

City of Piqua
General Fund - Overview
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	3,509,403	3,287,807	(221,596)	3,206,720	3,206,720	2,615,025	81.55%
Property taxes	1,321,781	1,329,857	8,076	1,327,847	1,346,547	1,313,216	97.52%
State shared revenues	791,510	800,531	9,021	694,800	672,089	672,584	100.07%
Locally levied taxes	1,067,527	1,094,159	26,632	1,051,411	1,051,411	849,412	80.79%
Licenses and permits, fees	258,511	216,957	(41,554)	267,600	267,600	123,725	46.24%
Rents	1,079	34,552	33,473	35,000	35,000	21,631	61.80%
Grants: operating	363	-	(363)	-	-	-	0.00%
Investment Income	320,476	442,704	122,228	471,300	471,300	343,348	72.85%
Miscellaneous	11,798	347,504	335,706	272,000	272,000	323,690	119.00%
Total Revenues	7,282,448	7,554,071	271,623	7,326,678	7,322,667	6,262,631	85.52%

Expenditures							
City Building	173,941	254,402	80,461	477,918	523,221	271,094	51.81%
City Commission	151,162	101,108	(50,054)	103,664	103,664	53,545	51.65%
City Manager	86,048	84,545	(1,503)	116,422	116,422	79,386	68.19%
Civil Service	8,992	17,637	8,645	20,023	20,023	10,524	52.56%
Engineering	62,843	74,044	11,201	101,286	101,286	58,185	57.45%
Finance	223,291	239,361	16,070	309,360	309,360	211,502	68.37%
Law	59,717	58,696	(1,021)	155,959	280,308	112,724	40.21%
Income Tax	680,014	518,034	(161,980)	567,103	567,103	434,140	76.55%
Planning and Zoning	394,887	546,762	151,875	749,676	753,676	457,287	60.67%
General Government	890,583	703,354	(187,229)	986,430	1,086,930	844,823	77.73%
Human Resources	53,778	56,153	2,375	108,401	108,401	42,510	39.22%
Public Relations	50,361	94,351	43,990	138,714	138,714	87,868	63.34%
Facilities	-	-	-	-	-	-	0.00%
Purchasing	11,561	11,968	407	12,416	12,416	12,836	103.38%
Total Expenditures	2,847,178	2,760,415	(86,763)	3,847,372	4,121,524	2,676,424	64.94%

Excess of Revenues Over (Under) Expenditures	4,435,270	4,793,656	358,386	3,479,306	3,201,143	3,586,207	112.03%
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Other Financing Sources (Uses):							
Proceeds from sale of capital asset	7,251	-	(7,251)	-	-	50	0.00%
Transfers Out	(1,516,200)	(3,180,400)	(1,664,200)	(5,937,500)	(6,043,420)	(2,022,294)	33.46%
Total Other Financing Sources (Uses):	(1,508,949)	(3,180,400)	(1,671,451)	(5,937,500)	(6,043,420)	(2,022,244)	33.46%

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,926,321	1,613,256	(1,313,065)	(2,458,194)	(2,842,277)	1,563,963	-55.03%
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Beginning Fund Balance	9,131,221	12,057,542		13,670,798	13,670,798	13,670,798
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Ending Fund Balance	12,057,542	13,670,798				15,234,761
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Estimated Ending Fund Balance				11,212,604	10,828,521	
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Ending Cash Balance	11,317,764	12,452,190				14,022,244
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City of Piqua
Parks & Recreation Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	562,324	524,823	(37,501)	510,160	510,160	416,037	81.55%
Licenses and permits, fees	-	-	-	-	-	1,805	0.00%
Rents	11,729	11,305	(424)	8,000	8,000	8,325	104.06%
Grants: capital	(33,433)	-	33,433	-	-	-	0.00%
Investment Income	10,539	-	(10,539)	-	-	-	0.00%
Donations: capital	-	29,890	29,890	-	-	-	0.00%
Donations: operating	1,000	115,800	114,800	100,000	100,000	152,961	152.96%
Miscellaneous	19,368	9,027	(10,341)	-	-	14,033	0.00%
Total Revenues	571,527	690,845	119,318	618,160	618,160	593,161	95.96%
Expenditures							
Personal Services/Administrative Support	633,167	769,463	136,296	840,284	840,284	678,880	80.79%
Operations and Maintenance	623,640	589,135	(34,505)	995,344	995,344	543,379	54.59%
Capital Outlay (including labor)	32,913	57,057	24,144	650,000	650,000	456,656	70.25%
Total Expenditures	1,289,720	1,415,655	125,935	2,485,628	2,485,628	1,678,915	67.54%
Excess of Revenues Over (Under) Expenditures							
	(718,193)	(724,810)	(6,617)	(1,867,468)	(1,867,468)	(1,085,754)	58.14%
Other Financing Sources (Uses):							
Transfer In	150,000	781,000	631,000	1,807,500	1,807,500	1,038,177	57.44%
Transfer Out	(277,000)	-	277,000	-	-	-	0.00%
Total Other Financing Sources (Uses):	(127,000)	781,000	908,000	1,807,500	1,807,500	1,038,177	57.44%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses							
	(845,193)	56,190	901,383	(59,968)	(59,968)	(47,577)	79.34%
Beginning Fund Balance	911,245	66,052		122,242	122,242	122,242	
Ending Fund Balance	66,052	122,242				74,665	
Estimated Ending Fund Balance				62,274	62,274		
Ending Cash Balance	11,441	97,391				57,984	

