

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

January 31, 2025



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 January 31, 2025

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<u>Fund / Description</u>	<u>Collections January 2025</u>	<u>Withdrawals January 2025</u>	<u>YTD Balance January 2025</u>	<u>YTD Balance January 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	12,950,879.01	11,038,125.53	16,936,739.41	23,852,188.45	-28.99
002 Coal Severance Tax	40,063.84	0.00	44,110.88	22,759.74	93.81
003 Municipal Stabilization	64,872.43	0.00	17,623,962.58	16,752,858.01	5.20
007 Business Improvement Dist Fund	5,386.74	9,384.21	84,040.17	47,313.04	77.63
009 Community Development	178,748.57	178,998.57	250.00	250.00	0.00
014 IT Infrastructure	3,639.95	26,134.84	969,999.90	1,365,745.29	-28.98
015 Charleston Land Reuse	3,974.21	6,950.21	70,503.59	45,939.61	53.47
017 Project West Invest	2.35	0.00	637.79	606.27	5.20
018 Planning Grant	29,982.92	9,988.00	56,344.92	72,001.28	-21.74
019 Tourism & Promotions	1,618.78	0.00	439,775.28	627,341.13	-29.90
020 Business Development	2,541.73	0.00	690,515.24	675,510.52	2.22
021 Community Participation	63.01	0.00	17,117.66	16,271.58	5.20
024 LGBTQ Working Group	5.25	0.00	1,425.18	1,354.74	5.20
026 Uniform Pension Reserve Fund	1,604,988.93	1,130,000.00	1,115,829.67	1,790,584.86	-37.68
027 Opioid Settlement	1,410,941.90	0.00	5,209,038.29	4,113,028.35	26.65
035 Municipal Beautification	733.09	0.00	199,159.56	114,336.24	74.19
036 Special Demolition	11.71	0.00	3,181.57	59,541.43	-94.66
037 Sister Cities	110.99	0.00	30,153.81	29,151.22	3.44
038 Solid Waste	375,278.66	78,824.82	2,187,333.60	600,869.30	264.03
039 Waste Disposal	77,479.40	77,479.40	0.00	0.00	0.00
040 Landfill Closure	30,012.73	0.00	4,802,195.59	4,439,143.17	8.18
041 Police Contributions	11,114.02	0.00	62,605.29	71,086.25	-11.93
042 Police Evidence	1,212.95	0.00	329,522.58	382,204.20	-13.78
043 Forfeited Funds	161,235.89	25,297.02	637,702.54	497,261.30	28.24
044 Municipal Court	39,907.11	31,356.47	294,151.66	264,359.70	11.27
045 Homeland Security	0.00	0.00	38,131.28	494,276.94	-92.29
046 Home-ARP Inv Trust Fund	0.03	0.00	7.79	7.13	9.26
047 Health Insurance Reserves	1,563,836.54	0.00	18,380,575.56	10,581,828.79	73.70
048 Wayfinding Commission	72.35	0.00	19,655.61	18,684.09	5.20
049 Live On The Levee	158.45	1,217.00	42,693.20	16,544.06	158.06
073 American Rescue Plan	72,744.62	307,398.44	18,787,991.42	24,308,309.02	-22.71
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	205,977.18	212,379.59	31,588.58	23,757.62	32.96
083 Other Federal Grant Fund	7,600.00	7,600.00	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
095 Police Grants	56,770.84	14,887.15	248,141.47	352,167.54	-29.54
097 C.A.R.E.	73,774.93	56,683.71	326,592.54	56,928.69	473.69
099 Public Arts Grant	0.00	0.00	218,201.42	246,743.42	-11.57
100 Sinking Fund	8,388.40	0.00	2,278,886.61	2,166,247.44	5.20
200 Infrastructure	638.96	0.00	173,587.02	165,007.09	5.20
214 Civic Center Capital Improvement	1,779.74	0.00	483,504.26	382,093.29	26.54
215 Municipal Auditorium Capital Improvement	1,102.38	0.00	299,484.02	296,843.22	0.89
220 General Maintenance	3,281.20	47,073.10	856,723.15	3,010,313.31	-71.54
221 City Service Fee Capital Project	2,215.73	0.00	601,949.85	356,394.06	68.90
222 Facilities Maintenance	5,900.50	3,317.86	1,601,943.39	3,289,050.69	-51.29
223 Green Initiative Fund	989.67	0.00	268,863.65	268,279.95	0.22
224 Sidewalk Improvement Fund	1,038.78	0.00	282,206.64	268,257.93	5.20
252 Public Safety Center	3,164.47	0.00	854,273.32	984,546.73	-13.23
255 Ballpark Maintenance	597.20	0.00	162,241.87	154,222.70	5.20
402 Civic Center Revenue	501,341.47	465,642.49	173,884.51	256,927.95	-32.32
406 Parking System Revenue	210,546.68	177,598.60	6,606,366.43	6,134,343.67	7.69
426 Parking Operation and Maintenance	18,023.02	151,006.77	4,841,814.07	4,189,384.53	15.57
427 Civic Center TIF Project	1,632.77	0.00	443,574.93	421,650.22	5.20
900 M - DENT	9,443.21	17.26	244,340.76	223,205.27	9.47
901 Pending Forfeiture	4,932.51	0.00	1,340,021.82	1,202,419.70	11.44
Total All Funds	19,750,757.80	14,057,361.04	111,645,964.19	115,942,112.99	-3.71

