

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

December 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 December 31, 2025

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<u>Fund / Description</u>	<u>Collections Dec 2025</u>	<u>Withdrawals Dec 2025</u>	<u>YTD Balance Dec 2025</u>	<u>YTD Balance Dec 2024</u>	<u>FY % Increase / Decrease</u>
001 General Fund	2,450,002.42	10,684,033.42	6,178,057.17	15,023,985.93	-58.88
002 Coal Severance Tax	150.00	0.00	48,132.79	4,047.04	1,089.33
003 Municipal Stabilization	57,073.77	0.00	18,314,680.94	17,559,090.15	4.30
007 Business Improvement Dist Fund	757.22	12,040.02	142,378.98	88,037.64	61.73
009 Community Development	119,296.05	119,046.05	1,500.00	500.00	200.00
014 IT Infrastructure	4,213.15	271,309.86	1,254,226.78	992,494.79	26.37
015 Charleston Land Reuse	1,451.76	78,777.60	370,483.05	73,479.59	404.20
017 Project West Invest	21.82	0.00	7,000.91	635.44	1,001.74
018 Planning Grant	2.90	0.00	930.33	36,350.00	-97.44
019 Tourism & Promotions	1,237.43	16,073.50	394,428.02	438,156.50	-9.98
020 Business Development	2,076.64	0.00	666,385.28	687,973.51	-3.14
021 Community Participation	679.08	0.00	217,913.29	17,054.65	1,177.74
024 LGBTQ Working Group	4.61	0.00	1,481.03	1,419.93	4.30
026 Uniform Pension Reserve Fund	1,914.65	1,154,168.00	44,161.22	640,840.74	-93.11
027 Opioid Settlement	14,694.24	0.00	4,715,305.21	3,798,096.39	24.15
035 Municipal Beautification	842.64	3,216.00	269,963.04	198,426.47	36.05
036 Special Demolition	9,589.80	0.00	31,062.47	3,169.86	879.93
037 Sister Cities	60.70	0.00	19,479.14	30,042.82	-35.16
038 Solid Waste	361,691.47	178,379.19	609,426.59	1,890,879.76	-67.77
039 Waste Disposal	162,540.16	162,540.16	0.00	0.00	0.00
040 Landfill Closure	16,942.27	0.00	5,050,930.00	4,772,182.86	5.84
041 Police Contributions	167.15	0.00	53,637.89	51,491.27	4.17
042 Police Evidence	1,057.07	0.00	339,209.09	328,309.63	3.32
043 Forfeited Funds	2,038.16	10,369.75	649,856.44	501,763.67	29.51
044 Municipal Court	39,988.80	63,937.12	267,734.59	285,601.02	-6.26
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	8.10	7.76	4.38
047 Health Insurance Reserves	77,069.67	0.00	24,731,262.16	16,816,739.02	47.06
048 Wayfinding Commission	63.65	0.00	20,425.95	19,583.26	4.30
049 Live On The Levee	88.45	0.00	28,383.84	43,751.75	-35.13
073 American Rescue Plan	16,100.32	0.00	4,807,143.61	19,022,645.24	-74.73
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	972.74	615.90	17,420.66	37,990.99	-54.15
083 Other Federal Grant Fund	32,192.12	28,320.00	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	51,314.85	13,875.80	138,682.18	206,257.78	-32.76
097 C.A.R.E.	94,172.54	54,536.52	961,636.77	309,501.32	210.71
099 Public Arts Grant	0.00	0.00	177,165.67	218,201.42	-18.81
100 Sinking Fund	7,379.99	0.00	2,368,200.74	2,270,498.21	4.30
200 Infrastructure	562.08	0.00	180,369.84	172,948.06	4.29
205 Turf Maintenance	665.48	0.00	255,009.88	0.00	100.00
213 Municipal Auditorium Project Fund	3,192.13	0.00	1,024,338.62	0.00	100.00
214 Civic Center Capital Improvement	3,015.11	11,680.49	965,959.44	481,724.52	100.52
215 Municipal Auditorium Capital Improvement	637.01	16,917.50	194,433.95	298,381.64	-34.84
220 General Maintenance	9,135.30	295,399.49	2,814,386.43	900,515.05	212.53
221 City Service Fee Capital Project	1,973.94	0.00	633,429.82	599,734.12	5.62
222 Facilities Maintenance	38,329.15	340,660.57	12,107,243.72	1,599,360.75	657.01
223 Green Initiative Fund	870.69	0.00	279,400.95	267,873.98	4.30
224 Sidewalk Improvement Fund	2,210.47	0.00	709,329.28	281,167.86	152.28
252 Public Safety Center	4,357.02	30,773.33	1,380,181.17	851,108.85	62.16
255 Ballpark Maintenance	67.69	0.00	21,721.73	161,644.67	-86.56
402 Civic Center Revenue	522,809.72	527,364.54	1,688,431.99	138,185.53	1,121.86
406 Parking System Revenue	213,169.03	210,313.92	6,973,108.54	6,573,418.35	6.08
426 Parking Operation and Maintenance	15,809.33	3,229.80	5,072,248.50	4,974,797.82	1.96
427 Civic Center TIF Project	7.99	0.00	2,564.84	441,942.16	-99.42
900 M - DENT	3,221.32	13,341.84	104,647.20	234,914.81	-55.45
901 Pending Forfeiture	199,558.65	14,876.50	1,842,853.80	1,335,089.31	38.03
Working Cash Advance Fund	0.00	0.00	43,875.00	45,375.00	-3.31
Total All Funds	4,547,440.43	14,315,796.87	109,477,293.50	105,952,567.43	3.33

