



**Monroe Council Agenda
Regular Meeting of Council
February 10, 2026 - 6:30 PM
233 South Main Street, Monroe, Ohio**

Pledge of Allegiance

Roll Call

Appointment to Monroe Area Community Improvement Corporation (MACIC)

Approval of the Minutes

Council Minutes of January 27, 2026

Visitors

Major Steve Arrasmith - Warren County Drug Task Force Annual Report

Committee Reports

Public Works Committee

Finance Committee

Administrative Liaison Committee

Technology Committee

Public Involvement Committee

Public Safety Committee

Old Business

New Business

Resolution No. 08-2026. A Resolution amending the Purchasing Policies and Procedures to include the recommendations contained within Auditor of State Bulletin 2025-012, frequent flyer miles, other rewards or discount programs and Auditor of State Bulletin 2025-013, reimbursement of sales tax by a tax-exempt public office.

Sponsor: Jake Burton

Strategic Priority: Good Governance

Background: The Ohio Auditor of State (AOS) issued Bulletin 2025-012 and Bulletin 2025-013 on October 16, 2025. Both bulletins suggest that public offices adopt a written policy implementing the recommendations. Both bulletins have been included for review.

AOS Bulletin 2025-012 with the subject "Ohio Ethics Commission Advisory Opinion 2025-02 - Frequent Flyer Miles, Other Rewards or Discount Programs" recommends adopting a policy regarding personal use of these rewards. The current purchasing policies and procedures do not address these



items and the city previously followed the Ohio Ethics Commission prior to Advisory Opinion 2025-02 being issued. The purchasing policies and procedures have been updated to include: City employees can use frequent flyer miles, credit card rewards, hotel points, or other rewards earned during official business in their personal life, provided that these rewards are earned the same way as members of the public would earn them, and they do not impose additional costs to the City. However, a City employee is prohibited from choosing an airline, hotel, other vendors, or services based on whether it provides frequent flyer miles or other rewards points and must select the lowest reasonable rate.

AOS Bulletin 2025-013 with the subject "Reimbursement of Sales Tax by Tax-Exempt Public Offices" recommends adopting a policy on the use of the entity's tax-exempt certificate and when an official or employee is allowed to pay sales tax the public office will reimburse. The city's purchasing card policy addresses tax exemption when using a city issued p-card but does not address tax exemption when making a purchase utilizing a personal credit card. The purchasing policies and procedures have been updated to include: Purchases made on behalf of the City using a personal credit card or checking account must pay sales tax and cannot use the City's tax-exempt certificate. The city will not reimburse sales tax charged when using a personal credit card or checking account to make a purchase on behalf of the City. Reimbursable purchases that an employee may make using their own personal credit card or checking account shall not exceed \$500.00. If the purchase price exceeds this threshold, the purchase must be made through these purchasing policies and procedures or a city purchasing card.

AOS technical bulletins provide guidance, interpretation of laws, and best practices that local governments are generally expected to follow to ensure legal compliance and proper financial reporting. Implementation of the recommendations included within these bulletins will ensure audit compliance moving forward.

Consideration of Motion to authorize the expenditure of \$7,680 to Air Authority Heating & Air Conditioning, Inc. for the purchase of an additional 5-ton, three-phase air conditioning unit and coil for the corner space at the Plaza South Shopping Center.

Sponsor: Seth Geisler

Strategic Priority: Strategic Growth and Development

Background: Council approved the original project for Plaza South Shopping Center for Heating, Ventilation and Air Conditioning for \$60,897 (Resolution 68-2025) as part of 2024 OBM Grant Agreement – an additional unit was needed as the original unit was discarded during roof installation. Additional unit installation would also be part of 2024 OBM Grant Agreement for the Strip Center.

Consideration of Motion accepting the October, November, and December 2025 Finance Reports as submitted.

Sponsor: Jake Burton

Strategic Priority: Good Governance



Background:

Consideration of Motion to request a hearing for the issuance of D1 and D2 Liquor Permits to 595 South Main LLC located at 595 South Main Street.

Sponsor: Beth Combs

Strategic Priority: Good Governance

Background: No action is necessary if Council does not wish to request a hearing.

Permit D-1 authorizes for the sale of beer only for on premises consumption or in original sealed containers for carryout only until 1:00am.

Permit D-2 authorizes for the sale of wine and mixed beverages for on premises consumption or in original sealed containers for carryout only until 1:00am.

Consideration of Motion to livestream City Council, Planning Commission (PC), Board of Zoning Appeals (BZA), Park Board, and Committees of Council meetings on the City's Facebook, YouTube, and City website platforms.

Sponsor: Larry Lester

Strategic Priority: Communication and Interpersonal Connections

Background: CITY COUNCIL MEETING POLICY RECOMMENDATION

Prepared by: Larry Lester, City Manager **Date:** January 3, 2026

PURPOSE

Modernize public access and improve efficiency by updating streaming platforms, meeting formats, and using the Working Genius Model to guide Council and staff collaboration.

KEY CHANGES AT A GLANCE

Stream live on Facebook, YouTube, and the City Website

- Integrated with CivicPlus
- Managed by Clerk of Council
- Better video quality, mobile-friendly, and fully searchable archives

Streamed Meetings in Council Chambers Only

- City Council, Planning Commission (PC), Board of Zoning Appeals (BZA), Park Board, and Committees of Council
- Ensures consistent production quality

Non-Recorded Work Sessions

- 2nd Tuesday monthly, 5:30–6:15 p.m. (Admin Conference Room)
- Open to the public, not recorded, and the clerk will take minutes
- Working Genius Focus: Wonder, Invention, Discernment



Committee Meetings

- Schedule as needed

Regular Council Meetings

- 2nd & 4th Tuesdays, 6:30 p.m.
- Streamed live on Facebook, YouTube, and the City Website
- Working Genius Focus: Galvanizing, Enablement, Tenacity

SAMPLE MONTHLY MEETING FLOW (2nd Tuesday)

Time	Event
5:30–6:15 p.m.	Work Session
6:15–6:30 p.m.	Break
6:30 p.m.	Regular Council Meeting

WHAT THIS MEANS FOR RESIDENTS

- Easier access to in-person and archived meetings
- More focused and efficient Council sessions
- Clearer meeting purpose using WG focus
- Better opportunities for collaborative input
- Enhanced transparency and public access

Administrative Reports

Executive Session

Consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance. The information to be discussed is directly related to a request for economic development assistance or involves public infrastructure improvements or the extension of utility services that are directly related to an economic development project. Council determines that executive session is necessary to protect the interests of the applicant or the possible investment or expenditure of public funds to be made in connection with the economic development project.

Adjournment



**Monroe Council Minutes
Regular Meeting of Council
January 27, 2026 – 6:30 p.m.
233 South Main Street, Monroe, Ohio**

Pledge of Allegiance

Mayor Funk opened the regular meeting of Council at 6:31 p.m. with the Pledge of Allegiance.

Roll Call

Council members present – Jordan Brown, Molly Cloyd, Keith Funk, Michael Graves, Tom Hagedorn, Christina McElfresh, and Todd Hickman.

Approval of the Minutes

Mrs. McElfresh moved to approve the Council Minutes of January 13, 2026; seconded by Mr. Hagedorn. Voice vote. Motion Carried.

Visitors

None.

Committee Reports

None.

Old Business

None.

New Business

Resolution No. 05-2026. A Resolution accepting the lowest and/or best quote submitted for the Plaza South Shopping Center exterior door project and authorizing the City Manager to enter into a contract by and between the City of Monroe and Midwest Industrial Door, LLC.

The Clerk of Council read Resolution No. 05-2026 by title only.

Mrs. McElfresh moved to adopt Resolution No. 05-2026; seconded by Mr. Graves. Roll call vote: seven ayes. Motion carried.

Resolution No. 06-2026. A Resolution accepting the lowest and/or best quote submitted for the Plaza South Shopping Center protective bollards and authorizing the City Manager to enter into a contract by and between the City of Monroe and Construction Specialists.



The Clerk of Council read Resolution No. 06-2026 by title only.

Mrs. McElfresh moved to adopt Resolution No. 06-2026; seconded by Mr. Graves. Roll call vote: seven ayes. Motion carried.

Resolution No. 07-2026. A Resolution accepting the lowest and/or best quote submitted for the Plaza South Shopping Center demising wall and authorizing the City Manager to enter into a contract by and between the City of Monroe and Construction Specialists.

The Clerk of Council read Resolution No. 07-2026 by title only.

Mrs. McElfresh moved to adopt Resolution No. 07-2026; seconded by Mr. Hickman. Roll call vote: seven ayes. Motion carried.

Ordinance No. 2026-01. An Ordinance amending and supplementing Ordinance No. 2025-51, otherwise known as the Permanent Appropriations Ordinance, to meet current expenses and other expenditures of the City of Monroe, during fiscal year ending December 31, 2026.

The Clerk of Council read Ordinance No. 2026-01 by title only.

Mrs. McElfresh moved to adopt Ordinance No. 2026-01; seconded by Mr. Hagedorn. Roll call vote: seven ayes. Motion carried.

Administrative Reports

Mr. Lester expressed gratitude to Public Works, Police, and Fire teams for their work in keeping the streets clear and the community safe during the recent snow event, as well as Monica Dexter for maintaining communication and providing updates throughout the event.

Council discussed implementing work sessions, specifically the best day and time to hold these sessions and live streaming platforms. Mr. Funk recommended that staff draft legislation for Council's consideration.

Seth Geisler, Economic Development, presented to Council regarding Community Reinvestment Areas, specifically Housing Council Responsibilities, necessary appointments for members and a Housing Officer, and active agreements.

Executive Session

Mrs. McElfresh moved to enter into Executive Session to discuss the appointment of a public official; seconded by Mr. Hickman. Roll call vote: seven ayes. Motion carried.

Council entered into executive session at 7:07 p.m.



Mrs. McElfresh moved to reconvene into regular session; seconded by Mr. Hagedorn. Voice vote: seven ayes. Motion carried.

Council reconvened into regular session at 8:13 p.m.

Mrs. McElfresh moved to appoint Matt Romito to the Planning Commission for a four-year term; Catherine Walton to the Board of Zoning Appeals for a five-year term; Danielle Baxter to the Board of Zoning Appeals with a term expiration date of January 1, 2029; Mandy Birdwell to Park and Recreation Board for a five-year term; Callie Fisher to Park and Recreation Board with a term expiration date of January 1, 2027; Jay Marlow to Personnel Board for a five-year term; and Charles Scheid to Historic Preservation Commission for a two-year term; seconded by Mr. Graves. Roll call vote: seven ayes. Motion carried.

Mr. Hickman stated that there is 1 vacancy to fill on the Ohio Kentucky Indiana (OKI) Regional Council and 2 vacancies on the Community Improvement Corporation (CIC).