City of Piqua

Safety Fund

As of September 30, 2025

Fire Department

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	3,582,795	3,620,484	37,689	3,498,240	3,498,240	2,832,458	80.97%
Property taxes	112,447	107,833	(4,614)	107,655	109,173	106,470	97.52%
State shared revenues	13,398	13,596	198	13,000	13,000	13,044	100.34%
Charges for services	-	-	-	650,000	650,000	990,026	152.31%
Licenses and permits, fees	988,434	1,234,776	246,342	451,730	451,730	323,713	71.66%
Grants: capital	263,318	40,331	(222,987)	-	-	-	0.00%
Grants: operating	4,083	23,197	19,114	-	-	-	0.00%
Investment Income	21,031	-	(21,031)	-	-	-	0.00%
Donations: capital	-	8,923	8,923	-	-	42,078	0.00%
Donations: operating	1,500	-	(1,500)	21,576	21,576	1,486	6.89%
Miscellaneous	193,527	57,294	(136,233)	-	-	53,663	0.00%
Total Revenues	5,180,533	5,106,434	(74,099)	4,742,201	4,743,719	4,362,938	91.97%
Expenditures							
Personal Services/Administrative Support	3,733,920	4,498,051	764,131	4,834,881	4,834,881	3,544,023	73.30%
Operations and Maintenance	726,125	787,549	61,424	1,140,580	1,140,580	711,580	62.39%
Capital Outlay (including labor)	518,097	435,124	(82,973)	579,901	620,779	545,720	87.91%
Total Expenditures	4,978,142	5,720,724	742,582	6,555,362	6,596,240	4,801,323	72.79%
Excess of Revenues Over (Under) Expenditures							
	202,391	(614,290)	(816,681)	(1,813,161)	(1,852,521)	(438,385)	23.66%
Other Financing Sources (Uses):							
Proceeds from sale of capital assets	6,125	-	(6,125)	-	-	9,700	0.00%
Transfer In	94,398	909,000	814,602	1,600,000	1,600,000	228,385	14.27%
Transfer Out	-	-	-	(300,000)	(300,000)	(225,000)	75.00%
Total Other Financing Sources (Uses):	100,523	909,000	808,477	1,300,000	1,300,000	13,085	1.01%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses							
	302,914	294,710	(8,204)	(513,161)	(552,521)	(425,300)	76.97%

City of Piqua

Safety Fund

As of September 30, 2025

Police Department

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Percent Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	3,582,795	3,620,484	37,689	3,498,240	3,498,240	2,832,457	80.97%
Property taxes	107,569	107,833	264	107,655	109,173	106,470	97.52%
State shared revenues	13,398	13,596	198	13,000	13,000	13,866	106.66%
Licenses and permits, fees	8,580	11,009	2,429	8,300	8,300	7,015	84.52%
Fines and forfeitures	21,114	20,233	(881)	15,900	15,900	24,927	156.77%
Grants: operating	135,145	36,270	(98,875)	30,512	4,255	45,344	1065.66%
Investment Income	4	4	-	-	-	3	0.00%
Donations: capital	-	-	-	-	-	5,800	0.00%
Donations: operating	2,000	10,343	8,343	-	-	1,050	0.00%
Miscellaneous	76,688	109,622	32,934	201,421	201,421	109,523	54.38%
Total Revenues	3,947,293	3,929,394	(17,899)	3,875,028	3,850,289	3,146,455	81.72%