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	6,537,641.31
002 Coal Severance Tax	48,132.79
003 Municipal Stabilization	18,314,680.94
007 Business Improvement Dist Fund	142,378.98
009 Community Development	1,500.00
014 IT Infrastrucure	1,254,226.78
015 Charleston Land Reuse	370,483.05
017 Project West Invest	7,000.91
018 Planning Grant	930.33
019 Tourism & Promotions	394,428.02
020 Business Development	666,385.28
021 Community Participation	217,913.29
024 LGBTQ Working Group	1,481.03
026 Uniform Pension Reserve Fund	44,129.89
027 Opioid Settlement	4,715,305.21
035 Municipal Beautification	269,963.04
036 Special Demolition	31,062.47
037 Sister Cities	19,479.14
038 Solid Waste	568,419.39
040 Landfill Closure	376,008.40
041 Police Contributions	53,637.89
042 Police Evidence	339,209.09
043 Forfeited Funds	649,856.44
044 Municipal Court	261,711.59
045 Homeland Security	91,208.31
046 Home-ARP Inv Trust Fund	8.10
047 Health Insurance Reserves	24,731,262.16
048 Wayfinding Commission	20,425.95
049 Live On The Levee	28,383.84
073 American Rescue Plan	452,109.27
080 Human Rights	176,793.29
081 Home Program	17,420.66
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	138,682.18
097 C.A.R.E.	961,636.77
099 Public Arts Grant	177,165.67
100 Sinking Fund	2,368,200.74
200 Infrastructure	180,369.84
205 Turf Maintenance Fund	255,009.88
213 Municipal Auditorium Project Fund	1,024,338.62
214 Civic Center Capital Improvement	965,959.44
215 Municipal Auditorium Capital Improvement	194,433.95
220 General Maintenance	2,814,386.43
221 City Service Fee Capital Project	633,429.82
222 Facilities Maintenance	12,107,243.72
223 Green Initiative Fund	279,400.95
224 Sidewalk Improvement Program	709,329.28
252 Public Safety Center	1,380,181.17
255 Ballpark Maintenance	21,721.73
402 Civic Center Revenue	1,667,007.12
406 Parking System Revenue	6,964,355.44
426 Parking Operation and Maintenance	5,073,353.50
427 Civic Center TIF Project	2,564.84
900 M - DENT	104,647.20
901 Pending Forfeiture	1,842,853.80
Total Bank Statement Balances All Funds	100,686,912.20

* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.270%	31.33
Fund 040 Landfill Closure (Money Market Bond Pool)	4.270%	4,674,921.60
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.270%	4,355,034.34

Working Cash Advance Fund

43,875.00

Cash on hand and in transit

General Fund	206,697.84
Solid Waste	41,007.20
Municipal Court	6,023.00
Parking Revenue	7,528.10
Civic Center	21,401.66

Bad Checks

General Fund	343.88
Parking	120.00

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Interest earned not received GF 10,459.14

Interest earned not received CC REV 23.21

Total - Other 9,367,466.30

Grand Total - All Funds 110,054,378.50

Other Adjustments

Parking short due to transfer in error	1,105.00
Parking Operations & Maintenance over due to transfer in error	-1,105.00
General Fund over due to deposit in transit	-577,084.00
General Fund over due to test deposit from TYLER	-1.00

Total All Funds

109,477,293.50

<u>Fund / Description</u>	<u>Total Collections Dec 2025</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>Total Collections YTD 2025 / 2026</u>	<u>% Increase / Decrease</u>
001 General Fund	2,450,002.42	58,480,149.06	187,010,413.08	219.78
002 Coal Severance Tax	150.00	97,006.14	247,246.89	154.88
003 Municipal Stabilization	57,073.77	433,177.52	1,188,768.31	174.43
007 Business Improvement Dist Fund	757.22	85,543.87	225,431.72	163.53
009 Community Development	119,296.05	524,849.88	1,739,043.33	231.34
014 IT Infrastructure	4,213.15	26,909.92	1,069,141.40	3,873.04
015 Charleston Land Reuse	1,451.76	231,418.76	1,921,813.29	730.45
017 Project West Invest	21.82	15.67	6,381.14	40,622.02
018 Planning Grant	2.90	75,650.00	184,080.33	143.33
019 Tourism & Promotions	1,237.43	11,586.92	28,931.94	149.69
020 Business Development	2,076.64	17,420.64	45,832.41	163.09
021 Community Participation	679.08	420.73	258,022.25	61,227.28
024 LGBTQ Working Group	4.61	35.03	96.13	174.42
026 Uniform Pension Reserve Fund	1,914.65	3,429,179.36	10,262,085.84	199.26
027 Opioid Settlement	14,694.24	93,697.90	2,410,906.72	2,473.06
035 Municipal Beautification	842.64	14,970.96	145,911.13	874.63
036 Special Demolition	9,589.80	1,113.54	33,006.15	2,864.07
037 Sister Cities	60.70	742.46	1,678.78	126.11
038 Solid Waste	361,691.47	2,158,334.02	6,366,991.23	195.00
039 Waste Disposal	162,540.16	428,631.17	1,908,448.55	345.24
040 Landfill Closure	16,942.27	172,927.44	451,674.58	161.19
041 Police Contributions	167.15	10,518.00	24,028.62	128.45
042 Police Evidence	1,057.07	8,288.72	23,240.68	180.39
043 Forfeited Funds	2,038.16	164,885.47	509,624.69	209.08
044 Municipal Court	39,988.80	248,837.02	853,482.44	242.99
045 Homeland Security	0.00	74,447.56	317,403.74	326.35
046 Home ARP Inv Trust Fund	0.03	0.19	0.53	178.95
047 Health Insurance Reserves	77,069.67	3,788,995.73	11,703,518.87	208.88
048 Wayfinding Commission	63.65	483.11	1,325.80	174.43
049 Live On The Levee	88.45	22,781.08	121,340.61	432.64
073 American Rescue Plan	16,100.32	540,480.50	970,332.10	79.53
081 Home Program	972.74	578,862.07	1,200,473.33	107.39
083 Other Federal Grant Fund	32,192.12	8,120.00	181,541.87	2,135.74
091 Byrne Justice	0.00	22,572.00	25,701.64	13.87
093 Byrne Justice	0.00	0.00	45,854.40	100.00
094 Byrne Justice	0.00	42,446.78	43,432.44	2.32
095 Police Grant	51,314.85	992,491.53	1,645,954.25	65.84
097 C.A.R.E	94,172.54	404,911.03	1,711,044.00	322.57
099 Public Arts Grant	0.00	0.00	16,000.00	100.00
100 Sinking Fund	7,379.99	56,012.52	153,715.05	174.43
200 Infrastructure Fund	562.08	4,266.58	11,688.36	173.95
205 Turf Maintenance Fund	665.48	0.00	255,009.88	100.00
213 Municipal Aud Project Fund	3,192.13	0.00	1,024,338.62	100.00
214 Civic Center Capital Improvement	3,015.11	44,658.29	675,638.96	1,412.91
215 Municipal Auditorium Capital Improvemen	637.01	7,360.98	18,536.79	151.83
220 General Maintenance	9,135.30	1,022,436.70	4,490,685.30	339.21
221 City Service Fee Capital Project	1,973.94	4,029,143.35	7,213,821.08	79.04
222 Facilities Maintenance	38,329.15	133,238.40	12,142,280.27	9,013.20
223 Green Initiative Fund	870.69	6,636.15	18,163.12	173.70
224 Sidewalk Improvement Program	2,210.47	6,936.33	888,339.35	12,707.05
252 Public Safety Center	4,357.02	924,850.47	1,678,634.52	81.50
255 Ballpark Maintenance	67.69	3,987.72	34,164.78	756.75
402 Civic Center Revenue	501,408.06	3,575,193.91	17,578,175.98	391.67
406 Parking Revenue	213,169.03	1,434,526.82	4,218,114.42	194.04
426 Parking Operation and Maintenance	15,809.33	122,784.71	587,170.74	378.21
427 Civic Center TIF Project	7.99	10,902.58	21,525.26	97.43
900 M - DENT	3,221.32	166,051.72	348,284.98	109.74
901 Pending Forfeiture	199,558.65	90,258.36	614,997.22	581.37
Total Receipts - All Funds	4,526,038.77	84,832,147.37	286,873,489.89	238.17

