



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: FEBRUARY 2022 FINANCIAL REPORT
DATE: 3-14-2022

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 February 28, 2022, and ties to the amount listed in Appendix B.

Appendix C is the Financial Statement for the city as of February 28, 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 February 28, 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 February 28, 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 \$3,932,401 which is \$983,863, or 33.3%, more than amount the City received during the same period in the prior year.
 - **There is a timing difference from year to year monthly revenues related to tax receipts from withholding.** In 2021, there was a receipt for withholdings totaling \$549,125 recorded in CityTax (the City's income tax accounting system) in February however, it was recorded in March in MUNIS (City's financial accounting software). Therefore, the YTD total receipts comparison above is overstated by that amount when comparing month to month. The actual amount of the increase from year to year would be closer to **\$464,202, or 14.7% more**, which is the amount listed under Appendix A, Income Tax Receipts by Tax Source.
- 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 – These revenues are tracking below estimated receipts at this time, but I expect them to rebound as we move into the construction season.
- Miscellaneous – Received \$258,130 in grant revenue for the Scott's Lawn Signal.
- 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. Some departments are tracking ahead of appropriations, but that is due to yearly expenses paid up front not repeated throughout the year.

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

	2021 ACTUAL YTD FEB 31	2022 ACTUAL YTD FEB 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Taxes	-	-	1,821,855	-
Intergovernmental Receipts	32,340	59,929	431,030	13.9%
Other Taxes	36,601	87,741	445,990	19.7%
Income Taxes	2,948,538	3,932,401	21,472,870	18.3%
Fees, Licenses, & Permits	230,541	9,870	100,000	9.9%
Miscellaneous	633,718	262,434	24,000	1093.5%
Transfer In	-	-	-	-
Other Financing	-	-	10,000	-
Earnings on Investments	10,725	7,627	150,000	5.1%
Charges for Services	22,108	16,497	1,265,500	1.3%
Donations	-	-	-	-
Total Revenues	3,914,570	4,376,499	25,721,245	17.0%
EXPENDITURES				
Council	19,737	26,408	234,963	11.2%
City Manager	308,828	197,349	773,415	25.5%
Human Resources	59,381	59,255	335,306	17.7%
Parks & Grounds	155,381	179,750	1,351,795	13.3%
Law Director	47,162	100,199	419,762	23.9%
Information Technology	159,829	215,541	1,356,392	15.9%
Street Lighting	82,882	104,415	592,111	17.6%
Finance Department	150,095	162,727	1,214,357	13.4%
Engineering Department	303,269	379,902	2,617,185	14.5%
Municipal Operations Center	67,589	70,560	495,408	14.2%
Advances	-	-	-	-
Transfers	-	6,494,167	20,255,000	32.1%
Total Expenditures	1,354,152	7,991,041	29,645,693	26.96%

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 February 28, 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 tracking to miss the budgeted estimated receipts, but I am not concerned at this point in the year. We will closely monitor these receipts moving forward.
- 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 **\$158,480**, which is **\$47,433, or 43%, 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
FEBRUARY 2022**

	2021 ACTUAL YTD FEB 31	2022 ACTUAL YTD FEB 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Intergovernmental Receipts	2,700	19,548	6,180	316.31%
Fees, Licenses, & Permits	34,802	41,143	63,603	64.69%
Fines & Costs	92,153	65,259	651,545	10.02%
Miscellaneous	311	1,379	12,360	11.16%
Transfer In	-	4,116,667	12,350,000	33.33%
Charges for Services	150,574	235,904	1,502,619	15.70%
Donations	-	-	-	#DIV/0!
Total Revenues	280,540	4,479,901	14,586,307	30.71%
EXPENDITURES				
Municipal Court				
Personal Services	163,386	169,964	1,115,358	15.24%
Materials & Supplies	1,248	11,499	126,097	9.12%
Contract Services	2,672	3,413	31,825	10.72%
Other Expenses	585	1,872	32,067	5.84%
Total Court Expenditures	167,892	186,748	1,305,347	14.31%
Police Division				
Personal Services	940,308	1,030,666	6,464,663	15.94%
Materials & Supplies	20,081	24,349	126,278	19.28%
Contract Services	10,289	53,453	128,199	41.69%
Other Expenses	33,812	37,440	260,462	14.37%
Capital Improvements	-	-	-	-
Total Police Expenditures	1,004,491	1,145,907	6,979,602	16.42%
Fire Division				
Personal Services	986,784	1,023,958	6,638,778	15.42%
Materials & Supplies	8,177	22,024	104,411	21.09%
Contract Services	26,913	28,789	140,492	20.49%
Other Expenses	16,543	46,928	235,082	19.96%
Capital Outlay	-	-	-	-
Total Fire Expenditures	1,038,416	1,121,700	7,118,763	15.76%
Total Expenditures	2,210,798	2,454,355	15,403,712	15.93%

