

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

August 31, 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 August 31, 2025

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<u>Fund / Description</u>	<u>Collections Aug 2025</u>	<u>Withdrawals Aug 2025</u>	<u>YTD Balance Aug 2025</u>	<u>YTD Balance Aug 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	8,067,081.25	11,853,914.43	5,472,566.73	16,954,230.96	-67.72
002 Coal Severance Tax	61.86	106,155.00	16,805.74	5,000.82	236.06
003 Municipal Stabilization	66,529.33	0.00	18,074,095.11	17,281,473.76	4.59
007 Business Improvement Dist Fund	22,025.23	5,144.42	162,958.78	56,578.75	188.02
009 Community Development	91,276.70	91,026.70	500.00	1,250.00	-60.00
014 IT Infrastructure	5,663.42	18,206.25	1,526,888.13	1,072,328.82	42.39
015 Charleston Land Reuse	470,074.20	68,938.57	448,673.28	79,025.83	467.76
017 Project West Invest	6,257.28	0.00	6,908.95	625.40	1,004.72
018 Planning Grant	94.84	0.00	25,765.05	0.00	100.00
019 Tourism & Promotions	1,491.33	0.00	405,150.47	462,787.38	-12.45
020 Business Development	2,420.69	0.00	657,631.49	696,825.42	-5.62
021 Community Participation	997.86	0.00	271,089.17	16,785.01	1,515.07
024 LGBTQ Working Group	5.38	0.00	1,461.58	1,397.48	4.59
026 Uniform Pension Reserve Fund	4,061.40	577,083.00	619,373.61	1,246,413.92	-50.31
027 Opioid Settlement	19,663.79	0.00	5,342,082.01	3,738,046.94	42.91
035 Municipal Beautification	1,025.17	8,060.00	271,229.98	202,407.66	34.00
036 Special Demolition	1,425.30	4,000.00	20,657.98	2,075.00	895.57
037 Sister Cities	70.76	0.00	19,223.26	29,567.83	-34.99
038 Solid Waste	293,120.09	209,018.14	515,418.35	778,889.67	-33.83
039 Waste Disposal	205,018.25	205,018.25	0.00	0.00	0.00
040 Landfill Closure	19,303.19	0.00	4,981,684.25	4,660,311.62	6.90
041 Police Contributions	193.93	0.00	52,683.74	41,346.12	27.42
042 Police Evidence	2,166.83	0.00	334,753.16	323,687.83	3.42
043 Forfeited Funds	23,457.38	15,508.85	641,223.79	564,395.13	13.61
044 Municipal Court	58,974.66	47,822.85	334,311.81	285,805.85	16.97
045 Homeland Security	16,635.35	16,635.35	0.00	6,333.86	-100.00
046 Home-ARP Inv Trust Fund	0.03	0.00	7.99	7.64	4.58
047 Health Insurance Reserves	83,451.44	0.00	22,671,341.99	14,883,328.93	52.33
048 Wayfinding Commission	74.19	0.00	20,157.63	19,273.64	4.59
049 Live On The Levee	3,684.24	17,910.77	18,676.34	37,582.08	-50.31
073 American Rescue Plan	22,403.56	609,137.02	5,425,595.72	21,281,880.19	-74.51
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	89,017.26	109,122.55	15,075.69	42,919.54	-64.87
083 Other Federal Grant Fund	6,809.30	0.00	6,809.30	0.00	100.00
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	89,303.43	13,325.45	341,304.89	280,595.84	21.64
097 C.A.R.E.	69,819.74	89,983.80	180,986.23	312,737.29	-42.13
099 Public Arts Grant	0.00	0.00	192,201.42	218,201.42	-11.92
100 Sinking Fund	8,602.65	0.00	2,337,091.51	2,234,600.70	4.59
200 Infrastructure	655.20	0.00	178,000.46	170,213.68	4.57
205 Turf Maintenance	800.57	0.00	252,163.67	0.00	100.00
213 Municipal Auditorium Project Fund	3,720.98	0.00	1,010,882.67	0.00	100.00
214 Civic Center Capital Improvement	3,461.11	0.00	940,285.09	515,958.51	82.24
215 Municipal Auditorium Capital Improvement	929.39	0.00	252,488.44	293,664.11	-14.02
220 General Maintenance	11,125.30	32,563.17	3,005,530.61	1,934,429.68	55.37
221 City Service Fee Capital Project	2,148,341.17	2,229,246.16	910,041.46	1,461,563.23	-37.74
222 Facilities Maintenance	47,898.31	198,022.88	12,920,651.21	1,822,417.22	608.98
223 Green Initiative Fund	1,014.95	0.00	275,730.68	263,638.78	4.59
224 Sidewalk Improvement Fund	2,345.78	222,347.91	573,549.16	276,722.48	107.27
252 Public Safety Center	5,618.02	25,631.09	1,508,695.94	2,060,839.30	-26.79
255 Ballpark Maintenance	503.05	170,100.00	21,436.39	159,089.00	-86.53
402 Civic Center Revenue	288,611.63	439,705.98	2,696,208.33	686,912.22	292.51
406 Parking System Revenue	272,697.04	169,869.68	6,708,881.04	6,143,455.25	9.20
426 Parking Operation and Maintenance	18,573.88	0.00	5,045,985.21	4,899,247.86	3.00
427 Civic Center TIF Project	8.76	0.00	2,380.46	434,954.88	-99.45
900 M - DENT	3,594.14	78,247.89	109,698.09	271,737.68	-59.63
901 Pending Forfeiture	6,045.74	2,097.87	1,641,504.93	1,357,096.45	20.96
Working Cash Advance Fund			44,375.00	45,375.00	-2.20
Total All Funds	12,568,206.33	17,633,844.03	109,697,921.23	110,803,080.92	-1.00