Fund / Description	Total Withdrawals <u>Dec 2025</u>	Total Withdrawals <u>YTD 2024 / 2025</u>	Total Withdrawals <u>YTD 2025 / 2026</u>	% Increase / <u>Decrease</u>
001 General Fund	10,684,033.42	62,933,307.99	200,309,626.91	218.29
002 Coal Severance Tax	0.00	93,773.36	199,928.36	113.20
007 Business Improvement Dist Fund	12,040.02	36,386.79	121,933.30	235.10
009 Community Development	119,046.05	525,099.88	1,738,293.33	231.04
014 IT Infrastructure	271,309.86	354,252.06	1,134,751.55	220.32
015 Charleston Land Reuse	78,777.60	200,274.19	1,593,665.26	695.74
018 Planning Grant	0.00	39,300.00	183,150.00	366.03
019 Tourism & Promotions	16,073.50	61,851.45	122,924.95	98.74
020 Business Development	0.00	20,000.00	70,000.00	250.00
021 Community Participation	0.00	0.00	56,742.88	100.00
026 Uniform Pension Reserve Fund	1,154,168.00	3,390,000.00	10,819,586.00	219.16
027 Opioid Settlement	0.00	0.00	1,400,000.00	100.00
035 Municipal Beautification	3,216.00	21,077.65	80,481.25	281.83
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	178,379.19	450,843.93	5,940,954.31	1,217.74
039 Waste Disposal	162,540.16	428,631.17	1,908,448.55	345.24
041 Police Contribution	0.00	117.63	11,481.63	9,660.80
042 Police Evidence	0.00	62,966.56	67,019.06	6.44
043 Forfeited Funds	10,369.75	98,418.70	295,065.15	199.81
044 Municipal Court	63,937.12	228,246.18	850,758.03	272.74
045 Homeland Security	0.00	36,316.28	226,195.43	522.85
049 Live On The Levee	0.00	26,110.24	140,037.68	436.33
073 American Rescue Plan	0.00	3,009,555.65	17,654,908.88	486.63
081 Home Program	615.90	576,864.28	1,219,045.87	111.32
083 Other Federal Grant Fund	28,320.00	8,120.00	174,732.57	2,051.88
091 Byrne Justice	0.00	22,572.00	25,701.64	13.87
093 Byrne Justice	0.00	0.00	45,854.40	100.00
094 Byrne Justice	0.00	42,446.78	43,432.44	2.32
095 Police Grants	13,875.80	1,075,789.94	1,796,828.26	67.02
097 C.A.R.E.	54,536.52	468,402.96	1,122,400.48	139.62
099 Public Arts Grant	0.00	23,200.00	80,235.75	245.84
214 Civic Center Capital Improvement	11,680.49	87,825.91	234,571.66	167.09
215 Municipal Auditorium Capital Improvemer	16,917.50	0.00	115,123.50	100.00
220 General Maintenance	295,399.49	3,108,926.80	4,663,304.02	50.00
221 City Service Fee Capital Improvement	0.00	3,793,224.75	6,944,206.78	83.07
222 Facilities Maintenance	340,660.57	737,341.19	2,238,500.09	203.59
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	30,773.33	2,129,632.00	2,354,343.73	10.55
255 Ballpark Maintenance	0.00	0.00	170,100.00	100.00
402 Civic Center Revenue	527,364.54	4,068,243.16	16,542,380.43	306.62
406 Parking System Revenue	210,313.92	808,018.75	3,191,916.16	295.03
426 Parking Operation and Maintenance	3,229.80	3,133.61	370,068.96	11,709.67
427 Civic Center TIF Project	0.00	0.00	450,000.00	100.00
900 M - DENT	13,341.84	137,000.27	449,501.14	228.10
901 Pending Forfeiture	14,876.50	259,145.55	276,119.92	6.55
Working Cash Advance Fund	0.00	0.00	0.00	0.00
Total Withdrawals - All Funds	14,315,796.87	89,374,128.66	287,910,772.91	222.14

