



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** DECEMBER 2021 FINANCIAL REPORT  
**DATE:** 1-18-2022

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## **BACKGROUND**

The purpose of this report is to provide a brief review of the revenues and expenditures for the following funds: General Fund, Security of Persons & Property Fund, Sanitation Fund, Sewer Fund, Water Fund, and Stormwater Fund.

Actual revenues and expenditures are compared to the budget to assess potential overages/shortages in budgeted categories. Comparisons with figures from last fiscal year are also included to indicate the differences by year, since budgeting techniques remain relatively uniform from one year to the next.

Appendix A provides detailed income tax information to highlight the reasons for income tax collection changes from year to year.

Appendix B details the year-to-date activity for all of the city's active fifty-three accounts. It is important to note the ending balance, encumbrances, and unencumbered balance. The unencumbered balance is the amount remaining in the fund if the city were to expend all the monies listed as encumbrances. The ending balance is the amount of funds available to the city as of December 31, 2021, and ties to the amount listed in Appendix B.

Appendix C is the Financial Statement for the city as of December 31, 2021. This statement provides a listing of the city's funds held at various financial institutions. Also presented are the interest earned to date, weighted average interest rate, and the weighted average maturity (days).

Appendix D is the Debt Schedule for the city through December 31, 2021. All principal and interest payments that have been paid to date are included in the schedule.

Appendix E is a graphical representation of the water and sewer utility consumption billed on a monthly basis in terms of cubic feet as well as dollars.

## GENERAL FUND

The General Fund is the main operating fund for the city and is used to account for all financial transactions which are not reported in other funds. Major sources of revenue include income tax and property tax. Please refer to page three for a breakdown of the revenues and expenditures through December 31, 2021.

### Revenues

The General Fund revenues performed as expected. However, the following revenue sources require additional explanations:

- Property Taxes – Have been fully collected for 2020 taxes payable in 2021. 3.8% increase over last years receipts.
- Income Tax – Year-to-date receipts total **\$23,284,624** which is **\$2,247,239, or 10.7%, more** than amount the City received during the same period in the prior year.
  - This increase is primarily due to an increase in withholdings from the top ten withholders in the City and significantly increased net profit receipts compared to a year ago (See Appendix A).
- Intergovernmental Receipts – These revenues came in higher than estimated receipts, but almost equal to 2020 receipts. There receipts are from the Local Government Fund (LGF) provided by the State and are paid monthly. The percentage received from the State is based on a formula which is applied to the State’s tax collections. These receipts indicate that the State is seeing the same increase in tax revenues that we are seeing locally.
- Other Taxes – These revenues came in higher than estimated receipts and significantly higher than 2020 receipts. This is great to see since the biggest portion of these are lodging taxes.
- Fees, Licenses, & Permits – This significant increase over 2020 receipts is primarily due to the receipts received related to the Marysville Flats Development.
- Miscellaneous – This significant increase over 2020 receipts is primarily due to the BWC refund received on 1/7 for \$628,025.07
- Earning on Investments –The effects of Covid-19 on global markets continue to have a significant impact return on investments and this will likely not change anytime soon with interest rates being kept low by the federal reserve.
- Charges for Services – All chargebacks to the Enterprise funds were processed before year end.

### Expenditures

The General Fund expenditures performed as expected when compared to the 2021 budget.

**GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
DECEMBER 2021**

	2020 ACTUAL YTD DEC 31	2021 ACTUAL YTD DEC 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Taxes	1,709,286	1,773,986	1,715,000	103.4%
Intergovernmental Receipts	524,498	527,357	356,000	148.1%
Other Taxes	399,545	530,240	433,000	122.5%
Income Taxes	21,037,385	23,284,624	19,700,000	118.2%
Fees, Licenses, & Permits	95,524	395,571	100,000	395.6%
Miscellaneous	201,921	731,749	15,000	4878.3%
Transfer In	-	-	-	-
Other Financing	666,247	55,027	10,000	550.3%
Earnings on Investments	191,936	75,760	200,000	37.9%
Charges for Services	1,276,903	1,321,207	1,252,000	105.5%
Donations	139	1,000	-	-
<b>Total Revenues</b>	<b>26,103,384</b>	<b>28,696,520</b>	<b>23,781,000</b>	<b>120.7%</b>
<b>EXPENDITURES</b>				
Council	135,478	127,225	165,095	77.1%
City Manager	687,738	862,511	898,827	96.0%
Human Resources	297,359	336,990	363,518	92.7%
Parks & Grounds	997,844	1,132,347	1,192,741	94.9%
Law Director	334,747	340,635	359,050	94.9%
Information Technology	814,892	924,417	1,085,129	85.2%
Street Lighting	407,322	432,815	482,843	89.6%
Finance Department	945,437	974,913	1,062,301	91.8%
Engineering Department	1,582,857	1,712,904	2,026,151	84.5%
Municipal Operations Center	409,629	412,231	443,375	93.0%
Advances	-	437,848	437,848	100.0%
Transfers	18,273,191	19,271,234	19,370,570	99.5%
<b>Total Expenditures</b>	<b>24,886,494</b>	<b>26,966,836</b>	<b>27,887,449</b>	<b>96.70%</b>

2021 total budget expenditures include \$35,575.82 in carryover encumbrances.

