

**CITY OF WYOMING**



**THIRD QUARTER REPORT  
2025 BUDGET**

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## INTRODUCTION

Attached is the financial overview of the 2025 budget, based on nine months of actual revenue data and projections. The report divides the City of Wyoming's funds into Major and Non-Major categories. For this report, Major Funds include the General Fund, Recreation Fund, Capital Improvement Fund, Equipment Replacement Fund, and Waterworks Revenue Fund, as these account for the majority of the City's revenue, expenditures, or hold special significance to the City Council and residents. All other funds are classified as Non-Major and listed in the respective section of the report.

Each section provides a detailed description of the funds, along with an analysis of revenues and expenditures recorded so far. Actual revenues and expenditures are compared to the approved budget to identify potential overruns or shortfalls in specific line items. The report also includes comparisons with the previous fiscal year's figures to highlight year-to-year differences, as budgeting methods remain largely consistent across fiscal years.

## CASH MANAGEMENT

During the quarter, temporarily idle cash was invested in demand deposits, Money Market Funds, Federal Government Securities, Commercial Paper, Banker's Acceptances, and the State Treasurer's Investment Pool (Star Ohio). The City generated \$676,453 in investment income over the first nine months of 2025. As of September 30, 2025, the City's cashbook reflected the following distribution of cash resources:

Cash Resource	9/30/2025	%
Govt. Agencies	0	0.0
Cash	1,501,225	6.7
Commercial Paper	0	0.0
Star Ohio	14,118,481	63.2
Money Market	20,435	0.1
Demand Deposit	<u>6,695,000</u>	30.0
	<u>22,335,142</u>	100.0

## QUARTERLY HIGHLIGHTS

During the past nine (9) months, several significant events have transpired in the City.

- Municipal Income Tax receipts through the third quarter of 2025 were \$7,245,622 compared to \$6,855,329 through the third quarter of 2024. This is a 5.69% increase over actual 2024 collections.
- Real Estate Taxes of \$4,361,095 were received in the first nine months of 2025. This is on target for the budgeted amount for 2025 and compares to \$4,630,399 collected in the first nine months of 2024. The difference in receipts is due to the timing of property tax payments.

## MAJOR FUNDS

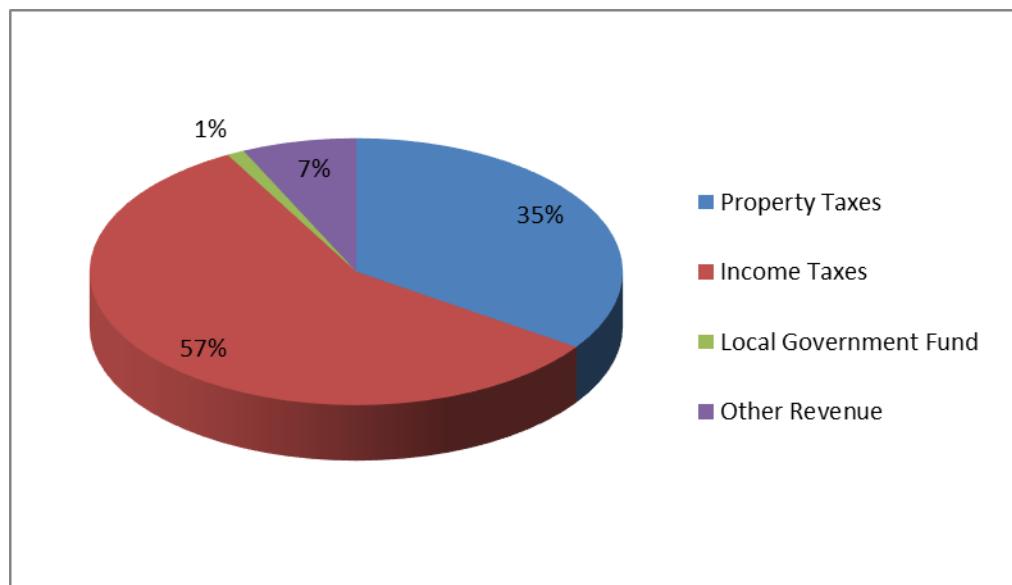
### General Fund

#### Fund Description

The General Fund is the general operating fund of the City of Wyoming. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

