

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

July 31, 2025



Respectfully Submitted,

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

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

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

TABLE OF CONTENTS

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

<u>Fund / Description</u>	<u>Collections July 2025</u>	<u>Withdrawals July 2025</u>	<u>YTD Balance July 2025</u>	<u>YTD Balance July 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	14,032,719.13	14,481,382.07	9,259,273.77	18,696,800.26	-50.48
002 Coal Severance Tax	48,314.46	0.00	122,898.88	30,147.43	307.66
003 Municipal Stabilization	66,284.45	0.00	18,007,565.78	17,203,517.37	4.67
007 Business Improvement Dist Fund	6,742.24	4,942.78	146,077.97	37,478.12	289.77
009 Community Development	45,783.72	46,283.72	250.00	1,000.00	-75.00
014 IT Infrastructure	6,333.56	237,960.90	1,539,430.96	1,090,122.81	41.22
015 Charleston Land Reuse	369.26	105,233.94	47,537.65	112,580.88	-57.77
017 Project West Invest	2.39	0.00	651.67	622.58	4.67
018 Planning Grant	94.49	0.00	25,670.21	0.00	100.00
019 Tourism & Promotions	1,485.84	0.00	403,659.14	490,634.27	-17.73
020 Business Development	2,411.78	0.00	655,210.80	693,682.05	-5.55
021 Community Participation	994.19	0.00	270,091.31	16,709.29	1,516.41
024 LGBTQ Working Group	5.36	0.00	1,456.20	1,391.18	4.67
026 Uniform Pension Reserve Fund	1,766,925.06	1,154,166.00	1,192,395.21	1,780,281.80	-33.02
027 Opioid Settlement	19,591.40	0.00	5,322,418.22	3,721,184.68	43.03
035 Municipal Beautification	1,525.63	3,487.50	278,264.81	205,459.98	35.44
036 Special Demolition	85.52	0.00	23,232.68	2,065.64	1,024.72
037 Sister Cities	70.50	0.00	19,152.50	29,434.45	-34.93
038 Solid Waste	395,479.56	42,045.56	431,316.40	479,693.66	-10.09
039 Waste Disposal	41,972.56	41,972.56	0.00	0.00	0.00
040 Landfill Closure	26,945.06	0.00	4,962,381.06	4,628,791.89	7.21
041 Police Contributions	193.21	0.00	52,489.81	41,277.10	27.16
042 Police Evidence	1,224.22	0.00	332,586.33	324,608.94	2.46
043 Forfeited Funds	6,878.21	4,638.28	633,275.26	544,392.52	16.33
044 Municipal Court	45,108.55	37,476.90	323,160.00	285,617.04	13.14
045 Homeland Security	0.00	0.00	0.00	1,815.00	-100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.96	7.61	4.60
047 Health Insurance Reserves	2,150,585.20	0.00	22,587,890.55	14,816,190.52	52.45
048 Wayfinding Commission	73.93	0.00	20,083.44	19,186.70	4.67
049 Live On The Levee	7,236.27	13,994.75	32,902.87	36,889.22	-10.81
073 American Rescue Plan	22,585.64	0.00	6,012,329.18	21,341,150.62	-71.83
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	1,473.19	597.40	35,180.98	36,682.51	-4.09
083 Other Federal Grant Fund	17,272.50	17,272.50	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	71,615.54	16,189.92	265,326.91	241,852.43	9.71
097 C.A.R.E.	8,805.93	55,513.25	201,150.29	323,317.50	-37.79
099 Public Arts Grant	4,000.00	0.00	192,201.42	218,201.42	-11.92
100 Sinking Fund	8,570.99	0.00	2,328,488.86	2,224,520.46	4.67
200 Infrastructure	652.80	0.00	177,345.26	169,445.85	4.66
205 Turf Maintenance	798.03	0.00	251,363.10	0.00	100.00
213 Municipal Auditorium Project Fund	3,467.17	0.00	1,007,161.69	0.00	100.00
214 Civic Center Capital Improvement	247,618.99	0.00	936,823.98	513,631.03	82.39
215 Municipal Auditorium Capital Improvement	925.97	0.00	251,559.05	292,339.39	-13.95
220 General Maintenance	292,230.03	64,269.36	3,026,968.48	2,489,579.20	21.59
221 City Service Fee Capital Project	1,002,970.93	507,514.68	990,946.45	1,643,855.49	-39.72
222 Facilities Maintenance	48,131.65	17,052.94	13,070,775.78	2,138,103.72	511.33
223 Green Initiative Fund	1,011.20	0.00	274,715.73	262,828.25	4.52
224 Sidewalk Improvement Fund	2,921.00	0.00	793,551.29	275,474.19	188.07
252 Public Safety Center	5,656.09	14,382.63	1,528,709.01	2,061,599.65	-25.85
255 Ballpark Maintenance	703.18	0.00	191,033.34	158,371.36	20.62
402 Civic Center Revenue	2,658,254.78	2,902,067.21	2,847,302.68	853,773.92	233.50
406 Parking System Revenue	263,263.98	182,930.29	6,606,053.68	6,027,686.37	9.60
426 Parking Operation and Maintenance	18,576.91	25,055.64	5,027,411.33	4,877,147.44	3.08
427 Civic Center TIF Project	810.22	450,000.00	2,371.70	432,992.80	-99.45
900 M - DENT	23,773.08	9,544.40	184,351.84	247,433.16	-25.49
901 Pending Forfeiture	6,027.72	0.00	1,637,557.06	1,350,974.61	21.21
Total All Funds	23,387,553.30	20,435,975.18	114,763,432.79	113,704,966.62	0.93