Mr. Funk moved to appoint Mr. Hickman to OKI; seconded by Ms. Cloyd. Roll call vote: seven ayes. Motion carried.

Mr. Funk, Mrs. McElfresh, and Mr. Hickman expressed interest in serving on CIC. Mr. Funk asked that the Clerk of Council prepare a ballot for a future meeting.

Adjournment

Mrs. McElfresh moved to adjourn; seconded by Mr. Hagedorn. Voice vote. Motion carried.

The regular meeting of Council adjourned at 8:19 p.m.

Respectfully submitted,

Beth Combs
Clerk of Council

RESOLUTION NO. 08-2026

A RESOLUTION AMENDING THE PURCHASING POLICIES AND PROCEDURES TO INCLUDE THE RECOMMENDATIONS CONTAINED WITHIN AUDITOR OF STATE BULLETIN 2025-012, FREQUENT FLYER MILES, OTHER REWARDS OR DISCOUNT PROGRAMS AND AUDITOR OF STATE BULLETIN 2025-013, REIMBURSEMENT OF SALES TAX BY A TAX-EXEMPT PUBLIC OFFICE.

WHEREAS, Council desires to implement the recommendations contained within Auditor of State Bulletins 2025-012 and 2025-013 issued on October 16, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: The Purchasing Policies and Procedures are hereby amended to include the recommendations contained within Auditor of State Bulletins 2025-012 and 2025-013 as set forth on Exhibit "1" attached hereto and made a part hereof.

SECTION 2: This measure shall take effect and be in full force from and after its passage pursuant to Section 7.08 (C) of the Charter.

PASSED: _____

ATTEST:

APPROVED:

Clerk of Council

Mayor

City of Monroe Purchasing Policies and Procedures

The City's Purchasing function was established to ensure that needed goods and services are obtained in a timely manner, at the lowest prices possible, consistent with acceptable quality standards, and within the requirements of public purchasing laws.

Consistent with these objectives, a part of the City's procurement activity is decentralized. In recognition of the cost of staff time and to reduce the cost of making purchases, purchasing cards are issued to selected personnel as approved by the City Manager. The purchasing card policies and procedures will be defined and governed under a separate document.

Procedures which apply to purchases made directly by City staff are described below, along with the public purchasing law and ethical standards that shape the City's purchasing activities.

1. Governing Laws and Regulations - Procurements by the City of Monroe are governed by state and local laws and regulations. This policy establishes further requirements for the City's purchasing activities. The City policy, adopted by ordinance, along with the state statute and the City's administrative policies and procedures describe basic procurement processes.

2. Principles and Ethics – Please refer to the employee policy manual.

3. Conflict of Interest - No employee or official of the City shall participate in a transaction, contract, activity or service of the City in which they personally have a direct or predictable effect on their financial interests or the interests of an immediate family member (ORC 2921.42).

4. Personal Purchases - It is prohibited for an employee or official to make purchases for their own personal purposes or to receive special pricing from a vendor using the City's name or reputation.

Purchases made on behalf of the City using a personal credit card or checking account must pay sales tax and cannot use the City's tax-exempt certificate. The city will not reimburse sales tax charged when using a personal credit card or checking account to make a purchase on behalf of the City. Reimbursable purchases that an employee may make using their own personal credit card or checking account shall not exceed \$500.00. If the purchase price exceeds this threshold, the purchase must be made through these purchasing policies and procedures or a city purchasing card. City employees can use frequent flyer miles, credit card rewards, hotel points, or other rewards earned during official business in their personal life, provided that these rewards are earned the same way as members of the public would earn them, and they do not impose additional costs to the City. However, a City employee is prohibited from choosing an airline, hotel, other vendors, or services based on whether it provides frequent flyer miles or other rewards points and must select the lowest reasonable rate.

5. Unauthorized Purchases - No individual has the authority to enter purchase agreements or contracts on behalf of the City unless specifically authorized to do so. Any such purchase classified as unauthorized is considered a personal expense and the obligation of the purchaser.

6. Vendor Terms – all vendors must have current licenses and permits as required by the Monroe General Code of Ordinances. It is also a requirement that the City's vendors are current with their City obligations. Whenever possible, vendors within the City should be utilized.

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Subsequently, preference should be given to vendors located in Butler or Warren Counties, if possible. When a formal bid process is used, vendors located within the City shall be given a 5% advantage.

Example: City vendor X bids \$100,000. The 5% advantage reduces City vendor X's bid to \$95,000 for comparison and award purposes, however, the contract would be signed for \$100,000.

7. Contracts – prior to awarding a contract for goods, services, or construction as described in ORC 9.24(G)(1), vendors must be checked through the Auditor of State Findings for Recovery Database. The City is prohibited from awarding a contract to any vendor against whom a finding for recovery has been issued, if that finding is unresolved.

DEFINITIONS

Purchase (dollar value) – the amount paid to a vendor on a single warrant for a service(s) and/or product(s) listed on one invoice. Vendors should not split invoices in order to keep dollar amounts below the established thresholds. Invoices that are generated on the same day for similar services and/or products will be treated as one purchase.

Requisition – an electronic purchase request utilized to obtain the required approvals and certified purchase order.

Purchase Order – a certificate issued by the Finance Director that guarantees the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. **Per ORC 5705.41(D), no orders or contracts involving the expenditure of money are to be made unless there is a certificate issued by the Finance Director under the terms described above. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.**

Then & Now Certificate – (exception to the basic requirement of obtaining a purchase order as provided by the statute, ORC 5705.41 (D)) certificate issued by the Finance Director guaranteeing that both at the time that the contract or order was made and at the time that the certification is completed, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance. This certificate permits the taxing authority to authorize the drawing of a warrant. If the contract or order exceeds the threshold established in ORC 5705.41(D) the taxing authority must approve by resolution or ordinance within 30 days.

Emergency Purchase – an immediate need of a good or service that was unable to be anticipated, of which time is a crucial factor and would result in a disservice to the citizens of Monroe if the item is not purchased.

Vendor-Specific Blanket Purchase Order-a purchase order certificate issued by the Finance Director to a single vendor for recurring purchases of supplies or services.

GENERAL RULES

Approvals:

2/2/2026

- Purchases \geq \$ 1,000 require a purchase order unless specifically excluded below:
Excluded: Utilities, fuel, employee benefits, debt payments, postage, refunds/reimbursements.
- Purchases \geq \$2,500 require City Manager approval
- Purchases \geq \$15,000 require Council Approval unless specifically excluded below:
Excluded: Utilities, fuel, employee benefits, debt payments, postage, and refunds/reimbursements.
- All purchases \geq \$25,000 require certification from the AOS findings for recovery database per ORC Chapter 9.24.
- Then & Now Certificates exceeding the threshold established in ORC 5705.41 (D) require Council Approval within 30 days of the certificate.
- Emergency purchases must be authorized by the City Manager unless the City is in a declared state of emergency. Details of emergency purchases \geq \$10,000 will be reported to Council no later than the next Council meeting.

Formal Bid Process:

- The City follows ORC 735.05 for purchases (limits and procedures) requiring a formal bid process.
- Selected vendors cannot have any unresolved findings for recovery issued by the AOS per ORC 9.24

Vendor Quotes:

- Purchases $<$ \$15,000 may require two or more quotes as determined by the City manager. Written quotes are preferred.
- Purchases \geq \$15,000 require three or more quotes. Written quotes are preferred. If three quotes cannot be obtained, the Department Head should include a written explanation with the requisition.

*Exception: Quotes are not required if purchasing under the State of Ohio Cooperative Purchasing Program or if purchase is classified as a professional service including, but not limited to: attorneys, bond counsel, CPAs, consultants, engineers, financial advisors, physicians, real estate brokers.

Document Retention:

- The following documents will be retained in the finance department vendor files or within the financial software until destroyed as outlined in the City's record retention policy: W-9 forms, requisitions, quotes and other documentation submitted, invoices, purchase orders, then & now forms, and purchase increase request forms

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PROCEDURES

1. Fill out requisition entry and release to begin the approval process.
 - If using a new vendor, you must submit the vendor's W-9 form to finance prior to the requisition entry. Purchase orders cannot be processed without this information (see 8/9/07 AOS Fiscal Emergency Termination report, pg. 10 and Section 6109 of the IRC).
 - If the purchase is \geq \$25,000, you must also submit the print out to finance from the AOS Findings for Recovery Database verifying the vendor is eligible to be awarded a contract.
 - Any additional documentation should be attached to the requisition (all vendor quotes received, memo from Department Head, etc.)
2. Availability of funds in accounts requested to be charged are required. If funds are not available
 - Department should enter a budget transfer in the financial software.
 - After the budget transfer has been processed, the Department will be notified to continue processing.
3. After the requisition has passed the approval process, the Finance Specialist will convert the requisition to a purchase order and the originator will be notified.
 - The requisition and documentation will be retained in the financial software system for the time period specified in the records retention policy.
- 4. Goods or services may be ordered only after the department has received notification that a purchase order has been generated.**
5. Upon receipt of the invoice, the Department Head or his/her designee must initial the invoice to indicate that the goods and/or services have been satisfactorily received.
6. The Department must check for compliance.
 - A. Verify that the date on the purchase order is either the same date or prior to the service/order date on the invoice (not the date the invoice was printed)
 - If compliant, proceed to step #7
 - If not compliant, a Then & Now form must be filled out and attached to documents submitted in step #7
 - B. Verify that the invoice amount is equal to or less than the amount of the purchase order
 - If not compliant and the overage is less than \$1,000, proceed to step #7.
 - If the overage is greater than \$1,000, submit a then and now for the overage.
 - If the overage triggers Council approval, a then and now should be submitted with a Manager's report so it may be added to the next Council agenda for payment approval of the entire purchase amount, including the overage. (See Section 2.c. under Purchase Order Increase, for an example.)
7. The approved invoice should be attached to the purchase order (or PO information can be written on invoice) and submitted to the Finance Specialist for payment processing. It

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should be noted on the face of the purchase order whether the purchase order should be closed with payment of the attached invoice or if it is a partial payment and the purchase order should remain open. If the purchase order contains multiple lines, the department must indicate how much each line should be charged.

VENDOR-SPECIFIC BLANKET PURCHASE ORDERS

A vendor specific purchase order may be opened by following the procedures for requesting a purchase order as detailed above. It is the responsibility of the requesting department to track the balance of and maintain each blanket purchase order. If an increase in amount or addition of account codes is needed, the department must submit a purchase order increase request form. (See the following Purchase Order Increases section for procedures.)

A vendor specific purchase order may be opened for an amount greater than \$15,000 without obtaining Council approval; however, if an individual invoice charged against the purchase order is greater than \$15,000; Council approval for payment of that invoice is required.