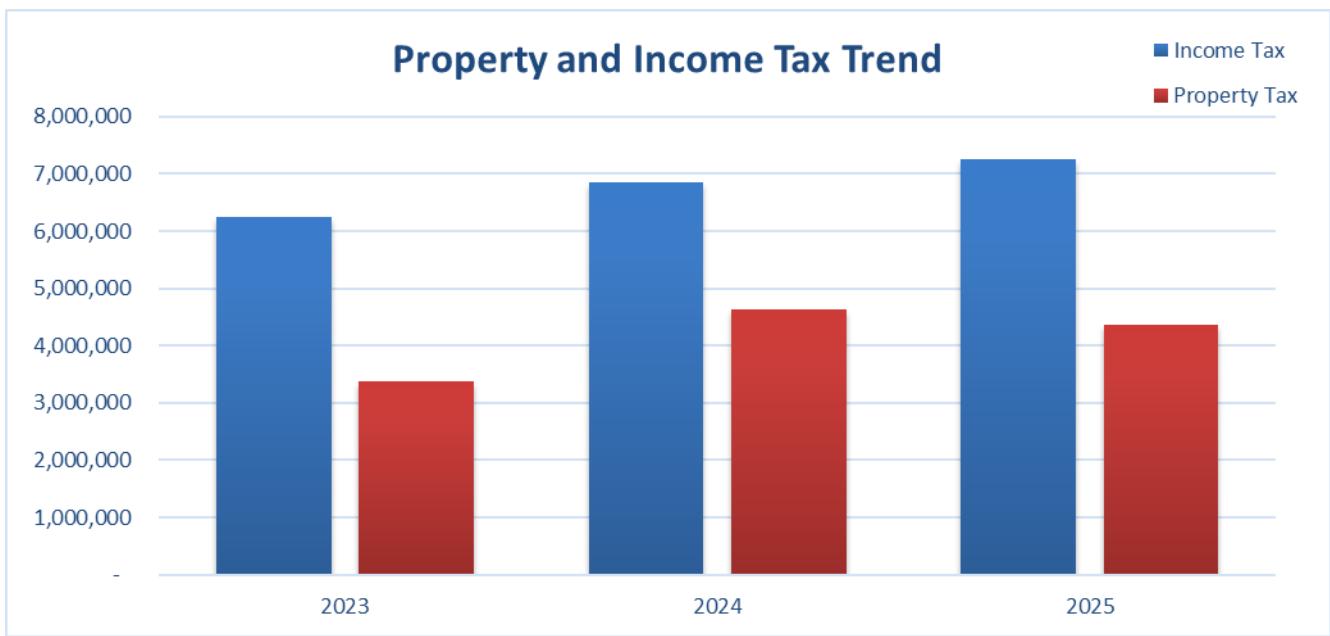
#### Revenues

During the first nine months, \$12,619,632 was received. This represents 98.29% of total General Fund Revenues estimated for the 2025 budget.



The following General Fund Revenues require further explanation.

- **Property Taxes.** Property taxes of \$4,361,095 were received in the first nine months of 2025. The lower property tax revenue trend in 2025 is due to the timing of property tax payments. The City is on target to reach the 2025 budgeted amount for property tax.
- **City Income Tax.** Income tax collections for 2025 reached \$7,245,622, representing 99.26% of projected tax revenues, compared to \$6,855,329 collected through the third quarter of 2024. This reflects a year-over-year increase of \$390,292, or 5.69%. Income tax receipts are trending upward by 6% in 2025 and will be closely tracked for the remainder of the year.



- **Local Government Fund.** The City received \$135,233 or 80.50% of budget in the first nine months of 2025 and on target for the budgeted amount.
- **Charges for Services.** Charges for Services generated \$149,707 in revenue which includes payments of \$91,172 by participating communities for EMS services. Also included in the Charges for Services category are charges for Background Checks which generated \$21,960. Other services include Gasoline Sales at \$5,221, and Police Security \$19,250.
- **Permits.** Building Permits generate most of the "Permits" revenue with fees of \$40,824 compared to \$32,389 in 2024.
- **Court Costs.** \$94,988 received for Court Costs and Fines/Forfeitures in 2025 compared to \$77,899 received during the first nine months of 2024. This is a 21.94% increase.
- **Interest on Investments.** Total year-to-date General Fund investments are \$411,776 or 228.76% of estimated revenue compared to \$256,539 received through the first nine months of 2024.
  - Interest rates for Certificates of Deposits invested last year and coming due in 2025 have an average interest rate of 3.52% compared to 2.78% during

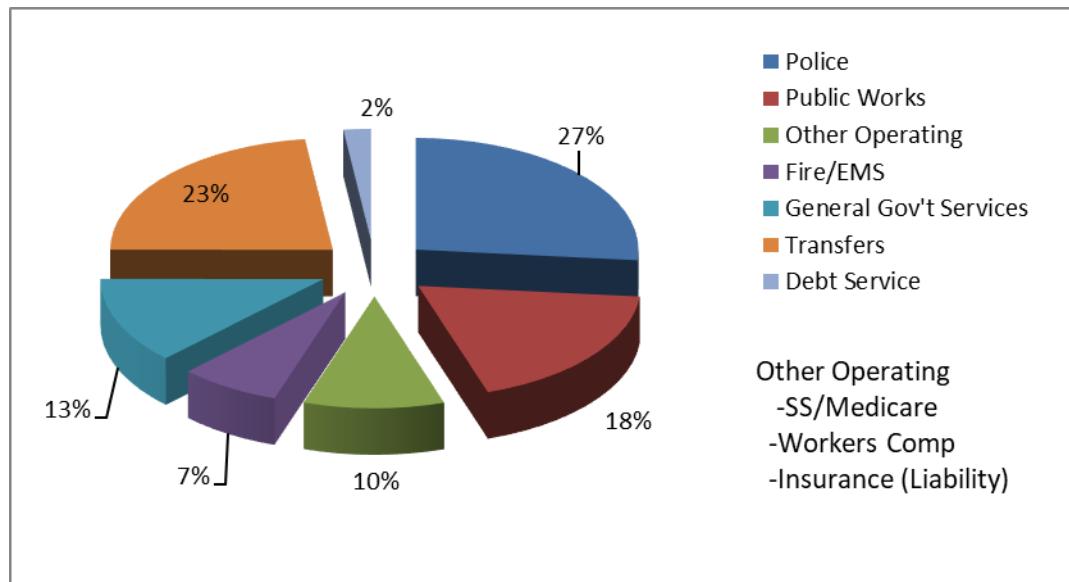
2024.

