

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

June 30, 2025



Respectfully Submitted,

A handwritten signature in blue ink, consisting of stylized, overlapping loops and lines, representing the name Benjamin D. Adams.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council
Month Ending June 30, 2025

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<u>Fund / Description</u>	<u>Collections June 2025</u>	<u>Withdrawals June 2025</u>	<u>YTD Balance June 2025</u>	<u>YTD Balance June 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	3,918,450.58	11,678,771.54	9,707,936.71	19,477,144.86	-50.16
002 Coal Severance Tax	265.71	0.00	74,584.42	814.26	9,059.78
003 Municipal Stabilization	63,917.70	0.00	17,941,281.33	17,125,912.63	4.76
007 Business Improvement Dist Fund	56,116.37	5,309.51	144,278.51	38,880.56	271.08
009 Community Development	145,201.07	144,951.07	750.00	750.00	0.00
014 IT Infrastructure	6,357.19	25,268.75	1,771,058.30	1,319,836.93	34.19
015 Charleston Land Reuse	503,702.15	429,489.58	152,402.33	42,335.02	259.99
017 Project West Invest	2.32	0.00	649.28	619.77	4.76
018 Planning Grant	91.11	0.00	25,575.72	0.00	100.00
019 Tourism & Promotions	1,432.78	0.00	402,173.30	488,421.03	-17.66
020 Business Development	2,355.35	50,000.00	652,799.02	690,552.87	-5.47
021 Community Participation	958.68	0.00	269,097.12	16,633.92	1,517.76
024 LGBTQ Working Group	5.17	0.00	1,450.84	1,384.90	4.76
026 Uniform Pension Reserve Fund	2,064.96	0.00	579,636.15	601,661.38	-3.66
027 Opioid Settlement	18,891.88	0.00	5,302,826.82	3,704,398.49	43.15
035 Municipal Beautification	998.67	159.12	280,226.68	204,533.16	37.01
036 Special Demolition	82.47	0.00	23,147.16	2,056.32	1,025.66
037 Sister Cities	67.98	0.00	19,082.00	29,800.36	-35.97
038 Solid Waste	370,735.52	850,499.21	77,882.40	183,389.67	-57.53
039 Waste Disposal	97,681.12	142,771.12	0.00	0.00	0.00
040 Landfill Closure	26,811.02	0.00	4,935,436.00	4,599,255.42	7.31
041 Police Contributions	186.31	0.00	52,296.60	41,090.90	27.27
042 Police Evidence	1,180.51	0.00	331,362.11	382,987.47	-13.48
043 Forfeited Funds	2,294.46	15,492.72	631,035.33	435,296.90	44.97
044 Municipal Court	42,213.47	48,561.50	315,528.35	265,010.18	19.06
045 Homeland Security	0.00	38,131.28	0.00	0.00	0.00
046 Home-ARP Inv Trust Fund	0.02	0.00	7.93	7.57	4.76
047 Health Insurance Reserves	72,810.06	0.00	20,437,305.35	13,027,743.29	56.88
048 Wayfinding Commission	71.29	0.00	20,009.51	19,100.15	4.76
049 Live On The Levee	1,369.25	16,886.25	39,661.35	47,080.91	-15.76
073 American Rescue Plan	21,608.40	609,630.42	5,989,743.54	21,491,720.39	-72.13
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	80,556.85	80,103.75	34,305.19	35,993.20	-4.69
083 Other Federal Grant Fund	11,535.00	11,535.00	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
091 Byrne Justice	1,670.74	1,670.74	0.00	0.00	0.00
095 Police Grants	50,729.52	185,897.10	209,901.29	289,556.19	-27.51
097 C.A.R.E.	3,255.63	31,785.40	247,857.61	372,993.25	-33.55
099 Public Arts Grant	0.00	15,000.00	188,201.42	241,401.42	-22.04
100 Sinking Fund	8,264.95	0.00	2,319,917.87	2,214,485.69	4.76
200 Infrastructure	625.87	0.00	176,692.46	168,681.48	4.75
205 Turf Maintenance	250,565.07	0.00	250,565.07	0.00	100.00
213 Municipal Auditorium Project Fund	1,003,694.52	0.00	1,003,694.52	0.00	100.00
214 Civic Center Capital Improvement	2,474.99	9,718.58	689,204.99	524,892.14	31.30
215 Municipal Auditorium Capital Improvement	925.02	54,082.00	250,633.08	291,020.66	-13.88
220 General Maintenance	10,163.64	85,774.30	2,799,007.81	2,987,005.15	-6.29
221 City Service Fee Capital Project	2,098.53	107,944.41	495,490.20	363,815.52	36.19
222 Facilities Maintenance	46,534.07	37,059.49	13,039,697.07	2,203,463.54	491.78
223 Green Initiative Fund	975.10	0.00	273,704.53	268,448.83	1.96
224 Sidewalk Improvement Fund	2,816.71	0.00	790,630.29	274,231.53	188.31
252 Public Safety Center	5,576.05	32,118.91	1,537,435.55	2,055,890.38	-25.22
255 Ballpark Maintenance	678.07	0.00	190,330.16	157,656.95	20.72
402 Civic Center Revenue	2,995,459.27	620,869.65	3,091,115.11	631,234.78	389.69
406 Parking System Revenue	233,158.33	492,296.39	6,525,719.99	5,946,910.28	9.73
426 Parking Operation and Maintenance	274,190.06	33,044.30	5,033,890.06	4,855,146.72	3.68
427 Civic Center TIF Project	1,608.74	0.00	451,561.48	431,039.58	4.76
900 M - DENT	2,975.35	49,819.75	170,123.16	205,863.36	-17.36
901 Pending Forfeiture	5,812.49	0.00	1,631,529.34	1,503,976.50	8.48
Working Cash Advance Fund	0.00	1,000.00	44,375.00	45,375.00	-2.20
Total All Funds	10,354,268.14	15,905,641.84	111,811,854.67	110,494,548.72	1.19

