

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

February 28, 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 February, 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 February 2025</u>	<u>Withdrawals February 2025</u>	<u>YTD Balance February 2025</u>	<u>YTD Balance February 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	7,273,694.30	9,306,878.69	14,903,555.02	22,251,771.33	-33.02
002 Coal Severance Tax	147.20	0.00	44,258.08	9.74	454,295.07
003 Municipal Stabilization	58,810.93	0.00	17,682,773.51	16,823,874.58	5.11
007 Business Improvement Dist Fund	12,689.31	6,021.79	90,707.69	43,924.86	106.51
009 Community Development	250.00	0.00	500.00	500.00	0.00
014 IT Infrastructure	3,199.69	42,550.00	930,649.59	1,367,154.19	-31.93
015 Charleston Land Reuse	600,202.37	284,127.74	386,578.22	27,759.00	1,292.62
017 Project West Invest	2.13	0.00	639.92	608.84	5.10
018 Planning Grant	19,138.02	18,950.00	56,532.94	0.00	100.00
019 Tourism & Promotions	1,457.99	10,000.00	431,233.27	630,000.48	-31.55
020 Business Development	2,304.30	0.00	692,819.54	678,374.06	2.13
021 Community Participation	57.12	0.00	17,174.78	16,340.55	5.11
024 LGBTQ Working Group	4.75	0.00	1,429.93	1,360.48	5.10
026 Uniform Pension Reserve Fund	3,588.78	0.00	1,119,418.45	1,798,180.75	-37.75
027 Opioid Settlement	17,382.49	0.00	5,226,420.78	4,130,463.77	26.53
035 Municipal Beautification	664.60	0.00	199,824.16	114,820.92	74.03
036 Special Demolition	10.62	0.00	3,192.19	59,793.83	-94.66
037 Sister Cities	100.62	0.00	30,254.43	29,274.79	3.35
038 Solid Waste	344,965.73	65,481.85	2,466,817.48	865,074.90	185.16
039 Waste Disposal	64,136.60	28,466.80	35,669.80	0.00	0.00
040 Landfill Closure	24,631.17	0.00	4,826,826.76	4,467,528.24	8.04
041 Police Contributions	208.91	0.00	62,814.20	82,336.31	-23.71
042 Police Evidence	1,099.61	0.00	330,622.19	383,824.39	-13.86
043 Forfeited Funds	2,114.53	11,403.69	628,413.38	488,383.49	28.67
044 Municipal Court	49,115.45	36,772.00	306,495.11	276,147.92	10.99
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	7.82	7.16	9.22
047 Health Insurance Reserves	61,335.74	0.00	18,441,911.30	10,626,685.93	73.54
048 Wayfinding Commission	65.59	0.00	19,721.20	18,763.29	5.11
049 Live On The Levee	142.47	0.00	42,835.67	16,614.19	157.83
073 American Rescue Plan	65,128.01	78,493.11	18,774,626.32	24,190,343.99	-22.39
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	630.88	0.00	32,219.46	25,140.72	28.16
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
091 Byrne Justice	204.22	204.22	0.00	0.00	0.00
093 Byrne Justice	0.00	0.00	0.00	0.00	0.00
094 Byrne Justice	424.54	424.54	0.00	0.00	0.00
095 Police Grants	42,534.86	36,870.65	253,805.68	373,492.67	-32.05
097 C.A.R.E.	1,060.40	28,320.36	299,332.58	17,682.64	1,592.80
099 Public Arts Grant	0.00	15,000.00	203,201.42	246,743.42	-17.65
100 Sinking Fund	7,604.61	0.00	2,286,491.22	2,175,430.32	5.11
200 Infrastructure	579.26	0.00	174,166.28	165,706.56	5.11
214 Civic Center Capital Improvement	1,612.85	5,032.50	480,084.61	383,713.01	25.12
215 Municipal Auditorium Capital Improvement	999.37	0.00	300,483.39	285,888.12	5.11
220 General Maintenance	281,190.92	332,148.27	805,765.80	2,981,615.24	-72.98
221 City Service Fee Capital Project	2,008.70	0.00	603,958.55	357,510.75	68.93
222 Facilities Maintenance	5,301.32	24,054.93	1,583,189.78	3,038,900.03	-47.90
223 Green Initiative Fund	897.19	0.00	269,760.84	269,417.21	0.13
224 Sidewalk Improvement Fund	941.72	0.00	283,148.36	269,395.10	5.11
252 Public Safety Center	2,850.53	1,466.67	855,657.18	984,716.20	-13.11
255 Ballpark Maintenance	541.40	0.00	162,783.27	154,876.46	5.11
402 Civic Center Revenue	978,479.09	569,174.45	583,189.15	303,205.20	92.34
406 Parking System Revenue	178,893.18	123,629.76	6,661,629.85	6,272,590.52	6.20
426 Parking Operation and Maintenance	15,957.65	111,557.85	4,746,213.87	4,207,143.63	12.81
427 Civic Center TIF Project	1,480.20	0.00	445,055.13	423,437.63	5.11
900 M - DENT	2,199.07	33,317.22	213,222.61	190,853.96	11.72
901 Pending Forfeiture	4,471.64	0.00	1,344,493.46	1,207,516.84	11.34
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	10,137,512.66	11,170,347.09	110,613,129.76	114,451,147.41	-3.35

