



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: JANUARY 2022 FINANCIAL REPORT
DATE: 2-16-2022

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 January 31, 2022, and ties to the amount listed in Appendix B.

Appendix C is the Financial Statement for the city as of January 31, 2022. 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 January 31, 2022. 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 January 31, 2022.

Revenues

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

- Property Tax Revenues – First half property tax collection should be received in April 2022.
- Income Tax – Year-to-date receipts total **\$2,190,244** which is **\$89,592, or 4.3%, more** than amount the City received during the same period in the prior year.
 - This increase is primarily due to an increase in withholding and individual payer collections compared to a year ago (See Appendix A).
- Intergovernmental Receipts – Primarily, these 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 continues to see increases in tax revenues that we are seeing locally.
- Other Taxes – These revenues came in higher compared to the same period in 2021. This is great to see since the biggest portion of these are lodging taxes.
- Fees, Licenses, & Permits – Nothing to note regarding these revenues so far in 2022.
- Miscellaneous – The significant reduction compared year to year is due to the BWC refund received in January 2021 for \$628,025.07 that was a one-time payment.
- Earning on Investments – As the federal reserve increases their interest rates, we expect to start seeing increases in our interest earnings, however, those increases are still not in place.
- Charges for Services – All chargebacks to the Enterprise funds will be processed later this year.

Expenditures

The General Fund expenditures performed as expected when compared to the 2022 budget.

**GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2022**

	2021 ACTUAL YTD JAN 31	2022 ACTUAL YTD JAN 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Taxes	-	-	1,821,855	-
Intergovernmental Receipts	7,350	27,993	431,030	6.5%
Other Taxes	7,248	20,055	445,990	4.5%
Income Taxes	2,100,651	2,190,244	21,472,870	10.2%
Fees, Licenses, & Permits	4,198	4,305	100,000	4.3%
Miscellaneous	631,618	1,098	24,000	4.6%
Transfer In	-	-	-	-
Other Financing	-	-	10,000	-
Earnings on Investments	5,147	4,807	150,000	3.2%
Charges for Services	6,648	9,499	1,265,500	0.8%
Donations	-	-	-	-
Total Revenues	2,762,859	2,258,002	25,721,245	8.8%
EXPENDITURES				
Council	10,566	13,732	235,262	5.8%
City Manager	258,567	126,670	773,615	16.4%
Human Resources	32,898	29,617	343,356	8.6%
Parks & Grounds	78,459	91,334	1,356,111	6.7%
Law Director	24,576	77,874	419,762	18.6%
Information Technology	56,836	117,696	1,359,138	8.7%
Street Lighting	34,159	89,378	592,181	15.1%
Finance Department	76,146	84,745	1,217,810	7.0%
Engineering Department	151,179	211,574	2,621,500	8.1%
Municipal Operations Center	34,476	37,500	499,530	7.5%
Advances	-	-	-	-
Transfers	-	-	20,255,000	-
Total Expenditures	757,860	880,887	29,673,265	2.97%

2022 total budget expenditures include \$294,942.93 in carryover encumbrances.

Denotes noteworthy items that are either exceeding estimated revenues or spending under expected budget appropriations at this point of the year and further explanation is provided on the Financial Report Summary

Denotes noteworthy items that are either not meeting estimated revenues or spending over expected budget appropriations at this point of the year and further explanation is provided on the Financial Report Summary

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 January 31, 2022.

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 **\$93,490**, which is **\$44,163, or 90%, 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 will bill these local governments for the services later in 2022.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected.



