



**Finance Committee of Council Agenda
October 28, 2025 - 5:30 PM
233 South Main Street, Monroe, Ohio**

1. Approval of the Finance Committee Minutes of July 22, 2025
2. 3rd Quarter 2025 Financial Reports
3. 2026 Community Room Rental Rates
4. 2026 Water Rates
5. Discussion, questions, and requests for future meetings
6. Adjournment



**Finance Committee of Council
July 22, 2025 – 5:30 p.m.
233 South Main Street, Monroe, Ohio**

The Finance Committee of Council met on July 22, 2025, at 5:30 p.m. in the Council Library located at 233 South Main Street, Monroe, Ohio.

Present were: Ben Wagner, Council Member; Tom Hagedorn, Council Member; Michael Graves, Council Member; Larry Lester, City Manager; Jake Burton, Director of Finance; and Beth Combs, Clerk of Council.

Mr. Wagner moved to approve the April 22, 2025, Finance Committee of Council Minutes; seconded by Mr. Hagedorn. Voice vote. Motion carried.

Mr. Burton provided a 2024 audit recap. For the past 10 years, the City's audit was conducted by Clark Schaefer Hackett. As required, the State Auditor's Office completes a review every ten years; therefore, the 2025 audit was conducted by the State. The audit management letter included comments regarding utility and stormwater rates. While residential rates increased from \$3 to \$5 per month in February 2024, 26 older residential accounts (out of 4,826 total) were not updated due to an automation issue, resulting in approximately \$624 in lost revenue (approximately 0.5% of accounts). The affected accounts have since been corrected. An additional comment was a recommendation for cybersecurity training, however, the City had already contracted with Ohio Cyber Range Institute for the Persistent Cyber Improvement program. All staff were required to complete the training by June 30, 2025, and this requirement has been fulfilled.

Mr. Burton reviewed the 2nd quarter 2025 Finance Reports, specifically June 2025. Income Tax collections are up, year to date, approximately 10% or \$603,894, as compared to June 2024. There is currently a 5.8% increase overall. In 2024, staff prepared a capital budget for 2025. They are now developing a five-year capital improvement plan to present to Council this fall, which will support more strategic long-term funding decisions. All fund balances, revenues, and expenditures are generally as expected through the 2nd quarter. A trash rate increase was implemented in 2022/early 2023 with the expectation of avoiding additional increases for several years. The fund remains stable, with no increase needed in 2026 and none anticipated in 2027. The water fund, however, is impacted by the Butler County contract, and an adjustment is expected. Staff will have more information in October and will evaluate the need for a water rate study at that time.

As a follow-up to the previous meeting, Mr. Burton reviewed details regarding Community Room usage. Staff anticipates presenting a recommendation to Council in October for a new rate structure and split-day rental option, with implementation planned for 2026.

Mr. Burton reviewed provisions of the recently passed state budget bill related to recreational marijuana. The legislation includes a 10% tax, with 36% of that revenue designated for the host community. Although there has been discussion at the state level about reducing or eliminating this allocation, no changes have been made to the budget at this time. However, the budget bill does not include any appropriations to



distribute these funds, so the State currently has no mechanism to send the revenue to local communities. Mr. Wagner shared that he has contacted state representatives to advocate for local communities to receive their share of recreational marijuana tax revenue.

Mr. Wagner moved to adjourn the Finance Committee of Council meeting; seconded by Mr. Graves. Voice vote. Motion carried.

The Finance Committee meeting adjourned at 6:01 p.m.

Respectfully submitted,

Beth Combs
Clerk of Council



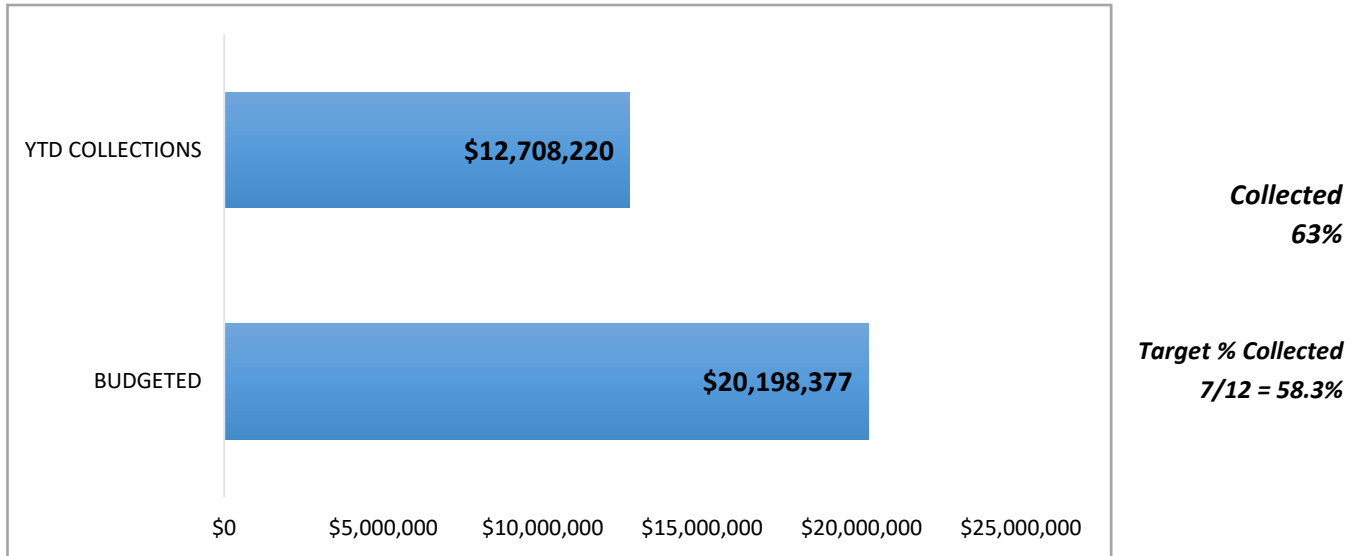
FINANCIAL REPORTS

FOR THE PERIOD ENDING

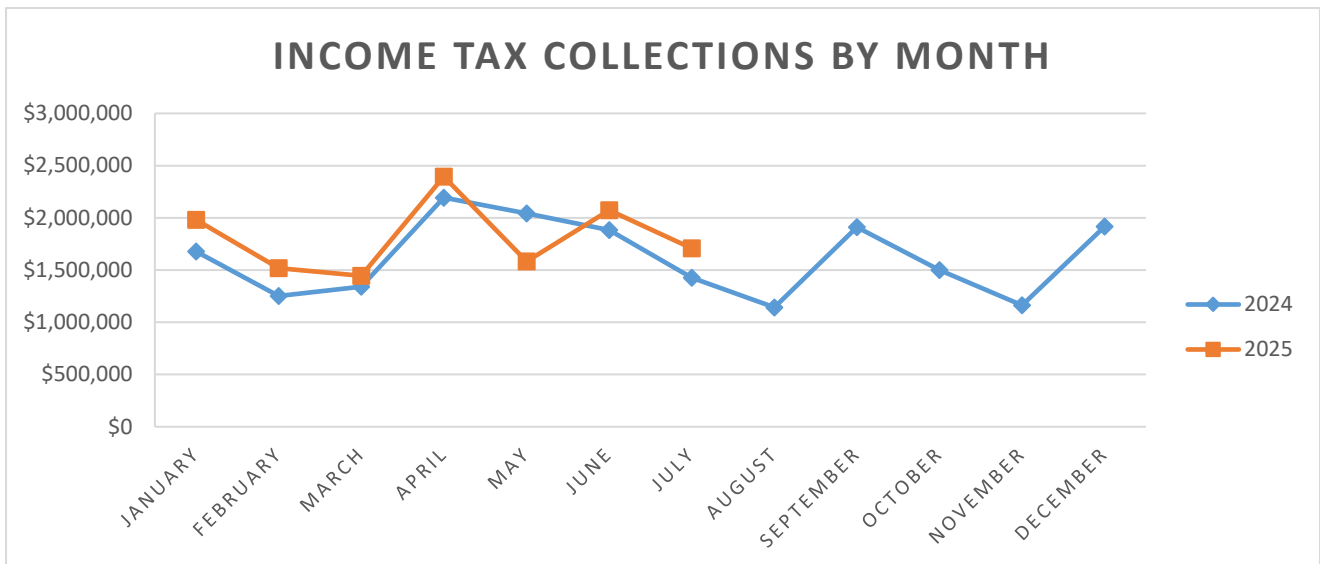
July 31, 2025

MUNICIPAL INCOME TAX MONTHLY REPORT JULY 2025

As of the end of July, we have collected (YTD) \$12,708,220 in income tax dollars.
This equals to approximately 63% of the budget estimate.

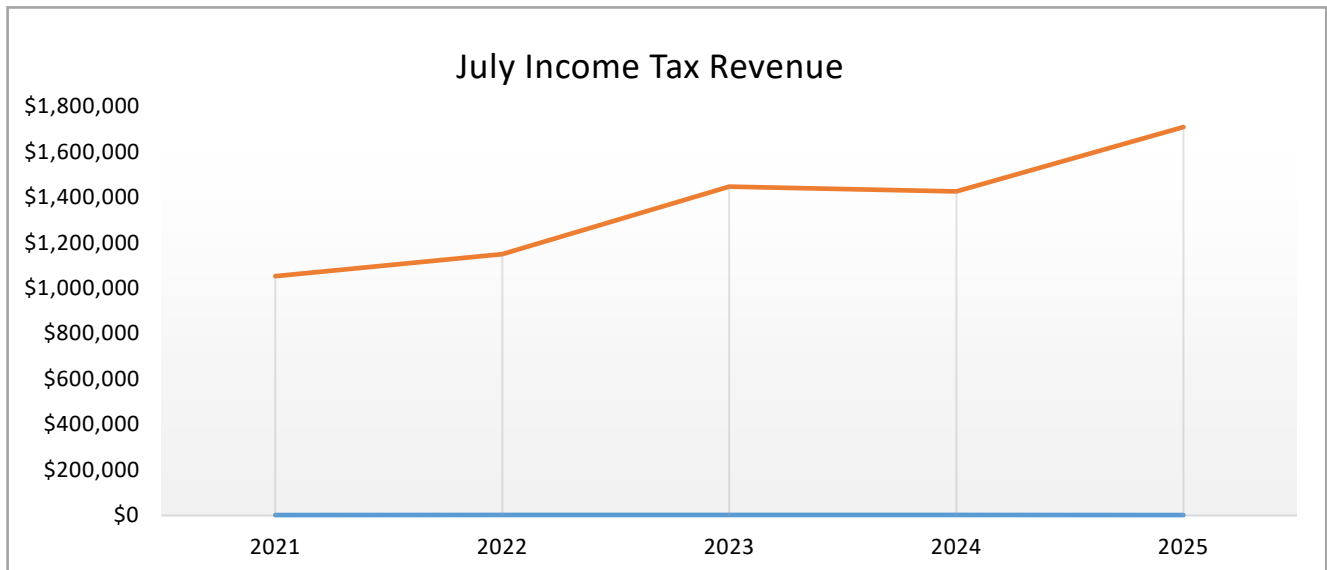


July income tax collections were 8% higher in 2025 than at the same time last year. Overall, the City has collected a difference of \$886,983 in 2025 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

Over the last five years, income tax revenue in July has steadily increased.



