

CITY OF WYOMING



**FOURTH QUARTER REPORT
2025 BUDGET**

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INTRODUCTION

Attached is the financial overview of the 2025 budget, based on twelve 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 most 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 \$873,165 in investment income during 2025. As of December 31, 2025, the City's cashbook reflected the following distribution of cash resources:

Cash Resource	12/31/2025	%
Govt. Agencies	0	0.0
Cash	1,748,198	8.4
Commercial Paper	0	0.0
Star Ohio	12,374,116	59.2
Money Market	176,437	0.8
Demand Deposit	<u>6,595,000</u>	31.6
	<u>20,893,751</u>	100.0

QUARTERLY HIGHLIGHTS

During the past twelve (12) months, several significant events have transpired in the City.

- Municipal Income Tax receipts through the fourth quarter of 2025 were \$8,485,718 compared to \$8,101,984 through the fourth quarter of 2024. This is a 4.74% increase over actual 2024 collections.
- Real Estate Taxes of \$4,648,445 were received during 2025. This compares to \$4,667,336 collected in 2024. This is a difference of \$18,891 or 0.4%.

MAJOR FUNDS

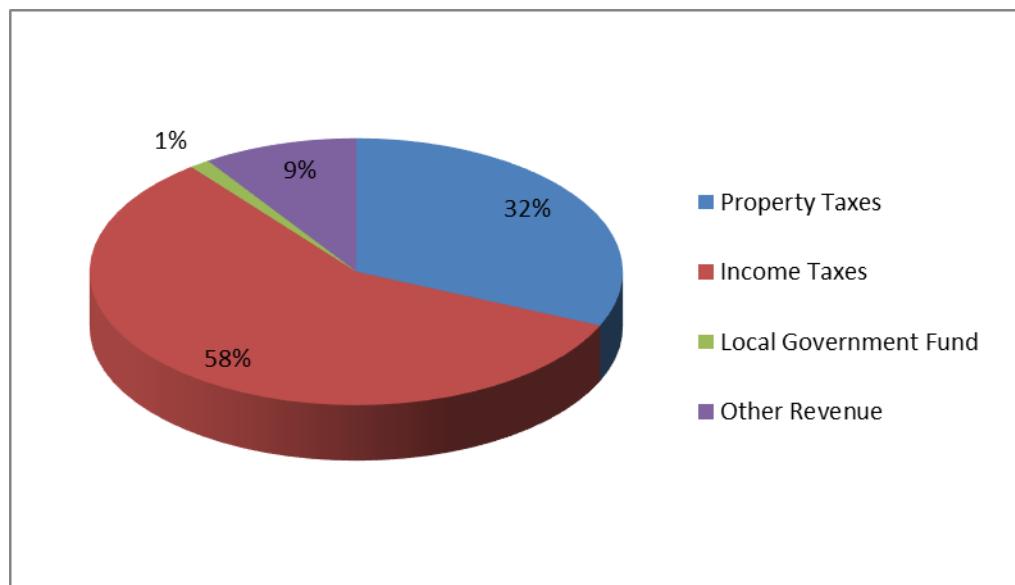
General Fund

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.

