

RUN DATE: 08/11/2025
RUN TIME: 11.30.32

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
COMPARATIVE STATEMENT OF REVENUE
AS OF 2025/06/30

Report 1
PGM ID: CouncilRevenue050
PAGE: 1

| | BUDGETED | ACTUAL THIS MONTH | A ACTUAL YTD | B FORECAST YTD | (A-B) / B ACTUAL VS FORECAST % | A-B ACTUAL VS FORECAST \$(FAV)(UNFAV) | C ACTUAL PRIOR YTD | (A-C) / B ACT YTD VS PRI YTD % | A-C ACT YTD VS PRI YTD \$(FAV)(UNFAV) |
|---|-----------------------|----------------------|-----------------------|-----------------------|--------------------------------------|--|-----------------------------|---|---|
| TAXES | | | | | | | | | |
| General Property Tax | 48,626,282.00 | .00 | 49,575,713.68 | 48,626,282.00 | 1.95 | 949,431.68 | 40,345,309.72 | 18.98 | 9,230,403.96 |
| City Income Tax | 371,700,953.00 | 34,041,072.22 | 378,534,028.58 | 371,700,953.00 | 1.84 | 6,833,075.58 | 362,200,963.23 | 4.39 | 16,333,065.35 |
| Admissions Taxes | 10,905,500.00 | 397,390.89 | 11,799,366.68 | 10,905,500.00 | 8.20 | 893,866.68 | 11,569,456.33 | 2.11 | 229,910.35 |
| Short Term Rental Excise Tax | 2,000,000.00 | 704.86 | 2,032,108.78 | 2,000,000.00 | 1.61 | 32,108.78 | 1,968,432.71 | 3.18 | 63,676.07 |
| LICENSES & PERMITS | | | | | | | | | |
| Licenses & Permits | 31,467,610.00 | 1,435,426.46 | 31,828,372.04 | 31,467,610.00 | 1.15 | 360,762.04 | 25,659,661.75 | 19.60 | 6,168,710.29 |
| COURTS & USE OF MONEY & PROPERTY | | | | | | | | | |
| Fines, Forfeitures, & Penalties | 5,154,000.00 | 410,900.80 | 4,787,799.07 | 5,154,000.00 | -7.11 | -366,200.93 | 5,151,933.91 | -7.07 | -364,134.84 |
| Investment Income | 17,750,000.00 | 7,221,876.57 | 23,588,709.50 | 17,750,000.00 | 32.89 | 5,838,709.50 | 17,490,928.58 | 34.35 | 6,097,780.92 |
| General Concessions, Rents, & Commission | 178,400.00 | 3,694.54 | 80,355.85 | 178,400.00 | -54.96 | -98,044.15 | 261,131.95 | -101.33 | -180,776.10 |
| REVENUE FROM OTHER AGENCIES | | | | | | | | | |
| Local Government | 15,657,189.00 | 1,587,195.21 | 16,208,501.93 | 15,657,189.00 | 3.52 | 551,312.93 | 15,782,162.64 | 2.72 | 426,339.29 |
| Other | 7,626,291.00 | 24,468.51 | 8,418,052.30 | 7,626,291.00 | 10.38 | 791,761.30 | 715,612.64 | 101.00 | 7,702,439.66 |
| Casino | 9,999,999.00 | .00 | 9,986,251.45 | 9,999,999.00 | -.14 | -13,747.55 | 9,909,363.83 | .77 | 76,887.62 |
| CHARGES FOR CURRENT SERVICES | | | | | | | | | |
| General Government | 15,456,500.00 | 68,645.04 | 14,134,848.65 | 15,456,500.00 | -8.55 | -1,321,651.35 | 14,162,108.78 | -.18 | -27,260.13 |
| Police | 8,063,040.00 | 1,524,785.24 | 12,381,508.26 | 8,063,040.00 | 53.56 | 4,318,468.26 | 9,253,743.87 | 38.79 | 3,127,764.39 |
| Buildings and Inspections | 5,537,250.00 | 286,746.51 | 5,398,271.51 | 5,537,250.00 | -2.51 | -138,978.49 | 4,839,960.13 | 10.08 | 558,311.38 |
| Miscellaneous Charges | 300,000.00 | -13,826.04 | 314,562.68 | 300,000.00 | 4.85 | 14,562.68 | 410,534.22 | -31.99 | -95,971.54 |
| Fire | 10,102,500.00 | 1,686,439.99 | 12,221,773.65 | 10,102,500.00 | 20.98 | 2,119,273.65 | 8,341,969.73 | 38.40 | 3,879,803.92 |
| Parking Meter | 50,000.00 | 4,166.67 | 50,000.00 | 50,000.00 | .00 | .00 | .00 | 100.00 | 50,000.00 |
| MISCELLANEOUS REVENUE | | | | | | | | | |
| Miscellaneous Revenue | 31,489,951.00 | 125,920.53 | 3,653,940.46 | 31,489,951.00 | -88.40 | -27,836,010.54 | 5,654,579.60 | -6.35 | -2,000,639.14 |
| UNKNOWN | | | | | | | | | |
| 8694 | 960,000.00 | .00 | 284.15 | .00 | .00 | 284.15 | .00 | .00 | 284.15 |
| Total for General Fund - 050 | 593,025,465.00 | 48,805,608.00 | 584,994,449.22 | 592,065,465.00 | -1.19 | -7,071,015.78 | 533,717,853.62 | 8.66 | 51,276,595.60 |
| TOTAL | 593,025,465.00 | 48,805,608.00 | 584,994,449.22 | 592,065,465.00 | -1.19 | -7,071,015.78 | 533,717,853.62 | 8.66 | 51,276,595.60 |