City of Monroe
Statement of Cash Position
As of 7/2025

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	8,541,990.08	11,917,923.32	13,601,338.36	6,858,575.04
2101	INCOME TAX - PUBLIC SAFETY	148,418.34	2,206,505.51	0.00	2,354,923.85
2210	STREET FUND	1,843,604.71	920,274.28	1,805,353.20	958,525.79
2220	STATE HIGHWAY FUND	259,759.02	65,548.43	13,984.35	311,323.10
2230	MOTOR VEHICLE LICENSE TAX FUND	35,592.22	0.00	102.00	35,490.22
2310	FIRE - 1989 LEVY FUND	232,152.01	4,740,505.89	4,933,820.27	38,837.63
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	656.75	0.00	538.85	117.90
2370	ONEOHIO OPIOID SETTLEMENT FUND	152,810.48	21,906.83	0.00	174,717.31
2410	POLICE LAW ENFORCEMENT FUND	490,867.80	3,845,669.15	4,233,251.38	103,285.57
2420	DARE GRANT FUND	9,664.84	1,408.23	2,372.00	8,701.07
2430	ENFORCEMENT AND EDUCATION FUND	7,007.72	890.00	0.00	7,897.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	88,361.18	73,117.44	0.00	161,478.62
2510	COURT TECHNOLOGY IMPROVEMENT	5,344.43	7,885.16	9,250.80	3,978.79
2621	MONROE CROSSINGS (C1)	2,311.21	1,163.93	785.68	2,689.46
2622	PARK 63/SUMMIT (C2)	312,868.07	115,987.59	100,831.25	328,024.41
2623	MONROE COMMERCE CENTER (C3)	1,833,468.89	892,327.91	625,903.06	2,099,893.74
2626	MIAMI VALLEY INDUSTRIAL (C6)	243,429.13	76,084.84	51,360.76	268,153.21
2627	YANKEE ROAD (C7)	25,058.43	0.00	0.00	25,058.43
2628	BERNS/DOUGLAS (C8)	30,172.40	11,274.88	7,795.73	33,651.55
2629	FRICK GREENTREE (C9)	392.01	0.00	0.00	392.01
2630	OSBOURNE (C10)	199.45	110.38	76.82	233.01
2631	SATELLITE FARMS (C11)	159,126.42	129,375.99	90,039.62	198,462.79
2632	CORRIDOR 75/MILLEN (C12)	4,862.84	15,136.06	10,217.14	9,781.76
2633	CORRIDOR 75 #1 (C13)	881,859.98	1,168,240.66	1,176,947.41	873,153.23
2634	CORRIDOR 75 #2 (C14)	3,265.21	59,087.72	58,070.60	4,282.33
2721	ARBOR ACRES (R1)	99,907.02	190,280.83	153,438.05	136,749.80
2722	HERITAGE GREEN (R2)	267,007.78	204,057.62	151,334.65	319,730.75
2723	WYANDOT WOODS (R3)	1,146,141.76	603,295.42	490,167.53	1,259,269.65
2724	GILMAR MEADOWS (R4)	112,814.48	87,375.80	66,769.25	133,421.03
2725	MT PLEASANT (R5)	34,759.19	56,627.68	41,602.38	49,784.49
2726	BRITTONY WOODS (R6)	650,229.35	420,138.80	322,661.74	747,706.41
2727	TODD'S GLEN RESERVE (R7)	75,639.50	99,980.93	73,452.50	102,167.93
2728	MAJESTIC OAKS (R8)	2,210.69	2,657.42	1,958.78	2,909.33
2729	TRIMBLE FARM (R9)	77,121.22	68,311.71	50,310.88	95,122.05
2731	HANKINS ROAD (R11)	5.66	10.96	8.05	8.57
2732	MONROE CROSSINGS #1 (R12)	887,398.47	874,824.67	643,039.93	1,119,183.21
2733	MONROE CROSSINGS #2 (R13)	635,508.14	343,459.17	279,131.03	699,836.28
2734	MONROE CROSSINGS #3 (R14)	692,686.56	299,007.78	215,716.59	775,977.75

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
2735	RESERVES OF MONROE XINGS (R15)	322,911.52	115,968.50	85,198.01	353,682.01
3101	INCOME TAX - CAPITAL PROJECTS	1,483,097.26	945,645.21	1,223,631.02	1,205,111.45
3110	PARK IMPROVEMENT FUND	326,700.62	16,356.99	14,927.00	328,130.61
3120	CAPITAL IMPROVEMENT FUND	2,233,677.05	271,973.74	1,218,700.64	1,286,950.15
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	119,200.29	0.00	54,328.50	64,871.79
4210	WATER BOND RETIREMENT FUND	50,468.69	2,250.00	52,675.69	43.00
4310	S.A. BOND RETIREMENT FUND	614.68	679,233.65	679,233.65	614.68
4410	INCOME TAX BOND RETIREMENT FUN	164,881.68	12,350.00	177,231.25	0.43
4610	CORRIDOR 75 PARK LTD TIF FUND	126,651.27	0.00	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	2,466.28	91.07	0.00	2,557.35
6110	WATER FUND	1,485,920.71	2,319,617.24	1,444,740.58	2,360,797.37
6115	WATER GUARANTEE DEPOSIT	50,700.00	-2,025.00	0.00	48,675.00
6120	WATER CAPITAL IMPROVEMENTS	446,610.07	662,347.07	454,784.23	654,172.91
6125	WATER METER& READ SYSTEM REPL	741,183.93	160,352.22	103,964.00	797,572.15
6210	SEWER FUND	7,511.26	789,728.79	780,357.31	16,882.74
6310	STORM WATER FUND	717,337.72	511,815.30	160,272.37	1,068,880.65
6315	STORMWATER DEPOSIT FUND	68,400.00	0.00	0.00	68,400.00
6410	GARBAGE FUND	395,427.95	785,279.19	699,867.03	480,840.11
6510	CEMETERY FUND	33,507.94	45,122.04	64,538.13	14,091.85
6610	STREET LIGHTING UTILITY	5,444.54	97,762.22	87,051.93	16,154.83
7100	CEMETERY MAINTENANCE TRUST	74,016.13	4,060.90	27,500.00	50,577.03
7110	MOUND CEMETERY TRUST FUND	77,714.54	2,379.52	27,424.80	52,669.26
7120	LONG STREET TRUST FUND	9,731.42	370.77	0.00	10,102.19
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	45,371.33	0.00	24,000.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	14,648.27	2,979.03	7,140.00	10,487.30
		29,039,965.05	36,944,111.44	36,599,196.78	29,384,879.71

YTD BUDGET REPORT - REVENUE JULY 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	1110 GENERAL FUND	18,905,136	18,905,136	11,917,923.32	6,987,163
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,373,300	3,373,300	2,206,505.51	1,166,794
2210	2210 STREET FUND	2,190,200	2,190,200	920,274.28	1,269,926
2310	2310 FIRE - 1989 LEVY FUND	6,506,010	6,506,010	4,740,505.89	1,765,504
2370	2370 ONEOHIO OPIOID SETTLEMENT FUND	36,780	36,780	21,906.83	14,873
2410	2410 POLICE LAW ENFORCEMENT FUND	5,164,625	5,164,625	3,845,669.15	1,318,956
2600	2600 TIF FUNDS	3,787,875	3,787,875	2,468,790	1,319,085
2700	2700 RID FUNDS	6,160,975	6,160,975	3,365,997	2,794,978
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	1,451,377	1,451,377	945,645.21	505,732
6110	6110 WATER FUND	3,779,412	3,779,412	2,319,617.24	1,459,795
6120	6120 WATER CAPITAL IMPROVEMENT FUND	412,000	562,000	662,347.07	-100,347
6210	6210 SEWER FUND	1,328,800	1,328,800	789,728.79	539,071
6310	6310 STORM WATER FUND	692,450	692,450	511,815.30	180,635
6410	6410 GARBAGE FUND	1,271,100	1,271,100	785,279.19	485,821
	TOTALS	55,060,040	55,210,040	35,502,005	19,707,985

YTD BUDGET REPORT - EXPENSE JULY 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	1110 GENERAL FUND	20,702,702	20,822,702	12,994,115.58	1,188,866.74	6,639,720
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,400,000	3,400,000	0.00	0.00	3,400,000
2210	2210 STREET FUND	3,232,716	3,232,716	1,495,248.22	115,962.49	1,621,505
2310	2310 FIRE - 1989 LEVY FUND	6,502,245	6,573,565	4,739,690.91	154,251.27	1,679,623
2410	2410 POLICE LAW ENFORCEMENT FUND	5,300,826	5,300,826	3,962,020.48	159,235.95	1,179,570
2600	2600 TIF FUNDS	3,353,180	3,353,180	2,122,028	0	1,231,152
2700	2700 RID FUNDS	6,097,771	6,097,771	2,574,789	0	3,522,982
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	2,906,628	3,089,386	980,926.47	645,335.02	1,463,125
6110	6110 WATER FUND	4,193,036	4,193,036	1,549,882.30	78,713.55	2,564,440
6120	6120 WATER CAPITAL IMPROVEMENT FUND	896,246	896,246	87,493.64	278,952.36	529,800
6210	6210 SEWER FUND	1,429,565	1,429,565	784,134.92	0.00	645,430
6310	6310 STORM WATER FUND	732,350	732,350	153,519.62	61,238.00	517,592
6410	6410 GARBAGE FUND	1,249,143	1,249,143	704,356.23	0.00	544,787
	TOTALS	59,996,408	60,370,486	32,148,206	2,682,555	25,539,725