<u>Fund / Description</u>		<u>Cash Balance</u>
001	General Fund	14,735,619.33
002	Coal Severance Tax	44,258.08
003	Municipal Stabilization	17,682,773.51
007	Business Improvement Dist Fund	90,707.69
009	Community Development	500.00
014	IT Infrastructure	930,649.59
015	Charleston Land Reuse	386,578.22
017	Project West Invest	639.92
018	Planning Grant	56,532.94
019	Tourism & Promotions	431,233.27
020	Business Development	692,819.54
021	Community Participation	17,174.78
024	LGBTQ Working Group	1,429.93
026	Uniform Pension Reserve Fund	1,119,387.62
027	Opioid Settlement	5,226,420.78
035	Municipal Beautification	199,824.16
036	Special Demolition	3,192.19
037	Sister Cities	30,254.43
038	Solid Waste	2,457,762.59
039	Waste Disposal	35,669.80
040	Landfill Closure	319,108.00
041	Police Contributions	62,814.20
042	Police Evidence	330,622.19
043	Forfeited Funds	628,413.38
044	Municipal Court	302,236.61
045	Homeland Security	38,131.28
046	Home-ARP Inv Trust Fund	7.82
047	Health Insurance Reserves	18,441,911.30
048	Wayfinding Commission	19,721.20
049	Live On The Levee	42,835.67
073	American Rescue Plan	693,390.76
080	Human Rights	176,793.29
081	Home Program	32,219.46
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
090	Byrne Justice	0.00
091	Byrne Justice	0.00
093	Byrne Justice	0.00
094	Byrne Justice	0.00
095	Police Grants	253,805.68
096	Historic Preservation	0.00
097	C.A.R.E.	299,332.58
099	Public Arts Grant	203,201.42
100	Sinking Fund	2,286,491.22
200	Infrastructure	174,166.28
213	Municipal Auditorium Project Fund	0.00
214	Civic Center Capital Improvement	480,084.61
215	Municipal Auditorium Capital Improvement	300,483.39
220	General Maintenance	775,946.80
221	City Service Fee Capital Project	603,958.55
222	Facilities Maintenance	1,583,189.78
223	Green Initiative Fund	269,760.84
224	Sidewalk Improvement Program	283,148.36
252	Public Safety Center	855,657.18
255	Ballpark Maintenance	162,783.27
402	Civic Center Revenue	583,189.15
406	Parking System Revenue	6,655,480.36
426	Parking Operation and Maintenance	4,746,213.87
427	Civic Center TIF Project	445,055.13
900	M - DENT	213,222.61
901	Pending Forfeiture	1,344,493.46
Total Bank Statement Balances All Funds		87,761,552.04

