

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

April 30, 2025



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. D. 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 April 30, 2025

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<u>Fund / Description</u>	<u>Collections April 2025</u>	<u>Withdrawals April 2025</u>	<u>YTD Balance April 2025</u>	<u>YTD Balance April 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	27,454,443.23	8,793,872.79	32,086,173.57	21,018,891.99	52.65
002 Coal Severance Tax	29,623.55	0.00	74,045.14	25,957.21	185.26
003 Municipal Stabilization	63,455.56	0.00	17,811,558.45	16,974,221.82	4.93
007 Business Improvement Dist Fund	8,765.58	4,415.11	97,411.72	48,566.60	100.57
009 Community Development	158,546.27	158,296.27	250.00	250.00	0.00
014 IT Infrastructure	3,109.04	40,919.07	867,687.78	1,342,172.71	-35.35
015 Charleston Land Reuse	4,188.50	281,609.49	27,859.92	140,476.16	-80.17
017 Project West Invest	2.30	0.00	644.58	614.28	4.93
018 Planning Grant	1.89	0.00	532.19	0.00	100.00
019 Tourism & Promotions	1,465.17	15,000.00	399,265.42	484,094.89	-17.52
020 Business Development	2,486.22	0.00	697,865.39	684,436.37	1.96
021 Community Participation	61.63	0.00	17,299.86	16,486.58	4.93
024 LGBTQ Working Group	5.13	0.00	1,440.35	1,372.64	4.93
026 Uniform Pension Reserve Fund	1,711,224.74	1,130,000.00	1,138,566.80	2,170,114.12	-47.53
027 Opioid Settlement	18,755.29	0.00	5,264,485.19	4,167,375.83	26.33
035 Municipal Beautification	655.55	0.00	184,007.32	115,847.02	58.84
036 Special Demolition	11.46	0.00	3,215.44	61,532.74	-94.77
037 Sister Cities	77.82	11,500.00	18,944.03	29,536.41	-35.86
038 Solid Waste	404,684.14	79,848.54	3,081,134.51	1,523,158.67	102.29
039 Waste Disposal	78,375.20	78,375.20	0.00	0.00	0.00
040 Landfill Closure	34,690.37	0.00	4,879,862.45	4,535,416.04	7.59
041 Police Contributions	225.41	0.00	63,271.68	40,984.19	54.38
042 Police Evidence	1,175.95	3,352.50	328,966.22	379,595.21	-13.34
043 Forfeited Funds	11,275.19	9,781.55	584,325.50	480,917.07	21.50
044 Municipal Court	57,351.17	54,216.25	322,814.52	279,320.14	15.57
045 Homeland Security	0.00	0.00	38,131.28	0.00	100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.88	7.51	4.93
047 Health Insurance Reserves	1,779,489.84	0.00	20,289,535.17	12,412,473.65	63.46
048 Wayfinding Commission	70.77	0.00	19,864.83	18,930.97	4.93
049 Live On The Levee	64,744.56	0.00	76,250.66	42,302.79	80.25
073 American Rescue Plan	60,053.60	12,304,877.64	6,572,359.44	22,705,543.73	-71.05
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	1,170.86	306.45	33,202.84	26,462.99	25.47
083 Other Federal Grant Fund	5,920.00	5,920.00	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	42,540.88	13,750.17	305,211.08	187,611.01	62.68
097 C.A.R.E.	920.59	30,549.48	239,845.02	104,314.05	129.93
099 Public Arts Grant	0.00	0.00	203,201.42	241,401.42	-15.82
100 Sinking Fund	8,205.20	0.00	2,303,143.91	2,194,871.14	4.93
200 Infrastructure	625.00	0.00	175,434.74	167,187.41	4.93
214 Civic Center Capital Improvement	2,137.22	26,344.50	597,267.82	306,006.46	95.18
215 Municipal Auditorium Capital Improvement	1,078.30	0.00	302,671.84	288,442.97	4.93
220 General Maintenance	253,805.13	156,653.38	1,134,606.16	2,669,448.47	-57.50
221 City Service Fee Capital Project	2,134.44	0.00	599,122.61	360,705.65	66.10
222 Facilities Maintenance	277,954.95	112,328.48	1,721,108.65	2,552,470.81	-32.57
223 Green Initiative Fund	968.05	0.00	271,725.53	271,824.87	-0.04
224 Sidewalk Improvement Fund	1,016.09	0.00	285,210.55	271,802.56	4.93
252 Public Safety Center	3,063.20	965.00	859,497.60	957,860.87	-10.27
255 Ballpark Maintenance	584.15	0.00	163,968.83	156,260.52	4.93
402 Civic Center Revenue	3,935,612.18	3,489,640.12	681,284.26	642,059.95	6.11
406 Parking System Revenue	331,518.13	321,097.40	6,756,939.81	6,418,695.16	5.27
426 Parking Operation and Maintenance	17,026.55	0.00	4,779,239.13	4,241,238.38	12.68
427 Civic Center TIF Project	1,597.10	0.00	448,296.50	427,221.70	4.93
900 M - DENT	11,422.92	27,854.65	236,710.42	214,177.74	10.52
901 Pending Forfeiture	270,271.99	0.00	1,619,732.71	1,490,655.20	8.66
Working Cash Advance Fund	0.00	0.00	45,375.00	44,925.00	1.00
Total All Funds	37,118,588.09	27,151,474.04	118,897,620.98	114,123,288.93	4.18