RUN DATE: 08/11/2025
RUN TIME: 11.30.55

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
COMPARATIVE STATEMENT OF REVENUE
AS OF 2025/06/30

| Fund - Name | BUDGETED | ACTUAL THIS MONTH | A ACTUAL YTD | B FORECAST YTD | (A-B) / B ACTUAL VS FORECAST % | A-B ACTUAL VS FORECAST \$FAV(UNFAV) | C ACTUAL PRIOR YTD | (A-C) / B ACT YTD VS PRI YTD % | A-C ACT YTD VS PRI YTD \$FAV(UNFAV) |
|--------------------------|----------------|----------------------|--------------------|----------------------|---|--|-----------------------------|--|---|
| 101-Water Works | 210,030,000.00 | 22,092,498.70 | 224,288,818.00 | 210,030,000.00 | 6.79 | 14,258,818.00 | 205,949,716.84 | 8.73 | 18,339,101.16 |
| 102-Parking System Facil | 6,175,910.00 | 656,600.21 | 7,145,965.58 | 6,175,910.00 | 15.71 | 970,055.58 | 6,382,037.06 | 12.37 | 763,928.52 |
| 103-Convention-Expositio | 2,600,000.00 | 219,971.72 | 4,775,483.16 | 2,600,000.00 | 83.67 | 2,175,483.16 | 9,624,278.58 | -186.49 | -4,848,795.42 |
| 104-General Aviation | 2,370,000.00 | 239,365.98 | 2,759,064.48 | 2,370,000.00 | 16.42 | 389,064.48 | 2,380,657.26 | 15.97 | 378,407.22 |
| 105-Municipal Golf | 7,800,500.00 | 1,752,156.25 | 9,964,775.47 | 7,800,500.00 | 27.75 | 2,164,275.47 | 9,469,366.36 | 6.35 | 495,409.11 |
| 107-Stormwater Managemen | 30,430,610.00 | 2,525,033.15 | 30,733,753.45 | 30,430,610.00 | 1.00 | 303,143.45 | 29,781,333.77 | 3.13 | 952,419.68 |
| 301-Street Const Mainten | 15,467,300.00 | 1,442,828.14 | 15,859,218.29 | 15,467,300.00 | 2.53 | 391,918.29 | 15,241,411.01 | 3.99 | 617,807.28 |
| 302-Income Tax Infrastru | 23,401,290.00 | 2,203,657.10 | 24,564,279.47 | 23,401,290.00 | 4.97 | 1,162,989.47 | 23,915,647.25 | 2.77 | 648,632.22 |
| 303-Parking Meter | 4,531,540.00 | 426,392.59 | 4,495,310.18 | 4,531,540.00 | -.80 | -36,229.82 | 4,811,605.86 | -6.98 | -316,295.68 |
| 306-Municipal Motor Vehi | 4,114,000.00 | 369,817.24 | 4,370,999.32 | 4,114,000.00 | 6.25 | 256,999.32 | 4,295,031.18 | 1.85 | 75,968.14 |