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	9,484,957.81
002 Coal Severance Tax	74,584.42
003 Municipal Stabilization	17,941,281.33
007 Business Improvement Dist Fund	144,278.51
009 Community Development	750.00
014 IT Infrastructure	1,771,058.30
015 Charleston Land Reuse	152,402.33
017 Project West Invest	649.28
018 Planning Grant	25,575.72
019 Tourism & Promotions	402,173.30
020 Business Development	652,799.02
021 Community Participation	269,097.12
024 LGBTQ Working Group	1,450.84
026 Uniform Pension Reserve Fund	579,605.13
027 Opioid Settlement	5,302,826.82
035 Municipal Beautification	280,226.68
036 Special Demolition	23,147.16
037 Sister Cities	19,082.00
038 Solid Waste	60,992.64
040 Landfill Closure	360,059.62
041 Police Contributions	52,296.60
042 Police Evidence	331,362.11
043 Forfeited Funds	631,035.33
044 Municipal Court	312,170.35
046 Home-ARP Inv Trust Fund	7.93
047 Health Insurance Reserves	20,437,305.35
048 Wayfinding Commission	20,009.51
049 Live On The Levee	39,361.35
073 American Rescue Plan	738,648.96
080 Human Rights	176,793.29
081 Home Program	34,305.19
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	209,901.29
097 C.A.R.E.	247,857.61
099 Public Arts Grant	188,201.42
100 Sinking Fund	2,319,917.87
200 Infrastructure	176,692.46
205 Turf Maintenance Fund	250,560.07
213 Municipal Auditorium Project Fund	999,990.00
214 Civic Center Capital Improvement	689,204.99
215 Municipal Auditorium Capital Improvement	250,633.08
220 General Maintenance	2,799,007.81
221 City Service Fee Capital Project	495,490.20
222 Facilities Maintenance	13,039,697.07
223 Green Initiative Fund	273,704.53
224 Sidewalk Improvement Program	790,630.29
252 Public Safety Center	1,537,435.55
255 Ballpark Maintenance	190,330.16
402 Civic Center Revenue	3,091,076.72
406 Parking System Revenue	6,510,072.15
426 Parking Operation and Maintenance	5,033,890.06
427 Civic Center TIF Project	451,561.48
900 M - DENT	168,689.16
901 Pending Forfeiture	1,631,529.34
Total Bank Statement Balances All Funds	101,676,621.28