General	Total	Total	Total	%
	Collections	Collections	Collections	Inc
<u>Accounts</u>	<u>Dec 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Current Levy - Expense	0.95	781,623.89	2,334,900.42	198.72
Current Levy - Utilities	0.39	316,298.47	634,586.72	100.63
Current Levy - Current Year	94,330.25	6,765,871.24	16,937,671.28	150.34
Current Levy - 1ST Year	5,124.26	591,218.35	1,199,504.43	102.89
Current Levy - 2ND Year	653.51	18,417.84	42,133.78	128.77
Current Levy - Supplementals	21,296.08	236,558.17	716,971.56	203.08
5th Year	0.00	0.00	98,281.71	100.00
Excess Levy	53,150.44	3,155,803.34	7,634,142.64	141.91
Oil & Gas	0.00	179,879.34	301,703.76	67.73
Utility Tax	223,645.09	1,473,691.69	4,335,747.33	194.21
Gross Sales - Current Year	225,449.45	26,823,816.03	76,264,295.35	184.32
Gross Sales - Prior Year	0.00	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	0.00	534,744.34	1,603,467.19	199.86
Animal Control Revenue	280.80	4,220.33	8,918.79	111.33
Hotel / Motel Tax	228,265.00	1,699,766.58	4,533,942.88	166.74
Hotel / Motel Penalties	0.00	5,861.26	5,861.26	0.00
Amusement Tax	33,753.75	133,713.76	344,468.83	157.62
Loading Zone Fees	0.00	2,177.00	2,807.00	28.94
Property Citations	0.00	50.00	2,355.00	4,610.00
License - General Store	1,237.00	39,635.90	111,971.81	182.50
Building Permit Fees	17,243.00	333,393.75	775,044.25	132.47
Excavation Permit Fees	0.00	2,048.00	27,995.00	1,266.94
Permits - Misc.	0.00	3,658.00	6,753.50	84.62
Permits - Street Vendors	680.00	2,340.00	9,620.00	311.11
Franchise Fees (CATV)	0.00	257,078.29	725,270.13	182.12
Inspection Fees - Signs	50.00	2,384.48	7,226.13	203.05
Inspection Fees - Plumbing	260.00	10,000.75	25,822.25	158.20
Inspection Fees - Heating	1,254.50	9,987.50	28,017.00	180.52
Building Inspector - Elec. Fees	8,954.50	17,432.50	47,728.50	173.79
Vacant Property AR	1,550.00	8,290.00	21,192.00	155.63
International Registration Plan Fees	46,634.63	372,592.60	1,237,796.61	232.21
Liquor & Wine License	0.00	30,312.50	66,312.50	118.76
Cemetery Revenue	1,350.00	6,300.00	35,151.00	457.95
Cemetery Professional Services	3,900.00	38,785.50	103,435.50	166.69
Cemetery Vault Setting	300.00	1,650.00	6,750.00	309.09
Cemetery Memorial (monument)	80.00	12,723.44	23,909.38	87.92
Cemetery Memorial Setting	1,272.00	10,228.00	23,540.00	130.15
Cemetery Flower Placement	0.00	268.51	268.51	0.00
Cemetery Miscellaneous	337.50	7,162.50	15,153.50	111.57
Parks & Recreation	14,375.80	27,229.06	74,538.06	173.74
City Service Fee	121,882.43	3,691,535.37	9,812,740.72	165.82

