.47	82,056.26	12,345.65	-84.95
027 Opioid Settlement	15,420.64	0.00	64,899.62	100.00
035 Municipal Beautification	787.95	1,990.70	3,489.64	75.30
036 Special Demolition	12.04	434.72	39.51	-90.91
037 Sister Cities	121.97	507.55	514.66	1.40
038 Solid Waste	4,942.23	17,059.34	13,144.12	-22.95
040 Landfill Closure	1,108.64	2,359.53	4,439.90	88.17
041 Police Contributions	174.31	1,343.30	722.26	-46.23
042 Police Evidence	1,335.31	11,056.69	5,797.48	-47.57
043 Forfeited Funds	2,091.65	11,918.46	9,138.04	-23.33
044 Municipal Court	1,143.67	0.00	4,731.76	100.00
046 Home ARP Investment Trust Fund	0.04	2.47	0.14	-94.33
047 Health Insurance	62,289.32	135,301.70	253,260.21	87.18
048 Wayfinding Commission	79.51	325.31	334.63	2.86
049 Live On The Levee	163.69	291.87	688.79	135.99
073 American Rescue Plan	1,757.43	4,692.20	5,115.70	9.03
081 Home Program	67.70	351.23	533.34	51.85
097 C.A.R.E.	1,197.81	411.68	5,606.65	1,261.90
100 Sinking Fund	9,218.44	37,771.53	38,796.93	2.71
200 Infrastructure	702.19	2,872.93	2,955.24	2.87
214 Civic Center Capital Improvement	1,957.80	5,998.78	8,670.58	44.54
215 Municipal Auditorium Capital Impv.	1,211.46	4,962.61	5,098.57	2.74
220 General Maintenance	4,204.87	53,179.04	31,863.26	-40.08
221 City Service Capital Project	10,481.89	22,263.67	24,342.68	9.34
222 Facilities Maintenance	7,284.42	47,338.66	33,864.49	-28.46
223 Green Initiative Fund	1,087.59	4,671.01	4,605.05	-1.41
224 Sidewalk Improvement Program	1,141.57	4,670.63	4,804.43	2.86
252 Public Safety Center	7,449.32	17,703.34	34,418.98	94.42
255 Ballpark Maintenance	656.30	2,246.38	2,762.09	22.96
402 Civic Center Revenue	717.17	7,436.83	9,116.91	22.59
406 Parking System Revenue	25,819.54	101,066.45	106,618.80	5.49
426 Parking Operation and Maintenance	20,210.14	73,481.99	85,059.46	15.76
427 Civic Center TIF Project	1,794.33	9,293.51	7,551.65	-18.74
900 M-DENT	1,060.40	11,983.56	4,277.75	-64.30
901 Pending Forfeiture	5,542.71	21,014.75	23,785.69	13.19
Total Interest Comparison - All Funds	353,827.42	1,450,085.58	1,509,117.01	4.07

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 1,578.48
01-109-2	B & O Payment Plan	24,751.78
01-109-9	Municipal License Payment Plan	167.00
01-110-0	Fire Fees Receivables	2,200.00
01-111-3	Morris Street	15,347.20
01-111-5	City Service Fee Payment Plan	829.29
01-111-7	A/R Spring Hill Cemetery	1,900.00
01-111-9	Gas Excise Tax Refund	11,887.03
01-115-0	Due from Other Governmental	40,346.15
01-122-3	Prepaid Lockbox	15.00
01-241-0	Taxes Payable	<u>259.00</u>
TOTAL		<u>\$ 99,280.93</u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-90-0-1-105	Personal Services/Medical & Life Ins	\$ 4,495.10
01-408-91-0-2-226	Insurance/ Wc & Uc	154,360.08
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	3,668.61
01-431-00-0-2-218	Mail Room/ Postage	76.91
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	174.37
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	20,880.76
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	20,797.76
01-700-00-0-1-103	Police / Sal & Wages	2,048.00
01-700-93-0-1-105	Police Retiree/ Insurance	27,272.52
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	28,847.46
01-706-00-0-1-103	Fire / Sal & Wages	1,350.00
01-706-00-0-1-112	Fire / Utilities	37.63
01-706-93-0-1-105	Fire/ Med & Life Insurance	22,269.91
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	32,806.93
01-754-00-0-2-216	Equip Maint/Maintenance & Repair-Equip	1,681.86
01-754-00-0-3-343	Equip Maint / Tires	1,042.59
TOTAL		\$ <u><u>321,810.49</u></u>

				Outstanding Balance
<u>Revenue Bonds:</u>				
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			\$74,301,000.00	\$60,352,000.00
<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 %	\$1,325,000.00	\$109,071.04
Total Business-Type Activities			\$8,235,000.00	\$396,793.93

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