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.440%	31.02
Fund 040 Landfill Closure (Money Market Bond Pool)	4.440%	4,575,376.38
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.440%	5,251,094.58

Working Cash Advance Fund

44,375.00

Cash on hand and in transit

General Fund	76,568.42
Solid Waste	16,889.76
Municipal Court	3,358.00
Parking Revenue	15,532.84
Mdent	1,434.00

Bad Checks

General Fund	136,386.35
Parking	115.00
Live on the Levee	300.00

Interest earned not received GF

10,412.95

Interest earned not received CC REV

38.39

Total - Other10,131,912.69Grand Total - All Funds

111,808,533.97

Other Adjustments

Turf Maintenance short due to bank fee in error	5.00
Mun Aud Project Fund short due to bank fee in error	10.00
Mun Aud Project Fund short due to interest in transit	3,694.52
General Fund over due to deposit in transit	-388.82

Total All Funds

111,811,854.67

<u>Fund / Description</u>	Total Collections <u>June 2025</u>	Total Collections <u>YTD 2023 / 2024</u>	Total Collections <u>YTD 2024 / 2025</u>	% Increase / Decrease
001 General Fund	3,918,450.58	117,334,675.89	127,077,668.71	8.30
002 Coal Severance Tax	265.71	212,097.66	167,543.52	-21.01
003 Municipal Stabilization	63,917.70	888,428.75	815,368.70	-8.22
007 Business Improvement Dist Fund	56,116.37	110,481.48	175,907.45	59.22
009 Community Development	145,201.07	1,840,148.18	1,193,004.86	-35.17
014 IT Infrastructure	6,357.19	74,870.52	1,032,727.16	1,279.35
015 Charleston Land Reuse	503,702.15	252,790.79	1,402,723.28	454.89
017 Project West Invest	2.32	32.15	29.51	-8.21
018 Planning Grant	91.11	1,898.77	183,825.72	9,581.31
019 Tourism & Promotions	1,432.78	31,971.68	20,603.72	-35.56
020 Business Development	2,355.35	38,586.87	32,246.15	-16.43
021 Community Participation	958.68	862.91	252,463.20	29,157.19
024 LGBTQ Working Group	5.17	71.84	65.94	-8.21
026 Uniform Pension Reserve Fund	2,064.96	8,419,860.87	6,757,974.77	-19.74
027 Opioid Settlement	18,891.88	4,204,398.49	1,598,428.33	-61.98
035 Municipal Beautification	998.67	106,013.40	119,721.27	12.93
036 Special Demolition	82.47	37,856.29	21,090.84	-44.29
037 Sister Cities	67.98	1,545.93	1,281.64	-17.10
038 Solid Waste	370,735.52	4,423,502.39	4,325,451.06	-2.22
039 Waste Disposal	97,681.12	1,013,828.08	945,293.72	-6.76
040 Landfill Closure	26,811.02	359,975.27	336,180.58	-6.61
041 Police Contributions	186.31	24,737.63	22,687.33	-8.29
042 Police Evidence	1,180.51	26,155.60	15,393.70	-41.15
043 Forfeited Funds	2,294.46	70,160.32	420,453.40	499.28
044 Municipal Court	42,213.47	436,422.13	549,306.55	25.87
045 Homeland Security	0.00	658,563.55	91,987.56	-86.03
046 Home ARP Inv Trust Fund	0.02	9,014.93	0.36	-100.00
047 Health Insurance Reserves	72,810.06	5,519,133.83	7,409,562.06	34.25
048 Wayfinding Commission	71.29	990.85	909.36	-8.22
049 Live On The Levee	1,369.25	132,525.32	98,042.60	-26.02
073 American Rescue Plan	21,608.40	1,339,721.15	856,949.82	-36.04
081 Home Program	80,556.85	1,029,067.64	870,472.81	-15.41
083 Other Federal Grant Fund	11,535.00	0.00	106,991.41	100.00
090 Byrne Justice	0.00	67,695.30	0.00	-100.00
091 Byrne Justice	1,670.74	12,643.24	24,646.91	94.94
093 Byrne Justice	0.00	24,740.00	45,854.40	85.35
094 Byrne Justice	0.00	70,415.00	42,871.32	-39.12
095 Police Grant	50,729.52	595,524.99	1,307,254.87	119.51
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E	3,255.63	5,153,182.29	554,049.51	-89.25
099 Public Arts Grant	0.00	24,000.00	0.00	-100.00
100 Sinking Fund	8,264.95	115,112.19	105,432.18	-8.41
200 Infrastructure Fund	625.87	8,750.57	8,010.98	-8.45
205 Turf Maintenance Fund	250,565.07	0.00	250,565.07	100.00
213 Municipal Aud Project Fund	1,003,694.52	0.00	1,003,694.52	100.00
214 Civic Center Capital Improvement	2,474.99	661,852.68	313,016.34	-52.71
215 Municipal Auditorium Capital Improvemen	925.02	32,494.26	13,694.42	-57.86
220 General Maintenance	10,163.64	3,452,623.96	3,945,412.93	14.27
221 City Service Fee Capital Project	2,098.53	3,328,815.41	4,042,025.86	21.43
222 Facilities Maintenance	46,534.07	964,112.23	11,864,246.46	1,130.59
223 Green Initiative Fund	975.10	14,211.07	12,466.70	-12.27
224 Sidewalk Improvement Program	2,816.71	14,226.11	516,398.76	3,529.94
252 Public Safety Center	5,576.05	1,142,594.18	1,648,004.44	44.23
255 Ballpark Maintenance	678.07	32,605.00	32,673.21	0.21
402 Civic Center Revenue	2,995,459.27	8,368,321.05	13,214,474.64	57.91
406 Parking Revenue	233,158.33	2,924,277.51	2,784,384.73	-4.78
426 Parking Operation and Maintenance	274,190.06	853,244.69	483,160.07	-43.37
427 Civic Center TIF Project	1,608.74	24,653.84	20,521.90	-16.76
900 M - DENT	2,975.35	551,104.34	257,114.47	-53.35
901 Pending Forfeiture	5,812.49	388,003.85	386,698.39	-0.34
Total Receipts - All Funds	10,354,268.14	177,434,407.92	199,779,030.17	12.59

