

# City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ending

**January 31, 2026**



Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B. Adams", is written over a faint, circular watermark or ghosted version of the city seal.

Benjamin D. Adams – City Treasurer

City of Charleston, West Virginia

City Treasurer's Report to City Council  
Month Ending January 31, 2026

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<u>Fund / Description</u>	<u>Collections Jan 2026</u>	<u>Withdrawals Jan 2026</u>	<u>YTD Balance Jan 2026</u>	<u>YTD Balance Jan 2025</u>	<u>FY % Increase / Decrease</u>
001 General Fund	12,229,391.75	8,378,767.05	10,028,681.87	16,936,739.41	-40.79
002 Coal Severance Tax	38,189.73	0.00	86,322.52	44,110.88	95.69
003 Municipal Stabilization	55,997.75	0.00	18,370,678.69	17,623,962.58	4.24
007 Business Improvement Dist Fund	28,804.79	5,262.64	165,921.13	84,040.17	97.43
009 Community Development	71,976.41	71,726.41	1,750.00	250.00	600.00
014 IT Infrastructure	3,821.82	13,026.80	1,245,021.80	969,999.90	28.35
015 Charleston Land Reuse	3,286.09	10,327.10	363,442.04	70,503.59	415.49
017 Project West Invest	21.41	0.00	7,022.32	637.79	1,001.04
018 Planning Grant	2.85	0.00	933.18	56,344.92	-98.34
019 Tourism & Promotions	1,205.98	0.00	395,634.00	439,775.28	-10.04
020 Business Development	2,037.50	0.00	668,422.78	690,515.24	-3.20
021 Community Participation	636.81	33,200.00	185,350.10	17,117.66	982.80
024 LGBTQ Working Group	4.53	0.00	1,485.56	1,425.18	4.24
026 Uniform Pension Reserve Fund	1,644,859.01	0.00	1,689,020.23	1,115,829.67	51.37
027 Opioid Settlement	14,417.20	0.00	4,729,722.41	5,209,038.29	-9.20
035 Municipal Beautification	821.11	1,900.00	268,884.15	199,159.56	35.01
036 Special Demolition	94.98	0.00	31,157.45	3,181.57	879.31
037 Sister Cities	59.56	0.00	19,538.70	30,153.81	-35.20
038 Solid Waste	312,852.79	713,406.40	208,872.98	2,187,333.60	-90.45
039 Waste Disposal	181,638.45	181,638.45	0.00	0.00	0.00
040 Landfill Closure	17,069.77	0.00	5,067,999.77	4,802,195.59	5.54
041 Police Contributions	665.23	0.00	54,303.12	62,605.29	-13.26
042 Police Evidence	1,037.14	0.00	340,246.23	329,522.58	3.25
043 Forfeited Funds	10,896.60	6,219.46	654,533.58	637,702.54	2.64
044 Municipal Court	35,026.90	39,395.50	263,365.99	294,151.66	-10.47
045 Homeland Security	0.00	0.00	91,208.31	38,131.28	139.20
046 Home-ARP Inv Trust Fund	0.02	0.00	8.12	7.79	4.24
047 Health Insurance Reserves	1,657,090.61	0.00	26,388,352.77	18,380,575.56	43.57
048 Wayfinding Commission	62.46	0.00	20,488.41	19,655.61	4.24
049 Live On The Levee	85.04	1,548.00	26,920.88	42,693.20	-36.94
073 American Rescue Plan	16,206.93	3,904.47	4,819,446.07	18,787,991.42	-74.35
080 Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081 Home Program	1,072.79	270.45	18,223.00	31,588.58	-42.31
083 Other Federal Grant Fund	18,487.32	18,487.32	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	13,208.14	11,776.44	140,113.88	248,141.47	-43.53
097 C.A.R.E.	5,712.51	20,672.63	946,676.65	326,592.54	189.86
099 Public Arts Grant	0.00	0.00	177,165.67	218,201.42	-18.81
100 Sinking Fund	7,240.85	0.00	2,375,441.59	2,278,886.61	4.24
200 Infrastructure	551.49	0.00	180,921.33	173,587.02	4.23
205 Turf Maintenance	649.75	0.00	255,659.63	0.00	100.00
213 Municipal Auditorium Project Fund	3,131.95	0.00	1,027,470.57	0.00	100.00
214 Civic Center Capital Improvement	2,912.35	26,046.50	942,825.29	483,504.26	95.00
215 Municipal Auditorium Capital Improvement	579.47	16,917.50	178,095.92	299,484.02	-40.53
220 General Maintenance	8,328.23	164,532.31	2,658,182.35	856,723.15	210.27
221 City Service Fee Capital Project	1,936.74	0.00	635,366.56	601,949.85	5.55
222 Facilities Maintenance	35,676.04	755,426.65	11,387,493.11	1,601,943.39	610.85
223 Green Initiative Fund	854.28	0.00	280,255.23	268,863.65	4.24
224 Sidewalk Improvement Fund	2,168.80	0.00	711,498.08	282,206.64	152.12
252 Public Safety Center	4,218.48	1,714.00	1,382,685.65	854,273.32	61.86
255 Ballpark Maintenance	66.42	0.00	21,788.15	162,241.87	-86.57
402 Civic Center Revenue	370,106.83	487,179.86	1,571,358.96	173,884.51	803.68
406 Parking System Revenue	199,355.85	118,771.42	7,053,692.97	6,606,366.43	6.77
426 Parking Operation and Maintenance	15,505.68	16,848.84	5,070,905.34	4,841,814.07	4.73
427 Civic Center TIF Project	7.85	0.00	2,572.69	443,574.93	-99.42
900 M - DENT	11,375.50	27,910.31	88,112.39	244,340.76	-63.94
901 Pending Forfeiture	5,570.10	29,556.52	1,818,867.38	1,340,021.82	35.73
Working Cash Advance Fund	0.00	0.00	43,875.00	45,375.00	-3.31
<b>Total All Funds</b>	<b>17,036,978.64</b>	<b>11,156,433.03</b>	<b>115,357,839.11</b>	<b>111,645,964.19</b>	<b>3.32</b>

