

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

October 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 October 31, 2025

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<u>Fund / Description</u>	<u>Collections Oct 2025</u>	<u>Withdrawals Oct 2025</u>	<u>YTD Balance Oct 2025</u>	<u>YTD Balance Oct 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	21,218,174.70	9,445,727.79	17,227,014.10	23,681,997.66	-27.26
002 Coal Severance Tax	58.49	0.00	16,922.82	22,724.00	-25.53
003 Municipal Stabilization	62,908.45	0.00	18,200,015.31	17,425,951.99	4.44
007 Business Improvement Dist Fund	17,284.88	7,086.04	156,214.61	97,965.14	59.46
009 Community Development	81,789.70	81,539.70	1,000.00	1,750.00	-42.86
014 IT Infrastructure	5,279.82	17,568.75	1,519,720.24	1,031,341.78	47.35
015 Charleston Land Reuse	6,384.49	19,550.31	448,798.08	71,422.17	528.37
017 Project West Invest	24.05	0.00	6,957.08	630.63	1,003.20
018 Planning Grant	3.20	0.00	924.51	0.00	100.00
019 Tourism & Promotions	1,410.17	0.00	407,973.11	444,781.26	-8.28
020 Business Development	2,288.94	0.00	662,213.14	702,651.08	-5.76
021 Community Participation	776.80	9,250.00	222,038.38	16,925.34	1,211.87
024 LGBTQ Working Group	5.09	0.00	1,471.76	1,409.17	4.44
026 Uniform Pension Reserve Fund	1,725,406.41	577,084.00	1,192,640.63	1,728,674.02	-31.01
027 Opioid Settlement	19,698.82	800,000.00	5,284,521.59	3,769,298.11	40.20
035 Municipal Beautification	965.16	6,840.00	274,225.21	187,145.15	46.53
036 Special Demolition	73.98	0.00	21,404.93	3,145.83	580.42
037 Sister Cities	66.91	0.00	19,357.19	29,815.02	-35.08
038 Solid Waste	382,051.31	180,424.03	367,961.55	1,384,114.05	-73.42
039 Waste Disposal	179,063.18	179,063.18	0.00	0.00	0.00
040 Landfill Closure	18,064.82	0.00	5,017,068.23	4,716,901.93	6.36
041 Police Contributions	184.24	0.00	53,302.07	51,100.85	4.31
042 Police Evidence	1,165.14	0.00	337,085.35	326,393.95	3.28
043 Forfeited Funds	2,277.49	7,873.15	654,715.40	506,964.98	29.14
044 Municipal Court	64,423.17	73,653.85	324,267.41	291,760.11	11.14
045 Homeland Security	0.00	0.00	91,208.31	38,131.28	139.20
046 Home-ARP Inv Trust Fund	0.03	0.00	8.05	7.71	4.41
047 Health Insurance Reserves	1,826,042.09	0.00	24,576,423.22	16,689,229.58	47.26
048 Wayfinding Commission	70.16	0.00	20,298.07	19,434.78	4.44
049 Live On The Levee	3,077.08	2,580.00	21,743.08	40,011.46	-45.66
073 American Rescue Plan	17,796.58	0.00	4,931,287.56	20,970,479.56	-76.48
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	50,960.80	50,899.00	16,258.49	17,029.34	-4.53
083 Other Federal Grant Fund	0.00	3,872.12	2,937.18	7,760.00	-62.15
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	45,923.53	248,804.46	101,243.13	352,989.68	-71.32
097 C.A.R.E.	920,502.00	33,298.85	951,815.45	316,568.10	200.67
099 Public Arts Grant	0.00	15,035.75	177,165.67	218,201.42	-18.81
100 Sinking Fund	8,134.45	0.00	2,353,373.77	2,253,282.62	4.44
200 Infrastructure	619.54	0.00	179,240.57	171,636.72	4.43
205 Turf Maintenance	748.36	0.00	253,666.80	0.00	100.00
213 Municipal Auditorium Project Fund	3,518.46	0.00	1,017,925.38	0.00	100.00
214 Civic Center Capital Improvement	3,369.40	50,125.00	971,550.46	478,071.94	103.22
215 Municipal Auditorium Capital Improvement	805.07	44,124.00	210,049.76	296,119.23	-29.07
220 General Maintenance	10,749.98	77,441.47	3,070,369.58	958,856.64	220.21
221 City Service Fee Capital Project	3,202.01	0.00	926,371.34	2,423,461.50	-61.77
222 Facilities Maintenance	50,101.06	146,313.32	12,662,341.75	1,646,690.73	668.96
223 Green Initiative Fund	959.70	0.00	277,651.66	265,842.88	4.44
224 Sidewalk Improvement Fund	2,436.45	0.00	704,888.27	279,035.96	152.62
252 Public Safety Center	5,164.12	39,193.30	1,473,125.07	219,677.36	570.59
255 Ballpark Maintenance	74.62	0.00	21,585.74	160,419.04	-86.54
402 Civic Center Revenue	329,413.71	659,181.37	2,144,986.36	108,902.11	1,869.65
406 Parking System Revenue	233,817.23	116,722.36	6,878,285.25	6,346,836.62	8.37
426 Parking Operation and Maintenance	17,504.48	26,691.79	5,043,708.74	4,939,301.44	2.11
427 Civic Center TIF Project	160.03	0.00	2,548.79	438,591.23	-99.42
900 M - DENT	1,335.19	26,026.73	127,110.83	265,683.99	-52.16
901 Pending Forfeiture	5,713.40	0.00	1,652,941.11	1,348,354.03	22.59
Working Cash Advance Fund	0.00	0.00	43,875.00	45,375.00	-3.31
Total All Funds	27,332,028.94	12,945,970.32	123,510,844.40	117,997,893.43	4.67