Checks over \$15,000 July 2025		
NAME	INVOICE NET	INVOICE DESCRIPTION
ATLANTIC EMERGENCY SOLUTIONS, INC	63,818.71	ENGINE 61 REPAIRS
B&N-KZF JOINT VENTURE LLC	37,950.00	CRITERIA ARCHITECT-NEW PW BLDG & FD STATION 62
BARRETT PAVING MATERIALS INC	759,624.84	2025 PAVEMENT RESURFACING AND STRIPING PROGRAM
BUTLER COUNTY WATER & SEWER DEPT	119,477.81	ACCT # 3048687-2055515
BUTLER COUNTY WATER & SEWER DEPT	112,183.33	JUNE 2025 WASTE WATER
BURGESS & NIPLE, INC.	19,984.21	2025 WATER MAIN REPLACEMENT PROJECTS
ENTERPRISE FM TRUST	15,970.78	CITY WIDE FLEET LEASE
FISHBECK, THOMPSON, CARR & HUBER, INC.	17,117.70	2025 WATER MAIN REPLACEMENT PROJECTS
FROST BROWN TODD LLC	20,090.50	Law Director Services
JACOB REEK	25,594.18	UPGRADE COUNCIL CHAMBERS AV EQUIPMENT
PREMIER OCCUPATIONAL HEALTH	19,779.92	PRE EMPLOYMENT TESTING
ROZZI INC	16,000.00	2025 Fourth of July Fireworks Display
RUMPKE OF OHIO, INC	101,219.09	CUSTOMER # 6300108176
SCODELLER CONSTRUCTION INC	126,727.46	2025 ASPHALT PAVEMENT CRACK SEAL PROJECT
STRYKER SALES CORP- MEDICAL DIVISION	34,752.55	POWER PRO 2 COT AND LOADING SYSTEM FOR NEW MEDIC
STRYKER SALES CORP- MEDICAL DIVISION	32,064.86	POWER PRO 2 COT AND LOADING SYSTEM FOR NEW MEDIC
TURTLECREEK TOWNSHIP TRUSTEES	35,854.00	JEDD REVENUE SPLIT - 2025 QTR 2
WEX INC	23,632.65	FUEL FOR JUNE 2025



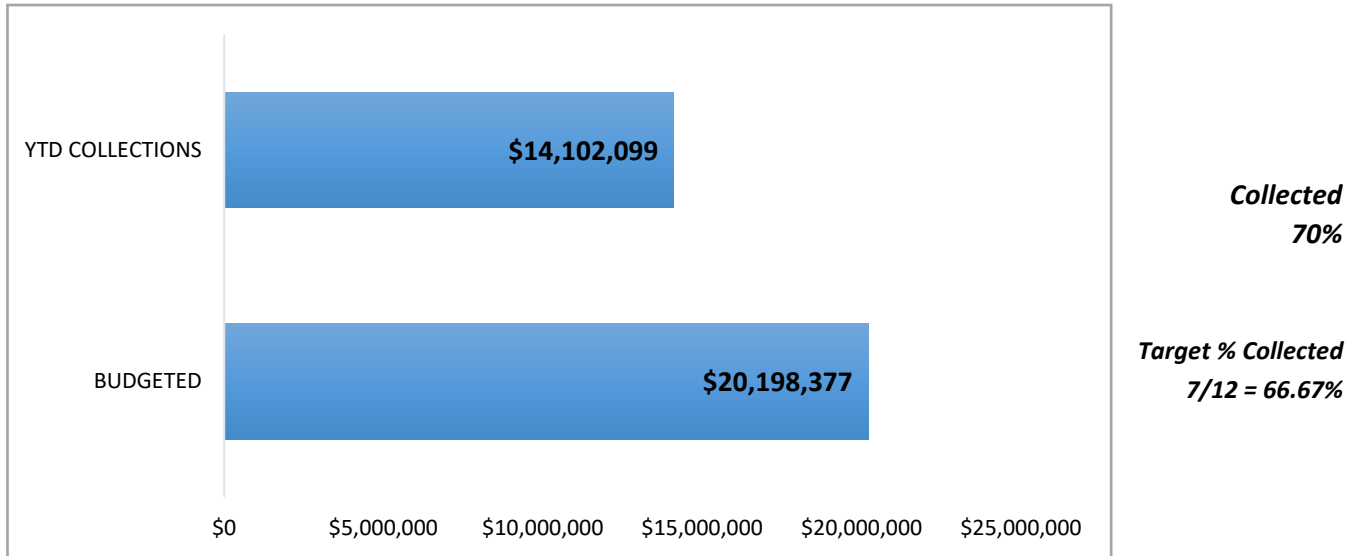
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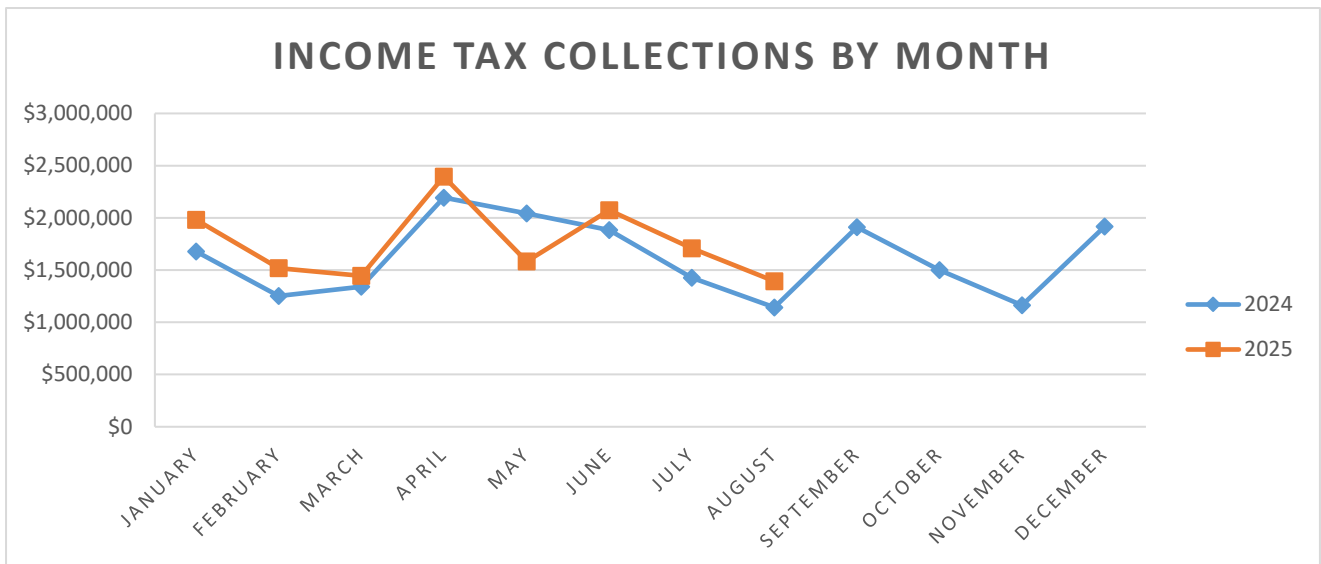
August 31, 2025

MUNICIPAL INCOME TAX MONTHLY REPORT AUGUST 2025

As of the end of August we have collected (YTD) \$14,102,099 in income tax dollars. This equals to approximately 70% of the budget estimate.

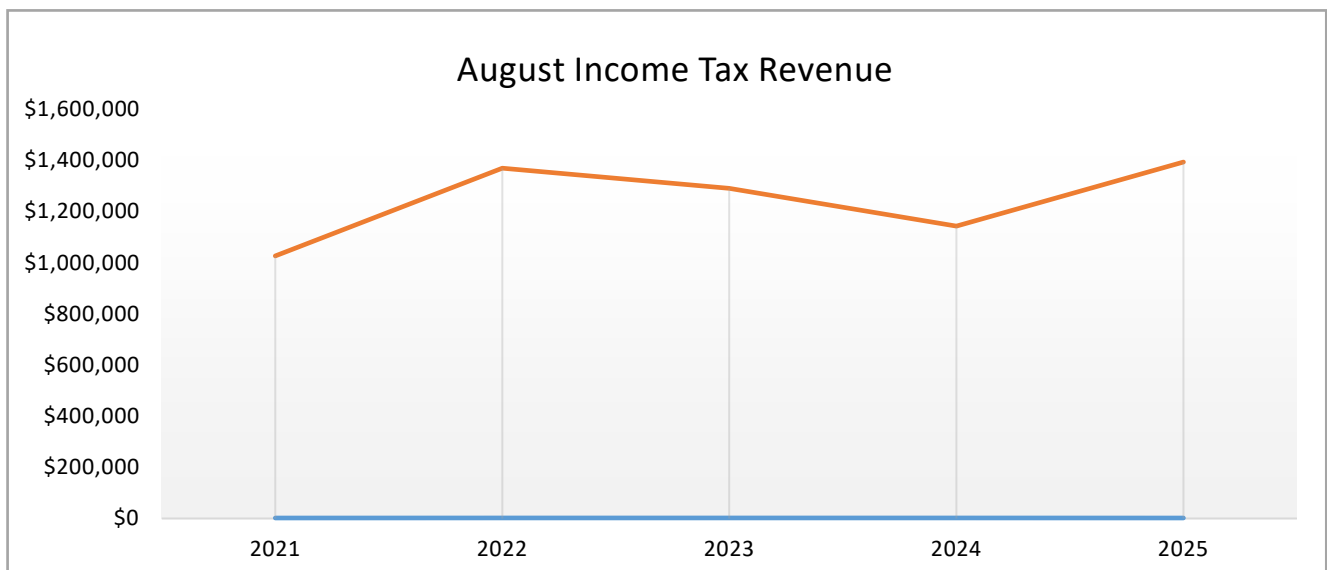


August income tax collections were 9% higher in 2025 than at the same time last year. Overall, the City has collected a difference of \$1,137,653 in 2025 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

Over the last five years, income tax revenue in August has steadily fluctuated.



