



**Finance Committee of Council Agenda  
January 23, 2024 - 5:30 PM  
233 South Main Street, Monroe, Ohio**

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1. Finance Committee Minutes of July 25, August 22, September 26, October 24, and November 28, 2023
2. November and December 2023 Finance Reports
3. Discussion, questions, and requests for future meetings.
4. Adjournment



**Finance Committee of Council  
July 25, 2023 – 5:30 p.m.  
233 South Main Street, Monroe, Ohio**

The Finance Committee of Council met on July 25, 2023 at 5:31 p.m. in the Council Library located at 233 South Main Street, Monroe, Ohio.

Present were: Jason Frentzel, Council Member; Ben Wagner, Council Member; Michael Graves, Council Member; William J. Brock, City Manager; Jake Burton, Director of Finance; Kate Hurst, Financial Services Manager; Angie Carr, Finance Administrator; Kacey L. Waggaman, Assistant City Manager; and Angela S. Wasson, Assistant to the City Manager and Clerk of Council.

Mr. Wagner moved to approve the Finance Committee Minutes of June 27, 2023; seconded by Mr. Graves. Voice vote. Motion carried.

Referring to the June 2023 Finance Reports, Mr. Burton reported the year-to-date collections are just under \$9.2 million and if this continues it is estimated that the City will end the year just over budget at 101%.

Mr. Burton advised they are just beginning to utilize the process through the Ohio Attorney General's office. He further advised that all of the 2022 income tax returns submitted by the April 18<sup>th</sup> deadline have been processed.

Mr. Burton continued to provide a brief overview of the reports and expressed that there is no concerns with the funds.

Mr. Burton reported that the State increased the bidding threshold from \$50,000 to \$75,000 with a 3% increase each year. The way our Codified Ordinances read we follow the State of Ohio law.

With the threshold increasing to \$75,000, Mr. Burton asked the Committee if consideration should be given to increase the Council approval amount of anything over \$15,000. If he had to make a recommendation it would be increase this amount to \$25,000. The Committee felt it should be left as is for now.

Mr. Burton noted that internally review of the TIF's will be reviewed and considering if any should be extended.

Mr. Burton explained that with the passage of House Bill 33 the City's income tax ordinance will need some changes and these changes will be brought before Council.

In conclusion, Adriane Ferree has been promoted to Income Tax Administrator to replace Melinda Moran who has resign.

The Finance Committee meeting adjourned at 6:09 p.m.

Respectfully submitted,

Angela S. Wasson, MMC  
Clerk of Council



**Finance Committee of Council  
August 22, 2023 – 5:30 p.m.  
233 South Main Street, Monroe, Ohio**

The Finance Committee of Council met at 5:30 p.m. on August 22, 2023, in the Council Library located at 233 South Main Street, Monroe, Ohio.

Present were: Jason Frentzel, Council Member; Ben Wagner, Council Member; Michael Graves, Council Member; William J. Brock, City Manager; Jake Burton, Director of Finance; Angie Carr, Finance Administrator; and Angela S. Wasson, Assistant to the City Manager and Clerk of Council.

Mr. Burton reported that everything is on target as was budgeted and provided an overview of the July 2023 Finance Reports.

Mr. Burton explained the process for the issuance of bond anticipation notes for the purchase of property for the Public Works Facility.

As a follow up from the last meeting, Mr. Burton asked the Committee if they have given any thoughts to increasing the Council approval threshold from \$15,000 to \$25,000. Mr. Burton provided the Committee a listing of items that Council would have had to approve that was over \$25,000. Mr. Wagner asked if the \$15,000 has caused any delay in fixing any problems. Mr. Burton was only aware of possible equipment purchases. It was the consensus to leave it as is; however, the Committee was not opposed to having a discussion with all of Council on this matter.

The Finance Committee meeting adjourned at 5:51 p.m.

Respectfully submitted,

Angela S. Wasson, MMC  
Clerk of Council



**Finance Committee of Council  
September 26, 2023 – 5:30 p.m.  
233 South Main Street, Monroe, Ohio**

The Finance Committee of Council met at 5:32 p.m. on September 26, 2023, in the Council Library located at 233 South Main Street, Monroe, Ohio.

Present were: Jason Frentzel, Council Member; Ben Wagner, Council Member; Michael Graves, Council Member; William J. Brock, City Manager; Jake Burton, Director of Finance; Angie Carr, Finance Administrator; and Angela S. Wasson, Assistant to the City Manager and Clerk of Council.

Mr. Burton gave an overview of the August 2023 Finance Reports pointing out that if everything stays on track the end of year budget should be met.

Mr. Burton announced that the City received the Ohio Auditor Award with Distinction for our 2022 Comprehensive Financial Report.

Mr. Burton reported that on tonight's Council agenda is legislation for the issuance of up to \$3.2 million in bond anticipation notes. This is for the Public Works Facility and it is a short-term note and it is to reimburse ourselves for any expense related to this facility. Mr. Burton included the distribution list and schedule in the packet for Finance Committee of Council and City Council.

The Finance Committee of Council adjourned at 5:50 p.m.

Respectfully submitted,

Angela S. Wasson, MMC  
Clerk of Council



**Finance Committee of Council  
October 24, 2023 – 5:30 p.m.  
233 South Main Street, Monroe, Ohio**

The Finance Committee of Council met on October 24, 2023, at 5:30 p.m. in the Council Library located at 233 South Main Street, Monroe, Ohio.

Present were: Jason Frentzel, Council Member; Ben Wagner, Council Member; Michael Graves, Council Member; Jake Burton, Director of Finance; Angie Carr, Finance Administrator; Gary Morton, Director of Public Works; Kacey L. Waggaman, Acting City Manager; and Angela S. Wasson, Assistant to the City Manager and Clerk of Council.

Mr. Burton gave an overview of the September 2023 Finance Reports noting that the revenue and income tax collections are slightly above this time last year and we are on pace to be at 99% of budget at the end of the year.

Mr. Burton explained the purpose of the Storm Water Fund that is mandated by the Environmental Protection Agency. The current rates have not changed since 2006, which generates approximately \$326,000 per year. The operating expenditures have been approximately \$300,000 per year and expenses have increased including the additional mandates. The Storm Water Fund is an Enterprise Fund and it is required to generate sufficient revenue to cover the expenses from the Fund. If nothing is done, in 2024 the revenue will only cover operating and no capital improvement projects.