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	15,459,886.11
002 Coal Severance Tax	16,922.82
003 Municipal Stabilization	18,200,015.31
007 Business Improvement Dist Fund	156,214.61
009 Community Development	1,000.00
014 IT Infrastrucrure	1,519,720.24
015 Charleston Land Reuse	448,798.08
017 Project West Invest	6,957.08
018 Planning Grant	924.51
019 Tourism & Promotions	407,973.11
020 Business Development	662,213.14
021 Community Participation	222,038.38
024 LGBTQ Working Group	1,471.76
026 Uniform Pension Reserve Fund	1,192,609.42
027 Opioid Settlement	5,284,521.59
035 Municipal Beautification	274,225.21
036 Special Demolition	21,404.93
037 Sister Cities	19,357.19
038 Solid Waste	347,654.76
040 Landfill Closure	373,654.26
041 Police Contributions	53,302.07
042 Police Evidence	337,085.35
043 Forfeited Funds	654,715.40
044 Municipal Court	317,972.41
045 Homeland Security	91,208.31
046 Home-ARP Inv Trust Fund	8.05
047 Health Insurance Reserves	24,576,423.22
048 Wayfinding Commission	20,298.07
049 Live On The Levee	21,743.08
073 American Rescue Plan	106,338.41
080 Human Rights	176,793.29
081 Home Program	16,258.49
083 Other Federal Grant Fund	2,937.18
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	101,243.13
097 C.A.R.E.	951,815.45
099 Public Arts Grant	177,165.67
100 Sinking Fund	2,353,373.77
200 Infrastructure	179,240.57
205 Turf Maintenance Fund	253,666.80
213 Municipal Auditorium Project Fund	1,017,925.38
214 Civic Center Capital Improvement	971,550.46
215 Municipal Auditorium Capital Improvement	210,049.76
220 General Maintenance	3,070,369.58
221 City Service Fee Capital Project	926,371.34
222 Facilities Maintenance	12,662,341.75
223 Green Initiative Fund	277,651.66
224 Sidewalk Improvement Program	704,888.27
252 Public Safety Center	1,473,125.07
255 Ballpark Maintenance	21,585.74
402 Civic Center Revenue	2,144,852.00
406 Parking System Revenue	6,866,172.75
426 Parking Operation and Maintenance	5,043,708.74
427 Civic Center TIF Project	2,548.79
900 M - DENT	127,110.83
901 Pending Forfeiture	1,652,941.11
Total Bank Statement Balances All Funds	112,192,598.43