General	Total	Total	Total	%
Accounts	Receipts	Receipts	Receipts	Inc
	Dec 2025	YTD 2024 / 2025	YTD 2025 / 2026	Dec
Rents - Auditorium	0.00	65,855.44	152,636.20	131.77
Rents - Other	0.00	0.00	16,864.45	100.00
Ball Park Rent, Concessions, Leases	0.00	60,000.00	175,579.51	192.63
Rent Concessions, Lease, Landfill	60,000.00	52,836.56	213,617.76	304.30
Jail Fees	0.00	6,026.91	13,129.52	117.85
Plan Review Fee	691.47	38,137.97	85,463.48	124.09
Fire Service Fees - Current	180,898.17	961,834.66	3,039,185.82	215.98
Fire Service Fees - A&O Court Cost Reimbursemen	0.00	0.00	68,800.10	100.00
Planning Zoning Enforcement Fees	0.00	1,635.00	49,625.65	2,935.21
Planning Permit Application Fees	0.00	0.00	145.00	100.00
Small Wireless Facilities Permits	0.00	450.00	800.00	77.78
Street Fees / Closure	23.00	2,038.00	9,504.50	366.36
Capital Improvement Fees	0	0.00	1,670.50	100.00
Processing Fees	0.00	30.00	80.00	166.67
Returned Check Fees	15.00	460.00	1,000.00	117.39
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	23,362.73	2,006,638.15	4,617,013.26	130.09
Ambulance Fees - Non Resident	0.00	166,994.93	167,102.93	0.06
Ambulance Fees - Resident	10,082.04	1,496,549.36	4,151,354.59	177.40
Fed Grant (Emergency Services)	0.00	55,488.00	591,110.06	965.29
Contributions from other Entities	0.00	1,390.00	107,990.35	7,669.09
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	43,843.45	43,843.45	0.00
Police Fines Court Cost	0.00	88,228.73	305,270.93	246.00
Police Fines Training	0.00	10,230.00	24,325.00	137.78
Transfer In From Uniform Pension Reserve	577,084.00	3,929,583.00	9,050,835.00	130.33
Transfers from ARPA	0.00	0.00	11,645,280.00	100.00
Charges - Comm Development	0.00	275,496.76	407,537.43	47.93
General Fund Construction and Parking	0.00	30,956.50	30,956.50	0.00
Payment In Lieu of Taxes	45,999.53	0.00	90,528.33	100.00
Gaming Income	11,103.69	130,824.46	283,985.37	117.07
Interest on Investments	45,721.24	634,763.08	1,227,559.57	93.39
Interest Income Debt Service Lease Bonds	0.00	30.00	30.00	0.00
Reimbursements	0.00	63,803.05	129,329.32	102.70
Reimbursements Police Wages	3,743.23	215,883.23	318,271.68	47.43
Reimbursements F & P Pension	0.00	0.00	8,212.50	100.00
Reimbursements Fire Wages	2,475.00	3,802.50	25,312.50	565.68
Reimbursements State	70,753.64	0.00	104,047.33	100.00
Reimbursements AHIDTA	0.00	69,633.34	89,419.12	28.41
Sale of Fixed Assets & City Property	8,163.99	90,774.00	277,379.68	205.57
Insurance Claims	0.00	2,095.70	224,570.05	10,615.75
Recycling Revenue	1,729.35	12,330.10	28,841.10	133.91
Video Lottery Revenue	27,583.04	90,750.08	238,163.92	162.44
Misc. Revenue	183.00	22,805.63	47,916.72	110.11