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	13,911,744.25
002 Coal Severance Tax	44,110.88
003 Municipal Stabilization	17,623,962.58
007 Business Improvement Dist Fund	84,040.17
009 Community Development	250.00
014 IT Infrastrucure	969,999.90
015 Charleston Land Reuse	70,503.59
017 Project West Invest	637.79
018 Planning Grant	56,344.92
019 Tourism & Promotions	439,775.28
020 Business Development	690,515.24
021 Community Participation	17,117.66
024 LGBTQ Working Group	1,425.18
026 Uniform Pension Reserve Fund	550,798.89
027 Opioid Settlement	5,209,038.29
035 Municipal Beautification	199,159.56
036 Special Demolition	3,181.57
037 Sister Cities	30,153.81
038 Solid Waste	2,180,204.90
040 Landfill Closure	310,075.81
041 Police Contributions	62,605.29
042 Police Evidence	329,522.58
043 Forfeited Funds	637,702.54
044 Municipal Court	291,717.66
045 Homeland Security	38,131.28
046 Home-ARP Inv Trust Fund	7.79
047 Health Insurance Reserves	18,380,575.56
048 Wayfinding Commission	19,655.61
049 Live On The Levee	42,693.20
073 American Rescue Plan	769,325.99
080 Human Rights	176,793.29
081 Home Program	31,286.08
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	248,141.47
097 C.A.R.E.	326,592.54
099 Public Arts Grant	218,201.42
100 Sinking Fund	2,278,886.61
200 Infrastructure	173,587.02
214 Civic Center Capital Improvement	483,504.26
215 Municipal Auditorium Capital Improvement	299,484.02
220 General Maintenance	856,723.15
221 City Service Fee Capital Project	601,949.85
222 Facilities Maintenance	1,601,943.39
223 Green Initiative Fund	268,863.65
224 Sidewalk Improvement Program	282,206.64
252 Public Safety Center	854,273.32
255 Ballpark Maintenance	162,241.87
402 Civic Center Revenue	173,884.51
406 Parking System Revenue	6,600,011.04
426 Parking Operation and Maintenance	4,841,814.07
427 Civic Center TIF Project	443,574.93
900 M - DENT	244,340.76
901 Pending Forfeiture	1,340,021.82
Total Bank Statement Balances All Funds	85,483,557.45

* See page 3 "Other adjustments"

Other Amounts

Investments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.560%	30.78
Fund 040 Landfill Closure (Money Market Bond Pool)	4.560%	4,492,119.78
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.560%	18,018,665.43