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.270%	31.21
Fund 040 Landfill Closure (Money Market Bond Pool)	4.270%	4,643,413.97
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.270%	4,824,949.15

Working Cash Advance Fund

43,875.00

Cash on hand and in transit

General Fund	1,750,843.33
Solid Waste	20,306.79
Municipal Court	6,295.00
Parking Revenue	10,897.50

Bad Checks

General Fund	7,195.07
Parking	10.00
Civic Center	100.00

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Interest earned not received GF 10,304.59

Interest earned not received CC REV 34.36

Total - Other 11,318,255.97

Grand Total - All Funds 123,510,854.40

Other Adjustments

General Fund over deposit should have been in Parking	-1,200.00
Parking short deposit went into General Fund	1,200.00
General Fund over due to deposit not written up	-15.00
Parking short deposit in transit	5.00

Total All Funds

123,510,844.40

<u>Fund / Description</u>	Total Collections <u>Oct 2025</u>	Total Collections <u>YTD 2024 / 2025</u>	Total Collections <u>YTD 2025 / 2026</u>	% Increase / Decrease
001 General Fund	21,218,174.70	49,546,095.96	179,063,919.73	261.41
002 Coal Severance Tax	58.49	96,946.42	216,036.92	122.84
003 Municipal Stabilization	62,908.45	300,039.36	1,074,102.68	257.99
007 Business Improvement Dist Fund	17,284.88	80,573.13	223,927.44	177.92
009 Community Development	81,789.70	171,091.32	1,412,304.98	725.47
014 IT Infrastructure	5,279.82	19,171.42	1,060,125.00	5,429.72
015 Charleston Land Reuse	6,384.49	217,957.98	1,911,381.91	776.95
017 Project West Invest	24.05	10.86	6,337.31	58,254.60
018 Planning Grant	3.20	0.00	184,074.51	100.00
019 Tourism & Promotions	1,410.17	8,211.68	26,403.53	221.54
020 Business Development	2,288.94	12,098.21	41,660.27	244.35
021 Community Participation	776.80	291.42	256,654.46	87,970.30
024 LGBTQ Working Group	5.09	24.27	86.86	257.89
026 Uniform Pension Reserve Fund	1,725,406.41	3,422,012.64	10,256,397.25	199.72
027 Opioid Settlement	19,698.82	64,899.62	2,380,123.10	3,567.39
035 Municipal Beautification	965.16	3,489.64	144,207.30	4,032.44
036 Special Demolition	73.98	1,089.51	23,348.61	2,043.04
037 Sister Cities	66.91	514.66	1,556.83	202.50
038 Solid Waste	382,051.31	1,478,391.44	5,750,860.62	288.99
039 Waste Disposal	179,063.18	270,452.97	1,549,841.61	473.05
040 Landfill Closure	18,064.82	117,646.51	417,812.81	255.14
041 Police Contributions	184.24	10,127.58	23,692.80	133.94
042 Police Evidence	1,165.14	5,797.48	21,116.94	264.24
043 Forfeited Funds	2,277.49	153,381.99	478,611.77	212.04
044 Municipal Court	64,423.17	179,437.43	770,211.71	329.24
045 Homeland Security	0.00	74,447.56	199,831.22	168.42
046 Home ARP Inv Trust Fund	0.03	0.14	0.48	242.86
047 Health Insurance Reserves	1,826,042.09	3,661,486.29	11,548,679.93	215.41
048 Wayfinding Commission	70.16	334.63	1,197.92	257.98
049 Live On The Levee	3,077.08	19,040.79	114,609.85	501.92
073 American Rescue Plan	17,796.58	379,482.22	937,885.72	147.15
081 Home Program	50,960.80	317,133.34	1,150,925.06	262.92
083 Other Federal Grant Fund	0.00	0.00	138,184.75	100.00
091 Byrne Justice	0.00	0.00	25,701.64	100.00
093 Byrne Justice	0.00	0.00	45,854.40	100.00
094 Byrne Justice	0.00	3,250.34	43,432.44	1,236.24
095 Police Grant	45,923.53	903,202.91	1,577,364.09	74.64
097 C.A.R.E	920,502.00	335,305.89	1,557,050.01	364.37
099 Public Arts Grant	0.00	0.00	16,000.00	100.00
100 Sinking Fund	8,134.45	38,796.93	138,888.08	257.99
200 Infrastructure Fund	619.54	2,955.24	10,559.09	257.30
205 Turf Maintenance Fund	748.36	0.00	253,666.80	100.00
213 Municipal Aud Project Fund	3,518.46	0.00	1,017,925.38	100.00
214 Civic Center Capital Improvement	3,369.40	41,005.71	669,549.49	1,532.82
215 Municipal Auditorium Capital Improvemen	805.07	5,098.57	17,235.10	238.04
220 General Maintenance	10,749.98	192,132.37	4,412,323.81	2,196.50
221 City Service Fee Capital Project	3,202.01	4,024,342.68	7,209,667.84	79.15
222 Facilities Maintenance	50,101.06	113,244.11	12,054,885.21	10,545.04
223 Green Initiative Fund	959.70	4,605.05	16,413.83	256.43
224 Sidewalk Improvement Program	2,436.45	4,804.43	883,898.34	18,297.57
252 Public Safety Center	5,164.12	265,723.98	1,669,690.98	528.36
255 Ballpark Maintenance	74.62	2,762.09	34,028.79	1,131.99
402 Civic Center Revenue	329,413.71	1,718,797.71	16,956,128.19	886.51
406 Parking Revenue	233,817.23	959,322.18	3,798,215.19	295.93
426 Parking Operation and Maintenance	17,504.48	85,059.46	555,401.18	552.96
427 Civic Center TIF Project	160.03	7,551.65	21,509.21	184.83
900 M - DENT	1,335.19	158,577.22	342,232.74	115.81
901 Pending Forfeiture	5,713.40	80,010.69	410,208.03	412.69
Total Receipts - All Funds	27,332,028.94	69,558,227.68	275,123,941.74	295.53