**SECURITY OF PERSONS AND PROPERTY FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2022**

	2021 ACTUAL YTD JAN 31	2022 ACTUAL YTD JAN 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Intergovernmental Receipts	-	1,363	6,180	22.06%
Fees, Licenses, & Permits	-	41,143	63,603	64.69%
Fines & Costs	51,194	35,318	651,545	5.42%
Miscellaneous	105	763	12,360	6.17%
Transfer In	-	-	12,350,000	-
Charges for Services	88,483	168,470	1,502,619	11.21%
Donations	-	-	-	#DIV/0!
Total Revenues	139,782	247,058	14,586,307	1.69%
EXPENDITURES				
Municipal Court				
Personal Services	105,073	84,858	1,115,358	7.61%
Materials & Supplies	456	9,459	126,291	7.49%
Contract Services	370	3,002	31,825	9.43%
Other Expenses	562	675	32,067	2.10%
Total Court Expenditures	106,462	97,994	1,305,541	7.51%
Police Division				
Personal Services	494,775	541,929	6,464,903	8.38%
Materials & Supplies	12,982	12,189	127,099	9.59%
Contract Services	5,613	4,810	128,199	3.75%
Other Expenses	17,038	26,705	272,598	9.80%
Capital Improvements	-	-	-	-
Total Police Expenditures	530,407	585,634	6,992,799	8.37%
Fire Division				
Personal Services	547,493	551,530	6,640,801	8.31%
Materials & Supplies	4,635	12,715	105,597	12.04%
Contract Services	14,048	25,398	145,571	17.45%
Other Expenses	11,881	32,531	238,709	13.63%
Capital Outlay	-	-	-	-
Total Fire Expenditures	578,057	622,174	7,130,679	8.73%
Total Expenditures	1,214,926	1,305,802	15,429,018	8.46%

2022 total budget expenditures include \$125,685.93 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 January 31, 2022.

Revenues

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

- Charges for Services – Year to date service charges collected total **\$185,105**, which is **\$3,949, or 2.2%, more** than the City received in the prior year. At the end of the month, there were **6,560** utility customers received trash collection service.
 - Effective February 1, 2022, the refuse fees and sanitation fees increased by \$.50 with the exception of the refuse fee for residents over 65. *NOTE: This is the last codified increase for this service scheduled.*

Expenditures

The Sanitation Fund expenditures performed as expected through January 31, 2022.

**SANITATION FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2022**

	2021 ACTUAL YTD JAN 31	2022 ACTUAL YTD JAN 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	3,090	-
Miscellaneous	-	-	-	-
Charges for Services	181,156	185,105	2,224,182	8.32%
Total Revenues	181,156	185,105	2,227,272	8.31%
EXPENDITURES				
Personal Services	29,815	31,876	385,019	8.28%
Materials & Supplies	3,548	4,758	87,020	5.47%
Contract Services	145,293	141,711	1,679,448	8.44%
Other Expenses	1,081	4,256	81,112	5.25%
Capital Improvements	13,838	16,013	195,814	8.18%
Total Expenditures	193,575	198,613	2,428,413	8.18%

2022 total budget expenditures include \$67,069.33 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 January 31, 2022.

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. Year to date fees collected in the Sewer Fund total **\$304,233**, which is **\$52,084, or 20.7%, more** than the amount collected in the same period in the prior year primarily due to development around of the City.
 - Service Charges – Year to date service charges collected total **\$857,078**, which is **\$54,196, or 5.9%, less** than the amount collected in the same period in the prior year. At the end of the month, there were **9,598** utility customers with sewer service.
- Property Tax Revenues – First half property tax collection should be received in April 2022.
- Earning on Investments – As the federal reserve increases their interest rates, we expect to start seeing increases in our interest earnings, however, those increases are still not in place.
- City Capacity Fees – Year-to-date receipts of **\$307,774**, which is **\$141,745, or 85%, 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 January 31, 2022.

**SEWER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2022**

	2021 ACTUAL YTD JAN 31	2022 ACTUAL YTD JAN 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Tax (TIF)	-	-	5,253,000	-
Assessments	-	-	17,000	-
Miscellaneous	-	-	-	-
Earnings on Investments	7,110	6,104	257,500	2.37%
Charges for Services				
Fees	252,149	304,233	1,704,360	17.85%
Service Charges	911,274	857,078	11,330,000	7.56%
Total Revenues	1,170,533	1,167,415	18,561,860	6.29%
EXPENDITURES				
Personal Services	183,358	192,320	2,325,748	8.27%
Materials & Supplies	47,077	101,042	1,081,100	9.35%
Contract Services	122,086	153,027	2,943,029	5.20%
Debt Service	568,849	568,683	7,372,594	7.71%
Transfer	-	-	13,300,000	-
Other Expenses	15,658	24,847	2,164,671	1.15%
Total Expenditures	937,028	1,039,918	29,187,143	3.56%

2022 total budget expenditures include \$236,684.49 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 January 31, 2022.

