

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

May 31, 2025



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. D. Adams", is written over a faint, circular official stamp or watermark.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending May 30, 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 May 2025</u>	<u>Withdrawals May 2025</u>	<u>YTD Balance May 2025</u>	<u>YTD Balance May 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	10,163,872.27	24,781,788.17	17,468,257.67	20,531,228.81	-14.92
002 Coal Severance Tax	273.57	0.00	74,318.71	810.07	9,074.36
003 Municipal Stabilization	65,805.18	0.00	17,877,363.63	17,051,139.18	4.85
007 Business Improvement Dist Fund	645.56	4,585.63	93,471.65	46,498.77	101.02
009 Community Development	128,114.62	127,864.62	500.00	500.00	0.00
014 IT Infrastructure	986,110.50	63,828.42	1,789,969.86	1,333,386.13	34.24
015 Charleston Land Reuse	57,980.09	7,650.25	78,189.76	19,892.89	293.05
017 Project West Invest	2.38	0.00	646.96	617.06	4.85
018 Planning Grant	24,952.42	0.00	25,484.61	0.00	100.00
019 Tourism & Promotions	1,475.10	0.00	400,740.52	486,288.53	-17.59
020 Business Development	2,578.28	0.00	700,443.67	687,537.84	1.88
021 Community Participation	250,838.58	0.00	268,138.44	16,561.29	1,519.07
024 LGBTQ Working Group	5.32	0.00	1,445.67	1,378.86	4.85
026 Uniform Pension Reserve Fund	4,004.39	565,000.00	577,571.19	1,387,474.64	-58.37
027 Opioid Settlement	19,449.75	0.00	5,283,934.94	4,186,259.97	26.22
035 Municipal Beautification	100,981.41	5,601.60	279,387.13	104,033.09	168.56
036 Special Demolition	19,849.25	0.00	23,064.69	61,811.57	-62.69
037 Sister Cities	69.99	0.00	19,014.02	29,670.25	-35.92
038 Solid Waste	310,430.26	2,833,918.68	557,646.09	1,771,365.98	-68.52
039 Waste Disposal	133,793.23	88,703.23	45,090.00	0.00	100.00
040 Landfill Closure	28,762.53	0.00	4,908,624.98	4,567,899.55	7.46
041 Police Contributions	202.61	11,364.00	52,110.29	40,911.50	27.37
042 Police Evidence	1,215.38	0.00	330,181.60	381,315.31	-13.41
043 Forfeited Funds	76,098.91	16,190.82	644,233.59	456,099.46	41.25
044 Municipal Court	52,182.84	53,120.98	321,876.38	274,961.52	17.06
045 Homeland Security	17,540.00	17,540.00	38,131.28	0.00	100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.91	7.54	4.91
047 Health Insurance Reserves	74,960.12	0.00	20,364,495.29	12,468,719.80	63.32
048 Wayfinding Commission	73.39	0.00	19,938.22	19,016.75	4.85
049 Live On The Levee	8,751.36	29,823.67	55,178.35	38,468.84	43.44
073 American Rescue Plan	25,577.53	20,171.41	6,577,765.56	22,681,988.13	-71.00
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	1,933.55	1,284.30	33,852.09	27,023.92	25.27
083 Other Federal Grant Fund	58,676.41	58,676.41	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
091 Byrne Justice	199.95	199.95	0.00	0.00	0.00
093 Byrne Justice	37,197.40	37,197.40	0.00	0.00	0.00
095 Police Grants	93,325.45	53,467.66	345,068.87	234,816.25	46.95
097 C.A.R.E.	67,002.43	30,460.07	276,387.38	90,276.90	206.16
099 Public Arts Grant	0.00	0.00	203,201.42	241,401.42	-15.82
100 Sinking Fund	8,509.01	0.00	2,311,652.92	2,204,817.02	4.85
200 Infrastructure	631.85	0.00	176,066.59	167,945.00	4.84
214 Civic Center Capital Improvement	118,962.76	19,782.00	696,448.58	256,281.91	171.75
215 Municipal Auditorium Capital Improvement	1,118.22	0.00	303,790.06	289,750.03	4.85
220 General Maintenance	2,053,322.73	313,310.42	2,874,618.47	2,458,071.88	16.95
221 City Service Fee Capital Project	2,213.47	0.00	601,336.08	238,560.62	152.07
222 Facilities Maintenance	11,389,561.29	80,447.45	13,030,222.49	2,442,498.87	433.48
223 Green Initiative Fund	1,003.90	0.00	272,729.43	270,384.00	0.87
224 Sidewalk Improvement Fund	502,603.03	0.00	787,813.58	273,034.21	188.54
252 Public Safety Center	705,341.81	861.00	1,563,978.41	962,201.34	62.54
255 Ballpark Maintenance	25,683.26	0.00	189,652.09	156,968.60	20.82
402 Civic Center Revenue	760,911.05	725,669.82	716,525.49	706,404.28	1.43
406 Parking System Revenue	190,042.49	162,124.25	6,784,858.05	6,557,297.66	3.47
426 Parking Operation and Maintenance	17,644.17	4,139.00	4,792,744.30	4,258,047.59	12.56
427 Civic Center TIF Project	1,656.24	0.00	449,952.74	429,157.62	4.85
900 M - DENT	9,129.04	28,871.90	216,967.56	217,222.20	-0.12
901 Pending Forfeiture	5,984.14	0.00	1,625,716.85	1,497,409.99	8.57
Working Cash Advance Fund	0.00	0.00	45,375.00	45,375.00	0.00
Total All Funds	28,609,250.50	30,143,643.11	117,363,228.37	112,857,836.90	3.99