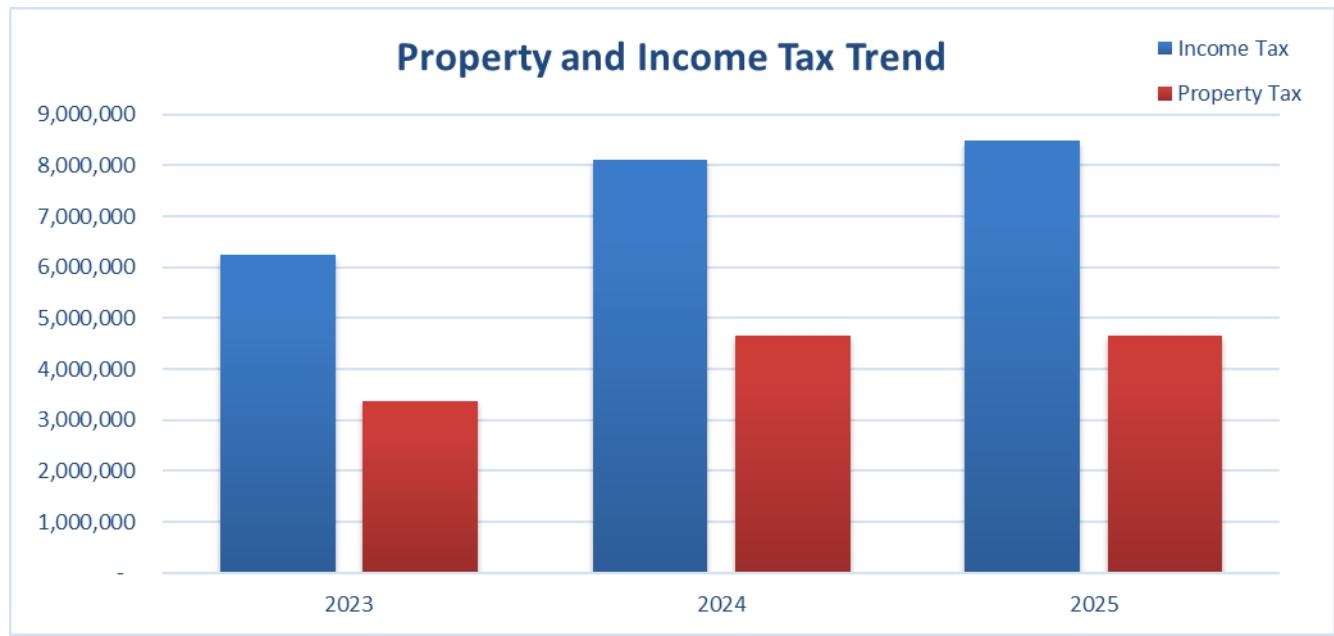
Revenues

During the twelve months of 2025, \$14,697,238 was received. This represents 113.22% of total General Fund Revenues estimated for the 2025 budget.



The following General Fund Revenues require further explanation.

- **Property Taxes.** Property taxes of \$4,648,445 were received in the twelve months of 2025 compared to \$4,667,336 received in 2024. This is \$18,891 or 0.4% less, which is relatively flat.
- **City Income Tax.** Income tax collections for 2025 reached \$8,485,718, representing 116.24% of projected tax revenues, compared to \$8,101,984 collected through the fourth quarter of 2024. This reflects a year-over-year increase of \$383,734, or 4.74%.



- **Local Government Fund.** The City received \$182,053 or 108.36% of budget during 2025. This is an increase of \$16,010 or 9.64% compared to 2024.
- **Charges for Services.** Charges for Services generated \$206,580 in revenue which includes payments of \$128,374 by participating communities for EMS services. Also included in the Charges for Services category are charges for Background Checks which generated \$26,270. Other services include Gasoline Sales at \$6,350.47, and Police Security \$29,650.
- **Permits.** Building Permits generate most of the "Permits" revenue with fees of \$52,147 compared to \$48,658 in 2024.
- **Court Costs.** \$114,479 received for Court Costs and Fines/Forfeitures in 2025 compared to \$102,156 received 2024. This is a 12.06% increase.
- **Interest on Investments.** Total year-to-date General Fund investments are \$549,188 or 305.10% of estimated revenue compared to \$380,687 received through the twelve months of 2024.
 - Interest rates for Certificates of Deposits invested last year and coming due in 2025 have an average interest rate of 3.85% compared to 2.68% during