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	3,003,430.85
Solid Waste	7,128.70
Municipal Court	2,434.00
Parking Revenue	15,388.00
Home	302.50

Bad Checks

General Fund	12,880.07
Parking	400.00

Interest earned not received

8,684.24

Total - Other

25,606,839.35

Grand Total - All Funds

111,090,396.80

Other Adjustments

Uniform Pension Res short due to transfer error	565,000.00
Parking over due to coin deposits in transit	-9,432.61

Total All Funds

111,645,964.19

<u>Fund / Description</u>	<u>Total Collections January 2025</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>% Increase / Decrease</u>
001 General Fund	12,950,879.01	72,424,495.42	71,431,028.07	-1.37
002 Coal Severance Tax	40,063.84	160,793.14	137,069.98	-14.75
003 Municipal Stabilization	64,872.43	515,374.13	498,049.95	-3.36
007 Business Improvement Dist Fund	5,386.74	71,771.56	90,930.61	26.69
009 Community Development	178,748.57	1,138,536.83	703,598.45	-38.20
014 IT Infrastructure	3,639.95	45,243.57	30,549.87	-32.48
015 Charleston Land Reuse	3,974.21	30,360.07	235,392.97	675.34
017 Project West Invest	2.35	18.65	18.02	-3.38
018 Planning Grant	29,982.92	1,898.77	105,632.92	5,463.23
019 Tourism & Promotions	1,618.78	20,391.78	13,205.70	-35.24
020 Business Development	2,541.73	23,544.52	19,962.37	-15.21
021 Community Participation	63.01	500.57	483.74	-3.36
024 LGBTQ Working Group	5.25	41.68	40.28	-3.36
026 Uniform Pension Reserve Fund	1,604,988.93	6,696,096.35	5,034,168.29	-24.82
027 Opioid Settlement	1,410,941.90	4,113,028.35	1,504,639.80	-63.42
035 Municipal Beautification	733.09	3,517.37	15,704.05	346.47
036 Special Demolition	11.71	35,341.40	1,125.25	-96.82
037 Sister Cities	110.99	896.79	853.45	-4.83
038 Solid Waste	375,278.66	2,570,780.60	2,533,612.68	-1.45
039 Waste Disposal	77,479.40	553,554.80	506,110.57	-8.57
040 Landfill Closure	30,012.73	199,863.02	202,940.17	1.54
041 Police Contributions	11,114.02	12,631.72	21,632.02	71.25
042 Police Evidence	1,212.95	17,749.86	9,501.67	-46.47
043 Forfeited Funds	161,235.89	39,949.45	326,121.36	716.34
044 Municipal Court	39,907.11	236,958.40	288,744.13	21.85
045 Homeland Security	0.00	656,748.55	74,447.56	-88.66
046 Home ARP Inv Trust Fund	0.03	7,091.49	0.22	-100.00
047 Health Insurance Reserves	1,563,836.54	3,073,219.33	5,352,832.27	74.18
048 Wayfinding Commission	72.35	574.79	555.46	-3.36
049 Live On The Levee	158.45	31,983.20	22,939.53	-28.28
073 American Rescue Plan	72,744.62	816,532.96	613,225.12	-24.90
081 Home Program	205,977.18	510,762.41	784,839.25	53.66
083 Other Federal Grant Fund	7,600.00	0.00	15,720.00	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	0.00	42,802.00	42,446.78	-0.83
095 Police Grant	56,770.84	223,290.84	1,049,262.37	369.91
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	73,774.93	4,382,247.76	478,685.96	-89.08
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	8,388.40	66,873.94	64,400.92	-3.70
200 Infrastructure Fund	638.96	5,076.18	4,905.54	-3.36
214 Civic Center Capital Improvement	1,779.74	375,678.09	46,438.03	-87.64
215 Municipal Auditorium Capital Improvemen	1,102.38	26,140.76	8,463.36	-67.62
220 General Maintenance	3,281.20	1,548,539.52	1,025,717.90	-33.76
221 City Service Fee Capital Project	2,215.73	3,070,293.74	4,031,359.08	31.30
222 Facilities Maintenance	5,900.50	905,981.78	139,138.90	-84.64
223 Green Initiative Fund	989.67	8,253.19	7,625.82	-7.60
224 Sidewalk Improvement Program	1,038.78	8,252.51	7,975.11	-3.36
252 Public Safety Center	3,164.47	30,972.76	928,014.94	2,896.23
255 Ballpark Maintenance	597.20	29,170.75	4,584.92	-84.28
402 Civic Center Revenue	501,341.47	3,735,119.36	4,076,535.38	9.14
406 Parking Revenue	210,546.68	1,696,014.26	1,645,073.50	-3.00
426 Parking Operation and Maintenance	18,023.02	129,673.22	140,807.73	8.59
427 Civic Center TIF Project	1,632.77	15,264.48	12,535.35	-17.88
900 M - DENT	9,443.21	455,437.30	175,494.93	-61.47
901 Pending Forfeiture	4,932.51	38,643.11	95,190.87	146.33
Total Receipts - All Funds	19,750,757.80	110,873,999.62	104,582,905.17	-5.67