Mr. Graves asked why it has taken so long to address this. Mrs. Waggaman explained that it has been looked at for several years and at that time, we did not anticipate a one million square foot building and we need to look at how to implement it. Another benefit is having GIS data to more accurately determine how much impervious surface.

Mr. Morton pointed out there is so much infrastructure that is aging and, before we put money into repaving those streets, we need to replace that infrastructure.

Mr. Morton presented different scenarios to the Committee. Scenario #1 would generate \$1.1 million per year. Scenario #2 would generate \$1.2 million per year. Scenario #3 would generate \$2.6 million per year. Scenario #4 would generate \$660,000 per year to prevent 2024 General Fund transfer for operations only.

Mr. Burton, in response to Mr. Frentzel's question, advised some action should be taken during 2024.

Additional information will be provided to the Committee prior to bringing it to Council.

The Finance Committee of Council adjourned at 6:26 p.m.

Respectfully submitted,

Angela S. Wasson, MMC  
Clerk of Council



**Finance Committee of Council  
November 28, 2023 – 5:30 p.m.  
233 South Main Street, Monroe, Ohio**

The Finance Committee of Council met on November 28, 2023, at 5:30 p.m. in the Council Library located at 233 South Main Street, Monroe, Ohio.

Present were: Jason Frentzel, Council Member; Ben Wagner, Council Member; Michael Graves, Council Member; Jake Burton, Director of Finance; Angie Carr, Finance Administrator; Kate Hurst, Financial Services Manager; Kacey L. Waggaman, Acting City Manager; and Angela S. Wasson, Assistant to the City Manager and Clerk of Council.

Mr. Burton reviewed the October 2023 Finance Reports noting that as of October 31<sup>st</sup> we collected \$14,818,956 million, which is one percent higher than October of last year. We are on pace to meet our ending fund balance.

Referencing the storm water rates, Mr. Burton provided comparisons from other municipalities and a scenario with the tiers as currently exist. Monroe is charging less than all other cases. Mr. Burton felt that internally, we need to make sure we have very accurate information on the square footage. Commercially, the properties are so unique and Mr. Burton felt that all of the properties really need analyzed.

Considerable discussion took place as to the different scenarios for storm water rates and the needs to catch up on the necessary repairs.

Mr. Burton highlighted the supplemental appropriations as follows: reduction in the budget due to positions that were vacant during the year; economic development personal services is being increased \$8,500 due to a few things that were not included; \$7,000 was budgeted for the NIC contract and that will be reduced; the \$3.1 million for proper accounting for the bond anticipation notes; \$15,400 for the traffic calming study Council approved for Monroe Crossings; increasing the Finance other expenses by \$500,000 for the income tax refunds; \$650,000 that would be divided equally between police and fire; the money for the Great Miami River Trail would be taken out of 2023 and carried into 2024; network hosts being moved in the correct line item; and the Timrick road work will be carried into 2024.

The Finance Committee of Council meeting adjourned at 6:11 p.m.