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	29,257,088.68
002 Coal Severance Tax	74,045.14
003 Municipal Stabilization	17,811,558.45
007 Business Improvement Dist Fund	97,411.72
009 Community Development	250.00
014 IT Infrastructure	867,687.78
015 Charleston Land Reuse	27,859.92
017 Project West Invest	644.58
018 Planning Grant	532.19
019 Tourism & Promotions	399,265.42
020 Business Development	697,865.39
021 Community Participation	17,299.86
024 LGBTQ Working Group	1,440.35
026 Uniform Pension Reserve Fund	1,138,535.88
027 Opioid Settlement	5,264,485.19
035 Municipal Beautification	184,007.32
036 Special Demolition	3,215.44
037 Sister Cities	18,944.03
038 Solid Waste	3,060,852.43
040 Landfill Closure	338,343.62
041 Police Contributions	63,271.68
042 Police Evidence	328,966.22
043 Forfeited Funds	584,325.50
044 Municipal Court	320,668.52
045 Homeland Security	38,131.28
046 Home-ARP Inv Trust Fund	7.88
047 Health Insurance Reserves	20,289,535.17
048 Wayfinding Commission	19,864.83
049 Live On The Levee	76,250.66
073 American Rescue Plan	364,380.15
080 Human Rights	176,793.29
081 Home Program	33,202.84
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	305,211.08
097 C.A.R.E.	239,845.02
099 Public Arts Grant	203,201.42
100 Sinking Fund	2,303,143.91
200 Infrastructure	175,434.74
214 Civic Center Capital Improvement	597,267.82
215 Municipal Auditorium Capital Improvement	302,671.84
220 General Maintenance	1,134,606.16
221 City Service Fee Capital Project	599,122.61
222 Facilities Maintenance	1,721,108.65
223 Green Initiative Fund	271,725.53
224 Sidewalk Improvement Program	285,210.55
252 Public Safety Center	859,497.60
255 Ballpark Maintenance	163,968.83
402 Civic Center Revenue	681,234.43
406 Parking System Revenue	6,745,201.81
426 Parking Operation and Maintenance	4,779,239.13
427 Civic Center TIF Project	448,296.50
900 M - DENT	236,710.42
901 Pending Forfeiture	1,619,732.71
Total Bank Statement Balances All Funds	105,239,416.14

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.480%	30.92
Fund 040 Landfill Closure (Money Market Bond Pool)	4.480%	4,541,518.83
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.480%	6,207,979.29

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	2,805,151.06
Solid Waste	20,282.08
Municipal Court	2,610.00
Parking Revenue	11,668.00

