

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

March 31, 2025



Respectfully Submitted,

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

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending March 31, 2025

TABLE OF CONTENTS

	<u>Page</u>
Collections and Withdrawals - All Funds	1
<i>All funds monthly collections and withdrawals</i>	
<i>Year to date comparison</i>	
Statement Balances - All Funds	2
<i>All funds bank statement balances</i>	
Bank Balance, Investments, and Other Amounts - All Funds	3
<i>Grand total of all funds, money in transit, adjustments and bad checks</i>	
Collections - All Funds	4
<i>Current month collections - All Funds</i>	
<i>Year to date comparison</i>	
Withdrawals - All Funds	5
<i>Current month withdrawals - All Funds</i>	
<i>Year to date comparison</i>	
Collections - General Fund Only	6A-6C
<i>Current month collections - General Fund</i>	
<i>Year to date comparison</i>	
Monthly Interest - All Funds	7
<i>Current month interest collections</i>	
<i>Year to date comparison</i>	
General Ledger Recap - General Fund	8
Expenditure Credit Recap - General Fund	9
City of Charleston Bond Obligations	10

<u>Fund / Description</u>	<u>Collections March 2025</u>	<u>Withdrawals March 2025</u>	<u>YTD Balance March 2025</u>	<u>YTD Balance March 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	6,836,180.26	8,314,132.15	13,425,603.13	20,927,747.61	-35.85
002 Coal Severance Tax	163.51	0.00	44,421.59	9.74	455,973.82
003 Municipal Stabilization	65,329.38	0.00	17,748,102.89	16,900,110.66	5.02
007 Business Improvement Dist Fund	6,760.02	4,406.46	93,061.25	41,957.08	121.80
009 Community Development	57,294.45	57,794.45	0.00	750.00	-100.00
014 IT Infrastructure	3,400.87	28,552.65	905,497.81	1,353,043.38	-33.08
015 Charleston Land Reuse	1,257.20	82,554.51	305,280.91	12,337.11	2,374.49
017 Project West Invest	2.36	0.00	642.28	611.60	5.02
018 Planning Grant	34,009.36	90,012.00	530.30	0.00	100.00
019 Tourism & Promotions	1,566.98	20,000.00	412,800.25	481,981.29	-14.35
020 Business Development	2,559.63	0.00	695,379.17	681,448.05	2.04
021 Community Participation	63.45	0.00	17,238.23	16,414.60	5.02
024 LGBTQ Working Group	5.29	0.00	1,435.22	1,366.64	5.02
026 Uniform Pension Reserve Fund	2,923.61	565,000.00	557,342.06	469,095.40	18.81
027 Opioid Settlement	19,309.12	0.00	5,245,729.90	4,149,180.65	26.43
035 Municipal Beautification	716.99	17,189.38	183,351.77	115,341.22	58.96
036 Special Demolition	11.79	0.00	3,203.98	60,064.78	-94.67
037 Sister Cities	111.78	0.00	30,366.21	29,407.45	3.26
038 Solid Waste	361,022.73	71,541.30	2,756,298.91	1,173,707.71	134.84
039 Waste Disposal	65,197.00	100,866.80	0.00	0.00	0.00
040 Landfill Closure	18,345.32	0.00	4,845,172.08	4,496,527.30	7.75
041 Police Contributions	232.07	0.00	63,046.27	40,805.25	54.51
042 Police Evidence	1,220.58	700.00	331,142.77	380,273.11	-12.92
043 Forfeited Funds	2,548.95	48,130.47	582,831.86	487,856.83	19.47
044 Municipal Court	59,699.49	46,515.00	319,679.60	280,820.45	13.84
045 Homeland Security	0.00	0.00	38,131.28	0.00	100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.85	7.19	9.18
047 Health Insurance Reserves	68,134.03	0.00	18,510,045.33	10,674,839.93	73.40
048 Wayfinding Commission	72.86	0.00	19,794.06	18,848.32	5.02
049 Live On The Levee	95.43	31,425.00	11,506.10	16,689.48	-31.06
073 American Rescue Plan	71,357.16	28,800.00	18,817,183.48	22,861,990.40	-17.69
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	1,341.42	1,222.45	32,338.43	25,277.26	27.93
083 Other Federal Grant Fund	15,140.00	15,140.00	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
093 Byrne Justice	8,657.00	8,657.00	0.00	0.00	0.00
095 Police Grants	28,861.79	6,247.10	276,420.37	172,630.90	60.12
097 C.A.R.E.	3,124.50	32,983.17	269,473.91	68,473.92	293.54
099 Public Arts Grant	0.00	0.00	203,201.42	241,651.42	-15.91
100 Sinking Fund	8,447.49	0.00	2,294,938.71	2,185,288.11	5.02
200 Infrastructure	643.46	0.00	174,809.74	166,457.45	5.02
214 Civic Center Capital Improvement	141,390.49	0.00	621,475.10	385,451.78	61.23
215 Municipal Auditorium Capital Improvement	1,110.15	0.00	301,593.54	287,183.60	5.02
220 General Maintenance	321,212.61	89,524.00	1,037,454.41	2,993,163.55	-65.34
221 City Service Fee Capital Project	2,211.64	9,182.02	596,988.17	359,130.78	66.23
222 Facilities Maintenance	5,755.93	33,463.53	1,555,482.18	2,623,249.17	-40.70
223 Green Initiative Fund	996.64	0.00	270,757.48	270,638.06	0.04
224 Sidewalk Improvement Fund	1,046.10	0.00	284,194.46	270,615.84	5.02
252 Public Safety Center	3,157.91	1,415.69	857,399.40	962,640.03	-10.93
255 Ballpark Maintenance	601.41	0.00	163,384.68	155,578.27	5.02
402 Civic Center Revenue	467,477.67	815,354.62	235,312.20	279,940.11	-15.94
406 Parking System Revenue	205,699.10	120,809.87	6,746,519.08	6,365,723.72	5.98
426 Parking Operation and Maintenance	17,533.91	1,535.20	4,762,212.58	4,226,207.97	12.68
427 Civic Center TIF Project	1,644.27	0.00	446,699.40	425,356.40	5.02
900 M - DENT	55,893.16	15,973.62	253,142.15	192,615.65	31.42
901 Pending Forfeiture	4,967.26	0.00	1,349,460.72	1,526,258.96	-11.58
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	8,976,505.61	10,659,128.44	108,930,506.93	110,088,738.44	-1.05