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## SECURITY OF PERSONS & PROPERTY FUND

The Security of Persons & Property Fund is a Special Revenue Fund which means that the resources are restricted to only funding expenditures that support the court, police and fire divisions. Please refer to page five for a breakdown of the revenues and expenditures through December 31, 2021.

### Revenues

Several sources of revenue support this fund, including grants, fines, and charges for services. This fund is also subsidized by a transfer from the General Fund.

- Fines & Costs – These receipts are still tracking to miss the budgeted estimated receipts.
- Charges for Services
  - EMS Billing - The city contracts with MED3000 to bill and collect the fees for providing EMS services. To date, the City has received **\$696,515**, which is **\$129,371, or 23%, more** than the same period from the prior year.
    - Effective October 1, 2017, the State of Ohio awarded the City of Marysville a contract for the medical transportation of inmates within the Ohio Reformatory for Women. The contract will last through December 31, 2022 and EMS billing rates will be as follows:
      - Local Transport Basic Life Support: \$650
      - Local Transport Advanced Life Support: \$820
      - OSU or Franklin Medical Center Transport Basic Life Support: \$650
      - OSU or Franklin Medical Center Transport Advanced Life Support: \$820
      - Transport Price per mile: \$0.00
  - Fire Contracts - The City of Marysville provides fire, rescue, and EMS services to the following communities: Paris Township, Dover Township, a small part of Darby Township, and southern half of Leesburg Township (EMS only). The City has received all payments, in full, for the year.

### Expenditures

The Security of Persons & Property Fund expenditures are performing as expected. Personal Costs in both Fire and Police are tracking a little ahead of budget and that is due to overtime costs. There may be a need for supplementals in those lines items before year end, but, in total, they would be relatively immaterial.



**SECURITY OF PERSONS AND PROPERTY FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
DECEMBER 2021**

	2020 ACTUAL YTD DEC 31	2021 ACTUAL YTD DEC 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	7,310	25,360	6,000	422.67%
Fees, Licenses, & Permits	64,712	68,876	61,750	111.54%
Fines & Costs	520,185	600,452	751,500	79.90%
Miscellaneous	3,832	2,662	12,000	22.18%
Transfer In	11,000,000	11,364,503	11,364,503	100.00%
Charges for Services	1,325,195	1,451,178	1,474,434	98.42%
Donations	-	-	6,000	-
<b>Total Revenues</b>	<b>12,921,234</b>	<b>13,513,032</b>	<b>13,676,187</b>	<b>98.81%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	853,025	895,862	932,218	96.10%
Materials & Supplies	62,480	48,991	104,456	46.90%
Contract Services	15,295	18,169	26,500	68.56%
Other Expenses	11,963	12,261	35,662	34.38%
<b>Total Court Expenditures</b>	<b>942,763</b>	<b>975,283</b>	<b>1,098,837</b>	<b>88.76%</b>
<b>Police Division</b>				
Personal Services	5,490,538	5,940,348	6,007,560	98.88%
Materials & Supplies	74,796	100,188	119,443	83.88%
Contract Services	80,795	93,595	95,600	97.90%
Other Expenses	145,584	177,728	231,306	76.84%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>5,791,713</b>	<b>6,311,859</b>	<b>6,453,909</b>	<b>97.80%</b>
<b>Fire Division</b>				
Personal Services	5,681,205	6,022,752	6,109,484	98.58%
Materials & Supplies	75,176	103,398	115,525	89.50%
Contract Services	62,244	96,302	134,527	71.59%
Other Expenses	155,277	151,933	200,236	75.88%
Capital Outlay	10,474	-	-	-
<b>Total Fire Expenditures</b>	<b>5,984,375</b>	<b>6,374,385</b>	<b>6,559,772</b>	<b>97.17%</b>
<b>Total Expenditures</b>	<b>12,718,852</b>	<b>13,661,526</b>	<b>14,112,518</b>	<b>96.80%</b>

2021 total budget expenditures include \$1,934.96 in carryover encumbrances.

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## **SANITATION FUND**

The Sanitation Fund accounts for the costs of providing refuse services. This fund is an Enterprise Fund which means that the main source of revenue is the monthly fees charged to residents for this service. Please refer to page seven for a breakdown of the revenues and expenditures through December 31, 2021.