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	17,435,436.58
002 Coal Severance Tax	74,318.71
003 Municipal Stabilization	17,877,363.63
007 Business Improvement Dist Fund	93,471.65
009 Community Development	500.00
014 IT Infrastructure	1,805,169.86
015 Charleston Land Reuse	78,189.76
017 Project West Invest	646.96
018 Planning Grant	25,484.61
019 Tourism & Promotions	400,740.52
020 Business Development	700,443.67
021 Community Participation	268,138.44
024 LGBTQ Working Group	1,445.67
026 Uniform Pension Reserve Fund	577,540.22
027 Opioid Settlement	5,283,934.94
035 Municipal Beautification	279,387.13
036 Special Demolition	23,064.69
037 Sister Cities	19,014.02
038 Solid Waste	550,279.77
039 Waste Disposal	45,090.00
040 Landfill Closure	349,348.22
041 Police Contributions	52,110.29
042 Police Evidence	330,181.60
043 Forfeited Funds	644,233.59
044 Municipal Court	318,521.38
045 Homeland Security	38,131.28
046 Home-ARP Inv Trust Fund	7.91
047 Health Insurance Reserves	20,364,495.29
048 Wayfinding Commission	19,938.22
049 Live On The Levee	55,178.35
073 American Rescue Plan	345,512.25
080 Human Rights	176,793.29
081 Home Program	33,852.09
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	341,262.51
097 C.A.R.E.	276,387.38
099 Public Arts Grant	203,201.42
100 Sinking Fund	2,311,652.92
200 Infrastructure	160,866.59
214 Civic Center Capital Improvement	696,448.58
215 Municipal Auditorium Capital Improvement	303,790.06
220 General Maintenance	2,874,618.47
221 City Service Fee Capital Project	601,336.08
222 Facilities Maintenance	13,030,222.49
223 Green Initiative Fund	272,729.43
224 Sidewalk Improvement Program	787,813.58
252 Public Safety Center	1,563,978.41
255 Ballpark Maintenance	189,652.09
402 Civic Center Revenue	716,489.82
406 Parking System Revenue	6,797,375.70
426 Parking Operation and Maintenance	4,792,744.30
427 Civic Center TIF Project	449,952.74
900 M - DENT	216,967.56
901 Pending Forfeiture	1,625,716.85
Total Bank Statement Balances All Funds	106,491,425.54