Bad Checks

General Fund	11,687.09
Parking	70.00

Interest earned not received GF

12,246.74

Interest earned not received CC REV

49.83

Total - Other13,658,668.84Grand Total - All Funds

118,898,084.98

Other Adjustments

Municipal Court over due to deposit in transit	-464.00
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<u>Fund / Description</u>	Total Collections <u>April 2025</u>	Total Collections <u>YTD 2023 / 2024</u>	Total Collections <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	27,454,443.23	101,432,760.15	112,995,345.86	11.40
002 Coal Severance Tax	29,623.55	211,990.61	167,004.24	-21.22
003 Municipal Stabilization	63,455.56	736,737.94	685,645.82	-6.93
007 Business Improvement Dist Fund	8,765.58	107,431.30	119,145.52	10.90
009 Community Development	158,546.27	1,542,124.51	919,689.17	-40.36
014 IT Infrastructure	3,109.04	63,037.55	40,259.47	-36.13
015 Charleston Land Reuse	4,188.50	224,313.42	841,041.04	274.94
017 Project West Invest	2.30	26.66	24.81	-6.94
018 Planning Grant	1.89	1,898.77	158,782.19	8,262.37
019 Tourism & Promotions	1,465.17	27,645.54	17,695.84	-35.99
020 Business Development	2,486.22	32,470.37	27,312.52	-15.88
021 Community Participation	61.63	715.57	665.94	-6.94
024 LGBTQ Working Group	5.13	59.58	55.45	-6.93
026 Uniform Pension Reserve Fund	1,711,224.74	8,410,047.61	6,751,905.42	-19.72
027 Opioid Settlement	18,755.29	4,167,375.83	1,560,086.70	-62.56
035 Municipal Beautification	655.55	5,028.15	17,741.19	252.84
036 Special Demolition	11.46	37,332.71	1,159.12	-96.90
037 Sister Cities	77.82	1,281.98	1,143.67	-10.79
038 Solid Waste	404,684.14	3,714,979.25	3,644,285.28	-1.90
039 Waste Disposal	78,375.20	768,337.00	713,819.37	-7.10
040 Landfill Closure	34,690.37	296,135.89	280,607.03	-5.24
041 Police Contributions	225.41	24,372.66	22,298.41	-8.51
042 Police Evidence	1,175.95	22,763.34	12,997.81	-42.90
043 Forfeited Funds	11,275.19	66,046.73	342,060.03	417.91
044 Municipal Court	57,351.17	369,312.59	454,910.24	23.18
045 Homeland Security	0.00	656,748.55	74,447.56	-88.66
046 Home ARP Inv Trust Fund	0.03	9,014.87	0.31	-100.00
047 Health Insurance Reserves	1,779,489.84	4,903,864.19	7,261,791.88	48.08
048 Wayfinding Commission	70.77	821.67	764.68	-6.94
049 Live On The Levee	64,744.56	68,241.93	87,921.99	28.84
073 American Rescue Plan	60,053.60	1,133,799.42	809,763.89	-28.58
081 Home Program	1,170.86	791,292.18	787,982.41	-0.42
083 Other Federal Grant Fund	5,920.00	0.00	36,780.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	12,643.24	22,776.22	80.15
093 Byrne Justice	0.00	24,740.00	8,657.00	-65.01
094 Byrne Justice	0.00	69,457.00	42,871.32	-38.28
095 Police Grant	42,540.88	407,173.37	1,163,199.90	185.68
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	920.59	4,540,546.11	483,791.45	-89.35
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	8,205.20	95,497.64	88,658.22	-7.16
200 Infrastructure Fund	625.00	7,256.50	6,753.26	-6.94
214 Civic Center Capital Improvement	2,137.22	380,586.43	191,578.59	-49.66
215 Municipal Auditorium Capital Improvement	1,078.30	29,916.57	11,651.18	-61.05
220 General Maintenance	253,805.13	2,831,011.70	1,881,926.56	-33.52
221 City Service Fee Capital Project	2,134.44	3,074,998.22	4,037,713.86	31.31
222 Facilities Maintenance	277,954.95	942,584.14	428,151.10	-54.58
223 Green Initiative Fund	968.05	11,798.11	10,487.70	-11.11
224 Sidewalk Improvement Program	1,016.09	11,797.14	10,979.02	-6.93
252 Public Safety Center	3,063.20	43,780.50	937,086.58	2,040.42
255 Ballpark Maintenance	584.15	31,208.57	6,311.88	-79.78
402 Civic Center Revenue	3,935,612.18	6,782,671.18	9,458,104.32	39.45
406 Parking Revenue	331,518.13	2,459,779.24	2,361,183.91	-4.01
426 Parking Operation and Maintenance	17,026.55	185,027.07	191,325.84	3.40
427 Civic Center TIF Project	1,597.10	20,835.96	17,256.92	-17.18
900 M - DENT	11,422.92	541,712.49	245,010.08	-54.77
901 Pending Forfeiture	270,271.99	374,682.55	374,901.76	0.06
Working Cash Advance Fund	0.00	0.00	0.00	0.00
Total Receipts - All Funds	37,118,588.09	152,742,345.55	160,815,511.53	5.29

