

CITY OF PIQUA
MONTHLY FINANCIAL STATEMENTS
AS OF NOVEMBER 30TH, 2025

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**CITY OF PIQUA
DETAIL OF COMBINED FUNDS
2025**

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CITY OF PIQUA, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-- GOVERNMENTAL FUNDS
FOR THE ELEVEN PERIODS ENDED NOVEMBER 30, 2025

	General Fund	Safety Fund	Street Maintenance	Other Governmental	Total Governmental
REVENUES:					
Municipal income tax	\$ 3,533,769	\$ 6,611,238	\$ 1,940,108	\$ 1,718,719	\$ 13,803,834
Property taxes	1,318,640	213,819	-	125,586	1,658,045
Special Assessments	37,454	-	-	-	37,454
State shared revenues	788,964	26,910	1,595,140	11,094	2,422,108
Locally levied taxes	1,018,337	-	-	-	1,018,337
Licenses and permits, fees	136,973	460,450	1,100	600	599,123
Charges for services	35,508	1,170,586	-	-	1,206,094
Grants: capital	-	-	-	1,167,414	1,167,414
Grants: operating	-	87,548	-	1,003,927	1,091,475
Investment income	417,779	3	270,015	370,808	1,058,605
Decrease in fair market value of investments	-	-	-	-	-
Donations:					
Capital	-	47,878	-	473,000	520,878
Operating	155,961	12,345	-	-	168,306
Other fines, rents, and reimbursements	639,753	271,065	20,600	102,025	1,033,443
Total revenues	<u>8,083,138</u>	<u>8,901,842</u>	<u>3,826,963</u>	<u>4,973,173</u>	<u>25,785,116</u>
EXPENDITURES:					
General government administration	3,250,477	-	-	-	3,250,477
Public safety	-	10,786,684	-	-	10,786,684
Public health	-	-	-	-	-
Street repairs and maintenance	-	-	3,081,018	187,661	3,268,679
Parks and recreation	1,527,788	-	-	-	1,527,788
Fort Piqua Plaza	532,649	-	-	-	532,649
Community planning and development	85,496	-	-	245,804	331,300
Other	-	-	-	104,095	104,095
Debt principal payment	-	-	-	116,463	116,463
Debt interest payment	-	-	-	476,892	476,892
Capital costs	788,454	831,402	986,044	4,657,532	7,263,432
Total expenditures	<u>6,184,864</u>	<u>11,618,086</u>	<u>4,067,062</u>	<u>5,788,447</u>	<u>27,658,459</u>
Excess (deficiency) of revenues over expenditures	<u>1,898,274</u>	<u>(2,716,244)</u>	<u>(240,099)</u>	<u>(815,274)</u>	<u>(1,873,343)</u>
OTHER FINANCING SOURCES (USES):					
Issuance of debt	-	-	-	-	-
Premium on bond issuance	-	-	-	3,380,911	3,380,911
Disposal of capital assets	22,775	44,832	19,194	-	86,801
Transfers, in	-	938,120	-	528,254	1,466,374
Transfers, out	(1,044,039)	(275,000)	-	(147,334)	(1,466,373)
Total other financing sources (uses)	<u>(1,021,264)</u>	<u>707,952</u>	<u>19,194</u>	<u>3,761,831</u>	<u>3,467,713</u>
Net change in fund balance	877,010	(2,008,292)	(220,905)	2,946,557	1,594,370
Fund balance-beginning of year	<u>14,094,682</u>	<u>2,804,069</u>	<u>9,089,000</u>	<u>4,539,530</u>	<u>30,527,281</u>
Fund balance-end of year	<u>\$ 14,971,692</u>	<u>\$ 795,777</u>	<u>\$ 8,868,095</u>	<u>\$ 7,486,087</u>	<u>\$ 32,121,651</u>

INCOME STATEMENTS - INCOME TAX
FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2025

REVENUES	<u>STREET DEPT.</u>	<u>PARK DEPT.</u>	<u>SAFETY DEPT.</u>	<u>(1/4% INCOME TAX) STREET DEPT.</u>
Municipal Income Tax	\$ 1,940,108	\$ 485,036	\$ 6,611,238	\$ 1,718,719
Property Taxes			213,819	
State Shared Revenues	1,506,788		26,910	
Federal/State Grants	-	-	87,548	1,236,727
EMS Hospital Transfer			1,170,586	
Fees and Permits	1,100	1,745	460,450	
Investment Income	265,322	-	3	226,116
Miscellaneous and Refunds	39,794	52,608	315,897	-
Donations-Operating		155,121	12,345	
Donations-Capital	-	-	47,878	
Proceed from Issued Notes Payable	-		-	-
Transfers from Grant Funds				
Transfers from Safety Reserve Fund			-	
Total Revenues	\$ 3,753,112	\$ 694,510	\$ 8,946,674	\$ 3,181,562
EXPENSES				
Salaries & Fringe Benefits	\$ 1,473,109	\$ 824,541		
Fire Salaries & Fringe Benefits			4,380,784	
Police Salaries & Fringe Benefits			4,643,436	
Capital Expenditures	986,044	555,341	831,402	1,447,834
Operating Expenses	1,607,909	703,247	1,762,464	187,661
Transfer to Income Tax (1/4%) Fund				
Transfer to Capital Project Fund			275,000	-
Transfer to General Fund				
Total Expenses	\$ 4,067,062	\$ 2,083,129	\$ 11,893,086	\$ 1,635,495
Excess/(Deficiency) of Revenues over Expenditures	\$ (313,950)	\$ (1,388,619)	\$ (2,946,412)	\$ 1,546,067
Transfers from General Fund	-	1,298,677	938,120	-
Net Income (Loss)	\$ (313,950)	\$ (89,942)	\$ (2,008,292)	\$ 1,546,067

CITY OF PIQUA, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2025

ASSETS	General Fund	Safety Fund	Street Maintenance	Other Governmental	Total Governmental
Equity in pooled cash and cash equivalents	\$ 13,906,041	\$ 60,923	\$ 8,410,032	\$ 11,314,187	\$ 33,691,183
Equity in pooled investments	-	-	-	-	-
Accounts receivable	868,306	1,001,952	526,450	225,639	2,622,347
Interfund receivable	624,999	-	-	2,848	627,847
Prepaid items and other assets	6,103	-	-	-	6,103
Loans Receivable, net of allowance	-	-	-	-	-
Total Assets	\$ 15,405,449	\$ 1,062,875	\$ 8,936,482	\$ 11,542,674	\$ 36,947,480
LIABILITIES					
CURRENT LIABILITIES:					
Accounts payable	\$ 125,616	\$ 47,019	\$ 45,616	\$ 389,226	\$ 607,477
Interfund payable	-	-	-	3,462,007	3,462,007
Salaries and benefits	84,725	171,898	22,771	5,154	284,548
Accruals	11,304	6,745	-	200,200	218,249
Unearned Income	-	10,764	-	-	10,764
Total Current Liabilities	221,645	236,426	68,387	4,056,587	4,583,045
LONG-TERM LIABILITIES:					
Restricted deposits	375	30,672	-	-	31,047
Deferred revenue	211,737	-	-	-	211,737
Total Long Term Liabilities	212,112	30,672	-	-	242,784
Total Liabilities	\$ 433,757	\$ 267,098	\$ 68,387	\$ 4,056,587	\$ 4,825,829
DEFERRED INFLOWS OF RESOURCES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State shared taxes	-	-	-	-	-
Income taxes	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Nonspendable fund balance	6,103	-	-	-	6,103
Restricted fund balance	2,459	-	8,868,095	7,153,902	16,024,456
Assigned fund balance	70,129	1,925,155	-	-	1,995,284
Unassigned fund balance	14,893,001	(1,129,378)	-	57,185	13,820,808
Committed Fund Balance	-	-	-	275,000	275,000
Total fund balances	\$ 14,971,692	\$ 795,777	\$ 8,868,095	\$ 7,486,087	\$ 32,121,651
Total liabilities and fund balance	\$ 15,405,449	\$ 1,062,875	\$ 8,936,482	\$ 11,542,674	\$ 36,947,480

CITY OF PIQUA, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 PROPRIETARY FUNDS
 FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2025