Expenditures							
Personal Services/Administrative Support	3,668,433	4,949,967	1,281,534	5,690,126	5,690,126	3,797,855	66.74%
Operations and Maintenance	793,997	791,713	(2,284)	987,945	971,104	695,033	71.57%
Capital Outlay (including labor)	121,053	188,410	67,357	214,061	259,627	192,631	74.20%
Debt principal payment	22,705	23,931	1,226	-	-	-	0.00%
Debt interest payment	4,680	3,455	(1,225)	-	-	-	0.00%
Total Expenditures	4,610,868	5,957,476	1,346,608	6,892,132	6,920,857	4,685,519	67.70%

Excess of Revenues Over (Under) Expenditures	(663,575)	(2,028,082)	(1,364,507)	(3,017,104)	(3,070,568)	(1,539,064)	50.12%
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Other Financing Sources (Uses):							
Proceeds from sale of capital assets	27,000	10,500	(16,500)	-	-	35,132	0.00%
Transfer In	205,602	1,111,000	905,398	2,000,000	2,000,000	497,435	24.87%
Total Other Financing Sources (Uses):	232,602	1,121,500	888,898	2,000,000	2,000,000	532,567	26.63%

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(430,973)	(906,582)	(475,609)	(1,017,104)	(1,070,568)	(1,006,497)	94.02%
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City of Piqua

Safety Fund

As of September 30, 2025

Total Safety Fund

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Percent Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	7,165,590	7,240,968	75,378	6,996,480	6,996,480	5,664,915	80.97%
Property taxes	220,016	215,666	(4,350)	215,310	218,346	212,940	97.52%
State shared revenues	26,796	27,192	396	26,000	26,000	26,910	103.50%
Charges for services	-	-	-	650,000	650,000	990,026	152.31%
Licenses and permits, fees	997,014	1,245,785	248,771	460,030	460,030	330,728	71.89%
Fines and forfeitures	21,114	20,233	(881)	15,900	15,900	24,927	156.77%
Grants: capital	263,318	40,331	(222,987)	-	-	-	0.00%
Grants: operating	139,228	59,467	(79,761)	30,512	4,255	45,344	1065.66%
Investment Income	21,035	4	(21,031)	-	-	3	0.00%
Donations: capital	-	8,923	8,923	-	-	47,878	0.00%
Donations: operating	3,500	10,343	6,843	21,576	21,576	2,536	11.75%
Miscellaneous	270,215	166,916	(103,299)	201,421	201,421	163,186	81.02%
Total Revenues	9,127,826	9,035,828	(91,998)	8,617,229	8,594,008	7,509,393	87.38%
Expenditures							
Personal Services/Administrative Support	7,402,353	9,448,018	2,045,665	10,525,007	10,525,007	7,341,878	69.76%
Operations and Maintenance	1,520,122	1,579,262	59,140	2,128,525	2,111,684	1,406,613	66.61%
Capital Outlay (including labor)	639,150	623,534	(15,616)	793,962	880,406	738,351	83.86%
Debt principal payment	22,705	23,931	1,226	-	-	-	0.00%
Debt interest payment	4,680	3,455	(1,225)	-	-	-	0.00%
Total Expenditures	9,589,010	11,678,200	2,089,190	13,447,494	13,517,097	9,486,842	70.18%
Excess of Revenues Over (Under) Expenditures	(461,184)	(2,642,372)	(2,181,188)	(4,830,265)	(4,923,089)	(1,977,449)	40.17%
Other Financing Sources (Uses):							
Proceeds from sale of capital assets	33,125	10,500	(22,625)	-	-	44,832	0.00%
Transfer In	300,000	2,020,000	1,720,000	3,600,000	3,600,000	725,820	20.16%
Transfer Out	-	-	-	(300,000)	(300,000)	(225,000)	75.00%
Total Other Financing Sources (Uses):	333,125	2,030,500	1,697,375	3,300,000	3,300,000	545,652	16.53%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(128,059)	(611,872)	(483,813)	(1,530,265)	(1,623,089)	(1,431,797)	88.21%
Beginning Fund Balance	3,543,997	3,415,938		2,804,066	2,804,066	2,804,066	
Ending Fund Balance	3,415,938	2,804,066				1,372,269	
Estimated Ending Fund Balance				1,273,801	1,180,977		
Ending Cash Balance	2,442,531	1,875,681				416,925	