- The Star Ohio rate is currently 4.40% compared to 5.29% at the end of second quarter 2024. Investments in Star Ohio generated \$189,583 through the second quarter of 2025.
- The City of Wyoming's investments with Raymond James are working to maximize returns in a conservative manner. Investments include agencies, commercial paper, banker acceptance, and money market funds. Maturities vary, ranging from 30 days to 730 days. Most investments mature within two years. Interest earnings in this program have generated \$69,083 for the General Fund through June 30, 2025.

- **Miscellaneous Income.** Miscellaneous income includes the half year Warner Cable Franchise Fee payment of \$26,320, rental income of \$5,400. Other miscellaneous items include Rumpke stickers of \$7,373, and Telephone Franchise fees of \$17,283.

## **Expenditures**

During the first nine months of 2025, \$9,208,181 was expended. This represents 68.16% of total General Fund Expenditures estimated for the 2025 budget and compared to 60.11% expended during the first nine months of 2024.



Three financial centers comprised approximately 55% of the total General Fund Expenditures: Police, Public Works, and Other Operating Costs. These three expended \$5,078,051 during the first nine months of 2025.

With 75% of the fiscal year complete, expenditures are on target for the 2025 budgeted amount. However, the following General Fund Expenditures require further explanation:

- **Public Works.** Expenditures include the fees of \$558,668 paid to Rumpke for contract services and recycling.
- **Police.** Salary and Wages comprise over 75% of the total budget for the police department.
- **Other Operating Costs.** Expenditures include pension payments and worker's compensation. Payments made through the first nine months of 2025 include \$186,973 for liability insurance, \$67,316 for Workers' Compensation, \$99,445 in Software Maintenance Costs, and \$51,671 in Gas/Electric charges.

**GENERAL FUND**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>REVENUES:</b>				
General Property Tax	4,630,399	4,361,095	4,507,000	96.76%
City Income Tax	6,855,329	7,245,622	7,300,000	99.26%
Local Government Fund	122,983	135,233	168,000	80.50%
Estate Tax	-	-	-	-
Cigarette/Liquor	13,324	5,777	4,550	126.97%
Charges for Services	131,995	149,707	173,450	86.31%
Permits	34,779	41,969	37,035	113.32%
Court Costs/Fines/Forfeits	77,899	94,988	97,000	97.93%
Interest on Investments	256,539	411,776	180,000	228.76%
Miscellaneous	180,055	173,464	372,388	46.58%
 Total Revenues	 12,303,302	 12,619,632	 12,839,423	 98.29%
 <b>EXPENDITURES</b>				
Legislative	4,847	7,045	16,233	43.40%
Community Engagement	178,460	201,681	278,202	72.49%
Administrative	309,440	337,579	433,034	77.96%
Legal	34,930	51,101	72,000	70.97%
Finance	312,640	338,855	429,137	78.96%
Community Development	200,095	220,787	314,976	70.10%
Mayor's Court	38,635	47,088	62,729	75.07%
Police	2,283,625	2,395,102	3,190,882	75.06%
Fire/EMS	521,642	674,711	882,134	76.49%
Public Works	1,424,124	1,525,242	2,031,645	75.07%
Facilities	215,317	170,403	306,700	55.56%
Other Operating Costs	855,118	940,215	1,132,068	83.05%
Transfers Out	1,028,550	2,114,225	1,909,188	110.74%
Debt Service	156,804	184,146	2,449,908	7.52%
 Total Expenditures	 7,564,226	 9,208,181	 13,508,836	 68.16%

2025 total budget expenditures include \$165,860 in carryover encumbrances from 2024.

## Recreation Fund

### Fund Description

The Recreation Fund accounts for the City of Wyoming's operation of recreation programs. Revenues are derived from recreation fees, memberships, admissions, etc. Expenditures include personnel and operating expenses.



### Revenues

Receipts in this fund include Recreation Department, Civic Center, Family Aquatic Center, Community Events, and Parks & Fields based recreational programs. During the first nine months of 2025, \$1,318,765 was received, which represents 85.94% of total Recreation Fund Revenues estimated for the 2025 budget.

- **Highest Program Revenue Sources.** Soccer at \$27,645, Baseball at \$8,090, Bowling at \$34,568 and Lacrosse at \$9,215 in revenue through Sept 30, 2025.
- **Other high revenue sources.** Girls Softball at \$7,583, Pee Wee Soccer at \$16,095, T Ball at \$2,500.
- **Other significant programs.** Coach's Pitch at \$2,690, Personal Training at \$52,611.
- **Memberships.** Fitness memberships received \$109,261 in revenue, which represents 66.22% of the anticipated budget in 2025. Membership sales for the Aquatic Center generated \$130,039 through the third quarter of 2025.
- **Rentals.** Total 2025 rental income includes Civic Center rentals of \$48,701, Fitness Rentals of \$5,876, and Beverage Sales of \$26,887.
- **Day Camp.** Total revenue received through the third quarter of 2025 was \$265,312 and compared to \$279,960 in 2024.
- **Group Fitness Classes.** Members have the option to purchase a punch card to be used for several classes. The revenue from this punch card is posted to a separate account. There are no fees associated with the punch card. However, the

instructor fees are deducted from the selected program. Fitness classes generated \$34,644 in revenue through the third quarter of 2025.