Fund / Description	Total Withdrawals <u>January 2025</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / <u>Decrease</u>
001 General Fund	11,038,125.53	68,681,048.16	73,971,433.52	7.70
002 Coal Severance Tax	0.00	112,800.00	93,773.36	-16.87
007 Business Improvement Dist Fund	9,384.21	30,667.78	45,771.00	49.25
009 Community Development	178,998.57	1,138,286.83	704,098.45	-38.14
014 IT Infrastructure	26,134.84	262,357.84	380,386.90	44.99
015 Charleston Land Reuse	6,950.21	132,212.39	207,224.40	56.74
018 Planning Grant	9,988.00	0.00	49,288.00	100.00
019 Tourism & Promotions	0.00	57,000.00	61,851.45	8.51
020 Business Development	0.00	269,060.78	20,000.00	-92.57
026 Uniform Pension Reserve Fund	1,130,000.00	41,099,157.00	4,520,000.00	-89.00
035 Municipal Beautification	0.00	0.00	21,077.65	100.00
037 Sister Cities	0.00	0.00	500.00	100.00
038 Solid Waste	78,824.82	2,379,055.57	529,668.75	-77.74
039 Waste Disposal	77,479.40	553,554.80	506,110.57	-8.57
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	25,297.02	298,412.84	123,715.72	-58.54
044 Municipal Court	31,356.47	249,612.69	259,602.65	4.00
045 Homeland Security	0.00	436,856.64	36,316.28	-91.69
046 Home ARP Inv Trust Fund	0.00	7,088.58	0.00	-100.00
049 Live On The Levee	1,217.00	61,193.02	27,327.24	-55.34
073 American Rescue Plan	307,398.44	2,839,528.78	3,316,954.09	16.81
081 Home Program	212,379.59	494,791.52	789,243.87	59.51
083 Other Federal Grant Fund	7,600.00	0.00	15,720.00	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	0.00	42,802.00	42,446.78	-0.83
095 Police Grants	14,887.15	261,107.10	1,090,677.09	317.71
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	56,683.71	4,349,026.86	525,086.67	-87.93
099 Public Arts Grant	0.00	24,000.00	23,200.00	-3.33
100 Sinking Fund	0.00	3,300.00	0.00	-100.00
214 Civic Center Capital Improvement	0.00	140,304.93	87,825.91	-37.40
215 Municipal Auditorium Capital Improvemen	0.00	6,470.00	0.00	-100.00
220 General Maintenance	47,073.10	2,023,617.20	3,155,999.90	55.96
221 City Service Fee Capital Improvement	0.00	4,286,011.63	3,793,224.75	-11.50
222 Facilities Maintenance	3,317.86	295,815.48	740,659.05	150.38
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	0.00	49,500.00	2,129,632.00	4,202.29
402 Civic Center Revenue	465,642.49	4,174,455.46	4,533,885.65	8.61
406 Parking System Revenue	177,598.60	1,072,461.62	985,617.35	-8.10
426 Parking Operation and Maintenance	151,006.77	30,900.00	154,140.38	398.84
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	17.26	893,337.54	137,017.53	-84.66
901 Pending Forfeiture	0.00	5,088.58	259,145.55	4,992.69
Total Withdrawals - All Funds	14,057,361.04	137,230,715.42	103,431,489.70	-24.63