General	Total	Total	Total	%
<u>Accounts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>	<u>Inc</u>
	<u>Dec 2025</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Dec</u>
Building Inspector Reports	0.00	941.17	3,893.37	313.67
Accident Reports	2,310.00	15,060.00	38,550.00	155.98
Building Inspector Fines	0.00	0.00	300.00	100.00
Over / Short Cash	5.00	0.00	6.06	100.00
Unclaimed Property Receipts	16,911.10	0.00	0.00	100.00
Settlements	4,734.56	0.00	4,734.56	100.00
P Card Rebate	0.00	3,799.80	8,695.25	128.83
Misc Sale of Assets	0.00	1,040.00	5,361.00	415.48
General Ledger (see page 8)	44,271.98	639,908.64	2,908,759.08	354.56
Expenditure Credits (see page 9)	204,846.33	955,006.48	2,706,530.03	183.40
Total - General Fund Collections	2,450,002.42	59,901,453.44	177,959,881.21	197.09

FUND / DESCRIPTION	Total Interest <u>Dec 2025</u>	YTD Interest <u>2024 / 2025</u>	YTD Interest <u>2025 / 2026</u>	% Inc <u>Dec</u>
001 General Fund	45,641.41	526,750.21	1,012,747.15	92.26
002 Coal Severance Tax	150.00	253.99	1,495.22	488.69
003 Municipal Stabilization	57,073.77	433,177.52	934,131.85	115.65
007 Business Improvement Dist Fund	462.89	1,747.34	5,011.23	186.79
014 IT Infrastructure	4,213.15	26,909.92	63,823.69	137.18
015 Charleston Land Reuse	1,275.91	1,991.56	9,208.51	362.38
017 Project West Invest	21.82	15.67	95.26	507.91
018 Planning Grant	2.90	0.00	496.72	100.00
019 Tourism & Promotions	1,237.43	11,586.92	23,084.31	99.23
020 Business Development	2,076.64	17,420.64	36,402.93	108.96
021 Community Participation	679.08	420.73	4,550.67	981.61
024 LGBTQ Working Group	4.61	35.03	75.55	115.67
026 Uniform Pension Reserve Fund	1,914.60	19,512.25	38,652.68	98.09
027 Opioid Settlement	14,694.24	93,697.90	236,281.36	152.17
035 Municipal Beautification	842.64	4,970.96	11,725.66	135.88
036 Special Demolition	89.80	63.54	429.09	575.31
037 Sister Cities	60.70	742.46	1,369.88	84.51
038 Solid Waste	1,592.13	25,346.51	61,998.09	144.60
040 Landfill Closure	1,171.75	6,603.14	16,237.12	145.90
041 Police Contributions	167.15	1,112.68	2,682.38	141.07
042 Police Evidence	1,057.07	8,288.72	17,582.97	112.13
043 Forfeited Funds	2,038.16	12,991.36	30,109.67	131.77
044 Municipal Court	810.45	6,855.58	15,009.96	118.95
046 Home ARP Investment Trust Fund	0.03	0.19	0.41	115.79
047 Health Insurance	77,069.67	380,769.65	961,260.40	152.45
048 Wayfinding Commission	63.65	483.11	1,041.81	115.65
049 Live On The Levee	88.45	1,007.08	2,077.97	106.34
073 American Rescue Plan	1,408.91	6,648.01	20,791.03	212.74
081 Home Program	54.34	785.11	1,616.10	105.84
097 C.A.R.E.	2,990.27	8,058.07	20,257.27	151.39
100 Sinking Fund	7,379.99	56,012.52	120,788.99	115.65