- **Volleyball.** Revenue received in the amount of \$9,770 compared to \$6,820 in 2024.

### **Expenditures**

The chart below displays revenues and direct costs for various recreational programs. General overhead expenses, such as personnel costs, utilities, and facility supplies, are excluded from recreational expenditure calculations. Note that many programs generate revenues and incur costs in different quarters throughout the year, so comparisons within a single quarter may not align directly.

**RECREATION FUND**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>REVENUES:</b>				
Recreation Department	534,739	531,524	661,840	80.31%
Civic Center Department	111,182	117,151	155,950	75.12%
Aquatic Center	241,438	251,219	255,875	98.18%
Community Events	-	-	-	-
Parks & Fields	129,461	118,871	160,878	73.89%
Transfer In	<u>250,000</u>	<u>300,000</u>	<u>300,000</u>	100.00%
 Total Revenues	 <u>1,266,819</u>	 <u>1,318,765</u>	 <u>1,534,543</u>	 85.94%
 <b>EXPENDITURES</b>				
Recreation Department				
Personnel	374,782	398,059	469,299	84.82%
Other	270,485	291,728	381,635	76.44%
Civic Center Department				
Personnel	114,474	116,696	168,212	69.37%
Other	43,305	52,863	72,344	73.07%
Aquatic Center				
Personnel	-	-	-	-
Other	357,865	371,384	380,517	97.60%
Community Events				
Personnel	-	-	-	-
Other	-	-	-	-
Parks & Fields				
Personnel	24,753	30,780	40,912	75.23%
Other	53,380	77,745	86,460	89.92%
 Total Expenditures	 <u>1,239,043</u>	<u>1,339,254</u>	<u>1,599,379</u>	 83.74%

2025 total budget expenditures include \$1,171 in carryover encumbrances from 2024.

## **Capital Improvement Fund**

### **Fund Description**

The Capital Improvement Fund accounts for various capital projects financed by governmental funds.

### **Revenues**

During the first nine months of 2025, \$1,376,920 was received in revenue. This represents 38.58% of total Capital Improvement Fund Revenues estimated for the 2025 budget.

- **Mulch Donations.** \$1,265 was received through the third quarter of 2025. Delivery of the mulch is free; however, residents may donate in appreciation of the services and product provided to them.
- **Donations.** \$122,071 was received in 2025 from the Brake Like Me Foundation for the dog park. No additional donations have been received.
- **SORTA Grant for Reily Rd.** Grant proceeds received in the amount of \$105,413 in 2025.
- **Transfer from General Fund.** Transfer amounts of \$1,148,171 were made through the third quarter of 2025.

### **Expenditures**

During the first nine months of 2025, \$1,253,042 was expended. This represents 35.13% of total Capital Improvement Fund Expenditures estimated for the 2025 budget. This does not include prior year encumbrances.

- **Wyoming/Lockland Gateway.** \$13,426 was expended through the third quarter of 2025.
- **Brave Like Me Dog Park.** \$112,882 was expended through the third quarter of 2025.
- **Recreation Center Updates.** \$101,905 was expended through the third quarter of 2025.
- **Civic Center Updates.** \$70,930 was expended through the third quarter of 2025.
- **Hike/Bike Trail.** \$60,420 was expended through the third quarter of 2025.
- **Park Improvements.** \$42,911 was expended through the third quarter of 2025.
- **Reily Rd Reconstruction.** \$622,050 has been expended during 2025.
- **Debt Service.** The first half payments of \$228,517 were made for OPWC loans and General Obligation bonds.

**CAPITAL IMPROVEMENT FUND**  
**STATEMENT OF REVENUE**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>REVENUES:</b>				
Mulch Donations	1,575	1,265	2,000	63.25%
Grants	20,947	-	78,000	
ODNR Kattelman Improvements	-	-	-	
SCIP Grant Vermont Reconstruction	-	-	-	
SORTA Grant Reily Rd Reconstruction	-	105,413	622,050	16.95%
Springfield Pike Grant	-	-	-	
Donations	99,911	122,071	150,000	81.38%
OPWC Oliver Rd	729,106	-	-	
OPWC Loan Vermont Reconstruction	675,415	-	-	
Reimbursements	44	-	-	
Transfer from General Fund	<u>356,804</u>	<u>1,148,171</u>	<u>2,716,508</u>	42.27%
 Total Revenues	 <u>1,883,802</u>	 <u>1,376,920</u>	 <u>3,568,558</u>	 38.58%

**CAPITAL IMPROVEMENT FUND**  
**STATEMENT OF EXPENDITURES**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>EXPENDITURES</b>				
Sidewalk Repairs	-	-	-	
Public Safety Facility Fence	21,522	-	-	
Village Green Improvements	35,000	-	-	
Wyoming/Lockland Gateway	-	13,426	108,000	12.43%
Brave Like Me Dog Park	-	112,882	150,000	75.25%
Street Improvements	729,106	-	-	
Recreation Center Improvements	233	101,905	134,000	76.05%
Promenade Streetscape	-	-	-	
Civic Center Updates	-	70,930	60,000	118.22%
Crescent Park Improvements	-	-	-	
Hike/Bike Trail	100	60,420	-	
Park Improvements	-	42,911	42,600	100.73%
Mt Pleasant Design	100,000	-	-	
Vermont Reconstruction	675,415	-	-	
Compton Rd Improvements	-	-	-	
Reily Road Reconstruction	35,200	622,050	622,050	100.00%
Debt	180,985	228,517	2,449,908	9.33%
Transfers/Advance Repay	-	-	-	
 Total Expenditures	 <u>1,777,560</u>	 <u>1,253,042</u>	 <u>3,566,558</u>	 35.13%

2025 total budget expenditures include \$149,025 in carryover encumbrances from 2024.