	Business-type Activities							Governmental Activities- Internal Service Funds
	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	
OPERATING REVENUES:								
Customer services	\$ 29,928,810	\$ 6,178,615	\$ 2,256,059	\$ 6,596,455	\$ 1,200,024	\$ 1,220,472	\$ 47,380,435	\$ 3,895,328
Penalty charges	145,176	130,300	21,988	55,304	10,529	-	363,297	-
Total operating revenues	30,073,986	6,308,915	2,278,047	6,651,759	1,210,553	1,220,472	47,743,732	3,895,328
OPERATING EXPENSES:								
Fossil fuels used for production	107,479	-	-	-	-	-	107,479	-
Purchased power	22,920,039	-	-	-	-	-	22,920,039	-
Salaries and employee benefits	2,249,715	1,427,486	160,660	1,401,625	272,148	-	5,511,634	576,674
Depreciation	1,640,058	2,871,433	19,009	1,585,369	222,716	82,897	6,421,482	84,689
Materials and supplies	367,939	345,823	70,303	717,440	67,329	241,194	1,810,028	12,110
Utilities	39,542	362,634	2,642	301,143	14,248	86,660	806,869	20,817
Outside services	2,315,086	666,213	2,085,002	1,746,741	287,745	500,102	7,600,889	2,595,190
Billing costs	423,710	239,016	141,237	239,016	43,457	-	1,086,436	-
Chemicals	-	46,737	-	370,673	-	43,297	460,707	-
Other	1,040,641	167,641	8,563	206,155	26,811	45,127	1,494,938	688,669
Total operating expenses	31,104,209	6,126,983	2,487,416	6,568,162	934,454	999,277	48,220,501	3,978,149
Operating income (loss)	(1,030,223)	181,932	(209,369)	83,597	276,099	221,195	(476,769)	(82,821)
NON-OPERATING REVENUES(EXPENSES):								
Interest on debt	-	(189,301)	-	(620,936)	-	-	(810,237)	-
Interest income	227,248	452,489	116,463	277,197	83,105	-	1,156,502	-
Net (decrease) in fair market value of investments	-	-	-	-	-	-	-	-
Other, net	253,558	37,738	236,439	261,366	2,360	2,903	794,364	479,696
Operating grants	6,370	-	-	-	-	1,470	7,840	-
Grants capital	-	-	-	-	-	-	-	-
Capital grants	-	-	-	-	-	-	-	-
Net non-operating revenues (expenses)	487,176	300,926	352,902	(82,373)	85,465	4,373	1,148,469	479,696
Transfers, in	-	-	-	-	-	-	-	-
Change in net assets	(543,047)	482,858	143,533	1,224	361,564	225,568	671,700	396,875
Total net assets-beginning of year	36,177,595	23,228,165	3,804,468	24,646,070	5,813,850	1,000,415		3,480,871
Total net assets-end of year	\$ 35,634,548	\$ 23,711,023	\$ 3,948,001	\$ 24,647,294	\$ 6,175,414	\$ 1,225,983		\$ 3,877,746

CITY OF PIQUA, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE MONTH ENDED NOVEMBER 30, 2025

	Business-type Activities							Governmental Activities- Internal Service Funds
	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	
OPERATING REVENUES:								
Customer services	\$ 2,499,956	\$ 568,142	\$ 217,913	\$ 603,897	\$ 109,824	\$ 37,234	\$ 4,036,966	\$ 309,663
Penalty charges	10,529	14,895	2,123	5,080	1,305	-	33,932	-
Total operating revenues	2,510,485	583,037	220,036	608,977	111,129	37,234	4,070,898	309,663
OPERATING EXPENSES:								
Fossil fuels used for production	-	-	-	-	-	-	-	-
Purchased power	1,952,497	-	-	-	-	-	1,952,497	-
Salaries and employee benefits	206,342	124,515	-	125,589	36,048	-	492,494	33,975
Depreciation and Amortization	152,426	261,107	-	143,587	20,214	5,544	582,878	7,702
Materials and supplies	31,423	176,140	-	164,026	7,856	11,909	391,354	86
Utilities	4,213	28,478	-	24,740	1,373	6,837	65,641	1,894
Outside services	240,278	57,868	671,150	106,866	112,155	23,819	1,212,136	132,721
Billing costs	41,964	23,672	13,988	23,672	4,304	-	107,600	-
Chemicals	-	10,305	-	31,153	-	-	41,458	-
Other	262,918	17,732	526	11,552	397	1,884	295,009	-
Total operating expenses	2,892,061	699,817	685,664	631,185	182,347	49,993	5,141,067	176,378
Operating income (loss)	(381,576)	(116,780)	(465,628)	(22,208)	(71,218)	(12,759)	(1,070,169)	133,285
NON-OPERATING REVENUES(EXPENSES):								
Interest on debt	-	-	-	-	-	-	-	-
Interest income	15,911	24,141	8,553	18,100	6,124	-	72,829	-
Net increase in fair market value of investments	-	-	-	-	-	-	-	-
Other, net	64,874	-	-	5,795	-	480	71,149	36,481
Grants & donations, operating	-	-	-	-	-	-	-	-
Grants & donations, capital	-	-	-	-	-	-	-	-
Transfers, in	-	-	-	-	-	-	-	-
Transfers, out	-	-	-	-	-	-	-	-
Net non-operating revenues(expenses)	80,785	24,141	8,553	23,895	6,124	480	143,978	36,481
Change in net assets	(300,791)	(92,639)	(457,075)	1,687	(65,094)	(12,279)	(926,191)	169,766
Total net assets-beginning of month	35,935,339	23,803,662	4,405,076	24,645,607	6,240,508	1,238,262	96,268,454	3,707,980
Total net assets-end of month	\$ 35,634,548	\$ 23,711,023	\$ 3,948,001	\$ 24,647,294	\$ 6,175,414	\$ 1,225,983	\$ 95,342,263	\$ 3,877,746

CITY OF PIQUA, OHIO

BALANCE SHEET
PROPRIETARY FUNDS
NOVEMBER 30, 2025

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Municipal Pool	Total	Governmental Activities - Internal Service Funds
Current assets:									
Equity in pooled cash and cash equivalents	\$ 7,515,674	\$ 13,400,269	\$ 4,100,662	\$ 10,230,012	\$ 3,159,825	\$ 439,425	\$ -	\$ 38,845,867	\$ 3,571,565
Equity in pooled investments	-	-	-	-	-	-	-	-	-
Accounts receivable	5,481,706	1,431,413	454,028	1,481,904	127,072	-	-	8,976,123	3,927
Interfund receivable	-	2,830,000	-	3,116	1,042	-	-	2,834,158	-
Allowance for uncollectible accounts	(1,762,755)	(348,148)	(176,419)	(500,487)	(50,480)	-	-	(2,838,289)	-
Inventories	1,284,715	-	-	493,119	25,961	19,080	-	1,822,875	-
Prepaid items and other assets	15,652	12,398	-	10,399	7,100	-	-	45,549	14,252
Total Current Assets	12,534,992	17,325,932	4,378,271	11,718,063	3,270,520	458,505	-	49,686,283	3,589,744
Noncurrent assets:									
Recoverable purchased power	1,180,048	-	-	-	-	-	-	1,180,048	-
Capital assets not being depreciated									
Land	380,637	533,318	17,949	903,715	-	370,344	-	2,205,963	-
Construction in process	795,184	316,702	-	903,377	3,298	3,912	-	2,022,473	77,779
Capital assets being depreciated									
Plant and equipment in service, net	25,666,032	49,456,809	(17,949)	53,697,113	3,077,873	438,672	-	132,318,550	288,633
Right to Use Leased Asset	32,222	-	-	-	-	-	-	32,222	156,265
Total Capital Assets	28,054,123	50,306,829	-	55,504,205	3,081,171	812,928	-	137,759,256	522,677
DEFERRED OUTFLOWS OF RESOURCES:									
Deferred charge on refunding	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-
Total Assets and deferred outflow of resources	\$ 40,589,115	\$ 67,632,761	\$ 4,378,271	\$ 67,222,268	\$ 6,351,691	\$ 1,271,433	\$ -	\$ 187,445,539	\$ 4,112,421