City of Piqua

Plaza Fund

As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Charges for services	-	-	-	38,600	38,600	23,537	60.98%
Licenses and permits, fees	10,779	13,659	2,880	4,000	4,000	3,819	95.48%
Rents	209,633	249,759	40,126	288,300	288,300	217,536	75.45%
Investment Income	814	-	(814)	-	-	-	0.00%
Miscellaneous	16,905	58,433	41,528	-	-	154	0.00%
Total Revenues	238,131	321,851	83,720	330,900	330,900	245,046	74.05%
Expenditures							
Operations and Maintenance	239,162	553,964	314,802	657,182	682,182	436,589	64.00%
Capital Outlay (including labor)	25,572	48,990	23,418	80,000	219,378	135,878	61.94%
Total Expenditures	264,734	602,954	338,220	737,182	901,560	572,467	63.50%
Excess of Revenues Over (Under) Expenditures	(26,603)	(281,103)	(254,500)	(406,282)	(570,660)	(327,421)	57.38%
Other Financing Sources (Uses):							
Proceeds from sale of capital assets	209	-	(209)	-	-	-	0.00%
Transfer In	75,000	311,000	236,000	400,000	442,537	174,000	39.32%
Transfer Out	-	-	-	-	(42,537)	(32,809)	77.13%
Total Other Financing Sources (Uses):	75,209	311,000	386,209	400,000	400,000	141,191	35.30%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	48,606	29,897	(18,709)	(6,282)	(170,660)	(186,230)	109.12%
Beginning Fund Balance	107,152	155,758		185,655	185,655	185,655	
Ending Fund Balance	155,758	185,655				(575)	
Estimated Ending Fund Balance				179,373	14,995		
Ending Cash Balance	130,409	194,832				36,528	

City of Piqua
Street Department Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	2,233,262	2,092,245	(141,017)	2,040,640	2,040,640	1,664,112	81.55%
State shared revenues	1,498,592	1,626,005	127,413	1,505,000	1,505,000	1,220,462	81.09%
Licenses and permits, fees	15,150	5,375	(9,775)	1,500	1,500	1,000	66.67%
Investment Income	191,172	262,811	71,639	266,500	266,500	221,294	83.04%
Miscellaneous	5,613	24,595	18,982	11,000	11,000	19,999	181.81%
Total Revenues	3,943,789	4,011,031	67,242	3,824,640	3,824,640	3,126,867	81.76%
Expenditures							
Personal Services/Administrative Support	1,265,605	1,341,395	75,790	1,664,702	1,889,748	1,191,904	63.07%
Operations and Maintenance	1,106,400	1,158,240	51,840	2,582,767	2,769,728	1,278,283	46.15%
Capital Outlay (including labor)	344,044	294,984	(49,060)	1,207,500	1,473,958	914,565	62.05%
Total Expenditures	2,716,049	2,794,619	78,570	5,454,969	6,133,434	3,384,752	55.19%
Excess of Revenues Over (Under) Expenditures	1,227,740	1,216,412	(11,328)	(1,630,329)	(2,308,794)	(257,885)	11.17%
Beginning Fund Balance	6,525,909	7,753,649		8,970,061	8,970,061	8,970,061	
Ending Fund Balance	7,753,649	8,970,061				8,712,176	
Estimated Ending Fund Balance				7,339,732	6,661,267		
Ending Cash Balance	7,167,861	8,423,292				8,208,369	

City of Piqua
Street Income Tax Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues							
Municipal income tax	1,943,141	1,880,556	(62,585)	1,822,000	1,822,000	1,472,277	80.81%
Grants: capital	129,317	-	(129,317)	-	-	1,145,124	0.00%
Investment Income	167,757	207,453	39,696	221,500	221,500	185,163	83.60%
Miscellaneous	-	21,575	21,575	-	-	-	0.00%
Total Revenues	2,240,215	2,180,477	(59,738)	2,043,500	2,043,500	2,894,167	141.63%
Expenditures							
Operations and Maintenance	1,439,734	1,222,996	(216,738)	1,477,541	1,477,541	346,940	23.48%
Capital Outlay (including labor)	312,285	313,038	753	1,245,000	3,173,133	1,174,000	37.00%
Total Expenditures	1,752,019	1,536,034	(215,985)	2,722,541	4,650,674	1,520,940	32.70%
Excess of Revenues Over (Under) Expenditures	488,196	644,443	156,247	(679,041)	(2,607,174)	1,373,227	-52.67%
Beginning Fund Balance	5,393,935	5,882,131		6,526,574	6,526,574	6,526,574	
Ending Fund Balance	5,882,131	6,526,574				7,899,801	
Estimated Ending Fund Balance				5,847,533	3,919,400		
Ending Cash Balance	5,501,927	6,216,541				7,570,165	