## **Equipment Replacement Fund**

### **Fund Description**

The Equipment Replacement Fund is designed to finance the purchase and replacement of equipment. It does not generate its own revenue and is supported by transfers from other funds. Expenditures from this fund are used for acquiring major equipment.

### **Revenues**

Transfers from the General and Waterworks Revenue Funds finance this fund.

### **Expenditures**

During the first nine months of 2025, \$531,201 was expended. This represents 60.03% of total Equipment Replacement Fund Expenditures estimated for the 2025 budget.

- **Police.** Expenses totaled \$102,581 during 2025 for the new Police equipment.
- **Public Works.** Expenses totaled \$343,545 during 2025 for equipment.
- **Recreation.** Expenses totaled \$21,000 during 2025 for new fitness equipment.
- **Waterworks.** Expenses totaled \$64,075 during 2025 for new equipment.

**EQUIPMENT REPLACEMENT FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>REVENUES:</b>				
General Fund	-	-	467,000	
WaterWorks Fund	-	-	100,000	
Donations	98,361	-	-	
Advance Repay	-	-	25,388	
Sale of Asset	21,981	2,910	-	
Reimbursements	1,382	36,852	-	
 Total Revenues	 121,724	 39,762	 592,388	 6.71%
 <b>EXPENDITURES</b>				
Administration	-	-	-	
Police	127,143	102,581	110,062	93.20%
Fire/EMS	46,817	-	-	
Public Works	14,799	343,545	303,198	113.31%
Recreation	76,865	21,000	23,800	88.24%
Waterworks	28,693	64,075	401,400	15.96%
Civic Center	-	-	-	
Finance	-	-	-	
Community Development	-	-	-	
Computer	-	-	46,400	
Traffic	-	-	-	
 Total Expenditures	 294,316	 531,201	 884,860	 60.03%

2025 total budget expenditures include \$91,805 in carryover encumbrances from 2024.

## **Waterworks Revenue Fund**

### **Fund Description**

The Waterworks Revenue Fund manages all operations of the City of Wyoming's water plant. Revenues come from metered water sales, meters, penalties, disconnection fees, and similar sources. Expenditures cover personnel and operational costs.

### **Revenues**

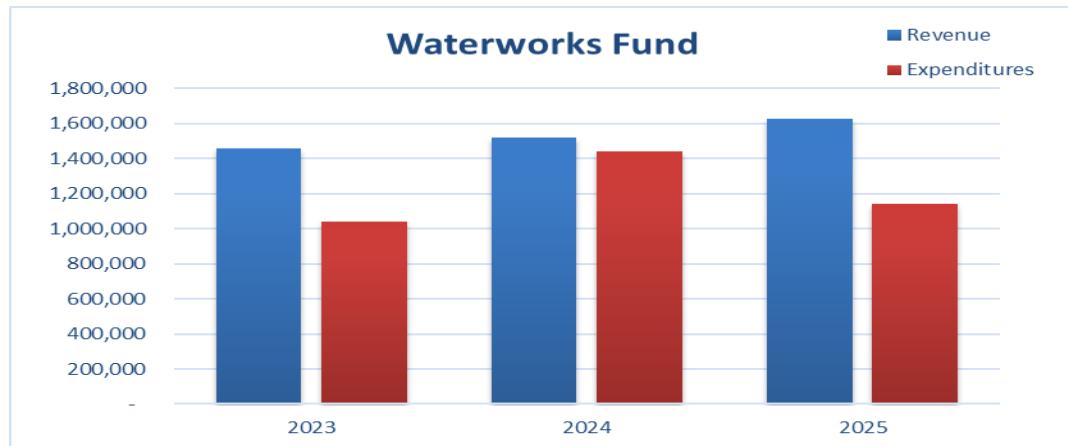
During the first nine months of 2025, \$1,628,679 was received. This represents 65.27% of total Waterworks Revenue Fund receipts estimated for the 2025 budget and compared to 65.63% received during the first nine months of 2024.

- **Water Receipts.** Water Receipts total \$1,505,969 or 68.23% of anticipated water sales.
- **Penalties/Turnoffs/Repairs.** \$26,013 in penalties/turnoffs/repairs was received, which is 81.29% of the budgeted amount for 2025.
- **Lease Payments.** Lease payments of \$17,854 were received through the third quarter of 2025.
- **Interest.** A share of the total interest earnings is allocated to the Waterworks Revenue Fund to reflect the portion of water-related funds included in the investments. Each month, the proportion of water-related funds relative to the total available funds is calculated. For the first nine months of 2025, this allocation generated \$26,608 in revenue.

### **Expenses**

During the first nine months of 2025, \$1,143,188 was expended. This represents 51.09% of total Waterworks Revenue Fund Expenditures estimated for the 2025 budget and compared to 64.30% expended during the first nine months of 2024.