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. Year to date fees collected in the Water Fund total **\$210,340**, which is **\$24,349, or 13.1%, more** than the amount collected in the same period in the prior year primarily due to development around of the City.
 - Service Charges & Collections – Year to date service charges collected total **\$679,389**, which is **\$20,869, or 3%, less** than the amount collected in the same period in the prior year. At the end of the month, there were **11,107** utility customers with water service.
- Earning on Investments – As the federal reserve increases their interest rates, we expect to start seeing increases in our interest earnings, however, those increases are still not in place.
- City Capacity Fees – Year-to-date receipts of **\$223,995**, which is **\$102,935, or 85%, more** 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 January 31, 2022.

**WATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2022**

	2021 ACTUAL YTD JAN 31	2022 ACTUAL YTD JAN 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	15,450	-
Miscellaneous	9,018	9,648	52,530	18.37%
Earnings on Investments	16,570	9,245	360,500	2.56%
Charges for Services				
Fees	185,992	210,340	1,194,800	17.60%
Service Charges	700,258	679,389	7,828,000	8.68%
Total Revenues	911,837	908,622	9,451,280	9.61%
EXPENDITURES				
Personal Services	193,092	178,725	2,385,130	7.49%
Materials & Supplies	26,891	88,506	1,333,044	6.64%
Contract Services	20,654	77,943	2,239,915	3.48%
Debt Service	277,472	256,755	3,187,768	8.05%
Transfer	-	-	-	-
Other Expenses	14,646	21,797	280,788	7.76%
Total Expenditures	532,755	623,726	9,426,645	6.62%

2022 total budget expenditures include \$125,356.70 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 January 31, 2022.

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. Year to date fees collected in the Stormwater Fund total **\$23,580**, which is **\$9,905, or 72.4%**, 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** – Year to date service charges collected to date total **\$115,038**, which is **\$570, or 0.5%, less** than the amount collected in the same period in the prior year. At the end of the month there were **6,979** utility customers paying the stormwater fee on a monthly basis
 - NOTE: There is no codified increase for this service scheduled in 2022.

Expenditures

The Stormwater Fund expenditures performed as expected through January 31, 2022.

**STORMWATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2022**

	2021 ACTUAL YTD JAN 31	2022 ACTUAL YTD JAN 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	3,090	-
Miscellaneous	-	-	10,300	-
Charges for Services				
Fees	13,675	23,580	51,500	45.79%
Service Charges	115,607	115,038	1,350,243	8.52%
Total Revenues	129,282	138,618	1,415,133	9.80%
EXPENDITURES				
Personal Services	22,881	31,323	486,436	6.44%
Materials & Supplies	4,005	13,475	235,668	5.72%
Contract Services	2,305	1,161	227,687	0.51%
Other Expenses	5,383	6,448	87,961	7.33%
Capital Improvements	32,355	36,013	1,930,828	1.87%
Total Expenditures	66,930	88,419	2,968,580	2.98%

2022 total budget expenditures include \$282,509.84 in carryover encumbrances.

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APPENDIX A



Top Ten Tax Withholding Businesses within the City (January YTD)

Ranking	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
1	\$553,474	\$200,947	\$150,426	(\$50,521)	-25.1%
2	92,825	111,414	165,810	54,396	48.8%
3	48,602	51,303	53,393	2,090	4.1%
4	46,608	52,245	58,666	6,421	12.3%
5	41,668	43,120	45,925	2,805	6.5%
6	34,210	64,919	34,592	(30,327)	-46.7%
7	29,566	17,810	28,114	10,304	57.9%
8	25,221	20,714	24,007	3,293	15.9%
9	20,618	17,810	20,228	2,418	13.6%
10	14,820	17,316	17,186	(130)	-0.8%
TOTAL TOP 10	\$907,613	\$597,597	\$598,346	\$750	0.1%