Fund / Description	Total Withdrawals <u>June 2025</u>	Total Withdrawals <u>YTD 2023 / 2024</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	% Increase / <u>Decrease</u>
001 General Fund	11,678,771.54	117,966,272.22	136,846,876.86	16.01
002 Coal Severance Tax	0.00	186,050.00	93,773.36	-49.60
007 Business Improvement Dist Fund	5,309.51	77,810.18	70,509.50	-9.38
009 Community Development	144,951.07	1,839,398.18	1,193,004.86	-35.14
014 IT Infrastructure	25,268.75	337,893.15	581,505.79	72.10
015 Charleston Land Reuse	429,489.58	358,247.70	1,292,655.97	260.83
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	50,000.00	269,060.78	70,000.00	-73.98
026 Uniform Pension Reserve Fund	0.00	44,011,845.00	6,780,000.00	-84.60
027 Opioid Settlement	0.00	500,000.00	0.00	-100.00
035 Municipal Beautification	159.12	12,299.11	44,027.75	257.98
036 Special Demolition	0.00	60,000.00	0.00	-100.00
037 Sister Cities	0.00	0.00	12,000.00	100.00
038 Solid Waste	850,499.21	4,649,256.99	4,430,958.33	-4.70
039 Waste Disposal	142,771.12	1,013,828.08	945,293.72	-6.76
041 Police Contribution	0.00	99,511.01	11,481.63	-88.46
042 Police Evidence	0.00	263,054.68	67,019.06	-74.52
043 Forfeited Funds	15,492.72	390,588.11	224,714.97	-42.47
044 Municipal Court	48,561.50	448,425.94	498,788.38	11.23
045 Homeland Security	38,131.28	932,948.58	91,987.56	-90.14
046 Home ARP Inv Trust Fund	0.00	9,011.58	0.00	-100.00
049 Live On The Levee	16,886.25	131,198.29	105,462.16	-19.62
073 American Rescue Plan	609,630.42	6,179,305.60	16,358,926.67	164.74
081 Home Program	80,103.75	1,000,861.17	872,160.82	-12.86
083 Other Federal Grant Fund	11,535.00	0.00	106,991.41	100.00
090 Byrne Justice	0.00	67,695.30	0.00	-100.00
091 Byrne Justice	1,670.74	12,643.24	24,646.91	94.94
093 Byrne Justice	0.00	24,740.00	45,854.40	85.35
094 Byrne Justice	0.00	70,415.00	42,871.32	-39.12
095 Police Grants	185,897.10	695,952.60	1,386,909.77	99.28
096 Historic Preservation	0.00	8,813.00	0.00	-100.00
097 C.A.R.E.	31,785.40	4,803,896.83	679,185.15	-85.86
099 Public Arts Grant	15,000.00	29,342.00	53,200.00	81.31
100 Sinking Fund	0.00	3,300.00	0.00	-100.00
214 Civic Center Capital Improvement	9,718.58	283,680.67	148,703.49	-47.58
215 Municipal Auditorium Capital Improvemer	54,082.00	18,646.06	54,082.00	190.05
220 General Maintenance	85,774.30	3,951,009.80	4,133,410.27	4.62
221 City Service Fee Capital Improvement	107,944.41	4,537,111.84	3,910,351.18	-13.81
222 Facilities Maintenance	37,059.49	1,439,533.08	1,028,012.93	-28.59
223 Green Initiative Fund	0.00	5,789.00	7,211.00	24.56
252 Public Safety Center	32,118.91	89,777.77	2,166,459.27	2,313.14
402 Civic Center Revenue	620,869.65	8,433,350.32	10,754,594.31	27.52
406 Parking System Revenue	492,296.39	2,488,158.26	2,205,575.02	-11.36
426 Parking Operation and Maintenance	33,044.30	88,709.28	304,416.73	243.16
427 Civic Center TIF Project	0.00	110,967.30	0.00	-100.00
900 M - DENT	49,819.75	1,006,346.49	292,854.67	-70.90
901 Pending Forfeiture	0.00	52,892.52	259,145.55	389.95
Total Withdrawals - All Funds	15,904,641.84	209,239,137.99	198,460,724.22	-5.15