CITY OF PIQUA, OHIO

BALANCE SHEET
PROPRIETARY FUNDS
NOVEMBER 30, 2025

	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Municipal Pool	Total	Governmental Activities - Internal Service Funds
LIABILITIES									
Current liabilities:									
Accounts payable	\$ 389,379	\$ 199,738	\$ 219,255	\$ 206,446	\$ 105,040	\$ 27,751	\$ -	\$ 1,147,609	\$ 20,863
Interfund payable	-	-	-	-	-	-	-	-	-
Salaries and benefits	40,833	24,335	-	27,165	7,933	-	-	100,266	6,774
Accrued vacation, personal, and sick leave	384,585	186,652	85,045	-	29,753	1,375	-	687,410	12,325
Accruals and prepaid memberships	2,437,883	-	-	107,941	-	14,564	-	2,560,388	10,567
Current portion of long term debt	12,230	2,202,639	-	1,603,686	-	-	-	3,818,555	51,064
Total Current Liabilities	3,264,910	2,613,364	304,300	1,945,238	142,726	43,690	-	8,314,228	101,593
Long-term liabilities:									
Accrued vacation, personal, and sick leave	487,711	237,045	125,970	209,051	33,551	1,760	-	1,095,088	20,257
Long term Debt	1,201,946	41,071,329	-	40,420,685	-	-	-	82,693,960	112,825
Total Long-Term Liabilities	1,689,657	41,308,374	125,970	40,629,736	33,551	1,760	-	83,789,048	133,082
Total Liabilities	4,954,567	43,921,738	430,270	42,574,974	176,277	45,450	-	92,103,276	234,675
NET POSITION									
Invested in capital assets, net of related debt	26,839,947	7,032,861	-	13,479,834	3,081,171	812,928	-	51,246,741	358,788
Restricted by debt covenants	-	50,000	-	-	-	-	-	50,000	-
Unrestricted	8,794,601	16,628,162	3,948,001	11,167,460	3,094,243	413,055	-	44,045,522	3,518,958
Total Net Position	35,634,548	23,711,023	3,948,001	24,647,294	6,175,414	1,225,983	-	95,342,263	3,877,746
Total Liabilities and Net Position	\$ 40,589,115	\$ 67,632,761	\$ 4,378,271	\$ 67,222,268	\$ 6,351,691	\$ 1,271,433	\$ -	\$ 187,445,539	\$ 4,112,421

**INCOME TAX COLLECTION REPORT
(REPORTED ON A CASH BASIS)**

	November 2025					2025 YEAR-TO-DATE				
	<u>1.0%</u>	<u>0.75%</u>	<u>0.1%</u>	<u>.25%</u>	<u>TOTAL</u>	<u>1.0%</u>	<u>0.75%</u>	<u>0.1%</u>	<u>.25%</u>	<u>TOTAL</u>
STREET	\$ 168,625	\$ -	\$ -	\$ 150,566	\$ 319,191	\$ 2,013,828	\$ -	\$ -	\$ 1,784,540	\$ 3,798,368
SAFETY	126,469	451,699	-	-	578,168	1,510,371	5,353,620	-	-	6,863,991
PARKS	42,156	-	-	-	42,156	503,466	-	-	-	503,466
GENERAL FUND	264,982	-	-	-	264,982	3,164,579	-	-	-	3,164,579
MUN. POOL	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 602,231	\$ 451,699	\$ -	\$ 150,566	\$ 1,204,497	\$ 7,192,244	\$ 5,353,620	\$ -	\$ 1,784,540	\$ 14,330,404

MAJOR TAX COLLECTIONS TO THE GENERAL FUND

	REAL PROPERTY, PERSONAL PROPERTY AND CLASSIFIED TAXES						ESTATE INHERITANCE TAXES						LOCAL GOVERNMENT FUNDS (LOCAL SHARE OF STATE INCOME, SALES AND FINANCIAL INSTITUTION TAXES)					
	2025	2024	2023	2022	2021	2020	2025	2024	2023	2022	2021	2020	2025	2024	2023	2022	2021	2020
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,007	\$ 42,237	\$ 48,775	\$ 47,245	\$ 43,305	\$ 40,991
February	-	-	-	-	-	-	-	-	-	-	-	-	59,271	54,536	57,603	53,558	50,723	50,346
March	905,523	889,054	860,435	745,124	720,199	687,586	-	-	-	-	-	434	45,280	44,621	42,437	39,218	41,544	35,803
April	-	-	-	-	-	-	-	-	-	-	-	-	38,282	32,347	38,305	37,866	34,319	27,642
May	-	-	-	-	-	-	-	-	-	-	-	-	55,206	51,351	57,619	70,482	49,375	32,203
June	-	-	-	-	-	-	-	-	-	-	-	-	60,668	55,288	57,874	51,675	65,127	38,484
July	-	-	-	-	-	-	-	-	-	-	-	-	62,420	55,578	59,454	57,072	59,603	48,793
August	738,795	716,437	753,988	600,402	582,185	564,814	-	-	-	-	-	-	49,889	43,785	43,442	41,529	42,115	54,295
September	-	-	-	-	-	-	-	-	-	-	-	-	55,546	54,437	56,683	52,121	50,702	49,829
October	-	-	-	-	-	7,901	-	-	-	-	-	-	47,765	43,352	49,051	48,133	47,091	41,700
November	-	-	-	-	7,917	-	-	-	-	-	-	-	56,210	49,204	51,316	56,205	46,769	44,321
December	-	-	-	3,121	-	-	-	-	-	-	-	-	-	57,012	54,210	42,929	49,247	45,622
Totals	\$ 1,644,318	\$ 1,605,491	\$ 1,614,423	\$ 1,348,646	\$ 1,310,302	\$ 1,260,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434	\$ 580,543	\$ 583,749	\$ 616,769	\$ 598,032	\$ 579,920	\$ 510,028

**NET INCOME TAX COLLECTIONS
(LESS REFUNDS)
(REPORTED ON A CASH BASIS)**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
JANUARY	\$ 1,214,555	\$ 1,804,675	\$ 1,167,762	\$ 1,125,959	\$ 1,082,980	\$ 953,066	\$ 919,417	\$ 1,029,162	\$ 1,001,990	\$ 1,205,069	\$ 965,824
FEBRUARY	\$ 1,319,992	1,560,960	1,277,447	967,331	780,776	840,507	740,235	648,575	701,066	753,601	725,617
MARCH	\$ 1,129,067	928,807	900,973	1,340,001	982,596	971,684	1,141,550	1,185,436	1,040,896	1,244,779	1,011,732
APRIL	\$ 1,302,549	1,378,876	1,223,767	1,886,706	1,351,523	830,990	1,414,293	1,367,150	1,508,619	1,416,351	1,197,814
MAY	\$ 1,390,149	1,811,998	1,689,725	1,340,290	1,319,702	752,140	732,759	725,321	707,099	757,093	675,458
JUNE	\$ 1,674,024	1,039,405	2,057,926	1,247,478	1,115,449	820,018	1,074,041	806,347	839,904	832,982	855,327
JULY	\$ 1,337,489	1,241,850	1,376,621	922,144	910,039	1,423,816	799,406	892,462	883,513	759,704	789,055
AUGUST	\$ 1,114,752	1,078,135	1,104,523	1,126,062	1,135,508	848,171	739,720	803,501	680,226	764,524	753,633
SEPTEMBER	\$ 1,025,759	958,444	936,369	1,274,586	998,220	906,984	969,504	1,011,061	916,824	977,572	813,434
OCTOBER	\$ 1,617,571	1,343,275	1,189,743	32,777	1,062,135	837,478	713,297	669,604	769,154	923,875	864,842
NOVEMBER	\$ 1,204,497	1,033,642	1,178,866	881,332	1,047,441	946,119	752,716	717,108	710,457	717,363	731,949
DECEMBER		1,086,433	975,416	946,059	1,124,826	1,274,597	1,181,196	1,083,145	881,633	1,016,782	935,985
TOTAL	\$ 14,330,404	\$ 15,266,502	\$ 15,079,139	\$ 13,090,725	\$ 12,911,195	\$ 11,405,570	\$ 11,178,134	\$ 10,938,872	\$ 10,641,381	\$ 11,369,695	\$ 10,320,670

**

*

*Income tax rate increased from 1.75% to 2.0% in 2015.