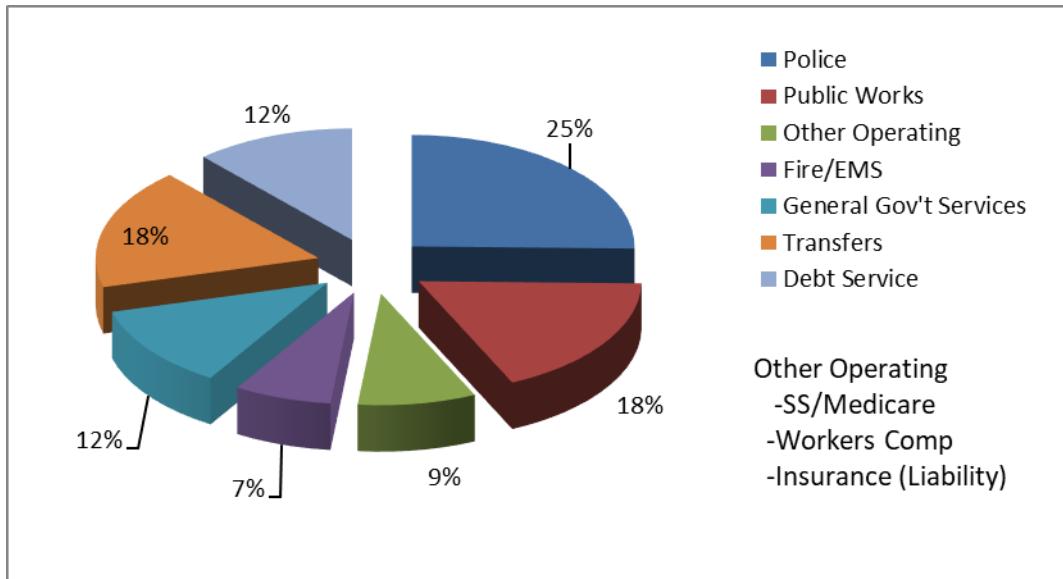
2024.

- The Star Ohio rate is currently 3.96% compared to 4.70% at the end of 2024. Investments in Star Ohio generated \$392,326 through the fourth 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 \$156,614 for the General Fund through December 31, 2025.

- **Miscellaneous Income.** Miscellaneous income includes the Warner Cable Franchise Fee payments of \$50,049, and rental income of \$18,980. Other miscellaneous items include Rumpke stickers of \$15,594, and Telephone Franchise fees of \$33,372.

Expenditures

During the twelve months of 2025, \$12,458,993 was expended. This represents 96.57% of total General Fund Expenditures estimated for the 2025 budget and compared to 94.34% expended during 2024.



Three financial centers comprised approximately 52% of the total General Fund Expenditures: Police, Public Works, and Other Operating Costs. These three expended \$6,438,862 during 2025.

With 100% of the fiscal year complete, expenditures were below budget for 2025. However, the following General Fund Expenditures require further explanation:

- **Public Works.** Expenditures include the fees of \$729,141 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 twelve months of 2025 include \$186,973 for liability insurance, \$67,316 for Workers' Compensation, \$117,442 in Software Maintenance Costs, and \$68,380 in Gas/Electric charges.

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES
FOURTH QUARTER 2025

	2024 ACTUAL YTD DEC 31	2025 ACTUAL YTD DEC 31	2025 TOTAL BUDGET	2025 % of BUDGET
REVENUES:				
General Property Tax	4,667,336	4,648,445	4,648,371	100.00%
City Income Tax	8,101,984	8,485,718	7,300,000	116.24%
Local Government Fund	166,042	182,053	168,000	108.36%
Estate Tax	-	-	-	-
Cigarette/Liquor	20,260	6,986	4,550	153.53%
Charges for Services	186,830	206,580	173,450	119.10%
Permits	48,658	52,147	37,035	140.80%
Court Costs/Fines/Forfeits	102,156	114,479	97,000	118.02%
Interest on Investments	380,687	549,188	180,000	305.10%
Miscellaneous	425,098	451,643	372,388	121.28%
 Total Revenues	 14,099,051	 14,697,238	 12,980,794	 113.22%
 EXPENDITURES				
Legislative	8,874	9,435	16,233	58.12%
Community Engagement	235,390	258,347	272,759	94.72%
Administrative	402,260	435,961	446,504	97.64%
Legal	54,771	68,718	72,000	95.44%
Finance	394,070	427,004	436,537	97.82%
Community Development	272,265	299,440	314,976	95.07%
Mayor's Court	55,933	59,273	64,729	91.57%
Police	3,040,089	3,093,557	3,190,882	96.95%
Fire/EMS	712,933	882,130	944,607	93.39%
Public Works	1,778,937	1,987,008	2,038,515	97.47%
Facilities	246,999	230,317	304,830	75.56%
Other Operating Costs	1,008,570	1,068,706	1,160,168	92.12%
Transfers Out	2,901,003	2,189,188	2,189,188	100.00%
Debt Service	1,246,605	1,449,908	1,449,908	100.00%
 Total Expenditures	 12,358,698	 12,458,993	 12,901,836	 96.57%

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, and Parks & Fields based recreational programs. During the twelve months of 2025, \$1,513,931 was received, which represents 99.17% of total Recreation Fund Revenues estimated for the 2025 budget.