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	8,387,782.43
002 Coal Severance Tax	122,898.88
003 Municipal Stabilization	18,007,565.78
007 Business Improvement Dist Fund	146,077.97
009 Community Development	250.00
014 IT Infrastructure	1,539,430.96
015 Charleston Land Reuse	47,537.65
017 Project West Invest	651.67
018 Planning Grant	25,670.21
019 Tourism & Promotions	403,659.14
020 Business Development	655,210.80
021 Community Participation	270,091.31
024 LGBTQ Working Group	1,456.20
026 Uniform Pension Reserve Fund	1,192,364.14
027 Opioid Settlement	5,322,418.22
035 Municipal Beautification	278,264.81
036 Special Demolition	23,232.68
037 Sister Cities	19,152.50
038 Solid Waste	411,523.30
040 Landfill Closure	369,703.19
041 Police Contributions	52,489.81
042 Police Evidence	332,586.33
043 Forfeited Funds	633,275.26
044 Municipal Court	321,228.00
046 Home-ARP Inv Trust Fund	7.96
047 Health Insurance Reserves	22,587,890.55
048 Wayfinding Commission	20,083.44
049 Live On The Levee	32,902.87
073 American Rescue Plan	741,377.91
080 Human Rights	176,793.29
081 Home Program	35,180.98
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	265,326.91
097 C.A.R.E.	201,150.29
099 Public Arts Grant	192,201.42
100 Sinking Fund	2,328,488.86
200 Infrastructure	177,345.26
205 Turf Maintenance Fund	251,363.10
213 Municipal Auditorium Project Fund	1,007,161.69
214 Civic Center Capital Improvement	936,823.98
215 Municipal Auditorium Capital Improvement	251,559.05
220 General Maintenance	3,026,968.48
221 City Service Fee Capital Project	990,946.45
222 Facilities Maintenance	13,070,775.78
223 Green Initiative Fund	274,715.73
224 Sidewalk Improvement Program	793,551.29
252 Public Safety Center	1,528,709.01
255 Ballpark Maintenance	191,033.34
402 Civic Center Revenue	2,847,273.36
406 Parking System Revenue	6,598,106.93
426 Parking Operation and Maintenance	5,027,411.33
427 Civic Center TIF Project	2,371.70
900 M - DENT	184,351.84
901 Pending Forfeiture	1,637,557.06
Total Bank Statement Balances All Funds	103,954,205.07