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 February 28, 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 **\$370,802**, which is **\$5,991, or 1.6%, 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 February 28, 2022.

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

	2021 ACTUAL YTD FEB 31	2022 ACTUAL YTD FEB 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	3,090	-
Miscellaneous	-	-	-	-
Charges for Services	364,810	370,802	2,224,182	16.67%
Total Revenues	364,810	370,802	2,227,272	16.65%
EXPENDITURES				
Personal Services	54,998	60,224	385,019	15.64%
Materials & Supplies	6,979	10,129	84,531	11.98%
Contract Services	277,051	303,278	1,679,448	18.06%
Other Expenses	2,315	10,241	78,502	13.05%
Capital Improvements	13,838	16,013	195,814	8.18%
Total Expenditures	355,180	399,884	2,423,314	16.50%

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 February 28, 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 **\$599,349**, which is **\$97,727, or 14%, less** than the amount collected in the same period in the prior year primarily due to fluctuations in development fees paid from month to month when compared to the prior period.
 - Service Charges – Year to date service charges collected total **\$1,731,410**, which is **\$140,479, or 8.8%, more** 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 **\$469,486**, which is **\$211,269, or 31%, less** 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 February 28, 2022.

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

	2021 ACTUAL YTD FEB 31	2022 ACTUAL YTD FEB 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Tax (TIF)	-	-	5,253,000	-
Assessments	-	-	17,000	-
Miscellaneous	-	-	-	-
Earnings on Investments	14,637	9,738	257,500	3.78%
Charges for Services				
Fees	697,076	599,349	1,704,360	35.17%
Service Charges	1,590,931	1,731,410	11,330,000	15.28%
Total Revenues	2,302,645	2,340,497	18,561,860	12.61%
EXPENDITURES				
Personal Services	342,898	357,548	2,325,748	15.37%
Materials & Supplies	146,793	159,282	1,079,522	14.75%
Contract Services	299,893	329,976	2,942,862	11.21%
Debt Service	1,137,699	1,137,366	7,372,594	15.43%
Transfer	-	4,433,333	13,300,000	33.33%
Other Expenses	31,701	41,197	2,163,378	1.90%
Total Expenditures	1,958,984	6,458,702	29,184,105	22.13%

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 February 28, 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 **\$419,014**, which is **\$134,994, or 24.4%, less** than the amount collected in the same period in the prior year primarily due to fluctuations in development fees paid from month to month when compared to the prior period.
 - Service Charges & Collections – Year to date service charges collected total **\$1,406,517**, which is **\$27,472, or 2%, more** 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 **\$346,915**, which is **\$157,367, or 31%, 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 February 28, 2022.

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

	2021 ACTUAL YTD FEB 31	2022 ACTUAL YTD FEB 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	15,450	-
Miscellaneous	20,750	16,616	52,530	31.63%
Earnings on Investments	33,852	14,405	360,500	4.00%
Charges for Services				
Fees	554,009	419,014	1,194,800	35.07%
Service Charges	1,379,045	1,406,517	7,828,000	17.97%
Total Revenues	1,987,656	1,856,552	9,451,280	19.64%
EXPENDITURES				
Personal Services	341,844	338,866	2,385,130	14.21%
Materials & Supplies	95,696	159,586	1,332,944	11.97%
Contract Services	69,879	147,395	2,239,748	6.58%
Debt Service	540,160	513,510	3,187,768	16.11%
Transfer	-	-	-	-
Other Expenses	36,614	37,170	280,453	13.25%
Total Expenditures	1,084,193	1,196,528	9,426,044	12.69%

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 February 28, 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 **\$7,139, or 23.2%, less** than the amount collected in the same period in the prior year primarily due to fluctuations in development fees paid from month to month when compared to the prior period.
 - Service Charges – Year to date service charges collected to date total **\$243,011**, which is **\$19,983, or 9%, more** 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 February 28, 2022.

