

CITY OF PIQUA
MONTHLY FINANCIAL STATEMENTS
AS OF OCTOBER 31ST, 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 TEN PERIODS ENDED OCTOBER 31, 2025

	General Fund	Safety Fund	Street Maintenance	Other Governmental	Total Governmental
REVENUES:					
Municipal income tax	\$ 3,320,563	\$ 6,209,884	\$ 1,823,055	\$ 1,614,197	\$ 12,967,699
Property taxes	1,313,240	212,943	-	125,235	1,651,418
Special Assessments	37,435	-	-	-	37,435
State shared revenues	732,755	26,910	1,438,474	11,094	2,209,233
Locally levied taxes	936,545	-	-	-	936,545
Licenses and permits, fees	135,178	332,045	1,075	560	468,858
Charges for services	34,377	1,076,605	-	-	1,110,982
Grants: capital	-	-	-	1,167,414	1,167,414
Grants: operating	-	87,548	-	1,003,753	1,091,301
Investment income	391,022	3	253,528	349,190	993,743
Decrease in fair market value of investments	-	-	-	-	-
Donations:					
Capital	-	47,878	-	473,000	520,878
Operating	153,961	12,345	-	-	166,306
Other fines, rents, and reimbursements	629,148	225,410	20,505	100,656	975,719
Total revenues	<u>7,684,224</u>	<u>8,231,571</u>	<u>3,536,637</u>	<u>4,845,099</u>	<u>24,297,531</u>
EXPENDITURES:					
General government administration	3,018,477	-	-	-	3,018,477
Public safety	-	9,838,872	-	-	9,838,872
Public health	-	-	-	-	-
Street repairs and maintenance	-	-	2,789,495	366,974	3,156,469
Parks and recreation	1,410,811	-	-	-	1,410,811
Fort Piqua Plaza	489,134	-	-	-	489,134
Community planning and development	83,340	-	-	245,628	328,968
Other	-	-	-	104,095	104,095
Debt principal payment	-	-	-	116,463	116,463
Debt interest payment	-	-	-	456,189	456,189
Capital costs	739,469	738,494	933,314	4,103,051	6,514,328
Total expenditures	<u>5,741,231</u>	<u>10,577,366</u>	<u>3,722,809</u>	<u>5,392,400</u>	<u>25,433,806</u>
Excess (deficiency) of revenues over expenditures	<u>1,942,993</u>	<u>(2,345,795)</u>	<u>(186,172)</u>	<u>(547,301)</u>	<u>(1,136,275)</u>
OTHER FINANCING SOURCES (USES):					
Issuance of debt	-	-	-	-	-
Premium on bond issuance	-	-	-	3,380,911	3,380,911
Disposal of capital assets	50	44,832	19,194	-	64,076
Transfers, in	-	890,820	-	343,831	1,234,651
Transfers, out	(984,650)	(250,000)	-	-	(1,234,650)
Total other financing sources (uses)	<u>(984,600)</u>	<u>685,652</u>	<u>19,194</u>	<u>3,724,742</u>	<u>3,444,988</u>
Net change in fund balance	958,393	(1,660,143)	(166,978)	3,177,441	2,308,713
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>\$ 15,053,075</u>	<u>\$ 1,143,926</u>	<u>\$ 8,922,022</u>	<u>\$ 7,716,971</u>	<u>\$ 32,835,994</u>

INCOME STATEMENTS - INCOME TAX
FOR THE TEN MONTHS ENDED OCTOBER 31, 2025

REVENUES	<u>STREET DEPT.</u>	<u>PARK DEPT.</u>	<u>SAFETY DEPT.</u>	(1/4% INCOME TAX) <u>STREET DEPT.</u>
Municipal Income Tax	\$ 1,823,055	\$ 455,772	\$ 6,209,884	\$ 1,614,197
Property Taxes			212,943	
State Shared Revenues	1,358,968		26,910	
Federal/State Grants	-	-	87,548	1,236,727
EMS Hospital Transfer			1,076,605	
Fees and Permits	1,075	1,745	332,045	
Investment Income	249,202	-	3	210,907
Miscellaneous and Refunds	39,699	23,683	270,242	-
Donations-Operating		153,961	12,345	
Donations-Capital	-	-	47,878	
Proceed from Issued Notes Payable	-		-	-
Transfers from Grant Funds				
Transfers from Safety Reserve Fund			-	
Total Revenues	<u>\$ 3,471,999</u>	<u>\$ 635,161</u>	<u>\$ 8,276,403</u>	<u>\$ 3,061,831</u>
EXPENSES				
Salaries & Fringe Benefits	\$ 1,332,245	\$ 755,363		
Fire Salaries & Fringe Benefits			3,970,170	
Police Salaries & Fringe Benefits			4,218,331	
Capital Expenditures	933,314	555,340	738,494	1,252,448
Operating Expenses	1,457,250	655,448	1,650,371	366,974
Transfer to Income Tax (1/4%) Fund				
Transfer to Capital Project Fund			250,000	-
Transfer to General Fund				
Total Expenses	<u>\$ 3,722,809</u>	<u>\$ 1,966,151</u>	<u>\$ 10,827,366</u>	<u>\$ 1,619,422</u>
Excess/(Deficiency) of Revenues over Expenditures	\$ (250,810)	\$ (1,330,990)	\$ (2,550,963)	\$ 1,442,409
Transfers from General Fund	-	1,266,177	890,820	-
Net Income (Loss)	<u>\$ (250,810)</u>	<u>\$ (64,813)</u>	<u>\$ (1,660,143)</u>	<u>\$ 1,442,409</u>

CITY OF PIQUA, OHIO

**BALANCE SHEET
GOVERNMENTAL FUNDS
OCTOBER 31, 2025**

ASSETS	General Fund	Safety Fund	Street Maintenance	Other Governmental	Total Governmental
Equity in pooled cash and cash equivalents	\$ 13,852,666	\$ 223,100	\$ 8,425,774	\$ 11,700,079	\$ 34,201,619
Equity in pooled investments	-	-	-	-	-
Accounts receivable	955,301	1,178,766	578,020	279,234	2,991,321
Interfund receivable	624,999	-	-	2,848	627,847
Prepaid items and other assets	4,213	-	-	-	4,213
Loans Receivable, net of allowance	-	-	-	-	-
Total Assets	\$ 15,437,179	\$ 1,401,866	\$ 9,003,794	\$ 11,982,161	\$ 37,825,000
LIABILITIES					
CURRENT LIABILITIES:					
Accounts payable	\$ 81,425	\$ 74,579	\$ 58,145	\$ 597,786	\$ 811,935
Interfund payable	-	-	-	3,462,007	3,462,007
Salaries and benefits	77,606	122,210	23,627	5,198	228,641
Accruals	10,961	19,715	-	200,199	230,875
Unearned Income	2,000	10,764	-	-	12,764
Total Current Liabilities	171,992	227,268	81,772	4,265,190	4,746,222
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	\$ 384,104	\$ 257,940	\$ 81,772	\$ 4,265,190	\$ 4,989,006
DEFERRED INFLOWS OF RESOURCES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State shared taxes	-	-	-	-	-
Income taxes	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Nonspendable fund balance	4,213	-	-	-	4,213
Restricted fund balance	2,436	-	8,922,022	7,409,786	16,334,244
Assigned fund balance	64,292	-	-	-	64,292
Unassigned fund balance	14,982,134	1,143,926	-	57,185	16,183,245
Committed Fund Balance	-	-	-	250,000	250,000
Total fund balances	\$ 15,053,075	\$ 1,143,926	\$ 8,922,022	\$ 7,716,971	\$ 32,835,994
Total liabilities and fund balance	\$ 15,437,179	\$ 1,401,866	\$ 9,003,794	\$ 11,982,161	\$ 37,825,000