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.450%	31.07
Fund 040 Landfill Closure (Money Market Bond Pool)	4.450%	4,592,677.87
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.450%	4,770,951.27

Working Cash Advance Fund

44,375.00

Cash on hand and in transit

General Fund	1,410,652.70
Solid Waste	19,793.10
Municipal Court	2,576.00
Parking Revenue	7,831.75

Bad Checks

General Fund	25,111.30
Parking	115.00

Interest earned not received GF

12,810.34

Interest earned not received CC REV

29.32

Total - Other10,886,954.72Grand Total - All Funds

114,841,159.79

Other Adjustments

General Fund over due to deposit in transit	-577,083.00
Municipal Court over due to deposit in transit	-644.00

Total All Funds

114,263,432.79

<u>Fund / Description</u>	<u>Total Collections July 2025</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>Total Collections YTD 2025 / 2026</u>	<u>% Increase / Decrease</u>
001 General Fund	14,032,719.13	13,656,634.92	141,110,387.84	933.27
002 Coal Severance Tax	48,314.46	55,383.17	215,857.98	289.75
003 Municipal Stabilization	66,284.45	77,604.74	881,653.15	1,036.08
007 Business Improvement Dist Fund	6,742.24	3,529.65	182,649.69	5,074.73
009 Community Development	45,783.72	30,338.34	1,238,788.58	3,983.24
014 IT Infrastructure	6,333.56	5,533.70	1,039,060.72	18,676.96
015 Charleston Land Reuse	369.26	213,069.45	1,403,092.54	558.51
017 Project West Invest	2.39	2.81	31.90	1,035.23
018 Planning Grant	94.49	0.00	183,920.21	100.00
019 Tourism & Promotions	1,485.84	2,213.24	22,089.56	898.06
020 Business Development	2,411.78	3,129.18	34,657.93	1,007.57
021 Community Participation	994.19	75.37	253,457.39	336,184.18
024 LGBTQ Working Group	5.36	6.28	71.30	1,035.35
026 Uniform Pension Reserve Fund	1,766,925.06	1,718,203.42	8,524,899.83	396.15
027 Opioid Settlement	19,591.40	16,786.19	1,618,019.73	9,538.99
035 Municipal Beautification	1,525.63	926.82	121,246.90	12,982.03
036 Special Demolition	85.52	9.32	21,176.36	227,114.16
037 Sister Cities	70.50	134.09	1,352.14	908.38
038 Solid Waste	395,479.56	369,736.33	4,720,930.62	1,176.84
039 Waste Disposal	41,972.56	70,270.60	987,266.28	1,304.95
040 Landfill Closure	26,945.06	29,536.47	363,125.64	1,129.41
041 Police Contributions	193.21	186.20	22,880.54	12,188.15
042 Police Evidence	1,224.22	1,621.47	16,617.92	924.87
043 Forfeited Funds	6,878.21	119,103.51	427,331.61	258.79
044 Municipal Court	45,108.55	45,922.86	594,415.10	1,194.38
045 Homeland Security	0.00	1,815.00	91,987.56	4,968.19
046 Home ARP Inv Trust Fund	0.03	0.04	0.39	875.00
047 Health Insurance Reserves	2,150,585.20	1,788,447.23	9,560,147.26	434.55
048 Wayfinding Commission	73.93	86.55	983.29	1,036.09
049 Live On The Levee	7,236.27	6,592.91	105,278.87	1,496.85
073 American Rescue Plan	22,585.64	99,075.66	879,535.46	787.74
081 Home Program	1,473.19	73,472.01	871,946.00	1,086.77
083 Other Federal Grant Fund	17,272.50	0.00	124,263.91	100.00
091 Byrne Justice	0.00	0.00	24,646.91	100.00
093 Byrne Justice	0.00	0.00	45,854.40	100.00
094 Byrne Justice	0.00	0.00	42,871.32	100.00
095 Police Grant	71,615.54	722,140.19	1,378,870.41	90.94
097 C.A.R.E	8,805.93	1,584.85	562,855.44	35,414.75
099 Public Arts Grant	4,000.00	0.00	4,000.00	100.00
100 Sinking Fund	8,570.99	10,034.77	114,003.17	1,036.08
200 Infrastructure Fund	652.80	764.37	8,663.78	1,033.45
205 Turf Maintenance Fund	798.03	0.00	251,363.10	100.00
213 Municipal Aud Project Fund	3,467.17	0.00	1,007,161.69	100.00
214 Civic Center Capital Improvement	247,618.99	2,352.64	560,635.33	23,730.05
215 Municipal Auditorium Capital Improvemen	925.97	1,318.73	14,620.39	1,008.67
220 General Maintenance	292,230.03	11,464.11	4,237,642.96	36,864.43
221 City Service Fee Capital Project	1,002,970.93	1,503,948.34	5,044,996.79	235.45
222 Facilities Maintenance	48,131.65	9,832.98	11,912,378.11	121,047.18
223 Green Initiative Fund	1,011.20	1,210.47	13,477.90	1,013.44
224 Sidewalk Improvement Program	2,921.00	1,242.66	519,319.76	41,690.98
252 Public Safety Center	5,656.09	9,309.27	1,653,660.53	17,663.59
255 Ballpark Maintenance	703.18	714.41	33,376.39	4,571.88
402 Civic Center Revenue	2,658,254.78	725,007.64	15,872,729.42	2,089.32
406 Parking Revenue	263,263.98	243,376.98	3,047,648.71	1,152.23
426 Parking Operation and Maintenance	18,576.91	22,000.72	501,736.98	2,180.55
427 Civic Center TIF Project	810.22	1,953.22	21,332.12	992.15
900 M - DENT	23,773.08	82,724.04	280,887.55	239.55
901 Pending Forfeiture	6,027.72	62,598.87	392,726.11	527.37
Total Receipts - All Funds	23,387,553.30	21,803,026.79	223,166,583.47	923.56