Respectfully submitted,

Angela S. Wasson, MMC  
Clerk of Council

**CITY OF MONROE**

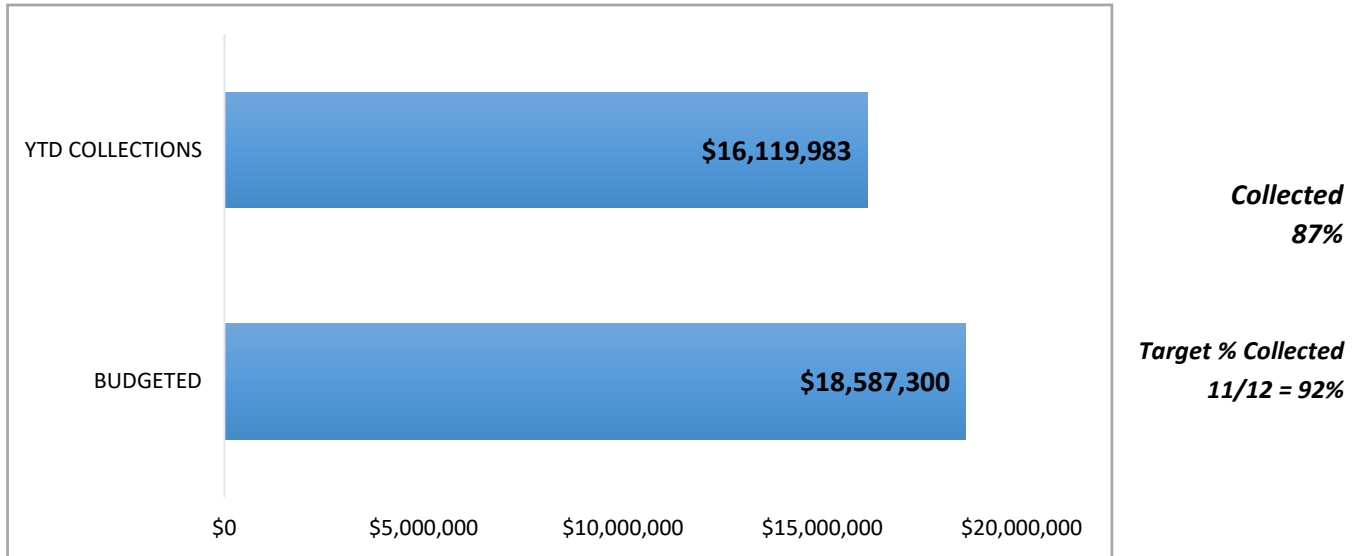
**FINANCIAL REPORTS**

**FOR THE PERIOD ENDING**

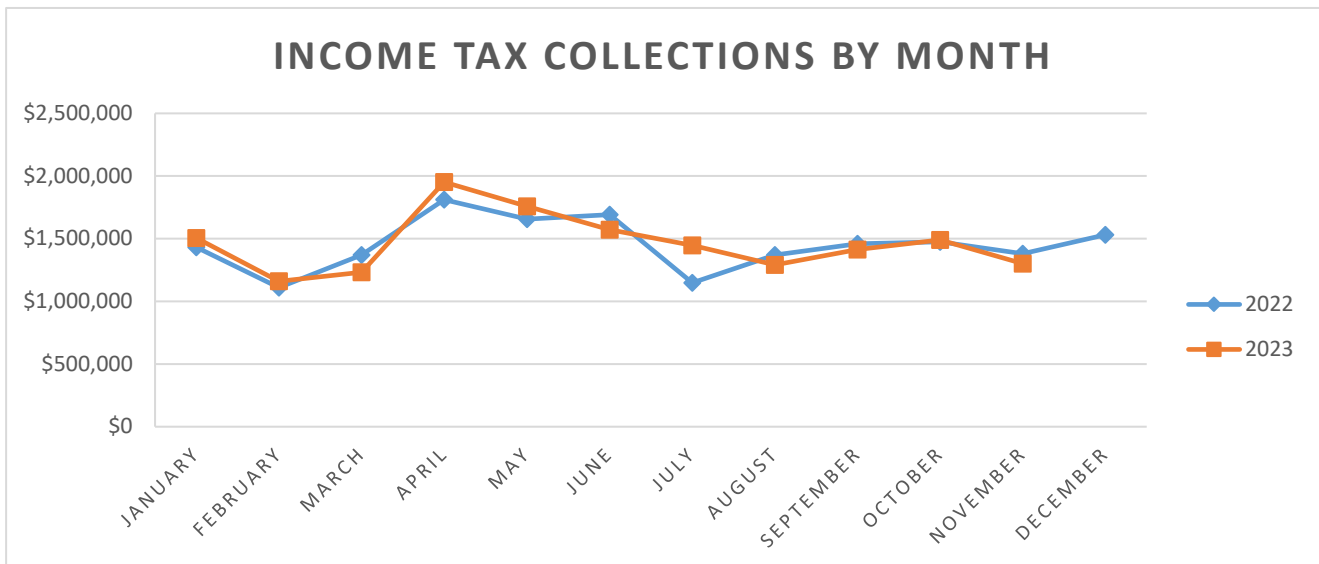
**November 30, 2023**

# MUNICIPAL INCOME TAX MONTHLY REPORT NOVEMBER 2023

As of the end of November, we have collected (YTD) \$14,818,956 in income tax dollars.  
This equals to approximately 80% of the budget estimate.

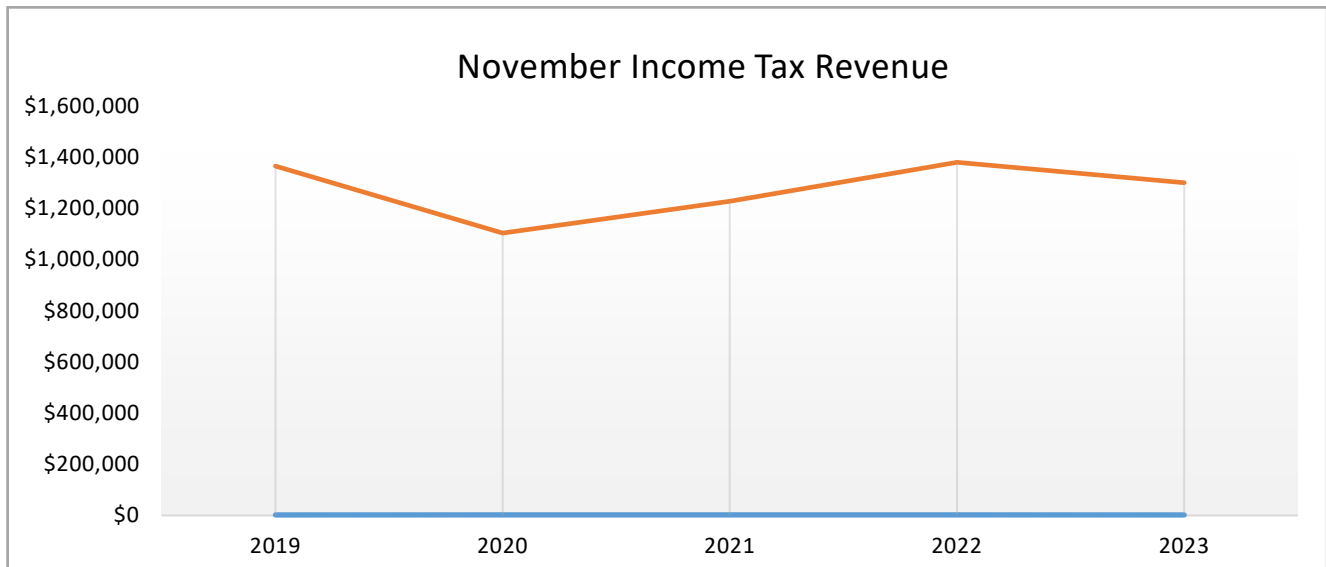


November income tax collections were 6% lower in 2023 than at the same time last year. Overall, the City has collected a difference of \$213,220 in 2023 than at the same time last year.



### HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

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



**City of Monroe**  
**Statement of Cash Position**  
**As of 11/2023**

<b>Fund</b>	<b>Fund Description</b>	<b>Beg Balance</b>	<b>YTD Receipts</b>	<b>YTD Expenses</b>	<b>Unexpended Balance</b>
1110	GENERAL FUND	6,724,180.11	19,098,993.46	18,344,470.26	7,478,703.31
2101	INCOME TAX - PUBLIC SAFETY	757,961.88	2,814,978.94	3,567,700.00	5,240.82
2210	STREET FUND	1,676,779.93	1,344,445.45	1,904,727.83	1,116,497.55
2220	STATE HIGHWAY FUND	230,563.10	94,762.91	102,272.06	223,053.95
2230	MOTOR VEHICLE LICENSE TAX FUND	170,636.28	0.00	126,208.39	44,427.89
2310	FIRE - 1989 LEVY FUND	892,073.73	4,794,045.82	4,884,086.62	802,032.93
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	8,615.41	766.38	7,634.52	1,747.27
2360	AMERICAN RESCUE PLAN ACT FUND	1,473,947.04	0.00	82,043.26	1,391,903.78
2370	ONEOHIO OPIOID SETTLEMENT FUND	10,357.03	46,459.59	0.00	56,816.62
2410	POLICE LAW ENFORCEMENT FUND	444,105.53	3,556,818.02	3,957,836.35	43,087.20
2420	DARE GRANT FUND	7,554.15	5,513.70	0.00	13,067.85
2430	ENFORCEMENT AND EDUCATION FUND	4,973.34	679.38	0.00	5,652.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	38,628.96	0.00	0.00	38,628.96
2510	COURT TECHNOLOGY IMPROVEMENT	3,724.52	12,325.70	7,932.51	8,117.71
2621	MONROE CROSSINGS (C1)	731.44	2,548.12	1,719.06	1,560.50
2622	PARK 63/SUMMIT (C2)	186,677.09	186,748.56	126,036.12	247,389.53
2623	MONROE COMMERCE CENTER (C3)	885,704.99	1,145,404.32	772,736.32	1,258,372.99
2626	MIAMI VALLEY INDUSTRIAL (C6)	156,428.99	205,354.61	174,963.90	186,819.70
2627	YANKEE ROAD (C7)	7,395.58	25,762.36	17,380.33	15,777.61
2628	BERNS/DOUGLAS (C8)	18,053.75	19,538.16	13,199.39	24,392.52
2629	FRICK GREENTREE (C9)	159.15	522.36	352.89	328.62
2630	OSBOURNE (C10)	65.57	215.64	145.69	135.52
2631	SATELLITE FARMS (C11)	76,937.14	130,052.54	87,859.98	119,129.70
2632	CORRIDOR 75/MILLEN (C12)	0.00	54.50	36.84	17.66
2633	CORRIDOR 75 #1 (C13)	644,287.20	1,022,452.50	1,022,452.50	644,287.20
2634	CORRIDOR 75 #2 (C14)	1,307.00	124,090.60	123,074.91	2,322.69
2721	ARBOR ACRES (R1)	0.00	103,735.80	74,131.33	29,604.47
2722	HERITAGE GREEN (R2)	92,945.73	281,190.36	201,085.22	173,050.87
2723	WYANDOT WOODS (R3)	823,606.16	956,951.85	816,683.61	963,874.40
2724	GILMAR MEADOWS (R4)	31,698.67	125,667.49	89,833.45	67,532.71
2725	MT PLEASANT (R5)	30,805.43	121,048.44	146,504.90	5,348.97
2726	BRITTONY WOODS (R6)	278,184.48	595,429.40	425,788.07	447,825.81
2727	TODD'S GLEN RESERVE (R7)	38,875.73	151,371.36	108,184.97	82,062.12
2728	MAJESTIC OAKS (R8)	529.70	2,140.50	1,529.66	1,140.54
2729	TRIMBLE FARM (R9)	22,967.83	90,696.38	64,818.53	48,845.68
2732	MONROE CROSSINGS #1 (R12)	576,905.90	839,670.01	600,072.85	816,503.06
2733	MONROE CROSSINGS #2 (R13)	423,920.58	505,550.49	364,970.41	564,500.66
2734	MONROE CROSSINGS #3 (R14)	417,221.68	440,643.58	311,349.03	546,516.23

<b>Fund</b>	<b>Fund Description</b>	<b>Beg Balance</b>	<b>YTD Receipts</b>	<b>YTD Expenses</b>	<b>Unexpended Balance</b>
2735	RESERVES OF MONROE XINGS (R15)	206,734.69	202,765.00	145,120.64	264,379.05
3101	INCOME TAX - CAPITAL PROJECTS	1,912,831.78	1,206,419.53	552,438.71	2,566,812.60
3110	PARK IMPROVEMENT FUND	727,442.93	31,552.34	439,378.24	319,617.03
3120	CAPITAL IMPROVEMENT FUND	3,216,943.34	184,282.58	675,565.30	2,725,660.62
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	354,506.30	744,272.00	842,028.40	256,749.90
4210	WATER BOND RETIREMENT FUND	240,658.69	250,000.00	372,768.00	117,890.69
4310	S.A. BOND RETIREMENT FUND	614.68	1,350,125.53	1,350,125.53	614.68
4410	INCOME TAX BOND RETIREMENT FUN	339,606.68	614,100.00	613,862.50	339,844.18
4610	CORRIDOR 75 PARK LTD TIF FUND	126,651.27	0.00	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	6,177.00	2.75	3,468.58	2,711.17
6110	WATER FUND	1,130,835.00	3,334,658.65	3,334,244.45	1,131,249.20
6115	WATER GUARANTEE DEPOSIT	46,775.00	1,575.00	0.00	48,350.00
6120	WATER CAPITAL IMPROVEMENTS	639,755.76	1,009,255.45	1,184,549.33	464,461.88
6125	WATER METER& READ SYSTEM REPL	444,963.00	213,181.11	64,856.95	593,287.16
6210	SEWER FUND	37,985.94	1,171,401.25	1,200,562.98	8,824.21
6310	STORM WATER FUND	678,414.70	1,078,209.17	1,228,826.88	527,796.99
6315	STORMWATER DEPOSIT FUND	553,925.75	-475,425.75	0.00	78,500.00
6410	GARBAGE FUND	206,296.61	1,155,872.68	1,048,467.85	313,701.44
6510	CEMETERY FUND	136,445.88	58,903.01	116,100.91	79,247.98
6610	STREET LIGHTING UTILITY	77,812.87	97,314.86	166,075.78	9,051.95
7100	CEMETERY MAINTENANCE TRUST	67,623.09	2,558.08	0.00	70,181.17
7110	MOUND CEMETERY TRUST FUND	70,637.27	3,276.57	0.00	73,913.84
7120	LONG STREET TRUST FUND	2,546.78	3,206.06	0.00	5,752.84
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	21,371.33	0.00	0.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	87,308.74	21,928.92	12,584.44	96,653.22
		<b>28,535,472.34</b>	<b>51,106,064.07</b>	<b>51,880,847.23</b>	<b>27,760,689.18</b>