| 318-Sawyer Point | 648,500.00 | 147,799.27 | 1,010,557.88 | 648,500.00 | 55.83 | 362,057.88 | 896,245.26 | 17.63 | 114,312.62 |
| 323-Recreation Special A | 5,730,430.00 | 1,557,956.22 | 6,218,888.84 | 5,730,430.00 | 8.52 | 488,458.84 | 6,171,941.63 | .82 | 46,947.21 |
| 329-Cincinnati Riverfron | 1,431,000.00 | 189,227.76 | 1,445,066.57 | 1,431,000.00 | .98 | 14,066.57 | 1,133,513.41 | 21.77 | 311,553.16 |
| 347-Hazard Abatement Fun | 372,400.00 | 27,965.00 | 343,626.59 | 372,400.00 | -7.73 | -28,773.41 | 424,089.11 | -21.61 | -80,462.52 |
| 364-911 Cell Phone Fees | 1,300,000.00 | .00 | 2,135,977.27 | 1,300,000.00 | 64.31 | 835,977.27 | 1,084,688.17 | 80.87 | 1,051,289.10 |
| 377-Safe & Clean | 45,830.00 | .00 | 42,538.77 | 45,830.00 | -7.18 | -3,291.23 | 49,127.91 | -14.38 | -6,589.14 |
| 395-Community Health Cen | 30,096,460.00 | 2,156,546.17 | 26,096,665.64 | 30,096,460.00 | -13.29 | -3,999,794.36 | 28,400,368.87 | -7.65 | -2,303,703.23 |
| 416-Cincinnati Health Di | 620,000.00 | 42,779.92 | 663,327.36 | 620,000.00 | 6.99 | 43,327.36 | 841,982.17 | -28.82 | -178,654.81 |
| 449-Cinti Area Geographi | 4,713,220.00 | 584,683.95 | 4,668,011.83 | 4,713,220.00 | -.96 | -45,208.17 | 4,310,271.32 | 7.59 | 357,740.51 |
| 455-Streetcar Operations | 5,353,747.00 | 1,577,001.73 | 5,406,734.88 | 5,353,747.00 | .99 | 52,987.88 | 4,929,434.09 | 8.92 | 477,300.79 |
| 457-CLEAR | 6,137,560.00 | .00 | 4,029,337.53 | 6,137,560.00 | -34.35 | -2,108,222.47 | 3,814,453.87 | 3.50 | 214,883.66 |



*Interdepartmental
Correspondence Sheet*

August 12, 2025

TO: Mayor and Members of City Council

FROM: Tara J Songer, Finance Manager, Accounts & Audits

A handwritten signature in black ink, appearing to be "TJ Songer".

SUBJECT: Audit of the City Treasurer's Report for the Month Ended May 31, 2025

In accordance with Article IX, Section 5, of the Administrative Code of the City of Cincinnati, the Finance Manager, Accounts and Audits has examined the Statement of the City Treasurer for the month ended May 31, 2025 and has found it to be correct.