- **Highest Program Revenue Sources.** Soccer at \$32,035, Baseball at \$13,476, Bowling at \$43,770 and Lacrosse at \$24,484 in revenue through Dec 31, 2025.
- **Other high revenue sources.** Girls Softball at \$9,748, Pee Wee Soccer at \$17,220, T Ball at \$3,300.
- **Other significant programs.** Coach's Pitch at \$3,011, Personal Training at \$70,975.
- **Memberships.** Fitness memberships received \$146,141 in revenue, which represents 88.57% of the anticipated budget in 2025. Membership sales for the Aquatic Center generated \$134,851 through the fourth quarter of 2025.
- **Rentals.** Total 2025 rental income includes Civic Center rentals of \$60,288, Fitness Rentals of \$5,876, and Beverage Sales of \$33,522.
- **Day Camp.** Total revenue received through the fourth 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 \$46,612 in revenue through the fourth 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
FOURTH QUARTER 2025

	2024 ACTUAL YTD DEC 31	2025 ACTUAL YTD DEC 31	2025 TOTAL BUDGET	2025 % of BUDGET
REVENUES:				
Recreation Department	626,025	623,764	647,840	96.28%
Civic Center Department	158,768	154,706	155,950	99.20%
Aquatic Center	245,161	256,031	255,875	100.06%
Community Events	-	-	-	-
Parks & Fields	169,012	154,431	141,878	108.85%
Transfer In	250,000	325,000	325,000	100.00%
 Total Revenues	 1,448,966	 1,513,931	 1,526,543	 99.17%
 EXPENDITURES				
Recreation Department				
Personnel	451,500	489,248	494,271	98.98%
Other	346,437	365,585	392,471	93.15%
Civic Center Department				
Personnel	150,741	151,985	165,656	91.75%
Other	50,462	61,502	73,400	83.79%
Aquatic Center				
Personnel	-	-	-	-
Other	358,476	377,403	378,747	99.65%
Community Events				
Personnel	-	-	-	-
Other	-	-	-	-
Parks & Fields				
Personnel	33,830	40,137	40,912	98.11%
Other	66,279	82,347	87,189	94.45%
 Total Expenditures	 1,457,723	 1,568,206	 1,632,646	 96.05%

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 twelve months of 2025, \$2,634,894 was received in revenue. This represents 99.97% of total Capital Improvement Fund Revenues estimated for the 2025 budget.

- **Mulch Donations.** \$1,265 was received through the fourth 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.
- **Grants.** \$78,000 for the Streetscape project and \$95,000 in MRF funds for Wyoming Ave.
- **SORTA Grant for Reily Rd.** Grant proceeds received in the amount of \$622,050 in 2025.
- **Transfer from General Fund.** Transfer amounts of \$1,716,508 were made through the fourth quarter of 2025.

Expenditures

During the twelve months of 2025, \$2,542,552 was expended. This represents 93.62% of total Capital Improvement Fund Expenditures estimated for the 2025 budget. This does not include prior year encumbrances.

- **Wyoming/Lockland Gateway.** \$162,334 was expended through the fourth quarter of 2025.
- **Brave Like Me Dog Park.** \$123,683 was expended through the fourth quarter of 2025.
- **Recreation Center Updates.** \$101,905 was expended through the fourth quarter of 2025.
- **Civic Center Updates.** \$70,930 was expended through the fourth quarter of 2025.
- **Hike/Bike Trail.** \$60,420 was expended through the fourth quarter of 2025.
- **Park Improvements.** \$42,911 was expended through the fourth quarter of 2025.
- **Reily Rd Reconstruction.** \$622,050 has been expended during 2025.
- **Debt Service.** Total payments of \$1,347,019 were made for OPWC loans and General Obligation bonds.