### **Revenues**

The Sanitation Fund revenues performed as expected. However, the following revenue sources require additional explanations:

- **Charges for Services** – 2021 receipts total **\$2,223,677**, which is **\$158,389, or 7.7%, more** than the City received in the prior year. At the end of the month, there were **6,543** utility customers received trash collection service.
  - Effective February 1, 2021, the refuse fees and sanitation fees increased by \$.50 with the exception of the refuse fee for residents over 65. That fee remained unchanged and has been the same since February 1, 2019.
  - There is another round of \$.50 increases in February 1, 2022. NOTE: This is the last codified increase for this service scheduled.

### **Expenditures**

The Sanitation Fund expenditures performed as expected through December 31, 2021.

**SANITATION FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
DECEMBER 2021**

	2020 ACTUAL YTD DEC 31	2021 ACTUAL YTD DEC 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	3,680	4,492	3,000	149.74%
Miscellaneous	2,078	-	-	-
Charges for Services	2,065,288	2,223,677	2,159,400	102.98%
<b>Total Revenues</b>	2,071,046	2,228,169	2,162,400	103.04%
<b>EXPENDITURES</b>				
Personal Services	312,170	338,882	346,310	97.85%
Materials & Supplies	41,513	49,823	71,494	69.69%
Contract Services	1,598,853	1,713,283	1,735,878	98.70%
Other Expenses	32,185	28,775	53,854	53.43%
Capital Improvements	27,080	17,034	62,650	27.19%
<b>Total Expenditures</b>	2,011,801	2,147,796	2,270,186	94.61%

*2021 total budget expenditures include \$0.00 in carryover encumbrances.*

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## SEWER FUND

The purpose of the Sewer Fund is to provide wastewater collection and treatment service to resident and commercial users. This fund is also an Enterprise Fund, with user fees financing the expenditures. Please refer to page nine for a breakdown of the revenues and expenditures through December 31, 2021.

### Revenues

The Sewer Fund revenues performed as expected. However, the following revenue sources require additional explanations:

- Charges for Services
  - Fees – These fees include tap-in fees and inspection fees for properties outside of the incorporated boundaries for the City of Marysville. They also include permit fees, rent and administrative fees. To date, 2021 fees collected in the Sewer Fund total **\$4,001,420**, which is **\$1,444,711, or 56.5%, more** than the amount collected in the same period in the prior year primarily due to development around of the City.
  - Service Charges – To date, 2021 service charges total **\$11,067,472**, which is **\$72,819, or 0.7%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,516** utility customers with sewer service.
- Property Tax Revenues – Have been fully collected for 2020 taxes payable in 2021. 3.8% increase over last years receipts.
- Earning on Investments – The effects of Covid-19 on global markets continue to have a significant impact return on investments and this will likely not change anytime soon with interest rates being kept low by the federal reserve.
- City Capacity Fees – Year-to-date receipts of **\$2,815,595**, which is **\$643,703, or 30%, more** than the amount collected in the same period in the prior year. These receipts include tap-ins for properties within the incorporated boundaries for the City of Marysville. The revenue from these capacity fees are deposited in the Incremental Wastewater Capacity Fee Fund (Fund 534) and the Sewer Replacement and Improvement Fund (Fund 536) and, therefore, are not reflected in the financial statement below

### Expenditures

The Sewer Fund expenditures performed as expected through December 31, 2021.



**SEWER FUND**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**DECEMBER 2021**

	2020 ACTUAL YTD DEC 31	2021 ACTUAL YTD DEC 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	5,380,446	5,657,954	5,100,000	110.94%
Assessments	16,529	7,640	17,000	44.94%
Miscellaneous	14,929	36	-	-
Earnings on Investments	256,462	87,184	250,000	34.87%
<b>Charges for Services</b>				
Fees	2,556,709	4,001,420	1,174,200	340.78%
Service Charges	10,994,653	11,067,472	11,000,000	100.61%
<b>Total Revenues</b>	<b>19,219,728</b>	<b>20,821,707</b>	<b>17,541,200</b>	<b>118.70%</b>
<b>EXPENDITURES</b>				
Personal Services	1,979,512	2,116,892	2,143,236	98.77%
Materials & Supplies	782,133	807,245	1,007,728	80.11%
Contract Services	2,007,826	2,195,191	2,661,597	82.48%
Debt Service	7,357,213	7,372,306	7,372,594	100.00%
Transfer	1,000,000	3,000,000	3,000,000	100.00%
Other Expenses	1,748,345	1,948,485	1,997,579	97.54%
<b>Total Expenditures</b>	<b>14,875,031</b>	<b>17,440,119</b>	<b>18,182,734</b>	<b>95.92%</b>

2021 total budget expenditures include \$0.00 in carryover encumbrances.