CITY OF PIQUA, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE TEN MONTHS ENDED OCTOBER 31, 2025

	Business-type Activities							Governmental Activities- Internal Service Funds
	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	
OPERATING REVENUES:								
Customer services	\$ 27,428,854	\$ 5,610,473	\$ 2,038,146	\$ 5,992,558	\$ 1,090,200	\$ 1,183,238	\$43,343,469	\$ 3,585,665
Penalty charges	134,647	115,405	19,865	50,224	9,224	-	329,365	-
Total operating revenues	27,563,501	5,725,878	2,058,011	6,042,782	1,099,424	1,183,238	43,672,834	3,585,665
OPERATING EXPENSES:								
Fossil fuels used for production	107,479	-	-	-	-	-	107,479	-
Purchased power	20,967,542	-	-	-	-	-	20,967,542	-
Salaries and employee benefits	2,043,373	1,302,971	160,660	1,276,036	236,100	-	5,019,140	542,699
Depreciation	1,487,632	2,610,326	19,009	1,441,782	202,502	77,353	5,838,604	76,987
Materials and supplies	336,516	169,683	70,303	553,414	59,473	229,285	1,418,674	12,024
Utilities	35,329	334,156	2,642	276,403	12,875	79,823	741,228	18,923
Outside services	2,074,808	608,345	1,413,852	1,639,875	175,590	476,283	6,388,753	2,462,469
Billing costs	381,746	215,344	127,249	215,344	39,153	-	978,836	-
Chemicals	-	36,432	-	339,520	-	43,297	419,249	-
Other	777,723	149,909	8,037	194,603	26,414	43,243	1,199,929	688,669
Total operating expenses	28,212,148	5,427,166	1,801,752	5,936,977	752,107	949,284	43,079,434	3,801,771
Operating income (loss)	(648,647)	298,712	256,259	105,805	347,317	233,954	593,400	(216,106)
NON-OPERATING REVENUES(EXPENSES):								
Interest on debt	-	(189,301)	-	(620,936)	-	-	(810,237)	-
Interest income	211,337	428,348	107,910	259,097	76,981	-	1,083,673	-
Net (decrease) in fair market value of investments	-	-	-	-	-	-	-	-
Other, net	188,684	37,738	236,439	255,571	2,360	2,423	723,215	443,215
Operating grants	6,370	-	-	-	-	1,470	7,840	-
Grants capital	-	-	-	-	-	-	-	-
Capital grants	-	-	-	-	-	-	-	-
Net non-operating revenues (expenses)	406,391	276,785	344,349	(106,268)	79,341	3,893	1,004,491	443,215
Transfers, in	-	-	-	-	-	-	-	-
Change in net assets	(242,256)	575,497	600,608	(463)	426,658	237,847	1,597,891	227,109
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	\$ 35,935,339	\$ 23,803,662	\$ 4,405,076	\$ 24,645,607	\$ 6,240,508	\$ 1,238,262		\$ 3,707,980

CITY OF PIQUA, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE MONTH ENDED OCTOBER 31, 2025

	Business-type Activities							Governmental Activities- Internal Service Funds
	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	
OPERATING REVENUES:								
Customer services	\$ 2,602,137	\$ 555,684	\$ 216,928	\$ 620,809	\$ 109,646	\$ 91,760	\$ 4,196,964	\$ 310,198
Penalty charges	13,066	14,516	2,202	5,440	1,361	-	36,585	-
Total operating revenues	2,615,203	570,200	219,130	626,249	111,007	91,760	4,233,549	310,198
OPERATING EXPENSES:								
Fossil fuels used for production	-	-	-	-	-	-	-	-
Purchased power	2,134,248	-	-	-	-	-	2,134,248	-
Salaries and employee benefits	174,600	128,521	-	133,239	27,318	-	463,678	37,022
Depreciation and Amortization	152,353	260,826	-	143,433	20,191	5,537	582,340	7,693
Materials and supplies	967	49,674	-	56,933	9,782	20,868	138,224	2,542
Utilities	4,212	28,636	-	23,681	1,228	11,085	68,842	1,925
Outside services	169,130	48,649	17,647	127,583	24,445	63,818	451,272	262,627
Billing costs	41,028	23,144	13,676	23,144	4,208	-	105,200	-
Chemicals	-	-	-	48,850	-	(4,601)	44,249	-
Other	315,758	11,618	448	11,696	387	3,591	343,498	6,045
Total operating expenses	2,992,296	551,068	31,771	568,559	87,559	100,298	4,331,551	317,854
Operating income (loss)	(377,093)	19,132	187,359	57,690	23,448	(8,538)	(98,002)	(7,656)
NON-OPERATING REVENUES(EXPENSES):								
Interest on debt	-	-	-	-	-	-	-	-
Interest income	27,579	41,637	14,066	31,357	10,428	-	125,067	-
Net increase in fair market value of investments	-	-	-	-	-	-	-	-
Other, net	27,189	22,400	800	102,628	-	(2,680)	150,337	39,807
Grants & donations, operating	6,370	-	-	-	-	-	6,370	-
Grants & donations, capital	-	-	-	-	-	-	-	-
Transfers, in	-	-	-	-	-	-	-	-
Transfers, out	-	-	-	-	-	-	-	-
Net non-operating revenues(expenses)	61,138	64,037	14,866	133,985	10,428	(2,680)	281,774	39,807
Change in net assets	(315,955)	83,169	202,225	191,675	33,876	(11,218)	183,772	32,151
Total net assets-beginning of month	36,251,294	23,720,493	4,202,851	24,453,932	6,206,632	1,249,480	96,084,682	3,675,829
Total net assets-end 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