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	5,418,927.98
002 Coal Severance Tax	16,805.74
003 Municipal Stabilization	18,074,095.11
007 Business Improvement Dist Fund	162,675.87
009 Community Development	500.00
014 IT Infrastructure	1,526,888.13
015 Charleston Land Reuse	434,226.11
017 Project West Invest	6,908.95
018 Planning Grant	25,765.05
019 Tourism & Promotions	405,150.47
020 Business Development	657,631.49
021 Community Participation	271,089.17
024 LGBTQ Working Group	1,461.58
026 Uniform Pension Reserve Fund	619,342.48
027 Opioid Settlement	5,342,082.01
035 Municipal Beautification	271,229.98
036 Special Demolition	20,657.98
037 Sister Cities	19,223.26
038 Solid Waste	503,594.40
040 Landfill Closure	371,069.06
041 Police Contributions	52,683.74
042 Police Evidence	334,753.16
043 Forfeited Funds	641,223.79
044 Municipal Court	329,362.81
046 Home-ARP Inv Trust Fund	7.99
047 Health Insurance Reserves	22,671,341.99
048 Wayfinding Commission	20,157.63
049 Live On The Levee	18,676.34
073 American Rescue Plan	634,727.62
080 Human Rights	176,793.29
081 Home Program	15,075.69
083 Other Federal Grant Fund	6,809.30
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	341,304.89
097 C.A.R.E.	180,986.23
099 Public Arts Grant	192,201.42
100 Sinking Fund	2,337,091.51
200 Infrastructure	178,000.46
205 Turf Maintenance Fund	252,163.67
213 Municipal Auditorium Project Fund	1,010,882.67
214 Civic Center Capital Improvement	940,285.09
215 Municipal Auditorium Capital Improvement	252,488.44
220 General Maintenance	3,005,530.61
221 City Service Fee Capital Project	910,041.46
222 Facilities Maintenance	12,920,651.21
223 Green Initiative Fund	275,730.68
224 Sidewalk Improvement Program	573,549.16
252 Public Safety Center	1,508,695.94
255 Ballpark Maintenance	21,436.39
402 Civic Center Revenue	2,696,186.97
406 Parking System Revenue	6,696,229.04
426 Parking Operation and Maintenance	5,045,985.21
427 Civic Center TIF Project	2,380.46
900 M - DENT	109,698.09
901 Pending Forfeiture	1,641,504.93
Total Bank Statement Balances All Funds	100,154,216.67

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.450%	31.13
Fund 040 Landfill Closure (Money Market Bond Pool)	4.450%	4,610,615.19
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.450%	4,790,868.10

Working Cash Advance Fund

44,375.00

Cash on hand and in transit

General Fund	49,614.23
Solid Waste	11,823.95
Municipal Court	4,949.00
Parking Revenue	12,662.00
B.I.D.	282.91

