



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: MARCH 2022 FINANCIAL REPORT
DATE: 4-13-2022

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

Appendix C is the Financial Statement for the city as of March 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 March 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 March 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 were received in April 2022 and will be reported on April's Financial Report.
- Income Tax – Year-to-date receipts total \$8,342,710 which is \$2,349,906, or 39.2%, more than amount the City received during the same period in the prior year.
 - A major employer in Marysville provided dividends and stock options to employees who were taxed on those receipts. These are one-time payments and, after review of prior year collections, do not appear to occur on a yearly basis either. Therefore, these should be considered unusual and exceptional receipts and should be only be utilized on unique projects moving forward. It also should be noted that there is a significant chance of refund requests related to these receipts. As a result, it would be prudent to avoid utilizing these funds in 2022 through early 2023 until after refund requests are processed for this tax year.
- 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 as compared to last year, but are a little low compared to estimated receipts at this time.
- Other Taxes – These revenues continue to come 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 – First quarter chargeback to the Enterprise funds were processed in March.

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
MARCH 2022**

	2021 ACTUAL YTD MAR 31	2022 ACTUAL YTD MAR 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Taxes	-	-	1,821,855	-
Intergovernmental Receipts	73,237	82,887	431,030	19.2%
Other Taxes	94,398	113,586	445,990	25.5%
Income Taxes	5,992,804	8,342,710	21,472,870	38.9%
Fees, Licenses, & Permits	252,331	19,696	100,000	19.7%
Miscellaneous	635,542	263,671	24,000	1098.6%
Transfer In	-	-	-	-
Other Financing	-	-	10,000	-
Earnings on Investments	16,904	16,210	150,000	10.8%
Charges for Services	321,799	313,684	1,265,500	24.8%
Donations	-	-	-	-
Total Revenues	7,387,013	9,152,443	25,721,245	35.6%
EXPENDITURES				
Council	28,245	39,255	234,963	16.7%
City Manager	339,439	283,148	773,415	36.6%
Human Resources	82,247	84,195	335,306	25.1%
Parks & Grounds	211,746	252,943	1,351,795	18.7%
Law Director	105,123	130,034	419,762	31.0%
Information Technology	249,161	344,689	1,356,117	25.4%
Street Lighting	114,662	137,636	592,010	23.2%
Finance Department	231,579	231,339	1,214,043	19.1%
Engineering Department	431,545	527,088	2,617,096	20.1%
Municipal Operations Center	97,913	117,406	495,408	23.7%
Advances	-	-	-	-
Transfers	8,914,570	6,494,167	20,255,000	32.1%
Total Expenditures	10,806,232	8,642,666	29,644,913	29.15%

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 March 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, 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 **\$253,103**, which is **\$74,066, or 41%, 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. Some line items are tracking ahead of appropriations, but that is due to yearly expenses paid up front not repeated throughout the year.

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

	2021 ACTUAL YTD MAR 31	2022 ACTUAL YTD MAR 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Intergovernmental Receipts	7,200	19,548	6,180	316.31%
Fees, Licenses, & Permits	34,802	41,143	63,603	64.69%
Fines & Costs	132,308	102,024	651,545	15.66%
Miscellaneous	497	6,283	12,360	50.83%
Transfer In	6,364,503	4,116,667	12,350,000	33.33%
Charges for Services	364,676	333,480	1,502,619	22.19%
Donations	-	-	-	#DIV/0!
Total Revenues	6,903,986	4,619,144	14,586,307	31.67%
EXPENDITURES				
Municipal Court				
Personal Services	216,061	251,098	1,115,358	22.51%
Materials & Supplies	3,805	13,960	126,097	11.07%
Contract Services	9,345	6,023	31,825	18.93%
Other Expenses	1,883	5,707	32,067	17.80%
Total Court Expenditures	231,093	276,788	1,305,347	21.20%
Police Division				
Personal Services	1,378,066	1,504,008	6,464,663	23.27%
Materials & Supplies	27,241	36,408	126,278	28.83%
Contract Services	58,594	55,506	128,199	43.30%
Other Expenses	48,839	46,840	260,462	17.98%
Capital Improvements	-	-	-	-
Total Police Expenditures	1,512,739	1,642,762	6,979,602	23.54%
Fire Division				
Personal Services	1,426,311	1,493,333	6,638,778	22.49%
Materials & Supplies	21,109	33,645	104,411	32.22%
Contract Services	34,764	48,075	140,492	34.22%
Other Expenses	40,235	54,997	235,082	23.40%
Capital Outlay	-	-	-	-
Total Fire Expenditures	1,522,419	1,630,050	7,118,763	22.90%
Total Expenditures	3,266,251	3,549,601	15,403,712	23.04%