Fund / Description	Total Withdrawals <u>July 2025</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	Total Withdrawals <u>YTD 2025 / 2026</u>	% Increase / <u>Decrease</u>
001 General Fund	14,481,382.07	14,436,979.52	151,328,258.93	948.20
002 Coal Severance Tax	0.00	26,050.00	93,773.36	259.97
007 Business Improvement Dist Fund	4,942.78	4,932.09	75,452.28	1,429.82
009 Community Development	46,283.72	30,088.34	1,239,288.58	4,018.83
014 IT Infrastructure	237,960.90	235,247.82	819,466.69	248.34
015 Charleston Land Reuse	105,233.94	142,823.59	1,397,889.91	878.75
018 Planning Grant	0.00	0.00	158,250.00	100.00
019 Tourism & Promotions	0.00	0.00	106,851.45	100.00
020 Business Development	0.00	0.00	70,000.00	100.00
026 Uniform Pension Reserve Fund	1,154,166.00	539,583.00	7,934,166.00	1,370.43
035 Municipal Beautification	3,487.50	0.00	47,515.25	100.00
037 Sister Cities	0.00	500.00	12,000.00	2,300.00
038 Solid Waste	42,045.56	73,432.34	4,473,003.89	5,991.33
039 Waste Disposal	41,972.56	70,270.60	987,266.28	1,304.95
041 Police Contribution	0.00	0.00	11,481.63	100.00
042 Police Evidence	0.00	60,000.00	67,019.06	11.70
043 Forfeited Funds	4,638.28	10,007.89	229,353.25	2,191.72
044 Municipal Court	37,476.90	25,316.00	536,265.28	2,018.29
045 Homeland Security	0.00	0.00	91,987.56	100.00
049 Live On The Levee	13,994.75	16,784.60	119,456.91	611.71
073 American Rescue Plan	0.00	249,645.43	16,358,926.67	6,452.86
081 Home Program	597.40	72,782.70	872,758.22	1,099.13
083 Other Federal Grant Fund	17,272.50	0.00	124,263.91	100.00
091 Byrne Justice	0.00	0.00	24,646.91	100.00
093 Byrne Justice	0.00	0.00	45,854.40	100.00
094 Byrne Justice	0.00	0.00	42,871.32	100.00
095 Police Grants	16,189.92	769,843.95	1,403,099.69	82.26
097 C.A.R.E.	55,513.25	51,260.60	734,698.40	1,333.26
099 Public Arts Grant	0.00	23,200.00	53,200.00	129.31
214 Civic Center Capital Improvement	0.00	13,613.75	148,703.49	992.30
215 Municipal Auditorium Capital Improvemen	0.00	0.00	54,082.00	100.00
220 General Maintenance	64,269.36	508,890.06	4,197,679.63	724.87
221 City Service Fee Capital Improvement	507,514.68	223,908.37	4,417,865.86	1,873.07
222 Facilities Maintenance	17,052.94	75,192.80	1,045,065.87	1,289.85
223 Green Initiative Fund	0.00	6,831.05	7,211.00	5.56
252 Public Safety Center	14,382.63	3,600.00	2,180,841.90	60,478.94
402 Civic Center Revenue	2,902,067.21	502,468.50	13,656,661.52	2,617.91
406 Parking System Revenue	182,930.29	162,600.89	2,388,505.31	1,368.94
426 Parking Operation and Maintenance	25,055.64	0.00	329,472.37	100.00
427 Civic Center TIF Project	450,000.00	0.00	450,000.00	100.00
900 M - DENT	9,544.40	41,154.24	302,399.07	634.79
901 Pending Forfeiture	0.00	215,600.76	259,145.55	20.20
Total Withdrawals - All Funds	20,435,975.18	18,592,608.89	218,896,699.40	1,077.33