If a department purchases from a vendor that would routinely have invoices greater than \$15,000, a vendor-specific blanket purchase order may still be opened with Council approving a “not to exceed” amount for the current fiscal year.

PURCHASE ORDER INCREASES

Purchase orders may be increased at any time; however, if the increase is requested after the invoice date, a Then & Now will be required. If an increase to a purchase order is necessary:

1. A purchase order increase request form detailing the reason for the increase must be submitted to the Finance Specialist.
2. The Finance Specialist will obtain the required authorizations.
 - a. Purchase orders may be increased 10%, up to \$1,000, by the Finance Specialist without obtaining additional approval.
 - b. If the requested increase is more than 10% over the original purchase order, approval of the increase must be obtained from the original source of approval. (If the original purchase order was approved by Council, the increase of the purchase order must also be approved by Council).
 - c. If the increase causes the total purchase to exceed the original level of approval, the increase must be approved by the level that corresponds with the total purchase price. (If the original purchase order was \$14,000, originally approved by the City Manager, and the increase is \$1,000, the total purchase equals \$15,000 and therefore the increase must be approved by Council).

2/2/2026

OHIO AUDITOR OF STATE KEITH FABER



**Auditor of State
Bulletin 2025-012**

DATE ISSUED: October 16, 2025

TO: All Public Offices
Community Schools
Independent Public Accountants

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Ohio Ethics Commission Advisory Opinion 2025-02
Frequent Flyer Miles, Other Rewards or Discount Programs

Summary

In [Advisory Opinion No. 2025-02](#), effective immediately, the Ohio Ethics Commission (OEC):

- Revised restrictions from public officials and employees personally using rewards earned during official business, provided: rewards are earned in the same manner as the general public; they do not impose additional costs on the public office; and the airline, hotel, vendor, etc. are not selected just to earn the reward points for themselves.
- Determined personal use of these rewards does not constitute additional compensation.
- Recommended that public offices adopt a policy regarding personal use of these rewards, which can be more restrictive than Ohio Ethics law.
- *Overruled OEC Advisory Op. 91-010 and Informal Advisory Op. 2003-INF-0224-1.*

Background¹

Frequent flyer miles, hotel, gas, credit card, and other reward or discount programs have become widespread since the OEC first addressed these issues, as early as 1991. Further, the different

¹ OEC Op. 2025-02 notes that while it “primarily references frequent flyer miles, the analysis also applies to other reward points programs,” and references to frequent flyer miles and other reward programs “are intended to incorporate all similar reward points programs including credit card rewards, hotel rewards, and gas rewards.” This Bulletin should be read in the same manner.

standards applicable to the various reward programs have caused confusion for public offices on how to account for and manage these rewards. As a result, the OEC has revisited the issue to bring Ohio to better align with the federal government and other states' guidance and increase administrative efficiency by eliminating the need to separate out and track how reward points were accrued, consistent with its treatment of comparable vendor discounts and incidental benefits.

OEC Standard for Personal Use of Rewards Earned During Official Business

“Public officials or employees can use frequent flyer miles, credit card rewards, hotel points, or other rewards earned during official business in their personal life, provided that (1) these rewards are earned the same way as members of the public would earn them; and (2) they do not impose additional costs to the public agency. However, a public official or employee is prohibited from choosing an airline, vendor, or service based on whether it provides frequent flyer miles or other rewards points. Additionally, a conference, event, or group travel planner is prohibited from personally using frequent flyer miles, credit card rewards, hotel points, or other rewards earned in connection to booking a conference, event, or group travel.”

R.C. 102.03(D) and (E) – Conflict of Interest

Although frequent flyer miles and other reward programs points are a “thing of value” as defined in R.C. 102.03(D) & (E), the OEC reasoned that accepting them for personal use “is not of such a character as to create or manifest a substantial and improper influence upon the public official’s or employee’s independent judgment in the performance of his or her official duties.” The OEC concluded this does not create a conflict of interest because reward programs are available broadly to both private citizens and public officials/employees alike, rewards such as frequent flyer miles are accrued uniformly by eligible public officials/employees on official travel solely because they are flying, not for performing their official duties.

R.C. 2921.42(A)(4) - Public Contracts

A public contract exists when a public agency purchases, or reimburses for, a flight for a public official/employee, who would then have an interest in that contract by earning frequent flyer miles. However, the OEC overruled its prior Opinion 91-010 and has now concluded that personal use of these rewards is not an unlawful interest in a public contract prohibited by R.C. 2921.42(A)(4), based upon the same rationale that this does not create a conflict of interest. Given that the miles earned are a small portion of the contract with the airline and a uniform industry benefit available to anyone buying a ticket, the public official/employee’s interest in the contract is minimal.

R.C. 2921.43(A) - Supplemental Compensation

While “compensation” includes fringe benefits, such as various types of insurance, and typically included in a public official/employee’s compensation package, reward programs differ from traditional fringe benefits, in part because the I.R.S. does not tax personal usage of rewards earned from official travel. The OEC concluded that personal use of these rewards is not supplemental compensation prohibited by R.C. 2921.43(A), reasoning reward programs are marketing tools and

customer loyalty incentives, independent of an employer's compensation package. For example, because frequent flyer miles are automatically awarded based on the flyer's status not at the discretion of the employer, they remain distinct from fringe benefits.

Public Office Reward Program Policy

The Ohio Auditor of State (AOS) joins the OEC's recommendation that public offices adopt policies/rules for the personal use of reward program points accrued while conducting public business. While public offices cannot create policies that are *less restrictive* than the Ethics laws, they can adopt policies that are *more restrictive*. The AOS recommends public offices adopt policies tailored to their unique circumstances including, but not limited to the following:

- Whether an agency allows its officials or employees to personally use frequent flyer miles or other rewards points accrued during official business.
- Minimum standards that public officials or employees must follow to avoid violating criminal laws.
- A prohibition from selecting an airline, hotel, car rental company, etc., other vendors or services solely to earn reward points for their personal use.
- A requirement to select the lowest reasonable rate.
- Robust internal controls to ensure compliance, including supervisory monitoring mechanisms designed to proactively identify and mitigate the risk of noncompliance.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Auditor of State's Office at 800-282-0370 or ContactUs@ohioauditor.gov.



Keith Faber
Ohio Auditor of State

OHIO AUDITOR OF STATE KEITH FABER



**Auditor of State
Bulletin 2025-013**

DATE ISSUED: October 16, 2025

TO: All Public Offices
Community Schools
Independent Public Accountants

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Reimbursement of Sales Tax by Tax-Exempt Public Offices

Bulletin Purpose

This Bulletin will provide guidance to public offices that are exempt from the payment of Ohio’s retail sales tax about reimbursing their officials and/or employees when those individuals have made lawful expenditures on behalf of the public office using their own personal credit card or checking account.¹

Implementation Date

Upon issuance

Background

Ohio Rev. Code § 5739.02(A) imposes an excise tax, commonly referred to as a sales tax, on each retail sale made in the State of Ohio. Rev. Code § 5739.02(B)(1) provides that the State and

¹ The guidance contained in this Bulletin is limited in application to a tax-exempt public office’s reimbursement of sales tax to its officers and employees and does not address independent contractors or agency relationships. *See, Cincinnati Golf Mgt. Inc. v. Testa*, (2012) 132 Ohio St. 3d 299 (“A sale is a sale to a political subdivision under R.C. 5739.02(B)(1) only if the political subdivision is in actuality the purchaser that is consummating the sale by means of its agent—with the [political subdivision] thereby assuming and bearing the primary and essential liability to the vendor (rather than the agent doing so).”).

any of its political subdivisions are exempt from this excise tax.² Additionally, Ohio Rev. Code § 5739.02(B)(12) provides a similar sales tax exemption to organizations that are exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986. Accordingly, many entities that are audited by this Office are exempt from the payment of Ohio’s retail sales tax. For purposes of this bulletin, these entities are referred to as “tax-exempt public offices.”³

Tax Exemption Requirements

The Ohio Department of Taxation has issued guidance regarding the use of the sales tax exemption. That guidance provides the exemption is not transferable to an individual employee of the tax-exempt entity. Rather, the exemption applies only when the sale is made to and paid for by the tax-exempt organization.⁴ Therefore, purchases “of tangible personal property and selected services made by federal, state, and local governmental employees (who will later seek reimbursement from their government employer) are subject to the Ohio sales or use tax, since the employee is considered the purchaser *not* the government.”⁵ The Tax Commissioner has further advised “if an individual makes a purchase by check or credit card that is solely in the name of the individual and does not clearly indicate the exempt organization’s name on the check or credit card, the individual has not shown that the purchase is by the exempt organization, and accordingly any applicable tax must be charged.”⁶

In accordance with this guidance, if an official or employee of a tax-exempt public office uses his or her own personal credit card or checking account to make purchases on behalf of the public entity, that person must pay sales tax and cannot use the public entity’s tax-exempt certificate. In contrast, purchases directly made by and charged to a tax-exempt public office are considered sales to the public office and are not subject to Ohio sales tax even though the goods or services are picked-up by an employee of the public office.⁷ In these instances, the invoice or bill of sale must clearly indicate the sale was to the tax-exempt public office and the public office’s credit card or account must be charged.

² “Political subdivision,” while not expressly defined in Ohio Revised Code Chapter 5739, has been generally understood by Ohio courts to include municipal corporations, townships, counties, school districts, or other bodies corporate and politic responsible for governmental activities in a geographic area smaller than that of the state.

³ Generally, a consumer claiming an exemption is required to provide a vendor with a certificate of exemption. However, a certificate need not be obtained or provided under certain circumstances, including when the sale is claimed to be exempt under Ohio Rev. Code 5739.02(B)(1) as a sale to the State or any of its political subdivisions. R.C. § 5739.03(B)(1)(a).

⁴ See Ohio Dept. of Taxation, Tax Commissioner’s Opinion No. 05-0008 Sales to Exempt Organizations (2006). [ODT Opinion 05-0008](#)

⁵ See Ohio Dept. of Taxation, ST 1999-03 - Purchases by Government Employees – Revised January, 1999. [ODT ST 1999-03](#) (emphasis in original).

⁶ See footnote 4.

⁷ See footnote 5.

Guidance on Reimbursement Policies

Tax-exempt public offices should adopt a written policy on the use of the entity's tax-exempt certificate and when an official or employee is allowed to pay sales tax the public office will reimburse. The policy should:

- Require that all expenditures are made pursuant to a proper government purpose;
- Limit the number of officials and employees who have access to the public office's tax-exempt certificate;
- Prohibit an official or employee who makes a purchase for the tax-exempt public office using his or her personal credit card or checking account from presenting the entity's tax-exempt certificate;
- Require an official or employee who makes a purchase on behalf of the public office using his or her own personal credit card or checking account to pay the sales tax at the point of sale; and
- Ensure that direct purchases made on the public office account include an invoice or bill of sale clearly indicating the sale was to the public office.