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## WATER FUND

The Water Fund was established to account for the treatment and distribution of water to resident and commercial users. This fund is also an Enterprise Fund, with user fees financing the expenditures. Please refer to page eleven for a breakdown of the revenues and expenditures through December 31, 2021.

### Revenues

The Water Fund revenues performed as expected. However, the following revenue sources require additional explanations:

- Charges for Services
  - Fees - These fees include tap-in-fees and inspections fees for properties outside of the incorporated boundaries for the City of Marysville. They also include utility deposits, permits and inspection fees. To date, 2021 fees collected in the Water Fund total **\$3,144,021**, which is **\$1,299,348, or 70.4%, more** than the amount collected in the same period in the prior year primarily due to development around of the City.
  - Service Charges & Collections – 2021 service charges to date total **\$9,255,900, \$1,065,254 or 13% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,982** utility customers with water service.
- Earning on Investments – The effects of Covid-19 on global markets continue to have a significant impact return on investments and this will likely not change anytime soon with interest rates being kept low by the federal reserve.
- City Capacity Fees – Year-to-date receipts of **\$2,141,252**, which is **\$425,149, or 17%, less** than the amount collected in the same period in the prior year. These revenues include tap-ins for properties within the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited in the Water Replacement and Improvement Fund (Fund 551) and the Incremental Water Capacity Fee Fund (Fund 553) and, therefore, are not reflected in the financial statement below.

### Expenditures

The Water Fund expenditures performed as expected through December 31, 2021.

**WATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
DECEMBER 2021**

	2020 ACTUAL YTD DEC 31	2021 ACTUAL YTD DEC 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	14,182	6,368	15,000	42.45%
Miscellaneous	93,475	128,854	51,000	252.66%
Earnings on Investments	422,736	182,944	350,000	52.27%
<b>Charges for Services</b>				
Fees	1,844,673	3,144,021	1,160,000	271.04%
Service Charges	8,190,647	9,255,900	7,600,000	121.79%
<b>Total Revenues</b>	<b>10,565,713</b>	<b>12,718,088</b>	<b>9,176,000</b>	<b>138.60%</b>
<b>EXPENDITURES</b>				
Personal Services	1,958,016	2,112,391	2,148,478	98.32%
Materials & Supplies	690,755	793,862	1,016,216	78.12%
Contract Services	1,130,791	1,417,414	1,842,974	76.91%
Debt Service	2,233,644	3,190,672	3,190,886	99.99%
Transfer	6,000,000	2,000,000	2,000,000	-
Other Expenses	105,442	198,305	232,310	85.36%
<b>Total Expenditures</b>	<b>12,118,647</b>	<b>9,712,644</b>	<b>10,430,863</b>	<b>93.11%</b>

2021 total budget expenditures include \$295,125.31 in carryover encumbrances.

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## **STORMWATER FUND**

The Stormwater Fund is an Enterprise Fund that was established to account for the costs of repairing, replacing, and improving the city's storm drainage system. User fees sustain the expenditures of this fund. Please refer to page thirteen for a breakdown of the revenues and expenditures through December 31, 2021.

### **Revenues**

The Stormwater Fund revenues performed as expected. However, the following revenue sources require additional explanations:

- **Charges for Services**
  - Fees - These fees include permits and inspection fees. To date, 2021 fees collected in the Stormwater Fund total **\$86,963**, which is **\$39,282, or 82.4%**, more than the amount collected in the same period in the prior year primarily due to development in and south of the City.
  - **Service Charges** - 2021 service charges to date total **\$1,460,117**, which is **\$238,458, or 19.5%, more** than the amount collected in the same period in the prior year. At the end of the month there were **6,924** utility customers paying the stormwater fee on a monthly basis
    - Effective February 1, 2021, the stormwater rate is \$6.00 per month, an increase of \$.75 per month. NOTE: This is the last codified increase for this service scheduled.

### **Expenditures**

The Stormwater Fund expenditures performed as expected through December 31, 2021.

**STORMWATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
DECEMBER 2021**

	2020 ACTUAL YTD DEC 31	2021 ACTUAL YTD DEC 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	2,744	6,285	3,000	209.51%
Miscellaneous	33,408	14,903	10,000	149.03%
Charges for Services				
Fees	47,680	86,963	50,000	173.93%
Service Charges	1,221,659	1,460,117	1,310,916	111.38%
<b>Total Revenues</b>	<b>1,305,492</b>	<b>1,568,267</b>	<b>1,373,916</b>	<b>114.15%</b>
<b>EXPENDITURES</b>				
Personal Services	322,937	328,657	372,472	88.24%
Materials & Supplies	96,859	107,445	142,705	75.29%
Contract Services	187,926	191,527	216,950	88.28%
Other Expenses	4,941	39,783	72,330	55.00%
Capital Improvements	354,998	546,335	955,309	57.19%
<b>Total Expenditures</b>	<b>967,662</b>	<b>1,213,748</b>	<b>1,759,767</b>	<b>68.97%</b>

2021 total budget expenditures include \$6,616.73 in carryover encumbrances.