Income Tax Receipts by Tax Source

Receipt type	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
Net Profit Receipts	\$35,605	\$136,743	\$43,379	(\$93,364)	-68.3%
Individual Payer Receipts	406,441	504,141	535,161	31,020	6.2%
Withholding Receipts	1,785,929	1,495,520	1,549,065	53,545	3.6%
TOTAL*	\$2,227,976	\$2,136,404	\$2,127,606	(\$8,799)	-0.4%

* 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
January 31, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	10,789,391.79	2,258,001.58	880,120.35	12,167,568.89	1,191,645.29	10,975,923.60
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	40,246.11	-	1,693.74	38,552.37	17,145.85	21,406.52
208	City Events and Recreation	53,538.91	-	80,230.78	(26,691.87)	22,776.61	(49,468.48)
211	Police Pension	14,229.73	-	-	14,229.73	-	14,229.73
212	Fire Pension	12,382.03	-	-	12,382.03	-	12,382.03
213	Police Grant	24,998.53	-	-	24,998.53	-	24,998.53
214	Fire Grant	4,884.58	-	-	4,884.58	-	4,884.58
224	Street Tree Fund	176,933.08	31,115.28	50,730.48	157,317.88	37,553.25	119,764.63
225	Street Maintenance	482,844.75	147,250.97	131,355.35	498,796.00	739,775.59	(240,979.59)
226	Law Enforcement Trust	48,554.74	8.31	-	48,563.05	-	48,563.05
227	Mandatory Drug Fine	118,625.26	-	-	118,625.26	-	118,625.26
228	DUI Alcohol Educ & Enforce	36,055.30	25.00	-	36,080.30	-	36,080.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	65,899.15	9,358.65	16,007.40	59,250.40	64,814.82	(5,564.42)
231	Accrued Leave Fund	29,421.73	-	32,772.19	(3,350.46)	-	(3,350.46)
232	Security of Persons & Property	296,722.15	247,057.84	1,305,801.75	(762,021.76)	623,544.76	(1,385,566.52)
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	406,504.08	1,438.00	-	407,942.08	-	407,942.08
242	Court Clerk Computerization	184,477.35	1,438.00	-	185,915.35	2,365.12	183,550.23
243	Court Special Projects	598,807.36	3,065.00	-	601,872.36	-	601,872.36
244	Court Probation Fine	279,511.84	525.00	1,204.16	278,832.68	-	278,832.68
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,813,403.80	-	-	1,813,403.80	-	1,813,403.80
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	45,009.61	100.00	-	45,109.61	-	45,109.61
263	Cemetery Endowment	12,701.24	9.87	-	12,711.11	-	12,711.11
266	Indigent Drivers Local Interlock	219,140.71	436.70	-	219,577.41	-	219,577.41
267	Indigent Drivers State Interlock	291,452.01	909.37	-	292,361.38	-	292,361.38
275	CHIP Grant	82,788.32	5,151.00	-	87,939.32	-	87,939.32