As a best practice, the tax-exempt public office should consider adopting a policy provision that sets a reasonable, maximum dollar threshold, such as \$500.00, for reimbursable purchases that an official or employee may make using their own personal credit card or checking account. The provision should state that in the event the combined purchase price and sales tax exceed this threshold amount, the purchase must be made using the public office's credit card or account and sales tax exemption. By implementing a reasonable threshold amount for purchases that may be made using an official or employee's personal account, tax-exempt entities can eliminate waste that results when unnecessary sales tax is paid that would not otherwise be due had the purchase been made directly with the entity's account.

If a tax-exempt public office sees that sales tax was incorrectly charged when the tax-exempt public office's credit card or account was directly charged, fiscal officers should endeavor to recover the sales tax collected at the point of sale. Forms to receive a refund of erroneously collected sales tax are available on the Ohio Department of Taxation's website. Specifically, the "Sales/Use Tax Application for Refund" ("STAR") can be found at [ODT STAR Form](#). The applicant is required to state the full and complete reasons for the refund request and must include supporting documentation with the application. The application can be submitted electronically or mailed to the Ohio Department of Taxation.

Finally, the failure to adhere to reimbursement policy guidance concerning the use of the entity's tax-exempt status or reimbursement for expenditures could result in the issuance of a Finding for Recovery or other implications authorized under Ohio law. For example, a Finding for Recovery

for public money due but not collected may be issued when a fiscal officer fails to take steps to recover sales tax that was erroneously paid by the tax-exempt public office on purchases made using the public office's credit card or account.

Examples of Sales Tax Applicability to Purchases Made on Behalf of Tax-Exempt Public Offices

- A city employee who purchases office supplies for the mayor's office using her personal credit card must pay sales tax on these expenditures. The city may reimburse the employee for the full purchase price, including the sales tax, in accordance with a properly authorized city policy that authorizes reimbursement of sales tax under these circumstances.
- A county employee who purchases printers for a county office using the county's credit card should not pay sales tax on the purchase. The purchase is made by and charged to the tax-exempt public office and is therefore tax exempt pursuant to Ohio Rev. Code § 5739.02(B)(1). The invoice or bill of sale should clearly indicate the sale was made to the county.

Questions

If you have any questions regarding the information presented in this Bulletin, please contact the AOS Center for Audit Excellence at (800) 282-0370 or ContactUs@ohioauditor.gov.



Keith Faber
Ohio Auditor of State



AIR AUTHORITY

HEATING & AIR CONDITIONING, INC.

654 Reading Road • Mason, Ohio 45040-1561
(513) 229-0789 • Fax (513) 229-0797
www.myairauthority.com

The City of Monroe
665 S Main St
Monroe OH 45050

December 4, 2024

Change Order

Install additional 5 ton 3 Phase A/C and Coil for Corner Space

- ✓ Installation of Trane Model 5TTA3036 three phase 208/230v all aluminum central a/c unit having 13 SEER2 rating and r454b refrigerant.
- ✓ Installation of Trane model 5TXCD010 cased all aluminum evaporator coil with TXV and 5 ton capacity.
- ✓ New 30 amp watertight disconnect and new high voltage whip.
- ✓ Set unit on new condenser pad on ground in rear of building.
- ✓ Run new refrigerant lines, dehydrated and vacuum pulled to 500 microns.
- ✓ Reconnect to existing high and low voltage electrical as is.
- ✓ Includes all necessary sheet metal and ductwork.
- ✓ Removal and disposal of existing equipment.
- ✓ Electrician to run new high voltage circuit and breaker.
- ✓ Start up to manufacturers specifications by NATE Certified Technicians.
- ✓ 5 (five) year compressor warranty by Trane
- ✓ 1 (one) year parts warranty by Trane
- ✓ 1 (one) Year Air Authority Labor Warranty.

Total Investment \$7,680.00 if paid by Cash or Check

Please add 3% if paying via Visa/MC

Acceptance of Proposal

We propose to hereby to furnish labor and materials – complete in accordance with the above Specifications for the sum of **\$7,680.00** Payment in full is due upon completion of installation.

Date of

Acceptance _____ Signature _____

Air Authority Signature Michael Cook

Please sign and return one copy to Air Authority upon acceptance

100% Satisfaction Guaranteed

RESOLUTION NO. 68-2025

A RESOLUTION ACCEPTING THE LOWEST AND/OR BEST QUOTE SUBMITTED FOR THE PLAZA SOUTH SHOPPING CENTER HEATING, VENTILATION, AND AIR CONDITIONING PROJECT AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT BY AND BETWEEN THE CITY OF MONROE AND AIR AUTHORITY.

WHEREAS, the City of Monroe obtained quotes for the Plaza South Shopping Center heating, ventilation, and air conditioning project; and

WHEREAS, based on the quotes received, Air Authority has been determined to have submitted the lowest and/or best quote for the project; and

WHEREAS, funds will be appropriated from the 2024 OBM Grant Agreement, which provides funding for improvements to the Plaza South Shopping Center to enhance its use for retail purposes.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: The quote submitted by Air Authority in the amount of \$59,897, including \$1,000 for drawings and permits, is hereby accepted as the lowest and/or best quote for the Plaza South Shopping Center heating, ventilation, and air conditioning project.

SECTION 2: The City Manager is hereby authorized to enter into a contract by and between the City of Monroe and Air Authority pursuant to the terms and conditions set forth in the quote documents.

SECTION 3: This measure shall take effect and be in full force from and after its passage pursuant to Section 7.08 (C) of the Charter.

PASSED: November 11, 2025

ATTEST:

APPROVED:



Clerk of Council



Mayor

This legislation was enacted in an open meeting pursuant to the terms and provisions of the Sunshine Law, Section 121.22 of the Ohio Revised Code.

"I, the undersigned Clerk of Council of the city of Monroe, Ohio, hereby certify the foregoing (ordinance or resolution) was published as required by Section 7.16 of the Charter of the City of Monroe.



Clerk of Council
City of Monroe, Ohio



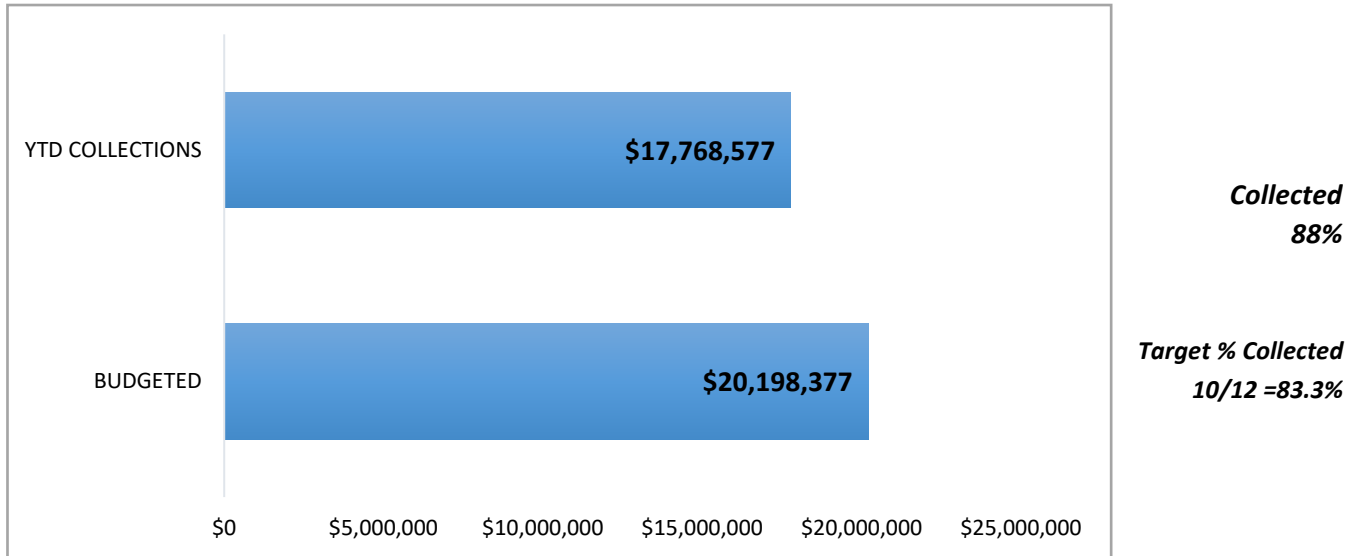
FINANCIAL REPORTS

FOR THE PERIOD ENDING

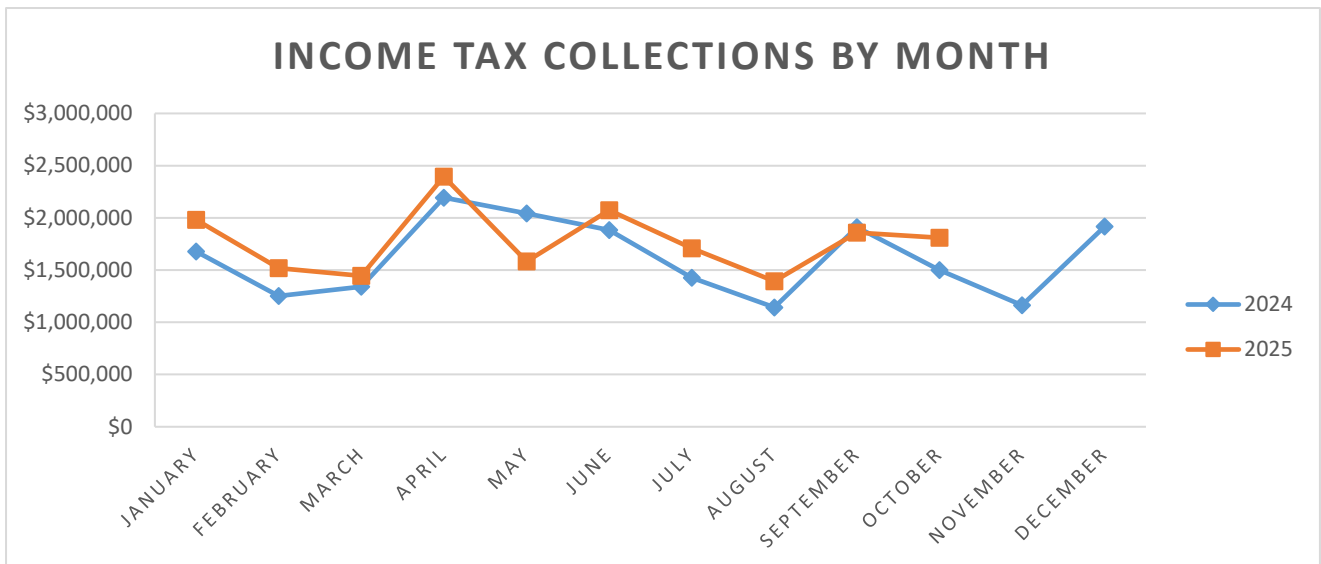
October 31, 2025

MUNICIPAL INCOME TAX MONTHLY REPORT OCTOBER 2025

As of the end of October, we have collected (YTD) \$17,768,577 in income tax dollars.
This equals to approximately 88% of the budget estimate.