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.460%	30.97
Fund 040 Landfill Closure (Money Market Bond Pool)	4.460%	4,559,276.76
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.460%	6,232,253.31

Working Cash Advance Fund

45,375.00

Cash on hand and in transit

General Fund	58,653.56
Solid Waste	7,366.32
Municipal Court	3,355.00
Parking Revenue	14,393.00
Police Grants	3,806.36

Bad Checks

General Fund	4,724.67
Parking	75.00

Interest earned not received GF

9,709.36

Interest earned not received CC REV

35.67

Total - Other10,939,054.98Grand Total - All Funds

117,430,480.52

Other Adjustments

IT Infrastructure is over due to transfer error	-15,200.00
Infrastructure is short due to transfer error	15,200.00
General Fund short due to deposit error	15.00
Parking over due to deposit error	-15.00
Parking over due to deposit in transit	-26,970.65
General Fund is over due to deposits in transit	-40,281.50

Total All Funds

117,363,228.37

<u>Fund / Description</u>	<u>Total Collections May 2025</u>	<u>Total Collections YTD 2023 / 2024</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>% Increase / Decrease</u>
001 General Fund	10,163,872.27	109,992,002.02	123,159,218.13	11.97
002 Coal Severance Tax	273.57	212,093.47	167,277.81	-21.13
003 Municipal Stabilization	65,805.18	813,655.30	751,451.00	-7.65
007 Business Improvement Dist Fund	645.56	110,075.58	119,791.08	8.83
009 Community Development	128,114.62	1,755,458.20	1,047,803.79	-40.31
014 IT Infrastructure	986,110.50	69,075.97	1,026,369.97	1,385.86
015 Charleston Land Reuse	57,980.09	224,547.69	899,021.13	300.37
017 Project West Invest	2.38	29.44	27.19	-7.64
018 Planning Grant	24,952.42	1,898.77	183,734.61	9,576.51
019 Tourism & Promotions	1,475.10	29,839.18	19,170.94	-35.75
020 Business Development	2,578.28	35,571.84	29,890.80	-15.97
021 Community Participation	250,838.58	790.28	251,504.52	31,724.74
024 LGBTQ Working Group	5.32	65.80	60.77	-7.64
026 Uniform Pension Reserve Fund	4,004.39	8,416,541.13	6,755,909.81	-19.73
027 Opioid Settlement	19,449.75	4,186,259.97	1,579,536.45	-62.27
035 Municipal Beautification	100,981.41	5,513.33	118,722.60	2,053.37
036 Special Demolition	19,849.25	37,611.54	21,008.37	-44.14
037 Sister Cities	69.99	1,415.82	1,213.66	-14.28
038 Solid Waste	310,430.26	4,112,971.92	3,954,715.54	-3.85
039 Waste Disposal	133,793.23	871,135.77	847,612.60	-2.70
040 Landfill Closure	28,762.53	328,619.40	309,369.56	-5.86
041 Police Contributions	202.61	24,558.23	22,501.02	-8.38
042 Police Evidence	1,215.38	24,483.44	14,213.19	-41.95
043 Forfeited Funds	76,098.91	68,198.75	418,158.94	513.15
044 Municipal Court	52,182.84	407,748.97	507,093.08	24.36
045 Homeland Security	17,540.00	656,748.55	91,987.56	-85.99
046 Home ARP Inv Trust Fund	0.03	9,014.90	0.34	-100.00
047 Health Insurance Reserves	74,960.12	4,960,110.34	7,336,752.00	47.92
048 Wayfinding Commission	73.39	907.45	838.07	-7.65
049 Live On The Levee	8,751.36	100,462.97	96,673.35	-3.77
073 American Rescue Plan	25,577.53	1,239,505.49	835,341.42	-32.61
081 Home Program	1,933.55	828,486.96	789,915.96	-4.66
083 Other Federal Grant Fund	58,676.41	0.00	95,456.41	100.00
090 Byrne Justice	0.00	3,315.30	0.00	-100.00
091 Byrne Justice	199.95	12,643.24	22,976.17	81.73
093 Byrne Justice	37,197.40	24,740.00	45,854.40	85.35
094 Byrne Justice	0.00	70,415.00	42,871.32	-39.12
095 Police Grant	93,325.45	492,338.87	1,256,525.35	155.22
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	67,002.43	4,570,105.58	550,793.88	-87.95
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	8,509.01	105,443.52	97,167.23	-7.85
200 Infrastructure Fund	631.85	8,014.09	7,385.11	-7.85
214 Civic Center Capital Improvement	118,962.76	381,821.45	310,541.35	-18.67
215 Municipal Auditorium Capital Improvemen	1,118.22	31,223.63	12,769.40	-59.10
220 General Maintenance	2,053,322.73	2,847,505.08	3,935,249.29	38.20
221 City Service Fee Capital Project	2,213.47	3,076,283.34	4,039,927.33	31.32
222 Facilities Maintenance	11,389,561.29	953,704.94	11,817,712.39	1,139.14
223 Green Initiative Fund	1,003.90	13,026.74	11,491.60	-11.78
224 Sidewalk Improvement Program	502,603.03	13,028.79	513,582.05	3,841.90
252 Public Safety Center	705,341.81	48,120.97	1,642,428.39	3,313.12
255 Ballpark Maintenance	25,683.26	31,916.65	31,995.14	0.25
402 Civic Center Revenue	760,911.05	7,602,397.58	10,219,015.37	34.42
406 Parking Revenue	190,042.49	2,712,651.80	2,551,226.40	-5.95
426 Parking Operation and Maintenance	17,644.17	204,245.56	208,970.01	2.31
427 Civic Center TIF Project	1,656.24	22,771.88	18,913.16	-16.95
900 M - DENT	9,129.04	546,802.78	254,139.12	-53.52
901 Pending Forfeiture	5,984.14	381,437.34	380,885.90	-0.14
Total Receipts - All Funds	28,609,250.50	163,712,165.60	189,424,762.03	15.71