APPENDIX B



YEAR TO DATE FUND REPORT
January 31, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
277	Covid Aid, Relief, Econ Aid	1,305,443.93	-	10,000.00	1,295,443.93	10,403.35	1,285,040.58
337	Debt Service	0.00	-	-	0.00	-	0.00
410	Parkland Development	1,094,139.69	60,000.00	70,521.00	1,083,618.69	4,256.40	1,079,362.29
439	CIP	2,158,399.06	43.43	289,889.34	1,868,553.15	2,696,048.58	(827,495.43)
440	Capital Reserve Fund	1,550,000.00	-	-	1,550,000.00	300,000.00	1,250,000.00
441	TIF Capital Fund	1,458,810.57	-	-	1,458,810.57	492,660.57	966,150.00
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	-	5,150.74	(5,150.74)	470,693.91	(475,844.65)
482	NW 33 Grant Fund	295,655.21	14,882.76	-	310,537.97	38,070.78	272,467.19
483	CDBG Formula Grant	-	-	-	-	-	-
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	271,108.56	185,105.05	198,612.91	257,696.14	1,584,939.62	(1,327,243.48)
534	Incr Wastewater Capacity Fee	10,151,286.46	202,915.78	48,954.58	10,305,247.66	6,826,558.95	3,478,688.71
535	Sewer	25,311,594.17	1,167,414.89	1,039,918.38	25,439,090.68	1,243,261.23	24,195,829.45
536	Sewer Replace & Improve	2,537,767.05	111,858.29	58,877.71	2,590,747.63	1,572,248.68	1,018,498.95
550	Water Revenue	23,484,508.83	908,622.25	623,725.56	23,769,405.52	833,776.79	22,935,628.73
551	Water Replacement & Improve	22,290,761.06	121,526.69	3,186,319.97	19,225,967.78	22,748,601.32	(3,522,633.54)
553	Incremental Water Capacity Fee	8,237,738.78	112,624.53	3,750.00	8,346,613.31	5,802.10	8,340,811.21
570	Stormwater Assessment	1,267,302.83	138,617.58	88,419.33	1,317,596.52	713,925.42	603,671.10
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	20,970.76	3,468.57	11,862.13	12,577.20	-	12,577.20
980	Water Rescue Task Force	14,950.00	-	-	14,950.00	1,000.00	13,950.00
991	Unclaimed Moneys	82,689.34	-	-	82,572.03	-	82,572.03
998	NW 33 COG	218,693.82	-	12,300.00	206,393.82	207,963.34	(1,569.52)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		118,224,732.56	5,732,970.39	8,148,217.85	115,809,910.17	44,217,352.80	71,592,557.37



APPENDIX C

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
January 31, 2022**

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ 337	\$ 11,128,984
Escrow Accounts			44,343
Total Bank Deposits			\$ 11,173,327
Investments			
Star Ohio	0.01%	\$ 3,134	\$ 27,928,964
Star Ohio 2	0.01%	43	592,770
Star Ohio 3	0.01%	34	458,664
Richwood Bank - Sweep	0.00%	-	2,647,163
Redtree Investments - Operating Account	0.05%	17,851	35,933,090
Redtree Investments - Bond Proceeds	0.03%	10,157	37,075,932
Total Investments		\$ 31,219	\$ 104,636,583
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 31,556	\$ 115,809,910

