

City of Piqua
General Fund - Overview
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	3,509,403	3,287,807	(221,596)	3,206,720	3,206,720	1,403,233	43.76%
Property taxes	1,321,781	1,329,857	8,076	1,327,847	1,327,847	711,107	53.55%
State shared revenues	791,510	800,531	9,021	694,800	694,800	346,708	49.90%
Locally levied taxes	1,067,527	1,094,159	26,632	1,051,411	1,051,411	448,862	42.69%
Licenses and permits, fees	258,511	216,957	(41,554)	267,600	267,600	68,108	25.45%
Rents	1,079	34,552	33,473	35,000	35,000	15,906	45.45%
Grants: operating	363	-	(363)	-	-	-	0.00%
Investment Income	320,476	462,009	141,533	471,300	471,300	131,924	27.99%
Miscellaneous	11,798	347,504	335,706	272,000	272,000	315,250	115.90%
Total Revenues	7,282,448	7,573,376	290,928	7,326,678	7,326,678	3,441,098	46.97%

Expenditures							
City Building	173,941	254,402	80,461	477,918	478,221	162,173	33.91%
City Commission	151,162	101,108	(50,054)	103,664	103,664	34,636	33.41%
City Manager	86,048	84,545	(1,503)	116,422	116,422	44,908	38.57%
Civil Service	8,992	17,637	8,645	20,023	20,023	9,795	48.92%
Engineering	62,843	74,044	11,201	101,286	101,286	32,543	32.13%
Finance	223,291	239,361	16,070	309,360	309,360	120,514	38.96%
Law	59,717	58,696	(1,021)	155,959	155,959	63,372	40.63%
Income Tax	680,014	518,034	(161,980)	567,103	567,103	254,835	44.94%
Planning and Zoning	394,887	546,762	151,875	749,676	753,676	266,105	35.31%
General Government	890,583	703,354	(187,229)	986,430	991,430	389,709	39.31%
Human Resources	53,778	56,153	2,375	108,401	108,401	26,787	24.71%
Public Relations	50,361	94,351	43,990	138,714	138,714	51,177	36.89%
Facilities	-	-	-	-	-	-	0.00%
Purchasing	11,561	11,968	407	12,416	12,416	8,489	68.37%
Total Expenditures	2,847,178	2,760,415	(86,763)	3,847,372	3,856,675	1,465,043	37.99%

Excess of Revenues Over (Under) Expenditures	4,435,270	4,812,961	377,691	3,479,306	3,470,003	1,976,055	56.95%
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Other Financing Sources (Uses):							
Proceeds from sale of capital asset	7,251	-	(7,251)	-	-	50	0.00%
Transfers Out	(1,516,200)	(3,180,400)	(1,664,200)	(5,937,500)	(5,937,500)	(423,307)	7.13%
Total Other Financing Sources (Uses):	(1,508,949)	(3,180,400)	(1,671,451)	(5,937,500)	(5,937,500)	(423,257)	7.13%

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,926,321	1,632,561	(1,293,760)	(2,458,194)	(2,467,497)	1,552,798	-62.93%
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Beginning Fund Balance	9,131,221	12,057,542		13,690,103	13,690,103	13,690,103	
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Ending Fund Balance	12,057,542	13,690,103				15,242,901	
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Estimated Ending Fund Balance				11,231,909	11,222,606		
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Ending Cash Balance	11,317,764	12,452,190				14,056,169	
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City of Piqua
Parks & Recreation Fund
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	562,324	524,823	(37,501)	510,160	510,160	223,242	43.76%
Licenses and permits, fees	-	-	-	-	-	995	0.00%
Rents	11,729	11,305	(424)	8,000	8,000	5,675	70.94%
Grants: capital	(33,433)	-	33,433	-	-	-	0.00%
Investment Income	10,539	-	(10,539)	-	-	-	0.00%
Donations: capital	-	29,890	29,890	-	-	-	0.00%
Donations: operating	1,000	115,800	114,800	100,000	100,000	16,750	16.75%
Miscellaneous	19,368	9,027	(10,341)	-	-	9,734	0.00%
Total Revenues	571,527	690,845	119,318	618,160	618,160	256,396	41.48%
Expenditures							
Personal Services/Administrative Support	633,167	769,463	136,296	840,284	840,284	360,209	42.87%
Operations and Maintenance	623,640	589,135	(34,505)	995,344	995,344	198,675	19.96%
Capital Outlay (including labor)	32,913	57,057	24,144	650,000	650,000	141,278	21.74%
Total Expenditures	1,289,720	1,415,655	125,935	2,485,628	2,485,628	700,162	28.17%
Excess of Revenues Over (Under) Expenditures							
	(718,193)	(724,810)	(6,617)	(1,867,468)	(1,867,468)	(443,766)	23.76%
Other Financing Sources (Uses):							
Transfer In	150,000	781,000	631,000	1,807,500	1,807,500	369,177	20.42%
Transfer Out	(277,000)	-	277,000	-	-	-	0.00%
Total Other Financing Sources (Uses):	(127,000)	781,000	908,000	1,807,500	1,807,500	369,177	20.42%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses							
	(845,193)	56,190	901,383	(59,968)	(59,968)	(74,589)	124.38%
Beginning Fund Balance	911,245	66,052		122,242	122,242	122,242	
Ending Fund Balance	66,052	122,242				47,653	
Estimated Ending Fund Balance				62,274	62,274		
Ending Cash Balance	11,441	97,391				38,389	