Bad Checks

General Fund	7,017.18
Parking	0.00

Interest earned not received GF

11,434.51

Interest earned not received CC REV

21.36

Total - Other9,543,694.56Grand Total - All Funds

109,697,911.23

Other Adjustments

General Fund over transfer in transit	-14,447.17
Charleston Land Reuse short transfer in transit	14,447.17
Parking over due to Velocity 8/18 payment not on books	-10.00
General Fund short due to WB correction in transit	20.00

<u>Fund / Description</u>	<u>Total Collections Aug 2025</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>Total Collections YTD 2025 / 2026</u>	<u>% Increase / Decrease</u>
001 General Fund	8,067,081.25	20,947,813.41	149,177,469.09	612.14
002 Coal Severance Tax	61.86	55,486.56	215,919.84	289.14
003 Municipal Stabilization	66,529.33	155,561.13	948,182.48	509.52
007 Business Improvement Dist Fund	22,025.23	29,313.29	204,674.92	598.23
009 Community Development	91,276.70	118,915.59	1,330,065.28	1,018.50
014 IT Infrastructure	5,663.42	10,395.96	1,044,724.14	9,949.33
015 Charleston Land Reuse	470,074.20	213,535.06	1,873,166.74	777.22
017 Project West Invest	6,257.28	5.63	6,289.18	111,608.35
018 Planning Grant	94.84	0.00	184,015.05	100.00
019 Tourism & Promotions	1,491.33	4,366.35	23,580.89	440.06
020 Business Development	2,420.69	6,272.55	37,078.62	491.13
021 Community Participation	997.86	151.09	254,455.25	168,313.03
024 LGBTQ Working Group	5.38	12.58	76.68	509.54
026 Uniform Pension Reserve Fund	4,061.40	1,723,918.54	8,528,961.23	394.74
027 Opioid Settlement	19,663.79	33,648.45	1,637,683.52	4,767.04
035 Municipal Beautification	1,025.17	1,844.50	122,272.07	6,529.01
036 Special Demolition	1,425.30	18.68	22,601.66	120,893.90
037 Sister Cities	70.76	267.47	1,422.90	431.98
038 Solid Waste	293,120.09	715,308.80	5,014,050.71	600.96
039 Waste Disposal	205,018.25	115,191.57	1,192,284.53	935.04
040 Landfill Closure	19,303.19	61,056.20	382,428.83	526.36
041 Police Contributions	193.93	372.85	23,074.47	6,088.67
042 Police Evidence	2,166.83	3,091.36	18,784.75	507.65
043 Forfeited Funds	23,457.38	147,878.68	450,788.99	204.84
044 Municipal Court	58,974.66	91,256.67	653,389.76	615.99
045 Homeland Security	16,635.35	25,890.71	108,622.91	319.54
046 Home ARP Inv Trust Fund	0.03	0.07	0.42	500.00
047 Health Insurance Reserves	83,451.44	1,855,585.64	9,643,598.70	419.71
048 Wayfinding Commission	74.19	173.49	1,057.48	509.53
049 Live On The Levee	3,684.24	12,761.41	108,963.11	753.85
073 American Rescue Plan	22,403.56	203,397.76	901,939.02	343.44
081 Home Program	89,017.26	180,429.54	960,963.26	432.60
083 Other Federal Grant Fund	6,809.30	0.00	131,073.21	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	1,750.34	42,871.32	2,349.31
095 Police Grant	89,303.43	791,578.36	1,468,173.84	85.47
097 C.A.R.E	69,819.74	34,400.01	632,675.18	1,739.17
099 Public Arts Grant	0.00	0.00	4,000.00	100.00
100 Sinking Fund	8,602.65	20,115.01	122,605.82	509.52
200 Infrastructure Fund	655.20	1,532.20	9,318.98	508.21
205 Turf Maintenance Fund	800.57	0.00	252,163.67	100.00
213 Municipal Aud Project Fund	3,720.98	0.00	1,010,882.67	100.00
214 Civic Center Capital Improvement	3,461.11	4,680.12	564,096.44	11,953.03
215 Municipal Auditorium Capital Improvemen	929.39	2,643.45	15,549.78	488.24
220 General Maintenance	11,125.30	21,266.90	4,248,768.26	19,878.31
221 City Service Fee Capital Project	2,148,341.17	1,510,761.56	7,193,337.96	376.14
222 Facilities Maintenance	47,898.31	48,686.49	11,960,276.42	24,465.90
223 Green Initiative Fund	1,014.95	2,400.95	14,492.85	503.63
224 Sidewalk Improvement Program	2,345.78	2,490.95	521,665.54	20,842.43
252 Public Safety Center	5,618.02	18,627.67	1,659,278.55	8,807.60
255 Ballpark Maintenance	503.05	1,432.05	33,879.44	2,265.80
402 Civic Center Revenue	288,611.63	1,104,128.90	16,161,341.05	1,363.72
406 Parking Revenue	272,697.04	508,082.57	3,320,345.75	553.51
426 Parking Operation and Maintenance	18,573.88	44,101.14	520,310.86	1,079.81
427 Civic Center TIF Project	8.76	3,915.30	21,340.88	445.06
900 M - DENT	3,594.14	137,520.88	284,481.69	106.86
901 Pending Forfeiture	6,045.74	68,720.71	398,771.85	480.28
Total Receipts - All Funds	12,568,206.33	31,042,757.15	235,734,789.80	659.39