Fund / Description	Total Withdrawals Oct 2025	Total Withdrawals YTD 2024 / 2025	Total Withdrawals YTD 2025 / 2026	% Increase / Decrease
001 General Fund	9,445,727.79	45,341,243.16	181,314,176.63	299.89
002 Coal Severance Tax	0.00	75,036.68	199,928.36	166.44
007 Business Improvement Dist Fund	7,086.04	21,488.55	106,593.39	396.05
009 Community Development	81,539.70	170,091.32	1,412,054.98	730.17
014 IT Infrastructure	17,568.75	307,666.57	860,241.69	179.60
015 Charleston Land Reuse	19,550.31	188,870.83	1,504,918.85	696.80
018 Planning Grant	0.00	0.00	183,150.00	100.00
019 Tourism & Promotions	0.00	51,851.45	106,851.45	106.07
020 Business Development	0.00	0.00	70,000.00	100.00
021 Community Participation	9,250.00	0.00	51,250.00	100.00
026 Uniform Pension Reserve Fund	577,084.00	2,295,000.00	9,665,418.00	321.15
027 Opioid Settlement	800,000.00	0.00	800,000.00	100.00
035 Municipal Beautification	6,840.00	20,877.65	74,515.25	256.91
036 Special Demolition	0.00	0.00	4,000.00	100.00
037 Sister Cities	0.00	500.00	12,000.00	2,300.00
038 Solid Waste	180,424.03	277,667.06	5,566,288.74	1,904.66
039 Waste Disposal	179,063.18	270,452.97	1,549,841.61	473.05
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	7,873.15	81,713.91	259,193.27	217.20
044 Municipal Court	73,653.85	152,687.50	710,954.48	365.63
045 Homeland Security	0.00	36,316.28	108,622.91	199.10
049 Live On The Levee	2,580.00	26,110.24	139,947.68	435.99
073 American Rescue Plan	0.00	900,723.05	17,498,318.55	1,842.70
081 Home Program	50,899.00	336,097.20	1,170,659.77	248.31
083 Other Federal Grant Fund	3,872.12	0.00	135,247.57	100.00
091 Byrne Justice	0.00	0.00	25,701.64	100.00
093 Byrne Justice	0.00	0.00	45,854.40	100.00
094 Byrne Justice	0.00	3,250.34	43,432.44	1,236.24
095 Police Grants	248,804.46	839,769.42	1,765,677.15	110.26
097 C.A.R.E.	33,298.85	391,731.04	978,227.81	149.72
099 Public Arts Grant	15,035.75	23,200.00	80,235.75	245.84
214 Civic Center Capital Improvement	50,125.00	87,825.91	222,891.17	153.79
215 Municipal Auditorium Capital Improveme	44,124.00	0.00	98,206.00	100.00
220 General Maintenance	77,441.47	2,220,280.88	4,328,959.38	94.97
221 City Service Fee Capital Improvement	0.00	1,964,696.70	6,647,112.02	238.33
222 Facilities Maintenance	146,313.32	670,016.92	1,596,007.00	138.20
223 Green Initiative Fund	0.00	7,211.00	7,211.00	0.00
224 Sidewalk Improvement Program	0.00	0.00	453,241.60	100.00
252 Public Safety Center	39,193.30	2,101,937.00	2,252,456.29	7.16
255 Ballpark Maintenance	0.00	0.00	170,100.00	100.00
402 Civic Center Revenue	659,181.37	2,241,130.38	15,442,376.61	589.04
406 Parking System Revenue	116,722.36	559,395.84	2,866,840.22	412.49
426 Parking Operation and Maintenance	26,691.79	904.74	366,839.16	40,446.36
427 Civic Center TIF Project	0.00	0.00	450,000.00	100.00
900 M - DENT	26,026.73	98,756.59	420,985.27	326.29
901 Pending Forfeiture	0.00	235,633.16	261,243.42	10.87
Total Withdrawals - All Funds	12,945,970.32	62,062,642.97	262,106,272.20	322.33