CAPITAL IMPROVEMENT FUND
STATEMENT OF REVENUE
FOURTH QUARTER 2025

	2024 ACTUAL YTD DEC 31	2025 ACTUAL YTD DEC 31	2025 TOTAL BUDGET	2025 % of BUDGET
REVENUES:				
Mulch Donations	1,625	1,265	2,000	63.25%
Grants	171,180	173,000	173,000	100.00%
ODNR Kattelman Improvements	-	-	-	-
SCIP Grant Vermont Reconstruction	-	-	-	-
SORTA Grant Reily Rd Reconstruction	-	622,050	622,050	100.00%
Hike/Bike Trail	99,911	-	-	-
Donations	-	122,071	122,072	100.00%
OPWC Oliver Rd	823,227	-	-	-
OPWC Loan Vermont Reconstruction	769,174	-	-	-
Reimbursements	44	-	-	-
Transfer from General Fund	<u>1,432,917</u>	<u>1,716,508</u>	<u>1,716,508</u>	100.00%
 Total Revenues	 <u>3,298,078</u>	 <u>2,634,894</u>	 <u>2,635,630</u>	 99.97%

CAPITAL IMPROVEMENT FUND
STATEMENT OF EXPENDITURES
FOURTH QUARTER 2025

	2024 ACTUAL YTD DEC 31	2025 ACTUAL YTD DEC 31	2025 TOTAL BUDGET	2025 % of BUDGET
EXPENDITURES				
Sidewalk Repairs	-	-	-	-
Public Safety Facility Fence	128,689	-	-	-
Village Green Improvements	35,000	-	-	-
Wyoming/Lockland Gateway	-	162,334	169,134	95.98%
Brave Like Me Dog Park	-	123,683	150,000	82.46%
Street Improvements	823,227	-	-	-
Recreation Center Improvements	6,232	101,905	134,000	76.05%
Chisholm Park Improvements	-	11,300	34,000	33.24%
Civic Center Updates	-	70,930	70,930	100.00%
Crescent Park Improvements	-	-	-	-
Hike/Bike Trail	100	60,420	60,470	99.92%
Park Improvements	-	42,911	42,911	100.00%
Mt Pleasant Design	150,000	-	-	-
Vermont Reconstruction	769,174	-	-	-
Compton Rd Improvements	-	-	-	-
Reily Road Reconstruction	100,560	622,050	622,050	100.00%
Debt	<u>1,137,733</u>	<u>1,347,019</u>	<u>1,432,273</u>	94.05%
Transfers/Advance Repay	-	-	-	-
 Total Expenditures	 <u>3,150,715</u>	 <u>2,542,552</u>	 <u>2,715,768</u>	 93.62%

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 twelve months of 2025, \$606,244 was expended. This represents 68.51% of total Equipment Replacement Fund Expenditures estimated for the 2025 budget.

- **Police.** Expenses totaled \$126,281 during 2025 for the new Police equipment.
- **Public Works.** Expenses totaled \$343,545 during 2025 for equipment.
- **Recreation.** Expenses totaled \$28,818 during 2025 for new fitness equipment.
- **Waterworks.** Expenses totaled \$97,415 during 2025 for new equipment.
- **Computer.** Expenses totaled \$10,185 during 2025 for new equipment.

EQUIPMENT REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOURTH QUARTER 2025

	2024	2025	2025	2025
	ACTUAL	ACTUAL	TOTAL	% of
	YTD DEC 31	YTD DEC 31	BUDGET	BUDGET
REVENUES:				
General Fund	1,500,000	467,000	467,000	100.00%
WaterWorks Fund	100,000	100,000	100,000	100.00%
Donations	98,361	23,912	-	-
Advance Repay	25,388	25,388	25,388	100.00%
Sale of Asset	21,981	13,416	-	-
Reimbursements	<u>9,314</u>	<u>76,870</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>1,755,044</u>	 <u>706,586</u>	 <u>592,388</u>	 119.28%
 EXPENDITURES				
Administration	-	-	-	-
Police	153,370	126,281	110,062	114.74%
Fire/EMS	89,275	-	-	-
Public Works	17,799	343,545	303,198	113.31%
Recreation	76,865	28,818	23,800	121.08%
Waterworks	<u>149,558</u>	<u>97,415</u>	<u>401,400</u>	<u>24.27%</u>
Civic Center	-	-	-	-
Finance	-	-	-	-
Community Development	-	-	-	-
Computer	-	10,185	46,400	21.95%
Traffic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>486,867</u>	 <u>606,244</u>	 <u>884,860</u>	 68.51%