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

	2021 ACTUAL YTD FEB 31	2022 ACTUAL YTD FEB 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	3,090	-
Miscellaneous	-	-	10,300	-
Charges for Services				
Fees	30,719	23,580	51,500	45.79%
Service Charges	223,028	243,011	1,350,243	18.00%
Total Revenues	253,747	266,591	1,415,133	18.84%
EXPENDITURES				
Personal Services	50,132	62,307	486,436	12.81%
Materials & Supplies	38,876	21,972	235,105	9.35%
Contract Services	3,170	2,550	227,687	1.12%
Other Expenses	7,064	10,529	84,568	12.45%
Capital Improvements	38,620	179,416	1,930,828	9.29%
Total Expenditures	137,863	276,774	2,964,623	9.34%

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 (February YTD)

Ranking	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
1	\$699,617	\$389,795	\$551,745	\$161,950	41.5%
2	192,079	200,572	277,616	77,044	38.4%
3	96,014	101,441	133,739	32,298	31.8%
4	98,112	105,796	115,479	9,684	9.2%
5	83,672	43,120	92,260	49,141	114.0%
6	65,905	96,307	67,742	(28,565)	-29.7%
7	58,839	32,699	52,830	20,131	61.6%
8	42,140	37,557	41,667	4,110	10.9%
9	44,167	32,699	38,128	5,430	16.6%
10	30,722	33,516	34,790	1,274	3.8%
TOTAL TOP 10	\$1,411,268	\$1,073,500	\$1,405,996	\$332,496	31.0%



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	\$84,953	\$142,676	\$67,414	(\$75,261)	-52.7%
Individual Payer Receipts	561,470	637,271	684,017	46,745	7.3%
Withholding Receipts	2,927,274	2,620,883	3,113,600	492,717	18.8%
TOTAL*	\$3,573,698	\$3,400,830	\$3,865,032	\$464,202	13.6%

* 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
February 28, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	10,789,391.79	4,376,498.75	7,990,274.81	7,175,205.73	1,159,370.01	6,015,835.72
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	40,246.11	42,500.00	2,929.10	79,817.01	12,884.12	66,932.89
208	City Events and Recreation	53,538.91	133,306.50	91,162.09	95,683.32	17,547.93	78,135.39
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	38,666.95	68,081.60	147,518.43	28,661.40	118,857.03
225	Street Maintenance	482,844.75	288,798.16	237,596.01	534,046.90	845,275.30	(311,228.40)
226	Law Enforcement Trust	48,554.74	13.20	-	48,567.94	-	48,567.94
227	Mandatory Drug Fine	118,625.26	-	-	118,625.26	-	118,625.26
228	DUI Alcohol Educ & Enforce	36,055.30	100.00	-	36,155.30	-	36,155.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	65,899.15	22,233.00	19,171.09	68,961.06	69,573.41	(612.35)
231	Accrued Leave Fund	29,421.73	80,000.00	68,869.31	40,552.42	-	40,552.42
232	Security of Persons & Property	296,722.15	4,479,900.63	2,454,354.71	2,322,268.07	593,390.74	1,728,877.33
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	406,504.08	2,506.00	-	409,010.08	-	409,010.08
242	Court Clerk Computerization	184,477.35	2,505.50	-	186,982.85	3,689.30	183,293.55
243	Court Special Projects	598,807.36	5,322.00	-	604,129.36	-	604,129.36
244	Court Probation Fine	279,511.84	1,115.00	2,286.52	278,340.32	-	278,340.32
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,813,403.80	-	(86,399.56)	1,899,803.36	-	1,899,803.36
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	45,009.61	300.00	-	45,309.61	-	45,309.61
263	Cemetery Endowment	12,701.24	15.68	-	12,716.92	-	12,716.92
266	Indigent Drivers Local Interlock	219,140.71	1,116.70	-	220,257.41	-	220,257.41
267	Indigent Drivers State Interlock	291,452.01	1,794.81	-	293,246.82	-	293,246.82
275	CHIP Grant	82,788.32	5,151.00	-	87,939.32	-	87,939.32