## YTD BUDGET REPORT - REVENUE NOVEMBER 2023

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	<b>1110 GENERAL FUND</b>	17,558,041	17,558,041	19,098,993.46	-1,540,952
2101	<b>2101 INCOME TAX - PUBLIC SAFETY FUND</b>	3,180,000	3,180,000	2,814,978.94	365,021
2210	<b>2210 STREET FUND</b>	2,282,750	2,282,750	1,344,445.45	938,305
2310	<b>2310 FIRE - 1989 LEVY FUND</b>	4,803,169	4,803,169	4,794,045.82	9,123
2370	<b>2370 ONEOHIO OPIOID SETTLEMENT FUND</b>	10,564	10,564	46,459.59	-35,896
2410	<b>2410 POLICE LAW ENFORCEMENT FUND</b>	3,652,872	3,652,872	3,556,818.02	96,054
2600	<b>2600 TIF FUNDS</b>	3,593,065	3,593,065	2,862,744	730,321
2700	<b>2700 RID FUNDS</b>	4,187,576	4,187,576	4,416,861	-229,285
6110	<b>6110 WATER FUND</b>	2,795,514	2,795,514	3,334,858.65	-539,345
6120	<b>6120 WATER CAPITAL IMPROVEMENT FUND</b>	711,576	711,576	1,009,255.45	-297,679
6210	<b>6210 SEWER FUND</b>	1,085,930	1,085,930	1,171,401.25	-85,471
6310	<b>6310 STORM WATER FUND</b>	1,044,027	1,044,027	1,078,209.17	-34,182
6410	<b>6410 GARBAGE FUND</b>	1,174,065	1,174,065	1,155,872.68	18,192
<b>TOTALS</b>		<b>46,079,149</b>	<b>46,079,149</b>	<b>46,684,943</b>	<b>-605,794</b>

### YTD BUDGET REPORT - EXPENSE NOVEMBER 2023

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	<b>1110 GENERAL FUND</b>	18,986,643	22,300,995	17,511,855.30	536,495.06	4,252,645
2101	<b>2101 INCOME TAX - PUBLIC SAFETY FUND</b>	2,748,700	3,687,700	3,567,700.00	0.00	120,000
2210	<b>2210 STREET FUND</b>	3,109,492	3,115,865	1,699,861.19	74,369.22	1,341,635
2310	<b>2310 FIRE - 1989 LEVY FUND</b>	6,098,551	6,150,551	4,778,050.75	106,052.22	1,266,448
2360	<b>2360 AMERICAN RESCUE PLAN ACT FUND</b>	855,000	855,000	82,043.26	539.40	772,417
2410	<b>2410 POLICE LAW ENFORCEMENT FUND</b>	4,513,517	4,802,517	3,859,845.54	112,389.56	830,282
2600	<b>2600 TIF FUNDS</b>	3,364,860	3,364,860	2,303,843	0	1,061,017
2700	<b>2700 RID FUNDS</b>	5,405,032	5,405,032	3,243,291	0	2,161,741
6110	<b>6110 WATER FUND</b>	3,541,118	3,991,118	3,346,029.28	92,266.43	552,822
6120	<b>6120 WATER CAPITAL IMPROVEMENT FUND</b>	1,392,538	1,392,538	894,059.81	136,361.62	362,117
6210	<b>6210 SEWER FUND</b>	1,306,181	1,342,181	1,213,374.25	0.00	128,807
6310	<b>6310 STORM WATER FUND</b>	1,337,732	1,337,732	766,338.00	98,859.52	472,534
6410	<b>6410 GARBAGE FUND</b>	1,203,457	1,245,457	1,058,229.40	0.00	187,228
<b>TOTALS</b>		<b>53,862,821</b>	<b>58,991,546</b>	<b>44,324,521</b>	<b>1,157,333</b>	<b>13,509,692</b>

### Checks over \$15,000 November 2023

NAME	INVOICE NET	INVOICE DESCRIPTION
AG PRO WILMINGTON 010303	25,771.35	JOHN DEERE FC15R FLEX WING ROTARY CUTTER
BUTLER COUNTY WATER & SEWER DEPT	107,770.14	OCTOBER 2023 WASTE WATER
BUTLER COUNTY WATER & SEWER DEPT	108,235.21	ACCT # 3048687-2055515
CHASE	19,300.00	CUSTOMER # 452411646002
KENDIG KEAST COLLABORATIVE	22,902.22	PLANNING AND ZONING CODE UPDATE
NATIONAL INSPECTION CORPORATION	23,421.72	BUILDING SERVICES FOR 2022
PHOENIX SAFETY OUTFITTERS, LLC	24,654.00	TURNOUT GEAR / PPE REPLACEMENT
RUMPKE OF OHIO, INC	88,871.36	CUSTOMER # 6300108176
THOMAS & TERI LIPINSKI	31,000.00	TEMP/PERMANENT ROW TODHUNTER ROAD
WEX INC	25,024.08	FUEL FOR OCTOBER 2023