City of Piqua
Power System Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	30,135,289	31,057,553	922,264	31,301,603	31,301,603	24,826,717	79.31%
Penalty Charges	193,728	160,068	(33,660)	175,000	175,000	121,581	69.47%
Total Operating Revenues	30,329,017	31,217,621	888,604	31,476,603	31,476,603	24,948,298	79.26%
Operating Expenditures							
Personal Services/Administrative Support	2,533,099	2,806,560	273,461	2,812,170	2,812,170	1,868,773	66.45%
Operations and Maintenance	27,477,030	29,016,676	1,539,646	32,507,698	33,718,128	23,351,079	69.25%
Total Expenditures	30,010,129	31,823,236	1,813,107	35,319,868	36,530,298	25,219,852	69.04%
Excess of Operating Revenues Over (Under) Operating Expenditures	318,888	(605,615)	(924,503)	(3,843,265)	(5,053,695)	(271,554)	5.37%
Non-Operating Revenues (Expenditures):							
Interest on debt	(2,662)	(2,068)	594	-	-	-	0.00%
Interest income	166,233	309,890	143,657	237,200	237,200	183,758	77.47%
Gain or (loss) on sale of capital assets	608,116	(285,095)	(893,211)	10,000	10,000	-	0.00%
Other, net	322,380	456,448	134,068	222,000	222,000	161,495	72.75%
Intergovernmental grants	-	-	-	1,500,000	1,500,000	-	0.00%
Total Non-Operating Revenues (Expenditures):	1,094,067	479,175	(614,892)	1,969,200	1,969,200	345,253	17.53%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,412,955	(126,440)	(1,539,395)	(1,874,065)	(3,084,495)	73,699	-2.39%
Beginning Fund Balance	34,891,082	36,304,037		36,177,597	36,177,597	36,177,597	
Ending Fund Balance	36,304,037	36,177,597				36,251,296	
Estimated Ending Fund Balance				34,303,532	33,093,102		
Ending Cash Balance	6,659,653	8,105,071				8,111,499	

City of Piqua
Water System Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	6,997,566	7,156,517	158,951	6,916,500	6,916,500	5,371,749	77.67%
Penalty Charges	65,976	58,376	(7,600)	55,000	55,000	44,784	81.43%
Total Operating Revenues	7,063,542	7,214,893	151,351	6,971,500	6,971,500	5,416,533	77.70%
Operating Expenditures							
Personal Services/Administrative Support	1,537,756	1,613,580	75,824	1,821,858	1,821,858	1,142,797	62.73%
Operations and Maintenance	4,103,172	5,004,279	901,107	4,255,463	4,700,099	4,225,622	89.90%
Total Expenditures	5,640,928	6,617,859	976,931	6,077,321	6,521,957	5,368,419	82.31%
Excess of Operating Revenues Over (Under) Operating Expenditures	1,422,614	597,034	(825,580)	894,179	449,543	48,114	10.70%
Non-Operating Revenues (Expenditures):							
Interest on debt	(351)	-	351	-	-	-	0.00%
Interest income	232,501	443,446	210,945	340,600	340,600	227,740	66.86%
Gain or (loss) on sale of capital assets	6,400	110	(6,290)	-	-	-	0.00%
Other, net	80,062	101,918	21,856	66,700	66,700	152,944	229.30%
Intergovernmental grants	319,746	239,879	(79,867)	119,275	119,275	-	0.00%
Transfers, out	(2,665,132)	(2,665,132)	-	(2,665,135)	(2,665,135)	(1,998,849)	75.00%
Total Non-Operating Revenues (Expenditures):	(2,026,774)	(1,631,191)	395,583	(2,138,560)	(2,138,560)	(1,618,165)	75.67%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(604,160)	(1,034,157)	(429,997)	(1,244,381)	(1,689,017)	(1,570,051)	92.96%
Beginning Fund Balance	68,869,572	68,265,412		67,231,255	67,231,255	67,231,255	
Ending Fund Balance	68,265,412	67,231,255				65,661,204	
Estimated Ending Fund Balance				65,986,874	65,542,238		
Ending Cash Balance	10,671,761	10,285,087				9,222,820	