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>Oct 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Current Levy - Expense	786,003.81	780,904.06	2,334,677.66	198.97
Current Levy - Utilities	318,145.84	316,005.59	634,496.40	100.79
Current Levy - Current Year	2,543,605.33	6,292,591.27	16,575,223.73	163.41
Current Levy - 1ST Year	167,724.60	332,004.34	970,710.07	192.38
Current Levy - 2ND Year	2,064.06	11,881.65	36,322.76	205.70
Current Levy - Supplementals	59,581.47	177,488.53	650,013.59	266.23
5th Year	0.00	0.00	87,417.96	100.00
Excess Levy	1,151,642.81	2,825,160.75	7,357,376.11	160.42
Oil & Gas	121,824.42	179,879.34	301,703.76	67.73
Utility Tax	252,176.15	1,041,152.23	3,958,758.81	280.23
Gross Sales - Current Year	10,127,467.13	23,895,424.46	73,077,011.53	205.82
Gross Sales - Prior Year	0.00	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	248,757.39	534,744.34	1,603,467.19	199.86
Animal Control Revenue	1,050.53	3,134.70	8,006.19	155.41
Hotel / Motel Tax	226,348.14	1,150,344.24	4,022,457.05	249.67
Hotel / Motel Penalties	0.00	5,861.26	5,861.26	0.00
Amusement Tax	6,272.15	56,005.74	305,059.37	444.69
Loading Zone Fees	0.00	1,770.00	2,807.00	58.59
Property Citations	0.00	50.00	2,355.00	4,610.00
License - General Store	3,182.50	36,850.40	109,382.81	196.83
Building Permit Fees	215,797.50	294,405.25	751,162.25	155.15
Excavation Permit Fees	2,675.00	1,895.00	27,166.00	1,333.56
Permits - Misc.	270.00	3,628.00	6,753.50	86.15
Permits - Street Vendors	380.00	1,640.00	7,780.00	374.39
Franchise Fees (CATV)	453.19	257,078.29	612,015.85	138.07
Inspection Fees - Signs	459.00	2,139.23	7,126.13	233.12
Inspection Fees - Plumbing	802.50	8,013.75	24,216.75	202.19
Inspection Fees - Heating	713.00	6,849.00	26,092.50	280.97
Building Inspector - Elec. Fees	2,339.50	13,430.00	35,116.50	161.48
Vacant Property AR	1,250.00	5,850.00	18,290.00	212.65
International Registration Plan Fees	113,466.73	271,886.55	1,108,600.19	307.74
Liquor & Wine License	750.00	27,562.50	66,312.50	140.59
Cemetery Revenue	1,350.00	4,950.00	32,301.00	552.55
Cemetery Professional Services	2,775.00	32,410.50	94,435.50	191.37
Cemetery Vault Setting	150.00	1,200.00	6,000.00	400.00
Cemetery Memorial (monument)	0.00	5,346.26	23,060.96	331.35
Cemetery Memorial Setting	864.00	6,596.00	21,980.00	233.23
Cemetery Flower Placement	0.00	268.51	268.51	0.00
Cemetery Miscellaneous	1,125.00	5,287.50	13,966.00	164.13
Parks & Recreation	2,390.00	11,620.06	57,257.26	392.74
City Service Fee	1,137,280.37	3,085,849.46	9,221,134.85	198.82