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 March 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 **\$562,616**, which is **\$6,518, or 1.1%, less** than the City received in the prior year. At the end of the month, there were **6,563** 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 March 31, 2022.

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

	2021 ACTUAL YTD MAR 31	2022 ACTUAL YTD MAR 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	3,090	-
Miscellaneous	-	-	-	-
Charges for Services	569,133	562,616	2,224,182	25.30%
Total Revenues	569,133	562,616	2,227,272	25.26%
EXPENDITURES				
Personal Services	79,605	87,578	385,019	22.75%
Materials & Supplies	9,566	13,877	84,531	16.42%
Contract Services	431,421	469,752	1,679,448	27.97%
Other Expenses	3,668	11,265	78,502	14.35%
Capital Improvements	13,838	16,013	195,814	8.18%
Total Expenditures	538,097	598,484	2,423,314	24.70%

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 March 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 **\$896,648**, which is **\$120,478, or 11.8%, 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 **\$2,699,373**, which is **\$49,163, or 1.8%, less** than the amount collected in the same period in the prior year. At the end of the month, there were **9,609** utility customers with sewer service.
- Property Tax Revenues – First half property tax collection were received in April 2022 and will be reported on April's Financial Report.
- 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 **\$736,986**, which is **\$278,436, or 27%, 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 March 31, 2022.

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

	2021 ACTUAL YTD MAR 31	2022 ACTUAL YTD MAR 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Tax (TIF)	-	-	5,253,000	-
Assessments	-	-	17,000	-
Miscellaneous	-	-	-	-
Earnings on Investments	23,035	18,084	257,500	7.02%
Charges for Services				
Fees	1,017,126	896,648	1,704,360	52.61%
Service Charges	2,748,535	2,699,373	11,330,000	23.83%
Total Revenues	3,788,696	3,614,105	18,561,860	19.47%
EXPENDITURES				
Personal Services	497,437	525,326	2,325,748	22.59%
Materials & Supplies	199,121	242,820	1,079,522	22.49%
Contract Services	600,105	637,167	2,942,684	21.65%
Debt Service	1,706,548	1,706,048	7,372,594	23.14%
Transfer	2,200,000	4,433,333	13,300,000	33.33%
Other Expenses	43,805	53,573	2,163,378	2.48%
Total Expenditures	5,247,017	7,598,267	29,183,927	26.04%

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 March 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 **\$633,827**, which is **\$168,724, or 21%, 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 **\$2,126,936**, which is **\$6,251, or 0.3%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **11,117** 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 **\$552,146**, which is **\$207,525, or 27%, 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 March 31, 2022.

WATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
MARCH 2022

	2021 ACTUAL YTD MAR 31	2022 ACTUAL YTD MAR 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	15,450	-
Miscellaneous	33,627	28,264	52,530	53.81%
Earnings on Investments	52,893	27,975	360,500	7.76%
Charges for Services				
Fees	802,551	633,827	1,194,800	53.05%
Service Charges	2,120,685	2,126,936	7,828,000	27.17%
Total Revenues	3,009,757	2,817,003	9,451,280	29.81%
EXPENDITURES				
Personal Services	490,222	497,710	2,385,130	20.87%
Materials & Supplies	149,776	287,491	1,332,944	21.57%
Contract Services	246,857	328,266	2,239,459	14.66%
Debt Service	802,847	770,265	3,187,768	24.16%
Transfer	-	-	-	-
Other Expenses	43,987	47,749	280,453	17.03%
Total Expenditures	1,733,690	1,931,481	9,425,754	20.49%

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 March 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 **\$24,516**, which is **\$28,544, or 53.8%, 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 **\$371,401**, which is **\$7,636, or 2.0%, less** than the amount collected in the same period in the prior year. At the end of the month there were **6,997** 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 March 31, 2022.

STORMWATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
MARCH 2022

	2021 ACTUAL YTD MAR 31	2022 ACTUAL YTD MAR 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	-	-	3,090	-
Miscellaneous	14,903	-	10,300	-
Charges for Services				
Fees	53,060	24,516	51,500	47.60%
Service Charges	379,037	371,401	1,350,243	27.51%
Total Revenues	446,999	395,916	1,415,133	27.98%
EXPENDITURES				
Personal Services	74,040	91,539	486,436	18.82%
Materials & Supplies	52,188	44,913	235,105	19.10%
Contract Services	63,844	38,295	227,687	16.82%
Other Expenses	19,530	16,150	79,568	20.30%
Capital Improvements	113,487	197,260	1,919,628	10.28%
Total Expenditures	323,089	388,157	2,948,423	13.16%

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 (March YTD)

Ranking	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
1	\$1,060,422	\$1,178,003	\$3,118,736	\$1,940,733	164.7%
2	372,086	268,325	395,865	127,540	47.5%
3	167,389	175,922	186,255	10,333	5.9%
4	144,828	155,163	173,059	17,897	11.5%
5	126,166	130,250	139,113	8,863	6.8%
6	89,095	128,403	102,639	(25,764)	-20.1%
7	60,102	49,398	75,154	25,756	52.1%
8	64,796	53,937	58,422	4,485	8.3%
9	46,866	49,398	56,266	6,868	13.9%
10	50,733	49,912	51,555	1,643	3.3%
TOTAL TOP 10	\$2,182,483	\$2,238,710	\$4,357,064	\$2,118,354	94.6%



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	\$195,601	\$524,707	\$491,912	(\$32,796)	-6.3%
Individual Payer Receipts	839,039	1,045,603	1,114,673	69,070	6.6%
Withholding Receipts	4,258,862	4,459,466	6,852,452	2,392,986	53.7%
TOTAL*	\$5,293,502	\$6,029,776	\$8,459,036	\$2,429,260	40.3%

* 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
March 31, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	10,789,391.79	9,152,443.34	8,641,899.37	11,295,945.10	1,224,349.80	10,071,595.30
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	40,246.11	53,507.90	17,031.19	76,722.82	21,614.81	55,108.01
208	City Events and Recreation	53,538.91	138,841.50	129,944.12	62,436.29	48,412.11	14,024.18
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	58,052.05	80,614.90	154,370.23	77,890.30	76,479.93
225	Street Maintenance	482,844.75	417,621.22	607,782.23	292,683.74	569,539.94	(276,856.20)
226	Law Enforcement Trust	48,554.74	26.02	-	48,580.76	-	48,580.76
227	Mandatory Drug Fine	118,625.26	226.02	-	118,851.28	-	118,851.28
228	DUI Alcohol Educ & Enforce	36,055.30	175.00	-	36,230.30	-	36,230.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	65,899.15	32,472.79	80,412.53	17,959.41	113,393.82	(95,434.41)
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	4,619,144.20	3,549,600.70	1,366,265.65	597,143.62	769,122.03
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	406,504.08	3,827.00	-	410,331.08	-	410,331.08
242	Court Clerk Computerization	184,477.35	3,832.00	7,335.23	180,974.12	12,389.95	168,584.17
243	Court Special Projects	598,807.36	8,080.20	-	606,887.56	-	606,887.56
244	Court Probation Fine	279,511.84	2,683.78	3,368.88	278,826.74	-	278,826.74
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	1,863.10	-	46,872.71	-	46,872.71
263	Cemetery Endowment	12,701.24	30.99	-	12,732.23	-	12,732.23
266	Indigent Drivers Local Interlock	219,140.71	2,414.90	-	221,555.61	-	221,555.61
267	Indigent Drivers State Interlock	291,452.01	7,111.09	-	298,563.10	-	298,563.10
275	CHIP Grant	82,788.32	5,151.00	-	87,939.32	-	87,939.32

