

CITY OF PIQUA
MONTHLY FINANCIAL STATEMENTS
AS OF SEPTEMBER 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 NINE PERIODS ENDED SEPTEMBER 30, 2025

	General Fund	Safety Fund	Street Maintenance	Other Governmental	Total Governmental
REVENUES:					
Municipal income tax	\$ 3,031,062	\$ 5,664,915	\$ 1,664,112	\$ 1,472,277	\$ 11,832,366
Property taxes	1,313,216	212,939	-	125,234	1,651,389
Special Assessments	37,434	-	-	-	37,434
State shared revenues	672,584	26,910	1,291,851	11,094	2,002,439
Locally levied taxes	849,412	-	-	-	849,412
Licenses and permits, fees	129,559	330,728	1,000	520	461,807
Charges for services	23,537	990,026	-	-	1,013,563
Grants: capital	-	-	-	1,167,414	1,167,414
Grants: operating	-	45,344	-	729,591	774,935
Investment income	343,348	3	225,013	313,767	882,131
Decrease in fair market value of investments	-	-	-	-	-
Donations:					
Capital	-	47,878	-	473,000	520,878
Operating	152,961	2,536	-	-	155,497
Other fines, rents, and reimbursements	594,089	188,113	19,999	99,407	901,608
Total revenues	<u>7,147,202</u>	<u>7,509,392</u>	<u>3,201,975</u>	<u>4,392,304</u>	<u>22,250,873</u>
EXPENDITURES:					
General government administration	2,642,884	-	-	-	2,642,884
Public safety	-	8,748,491	-	-	8,748,491
Public health	-	-	-	-	-
Street repairs and maintenance	-	-	2,470,186	346,940	2,817,126
Parks and recreation	1,222,259	-	-	-	1,222,259
Fort Piqua Plaza	436,589	-	-	-	436,589
Community planning and development	83,182	-	-	139,302	222,484
Other	-	-	-	104,095	104,095
Debt principal payment	-	-	-	43,925	43,925
Debt interest payment	-	-	-	389,892	389,892
Capital costs	640,784	738,351	914,565	3,585,451	5,879,151
Total expenditures	<u>5,025,698</u>	<u>9,486,842</u>	<u>3,384,751</u>	<u>4,609,605</u>	<u>22,506,896</u>
Excess (deficiency) of revenues over expenditures	<u>2,121,504</u>	<u>(1,977,450)</u>	<u>(182,776)</u>	<u>(217,301)</u>	<u>(256,023)</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	-	-	44,882
Transfers, in	-	725,820	-	306,741	1,032,561
Transfers, out	(807,561)	(225,000)	-	-	(1,032,561)
Total other financing sources (uses)	<u>(807,511)</u>	<u>545,652</u>	<u>-</u>	<u>3,687,652</u>	<u>3,425,793</u>
Net change in fund balance	1,313,993	(1,431,798)	(182,776)	3,470,351	3,169,770
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>\$ 15,408,675</u>	<u>\$ 1,372,271</u>	<u>\$ 8,906,224</u>	<u>\$ 8,009,881</u>	<u>\$ 33,697,051</u>

INCOME STATEMENTS - INCOME TAX
FOR THE NINE MONTHS ENDED SEPTEMBER 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	\$ 1,664,112	\$ 416,037	\$ 5,664,915	\$ 1,472,277
Property Taxes			212,939	
State Shared Revenues	1,220,462		26,910	
Federal/State Grants	-	-	45,344	1,236,727
EMS Hospital Transfer			990,026	
Fees and Permits	1,000	1,805	330,728	
Investment Income	221,294	-	3	185,163
Miscellaneous and Refunds	19,999	22,358	232,945	-
Donations-Operating		152,961	2,536	
Donations-Capital	-	-	47,878	
Proceed from Issued Notes Payable	-		-	-
Transfers from Grant Funds				
Transfers from Safety Reserve Fund			-	
Total Revenues	\$ 3,126,867	\$ 593,161	\$ 7,554,224	\$ 2,894,167
EXPENSES				
Salaries & Fringe Benefits	\$ 1,191,903	\$ 678,880		
Fire Salaries & Fringe Benefits			3,544,023	
Police Salaries & Fringe Benefits			3,797,855	
Capital Expenditures	914,565	456,655	738,351	1,173,999
Operating Expenses	1,278,283	543,379	1,406,613	346,940
Transfer to Income Tax (1/4%) Fund				
Transfer to Capital Project Fund			225,000	-
Transfer to General Fund				
Total Expenses	\$ 3,384,751	\$ 1,678,914	\$ 9,711,842	\$ 1,520,939
Excess/(Deficiency) of Revenues over Expenditures	\$ (257,884)	\$ (1,085,753)	\$ (2,157,618)	\$ 1,373,228
Transfers from General Fund	-	1,038,177	725,820	-
Net Income (Loss)	\$ (257,884)	\$ (47,576)	\$ (1,431,798)	\$ 1,373,228

CITY OF PIQUA, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

ASSETS	General Fund	Safety Fund	Street Maintenance	Other Governmental	Total Governmental
Equity in pooled cash and cash equivalents	\$ 14,259,403	\$ 416,925	\$ 8,387,078	\$ 11,351,831	\$ 34,415,237
Equity in pooled investments	-	-	-	-	-
Accounts receivable	1,072,039	1,410,240	645,534	338,846	3,466,659
Interfund receivable	624,999	-	-	2,848	627,847
Prepaid items and other assets	5,439	-	-	-	5,439
Loans Receivable, net of allowance	-	-	-	-	-
Total Assets	\$ 15,961,880	\$ 1,827,165	\$ 9,032,612	\$ 11,693,525	\$ 38,515,182
LIABILITIES					
CURRENT LIABILITIES:					
Accounts payable	\$ 125,164	\$ 30,182	\$ 57,664	\$ 8,372	\$ 221,382
Interfund payable	-	-	-	3,462,007	3,462,007
Salaries and benefits	199,978	372,565	68,724	13,065	654,332
Accruals	13,951	9,506	-	200,200	223,657
Unearned Income	2,000	10,764	-	-	12,764
Total Current Liabilities	341,093	423,017	126,388	3,683,644	4,574,142
LONG-TERM LIABILITIES:					
Restricted deposits	375	31,877	-	-	32,252
Deferred revenue	211,737	-	-	-	211,737
Total Long Term Liabilities	212,112	31,877	-	-	243,989
Total Liabilities	\$ 553,205	\$ 454,894	\$ 126,388	\$ 3,683,644	\$ 4,818,131
DEFERRED INFLOWS OF RESOURCES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State shared taxes	-	-	-	-	-
Income taxes	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Nonspendable fund balance	5,439	-	-	-	5,439
Restricted fund balance	2,411	-	8,906,224	7,728,914	16,637,549
Assigned fund balance	56,255	1,925,155	-	-	1,981,410
Unassigned fund balance	15,344,570	(552,884)	-	55,967	14,847,653
Committed Fund Balance	-	-	-	225,000	225,000
Total fund balances	\$ 15,408,675	\$ 1,372,271	\$ 8,906,224	\$ 8,009,881	\$ 33,697,051
Total liabilities and fund balance	\$ 15,961,880	\$ 1,827,165	\$ 9,032,612	\$ 11,693,525	\$ 38,515,182