<u>Fund / Description</u>	<u>Cash Balance</u>
001 General Fund	6,817,358.31
002 Coal Severance Tax	86,322.52
003 Municipal Stabilization	18,370,678.69
007 Business Improvement Dist Fund	165,921.13
009 Community Development	1,750.00
014 IT Infrastrucrure	1,245,021.80
015 Charleston Land Reuse	363,442.04
017 Project West Invest	7,022.32
018 Planning Grant	933.18
019 Tourism & Promotions	395,634.00
020 Business Development	668,422.78
021 Community Participation	185,350.10
024 LGBTQ Working Group	1,485.56
026 Uniform Pension Reserve Fund	1,688,988.84
027 Opioid Settlement	4,729,722.41
035 Municipal Beautification	268,884.15
036 Special Demolition	31,157.45
037 Sister Cities	19,538.70
038 Solid Waste	202,698.44
040 Landfill Closure	377,158.05
041 Police Contributions	54,303.12
042 Police Evidence	340,246.23
043 Forfeited Funds	654,533.58
044 Municipal Court	260,554.99
045 Homeland Security	91,208.31
046 Home-ARP Inv Trust Fund	8.12
047 Health Insurance Reserves	26,388,352.77
048 Wayfinding Commission	20,488.41
049 Live On The Levee	26,920.88
073 American Rescue Plan	449,580.97
080 Human Rights	176,793.29
081 Home Program	18,223.00
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	140,113.88
097 C.A.R.E.	946,676.65
099 Public Arts Grant	177,165.67
100 Sinking Fund	2,375,441.59
200 Infrastructure	180,921.33
205 Turf Maintenance Fund	255,659.63
213 Municipal Auditorium Project Fund	1,027,470.57
214 Civic Center Capital Improvement	942,825.29
215 Municipal Auditorium Capital Improvement	178,095.92
220 General Maintenance	2,658,182.35
221 City Service Fee Capital Project	635,366.56
222 Facilities Maintenance	11,387,493.11
223 Green Initiative Fund	280,255.23
224 Sidewalk Improvement Program	711,498.08
252 Public Safety Center	1,382,685.65
255 Ballpark Maintenance	21,788.15
402 Civic Center Revenue	1,568,669.13
406 Parking System Revenue	7,047,915.97
426 Parking Operation and Maintenance	5,070,905.34
427 Civic Center TIF Project	2,572.69
900 M - DENT	88,146.41
901 Pending Forfeiture	1,818,867.38
<b>Total Bank Statement Balances All Funds</b>	<b>103,024,483.99</b>