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>July 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Current Levy - Expense	25.11	149.57	1,548,673.85	1,035,317.43
Current Levy - Utilities	0.00	60.52	316,350.56	522,620.69
Current Levy - Current Year	83,436.35	83,426.29	10,858,266.19	12,915.40
Current Levy - 1ST Year	3,012.83	13,643.96	696,378.34	5,003.93
Current Levy - 2ND Year	982.93	1,456.03	27,491.16	1,788.09
Current Levy - Supplementals	38,581.06	28,450.82	518,854.40	1,723.69
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	50,997.67	51,431.13	4,811,893.34	9,255.99
Oil & Gas	0.00	0.00	179,879.34	100.00
Utility Tax	253,060.22	217,847.48	3,426,364.70	1,472.83
Gross Sales - Current Year	9,622,438.20	9,888,987.84	62,620,893.94	533.24
Gross Sales - Prior Year	0.00	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	258,468.18	279,461.08	1,354,709.80	384.76
Animal Control Revenue	91.80	121.50	4,828.06	3,873.71
Hotel / Motel Tax	249,657.61	327,464.79	3,510,970.54	972.17
Hotel / Motel Penalties	0.00	0.00	5,861.26	100.00
Amusement Tax	8,937.10	7,048.79	278,384.00	3,849.39
Loading Zone Fees	0.00	1,000.00	2,807.00	180.70
Property Citations	2,120.00	50.00	2,170.00	4,240.00
License - General Store	16,208.00	20,141.22	101,875.06	405.80
Building Permit Fees	15,742.25	22,624.00	518,173.00	2,190.37
Excavation Permit Fees	8,500.00	627.00	22,925.00	3,556.30
Permits - Misc.	530.00	2,005.00	6,483.50	223.37
Permits - Street Vendors	280.00	680.00	7,320.00	976.47
Franchise Fees (CATV)	117,271.51	0.00	611,562.66	100.00
Inspection Fees - Signs	846.00	795.00	6,617.13	732.34
Inspection Fees - Plumbing	164.00	3,967.50	22,799.25	474.65
Inspection Fees - Heating	3,188.00	2,728.00	22,853.00	737.72
Building Inspector - Elec. Fees	719.50	3,570.50	31,340.50	777.76
Vacant Property AR	600.00	0.00	15,940.00	100.00
International Registration Plan Fees	309,844.50	191,579.08	995,133.46	419.44
Liquor & Wine License	14,750.00	17,125.00	60,812.50	255.11
Cemetery Revenue	2,700.00	0.00	26,901.00	100.00
Cemetery Professional Services	3,750.00	3,535.50	84,010.50	2,276.20
Cemetery Vault Setting	300.00	0.00	5,400.00	100.00
Cemetery Memorial (monument)	0.00	2,604.96	22,948.46	780.95
Cemetery Memorial Setting	2,304.00	1,144.00	20,492.00	1,691.26
Cemetery Flower Placement	0.00	268.51	268.51	0.00
Cemetery Miscellaneous	0.00	300.00	12,016.00	3,905.33
Parks & Recreation	5,938.75	6,023.81	51,479.76	754.60
City Service Fee	1,110,831.52	912,209.81	7,942,203.85	770.66