Fund / Description	Total Withdrawals <u>Aug 2025</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	Total Withdrawals <u>YTD 2025 / 2026</u>	% Increase / Decrease
001 General Fund	11,853,914.43	23,470,727.31	163,182,173.36	595.26
002 Coal Severance Tax	106,155.00	51,300.00	199,928.36	289.72
007 Business Improvement Dist Fund	5,144.42	11,615.10	80,596.70	593.90
009 Community Development	91,026.70	118,415.59	1,330,315.28	1,023.43
014 IT Infrastructure	18,206.25	257,904.07	837,672.94	224.80
015 Charleston Land Reuse	68,938.57	176,844.25	1,466,828.48	729.45
018 Planning Grant	0.00	0.00	158,250.00	100.00
019 Tourism & Promotions	0.00	30,000.00	106,851.45	256.17
020 Business Development	0.00	0.00	70,000.00	100.00
026 Uniform Pension Reserve Fund	577,083.00	1,079,166.00	8,511,249.00	688.69
035 Municipal Beautification	8,060.00	3,970.00	55,575.25	1,299.88
036 Special Demolition	4,000.00	0.00	4,000.00	100.00
037 Sister Cities	0.00	500.00	12,000.00	2,300.00
038 Solid Waste	209,018.14	119,808.80	4,682,022.03	3,807.91
039 Waste Disposal	205,018.25	115,191.57	1,192,284.53	935.04
041 Police Contribution	0.00	117.63	11,481.63	9,660.80
042 Police Evidence	0.00	62,391.00	67,019.06	7.42
043 Forfeited Funds	15,508.85	18,780.45	244,862.10	1,203.81
044 Municipal Court	47,822.85	70,461.00	584,088.13	728.95
045 Homeland Security	16,635.35	19,556.85	108,622.91	455.42
049 Live On The Levee	17,910.77	22,260.24	137,367.68	517.10
073 American Rescue Plan	609,137.02	413,237.96	16,968,063.69	4,006.12
081 Home Program	109,122.55	173,503.20	981,880.77	465.92
083 Other Federal Grant Fund	0.00	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	1,750.34	42,871.32	2,349.31
095 Police Grants	13,325.45	800,538.71	1,416,425.14	76.93
097 C.A.R.E.	89,983.80	94,655.97	824,682.20	771.24
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	32,563.17	1,073,842.37	4,230,242.80	293.94
221 City Service Fee Capital Improvement	2,229,246.16	413,013.85	6,647,112.02	1,509.42
222 Facilities Maintenance	198,022.88	429,732.81	1,243,088.75	189.27
223 Green Initiative Fund	0.00	7,211.00	7,211.00	0.00
224 Sidewalk Improvement Program	222,347.91	0.00	222,347.91	100.00
252 Public Safety Center	25,631.09	13,678.75	2,206,472.99	16,030.66
255 Ballpark Maintenance	170,100.00	0.00	170,100.00	100.00
402 Civic Center Revenue	439,705.98	1,048,451.46	14,096,367.50	1,244.49
406 Parking System Revenue	169,869.68	311,537.60	2,558,374.99	721.21
426 Parking Operation and Maintenance	0.00	0.00	329,472.37	100.00
427 Civic Center TIF Project	0.00	0.00	450,000.00	100.00
900 M - DENT	78,247.89	71,646.56	380,646.96	431.28
901 Pending Forfeiture	2,097.87	215,600.76	261,243.42	21.17
Total Withdrawals - All Funds	17,633,844.03	30,734,224.95	236,530,543.43	669.60