APPENDIX B



YEAR TO DATE FUND REPORT
February 28, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
277	Covid Aid, Relief, Econ Aid	1,305,443.93	-	21,939.72	1,283,504.21	26,580.63	1,256,923.58
337	Debt Service	0.00	500,000.00	-	500,000.00	-	500,000.00
410	Parkland Development	1,094,139.69	74,000.00	72,471.00	1,095,668.69	2,306.40	1,093,362.29
439	CIP	2,158,399.06	1,375,095.81	680,622.08	2,852,872.79	2,898,131.59	(45,258.80)
440	Capital Reserve Fund	1,550,000.00	250,000.00	-	1,800,000.00	300,000.00	1,500,000.00
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	20,344.80	-	316,000.01	38,070.78	277,929.23
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	370,801.90	399,884.06	242,026.40	1,410,242.18	(1,168,215.78)
534	Incr Wastewater Capacity Fee	10,151,286.46	313,363.46	243,652.29	10,220,997.63	6,631,861.24	3,589,136.39
535	Sewer	25,311,594.17	2,340,497.47	6,458,701.55	21,193,390.09	1,072,961.15	20,120,428.94
536	Sewer Replace & Improve	2,537,767.05	4,607,975.69	222,109.11	6,923,633.63	1,693,026.25	5,230,607.38
550	Water Revenue	23,484,508.83	1,856,552.38	1,196,527.76	24,144,533.45	755,098.92	23,389,434.53
551	Water Replacement & Improve	22,290,761.06	190,969.24	3,611,464.43	18,870,265.87	22,464,820.42	(3,594,554.55)
553	Incremental Water Capacity Fee	8,237,738.78	174,428.70	5,802.10	8,406,365.38	3,750.00	8,402,615.38
570	Stormwater Assessment	1,267,302.83	266,591.11	276,774.49	1,257,119.45	679,372.97	577,746.48
582	OPWC Stormwater Capital Project	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	20,970.76	6,610.74	11,862.13	15,719.37	-	15,719.37
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	-	45,370.00	173,323.82	323,843.34	(150,519.52)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		118,224,732.56	21,829,075.18	24,100,657.14	115,952,623.29	43,762,333.03	72,190,290.26



APPENDIX C

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
February 28, 2022**

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 19,016,637
Escrow Accounts			44,343
Total Bank Deposits			\$ 19,060,980
Investments			
Star Ohio	0.02%	\$ 4,514	\$ 27,931,431
Star Ohio 2	0.02%	96	592,822
Star Ohio 3	0.02%	74	458,705
Richwood Bank - Sweep	0.01%	337	2,647,500
Redtree Investments - Operating Account	0.07%	26,686	35,941,926
Redtree Investments - Bond Proceeds	0.06%	18,483	29,319,259
Total Investments		\$ 50,191	\$ 96,891,643
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 50,191	\$ 115,952,623