City of Piqua
Safety Fund
As of May 31, 2025

Fire Department

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	3,582,795	3,620,484	37,689	3,498,240	3,498,240	1,530,858	43.76%
Property taxes	112,447	107,833	(4,614)	107,655	107,655	57,653	53.55%
State shared revenues	13,398	13,596	198	13,000	13,000	6,100	46.92%
Licenses and permits, fees	988,434	1,234,776	246,342	1,101,730	1,101,730	769,007	69.80%
Grants: capital	263,318	40,331	(222,987)	-	-	-	0.00%
Grants: operating	4,083	23,197	19,114	-	-	-	0.00%
Investment Income	21,031	-	(21,031)	-	-	-	0.00%
Donations: capital	-	8,923	8,923	-	-	-	0.00%
Donations: operating	1,500	-	(1,500)	21,576	21,576	277	1.28%
Miscellaneous	193,527	57,294	(136,233)	-	-	43,971	0.00%
Total Revenues	5,180,533	5,106,434	(74,099)	4,742,201	4,742,201	2,407,866	50.78%
Expenditures							
Personal Services/Administrative Support	3,733,920	4,498,051	764,131	4,834,881	4,834,881	1,987,932	41.12%
Operations and Maintenance	726,125	787,549	61,424	1,140,580	1,140,580	414,960	36.38%
Capital Outlay (including labor)	518,097	435,124	(82,973)	579,901	620,779	433,646	69.86%
Total Expenditures	4,978,142	5,720,724	742,582	6,555,362	6,596,240	2,836,538	43.00%
Excess of Revenues Over (Under) Expenditures	202,391	(614,290)	(816,681)	FALSE	(1,854,039)	(428,672)	23.12%
Other Financing Sources (Uses):							
Proceeds from sale of capital assets	6,125	-	(6,125)	-	-	-	0.00%
Transfer In	94,398	909,000	814,602	1,600,000	1,600,000	-	0.00%
Transfer Out	-	-	-	(300,000)	(300,000)	(125,000)	41.67%
Total Other Financing Sources (Uses):	100,523	909,000	808,477	1,300,000	1,300,000	(125,000)	-9.62%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	302,914	294,710	(8,204)	1,300,000	(554,039)	(553,672)	99.93%

City of Piqua
Safety Fund
As of May 31, 2025

Police Department

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Percent Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	3,582,795	3,620,484	37,689	3,498,240	3,498,240	1,530,858	43.76%
Property taxes	107,569	107,833	264	107,655	107,655	57,653	53.55%
State shared revenues	13,398	13,596	198	13,000	13,000	6,922	53.25%
Licenses and permits, fees	8,580	11,009	2,429	8,300	8,300	3,402	40.99%
Fines and forfeitures	21,114	20,233	(881)	15,900	15,900	11,671	73.40%
Grants: operating	135,145	36,270	(98,875)	30,512	4,255	4,597	108.04%
Investment Income	4	4	-	-	-	1	0.00%
Donations: capital	-	-	-	-	-	5,800	0.00%
Donations: operating	2,000	10,343	8,343	-	-	-	0.00%
Miscellaneous	76,688	109,622	32,934	201,421	201,421	65,470	32.50%
Total Revenues	3,947,293	3,929,394	(17,899)	3,875,028	3,848,771	1,686,374	43.82%