CITY OF PIQUA, OHIO

BALANCE SHEET
PROPRIETARY FUNDS
OCTOBER 31, 2025

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	Governmental
								Activities - Internal Service Funds
Current assets:								
Equity in pooled cash and cash equivalents	\$ 8,131,618	\$ 13,192,577	\$ 4,370,714	\$ 10,138,643	\$ 3,129,309	\$ 436,166	\$ 39,399,027	\$ 3,381,203
Equity in pooled investments	-	-	-	-	-	-	-	-
Accounts receivable	5,101,430	1,332,813	421,730	1,406,731	105,892	-	8,368,596	-
Interfund receivable	-	2,830,000	-	3,116	1,043	-	2,834,159	-
Allowance for uncollectible accounts	(1,762,755)	(348,148)	(176,419)	(500,487)	(50,480)	-	(2,838,289)	-
Inventories	1,256,250	-	-	488,270	25,961	19,080	1,789,561	-
Prepaid items and other assets	31,304	22,297	-	20,298	7,100	-	80,999	14,251
Total Current Assets	12,757,847	17,029,539	4,616,025	11,556,571	3,218,825	455,246	49,634,053	3,395,454
Noncurrent assets:								
Recoverable purchased power	1,180,048	-	-	-	-	-	1,180,048	-
Capital assets not being depreciated								
Land	380,637	533,318	-	903,715	-	370,344	2,188,014	-
Construction in process	639,213	316,705	-	900,080	1,101	3,912	1,861,011	77,779
Capital assets being depreciated								
Plant and equipment in service , net	25,795,037	49,717,916	-	53,840,701	3,098,086	444,216	132,895,956	296,335
Right to Use Leased Asset	32,222	-	-	-	-	-	32,222	156,265
Total Capital Assets	28,027,157	50,567,939	-	55,644,496	3,099,187	818,472	138,157,251	530,379
DEFERRED OUTFLOWS OF RESOURCES:								
Deferred charge on refunding	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and deferred outflow of resources	\$ 40,785,004	\$ 67,597,478	\$ 4,616,025	\$ 67,201,067	\$ 6,318,012	\$ 1,273,718	\$ 187,791,304	\$ 3,925,833

CITY OF PIQUA, OHIO

BALANCE SHEET
PROPRIETARY FUNDS
OCTOBER 31, 2025

LIABILITIES	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	Governmental
								Activities - Internal Service Funds
Current liabilities:								
Accounts payable	\$ 104,447	\$ 73,049	\$ (66)	\$ 210,310	\$ 7,636	\$ 17,622	\$ 412,998	\$ 4,243
Interfund payable	-	-	-	-	-	-	-	-
Salaries and benefits	37,617	23,101	-	23,702	6,564	-	90,984	6,572
Accrued vacation, personal, and sick leave	384,585	186,652	85,045	-	29,753	1,375	687,410	12,325
Accruals and prepaid memberships	2,621,129	-	-	88,026	-	14,699	2,723,854	10,567
Current portion of long term debt	12,230	2,202,640	-	1,603,686	-	-	3,818,556	51,064
Total Current Liabilities	3,160,008	2,485,442	84,979	1,925,724	43,953	33,696	7,733,802	84,771
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	4,849,665	43,793,816	210,949	42,555,460	77,504	35,456	91,522,850	217,853
NET POSITION								
Invested in capital assets, net of related debt	26,812,981	7,293,970	-	13,620,125	3,099,187	818,472	51,644,735	366,490
Restricted by debt covenants	-	50,000	-	-	-	-	50,000	-
Unrestricted	9,122,358	16,459,692	4,405,076	11,025,482	3,141,321	419,790	44,573,719	3,341,490
Total Net Position	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 Liabilities and Net Position	\$ 40,785,004	\$ 67,597,478	\$4,616,025	\$ 67,201,067	\$6,318,012	\$ 1,273,718	\$ 187,791,304	\$ 3,925,833

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

	October 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	\$ 226,456	\$ -	\$ -	\$ 202,200	\$ 428,656	\$ 1,845,204	\$ -	\$ -	\$ 1,633,974	\$ 3,479,177
SAFETY	169,842	606,601	-	-	776,443	1,383,903	4,901,921	-	-	6,285,824
PARKS	56,614	-	-	-	56,614	461,309	-	-	-	461,309
GENERAL FUND	355,859	-	-	-	355,859	2,899,597	-	-	-	2,899,597
MUN. POOL	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 808,770	\$ 606,601	\$ -	\$ 202,200	\$ 1,617,571	\$ 6,590,013	\$ 4,901,921	\$ -	\$ 1,633,974	\$ 13,125,908

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	-	-	-	-	-	-	-	-	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	\$ 524,334	\$ 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		1,033,642	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	\$ 13,125,908	\$ 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