General	Total	Total	Total	%
<u>Accounts</u>	<u>Collections</u>	<u>Collections</u>	<u>Collections</u>	<u>Inc</u>
	<u>June 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Current Levy - Expense	0.00	1,398,926.76	1,548,648.74	10.70
Current Levy - Utilities	0.00	1,061,111.99	316,350.56	-70.19
Current Levy - Current Year	156,572.77	10,061,727.72	10,774,829.84	7.09
Current Levy - 1ST Year	42,008.99	666,499.53	693,365.51	4.03
Current Levy - 2ND Year	905.79	55,320.84	26,508.23	-52.08
Current Levy - Supplementals	37,879.64	290,805.97	480,273.34	65.15
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	96,124.08	4,777,644.01	4,760,895.67	-0.35
Oil & Gas	0.00	499,500.51	179,879.34	-63.99
Utility Tax	289,736.23	2,950,260.03	3,173,304.48	7.56
Gross Sales - Current Year	416,526.16	54,991,093.93	52,998,455.74	-3.62
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	78.30	4,917.16	4,736.26	-3.68
Hotel / Motel Tax	453,099.86	3,234,820.55	3,261,312.93	0.82
Hotel / Motel Penalties	0.00	10,739.53	5,861.26	-45.42
Amusement Tax	15,052.44	353,486.75	269,446.90	-23.77
Loading Zone Fees	0.00	26,990.00	2,807.00	-89.60
Property Citations	0.00	1,721.00	50.00	-97.09
License - General Store	36,803.72	80,481.78	85,667.06	6.44
Building Permit Fees	14,276.50	395,887.25	502,430.75	26.91
Excavation Permit Fees	1,241.00	99,871.00	14,425.00	-85.56
Permits - Misc.	2,265.50	5,795.00	5,953.50	2.74
Permits - Street Vendors	740.00	5,025.00	7,040.00	40.10
Franchise Fees (CATV)	150.00	538,250.58	494,291.15	-8.17
Inspection Fees - Signs	50.00	7,968.09	5,771.13	-27.57
Inspection Fees - Plumbing	1,964.00	14,866.50	22,635.25	52.26
Inspection Fees - Heating	1,218.00	16,882.75	19,665.00	16.48
Building Inspector - Elec. Fees	624.50	27,520.75	30,621.00	11.27
Vacant Property AR	800.00	56,350.49	15,340.00	-72.78
International Registration Plan Fees	0.00	675,991.66	685,288.96	1.38
Liquor & Wine License	14,250.00	34,125.00	46,062.50	34.98
Cemetery Revenue	3,900.00	37,227.00	24,201.00	-34.99
Cemetery Professional Services	9,900.00	78,075.00	80,260.50	2.80
Cemetery Vault Setting	750.00	5,332.90	5,100.00	-4.37
Cemetery Memorial (monument)	1,496.30	11,936.44	22,948.46	92.26
Cemetery Memorial Setting	2,256.00	13,966.00	18,188.00	30.23
Cemetery Flower Placement	0.00	125.00	268.51	114.81
Cemetery Miscellaneous	1,591.00	11,112.10	12,016.00	8.13
Dog Fee	0.00	100.00	0.00	-100.00
Parks & Recreation	2,522.75	54,658.94	45,541.01	-16.68

