

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

December 31, 2024



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. Adams", is written over a horizontal line.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending December 31, 2024

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<u>Fund / Description</u>	<u>Collections December 2024</u>	<u>Withdrawals December 2024</u>	<u>YTD Balance December 2024</u>	<u>YTD Balance December 2023</u>	<u>FY % Increase / Decrease</u>
001 General Fund	2,720,916.02	8,542,030.84	15,023,985.93	19,446,932.86	-22.74
002 Coal Severance Tax	15.35	0.00	4,047.04	18.39	21,906.74
003 Municipal Stabilization	66,600.52	0.00	17,559,090.15	16,677,286.19	5.29
007 Business Improvement Dist Fund	3,965.95	6,003.82	88,037.64	51,462.67	71.07
009 Community Development	61,378.34	61,128.34	500.00	0.00	100.00
014 IT Infrastructure	3,824.56	25,333.27	992,494.79	1,370,604.27	-27.59
015 Charleston Land Reuse	12,537.84	6,123.79	73,479.59	73,261.95	0.30
017 Project West Invest	2.41	0.00	635.44	603.53	5.29
018 Planning Grant	56,150.00	19,800.00	36,350.00	72,001.28	-49.51
019 Tourism & Promotions	1,676.93	10,000.00	438,156.50	642,445.73	-31.80
020 Business Development	2,639.49	20,000.00	687,973.51	672,463.85	2.31
021 Community Participation	64.69	0.00	17,054.65	16,198.18	5.29
024 LGBTQ Working Group	5.38	0.00	1,419.93	1,348.62	5.29
026 Uniform Pension Reserve Fund	2,756.92	521,250.00	640,840.74	1,331,132.71	-51.86
027 Opioid Settlement	14,405.94	0.00	3,798,096.39	0.00	100.00
035 Municipal Beautification	752.92	200.00	198,426.47	113,820.47	74.33
036 Special Demolition	12.02	0.00	3,169.86	59,272.84	-94.65
037 Sister Cities	113.95	0.00	30,042.82	29,019.72	3.53
038 Solid Waste	416,638.27	87,856.67	1,890,879.76	278,123.54	579.87
039 Waste Disposal	74,383.20	74,383.20	0.00	0.00	0.00
040 Landfill Closure	35,940.13	0.00	4,772,182.86	4,418,937.46	7.99
041 Police Contributions	195.31	0.00	51,491.27	70,765.58	-27.24
042 Police Evidence	1,245.25	0.00	328,309.63	380,480.09	-13.71
043 Forfeited Funds	1,919.33	8,788.04	501,763.67	501,248.45	0.10
044 Municipal Court	32,912.10	36,128.23	285,601.02	262,925.74	8.62
045 Homeland Security	0.00	0.00	38,131.28	489,162.60	-92.20
046 Home-ARP Inv Trust Fund	0.02	0.00	7.76	6.75	14.96
047 Health Insurance Reserves	63,784.84	0.00	16,816,739.02	9,158,804.55	83.61
048 Wayfinding Commission	74.28	0.00	19,583.26	18,599.81	5.29
049 Live On The Levee	165.52	0.00	43,751.75	14,630.94	199.04
073 American Rescue Plan	74,825.65	2,044,874.72	19,022,645.24	24,370,383.06	-21.94
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	128,029.97	120,133.50	37,990.99	23,645.68	60.67
083 Other Federal Grant Fund	8,120.00	8,120.00	0.00	0.00	0.00
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
094 Byrne Justice	3,660.00	3,660.00	0.00	0.00	0.00
095 Police Grants	32,074.73	214,911.37	206,257.78	333,672.74	-38.19
097 C.A.R.E.	17,513.80	46,338.90	309,501.32	4,199,095.21	-92.63
099 Public Arts Grant	0.00	0.00	218,201.42	246,743.42	-11.57
100 Sinking Fund	8,611.86	0.00	2,270,498.21	2,159,625.72	5.13
200 Infrastructure	655.98	0.00	172,948.06	164,262.74	5.29
214 Civic Center Capital Improvement	1,827.15	0.00	481,724.52	279,154.30	72.57
215 Municipal Auditorium Capital Improvement	1,131.74	0.00	298,381.64	284,663.31	4.82
220 General Maintenance	372,642.67	336,599.78	900,515.05	3,171,783.22	-71.61
221 City Service Fee Capital Project	2,274.75	0.00	599,734.12	315,846.07	89.88
222 Facilities Maintenance	6,163.63	42,028.50	1,599,360.75	3,394,695.35	-52.89
223 Green Initiative Fund	1,016.03	0.00	267,873.98	267,069.75	0.30
224 Sidewalk Improvement Fund	1,066.45	0.00	281,167.86	267,047.83	5.29
252 Public Safety Center	658,290.52	25,195.00	851,108.85	980,105.46	-13.16
255 Ballpark Maintenance	613.11	0.00	161,644.67	153,527.00	5.29
402 Civic Center Revenue	648,447.86	580,226.61	138,185.53	321,014.10	-56.95
406 Parking System Revenue	250,184.94	115,135.72	6,573,418.35	6,052,340.57	8.61
426 Parking Operation and Maintenance	18,869.16	104.57	4,974,797.82	4,185,903.70	18.85
427 Civic Center TIF Project	1,676.26	0.00	441,942.16	419,748.08	5.29
900 M - DENT	4,142.42	11,487.86	234,914.81	831,918.11	-71.76
901 Pending Forfeiture	5,099.24	23,512.39	1,335,089.31	1,196,995.61	11.54
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	5,822,015.40	12,991,355.12	105,952,567.43	110,002,772.06	-3.68