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APPENDIX A



**Top Ten Tax Withholding Businesses within the City (December YTD)**

Ranking	2019 YTD Received	2020 YTD Received	2021 YTD Received	\$ Change 2020 to 2021	% Change 2020 to 2021
1	\$2,076,812	\$3,798,231	\$3,509,712	(\$288,519)	-7.6%
2	1,163,543	1,055,335	1,436,681	381,346	36.1%
3	609,505	596,008	668,056	72,048	12.1%
4	599,875	626,644	690,460	63,816	10.2%
5	502,741	506,923	545,001	38,078	7.5%
6	458,984	440,692	142,480	(298,212)	-67.7%
7	373,043	431,742	453,801	22,059	5.1%
8	313,093	272,970	264,547	(8,423)	-3.1%
9	316,873	234,821	220,371	(14,450)	-6.2%
10	192,433	206,827	225,787	18,960	9.2%
<b>TOTAL TOP 10</b>	<b>\$6,606,901</b>	<b>\$8,170,192</b>	<b>\$8,156,895</b>	<b>(\$13,297)</b>	<b>-0.2%</b>



**Income Tax Receipts by Tax Source**

Receipt type	2019 YTD Received	2020 YTD Received	2021 YTD Received	\$ Change 2020 to 2021	% Change 2020 to 2021
Net Profit Receipts	\$1,403,089	\$1,182,267	\$2,328,341	\$1,146,074	96.9%
Individual Payer Receipts	3,982,281	3,940,936	4,286,772	345,836	8.8%
Withholding Receipts	14,351,017	16,368,835	17,025,518	656,682	4.0%
<b>TOTAL*</b>	<b>\$19,736,387</b>	<b>\$21,492,038</b>	<b>\$23,640,631</b>	<b>\$2,148,593</b>	<b>10.0%</b>

\* Note: The totals above will not match the totals reported on the General Fund financial statements due to difference in timing between recognition of revenue in the tax system and deposits made into the bank.

APPENDIX B



**YEAR TO DATE FUND REPORT**  
**December 31, 2021**

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	9,060,066.63	28,696,519.68	26,839,558.93	10,916,003.38	500,302.52	10,415,700.86
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	39,513.00	39,513.00	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	9,656.75	242,691.57	214,247.21	40,246.11	12,784.81	27,461.30
208	City Events and Recreation	31,580.91	296,395.70	274,437.70	53,538.91	24,231.22	29,307.69
211	Police Pension	8,288.40	151,677.68	145,736.35	14,229.73	-	14,229.73
212	Fire Pension	8,288.40	149,829.98	145,736.35	12,382.03	-	12,382.03
213	Police Grant	15,950.45	9,048.08	-	24,998.53	-	24,998.53
214	Fire Grant	8,181.26	-	3,296.68	4,884.58	-	4,884.58
224	Street Tree Fund	250,860.90	130,323.58	204,251.40	176,933.08	44,762.18	132,170.90
225	Street Maintenance	252,457.29	1,543,819.00	1,313,799.36	482,844.75	131,629.30	351,215.45
226	Law Enforcement Trust	46,147.25	2,407.49	-	48,554.74	-	48,554.74
227	Mandatory Drug Fine	117,810.17	815.09	-	118,625.26	-	118,625.26
228	DUI Alcohol Educ & Enforce	35,092.30	963.00	-	36,055.30	-	36,055.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	183,317.94	149,754.61	65,899.15	48,662.63	17,236.52
231	Accrued Leave Fund	41,788.86	80,000.00	92,367.13	29,421.73	-	29,421.73
232	Security of Persons & Property	439,402.57	13,518,845.67	13,661,526.09	296,722.15	310,617.85	(13,895.70)
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	22,899.66	-	406,504.08	-	406,504.08
242	Court Clerk Computerization	181,942.76	22,919.47	20,384.88	184,477.35	2,365.12	182,112.23
243	Court Special Projects	597,726.66	49,126.46	48,045.76	598,807.36	-	598,807.36
244	Court Probation Fine	279,945.38	13,238.94	13,672.48	279,511.84	136.30	279,375.54
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	2,776,454.41	2,079,898.97	1,813,403.80	-	1,813,403.80
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	4,267.96	-	45,009.61	-	45,009.61
263	Cemetery Endowment	12,553.30	147.94	-	12,701.24	-	12,701.24
266	Indigent Drivers Local Interlock	204,206.16	14,934.55	-	219,140.71	-	219,140.71
267	Indigent Drivers State Interlock	267,403.00	24,049.01	-	291,452.01	-	291,452.01
275	CHIP Grant	61,876.22	20,912.10	-	82,788.32	-	82,788.32