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	423.30	149.57	1,549,097.15	1,035,600.44
Current Levy - Utilities	0.00	60.52	316,350.56	522,620.69
Current Levy - Current Year	704,683.55	708,998.40	11,562,949.74	1,530.89
Current Levy - 1ST Year	118,950.91	123,164.64	815,329.25	561.98
Current Levy - 2ND Year	47,058.56	5,102.26	74,549.72	1,361.11
Current Levy - Supplementals	48,063.67	69,864.31	566,918.07	711.46
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	378,533.44	373,529.76	5,190,426.78	1,289.56
Oil & Gas	0.00	0.00	179,879.34	100.00
Utility Tax	277,638.86	523,228.46	3,704,003.56	607.91
Gross Sales - Current Year	3,183,691.60	13,099,737.07	65,804,585.54	402.34
Gross Sales - Prior Year	0.00	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	0.00	279,461.08	1,354,709.80	384.76
Animal Control Revenue	0.00	121.50	4,828.06	3,873.71
Hotel / Motel Tax	290,044.54	601,539.45	3,801,015.08	531.88
Hotel / Motel Penalties	0.00	0.00	5,861.26	100.00
Amusement Tax	8,695.72	20,467.70	287,079.72	1,302.60
Loading Zone Fees	0.00	1,450.00	2,807.00	93.59
Property Citations	0.00	50.00	2,170.00	4,240.00
License - General Store	11,565.25	31,572.65	113,440.31	259.30
Building Permit Fees	23,662.75	41,202.25	541,835.75	1,215.06
Excavation Permit Fees	125.00	627.00	23,050.00	3,576.24
Permits - Misc.	1,000.00	3,380.00	7,483.50	121.41
Permits - Street Vendors	220.00	920.00	7,540.00	719.57
Franchise Fees (CATV)	473.63	132,503.80	612,036.29	361.90
Inspection Fees - Signs	4,114.70	1,080.00	10,731.83	893.69
Inspection Fees - Plumbing	720.50	7,012.50	23,519.75	235.40
Inspection Fees - Heating	756.50	5,310.00	23,609.50	344.62
Building Inspector - Elec. Fees	1,925.50	6,215.00	33,266.00	435.25
Vacant Property AR	2,050.00	0.00	17,990.00	100.00
International Registration Plan Fees	58,595.68	191,579.08	1,053,729.14	450.02
Liquor & Wine License	9,125.00	22,125.00	69,937.50	216.10
Cemetery Revenue	4,050.00	0.00	30,951.00	100.00
Cemetery Professional Services	7,950.00	5,485.50	91,960.50	1,576.43
Cemetery Vault Setting	450.00	0.00	5,850.00	100.00
Cemetery Memorial (monument)	0.00	3,304.96	22,948.46	594.36
Cemetery Memorial Setting	576.00	2,872.00	21,068.00	633.57
Cemetery Flower Placement	0.00	268.51	268.51	0.00
Cemetery Miscellaneous	1,050.00	1,050.00	13,066.00	1,144.38
Parks & Recreation	2,115.50	7,362.56	53,595.26	627.94
City Service Fee	527,961.46	1,458,092.79	8,470,165.31	480.91