City of Monroe
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As of 8/2025

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2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	656.75	2,500.00	538.85	2,617.90
2370	ONEOHIO OPIOID SETTLEMENT FUND	152,810.48	55,698.42	0.00	208,508.90
2410	POLICE LAW ENFORCEMENT FUND	490,867.80	4,333,597.41	4,796,135.44	28,329.77
2420	DARE GRANT FUND	9,664.84	1,408.23	2,372.00	8,701.07
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2728	MAJESTIC OAKS (R8)	2,210.69	2,657.42	1,958.78	2,909.33
2729	TRIMBLE FARM (R9)	77,121.22	68,311.71	50,310.88	95,122.05
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3110	PARK IMPROVEMENT FUND	326,700.62	55,493.77	68,333.71	313,860.68
3120	CAPITAL IMPROVEMENT FUND	2,233,677.05	271,973.74	1,431,453.10	1,074,197.69
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	119,200.29	0.00	54,328.50	64,871.79
4210	WATER BOND RETIREMENT FUND	50,468.69	2,250.00	52,675.69	43.00
4310	S.A. BOND RETIREMENT FUND	614.68	679,233.65	679,233.65	614.68
4410	INCOME TAX BOND RETIREMENT FUN	164,881.68	12,350.00	177,231.25	0.43
4610	CORRIDOR 75 PARK LTD TIF FUND	126,651.27	0.00	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	2,466.28	91.07	0.00	2,557.35
6110	WATER FUND	1,485,920.71	2,670,812.97	1,679,819.60	2,476,914.08
6115	WATER GUARANTEE DEPOSIT	50,700.00	-900.00	0.00	49,800.00
6120	WATER CAPITAL IMPROVEMENTS	446,610.07	665,826.84	547,720.44	564,716.47
6125	WATER METER& READ SYSTEM REPL	741,183.93	182,613.21	105,769.17	818,027.97
6210	SEWER FUND	7,511.26	894,127.21	904,684.90	-3,046.43
6310	STORM WATER FUND	717,337.72	581,731.96	185,139.69	1,113,929.99
6315	STORMWATER DEPOSIT FUND	68,400.00	0.00	0.00	68,400.00
6410	GARBAGE FUND	395,427.95	895,090.27	794,896.31	495,621.91
6510	CEMETERY FUND	33,507.94	67,222.04	72,288.93	28,441.05
6610	STREET LIGHTING UTILITY	5,444.54	111,521.05	101,875.52	15,090.07
7100	CEMETERY MAINTENANCE TRUST	74,016.13	6,185.64	27,500.00	52,701.77
7110	MOUND CEMETERY TRUST FUND	77,714.54	2,706.08	27,424.80	52,995.82
7120	LONG STREET TRUST FUND	9,731.42	433.41	0.00	10,164.83
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	45,371.33	0.00	24,000.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	14,648.27	3,210.28	7,140.00	10,718.55
		29,039,965.05	41,025,893.29	40,631,552.64	29,434,305.70

YTD BUDGET REPORT - REVENUE AUGUST 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	1110 GENERAL FUND	18,905,136	18,905,136	13,681,840.37	5,223,246
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,373,300	3,373,300	2,448,521.11	924,779
2210	2210 STREET FUND	2,190,200	2,190,200	1,071,934.59	1,118,265
2310	2310 FIRE - 1989 LEVY FUND	6,506,010	6,506,010	5,281,989.43	1,224,021
2370	2370 ONEOHIO OPIOID SETTLEMENT FUND	36,780	36,780	55,698.42	-18,918
2410	2410 POLICE LAW ENFORCEMENT FUND	5,164,625	5,164,625	4,333,597.41	831,028
2600	2600 TIF FUNDS	3,787,875	3,787,875	2,468,790	1,319,085
2700	2700 RID FUNDS	6,160,975	6,160,975	3,365,997	2,794,978
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	1,451,377	1,451,377	1,049,366.18	402,011
6110	6110 WATER FUND	3,779,412	3,779,412	2,670,812.97	1,108,599
6120	6120 WATER CAPITAL IMPROVEMENT FUND	412,000	562,000	665,826.84	-103,827
6210	6210 SEWER FUND	1,328,800	1,328,800	894,127.21	434,673
6310	6310 STORM WATER FUND	692,450	692,450	581,731.96	110,718
6410	6410 GARBAGE FUND	1,271,100	1,271,100	895,090.27	376,010
	TOTALS	55,060,040	55,210,040	39,465,324	15,744,666

YTD BUDGET REPORT - EXPENSE AUGUST 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	1110 GENERAL FUND	20,702,702	20,915,702	14,597,655.43	1,040,180.86	5,277,866
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,400,000	3,400,000	0.00	0.00	3,400,000
2210	2210 STREET FUND	3,232,716	3,232,716	1,689,524.88	160,634.75	1,382,556
2310	2310 FIRE - 1989 LEVY FUND	6,502,245	6,573,565	5,292,519.05	134,343.73	1,146,702
2410	2410 POLICE LAW ENFORCEMENT FUND	5,300,826	5,319,826	4,517,190.83	143,754.32	658,881
2600	2600 TIF FUNDS	3,353,180	3,353,180	2,122,028	0	1,231,152
2700	2700 RID FUNDS	6,097,771	6,097,771	2,574,789	0	3,522,982
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	2,906,628	3,089,386	1,029,500.08	596,761.41	1,463,125
6110	6110 WATER FUND	4,193,036	4,193,036	1,656,072.00	71,817.27	2,465,147
6120	6120 WATER CAPITAL IMPROVEMENT FUND	896,246	1,042,684	180,429.85	332,454.15	529,800
6210	6210 SEWER FUND	1,429,565	1,429,565	909,045.29	0.00	520,520
6310	6310 STORM WATER FUND	732,350	1,074,038	166,101.66	507,688.26	400,248
6410	6410 GARBAGE FUND	1,249,143	1,249,143	800,301.81	0.00	448,841
TOTALS		59,996,408	60,970,612	35,535,158	2,987,635	22,447,819

Checks over \$15,000 August 2025		
NAME	INVOICE NET	INVOICE DESCRIPTION
B&N-KZF JOINT VENTURE LLC	28,350.00	CRITERIA ARCHITECT-NEW PW BLDG & FD STATION 62
BARRETT PAVING MATERIALS INC	176,967.47	2025 PAVEMENT RESURFACING AND STRIPING PROGRAM
BUTLER COUNTY WATER & SEWER DEPT	131,587.81	ACCT# 3048687-2055515
BUTLER COUNTY WATER & SEWER DEPT	121,171.82	JULY 2025 WASTE WATER
BURGESS & NIPLÉ, INC.	15,807.08	2025 WATER MAIN REPLACEMENT PROJECTS
CDW GOVERNMENT, INC	19,868.85	COMPUTERS FOR DISPATCH
FISHBECK, THOMPSON, CARR & HUBER, INC.	31,613.79	2025 WATER MAIN REPLACEMENT PROJECTS
FISHBECK, THOMPSON, CARR & HUBER, INC.	15,441.20	2025 WATER MAIN REPLACEMENT PROJECTS
FISHBECK, THOMPSON, CARR & HUBER, INC.	29,718.50	BICENTENNIAL COMMONS MULTI-USE LOOP TRAIL
FLOCK SAFETY	69,000.00	ANNUAL FEES FOR FLOCK CAMERAS
FROST BROWN TODD LLC	23,757.50	Law Director Services
NATIONAL INSPECTION CORPORATION	44,292.91	BUILDING SERVICES FOR 2025, 01/14/2025
ROOFCONNECT LOGISTICS, INC.	57,065.93	POLICE STATION/STRIP CENTER ROOF REPAIR
RUMPKE OF OHIO, INC	89,972.16	CID # 6300108176; 233 S MAIN ST
SCODELLER CONSTRUCTION INC	66,803.58	2025 ASPHALT PAVEMENT CRACK SEAL PROJECT
UES PROFESSIONAL SOLUTIONS 25, LLC	18,350.00	PUBLIC WORKS FACILITY - GEOTECHNICAL RECOMMEND
WEX INC	23,836.49	FUEL FOR JULY 2025