APPENDIX B



**YEAR TO DATE FUND REPORT**  
**December 31, 2021**

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
277	Covid Aid, Relief, Econ Aid	1,027,111.02	1,291,947.19	1,013,614.28	1,305,443.93	10,403.35	1,295,040.58
337	Debt Service	271,415.49	8,097,141.78	8,368,557.27	0.00	-	0.00
410	Parkland Development	373,323.04	777,110.25	56,293.60	1,094,139.69	74,777.40	1,019,362.29
439	CIP	1,637,155.80	5,307,916.53	4,786,673.27	2,158,399.06	2,465,344.32	(306,945.26)
440	Capital Reserve Fund	1,935,865.36	-	385,865.36	1,550,000.00	300,000.00	1,250,000.00
441	TIF Capital Fund	-	3,010,000.00	1,551,189.43	1,458,810.57	458,010.57	1,000,800.00
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	311,236.71	311,236.71	-	475,844.65	(475,844.65)
482	NW 33 Grant Fund	260,446.02	79,636.87	44,427.68	295,655.21	38,070.78	257,584.43
483	CDBG Formula Grant	-	-	126,611.59	(126,611.59)	-	(126,611.59)
488	Pedestrian Bridge Fund	-	-	-	-	-	-
489	Safe Routes to School Grant	123,599.85	-	-	123,599.85	-	123,599.85
490	SR 31 Fund	-	-	-	-	1,767,520.47	(1,767,520.47)
491	Bike Route Grant fund	-	-	-	-	-	-
505	Sanitation	194,456.40	2,228,169.39	2,147,795.88	271,108.56	93,821.19	177,287.37
534	Incr Wastewater Capacity Fee	8,132,047.10	2,710,710.10	691,470.74	10,151,286.46	6,875,513.53	3,275,772.93
535	Sewer	21,937,456.30	20,821,706.69	17,440,119.41	25,311,594.17	370,035.86	24,941,558.31
536	Sewer Replace & Improve	1,685,527.31	3,247,133.61	2,394,893.87	2,537,767.05	1,405,377.63	1,132,389.42
550	Water Revenue	20,501,433.80	12,718,087.81	9,712,643.70	23,484,508.83	202,386.70	23,282,122.13
551	Water Replacement & Improve	42,745,193.90	3,164,974.81	23,619,407.65	22,290,761.06	25,699,912.12	(3,409,151.06)
553	Incremental Water Capacity Fee	7,347,795.67	1,076,621.69	186,678.58	8,237,738.78	9,552.10	8,228,186.68
570	Stormwater Assessment	915,575.87	1,568,267.29	1,213,747.66	1,267,302.83	465,423.20	801,879.63
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	63,992.21	55,598.66	20,970.76	-	20,970.76
980	Water Rescue Task Force	-	30,000.00	15,050.00	14,950.00	1,000.00	13,950.00
991	Unclaimed Moneys	71,395.81	11,428.53	135.00	82,572.03	-	82,572.03
998	NW 33 COG	217,291.87	546,297.99	544,896.04	218,693.82	109,063.34	109,630.48
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>123,115,212.12</b>	<b>115,057,497.41</b>	<b>119,913,133.28</b>	<b>118,224,615.25</b>	<b>41,897,549.14</b>	<b>76,327,066.11</b>





APPENDIX C

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
December 31, 2021**

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 13,573,720
Escrow Accounts			44,443
<b>Total Bank Deposits</b>			<b>\$ 13,618,163</b>
<b>Investments</b>			
Star Ohio	0.09%	\$ 25,751	\$ 27,926,917
Star Ohio 2	0.09%	\$ 547	\$ 592,726
Star Ohio 3	0.09%	\$ 423	\$ 458,631
Richwood Bank - Sweep	0.18%	\$ 4,696	\$ 2,647,163
Redtree Investments - Operating Account	1.01%	\$ 363,361	\$ 35,915,240
Redtree Investments - Bond Proceeds	0.30%	\$ 112,159	\$ 37,065,776
<b>Total Investments</b>		<b>\$ 506,936</b>	<b>\$ 104,606,452</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 506,936</b>	<b>\$ 118,224,615</b>

\* The city participates in an Earning Credit Allowance program. The City maintains a minimum balance in the checking account so that a credit is earned that then offsets the monthly service charge.

I certify that the balances stated above are true to the best of my knowledge.