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.530%	30.83
Fund 040 Landfill Closure (Money Market Bond Pool)	4.530%	4,507,718.76
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.530%	18,081,235.56

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	197,888.78
Solid Waste	9,054.89
Municipal Court	4,258.50
Parking Revenue	18,001.00

Bad Checks

General Fund	8,213.85
Parking	40.00

Interest earned not received

6,298.85

Total - Other22,878,116.02Grand Total - All Funds

110,639,668.06

Other Adjustments

General Fund over due to deposit in transit	-12,991.25
General Fund over due to deposit in transit	-325.00
General Fund over due to cc deposit in transit	-71.50
General Fund over due to cc deposit error	-1,259.04
General Fund over due to transfer in transit	-29,819.00
General Maintenance short due to transfer in transit	29,819.00
Parking short due to credit card deposit error	50.00
Parking over due to coin deposits in transit	-11,931.51
Parking over due to deposit in transit	-10.00

Total All Funds

110,613,129.76

<u>Fund / Description</u>	<u>Total Collections February 2025</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>% Increase / Decrease</u>
001 General Fund	7,273,694.30	78,990,555.49	78,704,722.37	-0.36
002 Coal Severance Tax	147.20	160,793.14	137,217.18	-14.66
003 Municipal Stabilization	58,810.93	586,390.70	556,860.88	-5.04
007 Business Improvement Dist Fund	12,689.31	74,462.58	103,619.92	39.16
009 Community Development	250.00	1,246,443.49	703,848.45	-43.53
014 IT Infrastructure	3,199.69	51,021.22	33,749.56	-33.85
015 Charleston Land Reuse	600,202.37	30,527.41	835,595.34	2,637.20
017 Project West Invest	2.13	21.22	20.15	-5.04
018 Planning Grant	19,138.02	1,898.77	124,770.94	6,471.15
019 Tourism & Promotions	1,457.99	23,051.13	14,663.69	-36.39
020 Business Development	2,304.30	26,408.06	22,266.67	-15.68
021 Community Participation	57.12	569.54	540.86	-5.04
024 LGBTQ Working Group	4.75	47.42	45.03	-5.04
026 Uniform Pension Reserve Fund	3,588.78	6,703,692.24	5,037,757.07	-24.85
027 Opioid Settlement	17,382.49	4,130,463.77	1,522,022.29	-63.15
035 Municipal Beautification	664.60	4,002.05	16,368.65	309.01
036 Special Demolition	10.62	35,593.80	1,135.87	-96.81
037 Sister Cities	100.62	1,020.36	954.07	-6.50
038 Solid Waste	344,965.73	2,906,876.59	2,878,578.41	-0.97
039 Waste Disposal	64,136.60	624,041.20	570,247.17	-8.62
040 Landfill Closure	24,631.17	228,248.09	227,571.34	-0.30
041 Police Contributions	208.91	23,881.78	21,840.93	-8.55
042 Police Evidence	1,099.61	19,370.05	10,601.28	-45.27
043 Forfeited Funds	2,114.53	42,033.40	328,235.89	680.89
044 Municipal Court	49,115.45	280,278.40	337,859.58	20.54
045 Homeland Security	0.00	656,748.55	74,447.56	-88.66
046 Home ARP Inv Trust Fund	0.03	7,091.52	0.25	-100.00
047 Health Insurance Reserves	61,335.74	3,118,076.47	5,414,168.01	73.64
048 Wayfinding Commission	65.59	653.99	621.05	-5.04
049 Live On The Levee	142.47	32,053.33	23,082.00	-27.99
073 American Rescue Plan	65,128.01	922,846.55	678,353.13	-26.49
081 Home Program	630.88	551,854.01	785,470.13	42.33
083 Other Federal Grant Fund	0.00	0.00	15,720.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	204.22	10,649.24	22,776.22	113.88
093 Byrne Justice	0.00	24,740.00	0.00	-100.00
094 Byrne Justice	424.54	46,462.00	42,871.32	-7.73
095 Police Grant	42,534.86	250,363.24	1,091,797.23	336.09
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	1,060.40	4,386,494.03	479,746.36	-89.06
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	7,604.61	76,056.82	72,005.53	-5.33
200 Infrastructure Fund	579.26	5,775.65	5,484.80	-5.04
214 Civic Center Capital Improvement	1,612.85	377,297.81	48,050.88	-87.26
215 Municipal Auditorium Capital Improvement	999.37	27,361.72	9,462.73	-65.42
220 General Maintenance	281,190.92	1,561,258.07	1,306,908.82	-16.29
221 City Service Fee Capital Project	2,008.70	3,071,803.32	4,033,367.78	31.30
222 Facilities Maintenance	5,301.32	918,856.80	144,440.22	-84.28
223 Green Initiative Fund	897.19	9,390.45	8,523.01	-9.24
224 Sidewalk Improvement Program	941.72	9,389.68	8,916.83	-5.04
252 Public Safety Center	2,850.53	35,142.23	930,865.47	2,548.85
255 Ballpark Maintenance	541.40	29,824.51	5,126.32	-82.81
402 Civic Center Revenue	978,479.09	4,325,627.04	5,055,014.47	16.86
406 Parking Revenue	178,893.18	1,940,185.07	1,823,966.68	-5.99
426 Parking Operation and Maintenance	15,957.65	147,432.32	156,765.38	6.33
427 Civic Center TIF Project	1,480.20	17,051.89	14,015.55	-17.81
900 M - DENT	2,199.07	458,573.60	177,694.00	-61.25
901 Pending Forfeiture	4,471.64	43,740.25	99,662.51	127.85
Working Cash Advance Fund	0.00	0.00	0.00	0.00
Total Receipts - All Funds	10,137,512.66	119,289,125.36	114,720,417.83	-3.83