Expenditures							
Personal Services/Administrative Support	3,668,433	4,949,967	1,281,534	5,690,126	5,690,126	2,129,616	37.43%
Operations and Maintenance	793,997	791,713	(2,284)	987,945	995,762	387,123	38.88%
Capital Outlay (including labor)	121,053	188,410	67,357	214,061	250,639	185,482	74.00%
Debt principal payment	22,705	23,931	1,226	-	-	-	0.00%
Debt interest payment	4,680	3,455	(1,225)	-	-	-	0.00%
Total Expenditures	4,610,868	5,957,476	1,346,608	6,892,132	6,936,527	2,702,221	38.96%

Excess of Revenues Over (Under) Expenditures	(663,575)	(2,028,082)	(1,364,507)	(3,017,104)	(3,087,756)	(1,015,847)	32.90%
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Other Financing Sources (Uses):							
Proceeds from sale of capital assets	27,000	10,500	(16,500)	-	-	35,132	0.00%
Transfer In	205,602	1,111,000	905,398	2,000,000	2,000,000	-	0.00%
Total Other Financing Sources (Uses):	232,602	1,121,500	888,898	2,000,000	2,000,000	35,132	1.76%

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(430,973)	(906,582)	(475,609)	(1,017,104)	(1,087,756)	(980,715)	90.16%
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City of Piqua

Safety Fund

As of May 31, 2025

Total Safety Fund

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Percent Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	7,165,590	7,240,968	75,378	6,996,480	6,996,480	3,061,716	43.76%
Property taxes	220,016	215,666	(4,350)	215,310	215,310	115,306	53.55%
State shared revenues	26,796	27,192	396	26,000	26,000	13,022	50.08%
Licenses and permits, fees	997,014	1,245,785	248,771	1,110,030	1,110,030	772,409	69.58%
Fines and forfeitures	21,114	20,233	(881)	15,900	15,900	11,671	73.40%
Grants: capital	263,318	40,331	(222,987)	-	-	-	0.00%
Grants: operating	139,228	59,467	(79,761)	30,512	4,255	4,597	108.04%
Investment Income	21,035	4	(21,031)	-	-	1	0.00%
Donations: capital	-	8,923	8,923	-	-	5,800	0.00%
Donations: operating	3,500	10,343	6,843	21,576	21,576	277	1.28%
Miscellaneous	270,215	166,916	(103,299)	201,421	201,421	109,441	54.33%
Total Revenues	9,127,826	9,035,828	(91,998)	8,617,229	8,590,972	4,094,240	47.66%
Expenditures							
Personal Services/Administrative Support	7,402,353	9,448,018	2,045,665	10,525,007	10,525,007	4,117,548	39.12%
Operations and Maintenance	1,520,122	1,579,262	59,140	2,128,525	2,136,342	802,083	37.54%
Capital Outlay (including labor)	639,150	623,534	(15,616)	793,962	871,418	619,128	71.05%
Debt principal payment	22,705	23,931	1,226	-	-	-	0.00%
Debt interest payment	4,680	3,455	(1,225)	-	-	-	0.00%
Total Expenditures	9,589,010	11,678,200	2,089,190	13,447,494	13,532,767	5,538,759	40.93%
Excess of Revenues Over (Under) Expenditures							
	(461,184)	(2,642,372)	(2,181,188)	(4,830,265)	(4,941,795)	(1,444,519)	29.23%
Other Financing Sources (Uses):							
Proceeds from sale of capital assets	33,125	10,500	(22,625)	-	-	35,132	0.00%
Transfer In	300,000	2,020,000	1,720,000	3,600,000	3,600,000	-	0.00%
Transfer Out	-	-	-	(300,000)	(300,000)	(125,000)	41.67%
Total Other Financing Sources (Uses):	333,125	2,030,500	1,697,375	3,300,000	3,300,000	(89,868)	-2.72%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses							
	(128,059)	(611,872)	(483,813)	(1,530,265)	(1,641,795)	(1,534,387)	93.46%
Beginning Fund Balance							
	3,543,997	3,415,938		2,804,066	2,804,066	2,804,066	
Ending Fund Balance							
	3,415,938	2,804,066				1,269,679	
Estimated Ending Fund Balance							
				1,273,801	1,162,271		
Ending Cash Balance							
	2,442,531	1,875,681				278,113	