Fund / Description	Total Withdrawals <u>April 2025</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	8,793,872.79	100,522,609.35	100,386,317.15	-0.14
002 Coal Severance Tax	0.00	160,800.00	93,773.36	-41.68
007 Business Improvement Dist Fund	4,415.11	65,073.96	60,614.36	-6.85
009 Community Development	158,296.27	1,541,874.51	920,189.17	-40.32
014 IT Infrastructure	40,919.07	303,724.40	492,408.62	62.12
015 Charleston Land Reuse	281,609.49	231,629.19	855,516.14	269.35
018 Planning Grant	0.00	72,001.28	158,250.00	119.79
019 Tourism & Promotions	15,000.00	207,500.00	106,851.45	-48.51
020 Business Development	0.00	269,060.78	20,000.00	-92.57
026 Uniform Pension Reserve Fund	1,130,000.00	42,433,579.00	6,215,000.00	-85.35
035 Municipal Beautification	0.00	0.00	38,267.03	100.00
037 Sister Cities	11,500.00	0.00	12,000.00	100.00
038 Solid Waste	79,848.54	2,600,964.85	746,540.44	-71.30
039 Waste Disposal	78,375.20	768,337.00	713,819.37	-7.10
041 Police Contribution	0.00	99,252.75	117.63	-99.88
042 Police Evidence	3,352.50	263,054.68	67,019.06	-74.52
043 Forfeited Funds	9,781.55	340,854.35	193,031.43	-43.37
044 Municipal Court	54,216.25	367,006.44	397,105.90	8.20
045 Homeland Security	0.00	931,133.58	36,316.28	-96.10
046 Home ARP Inv Trust Fund	0.00	9,011.58	0.00	-100.00
049 Live On The Levee	0.00	71,693.02	58,752.24	-18.05
073 American Rescue Plan	12,304,877.64	4,759,560.53	15,729,124.84	230.47
081 Home Program	306.45	772,615.92	790,772.77	2.35
083 Other Federal Grant Fund	5,920.00	0.00	36,780.00	100.00
090 Byrne Justice	0.00	1,820.30	0.00	-100.00
091 Byrne Justice	0.00	12,643.24	22,776.22	80.15
093 Byrne Justice	0.00	24,740.00	8,657.00	-65.01
094 Byrne Justice	0.00	69,457.00	42,871.32	-38.28
095 Police Grants	13,750.17	609,546.16	1,147,545.01	88.26
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	30,549.48	4,459,939.85	616,939.68	-86.17
099 Public Arts Grant	0.00	29,342.00	38,200.00	30.19
100 Sinking Fund	0.00	3,300.00	0.00	-100.00
214 Civic Center Capital Improvement	26,344.50	221,300.10	119,202.91	-46.14
215 Municipal Auditorium Capital Improvemen	0.00	18,646.06	0.00	-100.00
220 General Maintenance	156,653.38	3,646,954.22	3,734,325.55	2.40
221 City Service Fee Capital Improvement	0.00	4,286,404.52	3,802,406.77	-11.29
222 Facilities Maintenance	112,328.48	1,068,997.72	910,505.99	-14.83
223 Green Initiative Fund	0.00	0.00	7,211.00	100.00
252 Public Safety Center	965.00	88,993.60	2,133,479.36	2,297.34
402 Civic Center Revenue	3,489,640.12	6,836,875.28	9,408,054.84	37.61
406 Parking System Revenue	321,097.40	1,551,875.11	1,551,154.38	-0.05
426 Parking Operation and Maintenance	0.00	34,400.00	267,233.43	676.84
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	27,854.65	988,640.26	214,163.02	-78.34
901 Pending Forfeiture	0.00	52,892.52	259,145.55	389.95
Total Withdrawals - All Funds	27,151,474.04	180,917,885.41	152,412,439.27	-15.76