Fund / Description	Total Withdrawals <u>May 2025</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	24,781,788.17	109,569,514.40	125,168,105.32	14.24
002 Coal Severance Tax	0.00	186,050.00	93,773.36	-49.60
007 Business Improvement Dist Fund	4,585.63	69,786.07	65,199.99	-6.57
009 Community Development	127,864.62	1,754,958.20	1,048,053.79	-40.28
014 IT Infrastructure	63,828.42	318,549.40	556,237.04	74.62
015 Charleston Land Reuse	7,650.25	352,446.73	863,166.39	144.91
018 Planning Grant	0.00	72,001.28	158,250.00	119.79
019 Tourism & Promotions	0.00	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	565,000.00	43,222,712.00	6,780,000.00	-84.31
035 Municipal Beautification	5,601.60	12,299.11	43,868.63	256.68
037 Sister Cities	0.00	0.00	12,000.00	100.00
038 Solid Waste	2,833,918.68	2,750,750.21	3,580,459.12	30.16
039 Waste Disposal	88,703.23	871,135.77	802,522.60	-7.88
041 Police Contribution	11,364.00	99,511.01	11,481.63	-88.46
042 Police Evidence	0.00	263,054.68	67,019.06	-74.52
043 Forfeited Funds	16,190.82	367,823.98	209,222.25	-43.12
044 Municipal Court	53,120.98	409,801.44	450,226.88	9.86
045 Homeland Security	17,540.00	931,133.58	53,856.28	-94.22
046 Home ARP Inv Trust Fund	0.00	9,011.58	0.00	-100.00
049 Live On The Levee	29,823.67	107,748.01	88,575.91	-17.79
073 American Rescue Plan	20,171.41	4,888,822.20	15,749,296.25	222.15
081 Home Program	1,284.30	809,249.77	792,057.07	-2.12
083 Other Federal Grant Fund	58,676.41	0.00	95,456.41	100.00
090 Byrne Justice	0.00	3,315.30	0.00	-100.00
091 Byrne Justice	199.95	12,643.24	22,976.17	81.73
093 Byrne Justice	37,197.40	24,740.00	45,854.40	85.35
094 Byrne Justice	0.00	70,415.00	42,871.32	-39.12
095 Police Grants	53,467.66	647,506.42	1,201,012.67	85.48
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	30,460.07	4,503,536.47	647,399.75	-85.62
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	19,782.00	272,259.67	138,984.91	-48.95
215 Municipal Auditorium Capital Improvemen	0.00	18,646.06	0.00	-100.00
220 General Maintenance	313,310.42	3,874,824.19	4,047,635.97	4.46
221 City Service Fee Capital Improvement	0.00	4,409,834.67	3,802,406.77	-13.77
222 Facilities Maintenance	80,447.45	1,190,090.46	990,953.44	-16.73
223 Green Initiative Fund	0.00	2,669.50	7,211.00	170.13
252 Public Safety Center	861.00	88,993.60	2,134,340.36	2,298.31
402 Civic Center Revenue	725,669.82	7,592,257.35	10,133,724.66	33.47
406 Parking System Revenue	162,124.25	1,666,145.17	1,713,278.63	2.83
426 Parking Operation and Maintenance	4,139.00	36,809.28	271,372.43	637.24
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	28,871.90	990,686.09	243,034.92	-75.47
901 Pending Forfeiture	0.00	52,892.52	259,145.55	389.95
Total Withdrawals - All Funds	30,143,643.11	193,153,607.49	182,556,082.38	-5.49

