



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** MAY 2022 FINANCIAL REPORT  
**DATE:** 6-9-2022

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## **BACKGROUND**

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

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

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

Appendix B details the year-to-date activity for all of the city's active fifty-three accounts. It is important to note the ending balance, encumbrances, and unencumbered balance. The unencumbered balance is the amount remaining in the fund if the city were to expend all the monies listed as encumbrances. The ending balance is the amount of funds available to the city as of May 31, 2022, and ties to the amount listed in Appendix B.

Appendix C is the Financial Statement for the city as of May 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 May 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 May 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 totaled **\$993,397** which is **\$13,499.53, or 1.38%, more** than the amount the City received during the same period in the prior year.
- Income Tax – Year-to-date receipts total \$13,531,663 which is \$3,089,075, or 29.6%, 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 do not appear to occur on a yearly basis either. These are 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.
  - For the first time since 2019, income taxes were due in May. Therefore, the amount collected in May is higher than in the previous two years. As the City continues to collect income taxes over the next few months, comparisons to previous year collections will be more accurate.
- 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.
- Other Taxes –Revenues (which include lodging taxes) continue to come in higher compared to the same period in 2021.
- 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, we are still lagging behind estimated receipts.
- Charges for Services – First quarter chargeback to the Enterprise funds were processed in May.

### 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  
MAY 2022**

	2021 ACTUAL YTD MAY 31	2022 ACTUAL YTD MAY 31	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Property Taxes	979,897	993,397	1,821,855	54.5%
Intergovernmental Receipts	215,084	255,459	431,030	59.3%
Other Taxes	189,757	217,454	445,990	48.8%
Income Taxes	10,442,587	13,531,663	21,472,870	63.0%
Fees, Licenses, & Permits	280,582	33,519	100,000	33.5%
Miscellaneous	665,130	271,714	24,000	1132.1%
Transfer In	-	-	-	-
Other Financing	-	-	10,000	-
Earnings on Investments	31,793	34,331	150,000	22.9%
Charges for Services	346,646	325,993	1,265,500	25.8%
Donations	-	-	-	-
<b>Total Revenues</b>	<b>13,151,476</b>	<b>15,663,530</b>	<b>25,721,245</b>	<b>60.9%</b>
<b>EXPENDITURES</b>				
Council	56,105	72,196	230,912	31.3%
City Manager	471,605	400,209	778,751	51.4%
Human Resources	147,625	141,213	333,855	42.3%
Parks & Grounds	388,828	498,001	1,346,966	37.0%
Law Director	158,634	207,319	417,199	49.7%
Information Technology	538,711	465,438	1,351,379	34.4%
Street Lighting	178,550	211,649	580,410	36.5%
Finance Department	426,312	469,021	1,204,463	38.9%
Engineering Department	723,972	922,328	2,600,965	35.5%
Municipal Operations Center	174,957	201,709	495,022	40.7%
Advances	-	-	-	-
Transfers	8,914,570	6,494,167	20,930,000	31.0%
<b>Total Expenditures</b>	<b>12,179,870</b>	<b>10,084,015</b>	<b>30,269,923</b>	<b>33.31%</b>

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

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## SECURITY OF PERSONS & PROPERTY FUND

The Security of Persons & Property Fund is a Special Revenue Fund which means that the resources are restricted to only funding expenditures that support the court, police and fire divisions. Please refer to page five for a breakdown of the revenues and expenditures through May 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 **\$367,844**, which is **\$100,791, or 38%, 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 billed these local governments for the services in May.