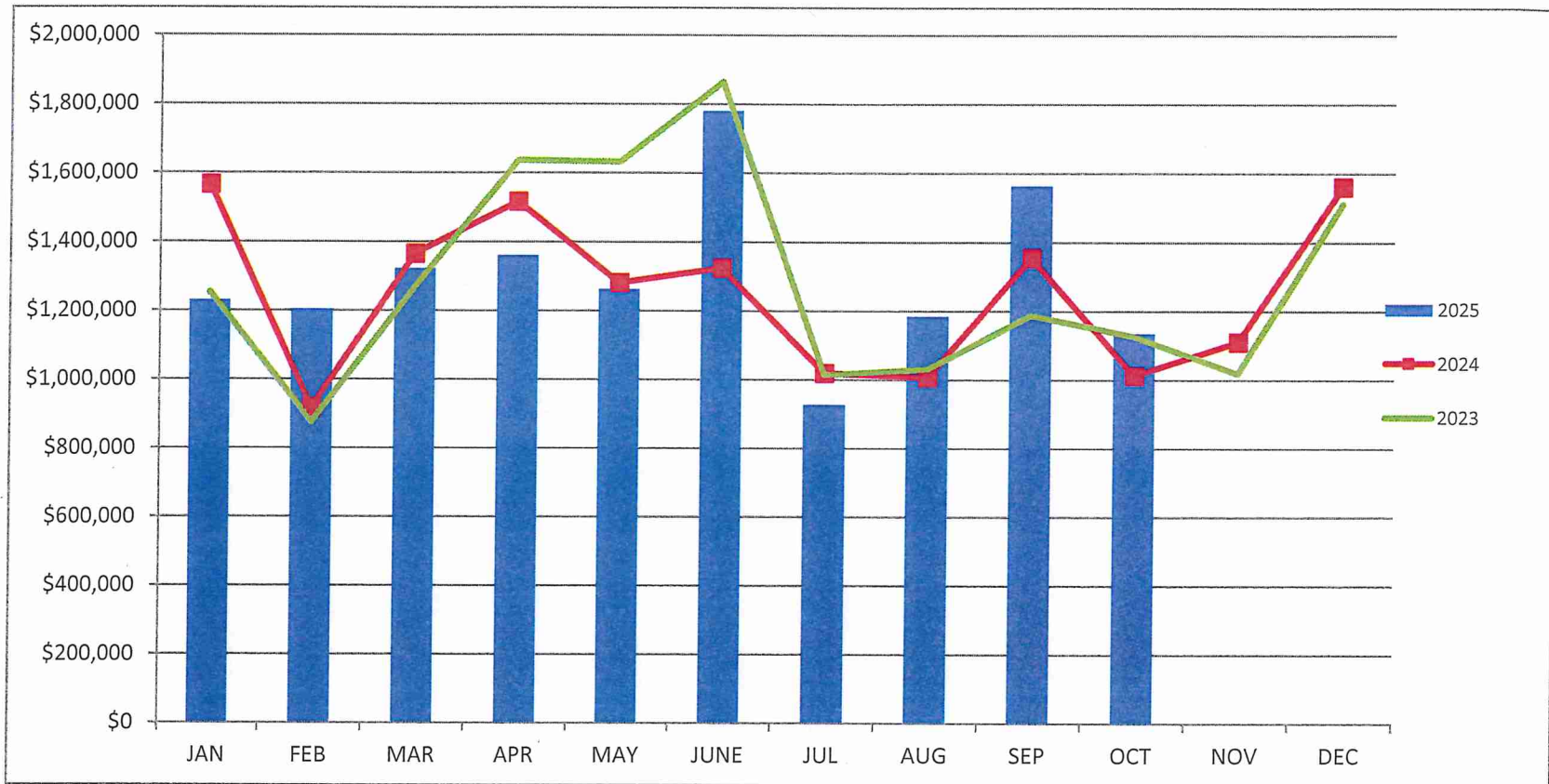
SUPPLEMENTARY FINANCIAL INFORMATION

Cash and Investment Totals

OCTOBER 31, 2025 CASH AND INVESTMENT BALANCES		
Fund		TOTAL CASH AND INVESTMENT
General	001	\$ 13,674,071.81
Street Dept.	101	8,238,341.08
Highway Use	102	187,432.83
Street Income Tax	103	7,770,137.87
Neighborhood Improvement Team	104	79,871.68
Park Dept.	105	45,906.10
Safety Dept.	106	223,099.93
D.U.I. Educational Fd	109	12,830.83
Forrest Hill Mausoleum	110	10.42
Mandatory Drug Fine	111	4,494.57
Scarborough TIF	112	-
OneOhio Opioid Settlement	113	118,977.96
Renew Piqua 2005	114	-
Comp. Housing Imp. Prog. 2006	117	7,274.83
C.H.I.P. Program Income	119	223,118.70
Piqua Police Auxiliary	120	1,555.93
Comm.Develop.Block Grant	122	15,000.00
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	130,916.71
Community Development	135	5,854.79
F.E.M.A GRANTS	139	-
USDA REVOLVING LOANS	142	82,397.01
Economic Development Revolving Loan	144	59,559.67
Special Assess Debt Serv.	202	439,827.89
OWDA 1995 Loan Debt Serv	210	11,139.55
Water Tower AWDF 05	250	61,375.02
OWDA Eq Tank 08 Notes	254	99,014.85
OWDA WTP 13	256	767,813.01
Wastewater Engineering Loan	257	744,483.08
Water Tower OWDA	258	59,189.26
Nontax Revenue Bonds '23	263	128,275.81
Capital Improvement Bonds	264	60,448.09
Lock 9 Park Improvements	342	76,653.27
Scott Dr Redevelopment	343	147,334.19
Fire Department Ladder Truck	344	250,000.00
City Facilities Improvements	345	1,887,561.06
Power Plant	401	8,131,617.72
Water	403	9,250,266.02
Wastewater	404	12,337,938.75
Garbage	405	4,370,714.23
City Income Tax	407	-
Data Processing	408	151,020.20
Golf Course	409	434,966.31
Fort Piqua Plaza	410	11,664.46
Storm Water Utility	411	3,129,309.48
Utilities Business Office	413	14,903.80
Unclaimed Trust	606	36,571.48
Law Enfor.Trst C8610	609	198,568.98
Conservancy	611	53,467.37
Mayor Jack Wilson Centen	612	515.95
Hospital Insurance	614	1,668,096.74
Employee Flexible Spending	615	18,471.54
TOTAL ALL FUNDS		\$ 76,864,397.81