\* See page 3 "Other adjustments"

Other AmountsInvestments - WV State Treasurer

Fund 026 Uniform Pension Reserve Fund (Money Market Pool)	4.270%	31.39
Fund 040 Landfill Closure (Money Market Bond Pool)	4.270%	4,690,841.72
Fund 073 American Rescue Plan Act (Money Market Bond Pool)	4.270%	4,369,865.10

Working Cash Advance Fund

43,875.00

Cash on hand and in transit

General Fund	3,195,472.17
Solid Waste	6,174.54
Municipal Court	2,811.00
Parking Revenue	5,567.00

Bad Checks

General Fund	8,105.19
Parking	210.00

Interest earned not received GF

10,371.20

Interest earned not received CC REV

30.81

Total - Other12,333,355.12Grand Total - All Funds

115,357,839.11

Other Adjustments

General fund over due to transfer in transit	-2,625.00
Civic Center is short due to transfer in transit	2,625.00
M=Dent over due to transfer in transit	-34.02
Civic Center is short due to transfer in transit	34.02

Total All Funds

115,357,839.11

<u>Fund / Description</u>	<u>Total Collections Jan 2026</u>	<u>Total Collections YTD 2024 / 2025</u>	<u>Total Collections YTD 2025 / 2026</u>	<u>% Increase / Decrease</u>
001 General Fund	12,229,391.75	71,431,028.07	199,239,804.83	178.93
002 Coal Severance Tax	38,189.73	137,069.98	285,436.62	108.24
003 Municipal Stabilization	55,997.75	498,049.95	1,244,766.06	149.93
007 Business Improvement Dist Fund	28,804.79	90,930.61	254,236.51	179.59
009 Community Development	71,976.41	703,598.45	1,811,019.74	157.39
014 IT Infrastructure	3,821.82	30,549.87	1,072,963.22	3,412.17
015 Charleston Land Reuse	3,286.09	235,392.97	1,925,099.38	717.82
017 Project West Invest	21.41	18.02	6,402.55	35,430.24
018 Planning Grant	2.85	105,632.92	184,083.18	74.27
019 Tourism & Promotions	1,205.98	13,205.70	30,137.92	128.22
020 Business Development	2,037.50	19,962.37	47,869.91	139.80
021 Community Participation	636.81	483.74	258,659.06	53,370.68
024 LGBTQ Working Group	4.53	40.28	100.66	149.90
026 Uniform Pension Reserve Fund	1,644,859.01	5,034,168.29	11,906,944.85	136.52
027 Opioid Settlement	14,417.20	1,504,639.80	2,425,323.92	61.19
035 Municipal Beautification	821.11	15,704.05	146,732.24	834.36
036 Special Demolition	94.98	1,125.25	33,101.13	2,841.67
037 Sister Cities	59.56	853.45	1,738.34	103.68
038 Solid Waste	312,852.79	2,533,612.68	6,679,844.02	163.65
039 Waste Disposal	181,638.45	506,110.57	2,090,087.00	312.97
040 Landfill Closure	17,069.77	202,940.17	468,744.35	130.98
041 Police Contributions	665.23	21,632.02	24,693.85	14.15
042 Police Evidence	1,037.14	9,501.67	24,277.82	155.51
043 Forfeited Funds	10,896.60	326,121.36	520,521.29	59.61
044 Municipal Court	35,026.90	288,744.13	888,509.34	207.72
045 Homeland Security	0.00	74,447.56	317,403.74	326.35
046 Home ARP Inv Trust Fund	0.02	0.22	0.55	150.00
047 Health Insurance Reserves	1,657,090.61	5,352,832.27	13,360,609.48	149.60
048 Wayfinding Commission	62.46	555.46	1,388.26	149.93
049 Live On The Levee	85.04	22,939.53	121,425.65	429.33
073 American Rescue Plan	16,206.93	613,225.12	986,539.03	60.88
081 Home Program	1,072.79	784,839.25	1,201,546.12	53.09
083 Other Federal Grant Fund	18,487.32	15,720.00	200,029.19	1,172.45
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	13,208.14	1,049,262.37	1,659,162.39	58.13
097 C.A.R.E	5,712.51	478,685.96	1,716,756.51	258.64
099 Public Arts Grant	0.00	0.00	16,000.00	100.00
100 Sinking Fund	7,240.85	64,400.92	160,955.90	149.93
200 Infrastructure Fund	551.49	4,905.54	12,239.85	149.51
205 Turf Maintenance Fund	649.75	0.00	255,659.63	100.00
213 Municipal Aud Project Fund	3,131.95	0.00	1,027,470.57	100.00
214 Civic Center Capital Improvement	2,912.35	46,438.03	678,551.31	1,361.20
215 Municipal Auditorium Capital Improvemen	579.47	8,463.36	19,116.26	125.87
220 General Maintenance	8,328.23	1,025,717.90	4,499,013.53	338.62
221 City Service Fee Capital Project	1,936.74	4,031,359.08	7,215,757.82	78.99
222 Facilities Maintenance	35,676.04	139,138.90	12,177,956.31	8,652.37
223 Green Initiative Fund	854.28	7,625.82	19,017.40	149.38
224 Sidewalk Improvement Program	2,168.80	7,975.11	890,508.15	11,066.09
252 Public Safety Center	4,218.48	928,014.94	1,682,853.00	81.34
255 Ballpark Maintenance	66.42	4,584.92	34,231.20	646.60
402 Civic Center Revenue	370,106.83	4,076,535.38	17,969,684.47	340.81
406 Parking Revenue	199,355.85	1,645,073.50	4,417,470.27	168.53
426 Parking Operation and Maintenance	15,505.68	140,807.73	602,676.42	328.01
427 Civic Center TIF Project	7.85	12,535.35	21,533.11	71.78
900 M - DENT	11,375.50	175,494.93	359,660.48	104.94
901 Pending Forfeiture	5,570.10	95,190.87	620,567.32	551.92
<b>Total Receipts - All Funds</b>	<b>17,036,978.64</b>	<b>104,582,905.17</b>	<b>303,931,870.19</b>	<b>190.61</b>