* 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

January 31, 2022
Date

Terry Emery
City Manager

January 31, 2022
Date

APPENDIX D

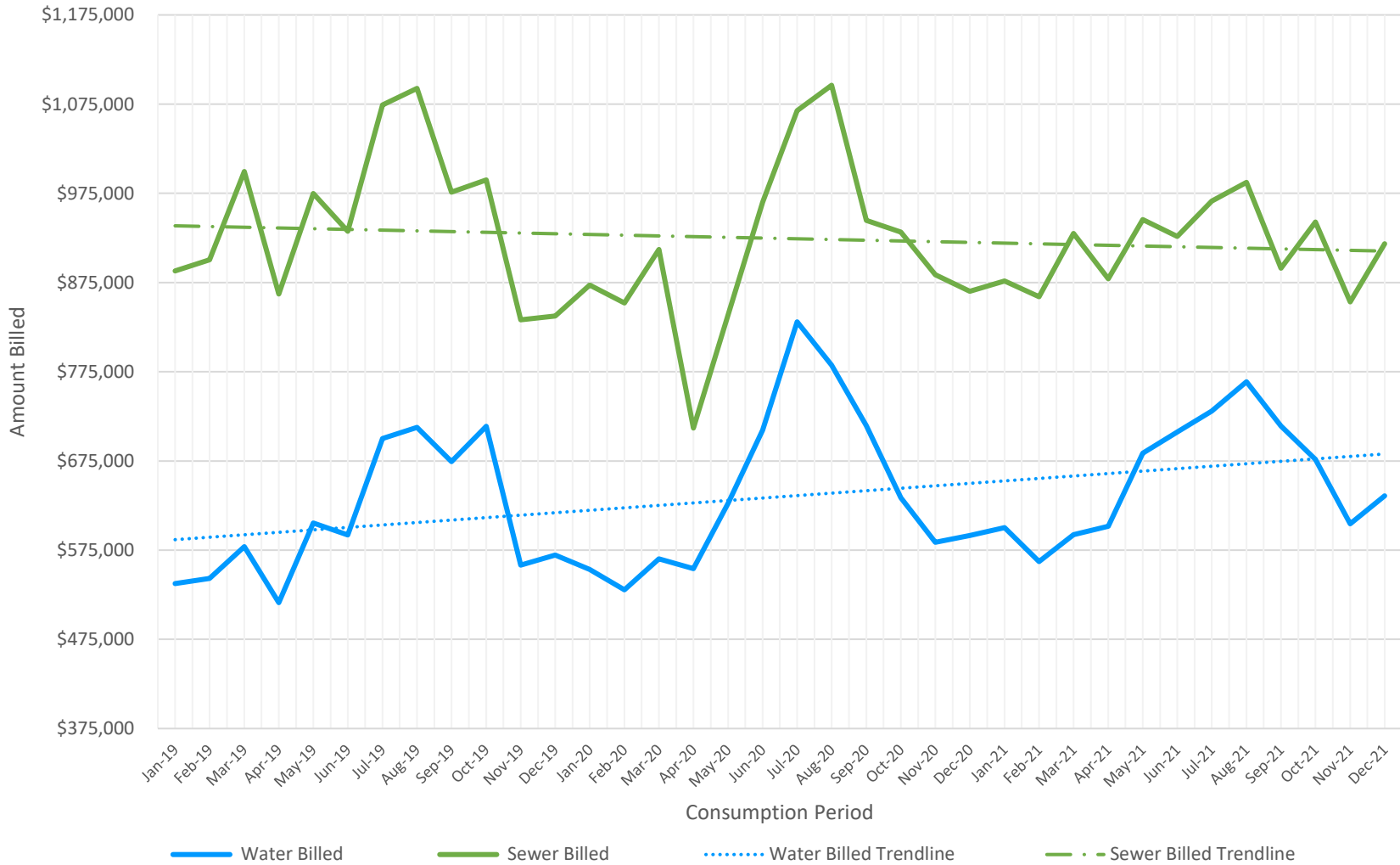


**DEBT SCHEDULE
JANUARY 2022**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2022 Beginning Balance	Additions	Deletions	YTD Ending Balance	Interest Paid	YTD Payments
SHORT TERM DEBT								
2021A Capital Improvement BAN	0.75%	03/24/22	4,035,000	-	-	4,035,000	-	-
2021B Capital Improvement BAN	1.00%	08/17/22	1,835,000	-	-	1,835,000	-	-
TOTAL SHORT TERM DEBT			5,870,000	-	-	5,870,000	-	-
LONG TERM DEBT								
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	7,720,000	-	-	7,720,000	-	-
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	3,464,024	-	-	3,464,024	-	-
PP Loan*	3.99%	12/01/24	0	-	-	-	-	-
Various Purpose Facility GO	2.00%	12/01/31	8,435,000	-	-	8,435,000	-	-
Wastewater Imp Refunded (2015)	3.83%	12/01/47	38,607,824	-	123,750	38,484,074	132,153	255,903
Wastewater GO Bonds (2015)	3.75%	12/01/47	9,010,000	-	-	9,010,000	-	-
Wastewater Imp Refunded (2016)	3.80%	12/01/47	72,292,225	-	78,333	72,213,892	234,446	312,780
OPWC Loan	0.00%	01/01/31	295,782	-	44,352	251,430	-	44,352
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	14,785,417	-	72,500	14,712,917	47,847	120,347
Water System Revenue Bonds (2020)	3.90%	54758	41,234,597	-	21,250	41,213,347	115,158	136,408
TOTAL LONG TERM DEBT			195,844,870	-	340,186	195,504,684	529,604	869,790
TOTAL DEBT			201,714,870	-	340,186	201,374,684	529,604	869,790