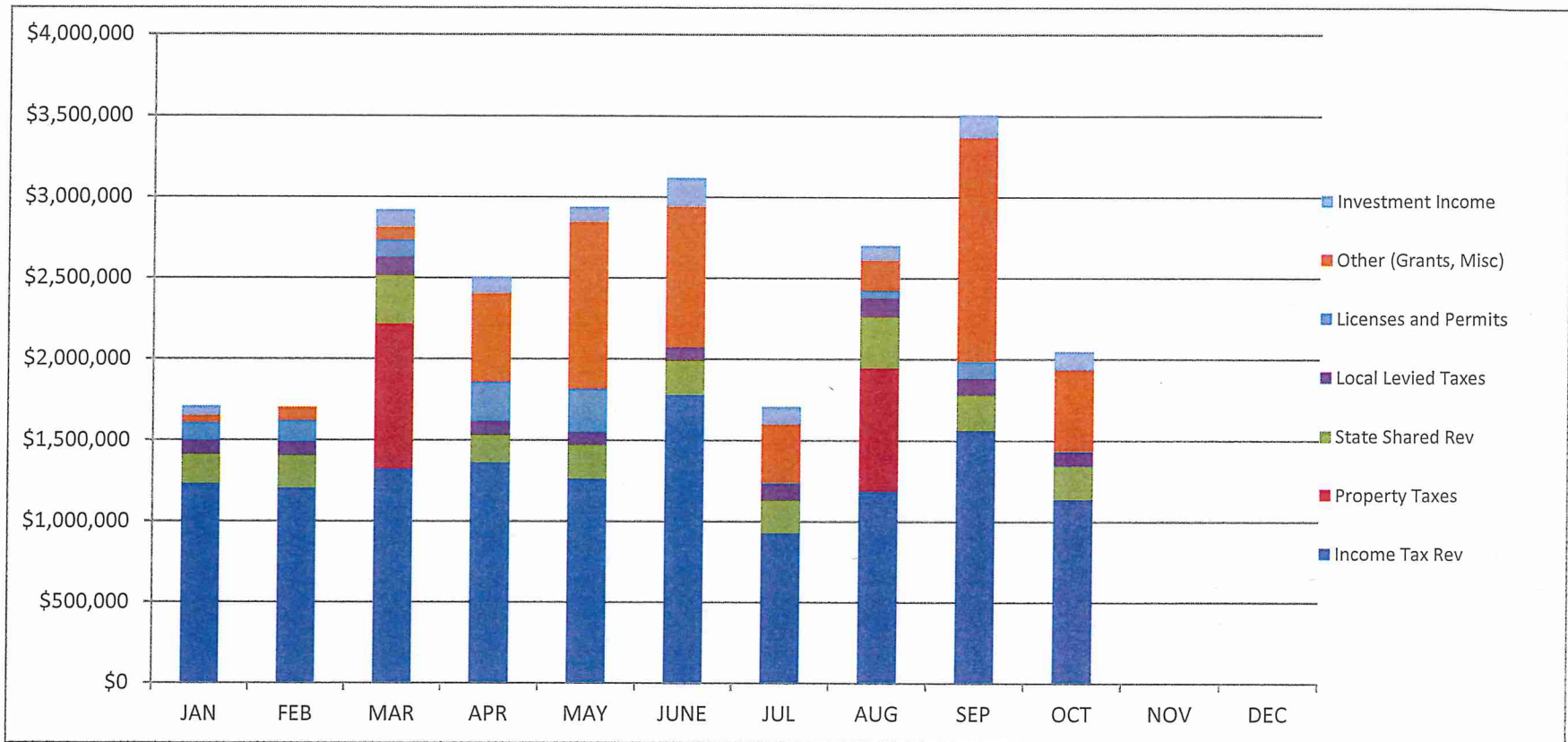
CITY OF PIQUA
MONTHLY FINANCIAL REPORT
GOVERNMENTAL FUNDS

MONTHLY INCOME TAX REVENUE
October 2025



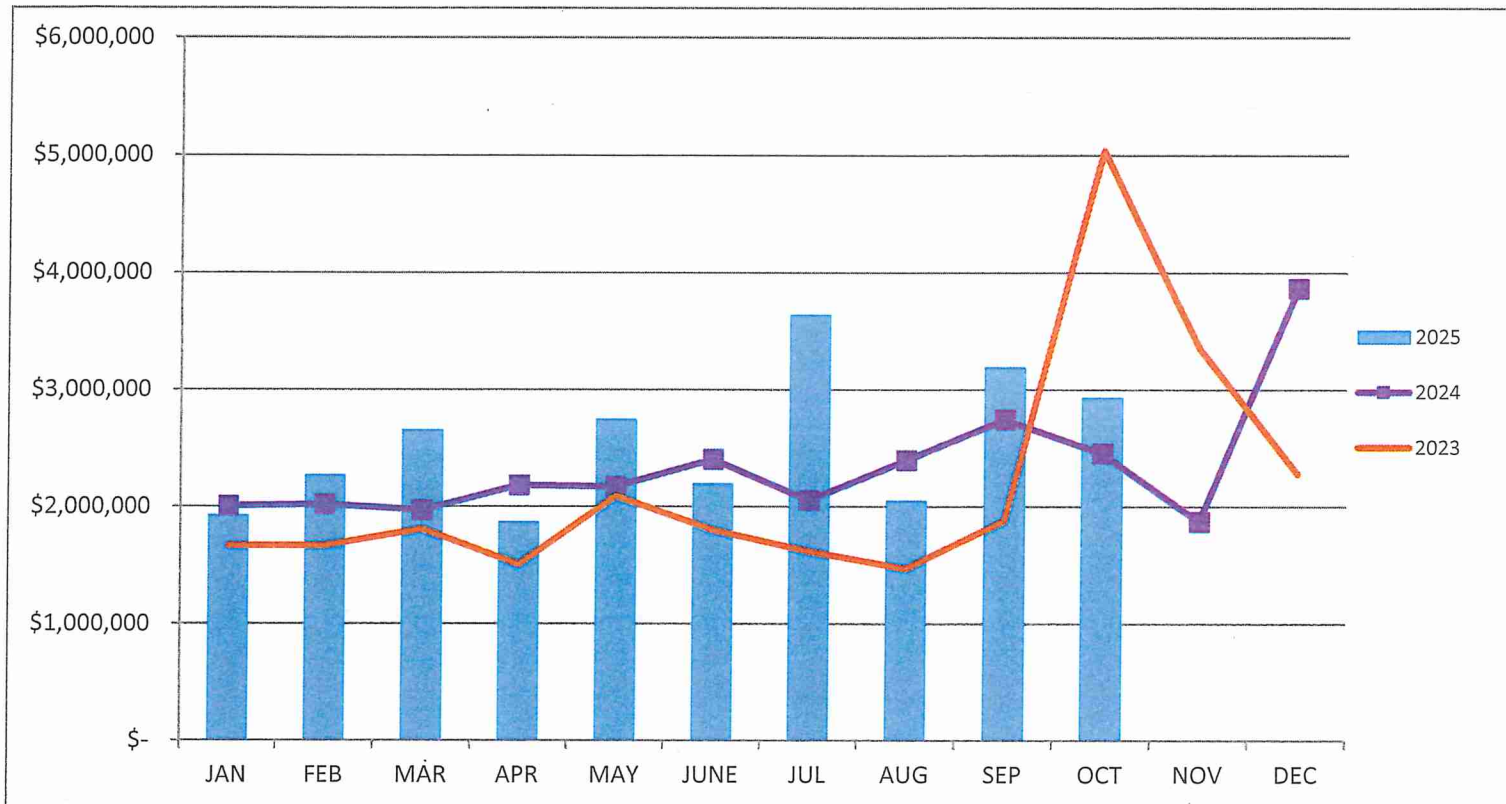
CITY OF PIQUA
 MONTHLY FINANCIAL REPORT
 GOVERNMENTAL FUNDS

MONTHLY TOTAL REVENUE
 October 2025



CITY OF PIQUA
MONTHLY FINANCIAL REPORT
GOVERNMENTAL FUNDS

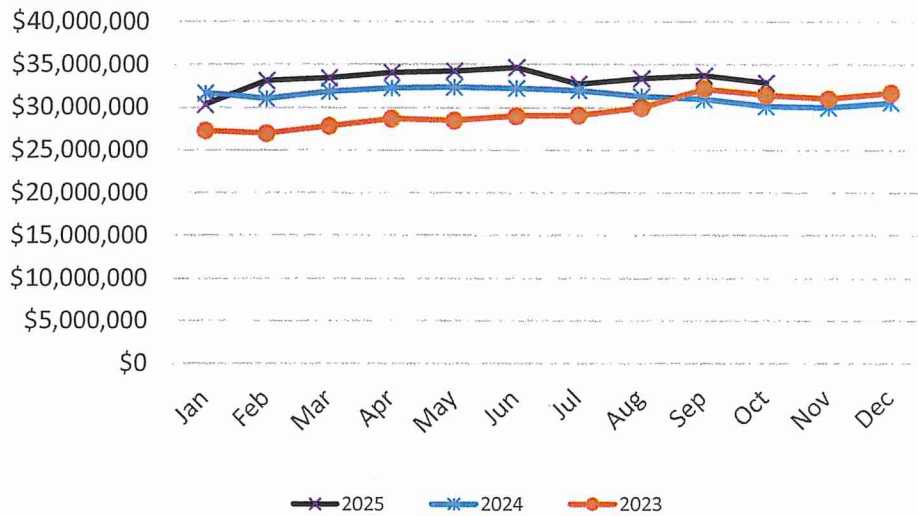
MONTHLY TOTAL EXPENDITURES
October 2025



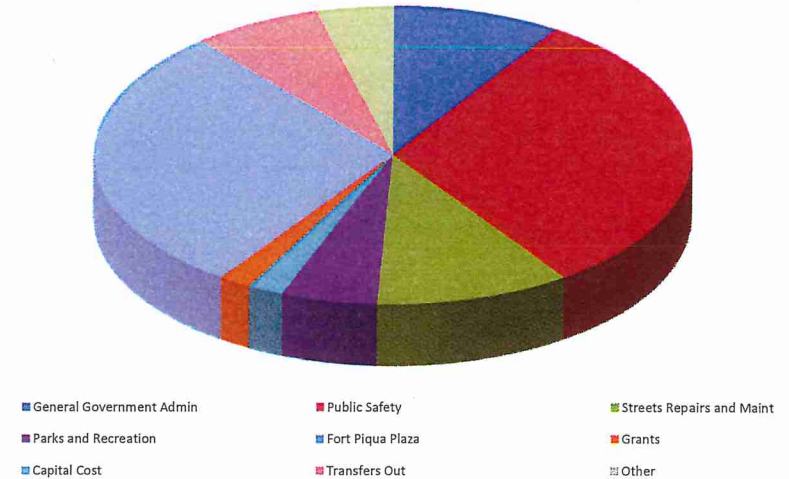
CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
GOVERNMENTAL FUNDS