**Transition to RITA, income tax collections received one month behind

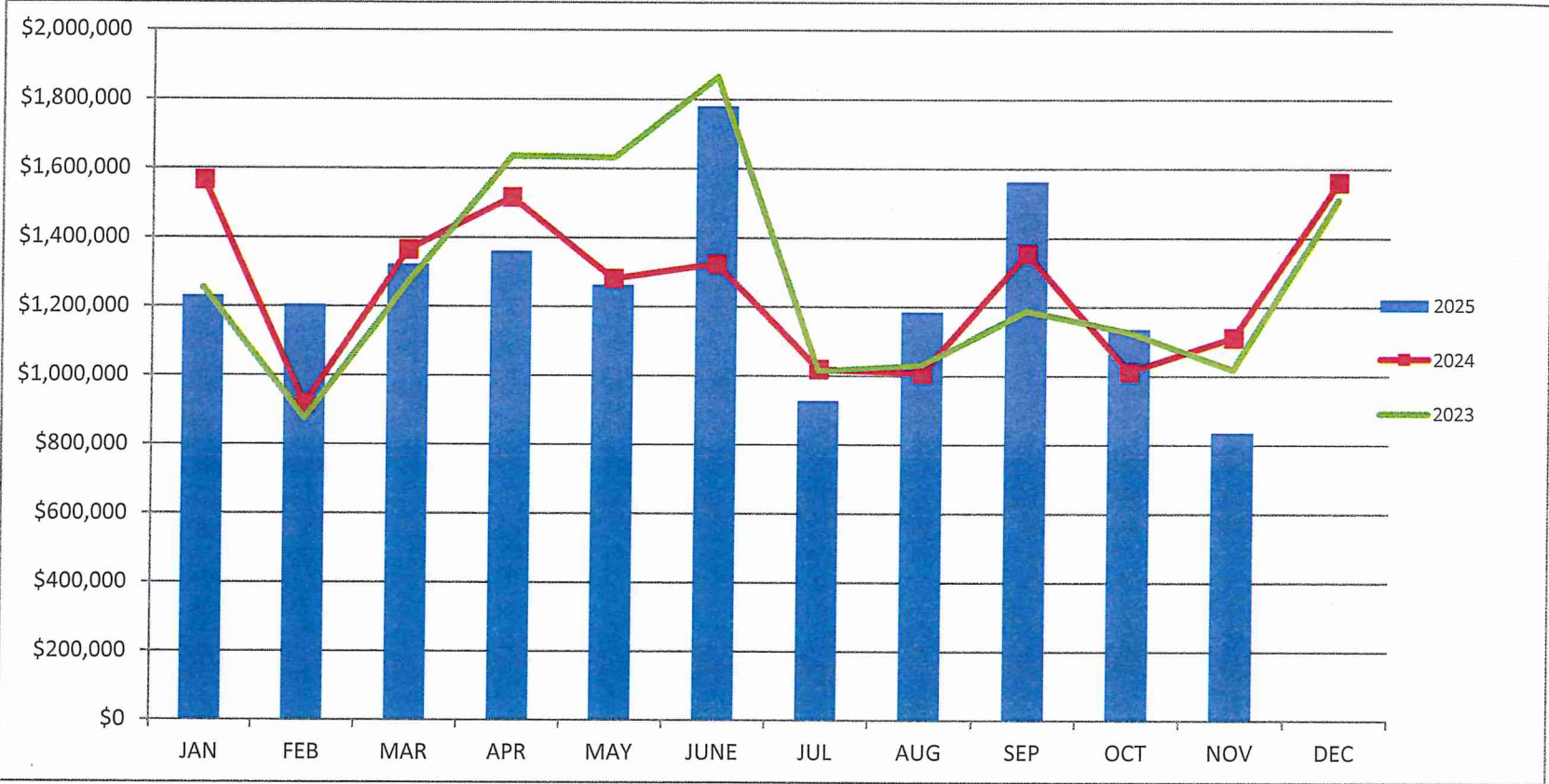
SUPPLEMENTARY FINANCIAL INFORMATION

Cash and Investment Totals

NOVEMBER 30, 2025 CASH AND INVESTMENT BALANCES			
Fund		TOTAL CASH AND INVESTMENT	
General	001	\$	13,740,059.66
Street Dept.	101		8,213,386.33
Highway Use	102		196,646.25
Street Income Tax	103		7,849,328.36
Neighborhood Improvement Team	104		79,741.68
Park Dept.	105		30,750.63
Safety Dept.	106		60,923.41
D.U.I. Educational Fd	109		12,854.33
Forrest Hill Mausoleum	110		420.42
Mandatory Drug Fine	111		4,494.57
Scarborough TIF	112		-
OneOhio Opioid Settlement	113		119,806.32
Renew Piqua 2005	114		-
Comp. Housing Imp. Prog. 2006	117		5,000.00
C.H.I.P. Program Income	119		130,666.28
Piqua Police Auxiliary	120		1,555.93
Comm.Develop.Block Grant	122		14,825.00
Worker's Comp Reserve	124		1,147,175.96
Liability Insurance	125		254,952.51
Demolition Defense Fund	126		35,575.51
Small Business Grant Fund	127		4,633.00
Pro-Piqua Fund	128		-
Revolving Loan Fund	130		131,303.77
Community Development	135		35,285.03
F.E.M.A GRANTS	139		-
USDA REVOLVING LOANS	142		82,558.24
Economic Development Revolving Loan	144		59,559.67
Special Assess Debt Serv.	202		440,688.51
OWDA 1995 Loan Debt Serv	210		13,924.44
Water Tower AWDF 05	250		76,718.77
OWDA Eq Tank 08 Notes	254		123,727.15
OWDA WTP 13	256		959,766.26
Wastewater Engineering Loan	257		930,603.85
Water Tower OWDA	258		73,986.57
Nontax Revenue Bonds '23	263		255,446.29
Capital Improvement Bonds	264		-
Lock 9 Park Improvements	342		76,803.26
Scott Dr Redevelopment	343		-
Fire Department Ladder Truck	344		275,000.00
City Facilities Improvements	345		1,540,824.65
Power Plant	401		7,515,673.82
Water	403		9,119,540.21
Wastewater	404		12,332,014.77
Garbage	405		4,100,661.48
City Income Tax	407		-
Data Processing	408		215,637.76
Golf Course	409		438,224.93
Fort Piqua Plaza	410		12,673.60
Storm Water Utility	411		3,159,825.14
Utilities Business Office	413		15,999.92
Unclaimed Trust	606		36,571.48
Law Enfor.Trst C8610	609		198,568.98
Conservancy	611		53,817.66
Mayor Jack Wilson Centen	612		516.96
Hospital Insurance	614		1,793,841.40
Employee Flexible Spending	615		2,268.05
TOTAL ALL FUNDS		\$	75,974,828.77