General	Total	Total	Total	%
<u>Accounts</u>	<u>May 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Inc</u>
Current Levy - Expense	1.08	1,398,926.76	1,548,648.74	10.70
Current Levy - Utilities	0.00	1,060,942.62	316,350.56	-70.18
Current Levy - Current Year	385,968.14	9,930,573.26	10,618,257.07	6.92
Current Levy - 1ST Year	6,277.59	660,894.13	651,356.52	-1.44
Current Levy - 2ND Year	985.17	54,945.50	25,602.44	-53.40
Current Levy - Supplementals	50,787.33	257,170.62	442,393.70	72.02
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	187,342.65	4,708,560.94	4,664,771.59	-0.93
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	237,782.64	2,653,970.98	2,883,568.25	8.65
Gross Sales - Current Year	3,774,697.99	52,886,634.35	52,581,929.58	-0.58
Gross Sales - Prior Year	0.00	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	0.00	1,031,384.21	1,096,241.62	6.29
Animal Control Revenue	0.00	4,917.16	4,657.96	-5.27
Hotel / Motel Tax	247,218.51	2,927,874.22	2,808,213.07	-4.09
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	19,225.63	321,022.77	254,394.46	-20.76
Loading Zone Fees	0.00	25,090.00	2,807.00	-88.81
Property Citations	0.00	1,721.00	50.00	-97.09
License - General Store	2,457.00	41,325.85	48,863.34	18.24
Building Permit Fees	38,418.75	341,724.50	488,154.25	42.85
Excavation Permit Fees	1,386.00	99,718.00	13,184.00	-86.78
Permits - Misc.	0.00	4,795.00	3,688.00	-23.09
Permits - Street Vendors	1,540.00	3,580.00	6,300.00	75.98
Franchise Fees (CATV)	116,585.34	538,250.58	494,141.15	-8.19
Inspection Fees - Signs	1,020.25	6,790.23	5,721.13	-15.74
Inspection Fees - Plumbing	566.50	14,526.00	20,671.25	42.31
Inspection Fees - Heating	1,063.00	13,588.25	18,447.00	35.76
Building Inspector - Elec. Fees	2,485.00	26,824.25	29,996.50	11.83
Vacant Property AR	600.00	53,550.49	14,540.00	-72.85
International Registration Plan Fees	55,505.49	594,614.74	685,288.96	15.25
Liquor & Wine License	500.00	24,875.00	31,812.50	27.89
Cemetery Revenue	3,126.00	33,852.00	20,301.00	-40.03
Cemetery Professional Services	7,275.00	68,475.00	70,360.50	2.75
Cemetery Vault Setting	450.00	4,882.90	4,350.00	-10.91
Cemetery Memorial (monument)	4,240.14	10,440.44	21,452.16	105.47
Cemetery Memorial Setting	1,664.00	10,870.00	15,932.00	46.57
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	2,000.00	9,855.00	10,425.00	5.78
Dog Fee	0.00	100.00	0.00	-100.00
Parks & Recreation	4,151.00	52,962.79	43,018.26	-18.78