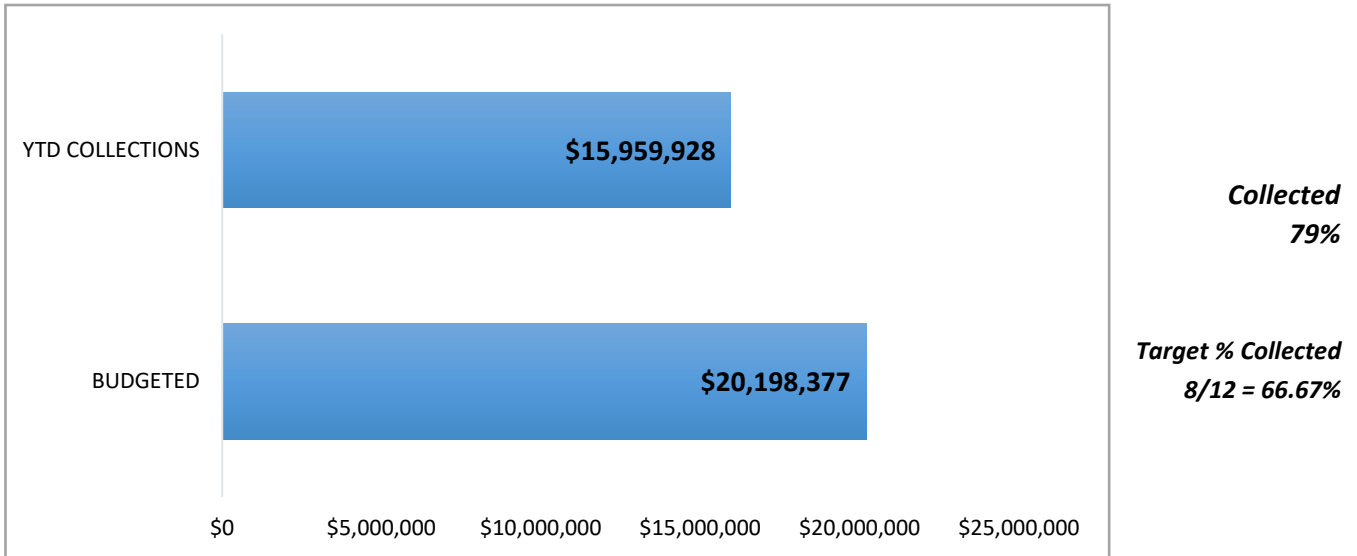
FINANCIAL REPORTS

FOR THE PERIOD ENDING

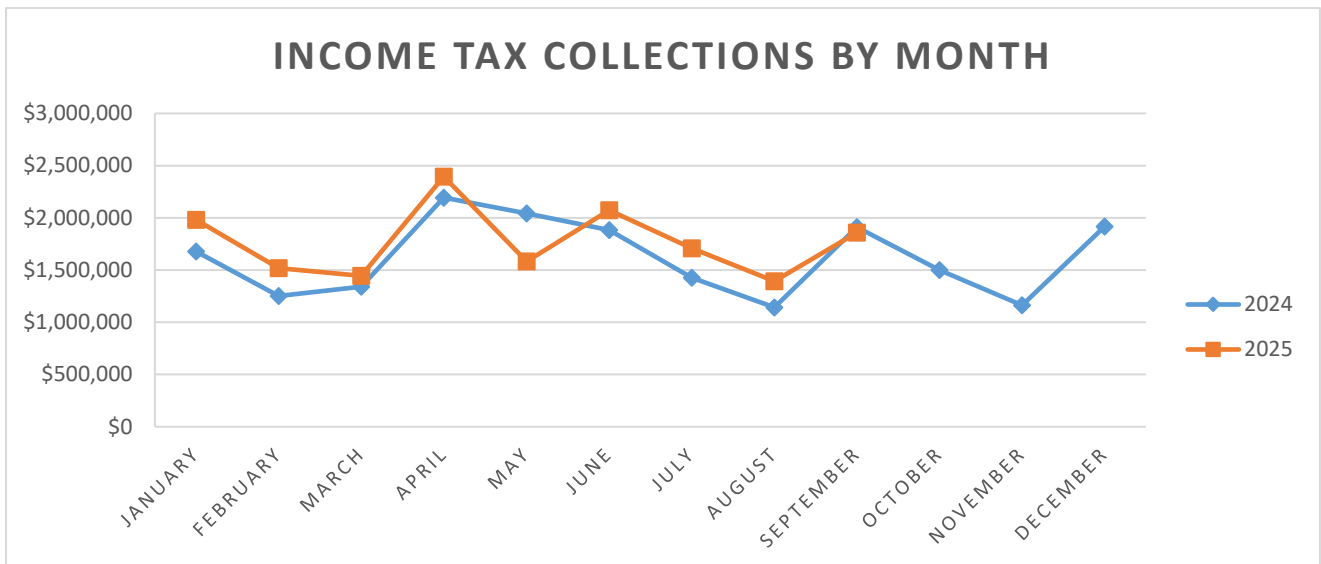
September 30, 2025

MUNICIPAL INCOME TAX MONTHLY REPORT SEPTEMBER 2025

As of the end of September, we have collected (YTD) \$15,959,928 in income tax dollars.
This equals to approximately 79% of the budget estimate.

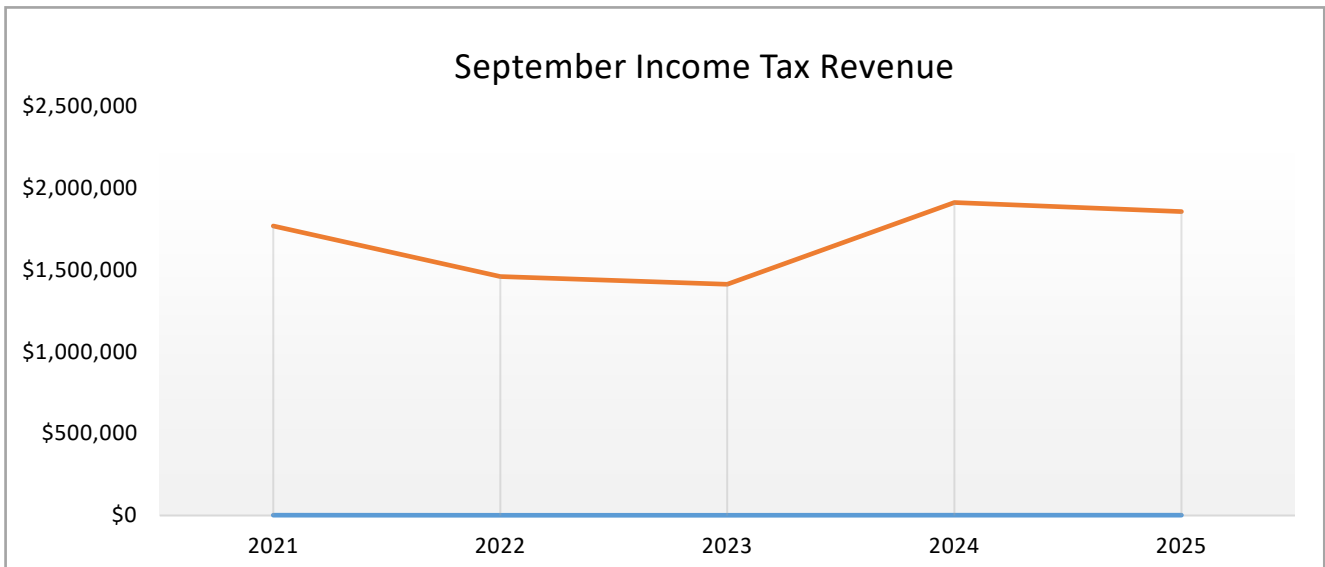


September income tax collections were 7% lower in 2025 than at the same time last year. Overall, the City has collected a difference of \$1,083,169 in 2025 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

Over the last five years, income tax revenue in September has steadily fluctuated.



City of Monroe
Statement of Cash Position
As of 9/2025

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	8,541,990.08	15,541,516.24	16,072,717.88	8,010,788.44
2101	INCOME TAX - PUBLIC SAFETY	148,418.34	2,771,317.40	0.00	2,919,735.74
2210	STREET FUND	1,843,604.71	1,244,337.84	2,179,035.77	908,906.78
2220	STATE HIGHWAY FUND	259,759.02	88,150.37	15,493.71	332,415.68
2230	MOTOR VEHICLE LICENSE TAX FUND	35,592.22	0.00	102.00	35,490.22
2310	FIRE - 1989 LEVY FUND	232,152.01	6,028,060.14	6,012,246.40	247,965.75
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	656.75	2,500.00	538.85	2,617.90
2370	ONEOHIO OPIOID SETTLEMENT FUND	152,810.48	55,698.42	0.00	208,508.90
2410	POLICE LAW ENFORCEMENT FUND	490,867.80	4,849,916.97	5,238,185.91	102,598.86
2420	DARE GRANT FUND	9,664.84	1,408.23	2,372.00	8,701.07
2430	ENFORCEMENT AND EDUCATION FUND	7,007.72	1,135.00	0.00	8,142.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	88,361.18	73,117.44	0.00	161,478.62
2510	COURT TECHNOLOGY IMPROVEMENT	5,344.43	12,269.16	10,808.28	6,805.31
2621	MONROE CROSSINGS (C1)	2,311.21	2,327.86	1,568.49	3,070.58
2622	PARK 63/SUMMIT (C2)	312,868.07	197,635.98	155,744.28	354,759.77
2623	MONROE COMMERCE CENTER (C3)	1,833,468.89	1,708,066.37	1,174,532.02	2,367,003.24
2626	MIAMI VALLEY INDUSTRIAL (C6)	243,429.13	176,397.19	118,826.33	300,999.99
2627	YANKEE ROAD (C7)	25,058.43	29,368.06	19,751.64	34,674.85
2628	BERNS/DOUGLAS (C8)	30,172.40	20,381.04	14,089.83	36,463.61
2629	FRICK GREENTREE (C9)	392.01	0.00	0.00	392.01
2630	OSBOURNE (C10)	199.45	220.76	153.65	266.56
2631	SATELLITE FARMS (C11)	159,126.42	235,730.40	164,064.18	230,792.64
2632	CORRIDOR 75/MILLEN (C12)	4,862.84	15,136.06	10,217.14	9,781.76
2633	CORRIDOR 75 #1 (C13)	881,859.98	2,330,305.86	2,339,012.61	873,153.23
2634	CORRIDOR 75 #2 (C14)	3,265.21	114,865.80	113,848.68	4,282.33
2721	ARBOR ACRES (R1)	99,907.02	361,857.35	279,144.03	182,620.34
2722	HERITAGE GREEN (R2)	267,007.78	378,947.37	279,469.43	366,485.72
2723	WYANDOT WOODS (R3)	1,146,141.76	1,204,447.37	930,603.07	1,419,986.06
2724	GILMAR MEADOWS (R4)	112,814.48	174,570.67	130,652.80	156,732.35
2725	MT PLEASANT (R5)	34,759.19	113,255.36	83,090.80	64,923.75
2726	BRITTONY WOODS (R6)	650,229.35	817,814.96	614,065.98	853,978.33
2727	TODD'S GLEN RESERVE (R7)	75,639.50	195,043.30	143,100.19	127,582.61
2728	MAJESTIC OAKS (R8)	2,210.69	4,543.28	3,340.46	3,413.51
2729	TRIMBLE FARM (R9)	77,121.22	114,814.27	84,381.10	107,554.39
2731	HANKINS ROAD (R11)	5.66	21.92	16.08	11.50
2732	MONROE CROSSINGS #1 (R12)	887,398.47	1,734,876.69	1,273,159.28	1,349,115.88
2733	MONROE CROSSINGS #2 (R13)	635,508.14	659,414.00	511,790.59	783,131.55
2734	MONROE CROSSINGS #3 (R14)	692,686.56	570,410.51	413,434.74	849,662.33

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
2735	RESERVES OF MONROE XINGS (R15)	322,911.52	231,937.00	170,162.63	384,685.89
3101	INCOME TAX - CAPITAL PROJECTS	1,483,097.26	1,187,707.45	1,426,716.84	1,244,087.87
3110	PARK IMPROVEMENT FUND	326,700.62	110,403.97	72,640.10	364,464.49
3120	CAPITAL IMPROVEMENT FUND	2,233,677.05	283,027.86	1,566,493.00	950,211.91
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	119,200.29	0.00	54,328.50	64,871.79
4210	WATER BOND RETIREMENT FUND	50,468.69	2,250.00	52,675.69	43.00
4310	S.A. BOND RETIREMENT FUND	614.68	1,336,960.39	1,336,960.40	614.67
4410	INCOME TAX BOND RETIREMENT FUN	164,881.68	12,350.00	177,231.25	0.43
4610	CORRIDOR 75 PARK LTD TIF FUND	126,651.27	0.00	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	2,466.28	96.70	0.00	2,562.98
6110	WATER FUND	1,485,920.71	3,040,658.47	1,883,000.68	2,643,578.50
6115	WATER GUARANTEE DEPOSIT	50,700.00	-5,500.00	0.00	45,200.00
6120	WATER CAPITAL IMPROVEMENTS	446,610.07	668,711.91	686,935.01	428,386.97
6125	WATER METER& READ SYSTEM REPL	741,183.93	204,760.22	106,639.27	839,304.88
6210	SEWER FUND	7,511.26	1,003,910.06	1,006,615.56	4,805.76
6310	STORM WATER FUND	717,337.72	652,514.31	204,018.43	1,165,833.60
6315	STORMWATER DEPOSIT FUND	68,400.00	0.00	0.00	68,400.00
6410	GARBAGE FUND	395,427.95	1,002,398.63	889,925.58	507,901.00
6510	CEMETERY FUND	33,507.94	77,906.84	77,988.93	33,425.85
6610	STREET LIGHTING UTILITY	5,444.54	125,005.62	114,049.73	16,400.43
7100	CEMETERY MAINTENANCE TRUST	74,016.13	7,147.06	27,500.00	53,663.19
7110	MOUND CEMETERY TRUST FUND	77,714.54	3,065.41	27,424.80	53,355.15
7120	LONG STREET TRUST FUND	9,731.42	502.33	0.00	10,233.75
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	45,371.33	0.00	24,000.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	14,648.27	3,360.28	7,140.00	10,868.55
		29,039,965.05	51,779,054.15	48,302,004.60	32,517,014.60