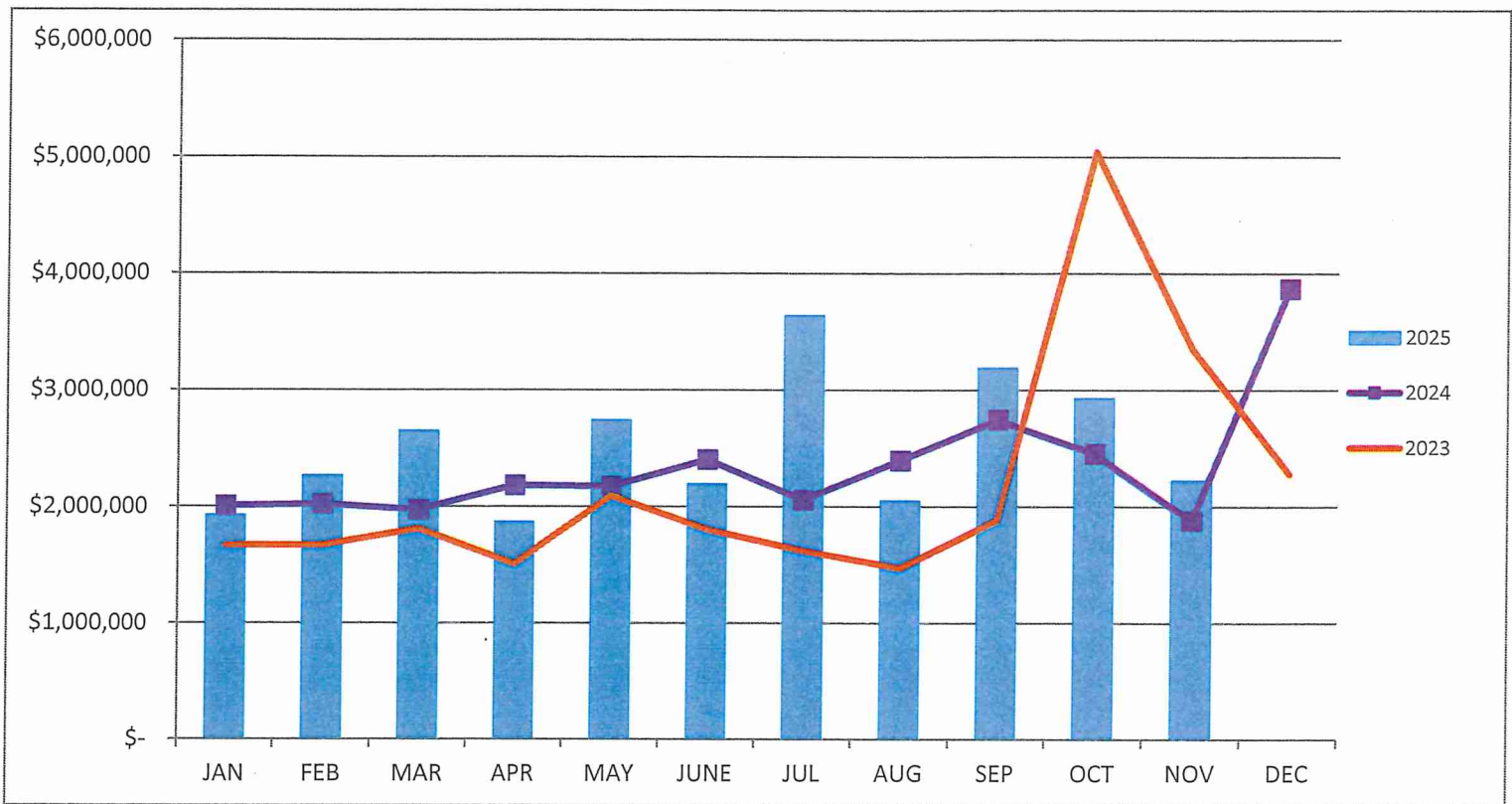
CITY OF PIQUA
MONTHLY FINANCIAL REPORT
GOVERNMENTAL FUNDS

MONTHLY INCOME TAX REVENUE
November 2025



CITY OF PIQUA
MONTHLY FINANCIAL REPORT
GOVERNMENTAL FUNDS

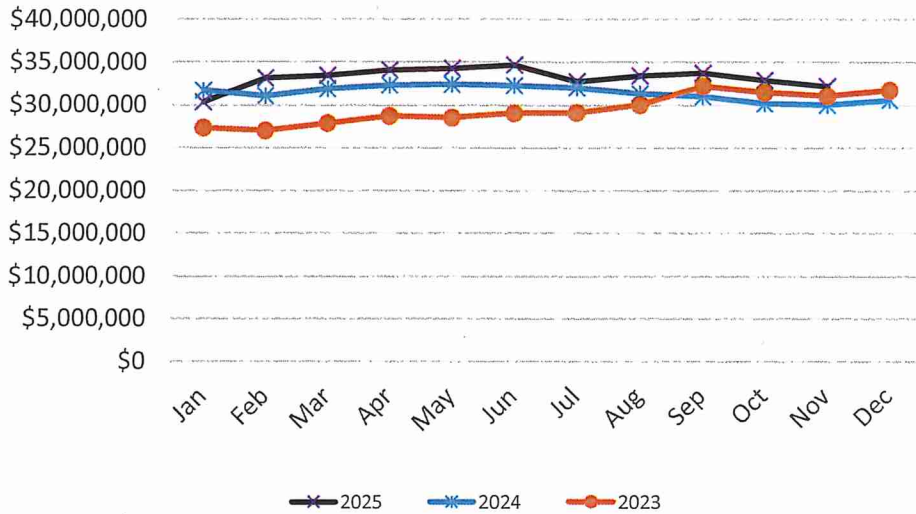
MONTHLY TOTAL EXPENDITURES
November 2025



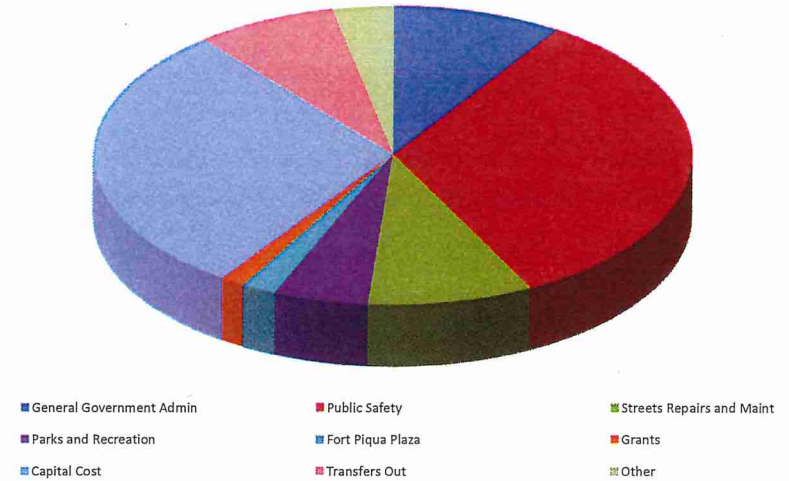
CITY OF PIQUA
 MONTHLY FINANCIAL REPORT - NOVEMBER 2025
 GOVERNMENTAL FUNDS

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	30,527,281	30,288,406	33,125,808	33,406,427	34,046,596	34,266,325	34,643,869	32,717,741	33,378,327	33,697,051	32,835,994	29,966,615
Revenue	1,709,608	5,127,533	2,952,576	2,548,874	2,999,812	2,412,349	1,708,744	2,710,739	3,506,431	2,065,853	1,510,310	6,645,827
Expenses	1,948,483	2,290,131	2,671,957	1,908,705	2,780,083	2,034,805	3,634,872	2,050,153	3,187,707	2,926,910	2,224,653	6,085,161
Monthly Income (Loss)	(238,875)	2,837,402	280,619	640,169	219,729	377,544	(1,926,128)	660,586	318,724	(861,057)	(714,343)	560,666
Ending Fund Balance	\$ 30,288,406	\$ 33,125,808	\$ 33,406,427	\$ 34,046,596	\$ 34,266,325	\$ 34,643,869	\$ 32,717,741	\$ 33,378,327	\$ 33,697,051	\$ 32,835,994	\$ 32,121,651	\$ 30,527,281
*Monthly Cash Balance	\$ 32,317,429	\$ 35,103,871	\$ 36,170,012	\$ 36,170,436	\$ 36,535,335	\$ 36,166,740	\$ 35,856,266	\$ 35,550,520	\$ 34,403,745	\$ 34,189,766	\$ 33,679,197	\$ 32,455,813

Monthly Ending Fund Balance



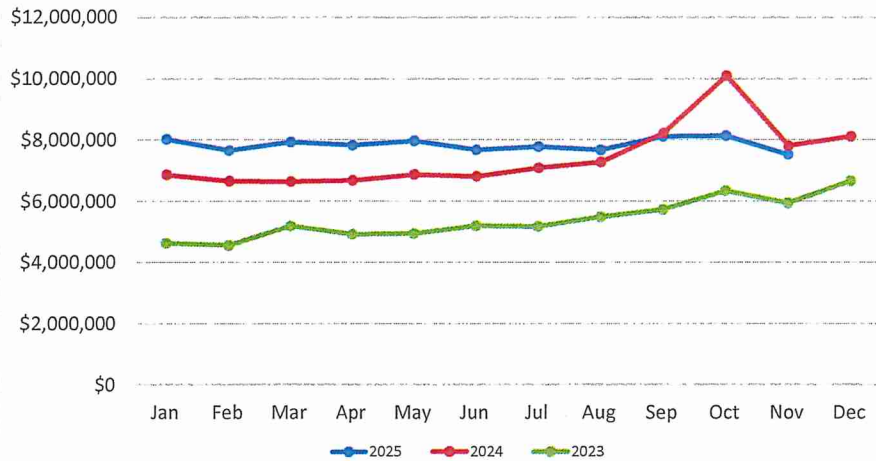
Expenditure Breakdown



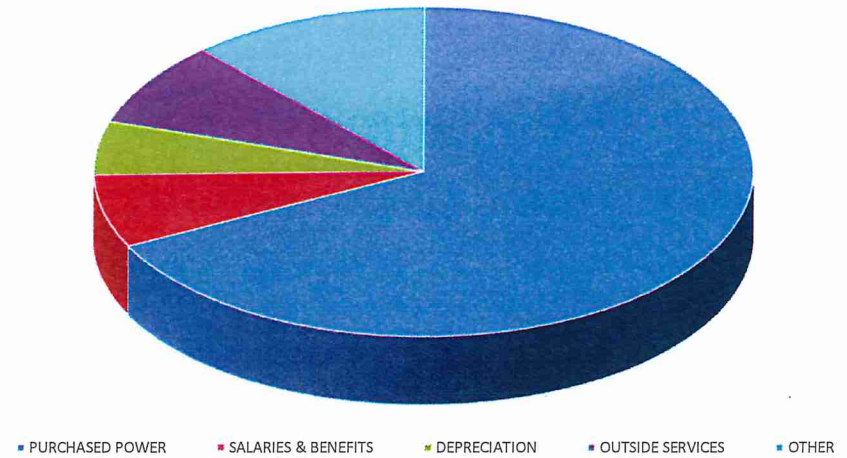
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - NOVEMBER 2025
ELECTRIC**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	\$ 36,177,595	\$ 35,803,436	\$ 36,051,087	\$ 36,244,895	\$ 36,162,725	\$ 36,066,667	\$ 35,772,725	\$ 35,683,873	\$ 36,083,542	\$ 36,251,293	\$ 35,935,338	\$ 36,716,637
Revenue	2,652,152	3,058,752	2,749,449	2,523,819	2,501,105	2,549,852	2,993,184	3,256,761	3,031,043	2,676,341	2,591,270	2,737,247
Expenses	3,026,311	2,811,101	2,555,641	2,605,989	2,597,163	2,843,794	3,082,036	2,857,091	2,863,292	2,992,296	2,892,061	3,276,289
Operating Income (Loss)	(374,159)	247,651	193,808	(82,170)	(96,058)	(293,942)	(88,852)	399,670	167,751	(315,955)	(300,791)	(539,042)
Ending Fund Balance*	\$ 35,803,436	\$ 36,051,087	\$ 36,244,895	\$ 36,162,725	\$ 36,066,667	\$ 35,772,725	\$ 35,683,873	\$ 36,083,543	\$ 36,251,293	\$ 35,935,338	\$ 35,634,547	\$ 36,177,595
*Includes Cash Balance of:	\$ 8,026,363	\$ 7,656,138	\$ 7,928,396	\$ 7,826,022	\$ 7,965,771	\$ 7,664,499	\$ 7,776,114	\$ 7,665,148	\$ 8,111,499	\$ 8,131,618	\$ 7,515,674	\$ 8,099,296