General	Total	Total	Total	%
<u>Accounts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Inc</u>
	<u>May 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
City Service Fee	481,084.97	7,040,431.68	6,642,867.70	-5.65
Rents - Auditorium	0.00	0.00	107,140.70	100.00
Rents - Other	120.00	7,080.60	16,864.45	138.18
Ball Park Rent, Concessions, Leases	60,000.00	231,428.55	144,517.84	-37.55
Rent Concessions, Lease, Landfill	21,588.45	28,611.99	74,425.01	160.12
Jail Fees	0.00	12,396.02	6,026.91	-51.38
Plan Review Fee	3,931.08	33,076.98	52,295.97	58.10
Fire Service Fees - Current	126,705.15	1,791,258.83	2,059,042.01	14.95
Fire Service Fees - Non Resident	0.00	11,202.16	0.00	-100.00
Municipal Fee Court Cost	0.00	13,711.01	0.00	-100.00
Fire Service Fees - A&O Court Cost Reimbursemen	0.00	0.00	37,351.57	100.00
Planning Zoning Enforcement Fees	0.00	1,375.00	49,375.65	3,490.96
Planning Permit Application Fees	0.00	0.00	145.00	100.00
Small Wireless Facilities Permits	150.00	700.00	650.00	-7.14
Street Fees / Closure	10.00	13,036.00	5,182.00	-60.25
Processing Fees	30.00	602.85	75.00	-87.56
Returned Check Fees	105.00	670.00	805.00	20.15
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	105,854.91	2,675,182.42	3,528,620.29	31.90
Ambulance Fees - Non Resident	0.00	1,000.00	166,994.93	16,599.49
Ambulance Fees - Resident	254,161.13	2,128,495.68	2,520,900.98	18.44
Fed Grant (Emergency Services)	186,371.92	0.00	435,829.28	100.00
State Govt. - Grant	0.00	100,128.00	0.00	-100.00
Contributions from other Entities	25,000.00	0.00	60,535.39	100.00
Contributions for Carriage Trail	0.00	76,178.44	44,750.48	-41.26
Transfer from Other Funds	0.00	1,803,787.52	0.00	-100.00
Transfer from INC. Fund	2,700,000.00	0.00	2,700,000.00	100.00
Transfer from Municipal Stabilization	0.00	82,500.85	43,843.45	-46.86
Police Fines Court Cost	25,767.00	113,793.14	201,811.98	77.35
Police Fines Training	1,875.00	9,229.00	17,595.00	90.65
Transfer In From Uniform Pension Reserve	565,000.00	6,229,501.00	7,319,583.00	17.50
Transfer In From Facilities Maintenance Fund	0.00	256,365.00	0.00	-100.00
Transfers from ARPA	0.00	69,813.47	11,645,280.00	16,580.56
Charges - Comm Development	0.00	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	30,806.04	56,907.67	44,528.80	-21.75
Gaming Income	16,369.44	181,185.45	214,903.06	18.61
Interest on Investments	92,054.50	1,190,005.92	990,336.78	-16.78
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	0.00	304,935.39	121,009.32	-60.32
Reimbursements Police Wages	1,509.70	36,453.02	230,967.37	533.60
Reimbursements F & P Pension	360.00	0.00	7,470.00	100.00
Reimbursements Fire Wages	3,645.00	10,665.00	22,837.50	114.14
Reimbursements AHIDTA	0.00	115,848.45	88,651.12	-23.48
QRT State	0.00	116,486.31	0.00	-100.00
QRT Federal	0.00	92,493.19	0.00	-100.00