General	Total	Total	Total	%
<u>Accounts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Inc</u>
	<u>Aug 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Rents - Auditorium	0.00	54,443.03	127,466.53	134.13
Rents - Other	60,000.00	0.00	76,864.45	100.00
Ball Park Rent, Concessions, Leases	0.00	60,000.00	161,208.73	168.68
Rent Concessions, Lease, Landfill	18,891.52	23,054.62	153,316.53	565.01
Jail Fees	0.00	6,026.91	13,129.52	117.85
Plan Review Fee	994.85	2,040.27	53,987.93	2,546.12
Fire Service Fees - Current	120,596.15	331,573.36	2,541,736.68	666.57
Fire Service Fees - A&O Court Cost Reimbursemen	5,329.92	0.00	51,281.55	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	100.00	225.00	825.00	266.67
Street Fees / Closure	2,578.00	867.00	8,220.00	848.10
Processing Fees	0.00	0.00	75.00	100.00
Returned Check Fees	60.00	105.00	910.00	766.67
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	204,883.71	211,389.89	3,853,053.30	1,722.72
Ambulance Fees - Non Resident	0.00	166,994.93	167,102.93	0.06
Ambulance Fees - Resident	157,782.75	274,089.81	3,057,602.42	1,015.55
Fed Grant (Emergency Services)	0.00	0.00	554,895.06	100.00
Contributions from other Entities	0.00	0.00	88,471.82	100.00
Contributions for Carriage Trail	0.00	15,606.40	44,750.48	186.74
Transfer from Other Funds	106,155.00	0.00	106,155.00	100.00
Transfer in - Employee Insurance Reserves	0.00	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	22,065.35	30,463.00	273,703.93	798.48
Police Fines Training	1,455.00	2,930.00	21,545.00	635.32
Transfer In From Uniform Pension Reserve	1,154,166.00	1,079,166.00	9,050,832.00	738.69
Transfers from ARPA	37,995.94	0.00	11,683,275.94	100.00
Charges - Comm Development	68,807.59	86,591.50	476,345.02	450.11
General Fund Construction and Parking	32,819.72	15,478.25	63,776.22	312.04
Payment In Lieu of Taxes	0.00	0.00	44,528.80	100.00
Gaming Income	11,975.19	29,425.48	253,337.31	760.95
Interest on Investments	49,733.37	186,378.45	1,129,404.14	505.97
Interest Income Debt Service Lease Bonds	0.00	0.00	30.00	100.00
Reimbursements	26,598.59	25,356.92	153,427.91	505.07
Reimbursements Police Wages	26,797.57	24,250.28	330,279.68	1,261.96
Reimbursements F & P Pension	0.00	0.00	8,212.50	100.00
Reimbursements Fire Wages	360.00	180.00	23,197.50	12,787.50
Reimbursements State	0.00	0.00	33,293.69	100.00
Reimbursements AHIDTA	0.00	36,820.60	89,419.12	142.85
Sale of Fixed Assets & City Property	81,360.00	31,155.00	330,332.00	960.29
Insurance Claims	2,086.21	810.20	215,905.68	26,548.44
Recycling Revenue	3,146.30	4,960.10	27,252.65	449.44
Video Lottery Revenue	14,503.63	29,955.18	210,631.34	603.15
Misc. Revenue	189.01	15,928.64	36,851.36	131.35
Building Inspector Reports	400.00	100.00	3,993.37	3,893.37

General	Total	Total	Total	%
<u>Accounts</u>	Receipts	Receipts	Receipts	Inc
	<u>Aug 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Accident Reports	2,340.40	4,990.00	33,515.40	571.65
Building Inspector Fines	640.00	0.00	940.00	100.00
Over / Short Cash	20.00	0.00	21.06	100.00
P Card Rebate	1,827.60	0.00	8,528.38	100.00
Misc Sale of Assets	0.00	460.00	5,361.00	1,065.43
General Ledger (see page 8)	55,111.79	272,612.40	2,524,161.22	825.92
Expenditure Credits (see page 9)	103,404.93	194,246.87	2,417,690.31	1,144.65
Total - General Fund Collections	8,091,447.71	20,947,813.41	150,623,371.68	619.04