Fund / Description	Total	Total	Total	%
	Withdrawals <u>Jan 2026</u>	Withdrawals <u>YTD 2024 / 2025</u>	Withdrawals <u>YTD 2025 / 2026</u>	Increase / <u>Decrease</u>
001 General Fund	8,378,767.05	73,971,433.52	208,688,393.96	182.12
002 Coal Severance Tax	0.00	93,773.36	199,928.36	113.20
007 Business Improvement Dist Fund	5,262.64	45,771.00	127,195.94	177.90
009 Community Development	71,726.41	704,098.45	1,810,019.74	157.07
014 IT Infrastructure	13,026.80	380,386.90	1,147,778.35	201.74
015 Charleston Land Reuse	10,327.10	207,224.40	1,603,992.36	674.04
018 Planning Grant	0.00	49,288.00	183,150.00	271.59
019 Tourism & Promotions	0.00	61,851.45	122,924.95	98.74
020 Business Development	0.00	20,000.00	70,000.00	250.00
021 Community Participation	33,200.00	0.00	89,942.88	100.00
026 Uniform Pension Reserve Fund	0.00	4,520,000.00	10,819,586.00	139.37
027 Opioid Settlement	0.00	0.00	1,400,000.00	100.00
035 Municipal Beautification	1,900.00	21,077.65	82,381.25	290.85
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	713,406.40	529,668.75	6,654,360.71	1,156.32
039 Waste Disposal	181,638.45	506,110.57	2,090,087.00	312.97
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	6,219.46	123,715.72	301,284.61	143.53
044 Municipal Court	39,395.50	259,602.65	890,153.53	242.89
045 Homeland Security	0.00	36,316.28	226,195.43	522.85
049 Live On The Levee	1,548.00	27,327.24	141,585.68	418.11
073 American Rescue Plan	3,904.47	3,316,954.09	17,658,813.35	432.38
081 Home Program	270.45	789,243.87	1,219,316.32	54.49
083 Other Federal Grant Fund	18,487.32	15,720.00	193,219.89	1,129.13
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	11,776.44	1,090,677.09	1,808,604.70	65.82
097 C.A.R.E.	20,672.63	525,086.67	1,143,073.11	117.69
099 Public Arts Grant	0.00	23,200.00	80,235.75	245.84
214 Civic Center Capital Improvement	26,046.50	87,825.91	260,618.16	196.74
215 Municipal Auditorium Capital Improvemer	16,917.50	0.00	132,041.00	100.00
220 General Maintenance	164,532.31	3,155,999.90	4,827,836.33	52.97
221 City Service Fee Capital Improvement	0.00	3,793,224.75	6,944,206.78	83.07
222 Facilities Maintenance	755,426.65	740,659.05	2,993,926.74	304.22
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	1,714.00	2,129,632.00	2,356,057.73	10.63
255 Ballpark Maintenance	0.00	0.00	170,100.00	100.00
402 Civic Center Revenue	487,179.86	4,533,885.65	17,029,560.29	275.61
406 Parking System Revenue	118,771.42	985,617.35	3,310,687.58	235.90
426 Parking Operation and Maintenance	16,848.84	154,140.38	386,917.80	151.02
427 Civic Center TIF Project	0.00	0.00	450,000.00	100.00
900 M - DENT	27,910.31	137,017.53	477,411.45	248.43
901 Pending Forfeiture	29,556.52	259,145.55	305,676.44	17.96
Working Cash Advance Fund	0.00	0.00	0.00	0.00
<b>Total Withdrawals - All Funds</b>	<b>11,156,433.03</b>	<b>103,431,489.70</b>	<b>299,067,205.94</b>	<b>189.15</b>