Fund / Description	Total Withdrawals <u>February 2025</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	9,306,878.69	76,847,525.35	83,278,312.21	8.37
002 Coal Severance Tax	0.00	135,550.00	93,773.36	-30.82
007 Business Improvement Dist Fund	6,021.79	36,746.98	51,792.79	40.94
009 Community Development	0.00	1,245,943.49	704,098.45	-43.49
014 IT Infrastructure	42,550.00	266,726.59	422,936.90	58.57
015 Charleston Land Reuse	284,127.74	150,560.34	491,352.14	226.35
018 Planning Grant	18,950.00	72,001.28	68,238.00	-5.23
019 Tourism & Promotions	10,000.00	57,000.00	71,851.45	26.06
020 Business Development	0.00	269,060.78	20,000.00	-92.57
026 Uniform Pension Reserve Fund	0.00	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	65,481.85	2,450,945.96	595,150.60	-75.72
039 Waste Disposal	28,466.80	624,041.20	534,577.37	-14.34
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	11,403.69	309,374.60	135,119.41	-56.32
044 Municipal Court	36,772.00	281,144.47	296,374.65	5.42
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	0.00	61,193.02	27,327.24	-55.34
073 American Rescue Plan	78,493.11	3,063,807.40	3,395,447.20	10.82
081 Home Program	0.00	534,500.02	789,243.87	47.66
083 Other Federal Grant Fund	0.00	0.00	15,720.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	204.22	10,649.24	22,776.22	113.88
093 Byrne Justice	0.00	24,740.00	0.00	-100.00
094 Byrne Justice	424.54	46,462.00	42,871.32	-7.73
095 Police Grants	36,870.65	266,854.37	1,127,547.74	322.53
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	28,320.36	4,392,519.18	553,407.03	-87.40
099 Public Arts Grant	15,000.00	24,000.00	38,200.00	59.17
100 Sinking Fund	0.00	3,300.00	0.00	-100.00
214 Civic Center Capital Improvement	5,032.50	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	332,148.27	2,065,033.82	3,488,148.17	68.91
221 City Service Fee Capital Improvement	0.00	4,286,404.52	3,793,224.75	-11.51
222 Facilities Maintenance	24,054.93	558,841.16	764,713.98	36.84
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	1,466.67	53,500.00	2,131,098.67	3,883.36
402 Civic Center Revenue	569,174.45	4,718,685.89	5,103,060.10	8.15
406 Parking System Revenue	123,629.76	1,178,385.58	1,109,247.11	-5.87
426 Parking Operation and Maintenance	111,557.85	30,900.00	265,698.23	759.86
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	33,317.22	928,825.15	170,334.75	-81.66
901 Pending Forfeiture	0.00	5,088.58	259,145.55	4,992.69
Total Withdrawals - All Funds	11,170,347.09	147,136,806.74	114,601,836.79	-22.11