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Inc
	<u>January 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	15.97	726,205.35	781,639.86	7.63
Current Levy - Utilities	9.32	788,715.02	316,307.79	-59.90
Current Levy - Current Year	183,876.01	6,446,162.56	6,949,747.25	7.81
Current Levy - 1ST Year	5,673.01	574,227.03	596,891.36	3.95
Current Levy - 2ND Year	583.51	48,303.80	19,001.35	-60.66
Current Levy - Supplementals	21,532.34	125,288.79	258,090.51	106.00
Excess Levy	89,489.85	3,159,741.05	3,245,293.19	2.71
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	207,601.71	1,573,774.49	1,681,293.40	6.83
Gross Sales - Current Year	8,603,626.48	35,354,733.59	35,427,442.51	0.21
Consumer Sales (Liquor & Wine)	0.00	742,220.42	534,744.34	-27.95
Animal Control Revenue	216.00	4,325.63	4,436.33	2.56
Hotel / Motel Tax	208,549.59	1,738,632.95	1,908,316.17	9.76
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	7,848.17	167,782.65	141,561.93	-15.63
Loading Zone Fees	280.00	1,630.00	2,457.00	50.74
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	1,391.00	34,291.75	41,026.90	19.64
Building Permit Fees	66,808.00	223,473.00	400,201.75	79.08
Excavation Permit Fees	8,496.00	45,701.00	10,544.00	-76.93
Permits - Misc.	0.00	2,815.00	3,658.00	29.95
Permits - Street Vendors	200.00	1,340.00	2,540.00	89.55
Franchise Fees (CATV)	392.63	270,637.70	257,470.92	-4.87
Inspection Fees - Signs	633.25	4,920.63	3,017.73	-38.67
Inspection Fees - Plumbing	635.50	8,467.50	10,636.25	25.61
Inspection Fees - Heating	3,688.00	8,193.25	13,675.50	66.91
Building Inspector - Elec. Fees	5,070.00	20,079.75	22,502.50	12.07
Vacant Property AR	1,250.00	7,500.00	9,540.00	27.20
International Registration Plan Fees	2,267.28	382,022.03	374,859.88	-1.87
Liquor & Wine License	0.00	23,875.00	30,312.50	26.96
Cemetery Revenue	3,450.00	21,741.00	9,750.00	-55.15
Cemetery Professional Services	7,800.00	38,475.00	46,585.50	21.08
Cemetery Vault Setting	750.00	3,082.90	2,400.00	-22.15
Cemetery Memorial (monument)	0.00	7,829.52	12,723.44	62.51
Cemetery Memorial Setting	792.00	6,228.00	11,020.00	76.94
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	0.00	7,415.00	7,162.50	-3.41
Parks & Recreation	6,576.00	42,231.65	33,805.06	-19.95
City Service Fee	1,122,746.51	4,763,344.13	4,814,281.88	1.07
Rents - Auditorium	19,209.71	0.00	85,065.15	100.00
Rents - Other	0.00	6,960.60	0.00	-100.00
Ball Park Rent, Concessions, Leases	0.00	171,428.55	60,000.00	-65.00
Rent Concessions, Lease, Landfill	0.00	10,822.98	52,836.56	388.19