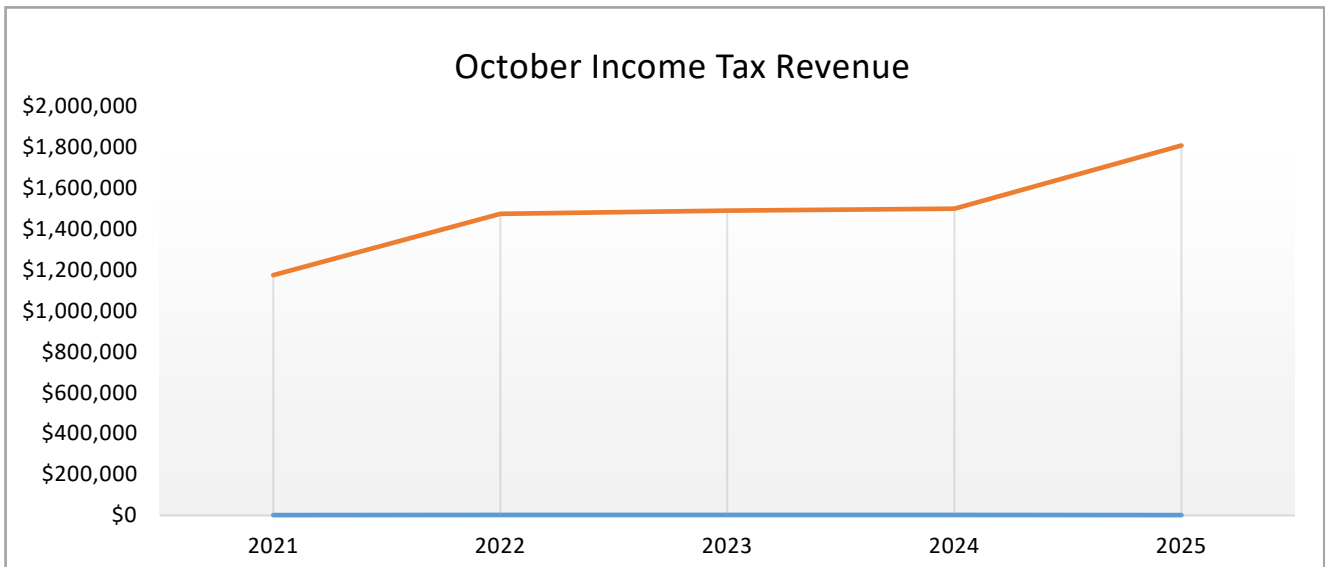


October income tax collections were 21% **higher** in 2025 than at the same time last year. Overall, the City has collected a **difference of \$1,391,908** in 2025 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

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



City of Monroe
Statement of Cash Position
As of 10/2025

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	8,541,990.08	17,188,046.81	17,160,627.92	8,569,408.97
2101	INCOME TAX - PUBLIC SAFETY	148,418.34	3,085,282.39	300,000.00	2,933,700.73
2210	STREET FUND	1,843,604.71	1,357,734.13	2,339,280.28	862,058.56
2220	STATE HIGHWAY FUND	259,759.02	97,362.51	16,417.83	340,703.70
2230	MOTOR VEHICLE LICENSE TAX FUND	35,592.22	0.00	102.00	35,490.22
2310	FIRE - 1989 LEVY FUND	232,152.01	6,471,265.63	6,650,069.85	53,347.79
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	56,840.13	0.00	209,650.61
2410	POLICE LAW ENFORCEMENT FUND	490,867.80	5,051,375.34	5,495,661.82	46,581.32
2420	DARE GRANT FUND	9,664.84	1,408.23	2,372.00	8,701.07
2430	ENFORCEMENT AND EDUCATION FUND	7,007.72	1,185.00	0.00	8,192.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	88,361.18	85,375.97	0.00	173,737.15
2510	COURT TECHNOLOGY IMPROVEMENT	5,344.43	14,382.16	11,256.57	8,470.02
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	1,322,263.87	1,509,541.46	1,295,819.67
3110	PARK IMPROVEMENT FUND	326,700.62	115,117.03	73,925.10	367,892.55
3120	CAPITAL IMPROVEMENT FUND	2,233,677.05	283,027.86	1,762,517.45	754,187.46
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	3,449,979.62	2,227,763.55	2,708,136.78
6115	WATER GUARANTEE DEPOSIT	50,700.00	-2,300.00	0.00	48,400.00
6120	WATER CAPITAL IMPROVEMENTS	446,610.07	670,324.20	695,459.86	421,474.41
6125	WATER METER& READ SYSTEM REPL	741,183.93	229,035.21	110,512.10	859,707.04
6210	SEWER FUND	7,511.26	1,123,771.75	1,113,938.01	17,345.00
6310	STORM WATER FUND	717,337.72	729,318.97	327,736.11	1,118,920.58
6315	STORMWATER DEPOSIT FUND	68,400.00	0.00	0.00	68,400.00
6410	GARBAGE FUND	395,427.95	1,120,908.04	985,264.28	531,071.71
6510	CEMETERY FUND	33,507.94	81,801.08	94,383.58	20,925.44
6610	STREET LIGHTING UTILITY	5,444.54	139,467.40	126,586.89	18,325.05
7100	CEMETERY MAINTENANCE TRUST	74,016.13	7,360.81	27,500.00	53,876.94
7110	MOUND CEMETERY TRUST FUND	77,714.54	3,270.30	27,424.80	53,560.04
7120	LONG STREET TRUST FUND	9,731.42	541.63	0.00	10,273.05
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	3,537.24	7,448.00	10,737.51
		29,039,965.05	55,434,229.83	51,739,744.18	32,734,450.70

YTD BUDGET REPORT - REVENUE OCTOBER 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	17,188,046.81	1,717,039
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,373,300	3,373,300	3,085,282.39	288,018
2210	2210 STREET FUND	2,190,200	2,190,200	1,357,734.13	832,466
2310	2310 FIRE - 1989 LEVY FUND	6,506,010	6,506,010	6,471,265.63	34,744
2370	2370 ONEOHIO OPIOID SETTLEMENT FUND	36,780	36,780	56,840.13	-20,060
2410	2410 POLICE LAW ENFORCEMENT FUND	5,164,625	5,164,625	5,051,375.34	113,250
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	1,322,263.87	129,113
6110	6110 WATER FUND	3,779,412	3,779,412	3,449,979.62	329,432
6120	6120 WATER CAPITAL IMPROVEMENT FUND	412,000	562,000	670,324.20	-108,324
6210	6210 SEWER FUND	1,328,800	1,328,800	1,123,771.75	205,028
6310	6310 STORM WATER FUND	692,450	692,450	729,318.97	-36,869
6410	6410 GARBAGE FUND	1,271,100	1,271,100	1,120,908.04	150,192
	TOTALS	55,060,040	55,210,040	53,019,500	2,190,490

YTD BUDGET REPORT - EXPENSE OCTOBER 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	1110 GENERAL FUND	20,702,702	21,333,702	16,545,408.06	645,867.37	4,142,427
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,400,000	3,400,000	300,000.00	0.00	3,100,000
2210	2210 STREET FUND	3,232,716	3,232,716	1,981,835.50	107,968.61	1,142,912
2310	2310 FIRE - 1989 LEVY FUND	6,502,245	6,650,473	6,454,665.78	81,929.40	113,878
2410	2410 POLICE LAW ENFORCEMENT FUND	5,300,826	5,319,826	5,216,520.40	120,140.76	-16,835
2600	2600 TIF FUNDS	3,353,180	4,808,330	4,111,809	0	696,521
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	1,185,034.18	919,977.31	984,375
6110	6110 WATER FUND	4,193,036	4,193,036	2,217,330.87	56,611.09	1,919,094
6120	6120 WATER CAPITAL IMPROVEMENT FUND	896,246	1,042,684	224,985.86	518,740.73	298,957
6210	6210 SEWER FUND	1,429,565	1,429,565	1,119,463.96	0.00	310,101
6310	6310 STORM WATER FUND	732,350	1,074,038	303,687.54	413,707.60	356,643
6410	6410 GARBAGE FUND	1,249,143	1,249,143	992,502.36	0.00	256,641
	TOTALS	59,996,408	62,920,670	45,569,655	2,864,943	14,486,073

Checks over \$15,000 October 2025		
NAME	INVOICE NET	INVOICE DESCRIPTION
BUTLER COUNTY WATER & SEWER DEPT	133,576.21	ACCT # 3048687-2055515
BUTLER COUNTY WATER & SEWER DEPT	104,166.69	SEPTEMBER 2025 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	122,781.21	ACCT # 3048687-2055515
FROST BROWN TODD LLC	25,255.50	Law Director Services
FROST BROWN TODD LLC	26,307.00	Law Director Services
INSIGHT PIPE CONTRACTING LLC	84,122.00	STORM SEWER INFRASTRUCTURE REHAB
JACKSON CONSTRUCTION INC	175,088.69	2025 ADA PROGRAM
NATIONAL INSPECTION CORPORATION	32,511.33	BUILDING SERVICES FOR 2025, 01/14/2025
ROOFCONNECT LOGISTICS, INC.	76,124.62	POLICE STATION/STRIP CENTER ROOF REPAIR
RUMPKE OF OHIO, INC	90,281.60	CUSTOMER # 6300108176
TURTLECREEK TOWNSHIP TRUSTEES	39,802.01	JEDD REVENUE SPLIT - 2025 QTR 3
VELECOR SERVICES GROUP, LLC	18,639.54	BACKUP SERVER
WEX INC	23,103.49	FUEL FOR SEPTEMBER 2025