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	13,353,204.50
002 Coal Severance Tax	44,421.59
003 Municipal Stabilization	17,748,102.89
007 Business Improvement Dist Fund	93,061.25
014 IT Infrastructure	905,497.81
015 Charleston Land Reuse	305,280.91
017 Project West Invest	642.28
018 Planning Grant	525.30
019 Tourism & Promotions	412,800.25
020 Business Development	695,379.17
021 Community Participation	17,238.23
024 LGBTQ Working Group	1,435.22
026 Uniform Pension Reserve Fund	557,311.18
027 Opioid Settlement	5,245,729.90
035 Municipal Beautification	183,351.77
036 Special Demolition	3,203.98
037 Sister Cities	30,366.21
038 Solid Waste	2,741,942.01
040 Landfill Closure	320,286.95
041 Police Contributions	63,046.27
042 Police Evidence	331,142.77
043 Forfeited Funds	582,831.86
044 Municipal Court	317,403.60
045 Homeland Security	38,131.28
046 Home-ARP Inv Trust Fund	7.85
047 Health Insurance Reserves	18,510,045.33
048 Wayfinding Commission	19,794.06
049 Live On The Levee	11,506.10
073 American Rescue Plan	667,090.72
080 Human Rights	176,793.29
081 Home Program	32,338.43
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	276,420.37
097 C.A.R.E.	269,473.91
099 Public Arts Grant	203,201.42
100 Sinking Fund	2,294,938.71
200 Infrastructure	174,809.74
214 Civic Center Capital Improvement	621,475.10
215 Municipal Auditorium Capital Improvement	301,593.54
220 General Maintenance	1,037,454.41
221 City Service Fee Capital Project	596,988.17
222 Facilities Maintenance	1,555,482.18
223 Green Initiative Fund	270,757.48
224 Sidewalk Improvement Program	284,194.46
252 Public Safety Center	857,399.40
255 Ballpark Maintenance	163,384.68
402 Civic Center Revenue	178,611.21
406 Parking System Revenue	6,735,553.08
426 Parking Operation and Maintenance	4,762,212.58
427 Civic Center TIF Project	446,699.40
900 M - DENT	251,498.15
901 Pending Forfeiture	1,349,460.72
Total Bank Statement Balances All Funds	86,051,775.64