General Accounts	Total	Total	Total	%
	Receipts <u>January 2025</u>	Receipts <u>YTD 2023 / 2024</u>	Receipts <u>YTD 2024 / 2025</u>	Inc <u>Dec</u>
Jail Fees	0.00	12,321.02	6,026.91	-51.08
Plan Review Fee	8,607.67	22,306.26	46,745.64	109.56
Fire Service Fees - Current	163,487.58	1,113,378.64	1,125,322.24	1.07
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	17.50	8,999.00	2,055.50	-77.16
Processing Fees	0.00	251.05	30.00	-88.05
Returned Check Fees	0.00	475.00	460.00	-3.16
Ambulance Levy	368,715.64	1,746,183.78	2,375,353.79	36.03
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	199,769.86	722,036.12	1,696,319.22	134.94
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	4,000.00	0.00	5,390.00	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	62,729.85	43,843.45	-30.11
Police Fines Court Cost	15,236.00	55,746.84	103,464.73	85.60
Police Fines Training	1,035.00	6,474.00	11,265.00	74.00
Transfer In From Uniform Pension Reserve	1,130,000.00	4,105,946.00	5,059,583.00	23.23
Transfer In From Facilities Maintenance Fund	0.00	256,365.00	0.00	-100.00
Charges - Comm Development	61,390.65	319,420.11	336,887.41	5.47
General Fund Construction and Parking	0.00	30,393.81	30,956.50	1.85
Gaming Income	16,961.67	113,603.53	147,786.13	30.09
Interest on Investments	57,968.02	745,739.83	692,731.10	-7.11
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	0.00	279,435.56	63,803.05	-77.17
Reimbursements Police Wages	0.00	19,157.77	215,883.23	1,026.87
Reimbursements Fire Wages	2,610.00	6,165.00	6,412.50	4.01
Reimbursements AHIDTA	1,692.02	75,074.03	71,325.36	-4.99
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	17,400.00	56,467.00	108,174.00	91.57
Insurance Claims	26,011.31	272,154.32	28,107.01	-89.67
Recycling Revenue	584.50	74,838.45	12,914.60	-82.74
Video Lottery Revenue	15,463.80	109,902.53	106,213.88	-3.36
Misc. Revenue	181.50	2,545.75	22,987.13	802.96
Building Inspector Reports	0.00	800.00	941.17	17.65
Accident Reports	1,990.00	14,550.00	17,050.00	17.18
Building Inspector Fines	300.00	0.00	300.00	100.00
Over / Short Cash	0.00	25.50	0.00	-100.00
Settlements	0.00	25,256.63	0.00	-100.00
P Card Rebate	0.00	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)	151,384.15	639,432.75	791,292.79	23.75
Expenditure Credits (see page 9)	124,614.30	1,392,077.81	1,079,620.78	-22.45
Total - General Fund Collections	12,950,879.01	72,444,141.51	72,852,332.45	0.56