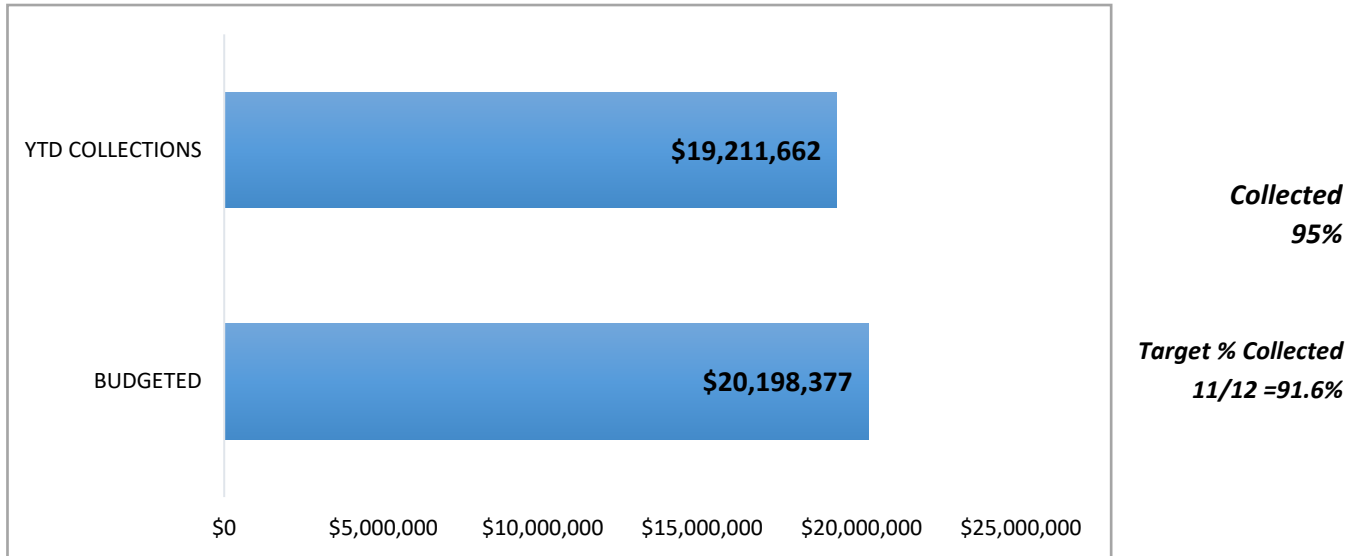
FINANCIAL REPORTS

FOR THE PERIOD ENDING

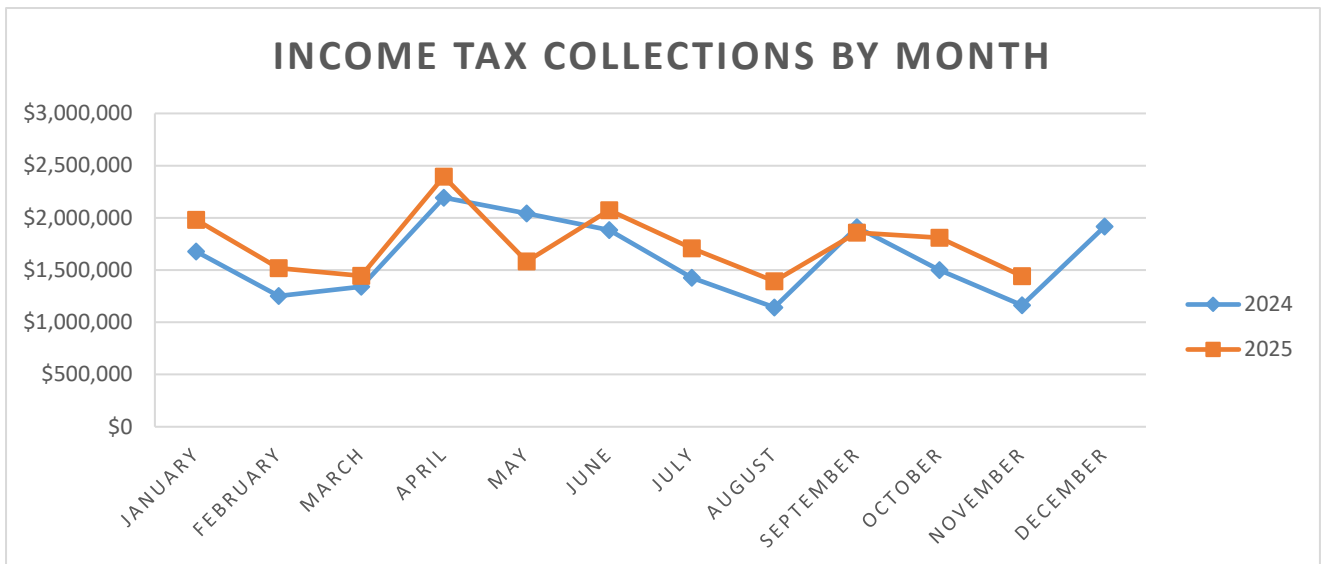
November 30, 2025

MUNICIPAL INCOME TAX MONTHLY REPORT NOVEMBER 2025

As of the end of November, we have collected (YTD) \$19,211,662 in income tax dollars.
This equals to approximately 95% of the budget estimate.

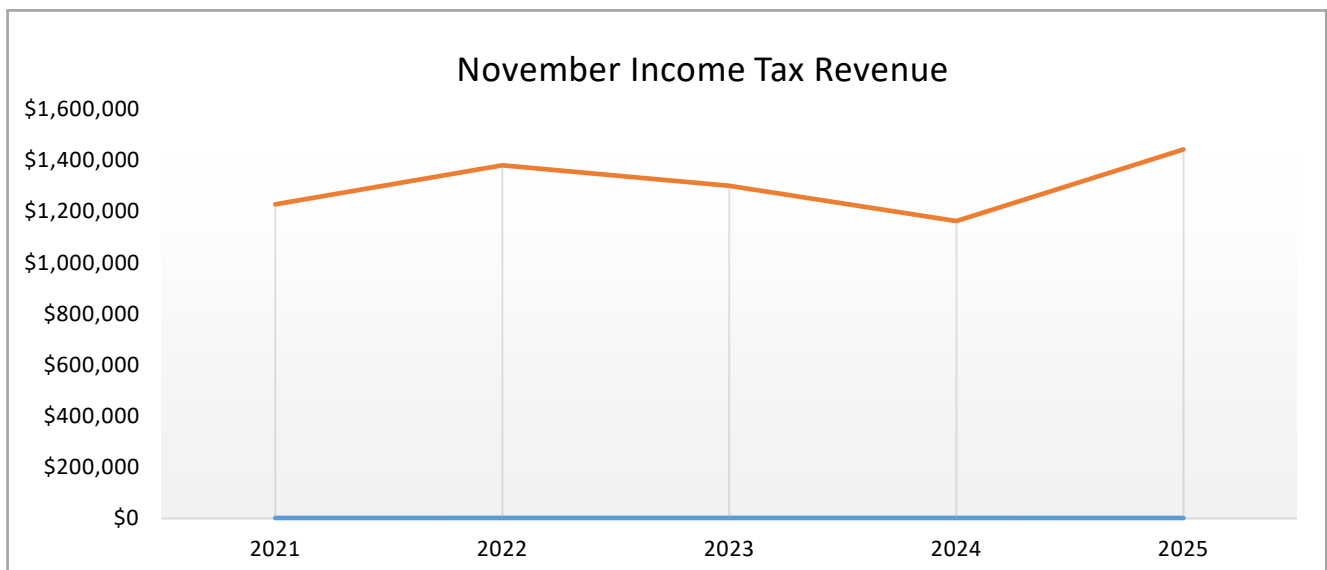


November income tax collections were 19% higher in 2025 than at the same time last year. Overall, the City has collected a difference of \$1,671,892 in 2025 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

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



City of Monroe
Statement of Cash Position
As of 11/2025

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	8,541,990.08	21,637,830.43	22,360,230.02	7,819,590.49
2101	INCOME TAX - PUBLIC SAFETY	148,418.34	3,336,231.94	3,400,000.00	84,650.28
2210	STREET FUND	1,843,604.71	2,246,768.62	2,523,255.01	1,567,118.32
2220	STATE HIGHWAY FUND	259,759.02	108,494.04	17,974.48	350,278.58
2230	MOTOR VEHICLE LICENSE TAX FUND	35,592.22	0.00	102.00	35,490.22
2310	FIRE - 1989 LEVY FUND	232,152.01	6,526,972.23	5,469,590.72	1,289,533.52
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	56,840.13	5,655.00	203,995.61
2410	POLICE LAW ENFORCEMENT FUND	490,867.80	5,063,544.84	4,539,989.90	1,014,422.74
2420	DARE GRANT FUND	9,664.84	2,675.64	2,372.00	9,968.48
2430	ENFORCEMENT AND EDUCATION FUND	7,007.72	1,210.00	0.00	8,217.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	88,361.18	85,375.97	0.00	173,737.15
2510	COURT TECHNOLOGY IMPROVEMENT	5,344.43	16,037.16	11,698.41	9,683.18
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	171,414.72	339,089.33
2623	MONROE COMMERCE CENTER (C3)	1,833,468.89	1,708,066.37	1,530,098.26	2,011,437.00
2626	MIAMI VALLEY INDUSTRIAL (C6)	243,429.13	176,397.19	152,004.77	267,821.55
2627	YANKEE ROAD (C7)	25,058.43	29,368.06	20,581.86	33,844.63
2628	BERNS/DOUGLAS (C8)	30,172.40	20,381.04	14,712.50	35,840.94
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	196,573.85	198,282.97
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	2,383,456.73	828,709.11
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	327,031.68	318,923.47
2723	WYANDOT WOODS (R3)	1,146,141.76	1,204,447.37	1,091,674.10	1,258,915.03
2724	GILMAR MEADOWS (R4)	112,814.48	174,570.67	208,026.85	79,358.30
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	680,971.74	787,072.57
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	1,450,205.06	1,172,070.10
2733	MONROE CROSSINGS #2 (R13)	635,508.14	659,414.00	625,856.21	669,065.93
2734	MONROE CROSSINGS #3 (R14)	692,686.56	570,410.51	606,314.60	656,782.47

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	1,429,813.67	1,889,221.17	1,023,689.76
3110	PARK IMPROVEMENT FUND	326,700.62	405,502.54	78,332.85	653,870.31
3120	CAPITAL IMPROVEMENT FUND	2,233,677.05	3,087,154.01	1,974,112.85	3,346,718.21
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	119,200.29	725,350.00	799,140.70	45,409.59
4210	WATER BOND RETIREMENT FUND	50,468.69	400,000.00	435,351.38	15,117.31
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	514,500.00	614,462.50	64,919.18
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	3,792,270.41	3,369,090.28	1,909,100.84
6115	WATER GUARANTEE DEPOSIT	50,700.00	-2,850.00	0.00	47,850.00
6120	WATER CAPITAL IMPROVEMENTS	446,610.07	1,226,427.51	753,964.11	919,073.47
6125	WATER METER& READ SYSTEM REPL	741,183.93	249,751.83	232,265.04	758,670.72
6210	SEWER FUND	7,511.26	1,231,230.26	1,230,937.45	7,804.07
6310	STORM WATER FUND	717,337.72	792,647.08	349,472.17	1,160,512.63
6315	STORMWATER DEPOSIT FUND	68,400.00	0.00	0.00	68,400.00
6410	GARBAGE FUND	395,427.95	1,222,831.21	1,089,010.70	529,248.46
6510	CEMETERY FUND	33,507.94	82,885.88	99,883.58	16,510.24
6610	STREET LIGHTING UTILITY	5,444.54	151,999.79	139,037.25	18,407.08
7100	CEMETERY MAINTENANCE TRUST	74,016.13	7,720.98	27,500.00	54,237.11
7110	MOUND CEMETERY TRUST FUND	77,714.54	3,628.35	27,424.80	53,918.09
7120	LONG STREET TRUST FUND	9,731.42	610.31	0.00	10,341.73
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	3,537.24	7,448.00	10,737.51
		29,039,965.05	67,138,938.59	63,156,967.80	33,021,935.84