CITY OF PIQUA, OHIO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025

	Business-type Activities							Governmental Activities- Internal Service Funds
	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	
OPERATING REVENUES:								
Customer services	\$ 24,826,717	\$ 5,054,789	\$ 1,821,218	\$ 5,371,749	\$ 980,554	\$ 1,091,478	\$39,146,505	\$ 3,275,467
Penalty charges	121,581	100,889	17,663	44,784	7,863	-	292,780	-
Total operating revenues	24,948,298	5,155,678	1,838,881	5,416,533	988,417	1,091,478	39,439,285	3,275,467
OPERATING EXPENSES:								
Fossil fuels used for production	107,479	-	-	-	-	-	107,479	-
Purchased power	18,833,294	-	-	-	-	-	18,833,294	-
Salaries and employee benefits	1,868,773	1,174,450	160,660	1,142,797	208,782	-	4,555,462	505,677
Depreciation	1,335,279	2,349,500	19,009	1,298,349	182,311	71,816	5,256,264	69,294
Materials and supplies	335,549	120,009	70,303	496,481	49,691	208,417	1,280,450	9,482
Utilities	31,117	305,520	2,642	252,722	11,647	68,738	672,386	16,998
Outside services	1,905,678	559,696	1,396,205	1,512,292	151,145	412,465	5,937,481	2,199,842
Billing costs	340,718	192,200	113,573	192,200	34,945	-	873,636	-
Chemicals	-	36,432	-	290,670	-	47,898	375,000	-
Other	461,965	138,291	7,589	182,907	26,027	39,652	856,431	682,624
Total operating expenses	25,219,852	4,876,098	1,769,981	5,368,418	664,548	848,986	38,747,883	3,483,917
Operating income (loss)	(271,554)	279,580	68,900	48,115	323,869	242,492	691,402	(208,450)
NON-OPERATING REVENUES(EXPENSES):								
Interest on debt	-	(189,301)	-	(620,936)	-	-	(810,237)	-
Interest income	183,758	386,711	93,844	227,740	66,553	-	958,606	-
Net (decrease) in fair market value of investments	-	-	-	-	-	-	-	-
Other, net	161,495	15,338	235,639	152,943	2,360	5,103	572,878	403,408
Operating grants	-	-	-	-	-	1,470	1,470	-
Grants capital	-	-	-	-	-	-	-	-
Capital grants	-	-	-	-	-	-	-	-
Net non-operating revenues (expenses)	345,253	212,748	329,483	(240,253)	68,913	6,573	722,717	403,408
Transfers, in	-	-	-	-	-	-	-	-
Change in net assets	73,699	492,328	398,383	(192,138)	392,782	249,065	1,414,119	194,958
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	\$ 36,251,294	\$ 23,720,493	\$ 4,202,851	\$ 24,453,932	\$ 6,206,632	\$ 1,249,480		\$ 3,675,829

CITY OF PIQUA, OHIO

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

	Business-type Activities							Governmental Activities- Internal Service Funds
	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Total	
OPERATING REVENUES:								
Customer services	\$ 2,974,148	\$ 586,651	\$ 217,863	\$ 660,037	\$ 109,624	\$ 157,846	\$ 4,706,169	\$ 306,821
Penalty charges	16,566	14,776	2,236	5,477	1,271	-	40,326	-
Total operating revenues	2,990,714	601,427	220,099	665,514	110,895	157,846	4,746,495	306,821
OPERATING EXPENSES:								
Fossil fuels used for production	-	-	-	-	-	-	-	-
Purchased power	2,257,125	-	-	-	-	-	2,257,125	-
Salaries and employee benefits	192,337	137,965	-	127,710	24,735	-	482,747	217,084
Depreciation and Amortization	151,880	261,045	-	143,588	20,213	5,544	582,270	7,702
Materials and supplies	21,611	25,220	-	62,206	3,076	50,508	162,621	391
Utilities	3,716	30,135	74	27,427	620	18,491	80,463	1,922
Outside services	166,707	45,384	14,373	169,982	14,955	51,287	462,688	231,713
Billing costs	41,134	23,204	13,712	23,204	4,219	-	105,473	-
Chemicals	-	-	-	34,563	-	65	34,628	-
Other	28,782	12,058	493	13,256	356	4,302	59,247	425
Total operating expenses	2,863,292	535,011	28,652	601,936	68,174	130,197	4,227,262	459,237
Operating income (loss)	127,422	66,416	191,447	63,578	42,721	27,649	519,233	(152,416)
NON-OPERATING REVENUES(EXPENSES):								
Interest on debt	-	-	-	-	-	-	-	-
Interest income	32,045	178,758	17,324	39,119	12,540	-	279,786	-
Net increase in fair market value of investments	-	-	-	-	-	-	-	-
Other, net	8,284	-	-	8,559	-	490	17,333	38,227
Grants & donations, operating	-	-	-	-	-	-	-	-
Grants & donations, capital	-	-	-	-	-	-	-	-
Transfers, in	-	-	-	-	-	-	-	-
Transfers, out	-	-	-	-	-	-	-	-
Net non-operating revenues(expenses)	40,329	178,758	17,324	47,678	12,540	490	297,119	38,227
Change in net assets	167,751	245,174	208,771	111,256	55,261	28,139	816,352	(114,189)
Total net assets-beginning of month	36,083,543	23,475,319	3,994,080	24,342,676	6,151,371	1,221,341	95,268,330	3,790,018
Total net assets-end 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

CITY OF PIQUA, OHIO

BALANCE SHEET
PROPRIETARY FUNDS
SEPTEMBER 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	\$ 8,111,499	\$ 12,887,444	\$ 4,137,230	\$ 9,889,103	\$ 3,067,516	\$ 484,317	\$ -	\$ 38,577,109	\$ 3,429,408
Equity in pooled investments	-	-	-	-	-	-	-	-	-
Accounts receivable	5,635,270	1,366,283	435,149	1,487,903	115,397	-	-	9,040,002	-
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	1,250,988	-	-	488,270	25,961	19,080	-	1,784,299	-
Prepaid items and other assets	46,956	32,196	-	30,196	7,100	-	-	116,448	14,251
Total Current Assets	13,281,958	16,767,775	4,395,960	11,398,101	3,166,537	503,397	-	49,513,728	3,443,659
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	477,258	255,563	-	726,108	1,101	2,000	-	1,462,030	77,779
Capital assets being depreciated									
Plant and equipment in service, net	25,947,391	49,978,741	-	53,984,133	3,118,278	449,754	-	133,478,297	304,028
Right to Use Leased Asset	32,222	-	-	-	-	-	-	32,222	156,265
Total Capital Assets	28,017,556	50,767,622	17,949	55,613,956	3,119,379	822,098	-	138,358,560	538,072
DEFERRED OUTFLOWS OF RESOURCES:									
Deferred charge on refunding	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-
Total Assets and deferred outflow of resources	<u>\$ 41,299,514</u>	<u>\$ 67,535,397</u>	<u>\$ 4,413,909</u>	<u>\$ 67,012,057</u>	<u>\$ 6,285,916</u>	<u>\$ 1,325,495</u>	<u>\$ -</u>	<u>\$ 187,872,288</u>	<u>\$ 3,981,731</u>