General	Total	Total	Total	%
<u>Accounts</u>	Receipts	Receipts	Receipts	Inc
	<u>May 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
AHIDTA Reimb - ACE	288.00	0.00	0.00	0.00
Sale of Fixed Assets & City Property	29,996.00	56,867.00	222,397.00	291.08
Insurance Claims	2,274.98	286,372.11	115,515.32	-59.66
Election Filing Fees	0.00	17,863.93	0.00	-100.00
Recycling Revenue	1,710.00	106,875.00	20,312.95	-80.99
Video Lottery Revenue	15,426.49	155,201.74	165,417.26	6.58
Misc. Revenue	7,933.38	4,550.57	32,221.65	608.08
Building Inspector Reports	774.20	949.00	1,915.37	101.83
Accident Reports	2,100.00	23,625.00	25,720.00	8.87
Building Inspector Fines	0.00	0.00	300.00	100.00
Over / Short Cash	0.00	26.50	1.06	-96.00
Settlements	0.00	25,256.63	0.00	-100.00
P Card Rebate	0.00	5524.11	5,103.68	-7.61
Misc Sale of Assets	250.00	1,534.00	5,361.00	249.48
General Ledger (see page 8)	143,354.92	1,984,179.28	1,804,752.05	-9.04
Expenditure Credits (see page 9)	101,944.81	1,952,906.96	1,909,487.15	-2.22
Total - General Fund Collections	10,857,301.92	119,464,226.40	133,720,766.67	11.93