YTD BUDGET REPORT - REVENUE SEPTEMBER 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	1110 GENERAL FUND	18,905,136	18,905,136	15,541,516.24	3,363,570
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,373,300	3,373,300	2,771,317.40	601,983
2210	2210 STREET FUND	2,190,200	2,190,200	1,244,337.84	945,862
2310	2310 FIRE - 1989 LEVY FUND	6,506,010	6,506,010	6,028,060.14	477,950
2370	2370 ONEOHIO OPIOID SETTLEMENT FUND	36,780	36,780	55,698.42	-18,918
2410	2410 POLICE LAW ENFORCEMENT FUND	5,164,625	5,164,625	4,849,916.97	314,708
2600	2600 TIF FUNDS	3,787,875	3,787,875	4,830,435	-1,042,560
2700	2700 RID FUNDS	6,160,975	6,160,975	6,561,954	-400,979
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	1,451,377	1,451,377	1,187,707.45	263,670
6110	6110 WATER FUND	3,779,412	3,779,412	3,040,658.47	738,754
6120	6120 WATER CAPITAL IMPROVEMENT FUND	412,000	562,000	668,711.91	-106,712
6210	6210 SEWER FUND	1,328,800	1,328,800	1,003,910.06	324,890
6310	6310 STORM WATER FUND	692,450	692,450	652,514.31	39,936
6410	6410 GARBAGE FUND	1,271,100	1,271,100	1,002,398.63	268,701
TOTALS		55,060,040	55,210,040	49,439,137	5,770,853

YTD BUDGET REPORT - EXPENSE SEPTEMBER 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	1110 GENERAL FUND	20,702,702	20,915,702	15,390,851.59	856,561.95	4,668,288
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,400,000	3,400,000	0.00	0.00	3,400,000
2210	2210 STREET FUND	3,232,716	3,232,716	1,864,950.33	139,340.33	1,228,425
2310	2310 FIRE - 1989 LEVY FUND	6,502,245	6,573,565	5,850,727.62	91,204.15	631,633
2410	2410 POLICE LAW ENFORCEMENT FUND	5,300,826	5,319,826	4,986,544.21	144,907.16	188,375
2600	2600 TIF FUNDS	3,353,180	3,353,180	4,111,809	0	-758,629
2700	2700 RID FUNDS	6,097,771	6,097,771	4,916,411	0	1,181,360
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	2,906,628	3,089,386	1,102,209.56	959,801.93	1,027,375
6110	6110 WATER FUND	4,193,036	4,193,036	1,868,414.51	59,975.59	2,264,646
6120	6120 WATER CAPITAL IMPROVEMENT FUND	896,246	1,042,684	217,113.37	295,770.63	529,800
6210	6210 SEWER FUND	1,429,565	1,429,565	1,011,558.72	0.00	418,006
6310	6310 STORM WATER FUND	732,350	1,074,038	181,060.70	504,709.28	388,268
6410	6410 GARBAGE FUND	1,249,143	1,249,143	896,247.37	0.00	352,896
TOTALS		59,996,408	60,970,612	42,397,898	3,052,271	15,520,443

Checks over \$15,000 September 2025		
NAME	INVOICE NET	INVOICE DESCRIPTION
ARGENT INSTITUTIONAL TRUST COMPANY	106,824.10	2ND HALF SETTLEMENT - 17 AC EAST
ARGENT INSTITUTIONAL TRUST COMPANY	946,075.57	2ND HALF SETTLEMENT - VHMON
ARGENT INSTITUTIONAL TRUST COMPANY	292,101.58	2ND HALF SETTLEMENT - MALL
JILL CLARISSA ASTON	15,000.00	MEDICAL DIRECTOR ANNUAL CONTRACT
ATLANTIC EMERGENCY SOLUTIONS, INC	16,551.56	VEHICLE MAINTENANCE
BUTLER COUNTY WATER & SEWER DEPT	98,774.92	AUGUST 2025 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	127,570.13	ACCT # 3048687-2055515
BURGESS & NIPLE, INC.	16,870.96	2025 WATER MAIN REPLACEMENT PROJECTS
CIVICPLUS, LLC	26,969.92	WEBSITE HOSTING, SUPPORT, AUDIOEYE, FORMS
ENTERPRISE FM TRUST	15,601.43	CITY WIDE FLEET LEASE - POLICE
FISHBECK, THOMPSON, CARR & HUBER, INC.	18,128.15	STONYBROOK CULVERT CONSTRUCTION MGMT
HENDERSON PRODUCTS, INC.	114,477.30	SALT BRINE MAKER
MAJORS ENTERPRISE INC	102,531.05	S MAIN ST WATER MAIN REPLACEMENT 2024
MONROE LOCAL SCHOOL DISTRICT	3,614,616.34	2ND HALF 2025 SCHOOL REIMBURESMET
NATIONAL INSPECTION CORPORATION	120,710.38	BUILDING SERVICES FOR 2025, 01/14/2025
PUBLIC ENTITIES POOL OF OHIO	42,734.00	PROPERTY & LIABLILITY COVERAGE 2023.
PHOENIX SAFETY OUTFITTERS, LLC	21,825.00	PPE - GEAR REPLACEMENT PROGRAM
ROOFCONNECT LOGISTICS, INC.	72,709.48	POLICE STATION/STRIP CENTER ROOF REPAIR
RUMPKE OF OHIO, INC	89,972.16	CID 6300108176 FOR SEPT
WEX INC	24,157.75	FUEL FOR AUGUST 2025

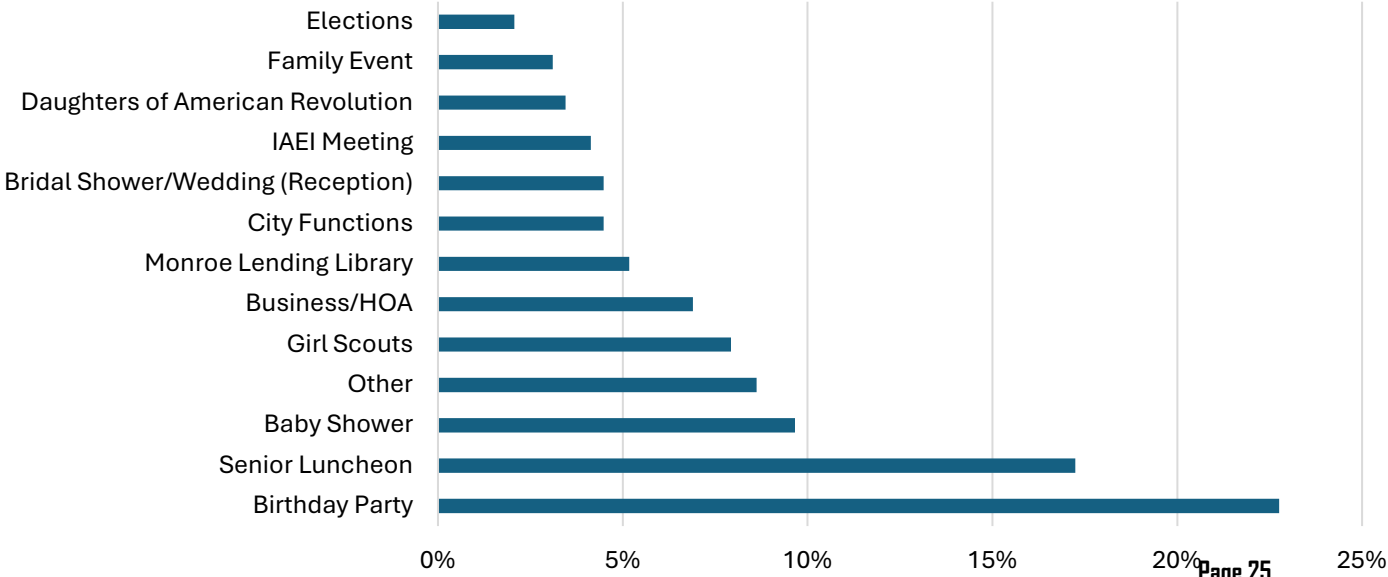
2024 Community Room Statistics

Days of the Week	Days Community Rm Rented	Days Small Conf. Rm Rented2
Monday	29	11
Tuesday	37	18
Wednesday	36	15
Thursday	51	3
Friday	33	0
Saturday	52	2
Sunday	52	18
Total Days Rented in 2024	290	67

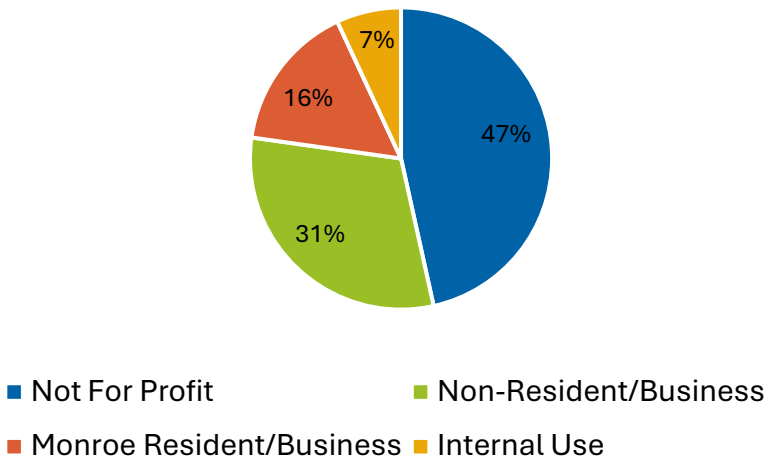
2024 Rental Income = \$14,400

Hard Costs (cleaning, pest control, utilities, security system, etc.) = \$20,000
 + soft costs (staff time & supplies for maintenance, repairs, etc.)