General	Total	Total	Total	%
Accounts	Receipts	Receipts	Receipts	Inc
	July 2025	YTD 2024 / 2025	YTD 2025 / 2026	Dec
Rents - Auditorium	0.00	54,443.03	127,466.53	134.13
Rents - Other	0.00	0.00	16,864.45	100.00
Ball Park Rent, Concessions, Leases	16,690.89	60,000.00	161,208.73	168.68
Rent Concessions, Lease, Landfill	0.00	10,535.10	134,425.01	1,175.97
Jail Fees	7,102.61	6,026.91	13,129.52	117.85
Plan Review Fee	348.91	790.23	52,993.08	6,606.03
Fire Service Fees - Current	192,742.07	174,149.93	2,421,140.53	1,290.26
Fire Service Fees - A&O Court Cost Reimbursemen	8,600.06	0.00	45,951.63	100.00
Planning Zoning Enforcement Fees	0.00	250.00	49,500.65	19,700.26
Planning Permit Application Fees	0.00	0.00	145.00	100.00
Small Wireless Facilities Permits	75.00	100.00	725.00	625.00
Street Fees / Closure	450.00	0.00	5,642.00	100.00
Processing Fees	0.00	0.00	75.00	100.00
Returned Check Fees	15.00	0.00	850.00	100.00
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	29,680.54	29,202.48	3,648,169.59	12,392.67
Ambulance Fees - Non Resident	0.00	166,994.93	167,102.93	0.06
Ambulance Fees - Resident	194,855.78	0.00	2,899,819.67	100.00
Fed Grant (Emergency Services)	119,065.78	0.00	554,895.06	100.00
Contributions from other Entities	27,936.43	0.00	88,471.82	100.00
Contributions for Carriage Trail	0.00	0.00	44,750.48	100.00
Transfer in - Employee Insurance Reserves	340.00	0.00	340.00	100.00
Transfer from INC. Fund	0.00	0.00	3,450,000.00	100.00
Transfer from Municipal Stabilization	0.00	0.00	43,843.45	100.00
Police Fines Court Cost	21,763.10	12,075.00	251,638.58	1,983.96
Police Fines Training	1,160.00	995.00	20,090.00	1,919.10
Transfer In From Uniform Pension Reserve	577,083.00	539,583.00	7,896,666.00	1,363.48
Transfers from ARPA	0.00	0.00	11,645,280.00	100.00
Charges - Comm Development	0.00	0.00	407,537.43	100.00
General Fund Construction and Parking	0.00	0.00	30,956.50	100.00
Payment In Lieu of Taxes	0.00	0.00	44,528.80	100.00
Gaming Income	9,459.42	14,552.27	241,362.12	1,558.59
Interest on Investments	37,884.80	84,270.23	1,079,670.77	1,181.20
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	5,820.00	25,356.92	126,829.32	400.18
Reimbursements Police Wages	70,505.13	19,230.96	303,482.11	1,478.09
Reimbursements F & P Pension	0.00	0.00	8,212.50	100.00
Reimbursements Fire Wages	0.00	180.00	22,837.50	12,587.50
Reimbursements State	33,293.69	0.00	33,293.69	100.00
Reimbursements AHIDTA	0.00	25,553.54	89,419.12	249.93
Sale of Fixed Assets & City Property	0.00	18,155.00	248,972.00	1,271.37
Insurance Claims	47,985.15	810.20	213,819.47	26,290.95
Recycling Revenue	1,008.30	1,707.60	24,106.35	1,311.71
Video Lottery Revenue	14,427.62	14,855.64	196,127.71	1,220.22
Misc. Revenue	110.30	15,785.64	36,662.35	132.25
Building Inspector Reports	1,578.00	100.00	3,593.37	3,493.37
Accident Reports	2,810.00	2,640.00	31,175.00	1,080.87