General <u>Accounts</u>	Total	Total	Total	%
	Collections	Collections	Collections	Increase /
	<u>Jan 2026</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Decrease</u>
Current Levy - Expense	0.00	781,639.86	2,334,900.42	198.72
Current Levy - Utilities	0.00	316,307.79	634,586.72	100.62
Current Levy - Current Year	151,950.29	6,949,747.25	17,089,621.57	145.90
Current Levy - 1ST Year	3,973.15	596,891.36	1,203,477.58	101.62
Current Levy - 2ND Year	4,302.88	19,001.35	46,436.66	144.39
Current Levy - Supplementals	32,563.11	258,090.51	749,534.67	190.42
5th Year	0.00	0.00	98,281.71	100.00
Excess Levy	82,060.93	3,245,293.19	7,716,203.57	137.77
Oil & Gas	0.00	179,879.34	301,703.76	67.73
Utility Tax	286,026.68	1,681,293.40	4,621,774.01	174.89
Gross Sales - Current Year	8,311,032.16	35,427,442.51	84,575,327.51	138.73
Gross Sales - Prior Year	0.00	0.00	10,135.92	100.00
Consumer Sales (Liquor & Wine)	248,305.00	534,744.34	1,851,772.19	246.29
Animal Control Revenue	110.70	4,436.33	9,029.49	103.54
Hotel / Motel Tax	195,192.89	1,908,316.17	4,729,135.77	147.82
Hotel / Motel Penalties	0.00	5,861.26	5,861.26	0.00
Amusement Tax	30,036.37	141,561.93	374,505.20	164.55
Loading Zone Fees	0.00	2,457.00	2,807.00	14.25
Property Citations	0.00	50.00	2,355.00	4,610.00
License - General Store	695.21	41,026.90	112,667.02	174.62
Building Permit Fees	13,480.00	400,201.75	788,524.25	97.03
Excavation Permit Fees	0.00	10,544.00	27,995.00	165.51
Permits - Misc.	30,716.74	3,658.00	37,470.24	924.34
Permits - Street Vendors	160.00	2,540.00	9,780.00	285.04
Franchise Fees (CATV)	733.89	257,470.92	726,004.02	181.98
Inspection Fees - Signs	424.25	3,017.73	7,650.38	153.51
Inspection Fees - Plumbing	853.50	10,636.25	26,675.75	150.80
Inspection Fees - Heating	5,442.50	13,675.50	33,459.50	144.67
Building Inspector - Elec. Fees	845.00	22,502.50	48,573.50	115.86
Vacant Property AR	1,850.00	9,540.00	23,042.00	141.53
International Registration Plan Fees	1,299.09	374,859.88	1,239,095.70	230.55
Liquor & Wine License	0.00	30,312.50	66,312.50	118.76
Cemetery Revenue	3,750.00	9,750.00	38,901.00	298.98
Cemetery Professional Services	17,325.00	46,585.50	120,760.50	159.22
Cemetery Vault Setting	1,500.00	2,400.00	8,250.00	243.75
Cemetery Memorial (monument)	0.00	12,723.44	23,909.38	87.92
Cemetery Memorial Setting	0.00	11,020.00	23,540.00	113.61
Cemetery Flower Placement	0.00	268.51	268.51	0.00
Cemetery Miscellaneous	1,425.00	7,162.50	16,578.50	131.46
Parks & Recreation	4,300.00	33,805.06	78,838.06	133.21