FUND / DESCRIPTION	Total Interest <u>Aug 2025</u>	YTD Interest <u>2024 / 2025</u>	YTD Interest <u>2025 / 2026</u>	% Inc <u>Dec</u>
001 General Fund	48,828.83	185,206.54	908,144.48	390.34
002 Coal Severance Tax	61.86	146.02	1,210.24	728.82
003 Municipal Stabilization	66,529.33	155,561.13	823,087.10	429.11
007 Business Improvement Dist Fund	576.95	398.07	4,122.96	935.74
014 IT Infrastructure	5,663.42	10,395.96	55,190.89	430.89
015 Charleston Land Reuse	627.03	849.38	5,592.94	558.47
017 Project West Invest	7.63	5.63	35.01	521.85
018 Planning Grant	94.84	0.00	582.54	100.00
019 Tourism & Promotions	1,491.33	4,366.35	20,637.06	372.64
020 Business Development	2,420.69	6,272.55	32,362.54	415.94
021 Community Participation	997.86	151.09	3,403.94	2,152.92
024 LGBTQ Working Group	5.38	12.58	66.57	429.17
026 Uniform Pension Reserve Fund	4,061.34	7,567.14	36,500.87	382.36
027 Opioid Settlement	19,663.79	33,648.45	205,462.71	510.62
035 Municipal Beautification	1,025.17	1,844.50	10,081.84	446.59
036 Special Demolition	84.88	18.68	282.45	1,412.04
037 Sister Cities	70.76	267.47	1,251.78	368.01
038 Solid Waste	1,715.22	4,423.40	60,054.05	1,257.64
040 Landfill Closure	1,365.87	2,233.29	13,957.31	524.97
041 Police Contributions	193.93	372.85	2,356.25	531.96
042 Police Evidence	1,229.31	3,091.36	15,523.40	402.15
043 Forfeited Funds	2,356.58	4,733.21	26,071.57	450.82
044 Municipal Court	1,156.16	2,416.45	13,397.47	454.43
046 Home ARP Investment Trust Fund	0.03	0.07	0.36	414.29
047 Health Insurance	83,451.44	127,940.38	810,399.70	533.42
048 Wayfinding Commission	74.19	173.49	917.96	429.11
049 Live On The Levee	84.24	361.41	1,910.37	428.59
073 American Rescue Plan	2,486.73	2,620.10	20,549.01	684.28
081 Home Program	83.20	372.82	1,525.55	309.19
097 C.A.R.E.	738.02	3,065.56	13,759.86	348.85
100 Sinking Fund	8,602.65	20,115.01	106,430.22	429.11
200 Infrastructure	655.20	1,532.20	8,086.92	427.80
205 Turf Maintenance Fund	800.57	0.00	1,365.64	100.00
213 Municipal Auditorium Project Fund	3,720.98	0.00	7,415.50	100.00
214 Civic Center Capital Improvement	3,461.11	4,680.12	26,494.60	466.11
215 Municipal Auditorium Capital Impv.	929.39	2,643.45	13,624.44	415.40
220 General Maintenance	11,125.30	21,266.90	79,945.23	275.91
221 City Service Capital Project	4,643.94	10,761.56	44,661.10	315.01
222 Facilities Maintenance	47,898.31	19,060.91	199,167.83	944.90
223 Green Initiative Fund	1,014.95	2,400.95	12,584.46	424.15
224 Sidewalk Improvement Program	2,345.78	2,490.95	17,802.82	614.70
252 Public Safety Center	5,618.02	18,627.67	64,029.70	243.73
255 Ballpark Maintenance	503.05	1,432.05	7,634.86	433.14
402 Civic Center Revenue	10,093.36	5,568.23	34,946.65	527.61
406 Parking System Revenue	24,538.30	54,639.69	301,819.21	452.38
426 Parking Operation and Maintenance	18,573.88	44,101.14	229,364.30	420.09
427 Civic Center TIF Project	8.76	3,915.30	19,050.46	386.56
900 M-DENT	510.14	2,081.63	10,796.44	418.65
901 Pending Forfeiture	6,045.74	12,495.71	67,231.49	438.04
Total Interest Comparison - All Funds	398,235.44	786,329.40	4,340,890.65	452.04

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 844.73
01-109-2	B & O Payment Plan	13,613.57
01-109-9	Municipal License Payment Plan	1.11
01-110-0	Fire Fees Receivables	1,000.00
01-111-1	A/R Moecd	125.00
01-111-3	Morris Street	10,500.00
01-111-7	A/R Spring Hill Cemetery	428.38
01-111-9	Gas Excise Tax Refund	14,346.76
01-122-3	Prepaid Lockbox	72.00
01-224-0	Retirement Payable	36.75
01-225-0	Health Insurance	5,787.30
01-239-0	Morris Street Deferred	241.49
01-241-0	Taxes Payable	<u>68.25</u>
TOTAL		\$ <u><u>47,065.34</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-410-00-0-1-112	City Council/ Ins Payroll Deduction	\$ 31,386.53
01-431-00-0-2-218	Mail Room/ Postage	316.95
01-440-00-0-1-112	Insurance-Payroll Ded	229.20
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	31,692.30
01-706-00-0-1-103	Fire / Sal & Wages	5,047.82
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	34,732.13
TOTAL		\$ <u>103,404.93</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>	