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	14,887,571.11
002 Coal Severance Tax	4,047.04
003 Municipal Stabilization	17,559,090.15
007 Business Improvement Dist Fund	88,037.64
009 Community Development	500.00
014 IT Infrastrucrure	992,494.79
015 Charleston Land Reuse	73,479.59
017 Project West Invest	635.44
018 Planning Grant	36,350.00
019 Tourism & Promotions	438,156.50
020 Business Development	687,973.51
021 Community Participation	17,054.65
024 LGBTQ Working Group	1,419.93
026 Uniform Pension Reserve Fund	640,810.02
027 Opioid Settlement	3,798,096.39
035 Municipal Beautification	198,426.47
036 Special Demolition	3,169.86
037 Sister Cities	30,042.82
038 Solid Waste	1,876,628.83
040 Landfill Closure	297,378.64
041 Police Contributions	51,491.27
042 Police Evidence	328,309.63
043 Forfeited Funds	501,763.67
044 Municipal Court	283,942.02
045 Homeland Security	38,131.28
046 Home-ARP Inv Trust Fund	7.76
047 Health Insurance Reserves	16,816,739.02
048 Wayfinding Commission	19,583.26
049 Live On The Levee	43,751.75
073 American Rescue Plan	74,047.83
080 Human Rights	176,793.29
081 Home Program	37,990.99
083 Other Federal Grant Fund	0.00
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	206,257.78
097 C.A.R.E.	309,501.32
099 Public Arts Grant	218,201.42
100 Sinking Fund	2,270,498.21
200 Infrastructure	172,948.06
214 Civic Center Capital Improvement	481,724.52
215 Municipal Auditorium Capital Improvement	298,381.64
220 General Maintenance	900,515.05
221 City Service Fee Capital Project	599,734.12
222 Facilities Maintenance	1,599,360.75
223 Green Initiative Fund	267,873.98
224 Sidewalk Improvement Program	281,167.86
252 Public Safety Center	851,108.85
255 Ballpark Maintenance	161,644.67
402 Civic Center Revenue	138,185.53
406 Parking System Revenue	6,559,601.26
426 Parking Operation and Maintenance	4,974,797.82
427 Civic Center TIF Project	441,942.16
900 M - DENT	234,914.81
901 Pending Forfeiture	1,335,089.31
Total Bank Statement Balances All Funds	82,317,618.24