With 75% of the fiscal year complete expenditures are as expected.



**WATERWORKS REVENUE FUND**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>REVENUES:</b>				
Sale of Water	1,453,209	1,505,969	2,207,226	68.23%
Special Assessment	-	-	-	-
New Services	1,700	1,666	-	-
Penalties/Turnoffs/Repairs	20,463	26,013	32,000	81.29%
Lease Payments	15,870	17,854	23,425	76.22%
Garden Plot Fee	2,363	2,100	-	-
Interest	19,049	26,608	10,000	266.08%
Hydrant permit	1,100	-	-	-
Meter Charge	-	30,144	60,000	50.24%
Reimbursements	3,173	18,325	-	-
Transfer from Sewer Fund	-	-	<u>162,725</u>	-
 Total Revenues	 <u>1,516,926</u>	 <u>1,628,679</u>	 <u>2,495,376</u>	 65.27%
 <b>EXPENDITURES</b>				
Personnel	457,683	494,994	613,696	80.66%
Other	470,912	457,449	841,829	54.34%
Transfers Out	<u>512,953</u>	<u>190,745</u>	<u>747,264</u>	25.53%
 Total Expenditures	 <u>1,441,549</u>	 <u>1,143,188</u>	 <u>2,202,789</u>	 51.90%

2025 total budget expenditures include \$55,678 in carryover encumbrances from 2024.

## **NON-MAJOR FUNDS**

### **Street Construction Fund**

#### **Fund Description**

The Street Construction Fund is required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City of Wyoming.

#### **Revenues**

Year-to-date receipts total \$448,013, representing 83.90% of projected revenue. Gasoline tax collections amount to \$313,476 (80.38%), while County/City license fees of \$74,661 (81.15%) account for the \$5.00 license taxes imposed by Hamilton County and the City of Wyoming. Auto license fees of \$35,281 (84.00%) are in line with expected levels.

The Ohio Revised Code mandates that interest derived from a motor vehicle license tax or fuel tax must follow the principal. Through the third quarter of 2025, \$21,300 in revenue was received.

#### **Expenditures**

Total Expenses through the third quarter of 2025 were \$599,821 or 60.94% of budget compared to \$385,923 through the third quarter of 2024. Expenditures include \$198,398 in personnel costs, \$62,871 in Duke Energy charges for the City's traffic and streetlights, and \$54,164 in snow/ice supplies.

### **State Highway Fund**

#### **Fund Description**

The State Highway Fund is required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways (Springfield Pike) within the City of Wyoming. Seven-point five percent of state gasoline and auto license taxes are allocated to this fund.

#### **Revenues**

This fund accounts for 7.5% of total monies received in the Street Construction Fund. This revenue is earmarked for repair and maintenance of Springfield Pike. Year-to-date receipts of \$42,247 reflect 91.84% of anticipated revenue.

The Ohio Revised Code mandates that interest derived from a motor vehicle license tax or fuel tax must follow the principal. Through the third quarter of 2025, \$7,915 in interest revenue has been received.

### **Expenditures**

Total expenditures were \$47,788 through the third quarter of 2025. Expenditures include \$31,657 in personnel costs, Traffic Lights maintenance \$3,360, and \$4,000 snow/ice supplies for Springfield Pike.

### **One Ohio Fund**

#### **Fund Description**

The One Ohio Fund allows the City of Wyoming to participate in the One Ohio Opiate Settlement. The settlement required 30% of the funds be distributed to Local Governments.

#### **Revenues**

Revenue in the amount of \$9,668 was received through the third quarter of 2025.

#### **Expenditures**

No expenditures are anticipated in 2025.

### **Law Enforcement Trust Fund**

#### **Fund Description**

The Law Enforcement Trust Fund provides a trust for receipts awaiting official court orders to be forfeited to the appropriate organization or individual pursuant to Ohio Revised Code Section 2933.43. Such funds are acquired through police seizures during arrests and criminal investigations.

#### **Revenues**

Revenue was received in the amount of \$2,219 through the third quarter of 2025.

#### **Expenditures**

Expenditures were \$489 in the third quarter of 2025.

## **Criminal Activity Trust Fund**

### **Fund Description**

The Criminal Activity Trust Fund enables the City of Wyoming to retain proceeds from the sale of contraband obtained by the Police Department through property seizures. Under State law, disbursements may be made from this fund only to pay the costs of investigations, technical training, matching funds for federal grants or other appropriate law enforcement purposes.

### **Revenues**

No revenue received during the third quarter of 2025.

### **Expenditures**

No expenditures are anticipated in 2025.

## **Drug Offender Fines Fund**

### **Fund Description**

The Drug Offender Fines Fund accounts for monies acquired through mandatory fines imposed on felony drug traffic offenders and forfeited bail monies.

### **Revenues**

No revenue was received in the first nine months of 2025.

### **Expenditures**

No expenditures are anticipated in 2025.

## **DUI Enforcement Fund**

### **Fund Description**

The DUI Enforcement Fund accounts for fines imposed upon DUI offenders. Under State law, disbursements may be made from this fund for law enforcement purposes related to informing the public of laws governing the operation of a motor vehicle while under the influence of alcohol.

### **Revenues**

\$191 in revenue was received in the first nine months of 2025.

### **Expenditures**

No expenditures are anticipated in 2025.