General	Total	Total	Total	%
Accounts	Receipts	Receipts	Receipts	Inc
	<u>June 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
City Service Fee	188,504.63	7,249,596.69	6,831,372.33	-5.77
Rents - Auditorium	20,325.83	0.00	127,466.53	100.00
Rents - Other	0.00	7,080.60	16,864.45	138.18
Ball Park Rent, Concessions, Leases	0.00	231,428.55	144,517.84	-37.55
Rent Concessions, Lease, Landfill	60,000.00	38,374.55	134,425.01	250.30
Jail Fees	0.00	12,396.02	6,026.91	-51.38
Plan Review Fee	348.20	38,661.91	52,644.17	36.17
Fire Service Fees - Current	169,356.45	1,910,961.69	2,228,398.46	16.61
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	125.00	1,625.00	49,500.65	2,946.19
Planning Permit Application Fees	0.00	0.00	145.00	100.00
Small Wireless Facilities Permits	0.00	925.00	650.00	-29.73
Street Fees / Closure	10.00	15,244.00	5,192.00	-65.94
Processing Fees	0.00	602.85	75.00	-87.56
Returned Check Fees	30.00	730.00	835.00	14.38
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	89,868.76	2,712,551.37	3,618,489.05	33.40
Ambulance Fees - Non Resident	108.00	1,000.00	167,102.93	16,610.29
Ambulance Fees - Resident	184,062.91	2,337,945.11	2,704,963.89	15.70
Fed Grant (Emergency Services)	0.00	0.00	435,829.28	100.00
State Govt. - Grant	0.00	100,128.00	0.00	-100.00
Contributions from other Entities	0.00	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	1,863,787.52	0.00	-100.00
Transfer from INC. Fund	750,000.00	1,800,000.00	3,450,000.00	91.67
Transfer from Municipal Stabilization	0.00	82,500.85	43,843.45	-46.86
Police Fines Court Cost	28,063.50	130,178.64	229,875.48	76.58
Police Fines Training	1,335.00	10,607.00	18,930.00	78.47
Transfer In From Uniform Pension Reserve	0.00	7,018,634.00	7,319,583.00	4.29
Transfer In From Facilities Maintenance Fund	0.00	256,365.00	0.00	-100.00
Transfers from ARPA	0.00	147,954.83	11,645,280.00	7,770.83
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	0.00	56,907.67	44,528.80	-21.75
Gaming Income	16,999.64	196,470.59	231,902.70	18.03
Interest on Investments	51,449.19	1,284,443.84	1,041,785.97	-18.89
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	0.00	309,375.39	121,009.32	-60.89
Reimbursements Police Wages	2,009.61	39,006.70	232,976.98	497.27
Reimbursements F & P Pension	742.50	0.00	8,212.50	100.00
Reimbursements Fire Wages	0.00	11,812.50	22,837.50	93.33
Reimbursements AHIDTA	768.00	115,848.45	89,419.12	-22.81
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	26,575.00	60,567.00	248,972.00	311.07