General	Total	Total	Total	%
<u>Accounts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Inc</u>
	<u>July 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Building Inspector Fines	0.00	0.00	300.00	100.00
P Card Rebate	0.00	0.00	6,700.78	100.00
Misc Sale of Assets	0.00	0.00	5,361.00	100.00
General Ledger (see page 8)	126,028.45	176,010.91	2,469,049.43	1,302.78
Expenditure Credits (see page 9)	298,141.76	109,751.71	2,314,285.38	2,008.66
Total - General Fund Collections	14,033,238.88	13,656,634.92	142,531,923.97	943.68

FUND / DESCRIPTION	Total Interest <u>July 2025</u>	YTD Interest <u>2024 / 2025</u>	YTD Interest <u>2025 / 2026</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
01-109-0	Payment Plans over 12 months	\$ 18,506.01
01-109-2	B & O Payment Plan	15,601.74
01-109-9	Municipal License Payment Plan	159.11
01-110-0	Fire Fees Receivables	1,000.00
01-111-3	Morris Street	13,700.00
01-111-5	City Service Fee Payment Plan	38,555.35
01-111-7	A/R Spring Hill Cemetery	125.00
01-115-0	Due from Other Governmental	38,008.99
01-210-0	Due to other Gov Units	151.25
01-224-0	Retirement Payable	10.50
01-237-2	Demolition Bonds	200.00
01-241-0	Taxes Payable	<u>10.50</u>
TOTAL		\$ <u><u>126,028.45</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-90-0-1-105	Personal Services/Medical & Life Ins	\$ 203.25
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	24,735.69
01-431-00-0-2-218	Mail Room/ Postage	292.70
01-440-00-0-1-112	Insurance-Payroll Ded	16,214.12
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	182.46
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	42,681.54
01-700-00-0-1-112	Police / Medical & Life Ins.	290.52
01-700-93-0-1-105	Police Retiree/ Insurance	74,146.50
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	30,819.05
01-706-00-0-1-112	Fire / Utilities	590.60
01-706-93-0-1-105	Fire/ Med & Life Insurance	57,115.25
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	33,044.29
01-754-00-0-3-341	Equip Maint / Mat & Supplies	3,610.88
01-800-00-0-2-214	Refuse/ Travel	234.89
01-900-00-0-1-112	P&R/Utilities	806.54
01-900-00-0-2-230	P&R/ Contracted Services	6,875.05
01-900-00-0-3-341	P&R/ Mat. & Supplies	6,298.43
TOTAL		\$ <u><u>298,141.76</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>	