### 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  
MAY 2022**

	2021 ACTUAL YTD MAY 31	2022 ACTUAL YTD MAY 31	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	7,200	20,911	6,180	338.37%
Fees, Licenses, & Permits	34,802	41,143	63,603	64.69%
Fines & Costs	261,973	215,720	651,545	33.11%
Miscellaneous	815	7,120	12,360	57.60%
Transfer In	6,364,503	4,116,667	12,350,000	33.33%
Charges for Services	582,520	800,848	1,502,619	53.30%
Donations	-	-	-	-
<b>Total Revenues</b>	<b>7,251,813</b>	<b>5,202,410</b>	<b>14,586,307</b>	<b>35.67%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	369,785	444,589	1,115,358	39.86%
Materials & Supplies	14,122	19,300	98,893	19.52%
Contract Services	13,414	14,554	27,872	52.22%
Other Expenses	3,360	7,054	23,977	29.42%
<b>Total Court Expenditures</b>	<b>400,680</b>	<b>485,496</b>	<b>1,266,100</b>	<b>38.35%</b>
<b>Police Division</b>				
Personal Services	2,463,893	2,647,499	6,464,252	40.96%
Materials & Supplies	41,740	60,021	125,303	47.90%
Contract Services	63,715	79,117	128,199	61.71%
Other Expenses	75,546	77,530	271,695	28.54%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>2,644,893</b>	<b>2,864,167</b>	<b>6,989,449</b>	<b>40.98%</b>
<b>Fire Division</b>				
Personal Services	2,531,828	2,680,398	6,628,845	40.44%
Materials & Supplies	53,081	49,600	103,434	47.95%
Contract Services	45,326	80,836	139,421	57.98%
Other Expenses	76,662	69,141	228,751	30.23%
Capital Outlay	-	-	-	-
<b>Total Fire Expenditures</b>	<b>2,706,896</b>	<b>2,879,975</b>	<b>7,100,450</b>	<b>40.56%</b>
<b>Total Expenditures</b>	<b>5,752,469</b>	<b>6,229,638</b>	<b>15,356,000</b>	<b>40.57%</b>

2022 total budget expenditures include \$125,685.93 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

## 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 May 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 **\$954,962**, which is **\$38,656, or 4.2%, more** than the City received in the prior year. At the end of the month, there were **6,506** utility customers receiving 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 May 31, 2022.

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

	2021 ACTUAL YTD MAY 31	2022 ACTUAL YTD MAY 31	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Assessments	2,337	2,871	3,090	92.90%
Miscellaneous	-	-	-	-
Charges for Services	916,305	954,962	2,224,182	42.94%
<b>Total Revenues</b>	918,643	957,832	2,227,272	43.00%
<b>EXPENDITURES</b>				
Personal Services	139,968	157,532	385,019	40.92%
Materials & Supplies	17,286	21,134	84,521	25.00%
Contract Services	705,675	764,403	1,682,232	45.44%
Other Expenses	7,773	13,032	78,438	16.61%
Capital Improvements	15,934	57,224	195,814	29.22%
<b>Total Expenditures</b>	886,635	1,013,324	2,426,024	41.77%

*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 May 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 **\$1,576,914**, which is **\$466,968, or 23%, 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 **\$4,554,271**, which is **\$102,726, or 2.3%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,714** utility customers with sewer service.
- Property Tax Revenues – First half property tax collection was received in May 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 **\$1,154,035**, which is **\$135,474, or 11%, 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 May 31, 2022.



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

	2021 ACTUAL YTD MAY 31	2022 ACTUAL YTD MAY 31	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	2,949,463	333,046	5,253,000	6.34%
Assessments	4,953	5,008	17,000	29.46%
Miscellaneous	-	5,857	-	-
Earnings on Investments	38,433	33,806	257,500	13.13%
<b>Charges for Services</b>				
Fees	2,043,883	1,576,914	1,704,360	92.52%
Service Charges	4,451,544	4,554,271	11,330,000	40.20%
<b>Total Revenues</b>	<b>9,488,277</b>	<b>6,508,902</b>	<b>18,561,860</b>	<b>35.07%</b>
<b>EXPENDITURES</b>				
Personal Services	874,863	930,553	2,325,361	40.02%
Materials & Supplies	355,589	433,654	1,043,958	41.54%
Contract Services	897,166	956,640	2,774,705	34.48%
Debt Service	3,007,447	3,004,414	7,372,594	40.75%
Transfer	2,200,000	4,433,333	15,300,000	28.98%
Other Expenses	949,313	1,034,558	2,142,503	48.29%
<b>Total Expenditures</b>	<b>8,284,379</b>	<b>10,793,153</b>	<b>30,959,120</b>	<b>34.86%</b>

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 May 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 **\$1,139,258**, which is **\$446,619, or 28%, 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 **\$3,627,629**, which is **\$151,160, or 4.3%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **11,296** 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 **\$869,807**, which is **\$121,854, or 12%, 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 May 31, 2022.