CITY OF PIQUA, OHIO

BALANCE SHEET
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Electric	Wastewater	Refuse	Water	Storm Water	Golf	Municipal Pool	Total	Governmental Activities - Internal Service Funds
LIABILITIES									
Current liabilities:									
Accounts payable	\$ 116,327	\$ 50,727	\$ 43	\$ 175,550	\$ 3,579	\$ 56,373	\$ -	\$ 402,599	\$ 81,889
Interfund payable	-	-	-	-	-	-	-	-	-
Salaries and benefits	99,248	66,511	-	61,057	12,401	-	-	239,217	16,975
Accrued vacation, personal, and sick leave	384,585	186,652	85,045	-	29,753	1,375	-	687,410	12,325
Accruals and prepaid memberships	2,746,173	-	-	88,096	-	16,507	-	2,850,776	10,567
Current portion of long term debt	12,230	2,202,640	-	1,603,686	-	-	-	3,818,556	51,064
Total Current Liabilities	3,358,563	2,506,530	85,088	1,928,389	45,733	74,255	-	7,998,558	172,820
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	5,048,220	43,814,904	211,058	42,558,125	79,284	76,015	-	91,787,606	305,902
NET POSITION									
Invested in capital assets, net of related debt	26,803,380	7,493,653	17,949	13,589,585	3,119,379	822,098	-	51,846,044	374,183
Restricted by debt covenants	-	50,000	-	-	-	-	-	50,000	-
Unrestricted	9,447,914	16,176,840	4,184,902	10,864,347	3,087,253	427,382	-	44,188,638	3,301,646
Total Net Position	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 Liabilities and Net Position	\$ 41,299,514	\$ 67,535,397	\$ 4,413,909	\$ 67,012,057	\$ 6,285,916	\$ 1,325,495	\$ -	\$ 187,872,288	\$ 3,981,731

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

	September 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	\$ 143,600	\$ -	\$ -	\$ 128,225	\$ 271,825	\$ 1,618,748	\$ -	\$ -	\$ 1,431,773	\$ 3,050,522
SAFETY	107,700	384,676	-	-	492,376	1,214,061	4,295,320	-	-	5,509,381
PARKS	35,908	-	-	-	35,908	404,696	-	-	-	404,696
GENERAL FUND	225,648	-	-	-	225,648	2,543,739	-	-	-	2,543,739
MUN. POOL	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 512,857	\$ 384,676	\$ -	\$ 128,225	\$ 1,025,759	\$ 5,781,243	\$ 4,295,320	\$ -	\$ 1,431,773	\$ 11,508,337

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	-	-	-	-	-	-	-	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	\$ 476,568	\$ 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		1,343,275	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	\$ 11,508,337	\$ 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