We have on file certifications from banking institutions showing the amounts on deposit as of May 31, 2025.

| | | |
|--|------------------------|-------------------------------|
| Certified US Bank Balance | \$1,155,795.42 | |
| Certified Fifth Third Bank Balance | <u>\$74,747,607.35</u> | |
| General Account Bank Balance Total | | \$75,903,402.77 |
| Adjusted for: | | |
| Outstanding Checks | (\$14,945,123.24) | |
| Net Deposits in Transit | \$485,941.73 | |
| Reconciling Items | <u>(\$587,059.48)</u> | <u>(\$15,046,240.99)</u> |
| City of Cincinnati Treasurer's Balance | | <u><u>\$60,857,161.78</u></u> |

Parking System Facilities

| | | |
|--|---------------|----------------------------|
| Certified Fifth Third Bank Balance | | \$318,345.19 |
| Adjusted for: | | |
| Net Deposits in Transit | \$0.00 | |
| Outstanding Checks | \$0.00 | |
| Interest | (\$900.29) | |
| Reconciling Items | <u>\$0.00</u> | <u>(\$900.29)</u> |
| City of Cincinnati Treasurer's Balance | | <u><u>\$317,444.90</u></u> |

Retirement System

| | | | |
|--|------------------------|-----------------|-------------------------------|
| Certified US Bank Balance | | | \$5,611,479.09 |
| Adjustment for: | | | |
| | Outstanding Checks | (\$5,874.31) | |
| | Net Deposit in Transit | \$15,145,814.48 | |
| | Reconciling Items | <u>\$0.00</u> | <u>\$15,139,940.17</u> |
| City of Cincinnati Treasurer's Balance | | | <u><u>\$20,751,419.26</u></u> |

July 03, 2025

To: Mayor and Members of City Council

From: Nicole D. Lee, City Treasurer *nl*

Subject: There is transmitted herewith the report of the City Treasurer's Office, at May 31, 2025 submitted in accordance with Section 301-17 of the Cincinnati Municipal Code.

Cash on hand and in the bank to the credit of the following:

CASH ON HAND IN THE BANK:

| | |
|-----------------------------------|------------------|
| General Account | \$50,857,161.78 |
| Parking System Facilities Account | 317,444.90 |
| Retirement System Account | 20,751,419.26 |
| Total Treasury Balances | \$ 71,926,025.94 |

Investments, in the custody of the City Treasurer, to the credit of the following:

SECURITIES OF CITY OF CINCINNATI

| | |
|-----------------------|--------------------|
| Beginning Investments | \$1,609,859,460.76 |
| Purchases | 40,000,000.00 |
| Maturities | (30,000,000.00) |
| Ending Investments | \$1,619,859,460.76 |

Attachment

**BANK RECONCILIATION
FOR THE MONTH ENDED 5/31/2025**

GENERAL ACCOUNT :

| | |
|--|-------------------------|
| US Bank Balance - City of Cincinnati (#930-0443) | \$ 1,155,795.42 |
| Fifth Third Balance - General Fund (#9990200041) | 74,747,607.35 |
| Certified General Account Bank Balance Total | <u>\$ 75,903,402.77</u> |

Adjusted for :

| | | |
|-------------------------|---------------------|---------------------|
| Outstanding Checks | \$ (14,945,123.24) | |
| Net Deposits in Transit | 485,941.73 | |
| Reconciling Items | <u>(587,059.48)</u> | (A) (15,046,240.99) |

| | |
|----------------------------|--------------------------------|
| TREASURER'S BALANCE | <u><u>\$ 60,857,161.78</u></u> |
|----------------------------|--------------------------------|

PARKING SYSTEM FACILITIES :

| | |
|--|----------------------|
| Certified Fifth Third Bank Balance (#7021328955) | <u>\$ 318,345.19</u> |
|--|----------------------|

Adjusted for :

| | | |
|-------------------------|-------------|--------------|
| Outstanding Checks | \$ 0.00 | |
| Interest | (900.29) | |
| Net Deposits in Transit | 0.00 | |
| Reconciling Items | <u>0.00</u> | (B) (900.29) |

| | |
|----------------------------|-----------------------------|
| TREASURER'S BALANCE | <u><u>\$ 317,444.90</u></u> |
|----------------------------|-----------------------------|

RETIREMENT SYSTEM :

| | |
|---------------------------|------------------------|
| Certified US Bank Balance | <u>\$ 5,611,479.09</u> |
|---------------------------|------------------------|