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.480%	30.88
Fund 040 Landfill Closure (Money Market Bond Pool)	4.480%	4,524,885.13
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.480%	18,150,092.76

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	64,198.78
Solid Waste	14,356.90
Municipal Court	2,276.00
Parking Revenue	10,886.00
Civic Center Rev	56,631.20
M-Dent	1,644.00

Bad Checks

General Fund	418.40
Parking	80.00

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Interest earned not received GF 7,781.45

Interest earned not received CC REV 69.79

Total - Other 22,878,726.29

Grand Total - All Funds 108,930,501.93

Other Adjustments

Planning Grant short due to bank charge in error 5.00

Total All Funds

108,930,506.93

<u>Fund / Description</u>	<u>Total Collections March 2025</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>% Increase / Decrease</u>
001 General Fund	6,836,180.26	86,756,388.89	85,540,902.63	-1.40
002 Coal Severance Tax	163.51	160,793.14	137,380.69	-14.56
003 Municipal Stabilization	65,329.38	662,626.78	622,190.26	-6.10
007 Business Improvement Dist Fund	6,760.02	76,006.50	110,379.94	45.22
009 Community Development	57,294.45	1,392,129.68	761,142.90	-45.33
014 IT Infrastructure	3,400.87	57,147.91	37,150.43	-34.99
015 Charleston Land Reuse	1,257.20	30,730.73	836,852.54	2,623.18
017 Project West Invest	2.36	23.98	22.51	-6.13
018 Planning Grant	34,009.36	1,898.77	158,780.30	8,262.27
019 Tourism & Promotions	1,566.98	25,531.94	16,230.67	-36.43
020 Business Development	2,559.63	29,482.05	24,826.30	-15.79
021 Community Participation	63.45	643.59	604.31	-6.10
024 LGBTQ Working Group	5.29	53.58	50.32	-6.08
026 Uniform Pension Reserve Fund	2,923.61	6,709,028.89	5,040,680.68	-24.87
027 Opioid Settlement	19,309.12	4,149,180.65	1,541,331.41	-62.85
035 Municipal Beautification	716.99	4,522.35	17,085.64	277.80
036 Special Demolition	11.79	35,864.75	1,147.66	-96.80
037 Sister Cities	111.78	1,153.02	1,065.85	-7.56
038 Solid Waste	361,022.73	3,290,751.08	3,239,601.14	-1.55
039 Waste Disposal	65,197.00	695,200.40	635,444.17	-8.60
040 Landfill Closure	18,345.32	257,247.15	245,916.66	-4.40
041 Police Contributions	232.07	24,193.72	22,073.00	-8.77
042 Police Evidence	1,220.58	21,099.72	11,821.86	-43.97
043 Forfeited Funds	2,548.95	54,712.39	330,784.84	504.59
044 Municipal Court	59,699.49	327,169.89	397,559.07	21.51
045 Homeland Security	0.00	656,748.55	74,447.56	-88.66
046 Home ARP Inv Trust Fund	0.03	7,091.55	0.28	-100.00
047 Health Insurance Reserves	68,134.03	3,166,230.47	5,482,302.04	73.15
048 Wayfinding Commission	72.86	739.02	693.91	-6.10
049 Live On The Levee	95.43	32,128.62	23,177.43	-27.86
073 American Rescue Plan	71,357.16	1,031,069.96	749,710.29	-27.29
081 Home Program	1,341.42	633,492.50	786,811.55	24.20
083 Other Federal Grant Fund	15,140.00	0.00	30,860.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	10,649.24	22,776.22	113.88
093 Byrne Justice	8,657.00	24,740.00	8,657.00	-65.01
094 Byrne Justice	0.00	46,462.00	42,871.32	-7.73
095 Police Grant	28,861.79	347,304.00	1,120,659.02	222.67
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	3,124.50	4,468,049.60	482,870.86	-89.19
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	8,447.49	85,914.61	80,453.02	-6.36
200 Infrastructure Fund	643.46	6,526.54	6,128.26	-6.10
214 Civic Center Capital Improvement	141,390.49	379,036.58	189,441.37	-50.02
215 Municipal Auditorium Capital Improvement	1,110.15	28,657.20	10,572.88	-63.11
220 General Maintenance	321,212.61	2,818,136.47	1,628,121.43	-42.23
221 City Service Fee Capital Project	2,211.64	3,073,423.35	4,035,579.42	31.31
222 Facilities Maintenance	5,755.93	931,348.63	150,196.15	-83.87
223 Green Initiative Fund	996.64	10,611.30	9,519.65	-10.29
224 Sidewalk Improvement Program	1,046.10	10,610.42	9,962.93	-6.10
252 Public Safety Center	3,157.91	39,565.66	934,023.38	2,260.69
255 Ballpark Maintenance	601.41	30,526.32	5,727.73	-81.24
402 Civic Center Revenue	467,477.67	5,144,343.93	5,522,492.14	7.35
406 Parking Revenue	205,699.10	2,193,227.69	2,029,665.78	-7.46
426 Parking Operation and Maintenance	17,533.91	166,496.66	174,299.29	4.69
427 Civic Center TIF Project	1,644.27	18,970.66	15,659.82	-17.45
900 M - DENT	55,893.16	480,417.47	233,587.16	-51.38
901 Pending Forfeiture	4,967.26	368,020.42	104,629.77	-71.57
Working Cash Advance Fund	0.00	0.00	0.00	0.00
Total Receipts - All Funds	8,976,505.61	131,008,754.27	123,696,923.44	-5.58