FUND / DESCRIPTION	Total Interest <u>January 2025</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	57,126.52	745,739.83	583,876.73	-21.71
002 Coal Severance Tax	29.27	0.00	283.26	100.00
003 Municipal Stabilization	64,872.43	515,374.13	498,049.95	-3.36
007 Business Improvement Dist Fund	307.24	1,187.52	2,054.58	73.01
014 IT Infrastructure	3,639.95	45,243.57	30,549.87	-32.48
015 Charleston Land Reuse	268.12	3,057.52	2,259.68	-26.09
017 Project West Invest	2.35	18.65	18.02	-3.38
018 Planning Grant	194.92	1,898.77	194.92	-89.73
019 Tourism & Promotions	1,618.78	20,391.78	13,205.70	-35.24
020 Business Development	2,541.73	23,544.52	19,962.37	-15.21
021 Community Participation	63.01	500.57	483.74	-3.36
024 LGBTQ Working Group	5.25	41.68	40.28	-3.36
026 Uniform Pension Reserve Fund	719.00	101,524.99	20,231.25	-80.07
027 Opioid Settlement	15,694.98	3,604.17	109,392.88	2,935.18
035 Municipal Beautification	733.09	3,517.37	5,704.05	62.17
036 Special Demolition	11.71	1,079.74	75.25	-93.03
037 Sister Cities	110.99	896.79	853.45	-4.83
038 Solid Waste	7,462.17	28,970.30	32,808.68	13.25
040 Landfill Closure	1,111.10	4,608.63	7,714.24	67.39
041 Police Contributions	203.24	2,215.25	1,315.92	-40.60
042 Police Evidence	1,212.95	17,749.86	9,501.67	-46.47
043 Forfeited Funds	1,861.36	18,799.60	14,852.72	-20.99
044 Municipal Court	1,029.89	0.00	7,885.47	100.00
046 Home ARP Investment Trust Fund	0.03	2.91	0.22	-92.44
047 Health Insurance	62,666.51	259,761.56	443,436.16	70.71
048 Wayfinding Commission	72.35	574.79	555.46	-3.36
049 Live On The Levee	158.45	477.20	1,165.53	144.24
073 American Rescue Plan	2,676.60	7,532.84	9,324.61	23.79
081 Home Program	146.84	676.86	931.95	37.69
097 C.A.R.E.	1,084.06	18,084.27	9,142.13	-49.45
100 Sinking Fund	8,388.40	66,873.94	64,400.92	-3.70
200 Infrastructure	638.96	5,076.18	4,905.54	-3.36
214 Civic Center Capital Improvement	1,779.74	9,768.59	14,102.90	44.37
215 Municipal Auditorium Capital Impv.	1,102.38	8,782.76	8,463.36	-3.64
220 General Maintenance	3,281.20	89,672.15	41,590.70	-53.62
221 City Service Capital Project	2,215.73	31,222.67	31,359.08	0.44
222 Facilities Maintenance	5,900.50	88,469.78	52,143.28	-41.06
223 Green Initiative Fund	989.67	8,253.19	7,625.82	-7.60
224 Sidewalk Improvement Program	1,038.78	8,252.51	7,975.11	-3.36
252 Public Safety Center	3,144.47	30,972.76	41,272.71	33.25
255 Ballpark Maintenance	597.20	4,170.75	4,584.92	9.93
402 Civic Center Revenue	324.78	11,833.95	10,568.28	-10.70
406 Parking System Revenue	24,236.06	181,773.82	179,883.42	-1.04
426 Parking Operation and Maintenance	18,023.02	129,673.22	140,807.73	8.59
427 Civic Center TIF Project	1,632.77	15,263.62	12,535.35	-17.87
900 M-DENT	875.21	18,937.49	7,024.07	-62.91
901 Pending Forfeiture	4,932.51	37,043.11	38,965.87	5.19
Total Interest Comparison - All Funds	306,726.27	2,573,116.16	2,494,079.80	-3.07

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	3,411.76
01-109-2	B & O Payment Plan	9,938.45
01-109-6	Restitutions	400.00
01-109-9	Municipal License Payment Plan	35.72
01-110-0	Fire Fees Receivables	1,000.00
01-111-3	Morris Street	14,889.20
01-111-4	Year End Accruals	87,900.80
01-111-5	City Service Fee Payment Plan	276.43
01-111-7	A/R Spring Hill Cemetery	100.00
01-111-9	Gas Excise Tax Refund	25,879.29
01-210-0	Due to other Gov Units	7,500.00
01-241-0	Taxes Payable	<u>52.50</u>
TOTAL		\$ <u><u>151,384.15</u></u>

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Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	3,800.92
01-412-00-0-2-223	City Manager/ Professional Services	2,500.00
01-431-00-0-2-218	Mail Room/ Postage	965.24
01-439-00-0-3-341	Information Systems/Mat & Supplies	1,399.00
01-440-00-0-1-112	Insurance-Payroll Ded	174.37
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	23,408.88
01-567-00-0-2-230	Public Grnds/ Training	25,735.34
01-700-00-0-1-112	Police / Medical & Life Ins.	30,054.72
01-700-00-0-2-221	Police/ Train & Education	824.00
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	34,668.57
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	210.00
01-900-00-0-1-112	P&R/Utilities	338.18
01-952-00-0-2-230	Cemetery/ Contracted Services	535.08
TOTAL		<u>124,614.30</u> <u>\$ 124,614.30</u>

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				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			<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