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	30,110,179	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	1,733,188	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	1,876,752	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)	(143,564)	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	\$ 29,966,615	\$ 30,527,281
*Monthly Cash Balance	\$ 28,492,429	\$ 31,243,328	\$ 32,411,815	\$ 32,725,974	\$ 33,118,394	\$ 32,921,364	\$ 32,877,782	\$ 33,503,662	\$ 32,421,083	\$ 31,991,757	\$ 32,503,515	\$ 32,455,813

Monthly Ending Fund Balance



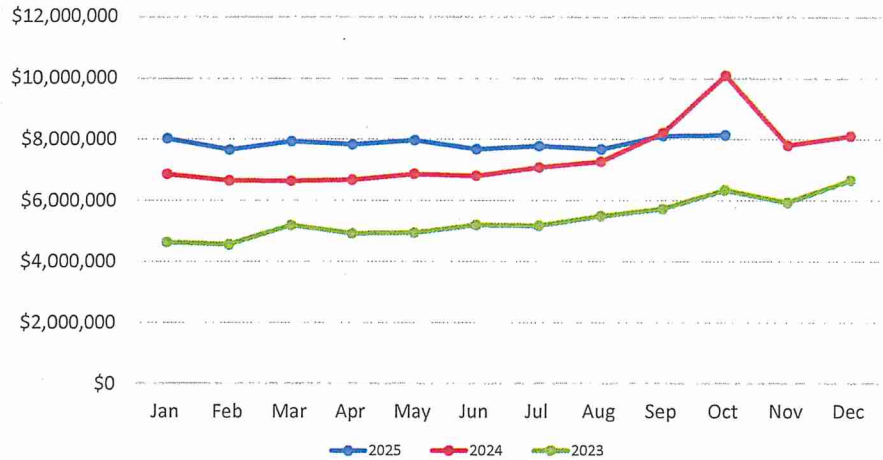
Expenditure Breakdown



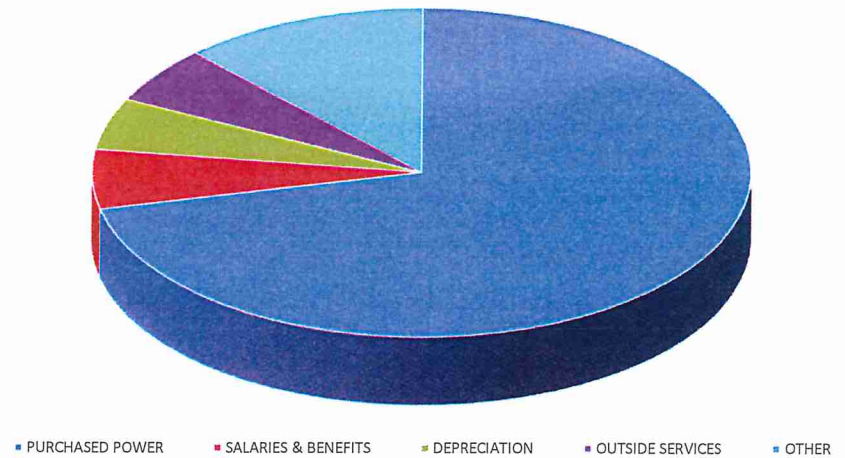
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
ELECTRIC**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	\$ 36,827,495	\$ 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	2,480,517	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	2,591,375	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)	(110,858)	(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	\$ 36,716,637	\$ 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	\$ 7,797,660	\$ 8,099,296

Monthly Ending Cash Balance



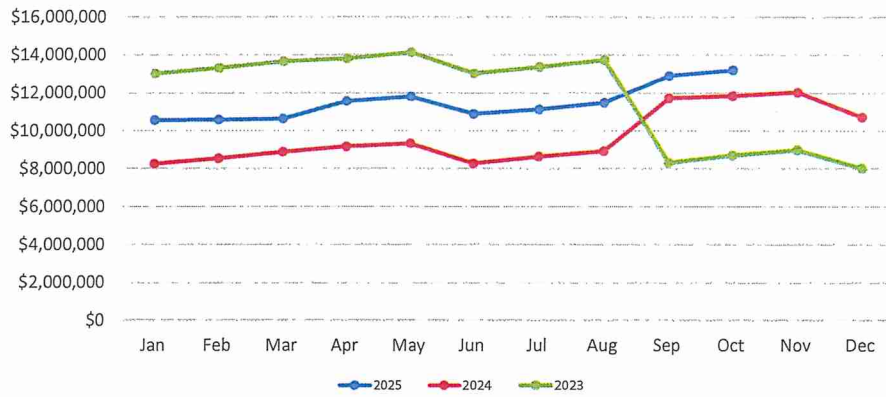
Expenditure Breakdown



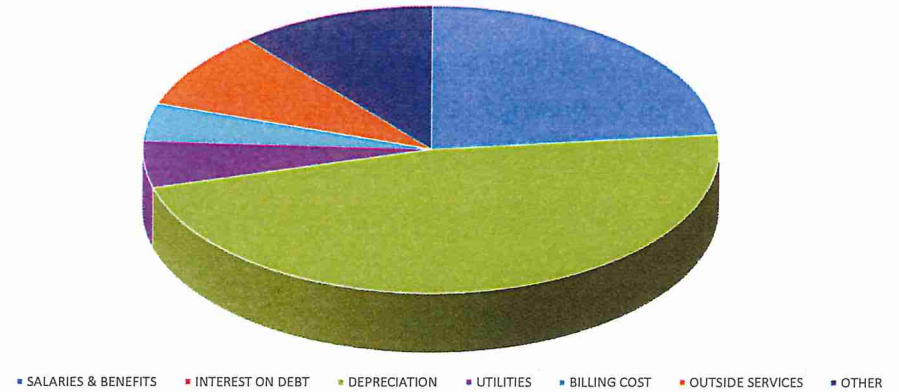
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
WASTEWATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	\$ 23,341,173	\$ 23,376,123
Revenue	553,251	591,883	579,853	588,851	617,363	639,187	613,428	623,699	780,185	634,237	561,349	634,552
Expenses	608,783	646,096	552,848	590,278	552,953	548,823	533,686	526,894	535,011	551,068	526,399	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	34,950	(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	\$ 23,376,123	\$ 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	\$ 12,015,994	\$ 10,696,935