% of Type of Use



% of Users



Community Room Comps

Entity	Fee	Deposit	Deposit Rules	Capacity	Ameneties
Monroe (Large Community Room)	\$100			150	
Monroe (Small Conference Room)	\$50			20	
City of Fairfield Community Room	\$1,750 (full) Fri-Sun 4hrs; \$1000 (full) \$600 (2/3); \$300 (1/3) Weekdays-4 hrs			160	includes staff on site to assist with any issues
City of Sharonville Meeting Room	\$80 for up to 4 hours			40	Sharonville residents only
Fernbank Lodge (Great Parks of Hamilton Co.)	\$370 M-Th; \$700 Fri-Sun & Holidays			100	fully equipped kitchen, portable bar, exterior grills, 12 foot tables and chairs
Garendview Room (Great Parks of Hamilton Co.)	\$335 Tu-Fri (6.5 hrs); \$360 Sat-Sun (2 hrs)			20	tables and chairs, refrigerator, microwave and coffee maker
Hamilton Township Community Center	\$50			50	tables & chairs, small kitchenette, dishwasher, sink, microwave and refrigerator
Mason (Community Room)	emailed for pricing	200	based upon condition of the room after event	62	kitchenette, 2 projection screens, 2 projectors (please supply cord for computer connection), DVD/CD and VHS players, whiteboard, tack board
Miami Twp. Civic Center (Miami Room)	\$500 M-Th; \$700 Fri-Sun & Holidays		wipe all tables, chairs, kitchen countertops, sweep & mop floors, remove trash	150	Tables & chair, coffee maker, 2 microwaves, refridgerator w/small freezer
Miami Twp. Civic Center (Mulberry Room)	\$200 M-Th; \$400 Fri-Sun & Holidays		wipe all tables, chairs, kitchen countertops, sweep & mop floors, remove trash	60	Tables & chair, coffee maker, 2 microwaves, refridgerator w/small freezer
Miami Twp. Leming House at Community Park	\$200 M-Th; \$400 Fri-Sun & Holidays		wipe all tables, chairs, kitchen countertops, sweep & mop floors, remove trash	120	Tables & chair, coffee maker, 2 microwaves, refridgerator w/small freezer
Miamisburg Community Center, Community Hall	\$75/hr	100		100	tables & chairs, projector and screen
Middletown Sonny Hill Comm. Center (Banquet Room)	\$75/hr - weekedns only	100		123	
Middletown Sonny Hill Comm. Center (Meeting Room)	\$55/hr - weekends only	100		30	
Reily Community Center (large room)	\$150 for residents; \$450 non-residents	200	must be left clean	200	tables & chairs, fully equipped kitchen (\$25 extra to use stove)
Reily Community Center (small room)	\$75 for residents; \$300 non-residents	100	must be left clean	60	tables & chairs, fully equipped kitchen (\$25 extra to use stove)
Spring Grove Community Room	\$75/hr (4 hr min)			50	Amenities include 1000 sq. ft. open floor plan, kitchen, recently updated flooring, flat screen TV for slideshows or presentations + free wifi. We also have an upright piano available upon request.
Springboro Community Center	No Fee (must be Springboro Resident)	0		50	tables & chairs, kitchen, projector
St. Clair Township	\$300	300	swept, moped, trash taken out, no damage	not listed	kitchenette w/ sink, microwave, 2-door commerical refrigerator, small chest freezer, restrooms, tables/chairs
Summit Park Tower Room	\$500/day (\$70/hr up to 8 hours)	20%	placing all trash in receptacles, wiping down chairs/tables, and sweeping floor	60	tables and chairs, must purchase food and drinks through event center
Terrace Park Community Room	0	100	based on condition of the room after event	100	tables and chairs, full kitchen - Must be Terrace Park resident or be sponsored by a resident
Village of Woodlawn Auditorium	\$155/hr	190		200	
Village of Woodlawn Classrooms	\$65/hr	100		35	

2026 Recommendations

- Small Conference Room: No change; remain \$50 per rental all days
- Community Room: Different Rate for Weekday (M-Th) & Weekend (Fri-Sun + Holidays)
 - Monday – Thursday remains \$100
 - Friday – Sunday & Holidays increases to \$250
 - Holidays: Memorial Day, 4th of July, Labor Day, Thanksgiving, Day After Thanksgiving, Christmas Eve, Christmas Day
 - Averages for 100+ capacity rooms
 - Weekday = \$348
 - Weekend = \$521
- Remain at 1 booking per day
- Separate Rate for Resident vs. Non-Resident?
 - If so – would require ID / Utility Bill / Tax Return / etc. to confirm residency
 - Would then recommend the following rate structure:
 - No change to Small Conference Room
 - Monday – Thursday: \$75 Resident Rate, \$125 Non-Resident Rate
 - Friday – Sunday + Holidays: \$200 Resident Rate, \$300 Non-Resident Rate

Bill / Due Date Schedule

- The City's due date has been the 18th of the month for many years
- Proposing to change the due date to the 1st of the month beginning in 2026
- Will have a series of bill Insert and social media communications

PROS	CONS
Bills will be easier for customers to understand. Each bill will be for an entire month rather than span over 2 different months. (This will especially help with trash/storm/streetlight only accounts, which are not metered.)	Change. Longer cycle(s) = higher charges for a couple months or 1 month depending on whether we phase-in.
Rate changes will be more straightforward for UB to implement and for customers to recognize on their bills. Easier for UB/CSS training purposes.	Will have to make sure all customers are aware. Customers on ACH/autopay will need extra communication.
Summer irrigation credit period will be more accurate/more straightforward.	Coordination with Butler County to change supply meter read date.
Once the change is made, customers will have about 5 more days to submit their payment.	
According to resident feedback received by CSS, the 1 st of the month seems to be a preferred due date for most customers.	

Bill / Due Date Schedule

CURRENT SCHEDULE

Read Dates	Cycle Days	Bill Date	Due Date	Days to Pay
9/14/25 – 10/14/25	30	10/28/25	11/18/25	21
10/14/25 – 11/14/25	31	11/28/25	12/18/25	20
11/14/25 – 12/14/25	30	12/29/25	1/18/26	20
12/14/25 – 1/14/26	31	1/28/26	2/18/26	21
1/14/26 – 2/14/26	31	2/27/26	3/18/26	18

PROPOSED SCHEDULE #1

(PHASED-IN)

Read Dates	Cycle Days	Bill Date	Due Date	Days to Pay
9/14/25 – 10/17/25	33	10/27/25	11/18/25	22
10/17/25 – 11/20/25	35	11/25/25	12/18/25	23
11/20/25 – 12/29/25	38	1/5/26	2/1/26	25
12/29/25 – 1/24/26	25	2/6/26	3/1/26	22
1/24/26 – 2/27/26	33	3/6/26	4/1/26	25

No late fees for bill due 12/18 due to Christmas.

No bill due in January.

PROPOSED SCHEDULE #2

(NO PHASE-IN)

Read Dates	Cycle Days	Bill Date	Due Date	Days to Pay
9/14/25 – 10/14/25	30	10/28/25	11/18/25	21
10/14/25 – 11/14/25	31	11/26/25	12/18/25	20
11/14/25 – 12/14/25	30	12/29/25	1/18/26	20
12/14/25 – 1/30/26	47	2/6/26	3/1/26	22
1/30/26 – 2/27/26	28	3/6/26	4/1/26	24

No late fees for bill due 12/18 to Christmas.

No bill due in February.

No late fee for bill due 2/6 due to long cycle?

Water Rate Comps

**2025
ANNUAL RATE SURVEY
WATER COST**

Rates are based on 22,500 gallons or 3,000 cubic feet of water in a three month period. Rates quoted are those in effect as of March 1, 2025

HIGH: \$ 401.46
LOW: \$ 69.00
AVERAGE: \$ 163.22
MEDIAN: \$ 156.22

WATER INCREASE OF 3.5%
FROM 2024 AVERAGE RATES

70 WATER JURISDICTIONS

**2025
ANNUAL RATE SURVEY
SEWER COST**

Rates are based on 22,500 gallons or 3,000 cubic feet of water in a three month period. Rates quoted are those in effect as of March 1, 2025

HIGH: \$314.28
LOW: \$74.55
AVERAGE: \$173.59
MEDIAN: \$168.26

SEWER INCREASE OF 1.77%
FROM 2024 AVERAGE RATES

68 JURISDICTIONS

**2025
ANNUAL RATE SURVEY
COMBINED
WATER & SEWER COSTS**

HIGH: \$ 710.19
LOW: \$ 159.75
AVERAGE: \$ 337.75
MEDIAN: \$ 318.75

COMBINED COSTS HAD AN
INCREASE OF 3.37%
FROM 2024 RATES

70 JURISDICTIONS
WITH BOTH WATER AND SEWER

**2025
ANNUAL RATE SURVEY
MONTHLY STORM FEES**

TYPICAL COSTS FOR A SINGLE RESIDENTIAL HOME. EQUIVALENT RESIDENTIAL UNIT (ERU) SIZE VARIES PER MUNICIPALITY

HIGH: \$35.13
LOW: \$2.95
AVERAGE: \$5.99
MEDIAN: \$4.75

30 JURISDICTIONS WITH
MONTHLY STORM FEES.

**2025
ANNUAL RATE SURVEY
COMBINED
WATER AND SEWER
TAP FEES**

HIGH: \$ 10,500.00
LOW: \$ 375.00
AVERAGE: \$ 4356.96
MEDIAN: \$ 3959.00

69 JURISDICTIONS
WITH BOTH WATER AND SEWER

	WATER (Quarterly)	SEWER (Quarterly)	COMBINED Water/Sewer	STORMWATER (Monthly)	COMBINED Water/Sewer Tap Fees
Monroe	\$214.43	\$89.19	\$303.62	\$5.00	\$7,162.00
Average	\$163.22	\$173.59	\$337.75	\$5.99	\$4,356.96
Median	\$156.22	\$168.26	\$318.75	\$4.75	\$3,959.00
Rank	60/70	2/70	24/70	20/30	56/68

Water Rate History

- Resolution 69-2020 authorized a Water Rate Study agreement with Baker Tilly Municipal Advisors, LLC in October 2020 for \$39,500 and adopted the study and recommended Water Rates with the passage of Ordinance 2021-52 in October 2021 that set the Water Rates for January 1, 2022 thru January 1, 2025
- Rate History
 - 3% increase 2016 – 2019; no increase in 2020 – 2021; 5% increase 2022 – 2025
 - Rate increases in 2022 – 2025 impact Water Usage Rates, Water Flat Rate & Meter Replacement Fee