General	Total Collections	Total Collections	Total Collections	% Inc
<u>Accounts</u>	<u>February 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	105.24	726,205.35	781,745.10	7.65
Current Levy - Utilities	42.77	788,715.02	316,350.56	-59.89
Current Levy - Current Year	172,564.57	6,725,846.68	7,122,311.82	5.89
Current Levy - 1ST Year	8,782.91	581,276.97	605,674.27	4.20
Current Levy - 2ND Year	2,778.18	49,719.58	21,779.53	-56.20
Current Levy - Supplementals	25,252.61	143,826.96	283,343.12	97.00
5th Year	87,417.96	0.00	87,417.96	100.00
Excess Levy	0.00	3,286,406.71	3,245,293.19	-1.25
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	432,266.23	1,930,989.16	2,113,559.63	9.45
Gross Sales - Current Year	4,459,320.32	39,122,539.25	39,886,762.83	1.95
Consumer Sales (Liquor & Wine)	266,682.89	742,220.42	801,427.23	7.98
Animal Control Revenue	59.40	4,595.63	4,495.73	-2.17
Hotel / Motel Tax	159,572.75	1,882,703.31	2,067,888.92	9.84
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	43,998.38	209,484.78	185,560.31	-11.42
Loading Zone Fees	300.00	1,640.00	2,757.00	68.11
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	2,369.94	35,791.75	43,396.84	21.25
Building Permit Fees	9,987.25	251,386.50	410,189.00	63.17
Excavation Permit Fees	872.00	99,412.00	11,416.00	-88.52
Permits - Misc.	10.00	2,875.00	3,668.00	27.58
Permits - Street Vendors	500.00	1,460.00	3,040.00	108.22
Franchise Fees (CATV)	119,752.48	404,640.47	377,223.40	-6.78
Inspection Fees - Signs	269.50	5,199.17	3,287.23	-36.77
Inspection Fees - Plumbing	2,488.50	9,056.00	13,124.75	44.93
Inspection Fees - Heating	1,597.00	10,395.75	15,272.50	46.91
Building Inspector - Elec. Fees	1,182.50	20,898.75	23,685.00	13.33
Vacant Property AR	1,450.00	53,300.49	10,990.00	-79.38
International Registration Plan Fees	50,370.91	382,022.03	425,230.79	11.31
Liquor & Wine License	500.00	23,875.00	30,812.50	29.06
Cemetery Revenue	1,050.00	24,141.00	10,800.00	-55.26
Cemetery Professional Services	6,375.00	43,425.00	52,960.50	21.96
Cemetery Vault Setting	450.00	3,382.90	2,850.00	-15.75
Cemetery Memorial (monument)	3,879.76	9,009.52	16,603.20	84.29
Cemetery Memorial Setting	2,096.00	7,816.00	13,116.00	67.81
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	750.00	8,190.00	7,912.50	-3.39
Dog Fee	0.00	100.00	0.00	-100.00
Parks & Recreation	1,526.72	43,726.67	35,331.78	-19.20