Fund / Description	Total Withdrawals <u>March 2025</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	8,314,132.15	85,937,382.47	91,592,444.36	6.58
002 Coal Severance Tax	0.00	135,550.00	93,773.36	-30.82
007 Business Improvement Dist Fund	4,406.46	40,258.68	56,199.25	39.60
009 Community Development	57,794.45	1,391,379.68	761,892.90	-45.24
014 IT Infrastructure	28,552.65	286,964.09	451,489.55	57.33
015 Charleston Land Reuse	82,554.51	166,185.55	573,906.65	245.34
018 Planning Grant	90,012.00	72,001.28	158,250.00	119.79
019 Tourism & Promotions	20,000.00	207,500.00	91,851.45	-55.73
020 Business Development	0.00	269,060.78	20,000.00	-92.57
026 Uniform Pension Reserve Fund	565,000.00	42,433,579.00	5,085,000.00	-88.02
035 Municipal Beautification	17,189.38	0.00	38,267.03	100.00
037 Sister Cities	0.00	0.00	500.00	100.00
038 Solid Waste	71,541.30	2,526,187.64	666,691.90	-73.61
039 Waste Disposal	100,866.80	695,200.40	635,444.17	-8.60
041 Police Contribution	0.00	99,252.75	117.63	-99.88
042 Police Evidence	700.00	260,713.16	63,666.56	-75.58
043 Forfeited Funds	48,130.47	322,580.25	183,249.88	-43.19
044 Municipal Court	46,515.00	323,363.43	342,889.65	6.04
045 Homeland Security	0.00	931,133.58	36,316.28	-96.10
046 Home ARP Inv Trust Fund	0.00	7,088.58	0.00	-100.00
049 Live On The Levee	31,425.00	61,193.02	58,752.24	-3.99
073 American Rescue Plan	28,800.00	4,500,384.40	3,424,247.20	-23.91
081 Home Program	1,222.45	616,001.97	790,466.32	28.32
083 Other Federal Grant Fund	15,140.00	0.00	30,860.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	10,649.24	22,776.22	113.88
093 Byrne Justice	8,657.00	24,740.00	8,657.00	-65.01
094 Byrne Justice	0.00	46,462.00	42,871.32	-7.73
095 Police Grants	6,247.10	564,656.90	1,133,794.84	100.79
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	32,983.17	4,423,283.47	586,390.20	-86.74
099 Public Arts Grant	0.00	29,092.00	38,200.00	31.31
100 Sinking Fund	0.00	3,300.00	0.00	-100.00
214 Civic Center Capital Improvement	0.00	140,304.93	92,858.41	-33.82
215 Municipal Auditorium Capital Improvemen	0.00	18,646.06	0.00	-100.00
220 General Maintenance	89,524.00	3,310,363.91	3,577,672.17	8.07
221 City Service Fee Capital Improvement	9,182.02	4,286,404.52	3,802,406.77	-11.29
222 Facilities Maintenance	33,463.53	986,983.85	798,177.51	-19.13
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	1,415.69	79,999.60	2,132,514.36	2,565.66
402 Civic Center Revenue	815,354.62	5,560,667.87	5,918,414.72	6.43
406 Parking System Revenue	120,809.87	1,338,295.00	1,230,056.98	-8.09
426 Parking Operation and Maintenance	1,535.20	30,900.00	267,233.43	764.83
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	15,973.62	948,907.33	186,308.37	-80.37
901 Pending Forfeiture	0.00	10,626.63	259,145.55	2,338.64
Total Withdrawals - All Funds	10,659,128.44	163,218,844.62	125,260,965.23	-23.26