FUND / DESCRIPTION	Total Interest <u>May 2025</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	90,859.09	1,188,838.25	809,045.47	-31.95
002 Coal Severance Tax	273.57	132.88	882.67	564.26
003 Municipal Stabilization	65,805.18	813,655.30	692,640.07	-14.87
007 Business Improvement Dist Fund	351.23	1,997.27	3,083.60	54.39
014 IT Infrastructure	6,110.50	69,075.97	43,170.28	-37.50
015 Charleston Land Reuse	218.15	3,829.97	4,182.06	9.19
017 Project West Invest	2.38	29.44	25.06	-14.88
018 Planning Grant	52.42	1,898.77	396.59	-79.11
019 Tourism & Promotions	1,475.10	29,839.18	17,712.95	-40.64
020 Business Development	2,578.28	35,571.84	27,586.50	-22.45
021 Community Participation	838.58	790.28	1,447.40	83.15
024 LGBTQ Working Group	5.32	65.80	56.02	-14.86
026 Uniform Pension Reserve Fund	4,004.34	124,098.89	30,374.62	-75.52
027 Opioid Settlement	19,449.75	76,835.79	166,907.04	117.23
035 Municipal Beautification	981.41	5,513.33	8,058.00	46.15
036 Special Demolition	16.60	2,149.88	115.10	-94.65
037 Sister Cities	69.99	1,415.82	1,113.04	-21.39
038 Solid Waste	3,372.38	50,245.37	56,193.01	11.84
040 Landfill Closure	1,268.59	8,172.00	11,337.90	38.74
041 Police Contributions	202.61	3,205.83	1,976.01	-38.36
042 Police Evidence	1,215.38	24,483.44	13,113.58	-46.44
043 Forfeited Funds	2,240.10	27,376.30	21,420.53	-21.76
044 Municipal Court	1,133.34	1,181.88	11,168.74	845.00
046 Home ARP Investment Trust Fund	0.03	3.32	0.31	-90.66
047 Health Insurance	74,960.12	457,558.98	654,138.20	42.96
048 Wayfinding Commission	73.39	907.45	772.48	-14.87
049 Live On The Levee	251.36	956.97	1,656.88	73.14
073 American Rescue Plan	1,303.51	13,040.49	15,295.15	17.29
081 Home Program	124.14	1,190.00	1,291.75	8.55
097 C.A.R.E.	974.93	19,163.21	12,099.17	-36.86
100 Sinking Fund	8,509.01	105,443.52	89,562.62	-15.06
200 Infrastructure	631.85	8,014.09	6,805.85	-15.08
214 Civic Center Capital Improvement	2,312.14	15,911.95	20,558.50	29.20
215 Municipal Auditorium Capital Impv.	1,118.22	13,865.63	11,770.03	-15.11
220 General Maintenance	9,796.32	140,087.71	58,656.29	-58.13
221 City Service Capital Project	2,213.47	37,212.27	37,918.63	1.90
222 Facilities Maintenance	41,281.29	136,192.94	104,735.45	-23.10
223 Green Initiative Fund	1,003.90	13,026.74	10,594.41	-18.67
224 Sidewalk Improvement Program	2,603.03	13,028.79	12,640.33	-2.98
252 Public Safety Center	5,341.81	48,120.97	52,835.63	9.80
255 Ballpark Maintenance	683.26	6,916.65	6,453.74	-6.69
402 Civic Center Revenue	2,401.13	16,814.87	15,874.90	-5.59
406 Parking System Revenue	25,059.37	294,043.24	253,775.88	-13.69
426 Parking Operation and Maintenance	17,644.17	204,245.56	193,012.36	-5.50
427 Civic Center TIF Project	1,656.24	22,771.02	17,432.96	-23.44
900 M-DENT	835.04	22,480.31	9,594.95	-57.32
901 Pending Forfeiture	5,984.14	61,567.79	55,373.26	-10.06
Total Interest Comparison - All Funds	409,286.16	4,122,967.95	3,564,855.97	-13.54

Account Number	Description	Monthly Receipts
01-101-0	Cash	\$ 782.54
01-109-0	Payment Plans over 12 months	17,749.22
01-109-2	B & O Payment Plan	20,055.09
01-109-9	Municipal License Payment Plan	118.11
01-110-0	Fire Fees Receivables	135.00
01-111-0	Accounts Receivable	87,900.80
01-111-3	Morris Street	15,100.00
01-111-5	City Service Fee Payment Plan	120.00
01-111-7	A/R Spring Hill Cemetery	350.00
01-122-3	Prepaid Lockbox	98.53
01-224-0	Retirement Payable	9.87
01-239-0	Morris Street Deferred	381.00
01-241-0	Taxes Payable	<u>554.76</u>
TOTAL		\$ <u><u>143,354.92</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 3,975.72
01-431-00-0-2-218	Mail Room/ Postage	344.00
01-440-00-0-1-112	Insurance-Payroll Ded	20,850.77
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	218.76
01-700-00-0-3-345	Police/Uniforms	1,618.20
01-700-01-0-1-112	Pol/Med & Life Ins	21.50
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	29,777.50
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,871.46
01-712-00-0-1-112	Traffic Eng/ Insurance Payroll Deduction	330.24
01-754-00-0-2-216	Equip Maint/Maintenance & Repair-Equip	9,149.15
01-754-00-0-3-341	Equip Maint / Mat & Supplies	170.17
01-754-00-0-3-343	Equip Maint / Tires	1,564.84
01-900-00-0-3-341	P&R/ Mat. & Supplies	52.50
TOTAL		\$ <u>101,944.81</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