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.730%	30.72
Fund 040 Landfill Closure (Money Market Bond Pool)	4.730%	4,474,804.22
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.730%	18,948,597.41

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	125,133.71
Solid Waste	14,250.93
Municipal Court	1,659.00
Parking Revenue	6,221.50

Bad Checks

General Fund	2,493.92
Parking	0.00

Interest earned not received

8,787.19

Total - Other23,627,353.60Grand Total - All Funds

105,944,971.84

Other Adjustments

Parking short due to ACH in transit	7,595.59
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Total All Funds

105,952,567.43

<u>Fund / Description</u>	<u>Total Collections December 2024</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>% Increase / Decrease</u>
001 General Fund	2,720,916.02	58,454,414.55	58,480,149.06	0.04
002 Coal Severance Tax	15.35	112,801.79	97,006.14	-14.00
003 Municipal Stabilization	66,600.52	439,802.31	433,177.52	-1.51
007 Business Improvement Dist Fund	3,965.95	70,938.64	85,543.87	20.59
009 Community Development	61,378.34	891,481.00	524,849.88	-41.13
014 IT Infrastructure	3,824.56	39,065.05	26,909.92	-31.12
015 Charleston Land Reuse	12,537.84	30,116.01	231,418.76	668.42
017 Project West Invest	2.41	15.91	15.67	-1.51
018 Planning Grant	56,150.00	1,898.77	75,650.00	3,884.16
019 Tourism & Promotions	1,676.93	17,496.38	11,586.92	-33.78
020 Business Development	2,639.49	20,497.85	17,420.64	-15.01
021 Community Participation	64.69	427.17	420.73	-1.51
024 LGBTQ Working Group	5.38	35.56	35.03	-1.49
026 Uniform Pension Reserve Fund	2,756.92	5,146,066.20	3,429,179.36	-33.36
027 Opioid Settlement	14,405.94	0.00	93,697.90	100.00
035 Municipal Beautification	752.92	3,001.60	14,970.96	398.77
036 Special Demolition	12.02	35,072.81	1,113.54	-96.83
037 Sister Cities	113.95	765.29	742.46	-2.98
038 Solid Waste	416,638.27	2,170,022.49	2,158,334.02	-0.54
039 Waste Disposal	74,383.20	481,518.80	428,631.17	-10.98
040 Landfill Closure	35,940.13	179,657.31	172,927.44	-3.75
041 Police Contributions	195.31	12,311.05	10,518.00	-14.56
042 Police Evidence	1,245.25	16,025.75	8,288.72	-48.28
043 Forfeited Funds	1,919.33	31,306.94	164,885.47	426.67
044 Municipal Court	32,912.10	205,482.94	248,837.02	21.10
045 Homeland Security	0.00	646,519.87	74,447.56	-88.48
046 Home ARP Inv Trust Fund	0.02	4,667.85	0.19	-100.00
047 Health Insurance Reserves	63,784.84	1,650,195.09	3,788,995.73	129.61
048 Wayfinding Commission	74.28	490.51	483.11	-1.51
049 Live On The Levee	165.52	13,911.08	22,781.08	63.76
073 American Rescue Plan	74,825.65	705,312.94	540,480.50	-23.37
081 Home Program	128,029.97	428,250.76	578,862.07	35.17
083 Other Federal Grant Fund	8,120.00	0.00	8,120.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	10,649.24	22,572.00	111.96
093 Byrne Justice	0.00	24,740.00	0.00	-100.00
094 Byrne Justice	3,660.00	42,802.00	42,446.78	-0.83
095 Police Grant	32,074.73	197,235.85	992,491.53	403.20
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	17,513.80	4,366,921.16	404,911.03	-90.73
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	8,611.86	56,952.22	56,012.52	-1.65
200 Infrastructure Fund	655.98	4,331.83	4,266.58	-1.51
214 Civic Center Capital Improvement	1,827.15	216,682.10	44,658.29	-79.39
215 Municipal Auditorium Capital Improvemen	1,131.74	7,490.85	7,360.98	-1.73
220 General Maintenance	372,642.67	1,534,858.10	1,022,436.70	-33.39
221 City Service Fee Capital Project	2,274.75	3,029,745.75	4,029,143.35	32.99
222 Facilities Maintenance	6,163.63	890,868.10	133,238.40	-85.04
223 Green Initiative Fund	1,016.03	7,042.99	6,636.15	-5.78
224 Sidewalk Improvement Program	1,066.45	7,042.41	6,936.33	-1.51
252 Public Safety Center	658,290.52	26,531.49	924,850.47	3,385.86
255 Ballpark Maintenance	613.11	28,475.05	3,987.72	-86.00
402 Civic Center Revenue	648,447.86	3,313,142.24	3,575,193.91	7.91
406 Parking Revenue	250,184.94	1,461,681.22	1,434,526.82	-1.86
426 Parking Operation and Maintenance	18,869.16	110,742.39	122,784.71	10.87
427 Civic Center TIF Project	1,676.26	13,362.34	10,902.58	-18.41
900 M - DENT	4,142.42	453,213.48	166,051.72	-63.36
901 Pending Forfeiture	5,099.24	33,219.02	90,258.36	171.71
Total Receipts - All Funds	5,822,015.40	87,681,933.40	84,832,147.37	-3.25