APPENDIX B



YEAR TO DATE FUND REPORT
March 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	5,157.73	22,928.47	1,287,673.19	49,741.88	1,237,931.31
337	Debt Service	0.00	4,338,832.20	4,065,178.44	273,653.76	-	273,653.76
410	Parkland Development	1,094,139.69	90,180.60	72,471.00	1,111,849.29	2,306.40	1,109,542.89
439	CIP	2,158,399.06	1,375,167.10	1,569,936.15	1,963,630.01	2,330,343.42	(366,713.41)
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		155,397.80	1,303,412.77	479,262.77	824,150.00
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	387,727.00	27,683.48	360,043.52	448,161.17	(88,117.65)
482	NW 33 Grant Fund	295,655.21	20,344.80	5,574.11	310,425.90	32,496.67	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	562,615.59	598,483.92	235,240.23	1,266,008.60	(1,030,768.37)
534	Incr Wastewater Capacity Fee	10,151,286.46	497,186.07	858,168.50	9,790,304.03	6,017,345.03	3,772,959.00
535	Sewer	25,311,594.17	3,614,104.94	7,598,267.05	21,327,432.06	942,653.65	20,384,778.41
536	Sewer Replace & Improve	2,537,767.05	4,701,133.41	701,853.35	6,537,047.11	1,466,497.45	5,070,549.66
550	Water Revenue	23,484,508.83	2,817,002.51	1,931,480.59	24,370,030.75	667,761.03	23,702,269.72
551	Water Replacement & Improve	22,290,761.06	295,860.59	8,791,097.44	13,795,524.21	17,339,606.98	(3,544,082.77)
553	Incremental Water Capacity Fee	8,237,738.78	277,618.85	8,052.10	8,507,305.53	1,500.00	8,505,805.53
570	Stormwater Assessment	1,267,302.83	395,916.35	388,156.59	1,275,062.59	644,892.46	630,170.13
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	20,970.76	10,278.07	18,671.63	12,577.20	-	12,577.20
980	Water Rescue Task Force	14,950.00	5,000.00	-	19,950.00	1,000.00	18,950.00
991	Unclaimed Moneys	82,689.34	1,564.00	-	84,136.03	-	84,136.03
998	NW 33 COG	218,693.82	-	122,794.10	95,899.72	246,419.24	(150,519.52)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		118,224,732.56	34,233,193.91	40,036,653.62	112,417,164.88	36,668,251.57	75,748,913.31



APPENDIX C

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

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 15,365,568
Escrow Accounts			126,377
Total Bank Deposits			\$ 15,491,945
Investments			
Star Ohio	0.01%	3,327	\$ 25,932,290
Star Ohio 2	0.02%	124	592,893
Star Ohio 3	0.02%	96	458,760
Richwood Bank - Sweep	0.02%	642	2,647,805
Middlefield Bank - CD	1.15%	-	2,002,500
Redtree Investments - Operating Account	0.10%	35,772	35,968,862
Redtree Investments - Bond Proceeds	0.04%	11,177	29,322,109
Total Investments		\$ 51,137	\$ 96,925,220
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 51,137	\$ 112,417,165