200 Infrastructure	562.08	4,266.58	9,180.53	115.17
205 Turf Maintenance Fund	665.48	0.00	2,656.51	100.00
213 Municipal Auditorium Project Fund	3,192.13	0.00	13,626.22	100.00
214 Civic Center Capital Improvement	3,015.11	12,323.16	32,492.36	163.67
215 Municipal Auditorium Capital Impv.	637.01	7,360.98	14,801.81	101.08
220 General Maintenance	9,135.30	38,309.50	98,392.63	156.84
221 City Service Capital Project	1,973.94	29,143.35	47,372.41	62.55
222 Facilities Maintenance	38,329.15	46,242.78	273,257.25	490.92
223 Green Initiative Fund	870.69	6,636.15	14,278.50	115.16
224 Sidewalk Improvement Program	2,210.47	6,936.33	22,334.50	221.99
252 Public Safety Center	4,357.02	38,128.24	72,519.34	90.20
255 Ballpark Maintenance	67.69	3,987.72	7,342.42	84.13
402 Civic Center Revenue	5,215.64	10,243.50	44,093.26	330.45
406 Parking System Revenue	21,717.82	155,647.36	344,364.00	121.25
426 Parking Operation and Maintenance	15,809.33	122,784.71	260,064.46	111.81
427 Civic Center TIF Project	7.99	10,902.58	19,066.46	74.88
900 M-DENT	329.82	6,148.86	11,471.03	86.56
901 Pending Forfeiture	5,709.06	34,033.36	77,838.75	128.71
Total Interest Comparison - All Funds	340,139.34	2,187,353.53	5,016,188.37	129.33

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 488.50
01-109-2	B & O Payment Plan	10,921.42
01-109-9	Municipal License Payment Plan	1.11
01-110-0	Fire Fees Receivables	1,172.13
01-111-3	Morris Street	12,100.00
01-111-7	A/R Spring Hill Cemetery	675.00
01-111-9	Gas Excise Tax Refund	8,350.59
01-122-3	Prepaid Lockbox	1,800.20
01-224-0	Retirement Payable	10.50
01-225-0	Health Insurance	8,190.32
01-239-0	Morris Street Deferred	423.98
01-241-0	Taxes Payable	39.73
01-298-0	Permit Refunds	<u>98.50</u>
TOTAL		\$ <u><u>44,271.98</u></u>

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Account Number	Description	Monthly Receipts
01-408-90-0-1-111	Insurance/ Dental/Optical	\$ 19,440.87
01-408-90-999-1-105	Medical & Life	17,300.75
01-431-00-0-2-218	Mail Room/ Postage	2,124.58
01-436-00-0-3-341	Bldg Comm/Mat & Supplies	160.00
01-440-92-0-1-112	Bldg Maint/ Cobra Insurance-Payroll Deduction	246.54
01-440-93-0-1-105	Bldg Maint/ Regular Retiree Med & Life Ins	16,678.63
01-700-00-0-1-105	Police/ Contributions To Pension Fund	39,424.95
01-700-93-0-1-112	Police Civ/ Med & Life Insurance	32,002.82
01-706-93-0-1-105	Fire/ Med & Life Insurance	38,396.77
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	35,621.15
01-754-00-0-2-226	Equip Maint/ Insurance Wc & Uc	3,449.27
TOTAL		\$ <u>204,846.33</u>

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				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>	