City Service Fee	1,006,434.92	4,814,281.88	10,819,175.64	124.73

General <u>Accounts</u>	Total	Total	Total	%
	Receipts	Receipts	Receipts	Increase /
	<u>Jan 2026</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Decrease</u>
Rents - Auditorium	0.00	85,065.15	152,636.20	79.43
Rents - Other	0.00	0.00	16,864.45	100.00
Ball Park Rent, Concessions, Leases	60,000.00	60,000.00	235,579.51	292.63
Rent Concessions, Lease, Landfill	0.00	52,836.56	213,617.76	304.30
Jail Fees	0.00	6,026.91	13,129.52	117.85
Plan Review Fee	1,242.38	46,745.64	86,705.86	85.48
Fire Service Fees - Current	144,869.92	1,125,322.24	3,184,055.74	182.95
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	125.00	0.00	270.00	100.00
Small Wireless Facilities Permits	0.00	450.00	800.00	77.78
Street Fees / Closure	30.00	2,055.50	9,534.50	363.85
Capital Improvement Fees	0	0.00	1,700.50	100.00
Processing Fees	0.00	30.00	80.00	166.67
Returned Check Fees	0.00	460.00	1,000.00	117.39
Solicitation Fees	0.00	0.00	540.00	100.00
Ambulance Levy	41,680.57	2,375,353.79	4,658,693.83	96.13
Ambulance Fees - Non Resident	525,000.00	166,994.93	692,102.93	314.45
Ambulance Fees - Resident	36,187.97	1,696,319.22	4,187,542.56	146.86
Fed Grant ( Emergency Services )	0.00	55,488.00	591,110.06	965.29
Contributions from other Entities	12,300.81	5,390.00	120,291.16	2,131.75
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	17,420.00	103,464.73	322,690.93	211.88
Police Fines Training	1,490.00	11,265.00	25,815.00	129.16
Transfer In From Uniform Pension Reserve	577,084.00	5,059,583.00	9,627,919.00	90.29
Transfers from ARPA	0.00	0.00	11,645,280.00	100.00
Charges - Comm Development	0.00	336,887.41	407,537.43	20.97
General Fund Construction and Parking	0.00	30,956.50	30,956.50	0.00
Payment In Lieu of Taxes	0.00	0.00	90,528.33	100.00
Gaming Income	15,253.97	147,786.13	299,239.34	102.48
Interest on Investments	30,095.66	692,731.10	1,257,655.23	81.55
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	10,719.19	215,883.23	328,990.87	52.39
Reimbursements F & P Pension	1,170.00	0.00	9,382.50	100.00
Reimbursements Fire Wages	5,220.00	6,412.50	30,532.50	376.14
Reimbursements State	0.00	0.00	104,047.33	100.00
Reimbursements AHIDTA	0.00	71,325.36	89,419.12	25.37
Sale of Fixed Assets & City Property	0.00	108,174.00	277,379.68	156.42
Insurance Claims	0.00	28,107.01	224,570.05	698.98
Election Filing Fees	3,370.00	0.00	3,370.00	100.00
Recycling Revenue	905.60	12,914.60	29,746.70	130.33
Video Lottery Revenue	13,776.16	106,213.88	251,940.08	137.20