**CITY OF MONROE**

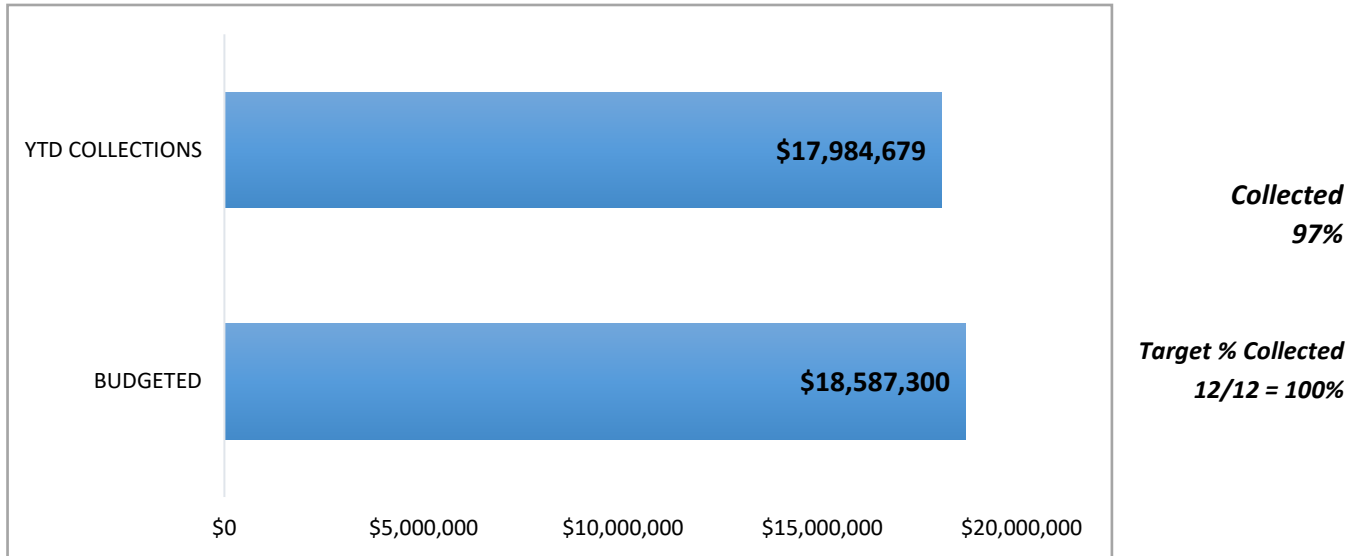
**FINANCIAL REPORTS**

**FOR THE PERIOD ENDING**

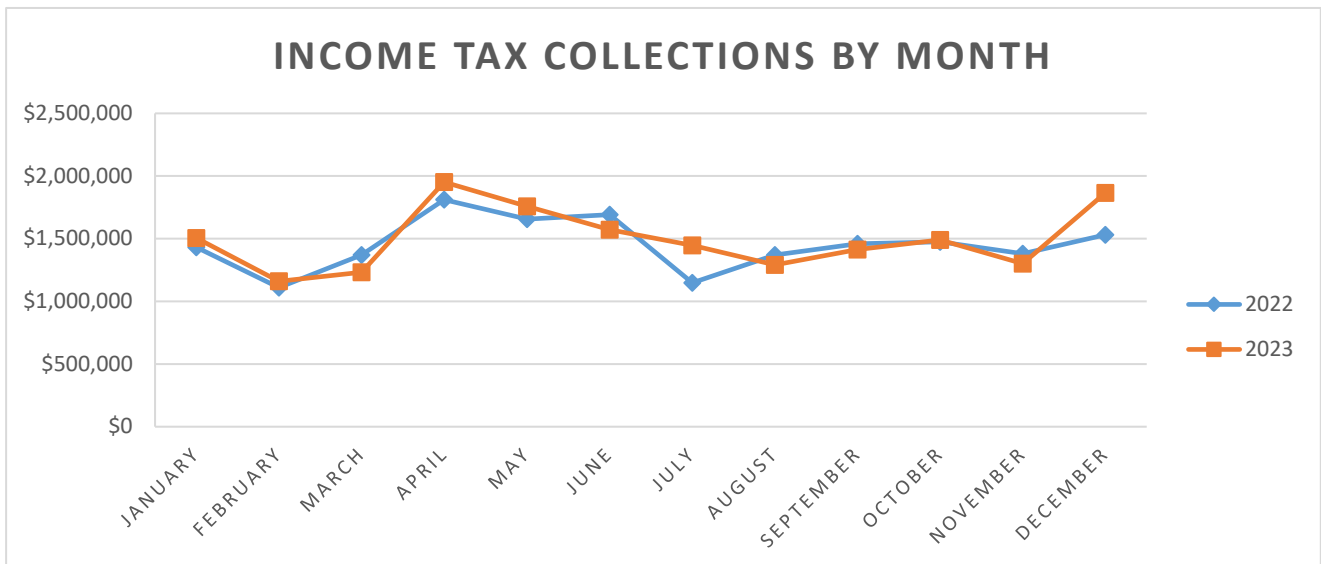
**December 31, 2023**

# MUNICIPAL INCOME TAX MONTHLY REPORT DECEMBER 2023

As of the end of December, we have collected (YTD) \$17,984,679 in income tax dollars.  
This equals to approximately 97% of the budget estimate.

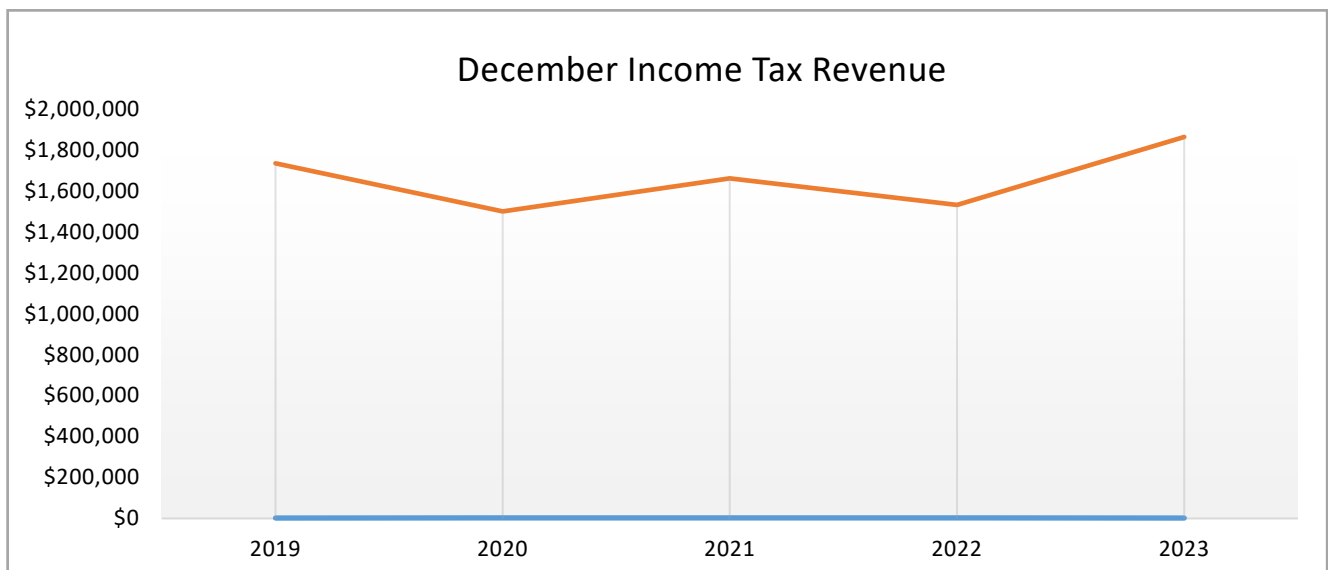


December income tax collections were 22% higher in 2023 than at the same time last year. Overall, the City has collected a difference of \$546,091 in 2023 than at the same time last year.



### HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

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



**City of Monroe**  
**Statement of Cash Position**  
**As of 12/2023**

<b>Fund</b>	<b>Fund Description</b>	<b>Beg Balance</b>	<b>YTD Receipts</b>	<b>YTD Expenses</b>	<b>Unexpended Balance</b>
1110	GENERAL FUND	6,724,180.11	20,973,337.38	20,100,338.05	7,597,179.44
2101	INCOME TAX - PUBLIC SAFETY	757,961.88	3,140,055.59	3,687,700.00	210,317.47
2210	STREET FUND	1,676,779.93	2,066,185.03	2,000,195.74	1,742,769.22
2220	STATE HIGHWAY FUND	230,563.10	102,956.93	103,027.21	230,492.82
2230	MOTOR VEHICLE LICENSE TAX FUND	170,636.28	0.00	127,207.39	43,428.89
2310	FIRE - 1989 LEVY FUND	892,073.73	4,833,912.19	5,590,020.06	135,965.86
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	8,615.41	766.38	7,634.52	1,747.27
2360	AMERICAN RESCUE PLAN ACT FUND	1,473,947.04	0.00	82,043.26	1,391,903.78
2370	ONEOHIO OPIOID SETTLEMENT FUND	10,357.03	46,459.59	0.00	56,816.62
2410	POLICE LAW ENFORCEMENT FUND	444,105.53	4,061,343.39	4,353,314.02	152,134.90
2420	DARE GRANT FUND	7,554.15	5,513.70	3,777.04	9,290.81
2430	ENFORCEMENT AND EDUCATION FUND	4,973.34	804.38	0.00	5,777.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	38,628.96	0.00	0.00	38,628.96
2510	COURT TECHNOLOGY IMPROVEMENT	3,724.52	13,696.70	8,948.44	8,472.78
2621	MONROE CROSSINGS (C1)	731.44	2,548.12	1,719.06	1,560.50
2622	PARK 63/SUMMIT (C2)	186,677.09	186,748.56	126,036.12	247,389.53
2623	MONROE COMMERCE CENTER (C3)	885,704.99	1,145,404.32	779,004.38	1,252,104.93
2626	MIAMI VALLEY INDUSTRIAL (C6)	156,428.99	205,354.61	174,963.90	186,819.70
2627	YANKEE ROAD (C7)	7,395.58	25,762.36	17,380.33	15,777.61
2628	BERNS/DOUGLAS (C8)	18,053.75	19,538.16	13,199.39	24,392.52
2629	FRICK GREENTREE (C9)	159.15	522.36	352.89	328.62
2630	OSBOURNE (C10)	65.57	215.64	145.69	135.52
2631	SATELLITE FARMS (C11)	76,937.14	130,052.54	87,859.98	119,129.70
2632	CORRIDOR 75/MILLEN (C12)	0.00	54.50	36.84	17.66
2633	CORRIDOR 75 #1 (C13)	644,287.20	1,153,655.54	1,022,452.50	775,490.24
2634	CORRIDOR 75 #2 (C14)	1,307.00	124,090.60	123,074.91	2,322.69
2721	ARBOR ACRES (R1)	0.00	103,735.80	74,131.33	29,604.47
2722	HERITAGE GREEN (R2)	92,945.73	281,190.36	201,085.22	173,050.87
2723	WYANDOT WOODS (R3)	823,606.16	956,951.85	816,683.61	963,874.40
2724	GILMAR MEADOWS (R4)	31,698.67	125,667.49	89,833.45	67,532.71
2725	MT PLEASANT (R5)	30,805.43	121,048.44	146,504.90	5,348.97
2726	BRITTONY WOODS (R6)	278,184.48	595,429.40	425,788.07	447,825.81
2727	TODD'S GLEN RESERVE (R7)	38,875.73	151,371.36	108,184.97	82,062.12
2728	MAJESTIC OAKS (R8)	529.70	2,140.50	1,529.66	1,140.54
2729	TRIMBLE FARM (R9)	22,967.83	90,696.38	64,818.53	48,845.68
2732	MONROE CROSSINGS #1 (R12)	576,905.90	839,670.01	841,103.29	575,472.62
2733	MONROE CROSSINGS #2 (R13)	423,920.58	505,550.49	462,220.41	467,250.66
2734	MONROE CROSSINGS #3 (R14)	417,221.68	440,643.58	311,349.03	546,516.23

<b>Fund</b>	<b>Fund Description</b>	<b>Beg Balance</b>	<b>YTD Receipts</b>	<b>YTD Expenses</b>	<b>Unexpended Balance</b>
2735	RESERVES OF MONROE XINGS (R15)	206,734.69	202,765.00	145,120.64	264,379.05
3101	INCOME TAX - CAPITAL PROJECTS	1,912,831.78	1,345,738.09	1,706,124.74	1,552,445.13
3110	PARK IMPROVEMENT FUND	727,442.93	32,199.13	455,879.94	303,762.12
3120	CAPITAL IMPROVEMENT FUND	3,216,943.34	522,563.02	1,092,852.13	2,646,654.23
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	354,506.30	744,272.00	842,028.40	256,749.90
4210	WATER BOND RETIREMENT FUND	240,658.69	250,000.00	372,768.00	117,890.69
4310	S.A. BOND RETIREMENT FUND	614.68	1,350,125.53	1,350,125.53	614.68
4410	INCOME TAX BOND RETIREMENT FUN	339,606.68	614,100.00	613,862.50	339,844.18
4610	CORRIDOR 75 PARK LTD TIF FUND	126,651.27	0.00	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	6,177.00	2.75	3,468.58	2,711.17
6110	WATER FUND	1,130,835.00	3,628,633.58	3,682,684.95	1,076,783.63
6115	WATER GUARANTEE DEPOSIT	46,775.00	1,775.00	0.00	48,550.00
6120	WATER CAPITAL IMPROVEMENTS	639,755.76	1,010,521.92	1,273,481.33	376,796.35
6125	WATER METER& READ SYSTEM REPL	444,963.00	234,350.45	69,150.63	610,162.82
6210	SEWER FUND	37,985.94	1,290,406.29	1,312,076.79	16,315.44
6310	STORM WATER FUND	678,414.70	1,106,670.25	1,348,638.34	436,446.61
6315	STORMWATER DEPOSIT FUND	553,925.75	-485,525.75	0.00	68,400.00
6410	GARBAGE FUND	206,296.61	1,266,991.02	1,184,142.31	289,145.32
6510	CEMETERY FUND	136,445.88	69,110.93	130,470.21	75,086.60
6610	STREET LIGHTING UTILITY	77,812.87	107,917.69	177,331.91	8,398.65
7100	CEMETERY MAINTENANCE TRUST	67,623.09	3,177.48	0.00	70,800.57
7110	MOUND CEMETERY TRUST FUND	70,637.27	3,515.28	0.00	74,152.55
7120	LONG STREET TRUST FUND	2,546.78	3,455.33	0.00	6,002.11
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	21,371.33	0.00	0.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	87,308.74	22,853.92	13,825.62	96,337.04
		<b>28,535,472.34</b>	<b>55,778,693.14</b>	<b>57,727,696.74</b>	<b>26,586,468.74</b>