Monthly Ending Cash Balance

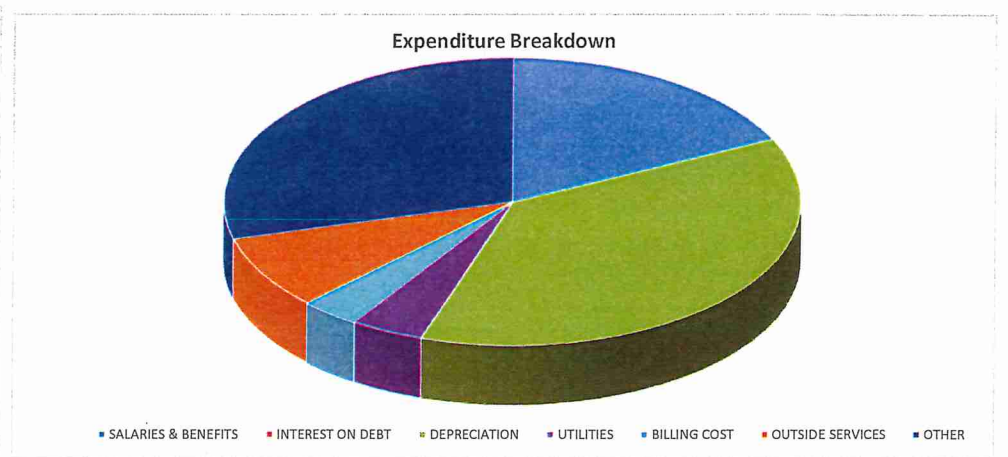
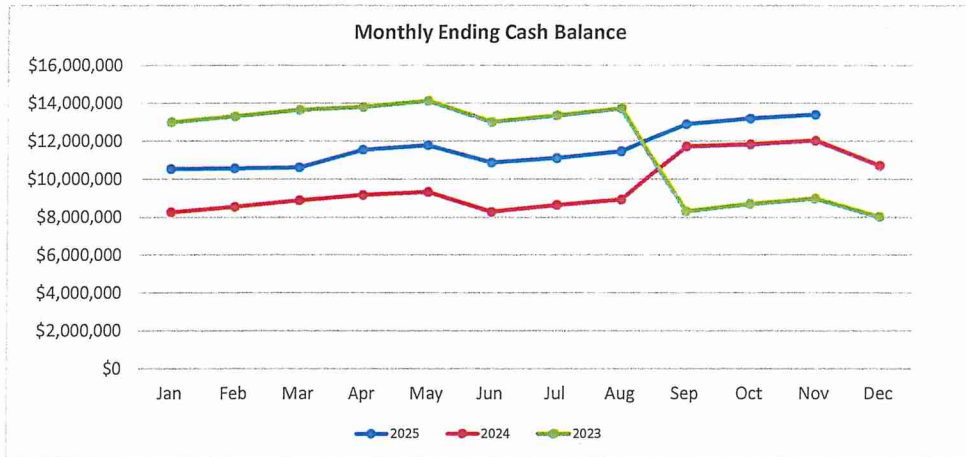


Expenditure Breakdown



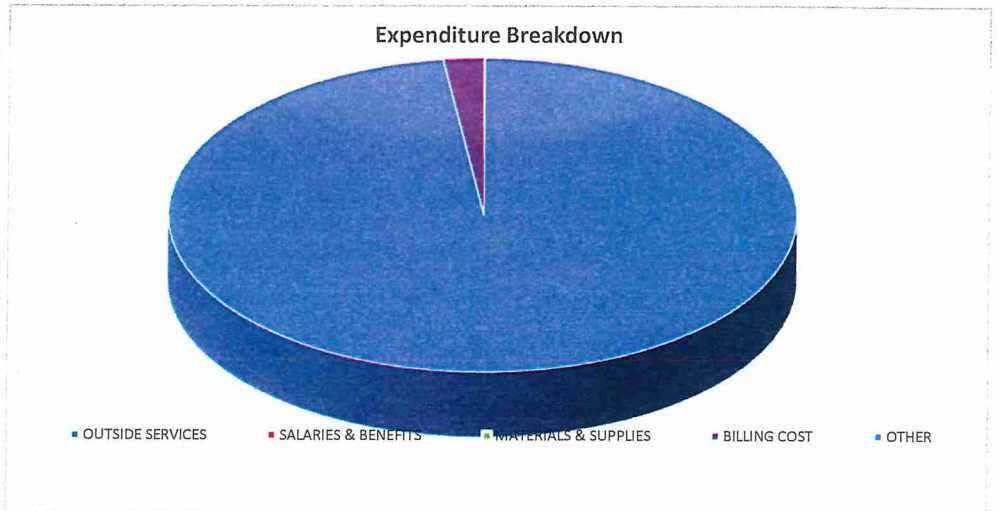
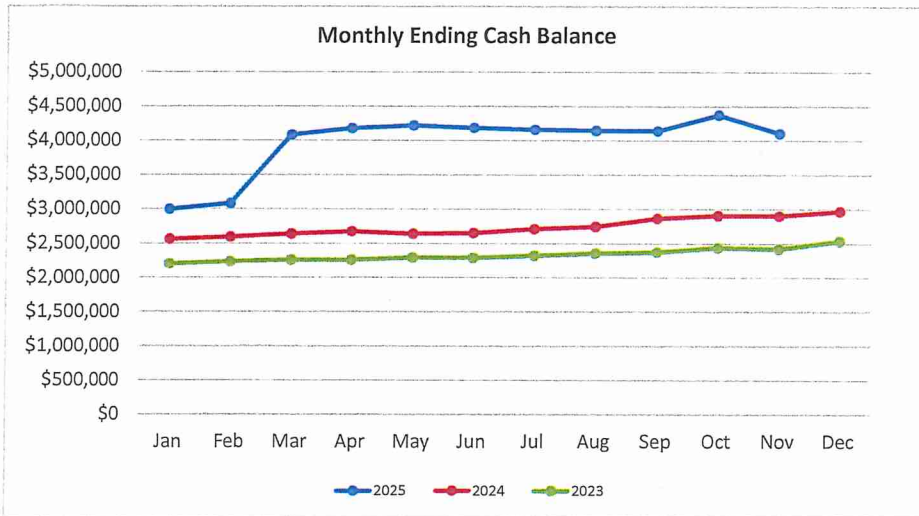
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - NOVEMBER 2025
WASTEWATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	\$ 23,228,165	\$ 23,172,633	\$ 23,118,420	\$ 23,145,425	\$ 23,143,998	\$ 23,208,408	\$ 23,298,772	\$ 23,378,514	\$ 23,475,319	\$ 23,720,493	\$ 23,803,662	\$ 23,376,123
Revenue	553,251	591,883	579,853	588,851	617,363	639,187	613,428	623,699	780,185	634,237	607,178	634,552
Expenses	608,783	646,096	552,848	590,278	552,953	548,823	533,686	526,894	535,011	551,068	699,817	782,510
Operating Income (Loss)	(55,532)	(54,213)	27,005	(1,427)	64,410	90,364	79,742	96,805	245,174	83,169	(92,639)	(147,958)
Ending Fund Balance*	\$ 23,172,633	\$ 23,118,420	\$ 23,145,425	\$ 23,143,998	\$ 23,208,408	\$ 23,298,772	\$ 23,378,514	\$ 23,475,319	\$ 23,720,493	\$ 23,803,662	\$ 23,711,023	\$ 23,228,165
*Includes Cash Balance of:	\$ 10,552,128	\$ 10,573,691	\$ 10,623,767	\$ 11,557,769	\$ 11,789,169	\$ 10,867,799	\$ 11,111,644	\$ 11,460,853	\$ 12,887,444	\$ 13,192,576	\$ 13,400,270	\$ 10,696,935