General <u>Accounts</u>	Total	Total	Total	%
	Receipts	Receipts	Receipts	Increase /
	<u>Jan 2026</u>	<u>YTD 2024 / 2025</u>	<u>YTD 2025 / 2026</u>	<u>Decrease</u>
Misc. Revenue	1,305.59	22,987.13	49,222.31	114.13
Building Inspector Reports	0.00	941.17	3,893.37	313.67
Accident Reports	1,760.00	17,050.00	40,310.00	136.42
Building Inspector Fines	0.00	300.00	300.00	0.00
Over / Short Cash	0.00	0.00	6.06	100.00
Settlements	0.00	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)	166,113.07	791,292.79	3,074,872.15	288.59
Expenditure Credits (see page 9)	125,482.60	1,079,620.78	2,832,012.63	162.32
<b>Total - General Fund Collections</b>	<b>12,229,391.75</b>	<b>72,852,332.45</b>	<b>190,189,302.96</b>	<b>161.06</b>

FUND / DESCRIPTION	Total Interest <u>Jan 2026</u>	YTD Interest <u>2024 / 2025</u>	YTD Interest <u>2025 / 2026</u>	% Increase / <u>Decrease</u>
001 General Fund	30,029.86	583,876.73	1,042,777.01	78.60
002 Coal Severance Tax	165.92	283.26	1,661.14	486.44
003 Municipal Stabilization	55,997.75	498,049.95	990,129.60	98.80
007 Business Improvement Dist Fund	487.97	2,054.58	5,499.20	167.66
014 IT Infrastructure	3,821.82	30,549.87	67,645.51	121.43
015 Charleston Land Reuse	1,127.94	2,259.68	10,336.45	357.43
017 Project West Invest	21.41	18.02	116.67	547.45
018 Planning Grant	2.85	194.92	499.57	156.29
019 Tourism & Promotions	1,205.98	13,205.70	24,290.29	83.94
020 Business Development	2,037.50	19,962.37	38,440.43	92.56
021 Community Participation	636.81	483.74	5,187.48	972.37
024 LGBTQ Working Group	4.53	40.28	80.08	98.81
026 Uniform Pension Reserve Fund	783.55	20,231.25	39,436.23	94.93
027 Opioid Settlement	14,417.20	109,392.88	250,698.56	129.17
035 Municipal Beautification	821.11	5,704.05	12,546.77	119.96
036 Special Demolition	94.98	75.25	524.07	596.44
037 Sister Cities	59.56	853.45	1,429.44	67.49
038 Solid Waste	1,577.66	32,808.68	63,575.75	93.78
040 Landfill Closure	1,149.65	7,714.24	17,386.77	125.39
041 Police Contributions	165.23	1,315.92	2,847.61	116.40
042 Police Evidence	1,037.14	9,501.67	18,620.11	95.97
043 Forfeited Funds	1,996.38	14,852.72	32,106.05	116.16
044 Municipal Court	770.00	7,885.47	15,779.96	100.11
046 Home ARP Investment Trust Fund	0.02	0.22	0.43	95.45
047 Health Insurance	76,240.33	443,436.16	1,037,500.73	133.97
048 Wayfinding Commission	62.46	555.46	1,104.27	98.80
049 Live On The Levee	85.04	1,165.53	2,163.01	85.58
073 American Rescue Plan	1,376.17	9,324.61	22,167.20	137.73
081 Home Program	54.62	931.95	1,670.72	79.27
097 C.A.R.E.	2,913.63	9,142.13	23,170.90	153.45
100 Sinking Fund	7,240.85	64,400.92	128,029.84	98.80