Fund / Description	Total Withdrawals December 2024	Total Withdrawals YTD 2023 / 2024	Total Withdrawals YTD 2024 / 2025	% Increase / Decrease
001 General Fund	8,542,030.84	59,116,222.88	62,933,307.99	6.46
002 Coal Severance Tax	0.00	87,550.00	93,773.36	7.11
007 Business Improvement Dist Fund	6,003.82	25,685.23	36,386.79	41.66
009 Community Development	61,128.34	891,481.00	525,099.88	-41.10
014 IT Infrastructure	25,333.27	251,320.34	354,252.06	40.96
015 Charleston Land Reuse	6,123.79	104,645.99	200,274.19	91.38
018 Planning Grant	19,800.00	0.00	39,300.00	100.00
019 Tourism & Promotions	10,000.00	39,000.00	61,851.45	58.59
020 Business Development	20,000.00	269,060.78	20,000.00	-92.57
026 Uniform Pension Reserve Fund	521,250.00	40,008,579.00	3,390,000.00	-91.53
035 Municipal Beautification	200.00	0.00	21,077.65	100.00
038 Solid Waste	87,856.67	2,301,043.22	450,843.93	-80.41
039 Waste Disposal	74,383.20	481,518.80	428,631.17	-10.98
041 Police Contribution	0.00	57,409.75	117.63	-99.80
042 Police Evidence	0.00	255,432.21	62,966.56	-75.35
043 Forfeited Funds	8,788.04	285,783.18	98,418.70	-65.56
044 Municipal Court	36,128.23	219,571.19	228,246.18	3.95
045 Homeland Security	0.00	431,742.30	36,316.28	-91.59
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	2,044,874.72	2,666,234.72	3,009,555.65	12.88
081 Home Program	120,133.50	412,391.81	576,864.28	39.88
083 Other Federal Grant Fund	8,120.00	0.00	8,120.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	10,649.24	22,572.00	111.96
093 Byrne Justice	0.00	24,740.00	0.00	-100.00
094 Byrne Justice	3,660.00	42,802.00	42,446.78	-0.83
095 Police Grants	214,911.37	253,546.91	1,075,789.94	324.30
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	46,338.90	191,533.74	468,402.96	144.55
099 Public Arts Grant	0.00	24,000.00	23,200.00	-3.33
214 Civic Center Capital Improvement	0.00	84,247.93	87,825.91	4.25
220 General Maintenance	336,599.78	1,848,465.87	3,108,926.80	68.19
221 City Service Fee Capital Improvement	0.00	4,286,011.63	3,793,224.75	-11.50
222 Facilities Maintenance	42,028.50	175,057.14	737,341.19	321.20
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	25,195.00	49,500.00	2,129,632.00	4,202.29
402 Civic Center Revenue	580,226.61	3,688,392.19	4,068,243.16	10.30
406 Parking System Revenue	115,135.72	920,131.68	808,018.75	-12.18
426 Parking Operation and Maintenance	104.57	15,450.00	3,133.61	-79.72
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	11,487.86	282,400.88	137,000.27	-51.49
901 Pending Forfeiture	23,512.39	5,088.58	259,145.55	4,992.69
Total Withdrawals - All Funds	12,991,355.12	119,977,990.13	89,374,128.66	-25.51