*Brad Lutz*  
Finance Director

December 31, 2021  
Date

*Terry Emery*  
City Manager

December 31, 2021  
Date

## APPENDIX D


**DEBT SCHEDULE  
DECEMBER 2021**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2021 Beginning Balance	Additions	Deletions	YTD Ending Balance	Interest Paid	YTD Payments
<b>SHORT TERM DEBT</b>								
2020A Capital Improvement BAN	2.00%	03/25/21	4,535,000	-	4,535,000	-	90,448	4,625,448
2021A Capital Improvement BAN	0.75%	03/24/22		4,035,000		4,035,000		
2020B Capital Improvement BAN	1.00%	08/19/21	2,435,000	-	2,435,000	-	24,282	2,459,282
2021B Capital Improvement BAN	1.00%	08/17/22		1,835,000	-	1,835,000	-	-
<b>TOTAL SHORT TERM DEBT</b>			<b>6,970,000</b>	<b>5,870,000</b>	<b>6,970,000</b>	<b>5,870,000</b>	<b>114,730</b>	<b>7,084,730</b>
<b>LONG TERM DEBT</b>								
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	8,195,000	-	475,000	7,720,000	273,788	748,788
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	3,464,024	-	-	3,464,024	115,279	115,279
PP Loan*	3.99%	12/01/24	550,000	-	550,000	-	6,381	556,381
Various Purpose Facility GO	2.00%	12/01/31	9,165,000	-	730,000	8,435,000	187,350	917,350
Wastewater Imp Refunded (2015)	3.83%	12/01/47	40,033,241	-	1,425,417	38,607,824	1,518,743	2,944,160
Wastewater GO Bonds (2015)	3.75%	12/01/47	9,230,000	-	220,000	9,010,000	326,400	546,400
Wastewater Imp Refunded (2016)	3.80%	12/01/47	73,362,122	-	1,069,896	72,292,225	2,611,880	3,681,776
OPWC Loan	0.00%	01/01/31	340,134	-	44,352	295,782	-	44,352
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	15,655,417	-	870,000	14,785,417	552,803	1,422,803
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	218,333	41,234,597	1,342,179	1,560,512
<b>TOTAL LONG TERM DEBT</b>			<b>201,447,869</b>	<b>-</b>	<b>5,602,999</b>	<b>195,844,870</b>	<b>6,934,802</b>	<b>12,537,801</b>
<b>TOTAL DEBT</b>			<b>208,417,869</b>	<b>5,870,000</b>	<b>12,572,999</b>	<b>201,714,870</b>	<b>7,049,533</b>	<b>19,622,531</b>