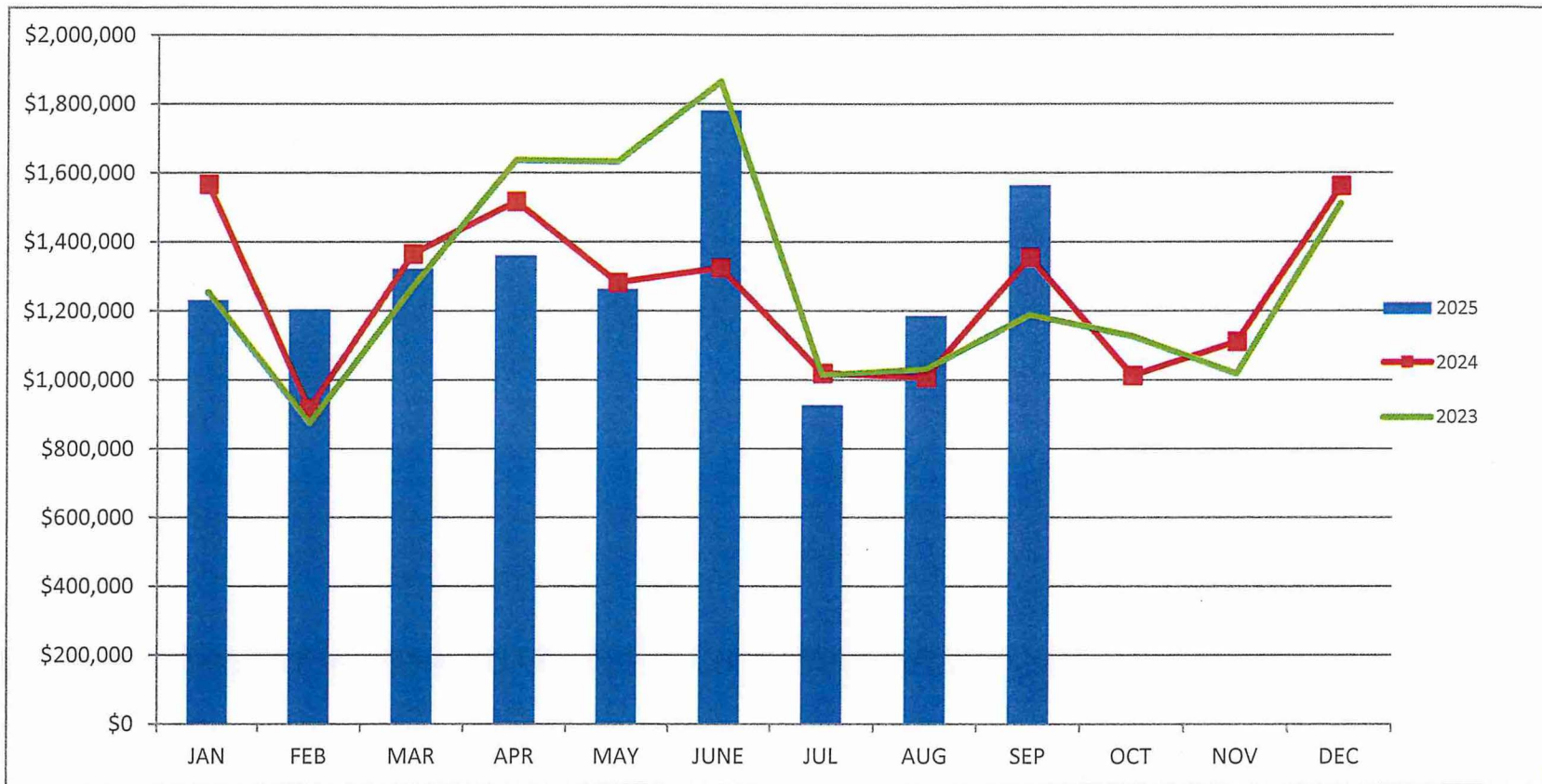
SUPPLEMENTARY FINANCIAL INFORMATION

Cash and Investment Totals

SEPTEMBER 30, 2025 CASH AND INVESTMENT BALANCES		
Fund		TOTAL CASH AND INVESTMENT
General	001	\$ 14,022,244.32
Street Dept.	101	8,208,368.94
Highway Use	102	178,709.08
Street Income Tax	103	7,570,164.86
Neighborhood Improvement Team	104	79,886.54
Park Dept.	105	57,983.53
Safety Dept.	106	416,925.39
D.U.I. Educational Fd	109	12,805.83
Forrest Hill Mausoleum	110	98.81
Mandatory Drug Fine	111	4,494.57
Scarborough TIF	112	-
OneOhio Opioid Settlement	113	118,977.96
Renew Piqua 2005	114	476.63
Comp. Housing Imp. Prog. 2006	117	10,000.00
C.H.I.P. Program Income	119	222,127.48
Piqua Police Auxiliary	120	1,555.93
Comm.Develop.Block Grant	122	2,943.13
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	130,383.99
Community Development	135	15,437.11
F.E.M.A GRANTS	139	-
USDA REVOLVING LOANS	142	82,117.81
Economic Development Revolving Loan	144	58,341.65
Special Assess Debt Serv.	202	438,337.57
OWDA 1995 Loan Debt Serv	210	8,354.66
Water Tower AWDF 05	250	46,031.27
OWDA Eq Tank 08 Notes	254	74,302.55
OWDA WTP 13	256	575,859.76
Wastewater Engineering Loan	257	558,362.31
Water Tower OWDA	258	44,391.95
Nontax Revenue Bonds '23	263	187,434.36
Capital Improvement Bonds	264	48,358.52
Lock 9 Park Improvements	342	88,352.88
Scott Dr Redevelopment	343	147,334.19
Fire Department Ladder Truck	344	225,000.00
City Facilities Improvements	345	1,709,303.05
Power Plant	401	8,111,499.31
Water	403	9,222,819.60
Wastewater	404	12,246,424.33
Garbage	405	4,137,229.89
City Income Tax	407	-
Data Processing	408	111,693.47
Golf Course	409	483,116.98
Fort Piqua Plaza	410	36,527.84
Storm Water Utility	411	3,067,515.90
Utilities Business Office	413	36,809.31
Unclaimed Trust	606	36,442.83
Law Enfor.Trst C8610	609	198,568.98
Conservancy	611	53,465.84
Mayor Jack Wilson Centen	612	514.20
Hospital Insurance	614	1,755,627.96
Employee Flexible Spending	615	17,397.29
TOTAL ALL FUNDS		\$ 76,303,457.34