* 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

February 28, 2022
Date

Terry Emery
City Manager

February 28, 2022
Date

APPENDIX D

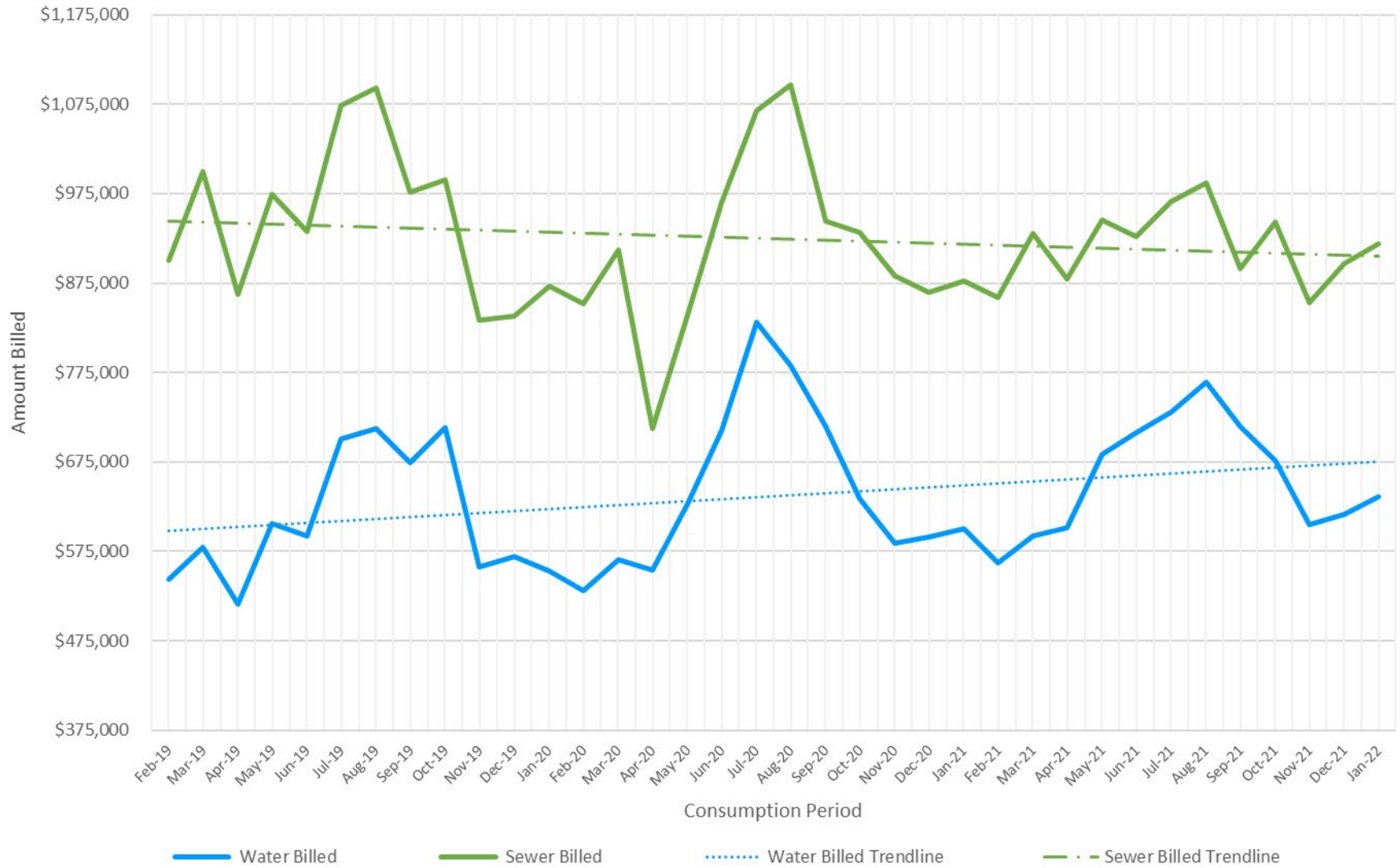


**DEBT SCHEDULE
FEBRUARY 2022**

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	-	247,500	38,360,324	264,306	511,806
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	-	156,667	72,135,559	468,893	625,559
OPWC Loan	0.00%	01/01/31	295,782	-	-	295,782	-	-
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	14,785,417	-	145,000	14,640,417	95,693	240,693
Water System Revenue Bonds (2020)	3.90%	54758	41,234,597	-	42,500	41,192,097	230,317	272,817
TOTAL LONG TERM DEBT			195,844,870	-	591,667	195,253,203	1,059,209	1,650,875
TOTAL DEBT			201,714,870	-	591,667	201,123,203	1,059,209	1,650,875



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
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	11,057	8,145,195	\$ 616,943	9,564	9,339,926	\$ 896,712	6,558	\$ 133,338	6,943	27,034	\$ 121,652
Feb-22	Jan-22	11,107	8,494,172	\$ 635,791	9,598	9,894,798	\$ 918,498	6,560	\$ 136,572	6,979	29,095	\$ 130,929