Adjusted for :

| | | |
|-------------------------|---------------|-------------------|
| Outstanding Checks | \$ (5,874.31) | |
| Net Deposits in Transit | 15,145,814.48 | |
| Reconciling Items | <u>0.00</u> | (C) 15,139,940.17 |

| | |
|----------------------------|--------------------------------|
| TREASURER'S BALANCE | <u><u>\$ 20,751,419.26</u></u> |
|----------------------------|--------------------------------|

MISCELLANEOUS RECONCILING ITEMS

| | | | | |
|--------------------------------------|-----------------|--------------|------|----------------------------------|
| (A) <u>GENERAL ACCOUNT :</u> | \$ (587,059.48) | (587,059.48) | 0.00 | Misc-Fifth Third Misc-US Bank |
| (B) <u>PARKING ACCOUNT :</u> | \$ 0.00 | 0.00 | 0.00 | Unreceipted Deposits |
| | | 0.00 | 0.00 | Returned Items |
| | | 0.00 | 0.00 | Receipt Discrepancies |
| | | 0.00 | 0.00 | Service Charge |
| (C) <u>RETIREMENT SYSTEM:</u> | \$ 0.00 | 0.00 | 0.00 | Withdrawal Discrepancy |
| | | 0.00 | 0.00 | Receipt Discrepancy |
| | | 0.00 | 0.00 | Check disbursement error |
| | | 0.00 | 0.00 | Service Charge |



*Interdepartmental
Correspondence Sheet*

August 15, 2025

TO: Mayor and Members of City Council

FROM: Tara J Songer, Finance Manager, Accounts & Audits

A handwritten signature in black ink, appearing to be "TJ Songer", written over the "FROM:" line.

SUBJECT: Audit of the City Treasurer's Report for the Month Ended June 30, 2025

In accordance with Article IX, Section 5, of the Administrative Code of the City of Cincinnati, the Finance Manager, Accounts and Audits has examined the Statement of the City Treasurer for the month ended June 30, 2025 and has found it to be correct.

We have on file certifications from banking institutions showing the amounts on deposit as of June 30, 2025.

| | | |
|--|------------------------|-------------------------------|
| Certified US Bank Balance | \$5,448,361.28 | |
| Certified Fifth Third Bank Balance | <u>\$59,774,987.62</u> | |
| General Account Bank Balance Total | | \$65,223,348.90 |
| Adjusted for: | | |
| Outstanding Checks | (\$5,758,878.48) | |
| Net Deposits in Transit | (\$29,033,160.00) | |
| Reconciling Items | <u>\$13,771,818.53</u> | <u>(\$21,020,219.95)</u> |
| City of Cincinnati Treasurer's Balance | | <u><u>\$44,203,128.95</u></u> |

Parking System Facilities

| | | |
|--|---------------|----------------------------|
| Certified Fifth Third Bank Balance | | \$380,981.23 |
| Adjusted for: | | |
| Net Deposits in Transit | \$0.00 | |
| Outstanding Checks | \$0.00 | |
| Interest | \$0.00 | |
| Reconciling Items | <u>\$0.00</u> | <u>\$0.00</u> |
| City of Cincinnati Treasurer's Balance | | <u><u>\$380,981.23</u></u> |

Retirement System

| | | |
|---------------------------|--|-----------------|
| Certified US Bank Balance | | \$24,903,835.62 |
|---------------------------|--|-----------------|

Adjustment for:

| | | |
|--------------------|--------------|--|
| Outstanding Checks | (\$5,874.31) | |
|--------------------|--------------|--|

| | | |
|------------------------|----------------|--|
| Net Deposit in Transit | (\$517,485.85) | |
|------------------------|----------------|--|

| | | |
|-------------------|---------------|-----------------------|
| Reconciling Items | <u>\$0.00</u> | <u>(\$523,360.16)</u> |
|-------------------|---------------|-----------------------|

| | | |
|--|--|-------------------------------|
| City of Cincinnati Treasurer's Balance | | <u><u>\$24,380,475.46</u></u> |
|--|--|-------------------------------|

August 01, 2025

To: Mayor and Members of City Council

From: Nicole D. Lee, City Treasurer *nl*

Subject: There is transmitted herewith the report of the City Treasurer's Office, at June 30, 2025 submitted in accordance with Section 301-17 of the Cincinnati Municipal Code.