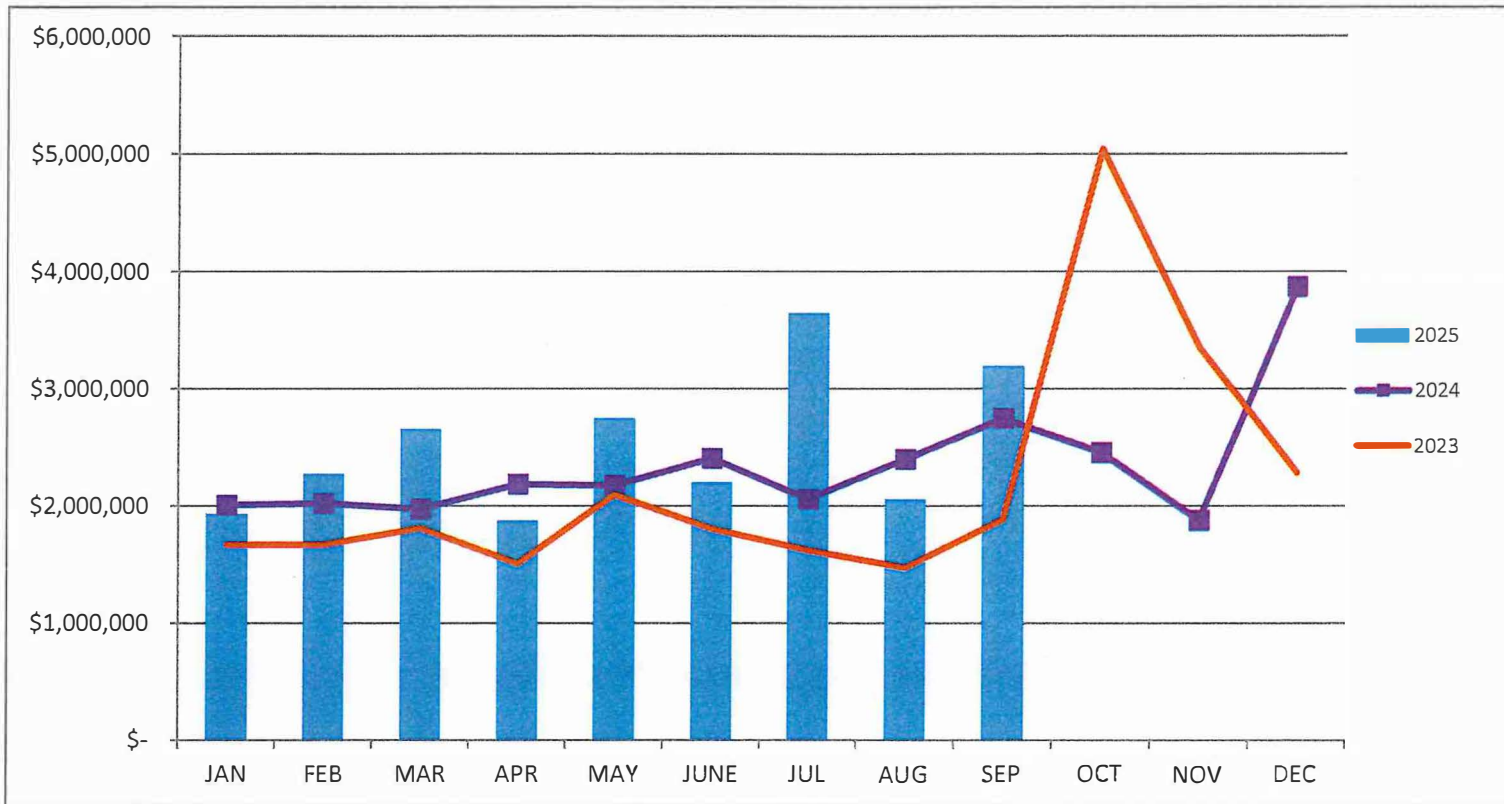
CITY OF PIQUA
MONTHLY FINANCIAL REPORT
GOVERNMENTAL FUNDS

MONTHLY INCOME TAX REVENUE
September 2025



CITY OF PIQUA
MONTHLY FINANCIAL REPORT
GOVERNMENTAL FUNDS

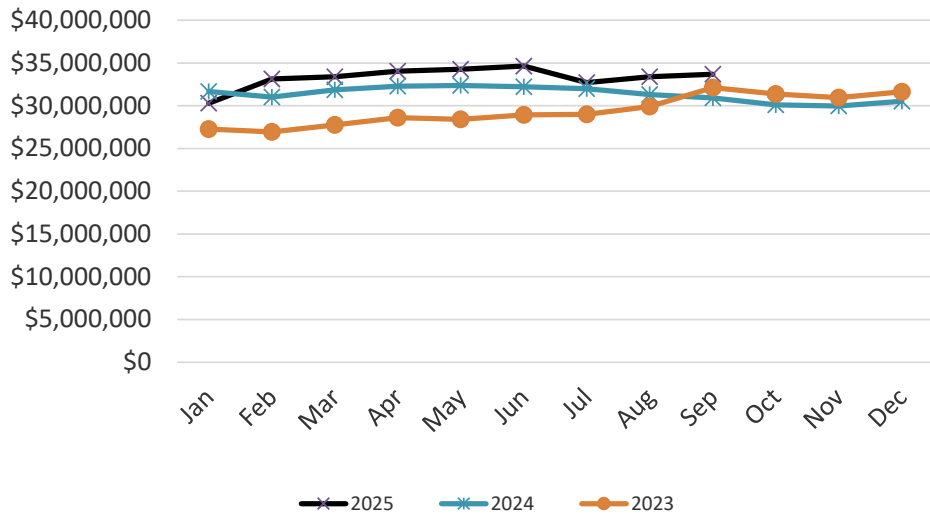
MONTHLY TOTAL EXPENDITURES
September 2025



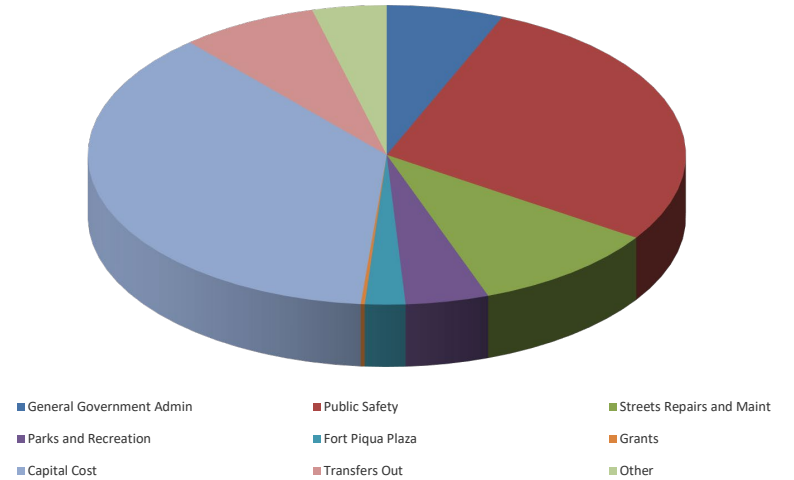
CITY OF PIQUA
MONTHLY FINANCIAL REPORT - SEPTEMBER 2025
GOVERNMENTAL FUNDS

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	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	30,932,230	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	1,632,164	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	2,454,215	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	(822,051)	(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	\$ 30,110,179	\$ 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	\$ 33,131,092	\$ 32,503,515	\$ 32,455,813

Monthly Ending Fund Balance

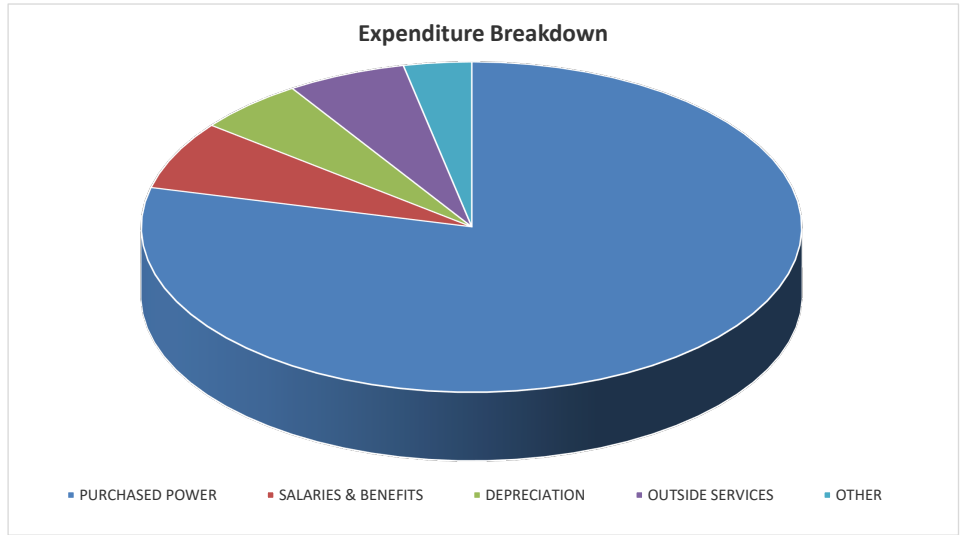
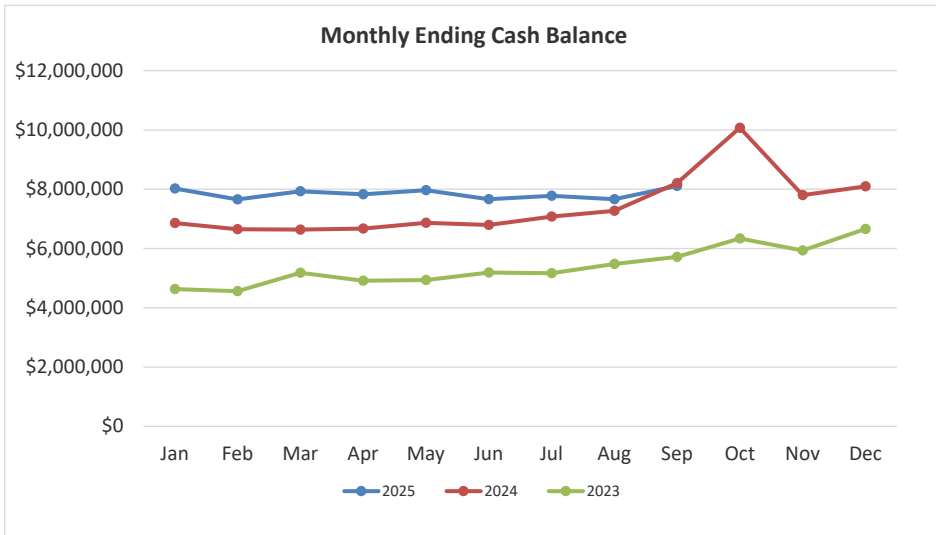