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>December 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	8.58	726,202.96	781,623.89	7.63
Current Levy - Utilities	4.07	788,714.05	316,298.47	-59.90
Current Levy - Current Year	128,446.36	6,270,257.66	6,765,871.24	7.90
Current Levy - 1ST Year	6,511.94	566,727.03	591,218.35	4.32
Current Levy - 2ND Year	1,166.08	47,002.65	18,417.84	-60.82
Current Levy - Supplementals	22,913.40	114,651.72	236,558.17	106.33
Excess Levy	68,192.07	3,073,531.06	3,155,803.34	2.68
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	209,848.93	1,315,205.51	1,473,691.69	12.05
Gross Sales - Current Year	323,566.31	25,756,494.28	26,823,816.03	4.14
Consumer Sales (Liquor & Wine)	0.00	496,462.05	534,744.34	7.71
Animal Control Revenue	289.13	4,025.93	4,220.33	4.83
Hotel / Motel Tax	242,962.93	1,550,410.22	1,699,766.58	9.63
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	48,500.04	151,844.85	133,713.76	-11.94
Loading Zone Fees	257.00	1,210.00	2,177.00	79.92
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	1,682.50	32,896.75	39,635.90	20.49
Building Permit Fees	19,748.00	201,549.75	333,393.75	65.42
Excavation Permit Fees	153.00	45,701.00	2,048.00	-95.52
Permits - Misc.	20.00	2,775.00	3,658.00	31.82
Permits - Street Vendors	40.00	1,260.00	2,340.00	85.71
Franchise Fees (CATV)	0.00	270,637.70	257,078.29	-5.01
Inspection Fees - Signs	50.00	3,746.88	2,384.48	-36.36
Inspection Fees - Plumbing	1,470.00	8,171.50	10,000.75	22.39
Inspection Fees - Heating	1,017.00	7,428.75	9,987.50	34.44
Building Inspector - Elec. Fees	930.00	15,611.00	17,432.50	11.67
Vacant Property AR	1,300.00	7,500.00	8,290.00	10.53
International Registration Plan Fees	0.00	338,098.40	372,592.60	10.20
Liquor & Wine License	1,000.00	23,875.00	30,312.50	26.96
Cemetery Revenue	1,350.00	21,741.00	6,300.00	-71.02
Cemetery Professional Services	3,300.00	33,975.00	38,785.50	14.16
Cemetery Vault Setting	300.00	2,632.90	1,650.00	-37.33
Cemetery Memorial (monument)	2,552.96	7,829.52	12,723.44	62.51
Cemetery Memorial Setting	1,548.00	5,940.00	10,228.00	72.19
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	700.00	7,190.00	7,162.50	-0.38
Parks & Recreation	10,794.00	36,802.03	27,229.06	-26.01
City Service Fee	137,871.88	3,579,217.95	3,691,535.37	3.14
Rents - Auditorium	11,249.51	0.00	65,855.44	100.00
Rents - Other	0.00	2,098.82	0.00	-100.00
Ball Park Rent, Concessions, Leases	0.00	137,142.84	60,000.00	-56.25