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

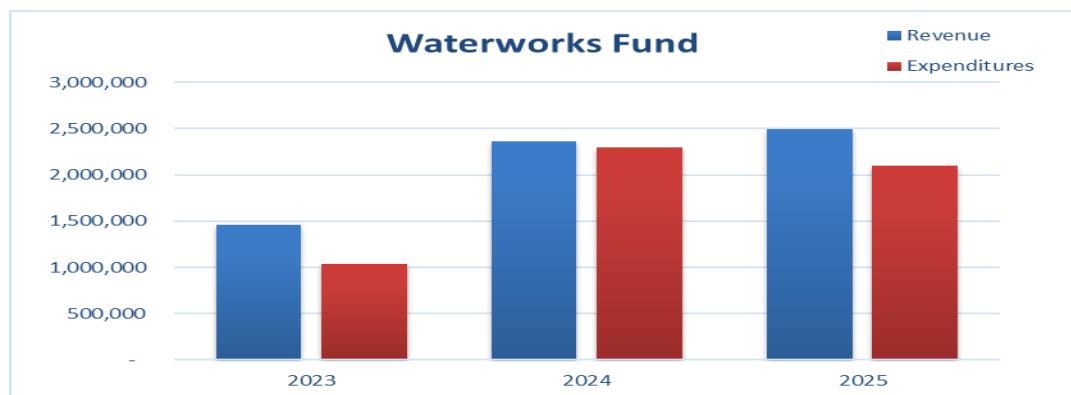
During the twelve months of 2025, \$2,101,547 was received. This represents 100.00% of total Waterworks Revenue Fund receipts estimated for the 2025 budget and compared to 101.87% received during the twelve months of 2024.

- **Water Receipts.** Water Receipts total \$2,147,974 or 97.32% of anticipated water sales.
- **Penalties/Turnoffs/Repairs.** \$38,686 in penalties/turnoffs/repairs were received, which is 110.48% of the budgeted amount for 2025.
- **Lease/Rental Payments.** Lease payments of \$30,218 were received through the fourth quarter of 2025.
- **Meter Charge.** \$46,672 received during 2025.
- **Misc.** Revenue received in the amount of \$193,481 during 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. For the twelve months of 2025, this allocation generated \$38,294 in revenue.

Expenses

During the twelve months of 2025, \$2,101,547 was expended. This represents 93.49% of total Waterworks Revenue Fund Expenditures estimated for the 2025 budget and compared to 94.80% expended during the first nine months of 2024.

With 100% of the fiscal year complete expenditures are as expected.



WATERWORKS REVENUE FUND
STATEMENT OF REVENUE AND EXPENDITURES
FOURTH QUARTER 2025

	2024 ACTUAL YTD DEC 31	2025 ACTUAL YTD DEC 31	2025 TOTAL BUDGET	2025 % of BUDGET
REVENUES:				
Sale of Water	2,104,077	2,147,974	2,207,226	97.32%
Special Assessment	-	-	-	-
New Services	1,700	3,332	-	-
Penalties/Turnoffs/Repairs	27,401	35,354	32,000	110.48%
Lease Payments	21,821	26,543	23,425	113.31%
Garden Plot Fee	4,613	3,675	-	-
Interest	28,048	38,294	10,000	382.94%
Hydrant permit	1,100	1,250	-	-
Meter Charge	-	46,672	60,000	77.79%
Reimbursements	3,173	18,325	-	-
Transfer from Sewer Fund	<u>166,886</u>	<u>173,907</u>	<u>162,725</u>	106.87%
 Total Revenues	 <u>2,358,819</u>	 <u>2,495,325</u>	 <u>2,495,376</u>	 100.00%
 EXPENDITURES				
Personnel	577,737	628,897	645,098	97.49%
Other	633,967	680,386	810,427	83.95%
Transfers Out	<u>1,080,591</u>	<u>792,264</u>	<u>792,264</u>	100.00%
 Total Expenditures	 <u>2,292,295</u>	 <u>2,101,547</u>	 <u>2,247,789</u>	 93.49%