### YTD BUDGET REPORT - REVENUE DECEMBER 2023

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	<b>1110 GENERAL FUND</b>	17,558,041	17,558,041	20,973,337.38	-3,415,296
2101	<b>2101 INCOME TAX - PUBLIC SAFETY FUND</b>	3,180,000	3,180,000	3,140,055.59	39,944
2210	<b>2210 STREET FUND</b>	2,282,750	2,282,750	2,066,185.03	216,565
2310	<b>2310 FIRE - 1989 LEVY FUND</b>	4,803,169	4,803,169	4,833,912.19	-30,743
2370	<b>2370 ONEOHIO OPIOID SETTLEMENT FUND</b>	10,564	10,564	46,459.59	-35,896
2410	<b>2410 POLICE LAW ENFORCEMENT FUND</b>	3,652,872	3,652,872	4,061,343.39	-408,471
2600	<b>2600 TIF FUNDS</b>	3,593,065	3,593,065	2,993,947	599,118
2700	<b>2700 RID FUNDS</b>	4,187,576	4,187,576	4,416,861	-229,285
6110	<b>6110 WATER FUND</b>	2,795,514	2,795,514	3,628,833.58	-833,320
6120	<b>6120 WATER CAPITAL IMPROVEMENT FUND</b>	711,576	711,576	1,010,521.92	-298,946
6210	<b>6210 SEWER FUND</b>	1,085,930	1,085,930	1,290,406.29	-204,476
6310	<b>6310 STORM WATER FUND</b>	1,044,027	1,044,027	1,106,670.25	-62,643
6410	<b>6410 GARBAGE FUND</b>	1,174,065	1,174,065	1,266,991.02	-92,926
	<b>TOTALS</b>	<b>46,079,149</b>	<b>46,079,149</b>	<b>50,835,524</b>	<b>-4,756,375</b>

### YTD BUDGET REPORT - EXPENSE DECEMBER 2023

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	<b>1110 GENERAL FUND</b>	18,986,643	22,300,995	19,397,340.27	660,517.21	2,243,138
2101	<b>2101 INCOME TAX - PUBLIC SAFETY FUND</b>	2,748,700	3,687,700	3,687,700.00	0.00	0
2210	<b>2210 STREET FUND</b>	3,109,492	3,115,865	1,782,960.59	131,699.02	1,201,205
2310	<b>2310 FIRE - 1989 LEVY FUND</b>	6,098,551	6,150,551	5,483,025.09	125,999.92	541,526
2360	<b>2360 AMERICAN RESCUE PLAN ACT FUND</b>	855,000	855,000	82,043.26	22,956.74	750,000
2410	<b>2410 POLICE LAW ENFORCEMENT FUND</b>	4,513,517	4,802,517	4,248,462.81	99,289.42	454,765
2600	<b>2600 TIF FUNDS</b>	3,364,860	3,364,860	2,303,843	0	1,061,017
2700	<b>2700 RID FUNDS</b>	5,405,032	5,405,032	3,581,572	0	1,823,460
6110	<b>6110 WATER FUND</b>	3,541,118	3,991,118	3,699,640.93	88,115.00	203,362
6120	<b>6120 WATER CAPITAL IMPROVEMENT FUND</b>	1,392,538	1,392,538	982,991.81	47,429.62	362,117
6210	<b>6210 SEWER FUND</b>	1,306,181	1,342,181	1,325,923.84	0.00	16,257
6310	<b>6310 STORM WATER FUND</b>	1,337,732	1,337,732	875,672.37	80,302.88	381,757
6410	<b>6410 GARBAGE FUND</b>	1,203,457	1,245,457	1,194,700.40	0.00	50,757
<b>TOTALS</b>		<b>53,862,821</b>	<b>58,991,546</b>	<b>48,645,876</b>	<b>1,256,310</b>	<b>9,089,360</b>

### Checks over \$15,000 December 2023

NAME	INVOICE NET	INVOICE DESCRIPTION
BARRETT PAVING MATERIALS, INC	18,061.20	2021 ASPHALT PAVING PROGRAM
BARRETT PAVING MATERIALS INC	1,141,892.89	2023 ASPHALT PAVING PROGRAM
BUTLER COUNTY WATER & SEWER DEPT	104,976.01	ACCT # 3048687-2055515
BUTLER COUNTY WATER & SEWER DEPT	105,272.73	NOVEMBER 2023 WASTE WATER
FISHBECK, THOMPSON, CARR & HUBER, INC.	16,501.70	BICENTENNIAL COMMONS HYDROLOGY STUDY
FYDA FREIGHTLINER CINCINNATI, INC.	88,932.00	DUMP TRUCK FOR WATER MAINTENANCE
KZF DESIGN, INC.	41,995.83	DT MASTER PLAN
RUMPKE OF OHIO, INC	88,835.64	CUSTOMER # 6300108176
SCODELLER CONSTRUCTION INC	396,008.31	2023 ASPHALT PAVEMENT CRACK SEAL/STRIPING PROGRAM
MARVIN J SMITH	15,637.52	SOUTH UNION ROAD IMPROVEMENT PROJECT
W.G. STANG LLC	21,850.20	BRITTANY HEIGHTS STORM SEWER REPL PROJECT
WEX INC	23,210.81	FUEL FOR NOVEMBER 2023