General	Total	Total	Total	%
Accounts	Receipts	Receipts	Receipts	Inc
	Oct 2025	YTD 2024 / 2025	YTD 2025 / 2026	Dec
Rents - Auditorium	0.00	54,605.93	152,636.20	179.52
Rents - Other	0.00	0.00	16,864.45	100.00
Ball Park Rent, Concessions, Leases	0.00	60,000.00	161,208.73	168.68
Rent Concessions, Lease, Landfill	19,192.75	41,984.43	153,617.76	265.89
Jail Fees	0.00	6,026.91	13,129.52	117.85
Plan Review Fee	31,032.29	36,443.92	84,772.01	132.61
Fire Service Fees - Current	171,562.44	679,823.88	2,760,885.74	306.12
Fire Service Fees - A&O Court Cost Reimbursemer	12,116.11	0.00	68,800.10	100.00
Planning Zoning Enforcement Fees	0.00	1,250.00	49,625.65	3,870.05
Planning Permit Application Fees	10.00	0.00	155.00	100.00
Small Wireless Facilities Permits	25.00	450.00	825.00	83.33
Street Fees / Closure	5,729.00	1,978.00	13,563.00	585.69
Processing Fees	0.00	20.00	75.00	275.00
Returned Check Fees	45.00	385.00	925.00	140.26
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	953,164.61	1,833,289.15	5,425,277.99	195.93
Ambulance Fees - Non Resident	0.00	166,994.93	167,102.93	0.06
Ambulance Fees - Resident	1,119,100.35	1,023,682.71	5,231,708.93	411.07
Fed Grant (Emergency Services)	0.00	55,488.00	554,895.06	900.03
Contributions from other Entities	0.00	390.00	93,971.82	23,995.34
Contributions for Carriage Trail	0.00	44,750.48	44,750.48	0.00
Transfer from Other Funds	0.00	0.00	525,000.00	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	21,890.00	43,843.45	100.29
Police Fines Court Cost	27,373.35	67,791.50	304,557.18	349.26
Police Fines Training	1,800.00	7,875.00	23,825.00	202.54
Transfer In From Uniform Pension Reserve	577,084.00	2,834,583.00	9,050,835.00	219.30
Transfers from ARPA	0.00	0.00	11,645,280.00	100.00
Charges - Comm Development	0.00	173,183.00	407,537.43	135.32
General Fund Construction and Parking	0.00	30,956.50	30,956.50	0.00
Payment In Lieu of Taxes	0.00	0.00	44,528.80	100.00
Gaming Income	6,975.63	79,359.26	266,314.51	235.58
Interest on Investments	46,430.79	458,741.59	1,163,811.73	153.70
Interest Income Debt Service Lease Bonds	0.00	15.00	30.00	100.00
Reimbursements	43,747.24	55,803.05	170,576.56	205.68
Reimbursements Police Wages	3,983.61	31,513.18	314,187.37	897.00
Reimbursements F & P Pension	472.50	0.00	8,685.00	100.00
Reimbursements Fire Wages	0.00	360.00	22,837.50	6,243.75
Reimbursements State	0.00	0.00	33,293.69	100.00
Reimbursements AHIDTA	193,814.67	59,095.29	283,233.79	379.28
Sale of Fixed Assets & City Property	10,300.00	60,955.00	259,272.00	325.35
Insurance Claims	106,352.24	2,095.70	320,171.71	15,177.55
Recycling Revenue	3,313.50	10,601.70	28,970.35	173.26
Video Lottery Revenue	13,526.74	75,380.87	224,107.62	197.30
Misc. Revenue	372.42	22,074.70	46,675.77	111.44