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 \$598,719, representing 112.12% of projected revenue. Gasoline tax collections amount to \$425,133 (109.01%), while County/City license fees of \$97,183 (105.63%) account for the \$5.00 license taxes imposed by Hamilton County and the City of Wyoming. Auto license fees of \$45,616 (108.61%) 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 fourth quarter of 2025, \$26,763 in revenue was received.

Expenditures

Total Expenses through the fourth quarter of 2025 were \$816,310 or 78.51% of budget compared to \$528,753 through the fourth quarter of 2024. Expenditures include \$236,952 in personnel costs, \$89,191 in Duke Energy charges for the City's traffic and streetlights, and \$4,000 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 \$56,517 reflect 122.86% 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 fourth quarter of 2025, \$10,468 in interest revenue has been received.

Expenditures

Total expenditures were \$59,494 through the fourth quarter of 2025. Expenditures include \$29,585 in personnel costs, Traffic Lights maintenance \$6,586, 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 \$9,878 was received through the fourth quarter of 2025.

Expenditures

No expenditures were made 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 fourth quarter of 2025.

Expenditures

Expenditures were \$489 during 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 2025.

Expenditures

No expenditures were made 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 2025.

Expenditures

No expenditures were made 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

\$339 in revenue was received during 2025.

Expenditures

No expenditures were made 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 \$9,985 was received through the fourth quarter of 2025.

Expenditures

Expenditures through the fourth quarter of 2025 were \$10,295.

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 fourth quarter of 2025.

Expenditures

There were no expenditures in the fourth quarter of 2025.

American Rescue Plan Fund of 2021

Fund Description

The 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 2025.

Expenditures

There were no expenditures in 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 \$139,027 in interest earnings through the fourth quarter of 2025.

Expenditures

There were expenditures in the amount of \$4,267,719 in road improvements through the fourth 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 \$75,060 in interest earnings through the fourth quarter of 2025.

Expenditures

There were expenditures in the amount of \$1,655,714 for water system improvements through the fourth 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 twelve months of 2025, \$305,722 in revenue was received.

Expenditures

There was \$301,904 in Waterworks CIP expenditures through the fourth 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 \$34,209 in interest earnings through the fourth quarter of 2025.

Expenditures

There were no expenditures in 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 were \$80,579 in expenditures through the fourth 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 \$2,100,877 or 101.48% 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 fourth quarter of 2025 were \$2,065,913 and compared to \$1,306,207 in 2024. Expenditures were higher than anticipated during 2025 due to higher than anticipated claims.

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 \$2,501,544 represent 106.41% 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 through the fourth 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
FOURTH QUARTER 2025