### **Mayor's Court Computer Fund**

#### **Fund Description**

The Mayor's Court Computer Fund accounts for the \$10.00 assessment, approved by the State of Ohio, placed on all Mayors' Court fines. This additional assessment is to be used for the purchase of equipment, supplies and consulting services for the updating and maintenance of the Mayor's Court computer system.

#### **Revenues**

Revenue in the amount of \$8,204 was received through the third quarter of 2025.

#### **Expenditures**

Expenditures through the third quarter of 2025 were \$9,289.

### **FEMA Grant Fund**

#### **Fund Description**

The FEMA Grant Fund provides for the administration of the funds received by FEMA.

#### **Revenues**

The City received no revenue in the third quarter of 2025.

#### **Expenditures**

There were no expenditures in the third quarter of 2025.

### **American Rescue Plan Fund of 2021**

#### **Fund Description**

The OPWC Loan Fund was established to account for the American Rescue Plan Act of 2021 (ARP) economic COVID-19 stimulus package signed into law March 11, 2021.

### **Revenues**

The City received no revenue in the third quarter of 2025.

### **Expenditures**

There were no expenditures in the third quarter of 2025.

## **2024 Road Improvement BANS \$6.5M**

### **Fund Description**

The 2024 Road Improvement BANS \$6.5M Fund was established in 2024 for the issuance of Bond Anticipation Notes for Roadway Improvements.

### **Revenues**

The City received \$121,515 in interest earnings through the third quarter of 2025.

### **Expenditures**

There were expenditures in the amount of \$3,890,543 through the third quarter of 2025.

## **2024 Water System Improvement BANS \$3.5M**

### **Fund Description**

The 2024 Water System Improvement BANS \$3.5M Fund was established for the issuance of Bond Anticipation Notes for Water System Improvements.

### **Revenues**

The City received \$61,599 in interest earnings through the third quarter of 2025.

### **Expenditures**

There were expenditures in the amount of \$1,456,554 through the third quarter of 2025.

## **Waterworks Capital Improvement Fund**

### **Fund Description**

The Waterworks Capital Improvement Fund accounts for various capital projects financed by the Waterworks Revenue Fund.

### **Revenues**

In addition to an annual transfer from the Waterworks Revenue Fund, this fund records revenue received from tap-in fees. During the first nine months of 2025, \$42,444 in revenue was received.

### **Expenditures**

There was \$58,493 in Waterworks CIP expenditures through the second quarter of 2025. These expenditures include the principal and interest payment of various purpose bonds and OPWC loans. The annual principal and interest payments are payable in May and November.

## **Water Plant Improvement Fund**

### **Fund Description**

The Water Plant Improvement Fund was established in 2011 to account for funds received for the operating and maintenance costs of the Air Stripper and/or the Water Treatment System.

### **Revenues**

The City received \$25,652 in interest earnings through the third quarter of 2025.

### **Expenditures**

There were no expenditures in the third quarter of 2025.

## **Retirement Reserve Fund**

### **Fund Description**

The Retirement Reserve Fund is set up to cover liabilities related to retirement benefits. Upon retirement, employees receive two-thirds of their unused, accumulated sick leave, up to the maximum amount specified in the personnel ordinance or union contracts. This fund generates no revenue and is funded through transfers from the General Fund and Waterworks Revenue Fund.

### **Revenues**

Transfers from the General and Waterworks Revenue Funds finance this fund.

## **Expenditures**

There was \$80,579 in expenditures through the third quarter of 2025.

### **Health/Life Insurance Reserve Fund**

#### **Fund Description**

The Health/Life Insurance Reserve Fund was established to set aside revenue for payment of claims and the general administration of the health and life coverage provided to City employees.

#### **Revenues**

Transfers from the General and Waterworks Revenue Funds finance this fund. The City recorded \$1,599,098 or 97.62% of budgeted revenue for 2025.

#### **Expenditures**

Expenditures cover payments of claims, premiums and administrative costs of City provided Health and Life coverage for City employees. Year-to-date expenditures include payments on carry-over encumbrances from 2024. Expenditures through the third quarter of 2025 were \$1,497,833 and compared to \$946,321 in 2024. Expenditures were higher than anticipated during the first nine months of 2025.

### **Sewer Agency Fund**

#### **Fund Description**

The Sewer Agency Fund accounts for all revenue collected for the Metropolitan Sewer District (MSD) for provisions of sewer service to the citizens of Wyoming and to record sewer service charges paid to MSD.

#### **Revenues**

Receipts of \$1,892,893 represent 83.72% of total anticipated revenue. The Board of Hamilton County Commissioners approved a 3.75% sewer rate increase effective January 2025.

#### **Expenditures**

Sewer expenditures (based upon water usage) are as expected for the third quarter of 2025. This fund serves as a pass-through for the Metropolitan Sewer District. The City of Wyoming retains a 7% processing fee for this service.