City of Piqua
Wastewater System Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	6,565,549	6,557,889	(7,660)	6,488,900	6,488,900	5,054,789	77.90%
Penalty Charges	59,645	56,258	(3,387)	45,000	45,000	100,889	224.20%
Total Operating Revenues	6,625,194	6,614,147	(11,047)	6,533,900	6,533,900	5,155,678	78.91%
Operating Expenditures							
Personal Services/Administrative Support	1,441,920	1,801,450	359,530	1,689,876	1,689,876	1,174,450	69.50%
Operations and Maintenance	4,609,946	4,745,057	135,111	2,846,209	2,846,209	3,701,648	130.06%
Total Expenditures	6,051,866	6,546,507	494,641	4,536,085	4,536,085	4,876,098	107.50%
Excess of Operating Revenues Over (Under) Operating Expenditures	573,328	67,640	(505,688)	1,997,815	1,997,815	279,580	13.99%
Non-Operating Revenues (Expenditures):							
Interest on debt	(351)	-	351	-	-	-	0.00%
Interest income	233,640	612,756	379,116	409,331	409,331	386,711	94.47%
Gain or (loss) on sale of capital assets	7,100	-	(7,100)	-	-	-	0.00%
Other, net	(890)	19,927	20,817	100	100	15,338	15338.00%
Intergovernmental grants	-	12,967	12,967	-	-	-	0.00%
Transfers, out	(2,560,856)	(2,562,113)	(1,257)	(2,563,418)	(2,563,418)	(1,922,562)	75.00%
Total Non-Operating Revenues (Expenditures):	(2,321,357)	(1,916,463)	404,894	(2,153,987)	(2,153,987)	(1,520,513)	70.59%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,748,029)	(1,848,823)	(100,794)	(156,172)	(156,172)	(1,240,933)	794.59%
Beginning Fund Balance	71,191,226	69,443,197		67,594,374	67,594,374	67,594,374	
Ending Fund Balance	69,443,197	67,594,374				66,353,441	
Estimated Ending Fund Balance				67,438,202	67,438,202		
Ending Cash Balance	7,999,167	10,704,562				12,246,424	

City of Piqua
Golf Course Fund
As of September 30, 2025

	2023 Year-End Actual	2024 Year-End Actual	2023 vs 2024 Amount of Change	Fiscal Year 2025			
				Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues							
Customer Services	907,145	1,126,376	219,231	1,053,400	1,053,400	1,091,478	103.61%
Total Operating Revenues	907,145	1,126,376	219,231	1,053,400	1,053,400	1,091,478	103.61%
Operating Expenditures							
Personal Services/Administrative Support	657	1,534	877	-	-	-	0.00%
Operations and Maintenance	1,046,324	1,113,558	67,234	930,364	930,364	848,985	91.25%
Total Expenditures	1,046,981	1,115,092	68,111	930,364	930,364	848,985	91.25%
Excess of Operating Revenues Over (Under) Operating Expenditures	(139,836)	11,284	-108.07%	123,036	123,036	242,493	197.09%
Non-Operating Revenues (Expenditures):							
Interest income	3,302	286	(3,016)	-	-	-	0.00%
Gain or (loss) on sale of capital assets	5,438	1,681	(3,757)	-	-	-	0.00%
Other, net	5,761	12,978	7,217	-	-	6,573	0.00%
Transfers, in	100,000	-	(100,000)	75,000	75,000	-	0.00%
Total Non-Operating Revenues (Expenditures):	114,501	14,945	129,446	75,000	75,000	6,573	8.76%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(25,335)	26,229	51,564	198,036	198,036	249,066	125.77%
Beginning Fund Balance	999,521	974,186		1,000,415	1,000,415	1,000,415	
Ending Fund Balance	974,186	1,000,415				1,249,481	
Estimated Ending Fund Balance				1,198,451	1,198,451		
Ending Cash Balance	138,733	250,133				483,117	