*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

March 31, 2022

Date

Terry Emery

City Manager

March 31, 2022

Date

APPENDIX D

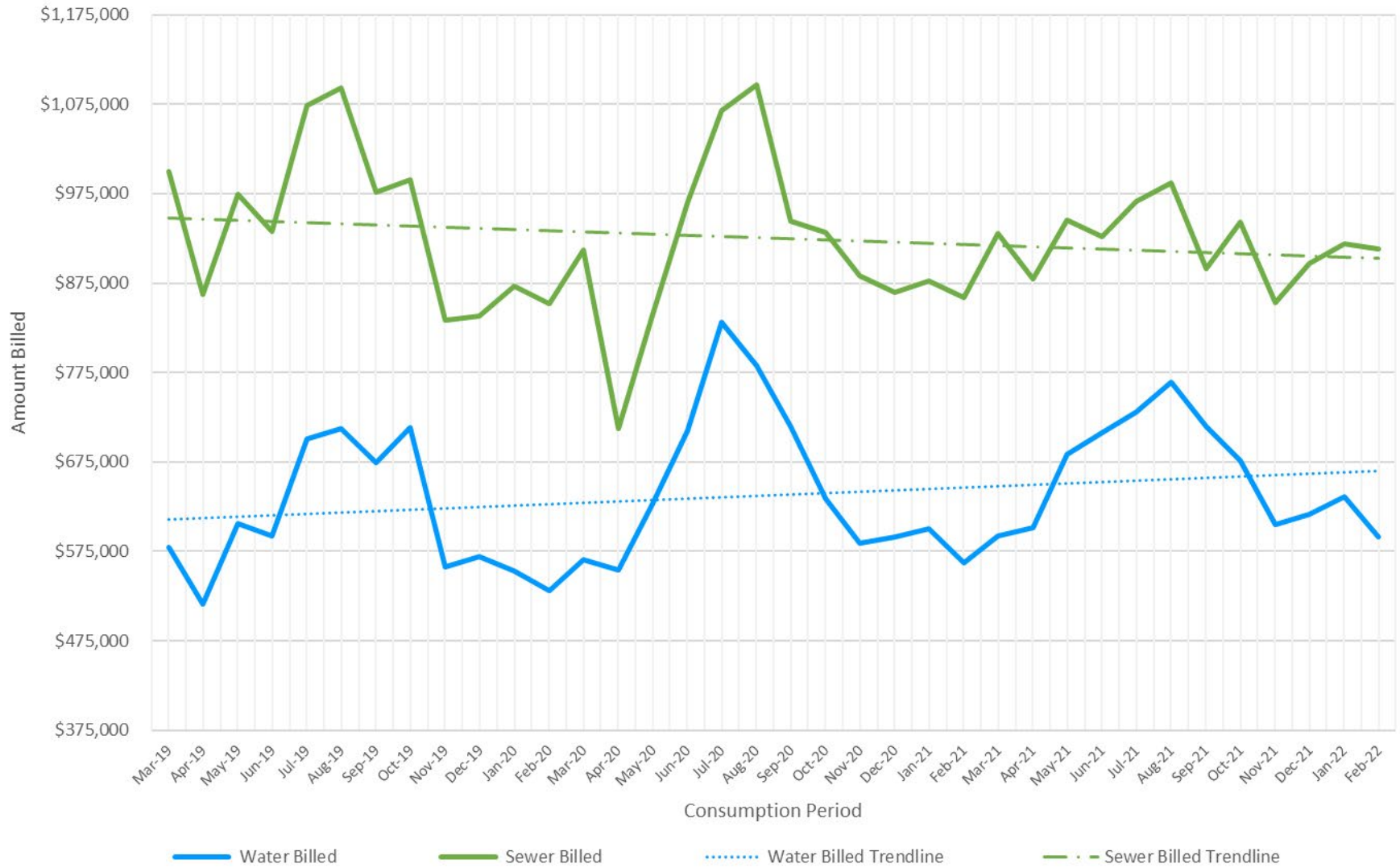


**DEBT SCHEDULE
MARCH 2022**

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	-	30,178	4,065,178
2022A Capital Improvement BAN	1.75%	03/22/23	-	3,835,000	-	3,835,000	-	-
2021B Capital Improvement BAN	1.00%	08/17/22	1,835,000	-	-	1,835,000	-	-
TOTAL SHORT TERM DEBT			5,870,000	3,835,000	4,035,000	5,670,000	30,178	4,065,178
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	-	371,250	38,236,574	396,459	767,709
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	-	235,000	72,057,225	703,339	938,339
OPWC Loan	0.00%	01/01/31	295,782	-	-	295,782	-	-
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	14,785,417	-	217,500	14,567,917	143,540	361,040
Water System Revenue Bonds (2020)	3.90%	54758	41,234,597	-	63,750	41,170,847	345,475	409,225
TOTAL LONG TERM DEBT			195,844,870	-	887,500	194,957,370	1,588,813	2,476,313
TOTAL DEBT			201,714,870	3,835,000	4,922,500	200,627,370	1,618,991	6,541,491