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>March 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	581,291.97	800,116.51	1,363,037.07	70.35
Current Levy - Utilities	0.00	818,624.38	316,350.56	-61.36
Current Levy - Current Year	2,146,499.41	8,699,721.48	9,268,811.23	6.54
Current Levy - 1ST Year	14,561.61	596,020.77	620,235.88	4.06
Current Levy - 2ND Year	1,420.83	50,993.17	23,200.36	-54.50
Current Levy - Supplementals	47,727.72	176,862.06	331,070.84	87.19
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	815,796.64	4,121,309.41	4,061,089.83	-1.46
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	226,706.98	2,224,852.20	2,340,266.61	5.19
Gross Sales - Current Year	192,624.44	39,512,376.19	40,079,387.27	1.44
Consumer Sales (Liquor & Wine)	0.00	742,220.42	801,427.23	7.98
Animal Control Revenue	99.90	4,695.53	4,595.63	-2.13
Hotel / Motel Tax	207,939.85	2,122,343.46	2,275,828.77	7.23
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	2,526.85	235,946.05	188,087.16	-20.28
Loading Zone Fees	50.00	9,840.00	2,807.00	-71.47
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	1,745.50	37,147.75	45,142.34	21.52
Building Permit Fees	17,183.00	276,988.50	427,372.00	54.29
Excavation Permit Fees	382.00	99,455.00	11,798.00	-88.14
Permits - Misc.	0.00	2,915.00	3,668.00	25.83
Permits - Street Vendors	1,020.00	1,700.00	4,060.00	138.82
Franchise Fees (CATV)	25.00	404,640.47	377,248.40	-6.77
Inspection Fees - Signs	1,149.65	5,314.17	4,436.88	-16.51
Inspection Fees - Plumbing	6,125.50	13,058.00	19,250.25	47.42
Inspection Fees - Heating	989.50	11,211.25	16,262.00	45.05
Building Inspector - Elec. Fees	2,626.00	24,406.25	26,311.00	7.80
Vacant Property AR	1,500.00	53,300.49	12,490.00	-76.57
International Registration Plan Fees	107,618.52	422,688.27	532,849.31	26.06
Liquor & Wine License	500.00	23,875.00	31,312.50	31.15
Cemetery Revenue	5,175.00	28,191.00	15,975.00	-43.33
Cemetery Professional Services	4,650.00	54,450.00	57,610.50	5.80
Cemetery Vault Setting	450.00	4,282.90	3,300.00	-22.95
Cemetery Memorial (monument)	608.82	9,009.52	17,212.02	91.04
Cemetery Memorial Setting	1,152.00	9,508.00	14,268.00	50.06
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	175.00	8,190.00	8,087.50	-1.25
Dog Fee	0.00	100.00	0.00	-100.00
Parks & Recreation	1,690.48	46,602.79	37,022.26	-20.56
City Service Fee	148,512.28	5,353,108.90	5,443,647.89	1.69
Rents - Auditorium	0.00	0.00	107,140.70	100.00