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>April 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	185,610.59	1,398,672.97	1,548,647.66	10.72
Current Levy - Utilities	0.00	1,060,839.93	316,350.56	-70.18
Current Levy - Current Year	963,477.70	9,446,556.03	10,232,288.93	8.32
Current Levy - 1ST Year	24,843.05	604,313.99	645,078.93	6.75
Current Levy - 2ND Year	1,416.91	52,599.34	24,617.27	-53.20
Current Levy - Supplementals	60,535.53	218,298.96	391,606.37	79.39
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	416,339.11	4,465,593.76	4,477,428.94	0.27
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	305,519.00	2,491,263.00	2,645,785.61	6.20
Gross Sales - Current Year	8,727,844.32	48,494,653.16	48,807,231.59	0.64
Gross Sales - Prior Year	10,135.92	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	294,814.39	1,031,384.21	1,096,241.62	6.29
Animal Control Revenue	62.33	4,822.66	4,657.96	-3.42
Hotel / Motel Tax	285,165.79	2,473,088.66	2,560,994.56	3.55
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	47,081.67	291,491.82	235,168.83	-19.32
Loading Zone Fees	0.00	21,840.00	2,807.00	-87.15
Property Citations	0.00	1,681.00	50.00	-97.03
License - General Store	1,264.00	39,087.75	46,406.34	18.72
Building Permit Fees	22,363.50	313,658.00	449,735.50	43.38
Excavation Permit Fees	0.00	99,455.00	11,798.00	-88.14
Permits - Misc.	20.00	3,175.00	3,688.00	16.16
Permits - Street Vendors	700.00	2,120.00	4,760.00	124.53
Franchise Fees (CATV)	307.41	404,640.47	377,555.81	-6.69
Inspection Fees - Signs	264.00	6,217.48	4,700.88	-24.39
Inspection Fees - Plumbing	854.50	14,286.50	20,104.75	40.73
Inspection Fees - Heating	1,122.00	12,445.75	17,384.00	39.68
Building Inspector - Elec. Fees	1,200.50	25,628.25	27,511.50	7.35
Vacant Property AR	1,450.00	53,550.49	13,940.00	-73.97
International Registration Plan Fees	96,934.16	504,098.38	629,783.47	24.93
Liquor & Wine License	0.00	23,875.00	31,312.50	31.15
Cemetery Revenue	1,200.00	32,652.00	17,175.00	-47.40
Cemetery Professional Services	5,475.00	60,825.00	63,085.50	3.72
Cemetery Vault Setting	600.00	4,582.90	3,900.00	-14.90
Cemetery Memorial (monument)	0.00	9,708.44	17,212.02	77.29
Cemetery Memorial Setting	0.00	10,372.00	14,268.00	37.56
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	337.50	8,490.00	8,425.00	-0.77
Dog Fee	0.00	100.00	0.00	-100.00
Parks & Recreation	1,845.00	47,112.79	38,867.26	-17.50