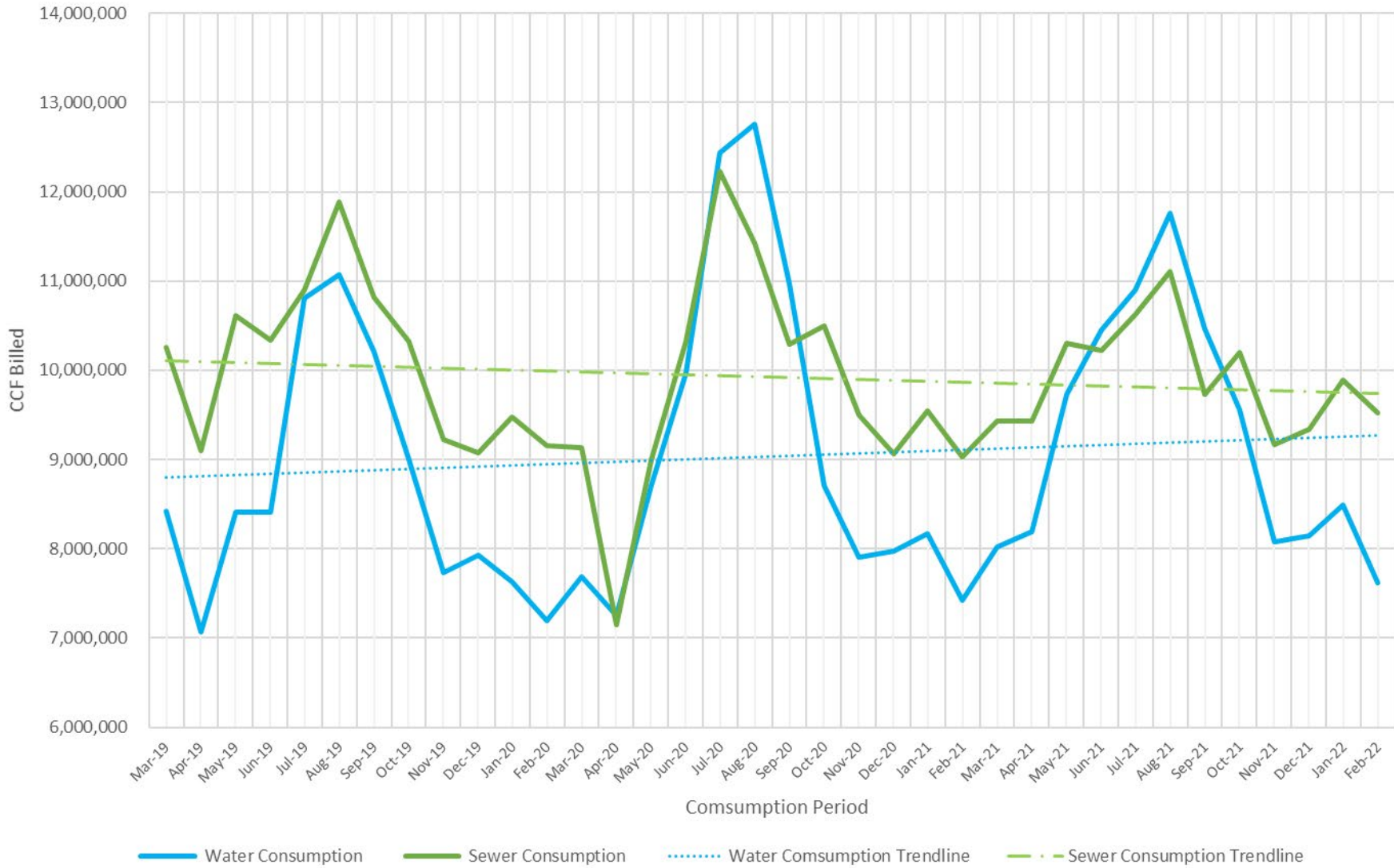


Water/Sewer Monthly Amount Billed 36 Month Reporting Period





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
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
Mar-22	Feb-22	11,117	7,621,900	\$ 591,238	9,609	9,519,176	\$ 913,239	6,563	\$ 136,419	6,997	28,244	\$ 127,097