City of Piqua

Plaza Fund

As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Licenses and permits, fees	10,779	13,659	2,880	42,600	42,600	7,907	18.56%
Rents	209,633	249,759	40,126	288,300	288,300	126,495	43.88%
Investment Income	814	-	(814)	-	-	-	0.00%
Miscellaneous	16,905	58,433	41,528	-	-	1,260	0.00%
Total Revenues	238,131	321,851	83,720	330,900	330,900	135,662	41.00%
Expenditures							
Operations and Maintenance	239,162	553,964	314,802	657,182	682,182	187,401	27.47%
Capital Outlay (including labor)	25,572	48,990	23,418	80,000	219,378	-	0.00%
Total Expenditures	264,734	602,954	338,220	737,182	901,560	187,401	20.79%
Excess of Revenues Over (Under) Expenditures	(26,603)	(281,103)	(254,500)	(406,282)	(570,660)	(51,739)	9.07%
Other Financing Sources (Uses):							
Proceeds from sale of capital assets	209	-	(209)	-	-	-	0.00%
Transfer In	75,000	311,000	236,000	400,000	400,000	-	0.00%
Transfer Out	-	-	-	-	-	13,353	0.00%
Total Other Financing Sources (Uses):	75,209	311,000	386,209	400,000	400,000	13,353	3.34%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	48,606	29,897	(18,709)	(6,282)	(170,660)	(38,386)	22.49%
Beginning Fund Balance	107,152	155,758		185,655	185,655	185,655	
Ending Fund Balance	155,758	185,655				147,269	
Estimated Ending Fund Balance				179,373	14,995		
Ending Cash Balance	130,409	194,832				119,742	

City of Piqua
Street Department Fund
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	2,233,262	2,092,245	(141,017)	2,040,640	2,040,640	892,966	43.76%
State shared revenues	1,498,592	1,626,005	127,413	1,505,000	1,505,000	655,758	43.57%
Licenses and permits, fees	15,150	5,375	(9,775)	1,500	1,500	175	11.67%
Investment Income	191,172	275,865	84,693	266,500	266,500	95,402	35.80%
Miscellaneous	5,613	24,595	18,982	11,000	11,000	19,468	176.98%
Total Revenues	3,943,789	4,024,085	80,296	3,824,640	3,824,640	1,663,769	43.50%
Expenditures							
Personal Services/Administrative Support	1,265,605	1,341,395	75,790	1,664,702	1,664,702	611,482	36.73%
Operations and Maintenance	1,106,400	1,158,240	51,840	2,582,767	2,746,228	598,370	21.79%
Capital Outlay (including labor)	344,044	294,984	(49,060)	1,207,500	1,413,958	908,103	64.22%
Total Expenditures	2,716,049	2,794,619	78,570	5,454,969	5,824,888	2,117,955	36.36%
Excess of Revenues Over (Under) Expenditures	1,227,740	1,229,466	1,726	(1,630,329)	(2,000,248)	(454,186)	22.71%
Beginning Fund Balance	6,525,909	7,753,649		8,983,115	8,983,115	8,983,115	
Ending Fund Balance	7,753,649	8,983,115				8,528,929	
Estimated Ending Fund Balance				7,352,786	6,982,867		
Ending Cash Balance	7,167,861	8,423,292				8,347,120	

City of Piqua
Street Income Tax Fund
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025				
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized	
Revenues								
Municipal income tax	1,943,141	1,880,556	(62,585)	1,822,000	1,822,000	797,338	43.76%	
Grants: capital	129,317	-	(129,317)	-	-	-	0.00%	
Investment Income	167,757	217,111	49,354	221,500	221,500	75,250	33.97%	
Miscellaneous	-	21,575	21,575	-	-	-	0.00%	
Total Revenues	2,240,215	2,119,242	(120,973)	2,043,500	2,043,500	872,588	42.70%	
Expenditures								
Operations and Maintenance	1,439,734	1,222,996	(216,738)	1,477,541	1,477,541	55,205	3.74%	
Capital Outlay (including labor)	312,285	313,038	753	1,245,000	1,413,133	962	0.07%	
Total Expenditures	1,752,019	1,536,034	(215,985)	2,722,541	2,890,674	56,167	1.94%	
Excess of Revenues Over (Under) Expenditures	488,196	583,208	95,012	(679,041)	(847,174)	816,421	-96.37%	
Beginning Fund Balance	5,393,935	5,882,131		6,465,339	6,465,339	6,465,339		
Ending Fund Balance	5,882,131	6,465,339				7,281,760		
Estimated Ending Fund Balance				5,786,298	5,618,165			
Ending Cash Balance	5,501,927	6,216,541				7,053,043		