General	Total	Total	Total	%
Accounts	Receipts	Receipts	Receipts	Inc
	<u>April 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
City Service Fee	718,134.84	6,431,785.30	6,161,782.73	-4.20
Rents - Auditorium	0.00	0.00	107,140.70	100.00
Rents - Other	0.00	7,080.60	16,744.45	136.48
Ball Park Rent, Concessions, Leases	24,517.84	171,428.55	84,517.84	-50.70
Rent Concessions, Lease, Landfill	0.00	19,009.32	52,836.56	177.95
Jail Fees	0.00	12,396.02	6,026.91	-51.38
Plan Review Fee	783.75	30,826.60	48,364.89	56.89
Fire Service Fees - Current	501,372.03	1,631,892.42	1,932,336.86	18.41
Municipal Fee Court Cost	0.00	13,711.01	0.00	-100.00
Fire Service Fees - A&O Court Cost Reimbursemen	13,831.17	0.00	37,351.57	100.00
Planning Zoning Enforcement Fees	250.00	1,375.00	49,375.65	3,490.96
Planning Permit Application Fees	10.00	0.00	145.00	100.00
Small Wireless Facilities Permits	50.00	425.00	500.00	17.65
Street Fees / Closure	2,792.00	11,707.50	5,172.00	-55.82
Processing Fees	0.00	602.85	45.00	-92.54
Returned Check Fees	45.00	550.00	700.00	27.27
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	278,861.21	2,546,070.75	3,422,765.38	34.43
Ambulance Fees - Non Resident	0.00	750.00	166,994.93	22,165.99
Ambulance Fees - Resident	229,501.27	1,854,043.56	2,266,739.85	22.26
Fed Grant (Emergency Services)	193,969.36	0.00	249,457.36	100.00
State Govt. - Grant	0.00	100,128.00	0.00	-100.00
Contributions from other Entities	10,350.88	0.00	35,535.39	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	27,314.75	112,318.14	176,044.98	56.74
Police Fines Training	1,820.00	9,229.00	15,720.00	70.33
Transfer In From Uniform Pension Reserve	1,130,000.00	5,440,368.00	6,754,583.00	24.16
Transfer In From Facilities Maintenance Fund	0.00	256,365.00	0.00	-100.00
Transfers from ARPA	11,645,280.00	69,813.47	11,645,280.00	16,580.56
Charges - Comm Development	70,650.02	398,689.48	407,537.43	2.22
General Fund Construction and Parking	0.00	47,476.10	30,956.50	-34.80
Payment In Lieu of Taxes	13,722.76	56,907.67	13,722.76	-75.89
Gaming Income	22,026.38	164,455.42	198,533.62	20.72
Interest on Investments	70,588.83	1,072,871.14	898,282.28	-16.27
Reimbursements	30,614.44	304,935.39	121,009.32	-60.32
Reimbursements Police Wages	1,824.00	32,602.67	229,457.67	603.80
Reimbursements F & P Pension	1,710.00	0.00	7,110.00	100.00
Reimbursements Fire Wages	2,880.00	9,877.50	19,192.50	94.31
Reimbursements AHIDTA	16,877.74	94,914.42	88,651.12	-6.60
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	17,606.00	56,867.00	192,401.00	238.34
Insurance Claims	83,333.33	286,372.11	113,240.34	-60.46
Election Filing Fees	0.00	17,863.93	0.00	-100.00
Recycling Revenue	3,092.75	105,423.10	18,602.95	-82.35

General	Total	Total	Total	%
<u>Accounts</u>	Receipts	Receipts	Receipts	Inc
	<u>April 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Video Lottery Revenue	16,657.07	139,501.09	149,990.77	7.52
Misc. Revenue	224.67	4,442.76	24,288.27	446.69
Building Inspector Reports	200.00	949.00	1,141.17	20.25
Accident Reports	2,450.00	20,920.00	23,620.00	12.91
Over / Short Cash	1.06	26.50	1.06	-96.00
Settlements	0.00	25,256.63	0.00	-100.00
P Card Rebate	0.00	4459.91	5,103.68	14.43
Misc Sale of Assets	20.00	1,534.00	5,111.00	233.18
General Ledger (see page 8)	323,835.35	1,884,765.60	1,661,397.13	-11.85
Expenditure Credits (see page 9)	538,460.85	1,898,674.97	1,807,542.34	-4.80
Total - General Fund Collections	27,454,443.23	101,735,786.71	114,416,650.24	12.46