Cash on hand and in the bank to the credit of the following:

CASH ON HAND IN THE BANK:

| | |
|-----------------------------------|-----------------|
| General Account | \$44,203,128.95 |
| Parking System Facilities Account | 380,981.23 |
| Retirement System Account | 24,380,475.46 |
| Total Treasury Balances | \$68,964,585.64 |

Investments, in the custody of the City Treasurer, to the credit of the following:

SECURITIES OF CITY OF CINCINNATI

| | |
|-----------------------|--------------------|
| Beginning Investments | \$1,619,859,460.76 |
| Purchases | 70,000,000.00 |
| Maturities | (80,034,105.59) |
| Ending Investments | \$1,609,825,355.17 |

Attachment

**BANK RECONCILIATION
FOR THE MONTH ENDED 6/30/2025**

GENERAL ACCOUNT :

| | |
|--|--------------------------------|
| US Bank Balance - City of Cincinnati (#930-0443) | \$ 5,448,361.28 |
| Fifth Third Balance - General Fund (#9990200041) | <u>59,774,987.62</u> |
| Certified General Account Bank Balance Total | <u><u>\$ 65,223,348.90</u></u> |

Adjusted for :

| | | |
|-------------------------|----------------------|----------------------------|
| Outstanding Checks | \$ (5,758,878.48) | |
| Net Deposits in Transit | (29,033,160.00) | |
| Reconciling Items | <u>13,771,818.53</u> | (A) <u>(21,020,219.95)</u> |

| | |
|----------------------------|---------------------------------------|
| TREASURER'S BALANCE | \$ <u><u>44,203,128.95</u></u> |
|----------------------------|---------------------------------------|

PARKING SYSTEM FACILITIES :

| | |
|--|-----------------------------|
| Certified Fifth Third Bank Balance (#7021328955) | \$ <u><u>380,981.23</u></u> |
|--|-----------------------------|

Adjusted for :

| | | |
|-------------------------|-------------|-----------------|
| Outstanding Checks | \$ 0.00 | |
| Interest | 0.00 | |
| Net Deposits in Transit | 0.00 | |
| Reconciling Items | <u>0.00</u> | (B) <u>0.00</u> |

| | |
|----------------------------|------------------------------------|
| TREASURER'S BALANCE | \$ <u><u>380,981.23</u></u> |
|----------------------------|------------------------------------|

RETIREMENT SYSTEM :

| | |
|---------------------------|--------------------------------|
| Certified US Bank Balance | \$ <u><u>24,903,835.62</u></u> |
|---------------------------|--------------------------------|

Adjusted for :

| | | |
|-------------------------|---------------|-------------------------|
| Outstanding Checks | \$ (5,874.31) | |
| Net Deposits in Transit | (517,485.85) | |
| Reconciling Items | <u>0.00</u> | (C) <u>(523,360.16)</u> |

| | |
|----------------------------|---------------------------------------|
| TREASURER'S BALANCE | \$ <u><u>24,380,475.46</u></u> |
|----------------------------|---------------------------------------|

MISCELLANEOUS RECONCILING ITEMS

| | | | | |
|--------------------------------------|------------------|---------------|------|----------------------------------|
| (A) <u>GENERAL ACCOUNT :</u> | \$ 13,771,818.53 | 13,771,818.53 | 0.00 | Misc-Fifth Third Misc-US Bank |
| (B) <u>PARKING ACCOUNT :</u> | \$ 0.00 | 0.00 | 0.00 | Unreceipted Deposits |
| | | 0.00 | 0.00 | Returned Items |
| | | 0.00 | 0.00 | Receipt Discrepancies |
| | | 0.00 | 0.00 | Service Charge |
| (C) <u>RETIREMENT SYSTEM:</u> | \$ 0.00 | 0.00 | 0.00 | Withdrawal Discrepancy |
| | | 0.00 | 0.00 | Receipt Discrepancy |
| | | 0.00 | 0.00 | Check disbursement error |
| | | 0.00 | 0.00 | Service Charge |