**NON-MAJOR FUNDS**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**THIRD QUARTER 2025**

	2024 ACTUAL YTD SEPT 30	2025 ACTUAL YTD SEPT 30	2025 TOTAL BUDGET	2025 % of BUDGET
<b>REVENUES:</b>				
Street Construction Fund	444,497	448,013	534,000	83.90%
State Highway Fund	39,028	42,247	46,000	91.84%
OneOhio Fund	15,987	9,668	-	-
Law Enforcement Fund	4,846	2,219	-	-
Criminal Activity Fund	-	-	-	-
Drug Offender Fines Fund	-	-	-	-
DUI Enforcement Fund	85	191	-	-
Mayor's Court Computer Fund	7,210	8,204	10,000	82.04%
FEMA Grant Fund	-	-	-	-
American Rescue Plan Act of 2021	-	-	-	-
2024 Road Improvement BANS	-	121,515	-	-
2024 Water System Improvement BAI	-	61,599	-	-
Water Capital Improvement Fund	427,453	42,444	302,254	14.04%
Water Plant Improvement Fund	17,723	25,652	5,000	513.05%
Retirement Reserve Fund	-	-	14,975	-
Health/Life Insurance Fund	915,389	1,599,098	1,184,245	135.03%
Sewer Agency Fund	<u>1,793,645</u>	<u>1,892,893</u>	<u>2,260,972</u>	83.72%
 Total Revenues	 <u>3,665,863</u>	 <u>4,253,744</u>	 <u>4,357,446</u>	 97.62%
 <b>EXPENDITURES</b>				
Street Construction Fund	385,923	599,821	1,042,556	57.53%
State Highway Fund	29,656	47,788	56,934	83.94%
Law Enforcement Fund	2,400	489	-	-
DUI Enforcement Fund	-	-	-	-
Mayor's Court Computer Fund	6,157	9,289	11,500	80.78%
FEMA Grant Fund	-	-	-	-
2024 Road Improvement BANS	-	3,890,543	6,500,000	59.85%
2024 Water System Improvement BANS		1,456,554	3,500,000	41.62%
Water Capital Improvement Fund	152,983	58,493	302,253	19.35%
Water Plant Improvement Fund	-	-	-	-
Retirement Reserve Fund	96,800	80,579	46,236	174.28%
Health/Life Insurance Fund	946,321	1,497,833	1,189,732	125.90%
Sewer Agency Fund	<u>1,653,107</u>	<u>1,733,225</u>	<u>2,270,777</u>	76.33%
 Total Expenditures	 <u>3,273,346</u>	 <u>9,374,614</u>	 <u>14,919,988</u>	 62.83%

2025 total budget expenditures include \$81,396 in carryover encumbrances from 2024.

<b>Statement of Cash Flows</b>							
<b>City of Wyoming</b>							
<b>For the Nine Month Period Ended Sept 30, 2025</b>							
	General	Street Construct	State Highway	Recreation	Capital Improve	Equipment Replace	Waterworks Fund
<b>Cash Inflows from Outside Sources:</b>							
Income Taxes	7,245,622						
Property Taxes	4,361,095						
Estate Taxes							
Grants	33,926				105,413		
Donations	3,900				123,336		
Rental Income	9,180						19,954
Intergovernmental Receipts	141,010	423,419	34,331				
Loan Proceeds							
Bond Expense Reimbursement							
Charges for Services	149,707			1,018,765			1,505,969
Fines, Licenses & Permits	136,957						
Special Assessments							
Investment Earnings	411,776	21,301	7,916				26,608
Miscellaneous	126,459	3,293				39,762	76,148
Transfers/Advance-In				300,000	1,148,171		
<b>Total Inflows</b>	<b>12,619,632</b>	<b>448,013</b>	<b>42,247</b>	<b>1,318,765</b>	<b>1,376,920</b>	<b>39,762</b>	<b>1,628,679</b>
<b>Cash Outflows:</b>							
Capital Outlay		41,845			1,080,883	596,450	
Debt Service					291,063		
Debt Preparation Costs							
Parks, Recreation, Leisure				1,347,843			
Police	2,453,459						
Other Operating Costs	958,506						
Public Works	1,619,362						
WaterWorks							998,759
Fire/EMS	694,201						
Facilities	194,626						
Administration	343,127						
Finance	344,243						
Legal	51,101						
Community Planning & Zoning	229,789						
Legislative	8,801						
Community Engagement	203,537						
Economic Development							
Mayor's Court	49,973						
Transportation		571,640	47,868				
Property Purchase							
Other Non-operating costs							
Pending Rec'b/Payable							
Transfers/Advance-Out	2,298,371						190,745
<b>Total Outflows</b>	<b>9,449,097</b>	<b>613,485</b>	<b>47,868</b>	<b>1,347,843</b>	<b>1,371,946</b>	<b>596,450</b>	<b>1,189,504</b>
<b>Change in Fund Balance</b>	<b>3,170,536</b>	<b>-165,472</b>	<b>-5,621</b>	<b>-29,078</b>	<b>4,974</b>	<b>-556,689</b>	<b>439,175</b>
<b>Fund Balance Begin of Period</b>	<b>7,028,952</b>	<b>764,353</b>	<b>266,272</b>	<b>244,957</b>	<b>309,418</b>	<b>3,091,612</b>	<b>765,741</b>
<b>Fund Balance End of Period</b>	<b>10,199,488</b>	<b>598,882</b>	<b>260,651</b>	<b>215,878</b>	<b>314,392</b>	<b>2,534,923</b>	<b>1,204,917</b>
Encumbrances	343,910	35,493	8,970	37,554	225,223	357,670	161,892
<b>Unencumbered Fund Balance</b>	<b>9,855,578</b>	<b>563,389</b>	<b>251,682</b>	<b>178,324</b>	<b>89,169</b>	<b>2,177,253</b>	<b>1,043,024</b>