General	Total	Total	Total	%
<u>Accounts</u>	Receipts	Receipts	Receipts	Inc
	<u>June 2025</u>	<u>YTD 2023 / 2024</u>	<u>YTD 2024 / 2025</u>	<u>Dec</u>
Insurance Claims	50,319.00	286,372.11	165,834.32	-42.09
Election Filing Fees	0.00	17,893.93	0.00	-100.00
Recycling Revenue	2,785.10	109,788.50	23,098.05	-78.96
Video Lottery Revenue	16,282.83	171,610.02	181,700.09	5.88
Misc. Revenue	4,330.40	4,967.76	36,552.05	635.79
Building Inspector Reports	100.00	1,549.00	2,015.37	30.11
Accident Reports	2,645.00	24,750.00	28,365.00	14.61
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	1,597.10	5524.11	6,700.78	21.30
Misc Sale of Assets	0.00	2,525.00	5,361.00	112.32
General Ledger (see page 8)	538,268.93	2,381,303.59	2,343,020.98	-1.61
Expenditure Credits (see page 9)	106,656.47	2,217,687.57	2,016,143.62	-9.09
Total - General Fund Collections	3,918,450.58	117,637,702.45	128,498,685.09	9.23

FUND / DESCRIPTION	Total Interest <u>June 2025</u>	YTD Interest <u>2023 / 2024</u>	YTD Interest <u>2024 / 2025</u>	% Inc <u>Dec</u>
001 General Fund	50,270.18	1,283,276.17	859,315.65	-33.04
002 Coal Severance Tax	265.71	137.07	1,148.38	737.81
003 Municipal Stabilization	63,917.70	888,428.75	756,557.77	-14.84
007 Business Improvement Dist Fund	462.41	2,184.34	3,546.01	62.34
014 IT Infrastructure	6,357.19	74,870.52	49,527.47	-33.85
015 Charleston Land Reuse	783.85	3,917.65	4,965.91	26.76
017 Project West Invest	2.32	32.15	27.38	-14.84
018 Planning Grant	91.11	1,898.77	487.70	-74.31
019 Tourism & Promotions	1,432.78	31,971.68	19,145.73	-40.12
020 Business Development	2,355.35	38,586.87	29,941.85	-22.40
021 Community Participation	958.68	862.91	2,406.08	178.83
024 LGBTQ Working Group	5.17	71.84	61.19	-14.82
026 Uniform Pension Reserve Fund	2,064.91	127,256.87	32,439.53	-74.51
027 Opioid Settlement	18,891.88	94,974.31	185,798.92	95.63
035 Municipal Beautification	998.67	6,013.40	9,056.67	50.61
036 Special Demolition	82.47	2,394.63	197.57	-91.75
037 Sister Cities	67.98	1,545.93	1,181.02	-23.60
038 Solid Waste	2,145.82	57,797.14	58,338.83	0.94
040 Landfill Closure	1,253.54	9,174.24	12,591.44	37.25
041 Police Contributions	186.31	3,385.23	2,162.32	-36.12
042 Police Evidence	1,180.51	26,155.60	14,294.09	-45.35
043 Forfeited Funds	2,294.46	29,337.87	23,714.99	-19.17
044 Municipal Court	1,072.57	2,324.04	12,241.31	426.73
046 Home ARP Investment Trust Fund	0.02	3.35	0.33	-90.15
047 Health Insurance	72,810.06	512,458.47	726,948.26	41.86
048 Wayfinding Commission	71.29	990.85	843.77	-14.84
049 Live On The Levee	169.25	1,119.32	1,826.13	63.15
073 American Rescue Plan	2,767.13	14,784.44	18,062.28	22.17
081 Home Program	150.60	1,359.28	1,442.35	6.11
097 C.A.R.E.	922.67	19,723.44	13,021.84	-33.98
100 Sinking Fund	8,264.95	115,112.19	97,827.57	-15.02
200 Infrastructure	625.87	8,750.57	7,431.72	-15.07
205 Turf Maintenance Fund	565.07	0.00	565.07	100.00
213 Municipal Auditorium Project Fund	3,694.52	0.00	3,694.52	100.00
214 Civic Center Capital Improvement	2,474.99	17,153.06	23,033.49	34.28
215 Municipal Auditorium Capital Impv.	925.02	15,136.26	12,695.05	-16.13
220 General Maintenance	10,163.64	151,006.51	68,819.93	-54.43
221 City Service Capital Project	2,098.53	37,922.34	40,017.16	5.52
222 Facilities Maintenance	46,534.07	146,600.23	151,269.52	3.19
223 Green Initiative Fund	975.10	14,211.07	11,569.51	-18.59
224 Sidewalk Improvement Program	2,816.71	14,226.11	15,457.04	8.65
252 Public Safety Center	5,576.05	52,816.41	58,411.68	10.59
255 Ballpark Maintenance	678.07	7,605.00	7,131.81	-6.22
402 Civic Center Revenue	8,978.39	19,905.54	24,853.29	24.86
406 Parking System Revenue	23,505.03	322,647.89	277,280.91	-14.06
426 Parking Operation and Maintenance	17,778.06	223,171.69	210,790.42	-5.55
427 Civic Center TIF Project	1,608.74	24,652.98	19,041.70	-22.76
900 M-DENT	691.35	23,386.37	10,286.30	-56.02
901 Pending Forfeiture	5,812.49	68,134.30	61,185.75	-10.20
Total Interest Comparison - All Funds	377,799.24	4,499,475.65	3,942,655.21	-12.38