Expenditure Breakdown



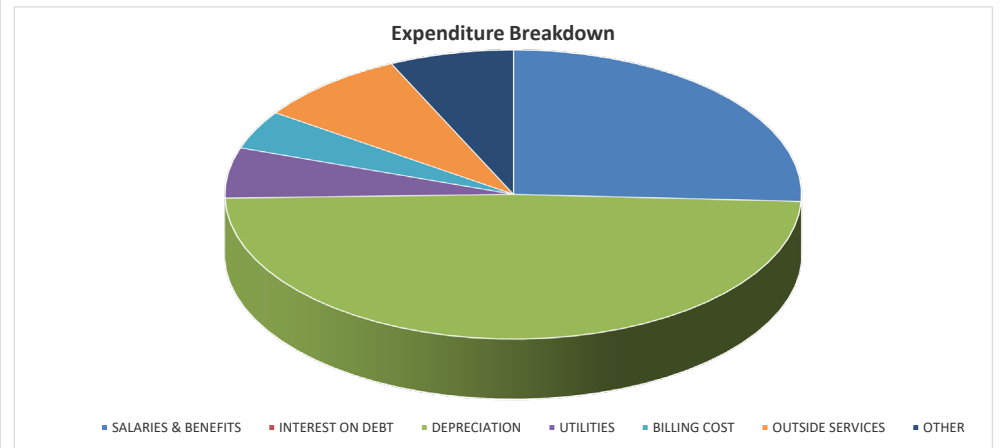
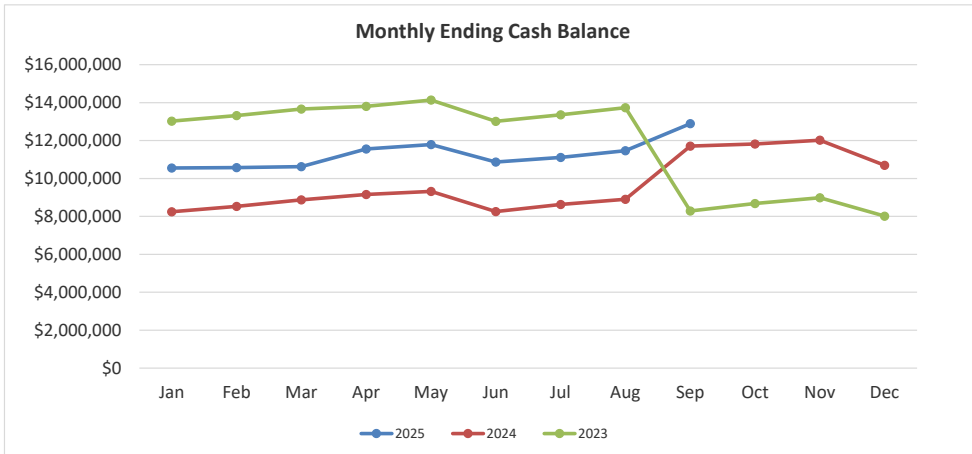
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - SEPTEMBER 2025
ELECTRIC**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	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	\$ 36,740,248	\$ 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	2,703,240	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	2,615,993	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	87,247	(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	\$ 36,827,495	\$ 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	\$ 10,073,943	\$ 7,797,660	\$ 8,099,296



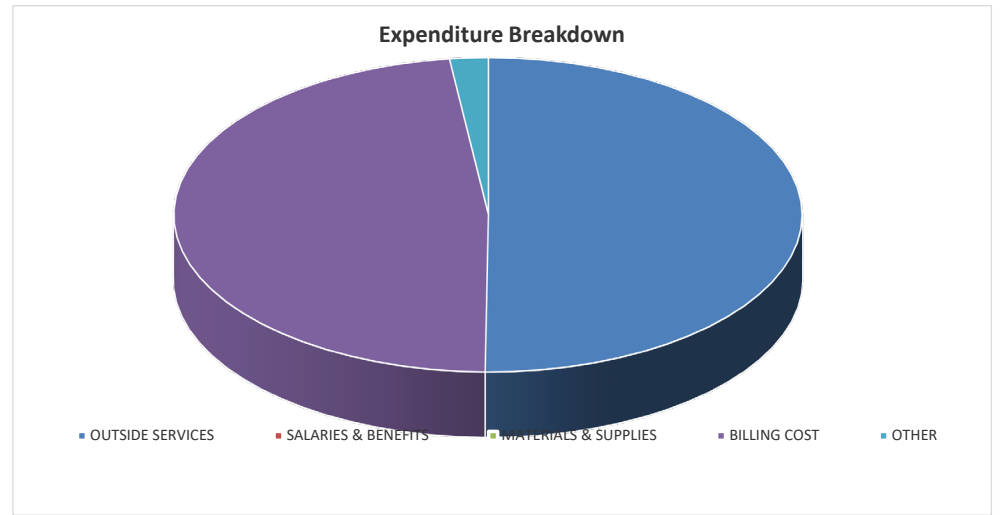
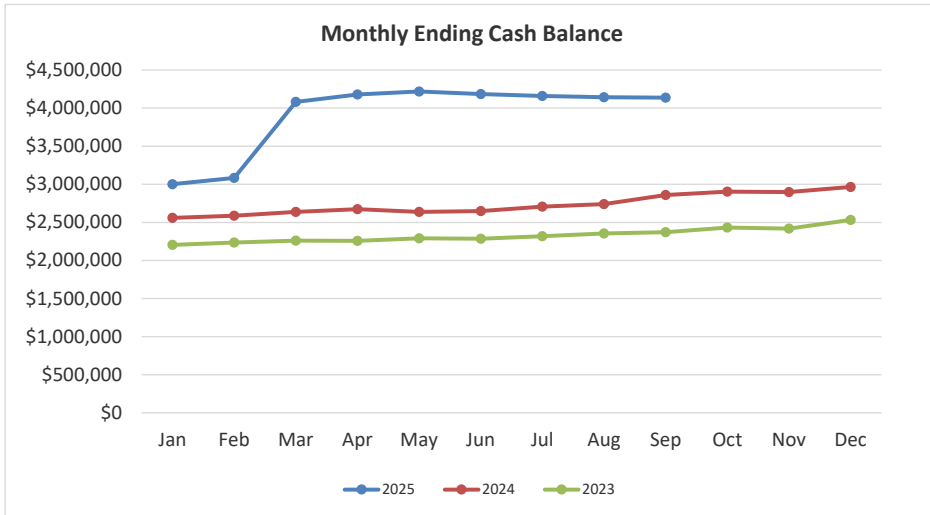
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - SEPTEMBER 2025
WASTEWATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	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	\$ 23,355,002	\$ 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	618,638	561,349	634,552
Expenses	608,783	646,096	552,848	590,278	552,953	548,823	533,686	526,894	535,011	632,468	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	(13,830)	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	\$ 23,341,172	\$ 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	\$ 11,819,566	\$ 12,015,994	\$ 10,696,935