**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - NOVEMBER 2025
REFUSE**

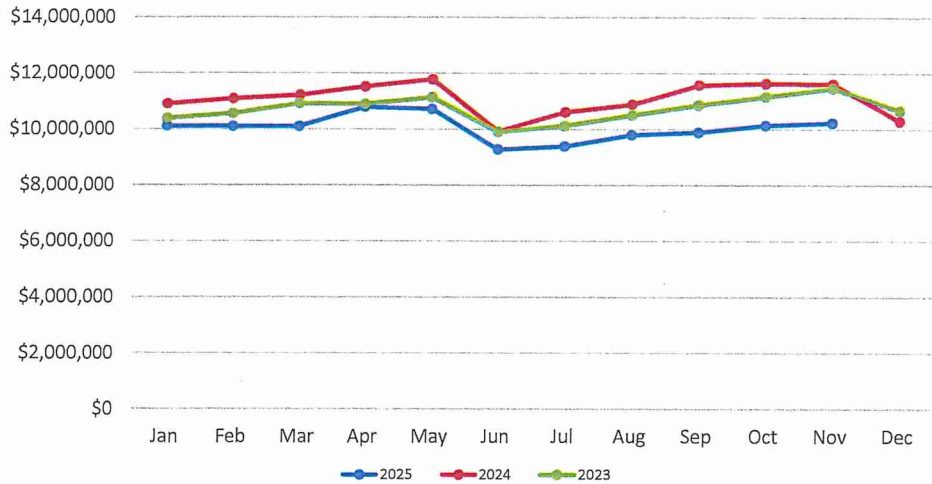
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	\$ 3,804,468	\$ 3,870,243	\$ 3,859,988	\$ 4,152,855	\$ 4,288,351	\$ 4,027,313	\$ 4,235,667	\$ 3,994,376	\$ 3,994,080	\$ 4,202,851	\$ 4,405,076	\$ 3,825,031
Revenue	199,492	193,949	405,557	221,450	215,641	240,022	232,200	230,671	237,423	233,996	228,589	221,516
Expenses	133,717	204,204	112,690	85,954	476,679	31,668	473,491	230,967	28,652	31,771	685,664	242,079
Operating Income (Loss)	65,775	(10,255)	292,867	135,496	(261,038)	208,354	(241,291)	(296)	208,771	202,225	(457,075)	(20,563)
Ending Fund Balance*	\$ 3,870,243	\$ 3,859,988	\$ 4,152,855	\$ 4,288,351	\$ 4,027,313	\$ 4,235,667	\$ 3,994,376	\$ 3,994,080	\$ 4,202,851	\$ 4,405,076	\$ 3,948,001	\$ 3,804,468
*Includes Cash Balance of:	\$ 3,001,428	\$ 3,083,732	\$ 4,081,736	\$ 4,178,127	\$ 4,218,369	\$ 4,182,975	\$ 4,160,267	\$ 4,143,771	\$ 2,860,452	\$ 4,370,714	\$ 4,100,661	\$ 2,965,233



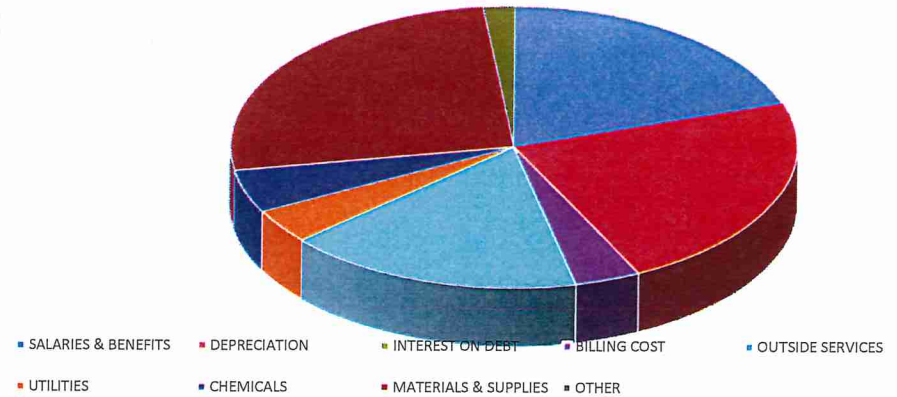
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - NOVEMBER 2025
WATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	\$ 24,646,070	\$ 24,656,693	\$ 24,674,193	\$ 24,543,334	\$ 24,350,819	\$ 23,927,609	\$ 24,017,822	\$ 24,176,807	\$ 24,342,676	\$ 24,453,932	\$ 24,645,607	\$ 24,937,129
Revenue	589,556	618,624	612,128	609,116	637,476	655,836	656,782	733,344	713,192	760,234	632,872	869,958
Expenses	578,933	601,124	742,987	801,631	1,060,686	565,623	497,797	567,475	601,936	568,559	631,185	1,161,017
Operating Income (Loss)	10,623	17,500	(130,859)	(192,515)	(423,210)	90,213	158,985	165,869	111,256	191,675	1,687	(291,059)
Ending Fund Balance*	\$ 24,656,693	\$ 24,674,193	\$ 24,543,334	\$ 24,350,819	\$ 23,927,609	\$ 24,017,822	\$ 24,176,807	\$ 24,342,676	\$ 24,453,932	\$ 24,645,607	\$ 24,647,294	\$ 24,646,070
*Includes Cash Balance of:	\$ 10,127,424	\$ 10,113,279	\$ 10,106,991	\$ 10,793,397	\$ 10,724,005	\$ 9,278,417	\$ 9,391,468	\$ 9,801,426	\$ 9,889,103	\$ 10,138,643	\$ 10,230,012	\$ 10,277,759

Monthly Ending Cash Balance

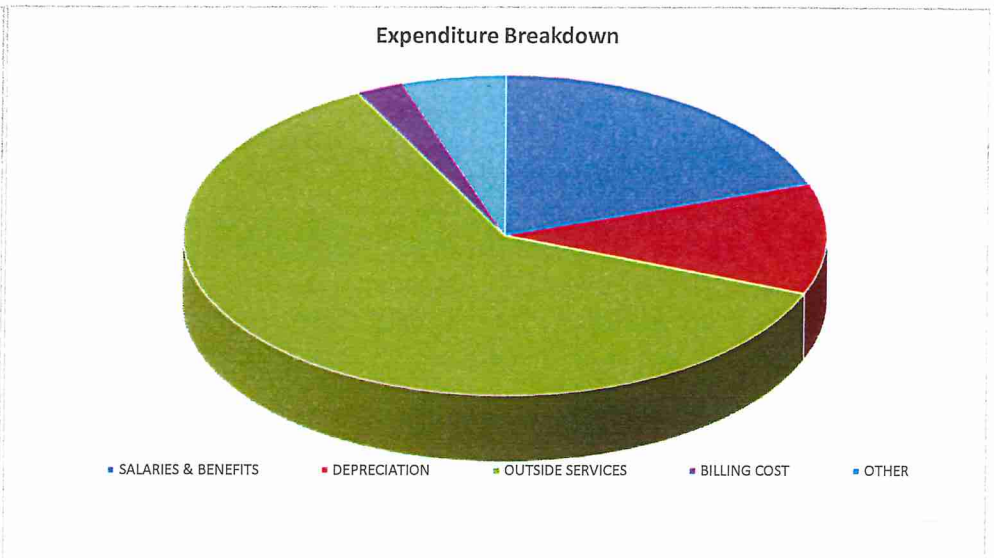
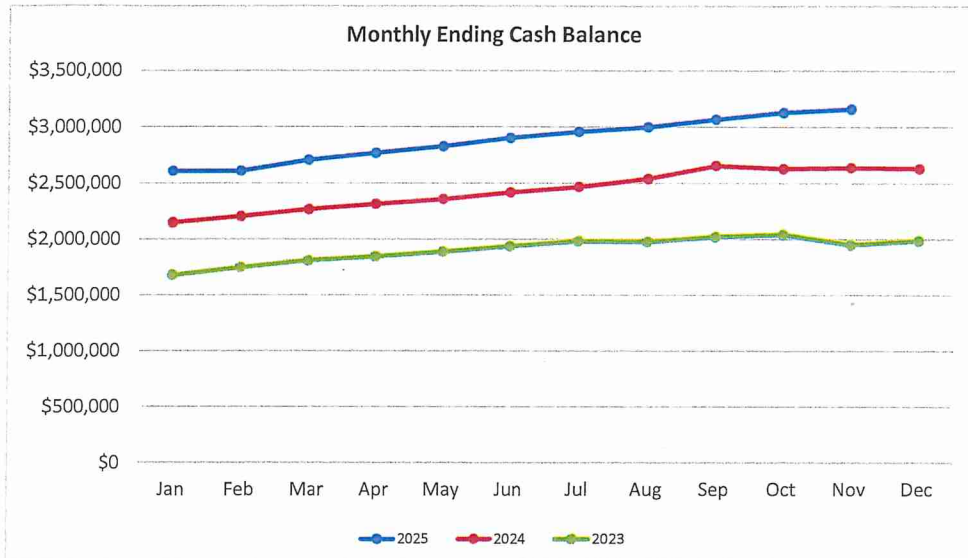