FUND / DESCRIPTION	Total Interest <u>April 2025</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	69,807.60	1,072,871.14	718,186.38	-33.06
002 Coal Severance Tax	162.33	30.02	609.10	1,928.98
003 Municipal Stabilization	63,455.56	736,737.94	626,834.89	-14.92
007 Business Improvement Dist Fund	334.94	1,783.44	2,732.37	53.21
014 IT Infrastructure	3,109.04	63,037.55	37,059.78	-41.21
015 Charleston Land Reuse	447.03	3,645.70	3,963.91	8.73
017 Project West Invest	2.30	26.66	22.68	-14.93
018 Planning Grant	1.89	1,898.77	344.17	-81.87
019 Tourism & Promotions	1,465.17	27,645.54	16,237.85	-41.26
020 Business Development	2,486.22	32,470.37	25,008.22	-22.98
021 Community Participation	61.63	715.57	608.82	-14.92
024 LGBTQ Working Group	5.13	59.58	50.70	-14.90
026 Uniform Pension Reserve Fund	3,215.47	117,772.90	26,370.28	-77.61
027 Opioid Settlement	18,755.29	57,951.65	147,457.29	154.45
035 Municipal Beautification	655.55	5,028.15	7,076.59	40.74
036 Special Demolition	11.46	1,871.05	98.50	-94.74
037 Sister Cities	77.82	1,281.98	1,043.05	-18.64
038 Solid Waste	10,386.95	42,725.59	52,820.63	23.63
040 Landfill Closure	1,176.12	7,193.66	10,069.31	39.97
041 Police Contributions	225.41	3,020.26	1,773.40	-41.28
042 Police Evidence	1,175.95	22,763.34	11,898.20	-47.73
043 Forfeited Funds	2,075.19	25,224.28	19,180.43	-23.96
044 Municipal Court	1,051.69	0.00	10,035.40	100.00
046 Home ARP Investment Trust Fund	0.03	3.29	0.28	-91.49
047 Health Insurance	67,607.89	401,312.83	579,178.08	44.32
048 Wayfinding Commission	70.77	821.67	699.09	-14.92
049 Live On The Levee	144.56	735.93	1,405.52	90.99
073 American Rescue Plan	2,167.07	11,090.06	13,991.64	26.16
081 Home Program	116.69	1,059.18	1,167.61	10.24
097 C.A.R.E.	920.59	18,964.27	11,124.24	-41.34
100 Sinking Fund	8,205.20	95,497.64	81,053.61	-15.13
200 Infrastructure	625.00	7,256.50	6,174.00	-14.92
214 Civic Center Capital Improvement	2,137.22	14,676.93	18,246.36	24.32
215 Municipal Auditorium Capital Impv.	1,078.30	12,558.57	10,651.81	-15.18
220 General Maintenance	3,431.12	128,594.33	48,859.97	-62.00
221 City Service Capital Project	2,134.44	35,927.15	35,705.16	-0.62
222 Facilities Maintenance	5,554.95	125,072.14	63,454.16	-49.27
223 Green Initiative Fund	968.05	11,798.11	9,590.51	-18.71
224 Sidewalk Improvement Program	1,016.09	11,797.14	10,037.30	-14.92
252 Public Safety Center	3,063.20	43,780.50	47,493.82	8.48
255 Ballpark Maintenance	584.15	6,208.57	5,770.48	-7.06
402 Civic Center Revenue	1,518.04	14,717.65	13,473.77	-8.45
406 Parking System Revenue	24,077.88	264,707.74	228,716.51	-13.60
426 Parking Operation and Maintenance	17,026.55	185,027.07	175,368.19	-5.22
427 Civic Center TIF Project	1,597.10	20,835.10	15,776.72	-24.28
900 M-DENT	858.92	21,501.21	8,759.91	-59.26
901 Pending Forfeiture	5,455.99	54,813.00	49,389.12	-9.90
Total Interest Comparison - All Funds	330,505.54	3,714,511.72	3,155,569.81	-15.05

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 3,518.90
01-109-2	B & O Payment Plan	15,955.31
01-109-9	Municipal License Payment Plan	2,190.22
01-110-0	Fire Fees Receivables	1,000.00
01-111-1	A/R Moecd	87,900.80
01-111-3	Morris Street	12,100.00
01-111-5	City Service Fee Payment Plan	120.00
01-111-7	A/R Spring Hill Cemetery	600.00
01-111-9	Gas Excise Tax Refund	11,741.74
01-114-0	Due From Other Funds	188,523.46
01-224-0	Retirement Payable	65.63
01-239-0	Morris Street Deferred	<u>119.29</u>
TOTAL		\$ <u><u>323,835.35</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-91-0-2-226	Workers Comp & Unempl Comp	\$ 17,544.24
01-431-00-0-2-218	Mail Room/ Postage	415.58
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	159,833.41
01-700-00-0-2-221	Police/ Train & Education	299.00
01-700-00-0-3-341	Police/ Mat & Supplies	679.98
01-700-93-0-1-105	Police Retiree/ Insurance	167,836.37
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	29,587.62
01-706-00-0-1-105	Fire/ Med & Life Insurance	126,387.78
01-706-00-0-1-112	Fire / Utilities	723.60
01-706-00-0-3-341	Fire/ Mat & Supplies	441.60
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,876.11
01-900-00-0-1-103	P&R/Salaries&Wages	483.20
01-900-00-0-1-112	P&R/Utilities	352.36
TOTAL		\$ <u><u>538,460.85</u></u>

				Outstanding Balance
<u>Revenue Bonds:</u>				
Purpose	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>June 30, 2024</u>
<u>Governmental Activities:</u>				
Charleston Sales Tax Refunding Revenue Bonds Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$26,297,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	5,755,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	2,357,000.00
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	<u>\$31,192,000.00</u>	<u>25,943,000.00</u>
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