City of Piqua
Power System Fund
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	30,135,289	31,057,553	922,264	31,301,603	31,301,603	13,238,985	42.29%
Penalty Charges	193,728	160,068	(33,660)	175,000	175,000	68,761	39.29%
Total Operating Revenues	30,329,017	31,217,621	888,604	31,476,603	31,476,603	13,307,746	42.28%
Operating Expenditures							
Personal Services/Administrative Support	2,533,099	2,806,560	273,461	2,812,170	2,812,170	1,076,590	38.28%
Operations and Maintenance	27,477,030	29,016,676	1,539,646	32,507,698	32,850,628	12,497,050	38.04%
Total Expenditures	30,010,129	31,823,236	1,813,107	35,319,868	35,662,798	13,573,640	38.06%
Excess of Operating Revenues Over (Under) Operating Expenditures	318,888	(605,615)	(924,503)	(3,843,265)	(4,186,195)	(265,894)	6.35%
Non-Operating Revenues (Expenditures):							
Interest on debt	(2,662)	(2,068)	594	-	-	-	0.00%
Interest income	166,233	322,455	156,222	237,200	237,200	64,440	27.17%
Gain or (loss) on sale of capital assets	608,116	(285,095)	(893,211)	10,000	10,000	-	0.00%
Other, net	322,380	456,448	134,068	222,000	222,000	90,526	40.78%
Intergovernmental grants	-	-	-	1,500,000	1,500,000	-	0.00%
Total Non-Operating Revenues (Expenditures):	1,094,067	491,740	(602,327)	1,969,200	1,969,200	154,966	7.87%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,412,955	(113,875)	(1,526,830)	(1,874,065)	(2,216,995)	(110,928)	5.00%
Beginning Fund Balance	34,891,082	36,304,037		36,190,162	36,190,162	36,190,162	
Ending Fund Balance	36,304,037	36,190,162				36,079,234	
Estimated Ending Fund Balance				34,316,097	33,973,167		
Ending Cash Balance	6,659,653	8,105,071				7,965,771	

City of Piqua
Water System Fund
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	6,997,566	7,156,517	158,951	6,916,500	6,916,500	2,873,289	41.54%
Penalty Charges	65,976	58,376	(7,600)	55,000	55,000	25,110	45.65%
Total Operating Revenues	7,063,542	7,214,893	151,351	6,971,500	6,971,500	2,898,399	41.57%
Operating Expenditures							
Personal Services/Administrative Support	1,537,756	1,613,580	75,824	1,821,858	1,821,858	634,661	34.84%
Operations and Maintenance	4,103,172	5,004,279	901,107	4,255,463	4,700,099	2,598,663	55.29%
Total Expenditures	5,640,928	6,617,859	976,931	6,077,321	6,521,957	3,233,324	49.58%
Excess of Operating Revenues Over (Under) Operating Expenditures	1,422,614	597,034	(825,580)	894,179	449,543	(334,925)	-74.50%
Non-Operating Revenues (Expenditures):							
Interest on debt	(351)	-	351	-	-	-	0.00%
Interest income	232,501	459,390	226,889	340,600	340,600	82,987	24.36%
Gain or (loss) on sale of capital assets	6,400	110	(6,290)	-	-	-	0.00%
Other, net	80,062	350,506	270,444	66,700	66,700	56,676	84.97%
Intergovernmental grants	319,746	239,879	(79,867)	119,275	119,275	-	0.00%
Transfers, out	(2,665,132)	(2,665,132)	-	(2,665,135)	(2,665,135)	(1,110,472)	41.67%
Total Non-Operating Revenues (Expenditures):	(2,026,774)	(1,615,247)	411,527	(2,138,560)	(2,138,560)	(970,809)	45.40%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(604,160)	(1,018,213)	(414,053)	(1,244,381)	(1,689,017)	(1,305,734)	77.31%
Beginning Fund Balance	68,869,572	68,265,412		67,247,199	67,247,199	67,247,199	
Ending Fund Balance	68,265,412	67,247,199				65,941,465	
Estimated Ending Fund Balance				66,002,818	65,558,182		
Ending Cash Balance	10,671,761	10,285,087				9,613,533	