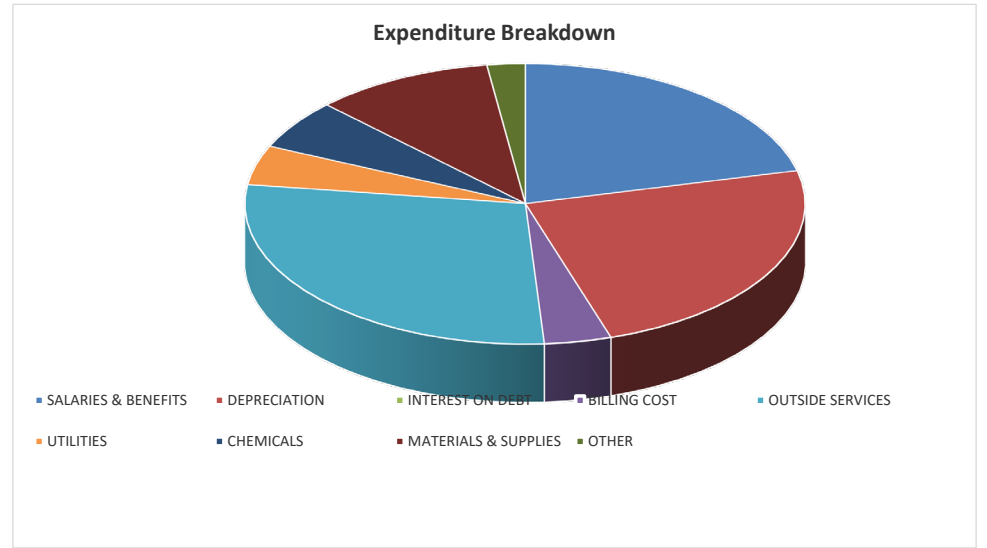
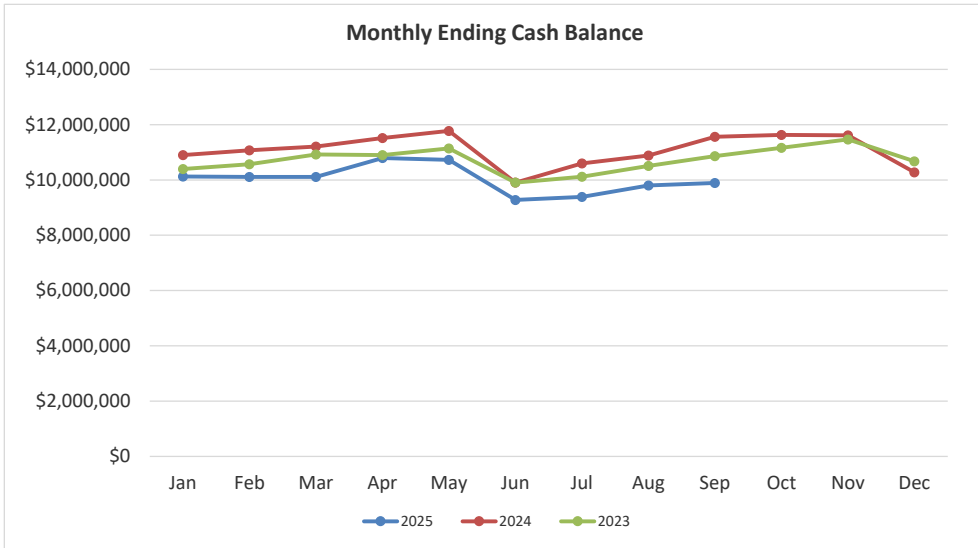
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - SEPTEMBER 2025
REFUSE**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	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	\$ 3,825,759	\$ 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	203,218	199,416	221,516
Expenses	133,717	204,204	112,690	85,954	476,679	31,668	473,491	230,967	28,652	184,068	219,294	242,079
Operating Income (Loss)	65,775	(10,255)	292,867	135,496	(261,038)	208,354	(241,291)	(296)	208,771	19,150	(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	\$ 3,844,909	\$ 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	\$ 2,902,495	\$ 2,896,760	\$ 2,965,233



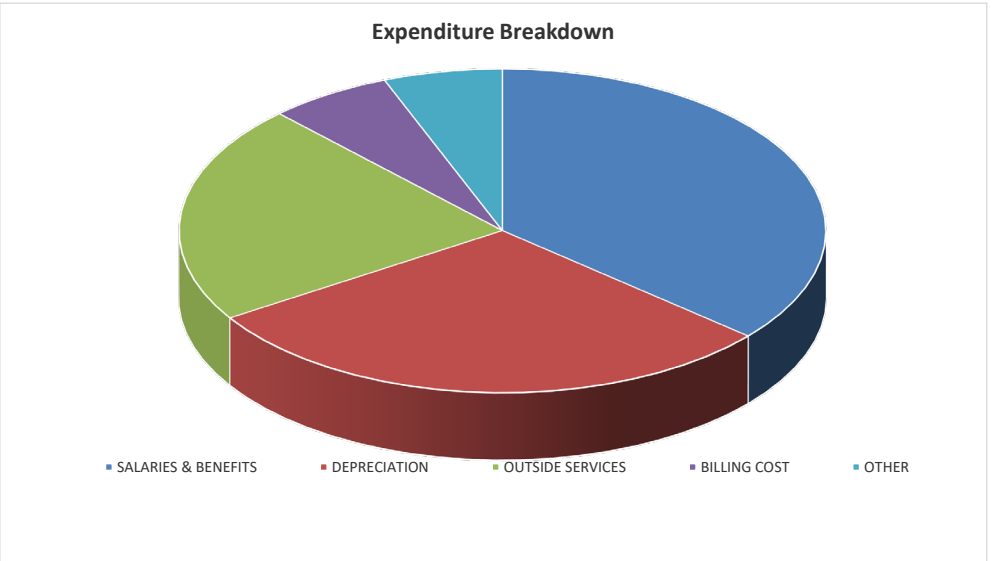
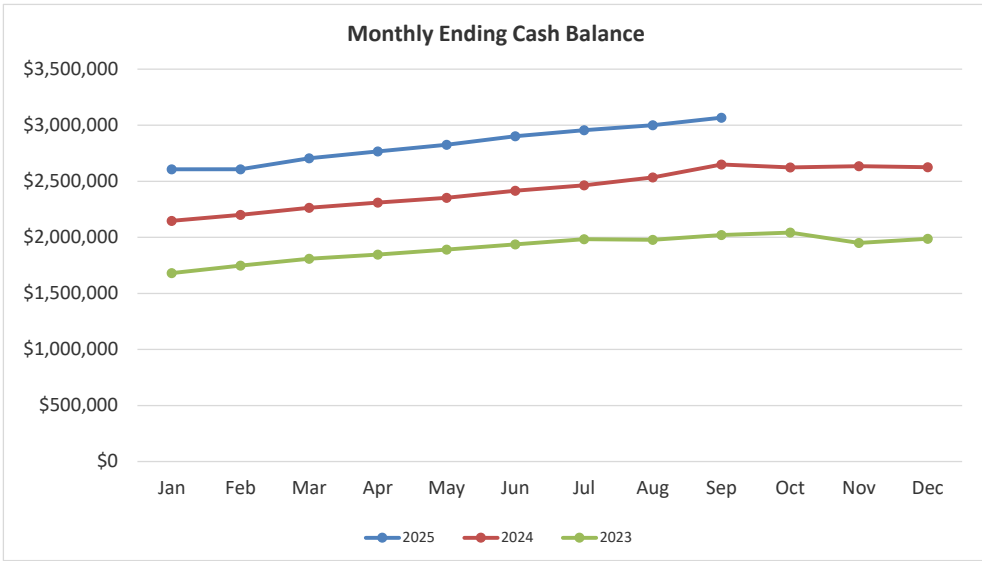
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT -SEPTEMBER 2025
WATER**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	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	695,305	623,296	869,958
Expenses	578,933	601,124	742,987	801,631	1,060,686	565,623	497,797	567,475	601,936	833,731	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	(138,426)	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	\$ 24,315,506	\$ 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	\$ 11,628,009	\$ 11,612,878	\$ 10,277,759