YTD BUDGET REPORT - REVENUE NOVEMBER 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	21,637,830.43	-2,732,744
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,373,300	3,373,300	3,336,231.94	37,068
2210	2210 STREET FUND	2,190,200	2,190,200	2,246,768.62	-56,569
2310	2310 FIRE - 1989 LEVY FUND	6,506,010	6,506,010	6,526,972.23	-20,962
2370	2370 ONEOHIO OPIOID SETTLEMENT FUND	36,780	36,780	56,840.13	-20,060
2410	2410 POLICE LAW ENFORCEMENT FUND	5,164,625	5,164,625	5,063,544.84	101,080
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	1,429,813.67	21,563
6110	6110 WATER FUND	3,779,412	3,779,412	3,792,270.41	-12,858
6120	6120 WATER CAPITAL IMPROVEMENT FUND	412,000	562,000	1,226,427.51	-664,428
6210	6210 SEWER FUND	1,328,800	1,328,800	1,231,230.26	97,570
6310	6310 STORM WATER FUND	692,450	692,450	792,647.08	-100,197
6410	6410 GARBAGE FUND	1,271,100	1,271,100	1,222,831.21	48,269
	TOTALS	55,060,040	55,210,040	59,955,798	-4,745,808

YTD BUDGET REPORT - EXPENSE NOVEMBER 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	1110 GENERAL FUND	20,702,702	21,333,702	21,665,648.44	581,624.11	-913,571
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,400,000	3,400,000	3,400,000.00	0.00	0
2210	2210 STREET FUND	3,232,716	3,232,716	2,171,913.11	143,626.33	917,177
2310	2310 FIRE - 1989 LEVY FUND	6,502,245	6,650,473	5,309,824.41	83,417.62	1,257,231
2410	2410 POLICE LAW ENFORCEMENT FUND	5,300,826	5,319,826	4,294,351.70	177,358.85	848,115
2600	2600 TIF FUNDS	3,353,180	4,808,330	4,594,631	0	213,699
2700	2700 TIF FUNDS	6,097,771	6,097,771	5,753,316	0	344,455
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	2,906,628	3,089,386	1,564,713.89	847,142.76	677,529
6110	6110 WATER FUND	4,193,036	4,193,036	3,365,752.08	57,312.00	769,972
6120	6120 WATER CAPITAL IMPROVEMENT FUND	896,246	1,042,684	226,783.36	516,943.23	298,957
6210	6210 SEWER FUND	1,429,565	1,429,565	1,237,046.18	0.00	192,519
6310	6310 STORM WATER FUND	732,350	1,074,038	325,860.82	397,514.43	350,663
6410	6410 GARBAGE FUND	1,249,143	1,249,143	1,097,165.07	0.00	151,978
TOTALS		59,996,408	62,920,670	55,007,005	2,804,939	5,108,725

Checks over \$15,000 November 2025		
NAME	INVOICE NET	INVOICE DESCRIPTION
BUTLER COUNTY WATER & SEWER DEPT	113,843.69	OCT 2025 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	109,810.21	ACCT # 3048687-205515; DEC 2025
BUCKEYE STATE PIPE & SUPPLY CO., INC	119,682.00	BULK WATER METERS & CELLULAR ENDPOINTS
BURGESS & NIPLE, INC.	15,115.80	STATE ROUTE 63 AT MAIN ST INTERSECTION EVALUATION
CDW GOVERNMENT, INC	15,409.17	UNINTERRUPTIBLE POWER SUPPLIES
CHASE	19,066.00	ACCT # 452411646002
FROST BROWN TODD LLC	18,411.50	Law Director Services
MAJORS ENTERPRISE INC	56,706.75	S MAIN ST WATER MAIN REPLACEMENT 2024
NATIONAL INSPECTION CORPORATION	22,456.00	BUILDING SERVICES FOR 2025, 01/14/2025
ROOFCONNECT LOGISTICS, INC.	54,569.59	POLICE STATION/STRIP CENTER ROOF REPAIR
RUMPKE OF OHIO, INC	98,689.32	CUST ID 6300108176 - 233 S MAIN
WEX INC	22,694.26	FUEL FOR OCTOBER 2025



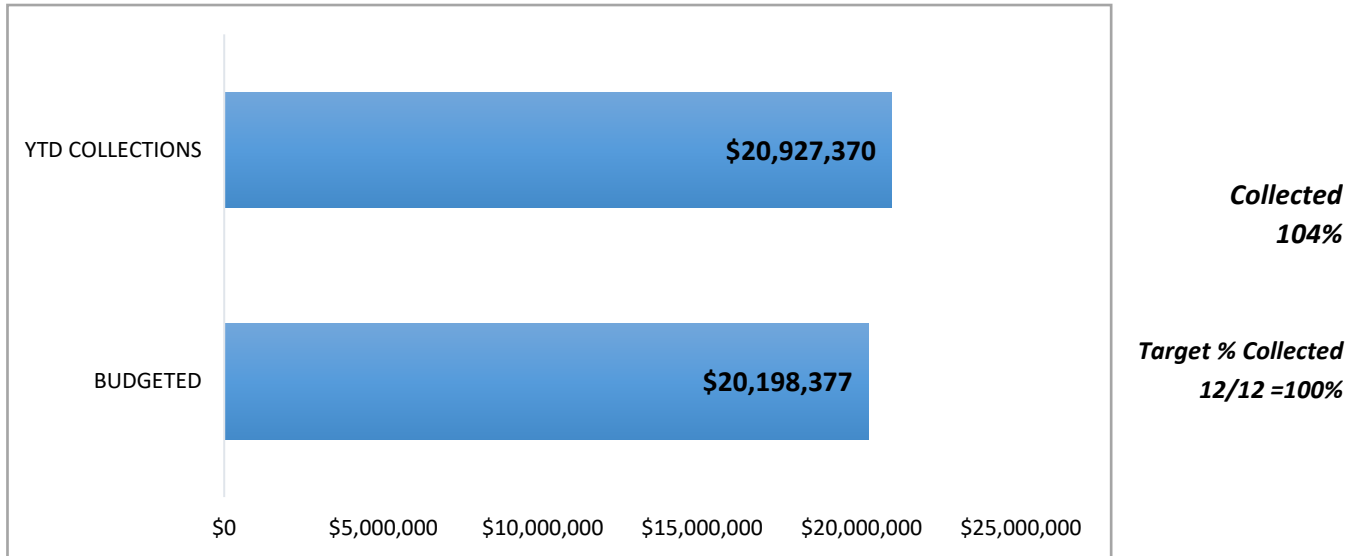
FINANCIAL REPORTS

FOR THE PERIOD ENDING

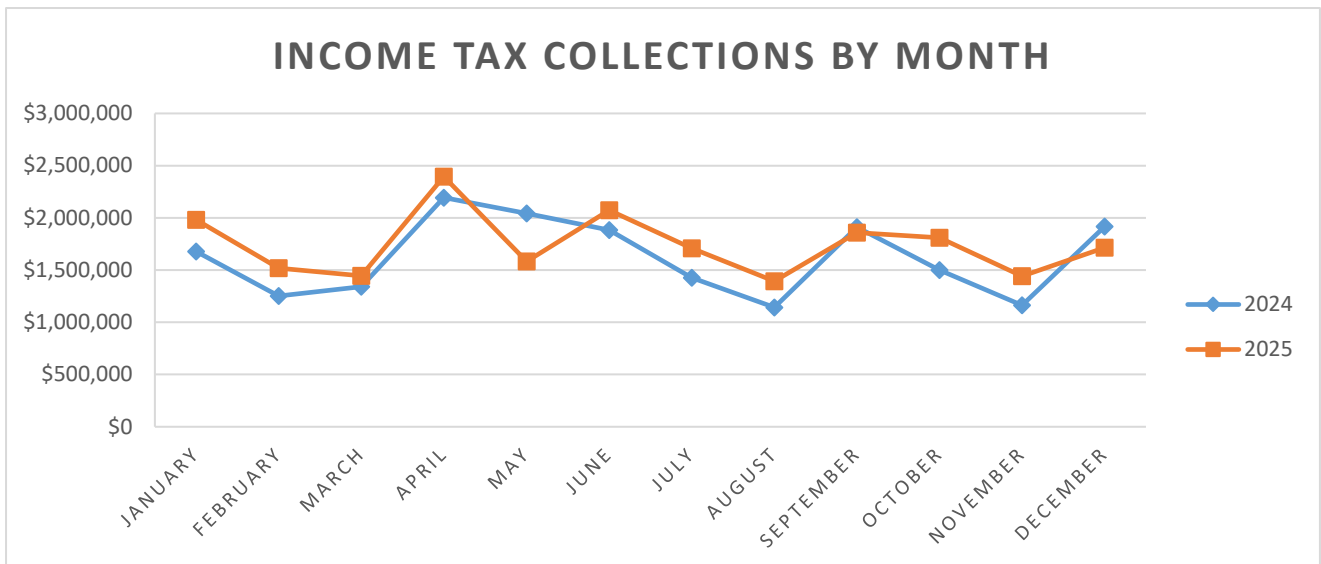
December 31, 2025

MUNICIPAL INCOME TAX MONTHLY REPORT DECEMBER 2025

As of the end of December, we have collected (YTD) \$20,927,370 in income tax dollars.
This equals to approximately 104% of the budget estimate.