Water Usage Rates

Effective Date	Inside City Limits Less than 20,000 gallons	Inside City Limits More than 20,000 gallons	Outside City Limits Less than 20,000 gallons	Outside City Limits More than 20,000 gallons
1/1/2015	\$5.97 / thousand gallons	\$6.91 / thousand gallons	\$9.84 / thousand gallons	\$11.41 / thousand gallons
1/1/2016	\$6.16 / thousand gallons	\$7.13 / thousand gallons	\$10.16 / thousand gallons	\$11.78 / thousand gallons
1/1/2017	\$6.36 / thousand gallons	\$7.36 / thousand gallons	\$10.49 / thousand gallons	\$12.16 / thousand gallons
1/1/2018	\$6.56 / thousand gallons	\$7.60 / thousand gallons	\$10.83 / thousand gallons	\$12.55 / thousand gallons
1/1/2019 - 12/31/2021	\$6.77 / thousand gallons	\$7.84 / thousand gallons	\$11.18 / thousand gallons	\$12.95 / thousand gallons
1/1/2022	\$7.11 / thousand gallons	\$8.23 / thousand gallons	\$11.74 / thousand gallons	\$13.60 / thousand gallons
1/1/2023	\$7.47 / thousand gallons	\$8.64 / thousand gallons	\$12.33 / thousand gallons	\$14.28 / thousand gallons
1/1/2024	\$7.84 / thousand gallons	\$9.07 / thousand gallons	\$12.95 / thousand gallons	\$14.99 / thousand gallons
1/1/2025	\$8.23 / thousand gallons	\$9.52 / thousand gallons	\$13.60 / thousand gallons	\$15.74 / thousand gallons

Butler County Water & Sewer Contract

- Butler County Water & Sewer Contract from 2004 (Amendments in 2007 & 2012) expired
 - Rate Increases on previous contract followed CPI (Avg. 2.5% annually)
 - Rate Increase included on new contract equates to 29%

Residential Impact of BCWS Proposed 29% Increase + Other Possible Scenarios

Service	Charge Amount (Current)	Charge Amount (Proposed 29% Increase)	Charge Amount (10% Increase - 3 yr phase-in)	Charge Amount (5% Increase - 5 yr phase-in)
Water	49.38	63.70	54.32	51.85
Water Flat	6.10	7.87	6.71	6.41
Sewer	20.16	20.16	20.16	20.16
Sewer Flat	4.53	4.53	4.53	4.53
Trash	21.81	21.81	21.81	21.81
Stormwater	5.00	5.00	5.00	5.00
Streetlight	2.31	2.31	2.31	2.31
Meter Replacement	3.65	3.65	3.65	3.65
Total Monthly Bill	112.94	129.03	118.49	115.71
Monthly Increase Over Current Total Bill (if no other service rate changes)		16.09 14%	5.55 5%	2.77 2%

Rate / Fund Balance / Capital Scenarios

WATER FUND - 5% Annual Increase

	2024 ACTUAL	2025 ESTIMATE	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE	2029 ESTIMATE	2030 ESTIMATE	2031 ESTIMATE	2032 ESTIMATE	2033 ESTIMATE	2034 ESTIMATE	2035 ESTIMATE
Beginning Cash												
Balance	\$ 1,071,264	\$ 1,360,435	\$ 946,811	\$ 173,751	\$ (141,691)	\$ (420,417)	\$ (659,388)	\$ (855,403)	\$ (655,014)	\$ (404,606)	\$ (100,272)	\$ 262,009
Revenues	3,957,478	3,779,412	3,944,600	4,119,600	4,302,975	4,495,128	4,696,485	4,907,389	5,128,409	5,360,034	5,602,781	5,857,190
Expenditures	(3,548,133)	(4,193,036)	(4,717,660)	(4,435,042)	(4,581,700)	(4,734,100)	(4,892,500)	(4,707,000)	(4,878,000)	(5,055,700)	(5,240,500)	(5,432,600)
Unencumbered Cash												
Balance	\$ 1,360,435	\$ 946,811	\$ 173,751	\$ (141,691)	\$ (420,417)	\$ (659,388)	\$ (855,403)	\$ (655,014)	\$ (404,606)	\$ (100,272)	\$ 262,009	\$ 686,599
Annual Amt. Available for Capital				(315,442)	(278,725)	(238,972)	(196,015)	200,389	250,409	304,334	362,281	424,590

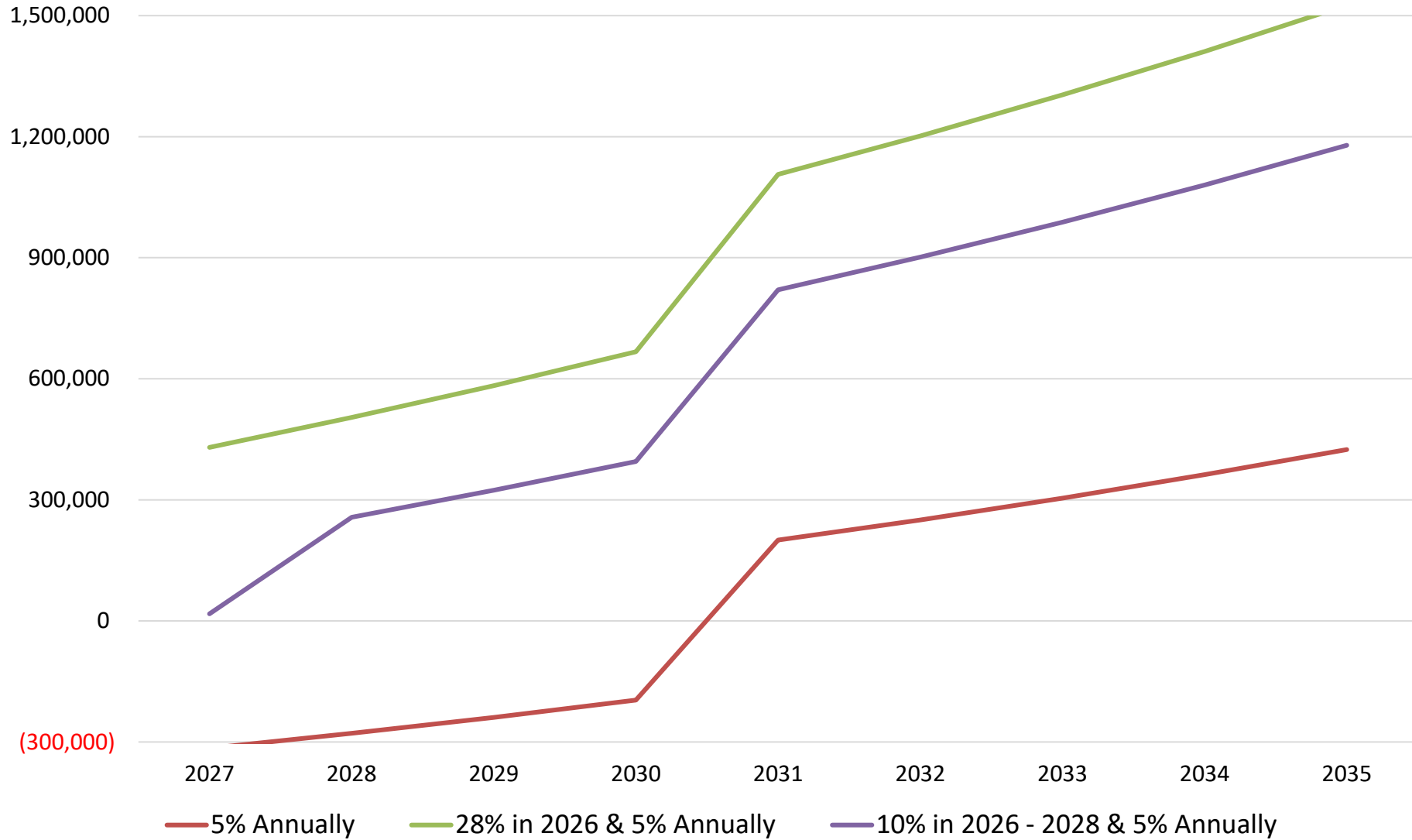
WATER FUND - 29% Increase in 2026 & 5% Annual Increase 2027 - 2035

	2024 ACTUAL	2025 ESTIMATE	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE	2029 ESTIMATE	2030 ESTIMATE	2031 ESTIMATE	2032 ESTIMATE	2033 ESTIMATE	2034 ESTIMATE	2035 ESTIMATE
Beginning Cash												
Balance	\$ 1,071,264	\$ 1,360,435	\$ 946,811	\$ 883,740	\$ 1,313,785	\$ 1,817,823	\$ 2,400,752	\$ 3,067,732	\$ 4,174,267	\$ 5,376,128	\$ 6,679,487	\$ 8,090,744
Revenues	3,957,478	3,779,412	4,654,588	4,865,088	5,085,737	5,317,029	5,559,480	5,813,535	6,079,861	6,359,059	6,651,757	6,958,615
Expenditures	(3,548,133)	(4,193,036)	(4,717,660)	(4,435,042)	(4,581,700)	(4,734,100)	(4,892,500)	(4,707,000)	(4,878,000)	(5,055,700)	(5,240,500)	(5,432,600)
Unencumbered Cash												
Balance	\$ 1,360,435	\$ 946,811	\$ 883,740	\$ 1,313,785	\$ 1,817,823	\$ 2,400,752	\$ 3,067,732	\$ 4,174,267	\$ 5,376,128	\$ 6,679,487	\$ 8,090,744	\$ 9,616,760
Annual Amt. Available for Capital				430,046	504,037	582,929	666,980	1,106,535	1,201,861	1,303,359	1,411,257	1,526,015

WATER FUND - 10% Increase in 2026 - 2028 & 5% Annual Increase 2029 - 2035

	2024 ACTUAL	2025 ESTIMATE	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE	2029 ESTIMATE	2030 ESTIMATE	2031 ESTIMATE	2032 ESTIMATE	2033 ESTIMATE	2034 ESTIMATE	2035 ESTIMATE
Beginning Cash												
Balance	\$ 1,071,264	\$ 1,360,435	\$ 946,811	\$ 329,679	\$ 347,257	\$ 604,429	\$ 928,150	\$ 1,322,962	\$ 2,143,720	\$ 3,045,515	\$ 4,033,805	\$ 5,114,240
Revenues	3,957,478	3,779,412	4,100,528	4,452,620	4,838,872	5,057,821	5,287,312	5,527,758	5,779,795	6,043,990	6,320,935	6,611,251
Expenditures	(3,548,133)	(4,193,036)	(4,717,660)	(4,435,042)	(4,581,700)	(4,734,100)	(4,892,500)	(4,707,000)	(4,878,000)	(5,055,700)	(5,240,500)	(5,432,600)
Unencumbered Cash												
Balance	\$ 1,360,435	\$ 946,811	\$ 329,679	\$ 347,257	\$ 604,429	\$ 928,150	\$ 1,322,962	\$ 2,143,720	\$ 3,045,515	\$ 4,033,805	\$ 5,114,240	\$ 6,292,891
Annual Amt. Available for Capital				17,578	257,172	323,721	394,812	820,758	901,795	988,290	1,080,435	1,178,651

Rate / Fund Balance / Capital Scenarios



2026 Decisions

- OK with change in bill / due date?
- How much of a Water Rate increase for 2026?
- Formal Water Rate Study or Internal analysis for determination of rates over the next 5 years?