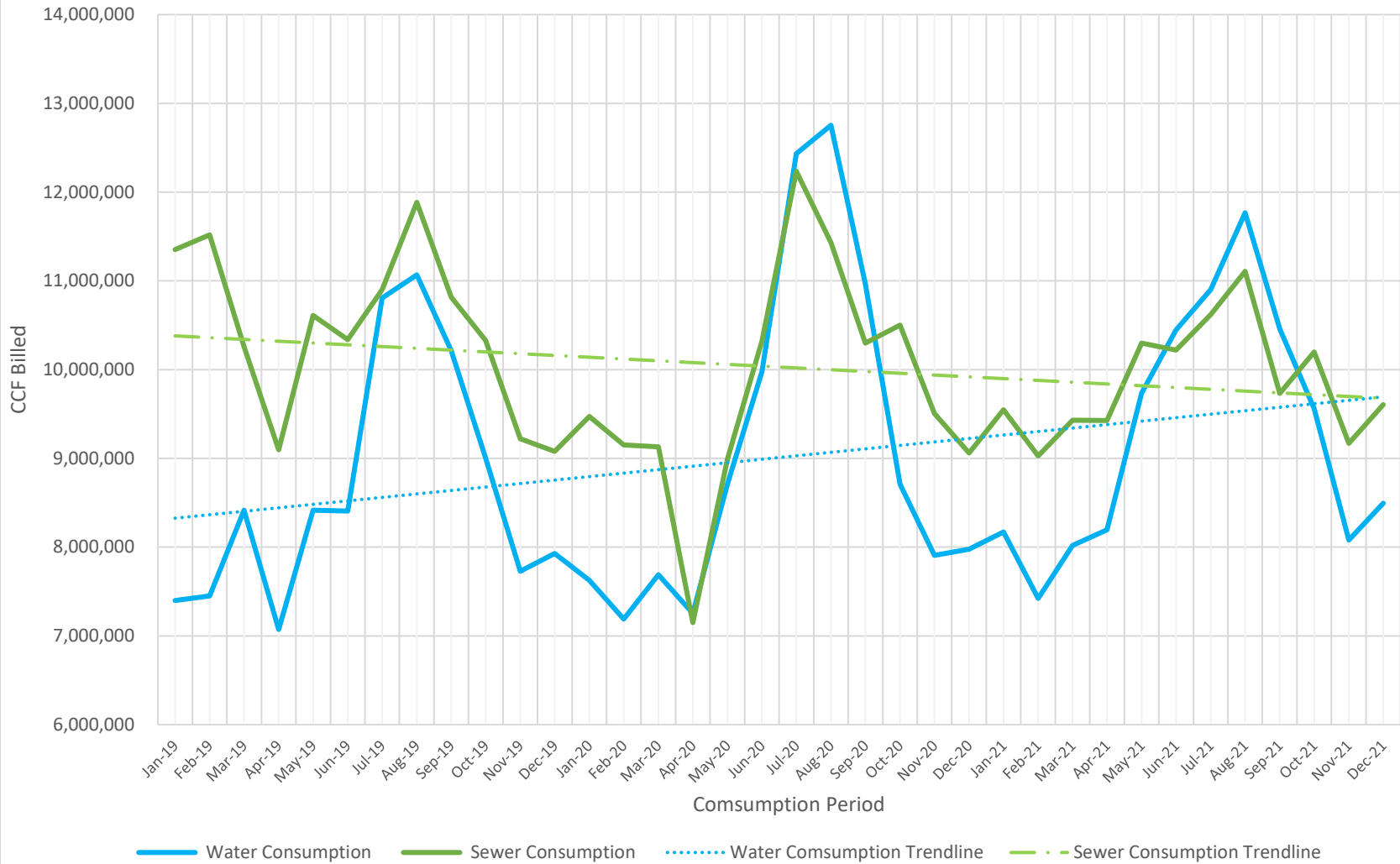


Water/Sewer Monthly Amount Billed 36 Month Reporting Period





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
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
Jan-22	Dec-21	11,107	8,494,172	\$ 635,791	9,598	9,605,951	\$ 918,498	6,560	\$ 136,572	6,979	29,095	\$ 130,929