General <u>Accounts</u>	Total	Total	Total	%
	Receipts	Receipts	Receipts	Inc
	<u>December 2024</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Rent Concessions, Lease, Landfill	0.00	10,822.98	52,836.56	388.19
Jail Fees	0.00	12,321.02	6,026.91	-51.08
Plan Review Fee	1,638.33	20,274.94	38,137.97	88.10
Fire Service Fees - Current	161,653.04	938,087.55	961,834.66	2.53
Municipal Fee Court Cost	0.00	13,711.01	0.00	-100.00
Planning Zoning Enforcement Fees	0.00	1,250.00	1,635.00	30.80
Small Wireless Facilities Permits	0.00	325.00	450.00	38.46
Street Fees / Closure	13.00	8,992.00	2,038.00	-77.34
Processing Fees	10.00	251.05	30.00	-88.05
Returned Check Fees	30.00	345.00	460.00	33.33
Ambulance Levy	31,239.27	1,708,697.69	2,006,638.15	17.44
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	233,272.76	454,454.76	1,496,549.36	229.31
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	1,390.00	100.00
Contributions for Carriage Trail	0.00	49,091.84	44,750.48	-8.84
Transfer from Other Funds	0.00	1,800,000.00	0.00	-100.00
Transfer from Municipal Stabilization	0.00	49,668.85	43,843.45	-11.73
Police Fines Court Cost	20,437.23	54,615.84	88,228.73	61.54
Police Fines Training	1,125.00	6,474.00	10,230.00	58.02
Transfer In From Uniform Pension Reserve	521,250.00	3,271,733.00	3,929,583.00	20.11
Charges - Comm Development	0.00	233,957.49	275,496.76	17.76
General Fund Construction and Parking	0.00	30,393.81	30,956.50	1.85
Gaming Income	36,392.69	97,188.02	130,824.46	34.61
Interest on Investments	77,251.61	650,506.14	634,763.08	-2.42
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	8,000.00	257,134.54	63,803.05	-75.19
Reimbursements Police Wages	183,697.74	16,666.54	215,883.23	1,195.31
Reimbursements Fire Wages	742.50	6,165.00	3,802.50	-38.32
Reimbursements AHIDTA	1,948.95	50,793.39	69,633.34	37.09
QRT State	0.00	116,486.31	0.00	-100.00
QRT Federal	0.00	92,493.19	0.00	-100.00
Sale of Fixed Assets & City Property	17,444.00	56,467.00	90,774.00	60.76
Insurance Claims	0.00	207,854.65	2,095.70	-98.99
Recycling Revenue	1,626.60	59,873.43	12,330.10	-79.41
Video Lottery Revenue	0.00	94,128.68	90,750.08	-3.59
Misc. Revenue	457.93	2,191.98	22,805.63	940.41
Building Inspector Reports	200.00	700.00	941.17	34.45
Accident Reports	1,760.00	12,820.00	15,060.00	17.47
Over / Short Cash	0.00	5.50	0.00	-100.00
P Card Rebate	1,593.33	2881.41	3,799.80	31.87
Misc Sale of Assets	0.00	57.00	1,040.00	1,724.56
General Ledger (see page 8)	41,065.95	612,940.33	639,908.64	4.40
Expenditure Credits (see page 9)	128,322.42	1,302,620.34	955,006.48	-26.69
Total - General Fund Collections	2,720,916.04	58,474,976.58	59,901,453.44	2.44