General	Total	Total	Total	%
<u>Accounts</u>	Receipts	Receipts	Receipts	Inc
	<u>Oct 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Building Inspector Reports	0.00	741.17	3,893.37	425.30
Accident Reports	3,120.00	11,340.00	36,635.00	223.06
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	920.00	5,361.00	482.72
General Ledger (see page 8)	112,163.30	506,265.23	2,941,792.94	481.08
Expenditure Credits (see page 9)	254,230.04	754,206.60	2,638,596.55	249.85
Total - General Fund Collections	21,218,174.70	50,962,469.44	173,511,762.45	240.47

FUND / DESCRIPTION	Total Interest <u>Oct 2025</u>	YTD Interest <u>2024 / 2025</u>	YTD Interest <u>2025 / 2026</u>	% Inc <u>Dec</u>
001 General Fund	44,984.95	275,224.19	904,300.60	228.57
002 Coal Severance Tax	58.49	163.23	1,206.87	639.37
003 Municipal Stabilization	62,908.45	228,747.72	819,466.22	258.24
007 Business Improvement Dist Fund	514.24	684.98	4,060.25	492.75
014 IT Infrastructure	5,279.82	14,882.92	54,807.29	268.26
015 Charleston Land Reuse	1,554.58	1,172.63	6,520.49	456.06
017 Project West Invest	24.05	8.28	51.43	521.14
018 Planning Grant	3.20	0.00	490.90	100.00
019 Tourism & Promotions	1,410.17	6,326.24	20,555.90	224.93
020 Business Development	2,288.94	9,223.59	32,230.79	249.44
021 Community Participation	776.80	222.17	3,182.88	1,332.63
024 LGBTQ Working Group	5.09	18.50	66.28	258.27
026 Uniform Pension Reserve Fund	524.68	10,800.18	32,964.21	205.22
027 Opioid Settlement	19,698.82	49,478.98	205,497.74	315.32
035 Municipal Beautification	965.16	2,701.69	10,021.83	270.95
036 Special Demolition	73.98	27.47	271.55	888.53
037 Sister Cities	66.91	392.69	1,247.93	217.79
038 Solid Waste	830.67	8,201.89	59,169.50	621.41
040 Landfill Closure	1,291.54	3,331.26	13,882.98	316.75
041 Police Contributions	184.24	547.95	2,346.56	328.24
042 Police Evidence	1,165.14	4,462.17	15,459.23	246.45
043 Forfeited Funds	2,277.49	7,046.39	25,992.48	268.88
044 Municipal Court	1,059.47	3,588.09	13,300.78	270.69
046 Home ARP Investment Trust Fund	0.03	0.10	0.36	260.00
047 Health Insurance	79,473.20	190,970.89	806,421.46	322.27
048 Wayfinding Commission	70.16	255.12	913.93	258.24
049 Live On The Levee	77.08	525.10	1,903.21	262.45
073 American Rescue Plan	367.56	3,358.27	18,429.84	448.79
081 Home Program	61.80	465.64	1,504.15	223.03
097 C.A.R.E.	1,289.51	4,408.84	14,311.35	224.61
100 Sinking Fund	8,134.45	29,578.49	105,962.02	258.24
200 Infrastructure	619.54	2,253.05	8,051.26	257.35