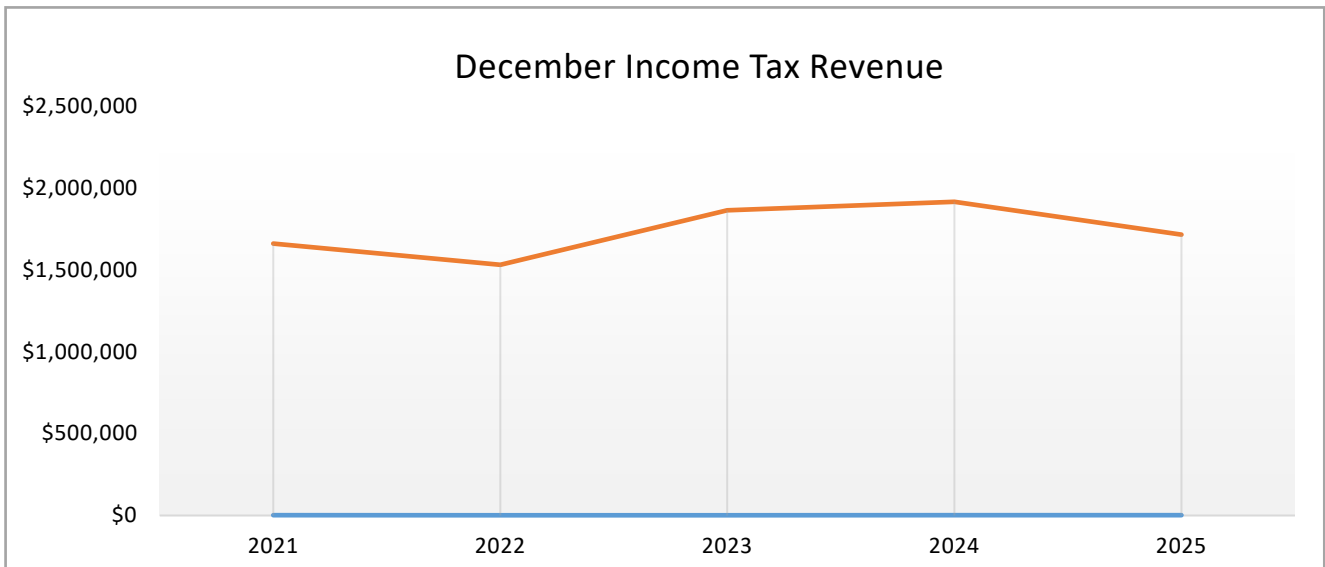


December income tax collections were 10% lower in 2025 than at the same time last year. Overall, the City has collected a difference of \$1,470,876 in 2025 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

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



City of Monroe
Statement of Cash Position
As of 12/2025

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	8,541,990.08	23,395,715.22	23,156,797.92	8,780,907.38
2101	INCOME TAX - PUBLIC SAFETY	148,418.34	3,634,302.14	3,400,000.00	382,720.48
2210	STREET FUND	1,843,604.71	2,376,945.47	2,801,625.59	1,418,924.59
2220	STATE HIGHWAY FUND	259,759.02	119,080.82	21,157.95	357,681.89
2230	MOTOR VEHICLE LICENSE TAX FUND	35,592.22	0.00	102.00	35,490.22
2310	FIRE - 1989 LEVY FUND	232,152.01	6,601,698.82	6,481,818.16	352,032.67
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	56,840.13	13,455.00	196,195.61
2410	POLICE LAW ENFORCEMENT FUND	490,867.80	5,159,779.02	5,321,342.36	329,304.46
2420	DARE GRANT FUND	9,664.84	2,675.64	2,372.00	9,968.48
2430	ENFORCEMENT AND EDUCATION FUND	7,007.72	1,270.00	3,000.00	5,277.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	88,361.18	85,375.97	0.00	173,737.15
2510	COURT TECHNOLOGY IMPROVEMENT	5,344.43	17,547.16	12,132.48	10,759.11
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	171,414.72	339,089.33
2623	MONROE COMMERCE CENTER (C3)	1,833,468.89	1,708,066.37	1,530,098.26	2,011,437.00
2626	MIAMI VALLEY INDUSTRIAL (C6)	243,429.13	176,397.19	152,004.77	267,821.55
2627	YANKEE ROAD (C7)	25,058.43	29,368.06	20,581.86	33,844.63
2628	BERNS/DOUGLAS (C8)	30,172.40	20,381.04	14,712.50	35,840.94
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	196,573.85	198,282.97
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	2,383,456.73	828,709.11
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	327,031.68	318,923.47
2723	WYANDOT WOODS (R3)	1,146,141.76	1,204,447.37	1,091,674.10	1,258,915.03
2724	GILMAR MEADOWS (R4)	112,814.48	174,570.67	208,026.85	79,358.30
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	680,971.74	787,072.57
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	1,450,205.06	1,172,070.10
2733	MONROE CROSSINGS #2 (R13)	635,508.14	659,414.00	625,856.21	669,065.93
2734	MONROE CROSSINGS #3 (R14)	692,686.56	570,410.51	606,314.60	656,782.47

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	1,557,558.04	1,868,686.17	1,171,969.13
3110	PARK IMPROVEMENT FUND	326,700.62	408,644.58	98,978.85	636,366.35
3120	CAPITAL IMPROVEMENT FUND	2,233,677.05	3,087,154.01	2,041,469.85	3,279,361.21
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	119,200.29	725,350.00	799,140.70	45,409.59
4210	WATER BOND RETIREMENT FUND	50,468.69	400,000.00	435,351.38	15,117.31
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	514,500.00	614,462.50	64,919.18
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	4,126,803.97	3,678,323.26	1,934,401.42
6115	WATER GUARANTEE DEPOSIT	50,700.00	-2,650.00	0.00	48,050.00
6120	WATER CAPITAL IMPROVEMENTS	446,610.07	1,334,028.77	779,217.22	1,001,421.62
6125	WATER METER& READ SYSTEM REPL	741,183.93	272,021.34	236,587.80	776,617.47
6210	SEWER FUND	7,511.26	1,364,295.96	1,337,798.79	34,008.43
6310	STORM WATER FUND	717,337.72	861,299.17	435,642.33	1,142,994.56
6315	STORMWATER DEPOSIT FUND	68,400.00	0.00	0.00	68,400.00
6410	GARBAGE FUND	395,427.95	1,329,577.18	1,228,901.63	496,103.50
6510	CEMETERY FUND	33,507.94	120,035.88	102,428.86	51,114.96
6610	STREET LIGHTING UTILITY	5,444.54	165,421.03	151,623.53	19,242.04
7100	CEMETERY MAINTENANCE TRUST	74,016.13	8,097.48	27,500.00	54,613.61
7110	MOUND CEMETERY TRUST FUND	77,714.54	3,902.73	27,424.80	54,192.47
7120	LONG STREET TRUST FUND	9,731.42	662.94	0.00	10,394.36
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	3,784.68	7,448.00	10,984.95
		29,039,965.05	70,463,664.67	66,794,234.56	32,709,395.16

YTD BUDGET REPORT - REVENUE DECEMBER 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	1110 GENERAL FUND	18,905,136	22,105,136	23,395,715.22	-1,290,629
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,373,300	3,373,300	3,634,302.14	-261,002
2210	2210 STREET FUND	2,190,200	2,190,200	2,376,945.47	-186,745
2310	2310 FIRE - 1989 LEVY FUND	6,506,010	6,531,010	6,601,698.82	-70,689
2370	2370 ONEOHIO OPIOID SETTLEMENT FUND	36,780	36,780	56,840.13	-20,060
2410	2410 POLICE LAW ENFORCEMENT FUND	5,164,625	5,164,625	5,159,779.02	4,846
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	1,557,558.04	-106,181
6110	6110 WATER FUND	3,779,412	3,779,412	4,126,803.97	-347,392
6120	6120 WATER CAPITAL IMPROVEMENT FUND	412,000	1,208,438	1,334,028.77	-125,591
6210	6210 SEWER FUND	1,328,800	1,453,800	1,364,295.96	89,504
6310	6310 STORM WATER FUND	692,450	692,450	861,299.17	-168,849
6410	6410 GARBAGE FUND	1,271,100	1,271,100	1,329,577.18	-58,477
TOTALS		55,060,040	59,206,478	63,191,233	-3,984,805

YTD BUDGET REPORT - EXPENSE DECEMBER 2025

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	1110 GENERAL FUND	20,702,702	24,533,702	22,593,721.75	663,992.26	1,275,988
2101	2101 INCOME TAX - PUBLIC SAFETY FUND	3,400,000	3,400,000	3,400,000.00	0.00	0
2210	2210 STREET FUND	3,232,716	3,240,416	2,433,369.64	78,071.72	728,975
2310	2310 FIRE - 1989 LEVY FUND	6,502,245	6,650,473	6,325,597.64	114,298.32	210,577
2410	2410 POLICE LAW ENFORCEMENT FUND	5,300,826	5,319,826	5,062,907.14	152,426.38	104,492
2600	2600 TIF FUNDS	3,353,180	4,819,630	4,594,631	0	224,999
2700	2700 RID FUNDS	6,097,771	6,097,771	5,753,316	0	344,455
3101	3101 INCOME TAX - CAPITAL PROJECT FUND	2,906,628	2,200,936	1,544,178.89	385,550.26	271,207
6110	6110 WATER FUND	4,193,036	4,193,036	3,682,781.92	241,524.44	268,730
6120	6120 WATER CAPITAL IMPROVEMENT FUND	896,246	1,042,684	252,036.47	491,690.12	298,957
6210	6210 SEWER FUND	1,429,565	1,429,565	1,344,490.31	0.00	85,075
6310	6310 STORM WATER FUND	732,350	1,074,038	412,945.17	397,066.43	264,026
6410	6410 GARBAGE FUND	1,249,143	1,254,143	1,237,972.31	0.00	16,171
TOTALS		59,996,408	65,256,220	58,637,947	2,524,620	4,093,653

Checks over \$15,000 December 2025		
NAME	INVOICE NET	INVOICE DESCRIPTION
BUTLER COUNTY WATER & SEWER DEPT	102,108.13	NOV 2025 WASTE WATER
BURGESS & NIPLE, INC.	16,683.25	2025 WATER MAIN REPLACEMENT PROJECTS
EMERAN J TILLAR JR	22,233.00	SALE AND PURCHASE OF PARCEL 010-WD, T
FROST BROWN TODD LLC	22,204.00	Law Director Services
GOODHUE CONSULTING INC	15,903.25	CITY/PROFESSIONAL ENGINEERING SERVICES
MORTON SALT, INC.	19,047.85	ROAD SALT FOR WINTER SEASON
NATIONAL INSPECTION CORPORATION	17,533.32	BUILDING SERVICES FOR 2025, 01/14/2025
RICK'S STRIPING & SEALCOATING, INC.	18,000.00	COMMUNITY PARK PARKING LOT SEALCOATING/RESTRIPING
RUMPKE OF OHIO, INC	90,334.50	CUSTOMER # 6300108176
SECURE CYBER DEFENSE LLC	32,200.00	ADVANCED ENDPOINT PROTECTION & RESPONSE
WEX INC	19,672.78	FUEL FOR NOVEMBER 2025