### Water/Sewer Monthly Amount Billed 36 Month Reporting Period





### Water/Sewer Monthly Consumption (CF Units) Billed 36 Month Reporting Period



Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Sanitation Customers	Sanitation Billed	Stormwater Customers	Stormwater ERU	Stormwater Billed
Jan-19	Dec-18	9,092	6,846,509	\$ 508,598	8,733	11,250,553	\$ 880,677	6,107	\$ 93,602	6,509	21,784	\$ 81,690
Feb-19	Jan-19	9,074	7,397,878	\$ 537,543	8,696	11,351,816	\$ 888,125	6,110	\$ 93,324	6,521	21,312	\$ 79,920
Mar-19	Feb-19	9,097	7,449,250	\$ 543,213	8,702	11,519,320	\$ 900,508	6,102	\$ 119,322	6,521	19,703	\$ 88,663
Apr-19	Mar-19	9,440	8,416,574	\$ 578,993	8,601	10,261,009	\$ 999,491	6,109	\$ 118,199	6,549	19,487	\$ 87,692
May-19	Apr-19	9,523	7,072,615	\$ 516,155	8,615	9,096,689	\$ 862,221	6,118	\$ 119,229	6,546	18,766	\$ 84,445
Jun-19	May-19	9,601	8,415,410	\$ 605,567	8,664	10,610,312	\$ 974,746	6,141	\$ 119,021	6,550	21,131	\$ 95,089
Jul-19	Jun-19	9,650	8,406,686	\$ 591,902	8,696	10,337,658	\$ 932,532	6,155	\$ 119,498	6,564	20,460	\$ 92,070
Aug-19	Jul-19	9,687	10,807,280	\$ 700,202	8,724	10,901,702	\$ 1,073,955	6,167	\$ 119,631	6,570	18,878	\$ 84,949
Sep-19	Aug-19	9,726	11,068,688	\$ 712,536	8,909	11,884,879	\$ 1,092,582	6,175	\$ 119,823	6,575	18,903	\$ 85,061
Oct-19	Sep-19	9,789	10,214,748	\$ 674,285	8,780	10,816,985	\$ 976,426	6,201	\$ 120,116	6,606	18,921	\$ 85,144
Nov-19	Oct-19	9,824	9,002,150	\$ 713,739	8,807	10,330,562	\$ 990,089	6,205	\$ 120,495	6,614	18,954	\$ 85,292
Dec-19	Nov-19	9,815	7,729,163	\$ 558,194	8,799	9,222,532	\$ 833,357	6,197	\$ 120,550	6,613	18,828	\$ 84,727
Jan-20	Dec-19	9,867	7,929,886	\$ 569,583	8,838	9,078,940	\$ 837,549	6,220	\$ 120,764	6,641	21,162	\$ 95,228
Feb-20	Jan-20	9,895	7,626,136	\$ 553,282	8,841	9,472,433	\$ 872,049	6,215	\$ 123,361	6,652	23,379	\$ 105,203
Mar-20	Feb-20	9,874	7,190,813	\$ 530,537	8,834	9,152,874	\$ 852,242	6,208	\$ 123,080	6,656	22,088	\$ 99,397
Apr-20	Mar-20	9,952	7,689,426	\$ 565,190	8,891	9,131,372	\$ 912,221	6,245	\$ 123,548	6,670	22,101	\$ 99,456
May-20	Apr-20	9,988	7,254,203	\$ 554,208	8,906	7,149,809	\$ 711,880	6,264	\$ 123,882	6,679	21,929	\$ 98,679
Jun-20	May-20	10,069	8,711,694	\$ 627,813	8,973	8,995,203	\$ 839,070	6,293	\$ 124,326	6,693	22,137	\$ 99,614
Jul-20	Jun-20	10,111	9,973,940	\$ 709,599	8,986	10,320,643	\$ 965,158	6,300	\$ 124,362	6,700	23,920	\$ 107,641
Aug-20	Jul-20	10,178	12,433,702	\$ 830,958	9,033	12,235,416	\$ 1,067,592	6,324	\$ 124,825	6,725	23,052	\$ 103,732
Sep-20	Aug-20	10,181	12,753,382	\$ 782,237	9,032	11,430,922	\$ 1,096,165	6,322	\$ 125,084	6,726	23,083	\$ 103,873
Oct-20	Sep-20	10,227	10,963,546	\$ 714,467	9,056	10,297,473	\$ 944,609	6,327	\$ 125,226	6,728	23,102	\$ 103,960
Nov-20	Oct-20	10,248	8,709,463	\$ 633,630	9,055	10,502,635	\$ 931,535	6,328	\$ 125,396	6,733	23,613	\$ 106,257
Dec-20	Nov-20	10,318	7,906,786	\$ 583,967	9,100	9,504,896	\$ 883,621	6,344	\$ 125,637	6,761	22,638	\$ 101,871
Jan-21	Dec-20	10,336	7,976,195	\$ 591,406	9,110	9,059,959	\$ 865,108	6,357	\$ 125,771	6,770	22,631	\$ 101,837
Feb-21	Jan-21	10,362	8,171,562	\$ 600,278	9,144	9,548,381	\$ 876,818	6,375	\$ 129,286	6,794	26,133	\$ 117,598
Mar-21	Feb-21	10,392	7,423,376	\$ 562,136	9,159	9,028,044	\$ 859,044	6,382	\$ 129,500	6,810	27,955	\$ 125,797
Apr-21	Mar-21	10,421	8,018,522	\$ 592,207	9,181	9,431,236	\$ 930,002	6,394	\$ 130,110	6,813	26,510	\$ 119,296
May-21	Apr-21	10,460	8,196,015	\$ 601,692	9,207	9,427,324	\$ 879,298	6,399	\$ 130,220	6,820	27,292	\$ 122,816
Jun-21	May-21	10,536	9,734,807	\$ 683,628	9,251	10,298,378	\$ 945,657	6,414	\$ 130,217	6,822	26,506	\$ 119,277
Jul-21	Jun-21	10,623	10,448,024	\$ 707,406	9,300	10,219,262	\$ 926,829	6,447	\$ 130,757	6,844	26,652	\$ 119,934
Aug-21	Jul-21	10,646	10,901,269	\$ 730,970	9,312	10,621,299	\$ 966,430	6,447	\$ 131,036	6,848	27,864	\$ 125,390
Sep-21	Aug-21	10,758	11,766,046	\$ 763,810	9,385	11,108,043	\$ 987,321	6,487	\$ 131,729	6,875	26,656	\$ 119,951
Oct-21	Sep-21	10,815	10,459,670	\$ 714,204	9,409	9,732,660	\$ 891,003	6,491	\$ 131,859	6,884	26,936	\$ 121,211
Nov-21	Oct-21	10,902	9,560,471	\$ 676,779	9,473	10,199,385	\$ 942,877	6,514	\$ 132,412	6,905	27,216	\$ 122,472
Dec-21	Nov-21	10,982	8,080,472	\$ 604,616	9,516	9,168,776	\$ 853,440	6,543	\$ 133,117	6,924	26,824	\$ 120,709