	2024 ACTUAL YTD DEC 31	2025 ACTUAL YTD DEC 31	2025 TOTAL BUDGET	2025 % of BUDGET
REVENUES:				
Street Construction Fund	596,412	598,719	534,000	112.12%
State Highway Fund	52,980	56,517	46,000	122.86%
OneOhio Fund	15,987	9,878	-	-
Law Enforcement Fund	4,931	2,219	-	-
Criminal Activity Fund	-	-	-	-
Drug Offender Fines Fund	-	-	-	-
DUI Enforcement Fund	189	339	-	-
Mayor's Court Computer Fund	9,610	9,985	10,000	99.85%
FEMA Grant Fund	-	-	-	-
American Rescue Plan Act of 2021	-	-	-	-
2024 Road Improvement BANS	6,580,919	6,727,427	6,588,400	102.11%
2024 Water System Improvement BAI	3,543,561	3,622,660	3,547,600	102.12%
Water Capital Improvement Fund	655,603	305,722	302,254	101.15%
Water Plant Improvement Fund	26,285	34,209	5,000	684.17%
Retirement Reserve Fund	170,241	14,975	14,975	100.00%
Health/Life Insurance Fund	1,338,630	2,100,877	2,070,334	101.48%
Sewer Agency Fund	<u>2,383,128</u>	<u>2,501,544</u>	<u>2,350,810</u>	106.41%
 Total Revenues	 <u>15,378,476</u>	 <u>15,985,071</u>	 <u>15,469,373</u>	 103.33%
 EXPENDITURES				
Street Construction Fund	528,753	816,310	1,042,556	78.30%
State Highway Fund	31,927	59,494	63,131	94.24%
Law Enforcement Fund	2,400	489	490	99.84%
DUI Enforcement Fund	-	-	-	-
Mayor's Court Computer Fund	10,179	10,295	11,500	89.52%
FEMA Grant Fund	-	-	-	-
2024 Road Improvement BANS	33,417	10,807,491	10,039,772	107.65%
2024 Water System Improvement BAI	19,923	5,177,130	7,021,416	73.73%
Water Capital Improvement Fund	553,709	301,904	302,253	99.88%
Water Plant Improvement Fund	-	-	-	-
Retirement Reserve Fund	96,800	80,579	80,579	100.00%
Health/Life Insurance Fund	1,306,207	2,065,913	2,222,323	92.96%
Sewer Agency Fund	<u>2,384,088</u>	<u>2,484,398</u>	<u>2,499,351</u>	99.40%
 Total Expenditures	 <u>4,967,404</u>	 <u>21,804,002</u>	 <u>23,283,371</u>	 93.65%

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

Statement of Cash Flows							
City of Wyoming							
For the Twelve Month Period Ended Dec 31, 2025							
	General	Street Construct	State Highway	Recreation	Capital Improve	Equipment Replace	Waterworks Fund
Cash Inflows from Outside Sources:							
Income Taxes	8,485,718						
Property Taxes	4,648,445						
Estate Taxes							
Grants	65,762				795,050	3,912	
Donations	4,100				123,336	20,000	
Rental Income	18,980						30,218
Intergovernmental Receipts	189,038	567,932	46,049				
Loan Proceeds							
Bond Expense Reimbursement							
Charges for Services	206,580			1,188,931			2,147,974
Fines, Licenses & Permits	166,625						
Special Assessments							
Investment Earnings	549,188	26,763	10,468				38,294
Miscellaneous	362,801	4,024				13,416	104,933
Transfers/Advance-In				325,000	1,716,508	669,258	173,907
Total Inflows	14,697,238	598,719	56,517	1,513,931	2,634,894	706,586	2,495,325
Cash Outflows:							
Capital Outlay		62,790			1,251,891	671,493	
Debt Service					1,409,564		
Debt Preparation Costs							
Parks, Recreation, Leisure				1,576,796			
Police	3,151,914						
Other Operating Costs	1,086,998						
Public Works	2,081,128						
WaterWorks						1,355,599	
Fire/EMS	901,620						
Facilities	254,540						
Administration	441,509						
Finance	432,392						
Legal	68,718						
Community Planning & Zoning	308,443						
Legislative	11,191						
Community Engagement	260,203						
Economic Development							
Mayor's Court	62,158						
Transportation		767,184	59,574				
Property Purchase							
Other Non-operating costs							
Pending Rec'b/Payable							
Transfers/Advance-Out	3,639,096					792,264	
Total Outflows	12,699,909	829,974	59,574	1,576,796	2,661,456	671,493	2,147,863
Change in Fund Balance	1,997,329	-231,255	-3,057	-62,864	-26,562	35,092	347,462
Fund Balance Begin of Period	7,028,952	764,353	266,272	244,957	309,418	3,091,612	765,741
Fund Balance End of Period	9,026,281	533,098	263,215	182,092	282,856	3,126,704	1,113,203
Encumbrances	117,853	2,246	1,678	1,839	114,751	282,074	70,115
Unencumbered Fund Balance	8,908,428	530,852	261,538	180,253	168,105	2,844,631	1,043,088