General	Total	Total	Total	%
Accounts	Receipts	Receipts	Receipts	Inc
	<u>February 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Rents - Other	16,744.45	7,080.60	16,744.45	136.48
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
Jail Fees	0.00	12,396.02	6,026.91	-51.38
Plan Review Fee	469.08	27,172.10	47,581.14	75.11
Fire Service Fees - Current	160,206.83	1,449,759.80	1,430,964.83	-1.30
Municipal Fee Court Cost	0.00	13,711.01	0.00	-100.00
Fire Service Fees - A&O Court Cost Reimbursemen	13,839.37	0.00	23,520.40	100.00
Planning Zoning Enforcement Fees	625.00	1,375.00	49,125.65	3,472.77
Planning Permit Application Fees	135.00	0.00	135.00	100.00
Small Wireless Facilities Permits	0.00	375.00	450.00	20.00
Street Fees / Closure	0.00	9,155.50	2,380.00	-74.00
Processing Fees	5.00	377.85	45.00	-88.09
Returned Check Fees	60.00	550.00	655.00	19.09
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	768,550.38	2,335,788.88	3,143,904.17	34.60
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	134,655.51	1,673,315.45	2,037,238.58	21.75
Fed Grant (Emergency Services)	0.00	0.00	55,488.00	100.00
State Govt. - Grant	0.00	100,128.00	0.00	-100.00
Contributions from other Entities	0.00	0.00	25,184.51	100.00
Contributions for Carriage Trail	0.00	65,081.63	44,750.48	-31.24
Transfer from Other Funds	0.00	1,803,787.52	0.00	-100.00
Transfer from Municipal Stabilization	0.00	62,729.85	43,843.45	-30.11
Police Fines Court Cost	25,264.00	92,035.14	148,730.23	61.60
Police Fines Training	1,465.00	7,574.00	13,900.00	83.52
Transfer In From Uniform Pension Reserve	565,000.00	5,440,368.00	5,624,583.00	3.39
Transfer In From Facilities Maintenance Fund	0.00	256,365.00	0.00	-100.00
Transfers from ARPA	0.00	69,813.47	0.00	-100.00
Charges - Comm Development	0.00	319,420.11	336,887.41	5.47
General Fund Construction and Parking	0.00	47,476.10	30,956.50	-34.80
Gaming Income	16,416.10	143,602.37	176,507.24	22.91
Interest on Investments	65,350.04	979,847.17	827,693.45	-15.53
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	26,591.83	279,435.56	90,394.88	-67.65
Reimbursements Police Wages	480.00	30,823.22	227,633.67	638.51
Reimbursements F & P Pension	4,545.00	0.00	5,400.00	100.00
Reimbursements Fire Wages	6,345.00	8,865.00	16,312.50	84.01
Reimbursements AHIDTA	256.00	80,515.43	71,773.38	-10.86
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	66,621.00	56,467.00	174,795.00	209.55
Insurance Claims	0.00	272,754.46	29,907.01	-89.04
Recycling Revenue	1,493.60	104,007.10	15,510.20	-85.09
Video Lottery Revenue	27,119.82	139,501.09	133,333.70	-4.42
Misc. Revenue	257.38	3,071.94	24,063.60	683.34
Building Inspector Reports	0.00	900.00	941.17	4.57

General	Total	Total	Total	%
<u>Accounts</u>	Receipts	Receipts	Receipts	Inc
	<u>March 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Accident Reports	2,330.00	18,910.00	21,170.00	11.95
Building Inspector Fines	0.00	0.00	300.00	100.00
Over / Short Cash	0.00	26.50	0.00	-100.00
Settlements	0.00	25,256.63	0.00	-100.00
P Card Rebate	1,303.88	4459.91	5,103.68	14.43
Misc Sale of Assets	0.00	57.00	5,091.00	8,831.58
General Ledger (see page 8)	276,291.18	1,615,571.78	1,337,561.78	-17.21
Expenditure Credits (see page 9)	113,235.36	1,589,415.30	1,269,081.49	-20.15
Total - General Fund Collections	6,836,180.26	87,059,415.45	86,962,207.01	-0.11