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>
City Service Fee	480,853.73	5,222,500.56	5,295,135.61	1.39
Rents - Auditorium	22,075.55	0.00	107,140.70	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
Jail Fees	0.00	12,396.02	6,026.91	-51.38
Plan Review Fee	366.42	24,718.19	47,112.06	90.60
Fire Service Fees - Current	145,435.76	1,285,974.75	1,270,758.00	-1.18
Municipal Fee Court Cost	0.00	13,711.01	0.00	-100.00
Fire Service Fees - A&O Court Cost Reimbursemer	9,681.03	0.00	9,681.03	100.00
Planning Zoning Enforcement Fees	46,865.65	1,250.00	48,500.65	3,780.05
Small Wireless Facilities Permits	0.00	350.00	450.00	28.57
Street Fees / Closure	324.50	9,033.00	2,380.00	-73.65
Processing Fees	10.00	377.85	40.00	-89.41
Returned Check Fees	135.00	535.00	595.00	11.21
Solicitation Fees	540.00	0.00	540.00	100.00
Ambulance Levy	0.00	1,818,739.98	2,375,353.79	30.60
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	206,263.85	1,129,240.41	1,902,583.07	68.48
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	19,794.51	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	20,001.50	68,918.14	123,466.23	79.15
Police Fines Training	1,170.00	7,574.00	12,435.00	64.18
Transfer In From Uniform Pension Reserve	0.00	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	0.00	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	12,305.01	128,835.99	160,091.14	24.26
Interest on Investments	69,612.31	861,523.78	762,343.41	-11.51
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	11,270.44	20,778.12	227,153.67	993.23
Reimbursements F & P Pension	855.00	0.00	855.00	100.00
Reimbursements Fire Wages	3,555.00	8,865.00	9,967.50	12.44

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>
Reimbursements AHIDTA	192.02	75,074.03	71,517.38	-4.74
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	0.00	56,467.00	108,174.00	91.57
Insurance Claims	1,800.00	272,754.46	29,907.01	-89.04
Recycling Revenue	1,102.00	89,675.65	14,016.60	-84.37
Video Lottery Revenue	0.00	123,988.42	106,213.88	-14.34
Misc. Revenue	819.09	2,768.75	23,806.22	759.82
Building Inspector Reports	0.00	800.00	941.17	17.65
Accident Reports	1,790.00	16,530.00	18,840.00	13.97
Building Inspector Fines	0.00	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	4459.91	3,799.80	-14.80
Misc Sale of Assets	4,051.00	57.00	5,091.00	8,831.58
General Ledger (see page 8)	269,977.81	787,902.73	1,061,270.60	34.70
Expenditure Credits (see page 9)	76,225.35	1,480,546.73	1,155,846.13	-21.93
Total - General Fund Collections	7,273,694.30	79,022,227.08	80,126,026.75	1.40

FUND / DESCRIPTION	Total Interest <u>February 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

<u>Description</u>	<u>Monthly Receipts</u>
Payment Plans over 12 months	\$ 8,342.23
B & O Payment Plan	119,572.01
Fire Fees Receivables	1,000.00
A/R Moecd	87,900.80
Morris Street	12,100.00
City Service Fee Payment Plan	123.33
Due from Other Governmental	40,346.15
Retirement Payable	21.00
Morris Street Deferred	141.39
City Service Fee-Pre-Paid	143.92
Taxes Payable	<u>286.98</u>
	\$ <u><u>269,977.81</u></u>

Description	Monthly Receipts
Mail Room/ Postage	\$ 874.53
Bldg Maint/ Cobra Medical & Life Ins.	435.01
Police / Sal & Wages	2,496.00
Police Civ/ Med & Life Insurnace	28,900.61
Fire / Sal & Wages	8,662.50
Fire Insurance/Payroll Deductions- Retiree	34,856.70
	<u>\$ 76,225.35</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