Account Number	Description	Monthly Receipts
01-101-0	Cash	\$ 200.61
01-109-0	Payment Plans over 12 months	6,479.80
01-109-2	B & O Payment Plan	16,514.91
01-109-9	Municipal License Payment Plan	1.11
01-110-0	Fire Fees Receivables	1,842.14
01-111-0	Accounts Receivable	87,900.83
01-111-3	Morris Street	7,500.00
01-111-5	City Service Fee Payment Plan	270.00
01-111-7	A/R Spring Hill Cemetery	1,426.25
01-111-9	Gas Excise Tax Refund	23,350.30
01-114-0	Due From Other Funds	327,586.84
01-115-0	Due from Other Governmental	63,187.20
01-201-0	Accounts Payable	100.00
01-239-0	Morris Street Deferred	1,600.00
01-241-0	Taxes Payable	<u>308.94</u>
TOTAL		\$ <u><u>538,268.93</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 3,147.36
01-431-00-0-2-218	Mail Room/ Postage	370.38
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	20,319.72
01-501-00-0-2-230	Health Clinic/Contracted Services	19,995.74
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	29,369.23
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,204.04
01-900-00-0-2-221	P&R/Training	250.00
TOTAL		\$ <u><u>106,656.47</u></u>

				Outstanding Balance	
<u>Revenue Bonds:</u>					
Purpose	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued</u>	<u>June 30, 2025</u>	
<u>Governmental Activities:</u>					
Charleston Sales Tax Refunding Revenue Bonds Series 2021 A & B (Unrefunded Portion)	2036	4.00%	\$31,539,000.00	\$24,407,000.00	
Charleston Sales Tax Refunding Revenue Bonds Series 2021A (Huntington Bank)	2031	2.16%	8,270,000.00	4,886,000.00	
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2031	2.30%	3,300,000.00	2,001,000.00	
Charleston Sales Tax Refunding Revenue Bonds Series 2021B-1 (Capital One)	2036	2.95%	<u>\$31,192,000.00</u>	<u>23,968,000.00</u>	
Total Governmental Activities			<u>\$74,301,000.00</u>	<u>\$55,262,000.00</u>	
<u>Business-type activities:</u>					
Civic Center Impv. Refunding Series 2009 A	2024	3.0 - 4.4 %	\$3,275,000.00	\$0.00	Paid FY 2025
Civic Center Lease Rev Refunding Series 2009 B	2024	3.0 - 4.4 %	<u>\$1,325,000.00</u>	<u>\$0.00</u>	Paid FY 2025
Total Business-Type Activities			<u>\$8,235,000.00</u>	<u>\$0.00</u>	