FUND / DESCRIPTION	Total Interest <u>March 2025</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	64,502.05	979,847.17	648,378.78	-33.83
002 Coal Severance Tax	163.51	0.00	446.77	100.00
003 Municipal Stabilization	65,329.38	662,626.78	563,379.33	-14.98
007 Business Improvement Dist Fund	342.85	1,573.66	2,397.43	52.35
014 IT Infrastructure	3,400.87	57,147.91	33,950.74	-40.59
015 Charleston Land Reuse	1,257.20	3,328.18	3,516.88	5.67
017 Project West Invest	2.36	23.98	20.38	-15.01
018 Planning Grant	147.36	1,898.77	342.28	-81.97
019 Tourism & Promotions	1,566.98	25,531.94	14,772.68	-42.14
020 Business Development	2,559.63	29,482.05	22,522.00	-23.61
021 Community Participation	63.45	643.59	547.19	-14.98
024 LGBTQ Working Group	5.29	53.58	45.57	-14.95
026 Uniform Pension Reserve Fund	2,923.56	114,135.72	23,154.81	-79.71
027 Opioid Settlement	19,309.12	39,756.47	128,702.00	223.73
035 Municipal Beautification	716.99	4,522.35	6,421.04	41.98
036 Special Demolition	11.79	1,603.09	87.04	-94.57
037 Sister Cities	111.78	1,153.02	965.23	-16.29
038 Solid Waste	9,625.00	36,798.10	42,433.68	15.31
040 Landfill Closure	1,178.95	6,287.00	8,893.19	41.45
041 Police Contributions	232.07	2,841.32	1,547.99	-45.52
042 Police Evidence	1,220.58	21,099.72	10,722.25	-49.18
043 Forfeited Funds	2,252.52	23,106.99	17,105.24	-25.97
044 Municipal Court	1,098.24	0.00	8,983.71	100.00
046 Home ARP Investment Trust Fund	0.03	2.97	0.25	-91.58
047 Health Insurance	68,134.03	352,772.70	511,570.19	45.01
048 Wayfinding Commission	72.86	739.02	628.32	-14.98
049 Live On The Levee	95.43	622.62	1,260.96	102.52
073 American Rescue Plan	2,499.96	10,337.66	11,824.57	14.38
081 Home Program	118.97	923.67	1,050.92	13.78
097 C.A.R.E.	1,061.52	18,647.82	10,203.65	-45.28
100 Sinking Fund	8,447.49	85,914.61	72,848.41	-15.21
200 Infrastructure	643.46	6,526.54	5,549.00	-14.98
214 Civic Center Capital Improvement	2,006.24	13,127.08	16,109.14	22.72
215 Municipal Auditorium Capital Impv.	1,110.15	11,299.20	9,573.51	-15.27
220 General Maintenance	3,838.15	115,719.10	45,428.85	-60.74
221 City Service Capital Project	2,211.64	34,352.28	33,570.72	-2.28
222 Facilities Maintenance	5,755.93	113,836.63	57,899.21	-49.14
223 Green Initiative Fund	996.64	10,611.30	8,622.46	-18.74
224 Sidewalk Improvement Program	1,046.10	10,610.42	9,021.21	-14.98
252 Public Safety Center	3,157.91	39,565.66	44,430.62	12.30
255 Ballpark Maintenance	601.41	5,526.32	5,186.33	-6.15
402 Civic Center Revenue	1,387.45	13,872.08	11,955.73	-13.81
406 Parking System Revenue	24,755.21	236,722.17	204,638.63	-13.55
426 Parking Operation and Maintenance	17,533.91	166,496.66	158,341.64	-4.90
427 Civic Center TIF Project	1,644.27	18,969.80	14,179.62	-25.25
900 M-DENT	876.92	20,648.30	7,900.99	-61.74
901 Pending Forfeiture	4,967.26	48,150.87	43,933.13	-8.76
Total Interest Comparison - All Funds	330,984.47	3,349,456.87	2,825,064.27	-15.66

Account Number	Description	Monthly Receipts
01-109-2	B & O Payment Plan	\$ 19,331.23
01-109-9	Municipal License Payment Plan	12.39
01-110-0	Fire Fees Receivables	88,900.80
01-111-3	Morris Street	9,100.00
01-111-4	Year End Accruals	142,309.81
01-111-5	City Service Fee Payment Plan	129.12
01-111-7	A/R Spring Hill Cemetery	1,325.00
01-111-9	Gas Excise Tax Refund	11,385.09
01-115-0	Due from Other Governmental	3,222.70
01-224-0	Retirement Payable	85.53
01-239-0	Morris Street Deferred	394.01
01-241-0	Taxes Payable	21.00
01-298-0	Permit Refunds	<u>74.50</u>
TOTAL		\$ <u><u>276,291.18</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 22,051.54
01-431-00-0-2-218	Mail Room/ Postage	271.64
01-440-92-0-1-111	Bldg Main/ Cobra Dental & Optical	26,158.38
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	378.59
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	29,171.07
01-706-00-0-2-221	Fire / Training	790.00
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	34,299.05
01-716-00-0-2-211	C-K Emerg. Srv./Telephone	115.09
TOTAL		\$ <u>113,235.36</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%	<u>\$31,192,000.00</u>	<u>25,943,000.00</u>
Total Governmental Activities			<u><u>\$74,301,000.00</u></u>	<u><u>\$60,352,000.00</u></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><u>\$8,235,000.00</u></u>	<u><u>\$396,793.93</u></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