FUND / DESCRIPTION	Total Interest <u>December 2024</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	76,180.13	650,506.14	526,750.21	-19.02
002 Coal Severance Tax	15.35	0.00	253.99	100.00
003 Municipal Stabilization	66,600.52	439,802.31	433,177.52	-1.51
007 Business Improvement Dist Fund	333.88	963.23	1,747.34	81.40
014 IT Infrastructure	3,824.56	39,065.05	26,909.92	-31.12
015 Charleston Land Reuse	262.37	2,813.46	1,991.56	-29.21
017 Project West Invest	2.41	15.91	15.67	-1.51
018 Planning Grant	0.00	1,898.77	0.00	-100.00
019 Tourism & Promotions	1,676.93	17,496.38	11,586.92	-33.78
020 Business Development	2,639.49	20,497.85	17,420.64	-15.01
021 Community Participation	64.69	427.17	420.73	-1.51
024 LGBTQ Working Group	5.38	35.56	35.03	-1.49
026 Uniform Pension Reserve Fund	2,756.87	96,476.50	19,512.25	-79.78
027 Opioid Settlement	14,405.94	0.00	93,697.90	100.00
035 Municipal Beautification	752.92	3,001.60	4,970.96	65.61
036 Special Demolition	12.02	811.15	63.54	-92.17
037 Sister Cities	113.95	765.29	742.46	-2.98
038 Solid Waste	6,626.93	26,950.05	25,346.51	-5.95
040 Landfill Closure	1,102.91	3,813.01	6,603.14	73.17
041 Police Contributions	195.31	1,894.58	1,112.68	-41.27
042 Police Evidence	1,245.25	16,025.75	8,288.72	-48.28
043 Forfeited Funds	1,919.33	16,577.62	12,991.36	-21.63
044 Municipal Court	1,046.13	0.00	6,855.58	100.00
046 Home ARP Investment Trust Fund	0.02	2.53	0.19	-92.49
047 Health Insurance	63,784.84	216,645.49	380,769.65	75.76
048 Wayfinding Commission	74.28	490.51	483.11	-1.51
049 Live On The Levee	165.52	405.08	1,007.08	148.61
073 American Rescue Plan	968.48	6,879.04	6,648.01	-3.36
081 Home Program	154.28	564.92	785.11	38.98
097 C.A.R.E.	1,219.14	2,757.67	8,058.07	192.21
100 Sinking Fund	8,611.86	56,952.22	56,012.52	-1.65
200 Infrastructure	655.98	4,331.83	4,266.58	-1.51
214 Civic Center Capital Improvement	1,827.15	8,618.35	12,323.16	42.99
215 Municipal Auditorium Capital Impv.	1,131.74	7,490.85	7,360.98	-1.73
220 General Maintenance	2,792.67	75,990.73	38,309.50	-49.59
221 City Service Capital Project	2,274.75	29,745.75	29,143.35	-2.03
222 Facilities Maintenance	6,163.63	73,356.10	46,242.78	-36.96
223 Green Initiative Fund	1,016.03	7,042.99	6,636.15	-5.78
224 Sidewalk Improvement Program	1,066.45	7,042.41	6,936.33	-1.51
252 Public Safety Center	2,873.29	26,531.49	38,128.24	43.71
255 Ballpark Maintenance	613.11	3,475.05	3,987.72	14.75
402 Civic Center Revenue	583.75	10,748.20	10,243.50	-4.70
406 Parking System Revenue	24,658.58	154,219.30	155,647.36	0.93
426 Parking Operation and Maintenance	18,869.16	110,742.39	122,784.71	10.87
427 Civic Center TIF Project	1,676.26	13,361.57	10,902.58	-18.40
900 M-DENT	913.03	17,705.16	6,148.86	-65.27
901 Pending Forfeiture	5,099.24	31,619.02	34,033.36	7.64
Total Interest Comparison - All Funds	328,976.51	2,206,556.03	2,187,353.53	-0.87

<u>Account Number</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-109-0	Payment Plans over 12 months	\$ 3,211.76
01-109-2	B & O Payment Plan	6,114.95
01-109-9	Municipal License Payment Plan	491.89
01-110-0	Fire Fees Receivables	1,000.00
01-111-3	Morris Street	19,265.60
01-111-5	City Service Fee Payment Plan	725.89
01-111-7	A/R Spring Hill Cemetery	800.00
01-111-9	Gas Excise Tax Refund	8,707.95
01-122-3	Prepaid Lockbox	411.00
01-241-0	Taxes Payable	<u>336.91</u>
TOTAL		\$ <u><u>41,065.95</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 6,499.50
01-431-00-0-2-218	Mail Room/ Postage	625.37
01-440-00-0-1-112	Insurance-Payroll Ded	36,560.54
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	174.37
01-700-00-0-1-103	Police / Sal & Wages	4,864.00
01-700-00-0-1-112	Police / Medical & Life Ins.	30,283.16
01-706-00-0-1-103	Fire / Sal & Wages	14,220.00
01-706-00-0-1-112	Fire / Utilities	35,095.48
TOTAL		<u>\$ 128,322.42</u>

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

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

* Paid off in FY 2024