200 Infrastructure	551.49	4,905.54	9,732.02	98.39
205 Turf Maintenance Fund	649.75	0.00	3,306.26	100.00
213 Municipal Auditorium Project Fund	3,131.95	0.00	16,758.17	100.00
214 Civic Center Capital Improvement	2,912.35	14,102.90	35,404.71	151.05
215 Municipal Auditorium Capital Impv.	579.47	8,463.36	15,381.28	81.74
220 General Maintenance	8,328.23	41,590.70	106,720.86	156.60
221 City Service Capital Project	1,936.74	31,359.08	49,309.15	57.24
222 Facilities Maintenance	35,676.04	52,143.28	308,933.29	492.47
223 Green Initiative Fund	854.28	7,625.82	15,132.78	98.44
224 Sidewalk Improvement Program	2,168.80	7,975.11	24,503.30	207.25
252 Public Safety Center	4,218.48	41,272.71	76,737.82	85.93
255 Ballpark Maintenance	66.42	4,584.92	7,408.84	61.59
402 Civic Center Revenue	4,940.37	10,568.28	49,033.63	363.97
406 Parking System Revenue	21,395.99	179,883.42	365,759.99	103.33
426 Parking Operation and Maintenance	15,505.68	140,807.73	275,570.14	95.71
427 Civic Center TIF Project	7.85	12,535.35	19,074.31	52.16
900 M-DENT	291.30	7,024.07	11,762.33	67.46
901 Pending Forfeiture	5,570.10	38,965.87	83,408.85	114.06
<b>Total Interest Comparison - All Funds</b>	<b>315,171.21</b>	<b>2,494,079.80</b>	<b>5,331,359.58</b>	<b>113.76</b>

Account Number	Description	Monthly Receipts
01-109-0	Payment Plans over 12 months	\$ 1,572.88
01-109-2	B & O Payment Plan	14,192.01
01-109-9	Municipal License Payment Plan	1.11
01-110-0	Fire Fees Receivables	1,172.12
01-111-3	Morris Street	22,600.00
01-111-4	Year End Accruals	10,000.00
01-111-7	A/R Spring Hill Cemetery	75.00
01-111-9	Gas Excise Tax Refund	17,419.82
01-224-0	Retirement Payable	36.75
01-225-0	Health Insurance	4,546.66
01-239-0	Morris Street Deferred	94,328.72
01-241-0	Taxes Payable	<u>168.00</u>
TOTAL		\$ <u><u>166,113.07</u></u>

See Page 6B

Account Number	Description	Monthly Receipts
01-408-91-0-2-226	Workers Comp & Unempl Comp	\$ 25,063.20
01-431-00-0-2-218	Mail Room/ Postage	384.67
01-440-93-0-1-112	Bldg Maint/Regular Retiree Payroll Deduction	22,884.13
01-700-00-0-2-221	Police/ Train & Education	2,395.00
01-700-00-0-3-345	Police/Uniforms	1,395.94
01-700-93-0-1-112	Police Civ/ Med & Life Insurnace	34,961.82
01-706-93-0-1-112	Fire Insurance/Payroll Deductions- Retiree	36,423.49
01-754-00-0-3-345	Equip Maint/Uniforms	605.25
01-952-00-0-3-341	Cemetery/Materials & Supplies	1,369.10
TOTAL		<u>\$ 125,482.60</u>

City of Charleston, West Virginia  
 Bond Obligations  
 As of June 30, 2025

<u>Revenue Bonds:</u>				Outstanding Balance	
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>	