Monthly Ending Cash Balance



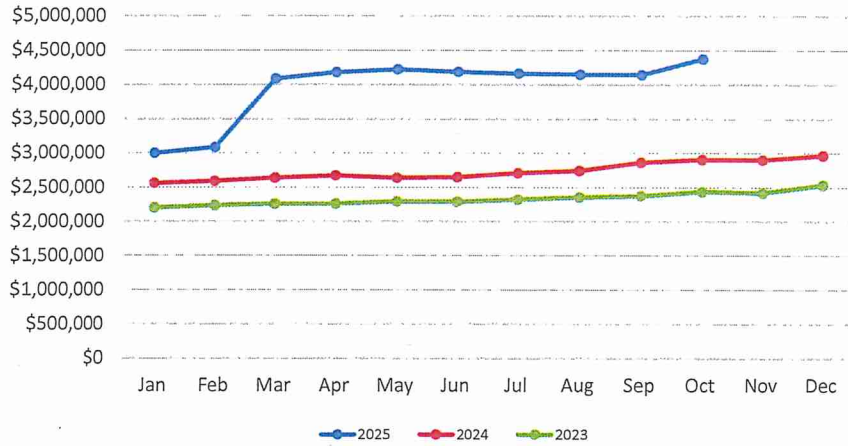
Expenditure Breakdown



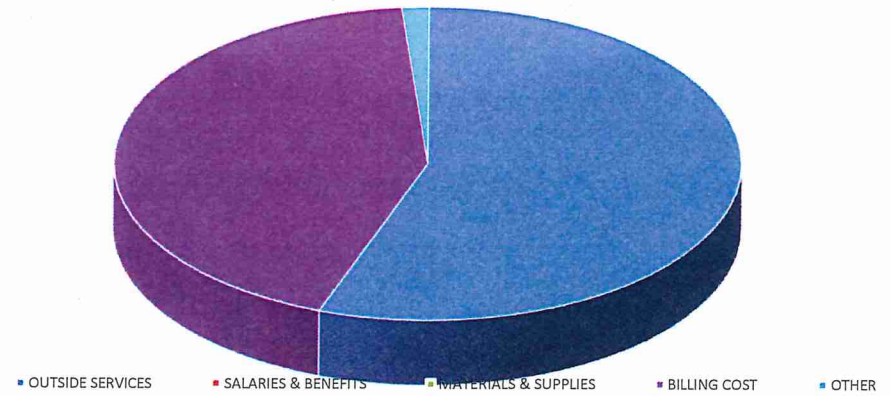
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
REFUSE**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	\$ 3,844,909	\$ 3,825,031
Revenue	199,492	193,949	405,557	221,450	215,641	240,022	232,200	230,671	237,423	233,996	199,416	221,516
Expenses	133,717	204,204	112,690	85,954	476,679	31,668	473,491	230,967	28,652	31,771	219,294	242,079
Operating Income (Loss)	65,775	(10,255)	292,867	135,496	(261,038)	208,354	(241,291)	(296)	208,771	202,225	(19,878)	(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	\$ 3,825,031	\$ 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	\$ 2,896,760	\$ 2,965,233

Monthly Ending Cash Balance



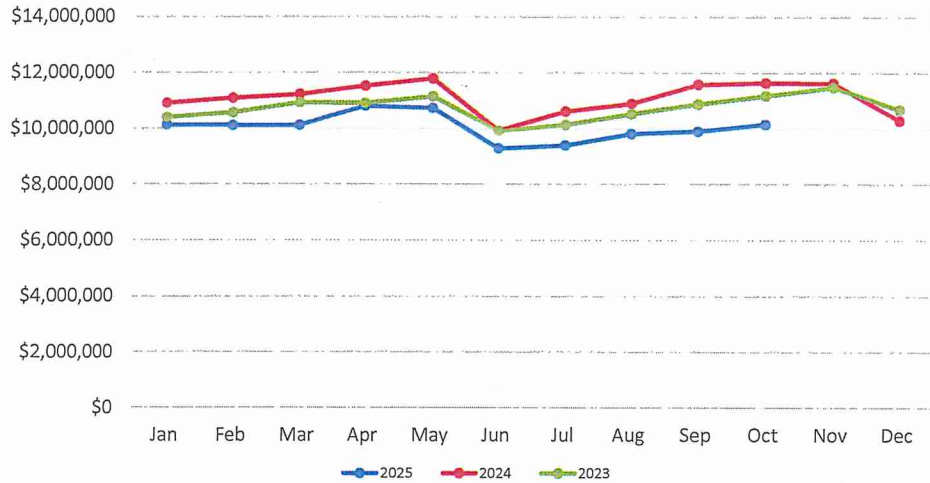
Expenditure Breakdown



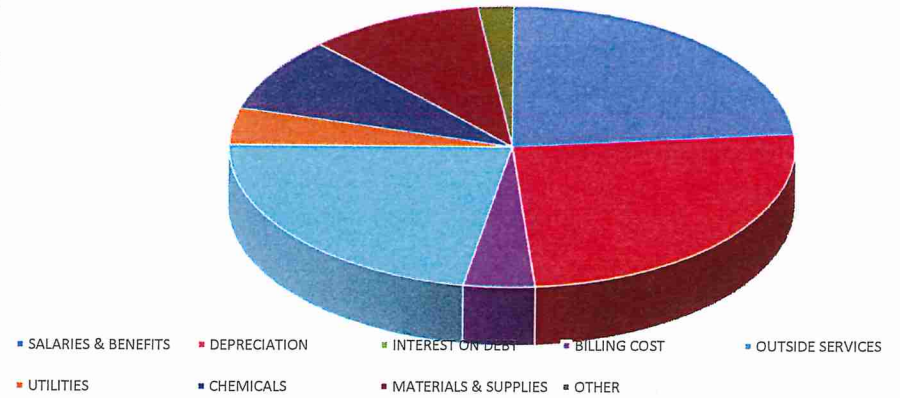
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
WATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	\$ 24,900,013	\$ 24,937,129
Revenue	589,556	618,624	612,128	609,116	637,476	655,836	656,782	733,344	713,192	760,234	623,296	869,958
Expenses	578,933	601,124	742,987	801,631	1,060,686	565,623	497,797	567,475	601,936	568,559	586,180	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	37,116	(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	\$ 24,937,129	\$ 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	\$ 11,612,878	\$ 10,277,759