City of Piqua
Wastewater System Fund
As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	6,565,549	6,557,889	(7,660)	6,488,900	6,488,900	2,748,567	42.36%
Penalty Charges	59,645	56,258	(3,387)	45,000	45,000	49,383	109.74%
Total Operating Revenues	6,625,194	6,614,147	(11,047)	6,533,900	6,533,900	2,797,950	42.82%
Operating Expenditures							
Personal Services/Administrative Support	1,441,920	1,801,450	359,530	1,689,876	1,689,876	657,856	38.93%
Operations and Maintenance	4,609,946	4,745,057	135,111	2,846,209	2,846,209	2,104,779	73.95%
Total Expenditures	6,051,866	6,546,507	494,641	4,536,085	4,536,085	2,762,635	60.90%
Excess of Operating Revenues Over (Under) Operating Expenditures	573,328	67,640	(505,688)	1,997,815	1,997,815	35,315	1.77%
Non-Operating Revenues (Expenditures):							
Interest on debt	(351)	-	351	-	-	-	0.00%
Interest income	233,640	629,350	395,710	409,331	409,331	87,940	21.48%
Gain or (loss) on sale of capital assets	7,100	-	(7,100)	-	-	-	0.00%
Other, net	(890)	19,927	20,817	100	100	15,338	15338.00%
Intergovernmental grants	-	12,967	12,967	-	-	-	0.00%
Transfers, out	(2,560,856)	(2,562,113)	(1,257)	(2,563,418)	(2,563,418)	(1,068,090)	41.67%
Total Non-Operating Revenues (Expenditures):	(2,321,357)	(1,899,869)	421,488	(2,153,987)	(2,153,987)	(964,812)	44.79%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,748,029)	(1,832,229)	(84,200)	(156,172)	(156,172)	(929,497)	595.18%
Beginning Fund Balance	71,191,226	69,443,197		67,610,968	67,610,968	67,610,968	
Ending Fund Balance	69,443,197	67,610,968				66,681,471	
Estimated Ending Fund Balance				67,454,796	67,454,796		
Ending Cash Balance	7,999,167	10,704,562				10,721,079	

City of Piqua

Golf Course Fund

As of May 31, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	907,145	1,126,376	219,231	1,053,400	1,053,400	384,510	36.50%
Total Operating Revenues	907,145	1,126,376	219,231	1,053,400	1,053,400	384,510	36.50%
Operating Expenditures							
Personal Services/Administrative Support	657	1,534	877	-	-	-	0.00%
Operations and Maintenance	1,046,324	1,113,558	67,234	930,364	930,364	416,140	44.73%
Total Expenditures	1,046,981	1,115,092	68,111	930,364	930,364	416,140	44.73%
Excess of Operating Revenues Over (Under) Operating Expenditures	(139,836)	11,284	-108.07%	123,036	123,036	(31,630)	-25.71%
Non-Operating Revenues (Expenditures):							
Interest income	3,302	286	(3,016)	-	-	-	0.00%
Gain or (loss) on sale of capital assets	5,438	1,681	(3,757)	-	-	-	0.00%
Other, net	5,761	12,978	7,217	-	-	3,276	0.00%
Transfers, in	100,000	-	(100,000)	75,000	75,000	-	0.00%
Total Non-Operating Revenues (Expenditures):	114,501	14,945	129,446	75,000	75,000	3,276	4.37%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(25,335)	26,229	51,564	198,036	198,036	(28,354)	-14.32%
Beginning Fund Balance	999,521	974,186		1,000,415	1,000,415	1,000,415	
Ending Fund Balance	974,186	1,000,415				972,061	
Estimated Ending Fund Balance				1,198,451	1,198,451		
Ending Cash Balance	138,733	250,133				156,051	