Expenditure Breakdown



**CITY OF PIQUA
MONTHLY FINANCIAL REPORT -NOVEMBER 2025
STORM WATER**

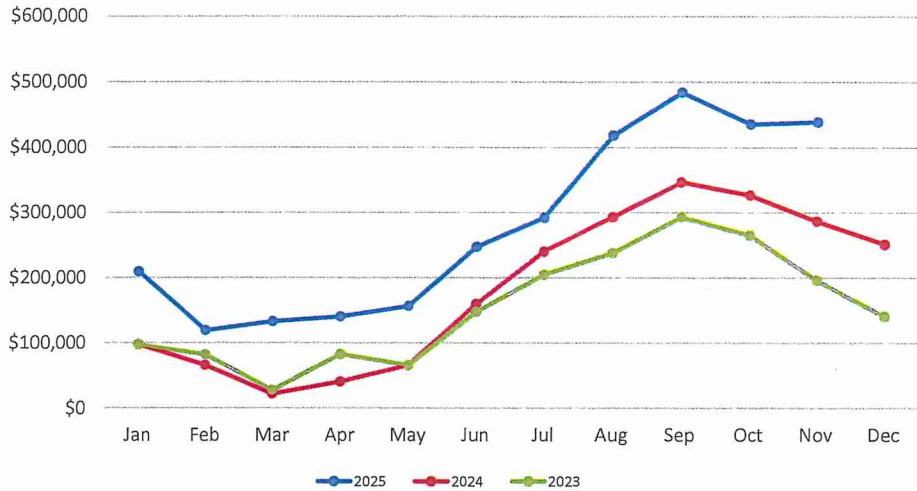
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	\$ 5,813,850	\$ 5,845,823	\$ 5,880,225	\$ 5,933,253	\$ 5,981,259	\$ 6,031,748	\$ 6,091,609	\$ 6,124,622	\$ 6,151,371	\$ 6,206,632	\$ 6,240,508	\$ 5,803,638
Revenue	112,158	108,934	118,975	118,510	119,944	125,186	119,026	118,529	123,435	121,435	117,253	132,315
Expenses	80,185	74,532	65,947	70,504	69,455	65,325	86,013	91,780	68,174	87,559	182,347	122,103
Operating Income (Loss)	31,973	34,402	53,028	48,006	50,489	59,861	33,013	26,749	55,261	33,876	(65,094)	10,212
Ending Fund Balance*	\$ 5,845,823	\$ 5,880,225	\$ 5,933,253	\$ 5,981,259	\$ 6,031,748	\$ 6,091,609	\$ 6,124,622	\$ 6,151,371	\$ 6,206,632	\$ 6,240,508	\$ 6,175,414	\$ 5,813,850
*Includes Cash Balance of:	\$ 2,609,706	\$ 2,607,192	\$ 2,704,967	\$ 2,767,233	\$ 2,826,439	\$ 2,901,579	\$ 2,955,836	\$ 2,999,267	\$ 3,067,516	\$ 3,129,309	\$ 3,159,825	\$ 2,630,618



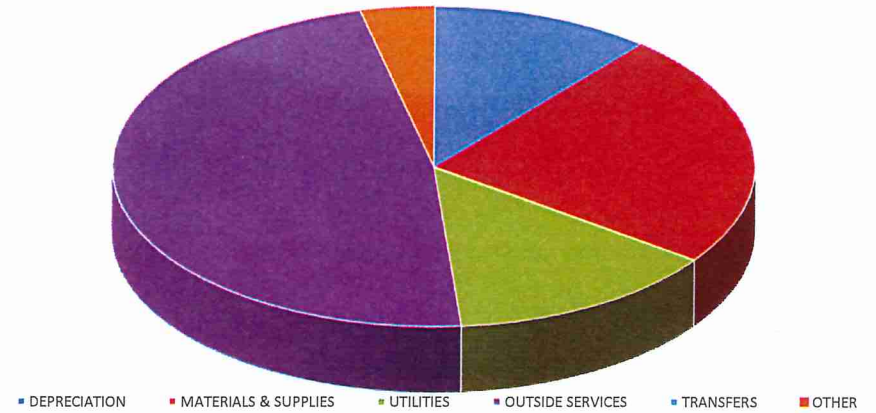
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - NOVEMBER 2025
Golf**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-24
Beginning Fund Balance	\$ 1,000,415	\$ 944,866	\$ 889,520	\$ 906,365	\$ 915,942	\$ 972,061	\$ 1,035,461	\$ 1,119,089	\$ 1,221,341	\$ 1,249,480	\$ 1,238,262	\$ 1,225,983
Revenue	3,554	21,038	109,580	101,860	151,754	171,466	171,223	209,240	158,336	89,080	37,714	10,496
Expenses	59,103	76,384	92,735	92,283	95,635	108,066	87,595	106,988	130,197	100,298	49,993	68,203
Operating Income (Loss)	(55,549)	(55,346)	16,845	9,577	56,119	63,400	83,628	102,252	28,139	(11,218)	(12,279)	(57,707)
Ending Fund Balance*	\$ 944,866	\$ 889,520	\$ 906,365	\$ 915,942	\$ 972,061	\$ 1,035,461	\$ 1,119,089	\$ 1,221,341	\$ 1,249,480	\$ 1,238,262	\$ 1,225,983	\$ 1,168,276
*Includes Cash Balance of:	\$ 209,142	\$ 118,864	\$ 132,466	\$ 139,882	\$ 156,051	\$ 247,058	\$ 291,753	\$ 417,808	\$ 483,117	\$ 434,966	\$ 438,225	\$ 250,133

Monthly Ending Cash Balance



Expenditure Breakdown



Portfolio Summary

4.04

Weighted Average Yield to Maturity

2.56

Weighted Average Maturity (Years)

2.37

Portfolio Effective Duration (Years)

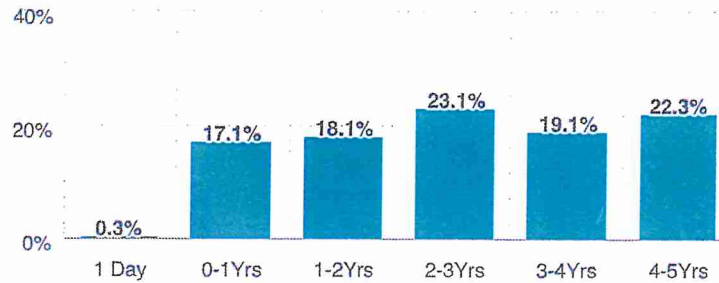
2.56

Weighted Average Life (Years)

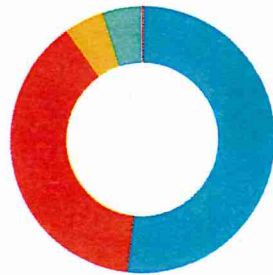
AA+

Average Credit Rating

Maturity Distribution



Sector Allocation



U.S. Agencies	51.67%
U.S. Treasuries	38.40%
Commercial Paper	4.85%
Negotiable CD's	4.79%
Money Market Funds	0.28%

	CURRENT MONTH
Beginning	59,523,255.50
Contributions/Withdrawals	0.00
Management Fees	(3,896.80)
Custodian Fees	(754.72)
Realized Gains Losses	(6,931.61)
Purchased Interest	(1,301.80)
Interest Received	105,727.28
ENDING	59,616,097.85

Projected Monthly Income Schedule