205 Turf Maintenance Fund	748.36	0.00	1,313.43	100.00
213 Municipal Auditorium Project Fund	3,518.46	0.00	7,212.98	100.00
214 Civic Center Capital Improvement	3,369.40	6,712.78	26,402.89	293.32
215 Municipal Auditorium Capital Impv.	805.07	3,887.11	13,500.12	247.30
220 General Maintenance	10,749.98	27,658.39	79,569.91	187.69
221 City Service Capital Project	3,202.01	13,860.79	43,219.17	211.81
222 Facilities Maintenance	43,991.72	26,580.07	195,261.24	634.62
223 Green Initiative Fund	959.70	3,517.46	12,529.21	256.20
224 Sidewalk Improvement Program	2,436.45	3,662.86	17,893.49	388.51
252 Public Safety Center	5,164.12	26,969.66	63,575.80	135.73
255 Ballpark Maintenance	74.62	2,105.79	7,206.43	242.22
402 Civic Center Revenue	7,777.90	8,399.74	32,631.19	288.48
406 Parking System Revenue	23,547.33	80,799.26	300,828.24	272.32
426 Parking Operation and Maintenance	17,504.48	64,849.32	228,294.90	252.04
427 Civic Center TIF Project	8.71	5,757.32	19,050.41	230.89
900 M-DENT	485.19	3,217.35	10,771.49	234.79
901 Pending Forfeiture	5,713.40	18,242.98	66,899.15	266.71
Total Interest Comparison - All Funds	368,097.11	1,155,289.59	4,310,752.32	273.13

Account Number	OBJ	Description	Monthly Receipts
01-106-2		Petty Cash - Police	\$ 347.71
01-109-0		Payment Plans over 12 months	1,428.09
01-109-2		B & O Payment Plan	16,181.12
01-109-9		Municipal License Payment Plan	1.11
01-110-0		Fire Fees Receivables	3,655.61
01-111-0		Accounts Receivable	336.00
01-111-3		Morris Street	16,700.00
01-111-7		A/R Spring Hill Cemetery	551.25
01-111-9		Gas Excise Tax Refund	23,132.17
01-114-0		Due From Other Funds	4,664.42
01-115-0		Due from Other Governmental	38,008.99
01-225-0		Health Insurance	5,949.08
01-239-0		Morris Street Deferred	1,118.50
01-241-0		Taxes Payable	<u>89.25</u>
TOTAL			\$ <u><u>112,163.30</u></u>

See Page 6B

<u>Account Number</u>	<u>Orj</u>	<u>Object</u>	<u>Description</u>	<u>Monthly Receipts</u>
01-412-00-0-2-223			City Manager/ Professional Services	\$ 750.00
01-412-00-0-2-227			City Manager/ Insurance	1,066.50
01-431-00-0-2-218			Mail Room/ Postage	2,540.67
01-440-92-0-1-112			Bldg Maint/ Cobra Insurance-Payroll Deduction	87,094.66
01-440-93-0-1-105			Bldg Maint/ Regular Retiree Med & Life Ins	33,003.99
01-700-93-0-1-105			Police Retiree/ Insurance	67,799.16
01-706-93-0-1-105			Fire/ Med & Life Insurance	<u>61,975.06</u>
TOTAL				<u>\$ 254,230.04</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>	