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

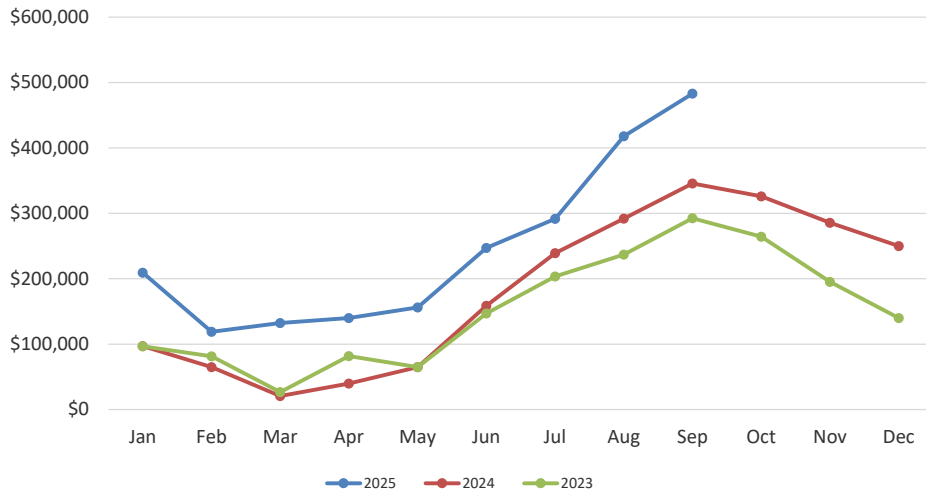
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	Nov-24	Dec-24
Beginning Fund Balance	\$ 5,813,850	\$ 5,845,823	\$ 5,880,225	\$ 5,933,253	\$ 5,981,259	\$ 6,031,748	\$ 6,091,609	\$ 6,124,622	\$ 6,151,371	\$ 5,762,885	\$ 5,795,764	\$ 5,803,638
Revenue	112,158	108,934	118,975	118,510	119,944	125,186	119,026	118,529	123,435	116,606	112,914	132,315
Expenses	80,185	74,532	65,947	70,504	69,455	65,325	86,013	91,780	68,174	83,727	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	32,879	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	\$ 5,795,764	\$ 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	\$ 2,624,218	\$ 2,634,316	\$ 2,630,618



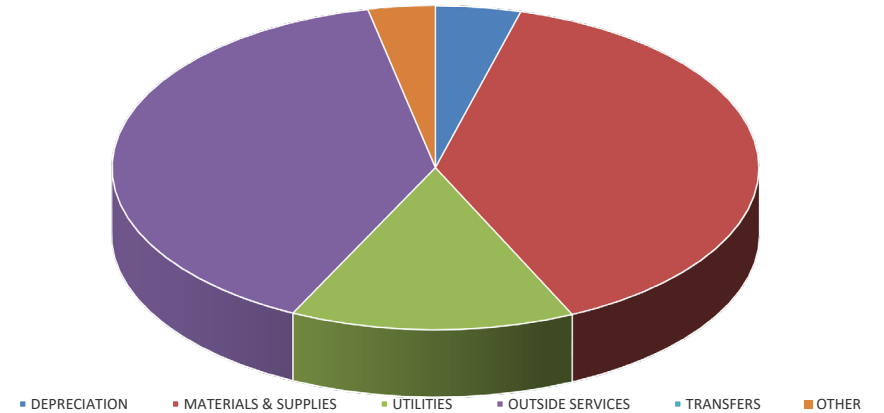
**CITY OF PIQUA
MONTHLY FINANCIAL REPORT - SEPTEMBER 2025
Golf**

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-24	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	81,916	32,766	10,496
Expenses	59,103	76,384	92,735	92,283	95,635	108,066	87,595	106,988	130,197	85,310	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	(3,394)	(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	\$ 1,246,086	\$ 1,058,122	\$ 1,000,415
*Includes Cash Balance of:	\$ 209,142	\$ 118,864	\$ 132,466	\$ 139,882	\$ 156,051	\$ 247,057	\$ 291,753	\$ 292,013	\$ 483,117	\$ 325,971	\$ 285,690	\$ 250,133

Monthly Ending Cash Balance



Expenditure Breakdown



Portfolio Summary

4.07

Weighted Average Yield to Maturity

2.56

Weighted Average Maturity (Years)

2.38

Portfolio Effective Duration (Years)

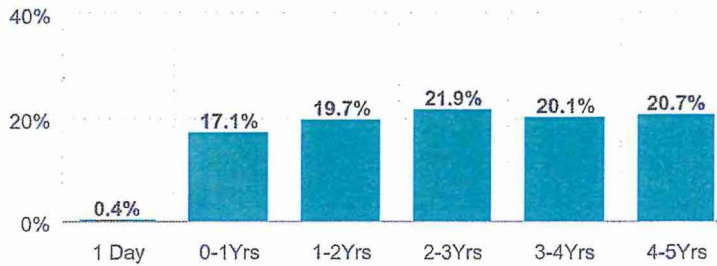
2.56

Weighted Average Life (Years)

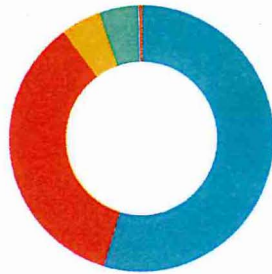
AA+

Average Credit Rating

Maturity Distribution



Sector Allocation



U.S. Agencies	54.58%
U.S. Treasuries	35.28%
Commercial Paper	4.86%
Negotiable CD's	4.83%
Money Market Funds	0.45%



Custodial Reconciliation

	CURRENT MONTH
Beginning	59,087,439.28
Contributions/Withdrawals	0.00
Management Fees	(3,876.34)
Custodian Fees	(374.04)
Realized Gains Losses	26,333.62
Purchased Interest	(3,026.83)
Interest Received	224,715.56
ENDING	59,331,211.25

Projected Monthly Income Schedule