Monthly Ending Cash Balance



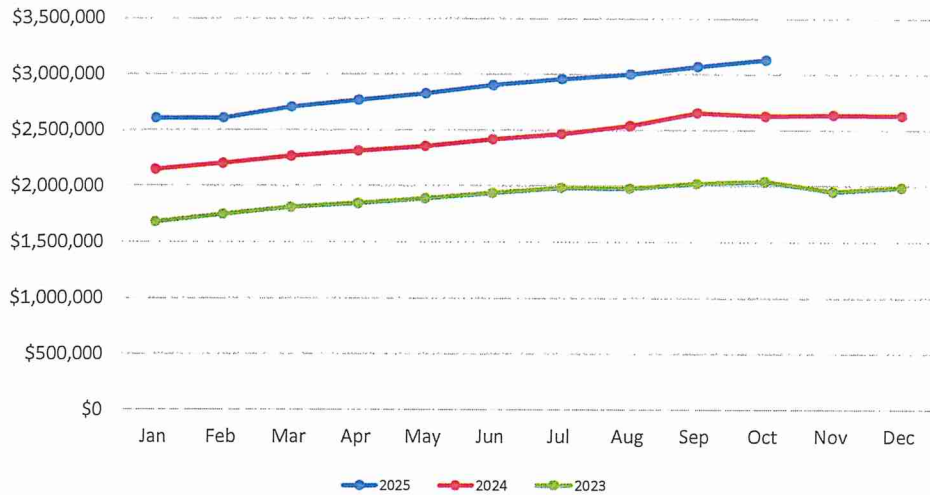
Expenditure Breakdown



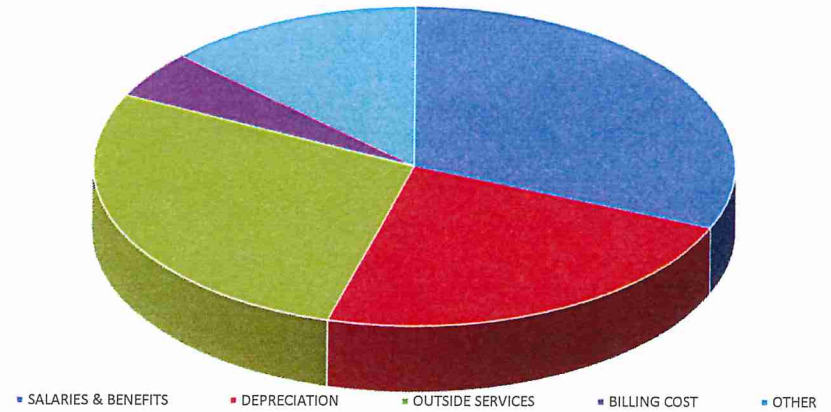
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
STORM WATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	\$ 5,795,764	\$ 5,803,638
Revenue	112,158	108,934	118,975	118,510	119,944	125,186	119,026	118,529	123,435	121,435	112,914	132,315
Expenses	80,185	74,532	65,947	70,504	69,455	65,325	86,013	91,780	68,174	87,559	105,040	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	7,874	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	\$ 5,803,638	\$ 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	\$ 2,634,316	\$ 2,630,618

Monthly Ending Cash Balance



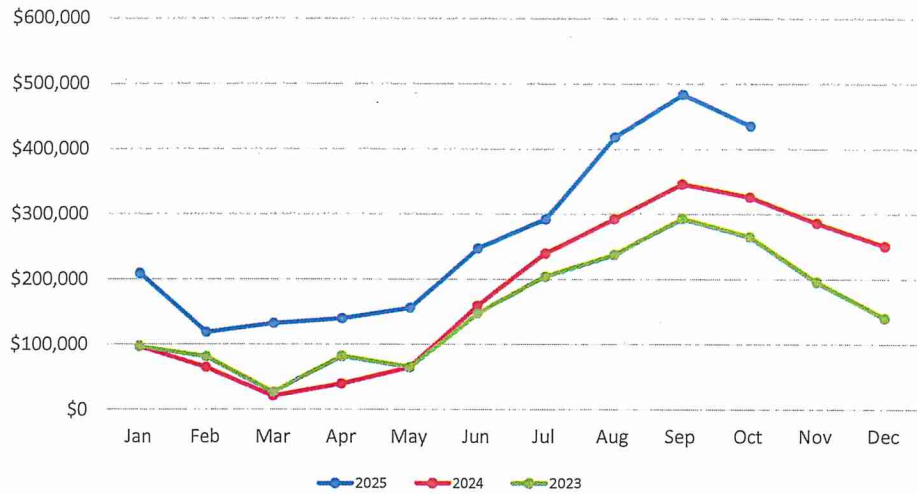
Expenditure Breakdown



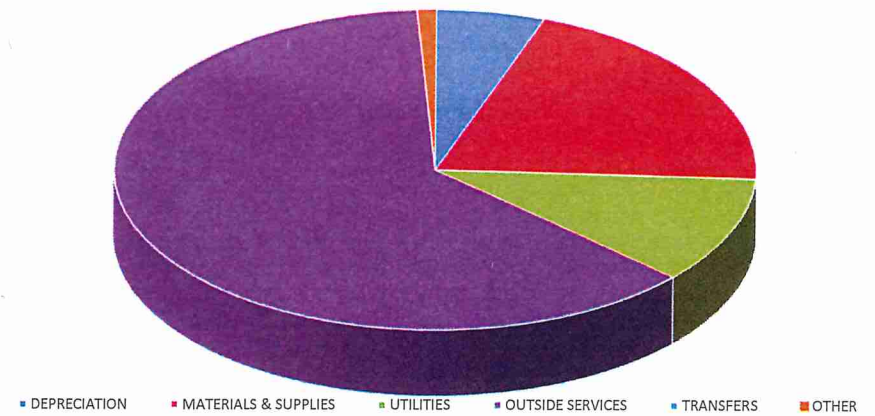
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - OCTOBER 2025
Golf**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-24	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	\$ 1,121,168	\$ 1,058,122
Revenue	3,554	21,038	109,580	101,860	151,754	171,466	171,223	209,240	158,336	89,080	32,766	10,496
Expenses	59,103	76,384	92,735	92,283	95,635	108,066	87,595	106,988	130,197	100,298	95,812	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)	(63,046)	(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	\$ 1,058,122	\$ 1,000,415
*Includes Cash Balance of:	\$ 209,142	\$ 118,864	\$ 132,466	\$ 139,882	\$ 156,051	\$ 247,058	\$ 291,753	\$ 417,808	\$ 483,117	\$ 434,966	\$ 285,690	\$ 250,133

Monthly Ending Cash Balance



Expenditure Breakdown



Portfolio Summary

4.05

Weighted Average Yield to Maturity

2.55

Weighted Average Maturity (Years)

2.37

Portfolio Effective Duration (Years)

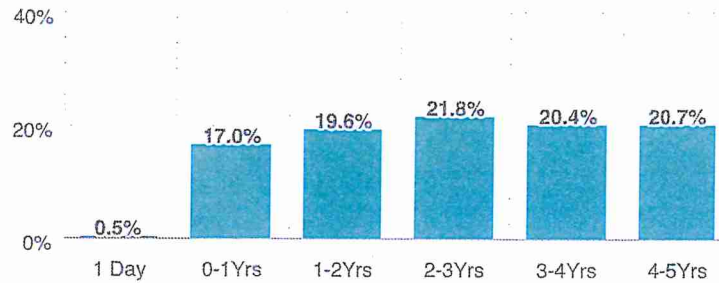
2.55

Weighted Average Life (Years)

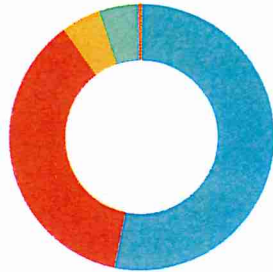
AA+

Average Credit Rating

Maturity Distribution



Sector Allocation



U.S. Agencies	53.06%
U.S. Treasuries	36.81%
Commercial Paper	4.86%
Negotiable CD's	4.81%
Money Market Funds	0.46%

	CURRENT MONTH
Beginning	59,331,211.25
Contributions/Withdrawals	0.00
Management Fees	(3,886.73)
Custodian Fees	0.00
Realized Gains Losses	27,404.28
Purchased Interest	(99.59)
Interest Received	168,626.29
ENDING	59,523,255.50

Projected Monthly Income Schedule