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

	2021 ACTUAL YTD MAY 31	2022 ACTUAL YTD MAY 31	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Assessments	4,977	5,167	15,450	33.44%
Miscellaneous	65,329	52,044	52,530	99.07%
Earnings on Investments	89,372	50,279	360,500	13.95%
<b>Charges for Services</b>				
Fees	1,585,877	1,139,258	1,194,800	95.35%
Service Charges	3,476,469	3,627,629	7,828,000	46.34%
<b>Total Revenues</b>	<b>5,222,024</b>	<b>4,874,377</b>	<b>9,451,280</b>	<b>51.57%</b>
<b>EXPENDITURES</b>				
Personal Services	871,347	884,696	2,384,838	37.10%
Materials & Supplies	265,359	433,634	1,280,226	33.87%
Contract Services	302,994	407,305	2,229,428	18.27%
Debt Service	1,328,223	1,298,558	3,187,768	40.74%
Transfer	-	-	-	-
Other Expenses	101,173	79,049	275,565	28.69%
<b>Total Expenditures</b>	<b>2,869,096</b>	<b>3,103,241</b>	<b>9,357,825</b>	<b>33.16%</b>

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 May 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 **\$43,856, or 64.1%, 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 **\$635,227**, which is **\$29,732, or 4.9%, more** than the amount collected in the same period in the prior year. At the end of the month there were **7,006** 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 May 31, 2022.

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

	2021 ACTUAL YTD MAY 31	2022 ACTUAL YTD MAY 31	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Assessments	1,094	1,919	3,090	62.09%
Miscellaneous	14,903	-	10,300	-
Charges for Services				
Fees	68,371	24,516	51,500	47.60%
Service Charges	605,494	635,227	1,350,243	47.05%
<b>Total Revenues</b>	<b>689,862</b>	<b>661,661</b>	<b>1,415,133</b>	<b>46.76%</b>
<b>EXPENDITURES</b>				
Personal Services	134,351	164,131	486,436	33.74%
Materials & Supplies	67,238	78,940	235,105	33.58%
Contract Services	67,643	39,947	227,167	17.58%
Other Expenses	21,980	24,881	79,552	31.28%
Capital Improvements	156,933	508,359	2,019,628	25.17%
<b>Total Expenditures</b>	<b>448,145</b>	<b>816,257</b>	<b>3,047,888</b>	<b>26.78%</b>

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 (May YTD)**

Ranking	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
1	\$1,377,577	\$1,584,877	\$3,345,348	\$1,760,471	111.1%
2	428,112	468,678	710,016	241,338	51.5%
3	264,148	273,352	288,972	15,619	5.7%
4	255,304	296,299	331,337	35,038	11.8%
5	207,904	217,723	232,516	14,794	6.8%
6	150,556	209,042	187,528	(21,514)	-10.3%
7	113,534	91,835	128,858	37,022	40.3%
8	113,534	134,105	129,717	(4,389)	-3.3%
9	113,534	91,835	104,550	12,715	13.8%
10	86,683	91,355	86,480	(4,875)	-5.3%
<b>TOTAL TOP 10</b>	<b>\$3,110,887</b>	<b>\$3,459,102</b>	<b>\$5,545,322</b>	<b>\$2,086,220</b>	<b>60.3%</b>



**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	\$374,550	\$1,050,147	\$1,315,682	\$265,535	25.3%
Individual Payer Receipts	1,412,095	2,455,302	2,598,388	143,086	5.8%
Withholding Receipts	6,547,906	7,162,959	9,783,333	2,620,374	36.6%
<b>TOTAL*</b>	<b>\$8,334,551</b>	<b>\$10,668,409</b>	<b>\$13,697,403</b>	<b>\$3,028,995</b>	<b>28.4%</b>

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

APPENDIX B



YEAR TO DATE FUND REPORT  
May 31, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	10,789,391.79	15,663,530.22	10,083,248.78	16,367,029.19	986,677.03	15,380,352.16
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	40,246.11	111,650.40	32,025.02	120,571.49	43,443.13	77,128.36
208	City Events and Recreation	53,538.91	164,778.04	188,245.23	30,071.72	97,530.68	(67,458.96)
211	Police Pension	14,229.73	82,058.23	1,501.65	94,786.31	-	94,786.31
212	Fire Pension	12,382.03	82,058.23	1,501.65	92,938.61	-	92,938.61
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	69,923.35	102,193.65	144,662.78	91,078.85	53,583.93
225	Street Maintenance	482,844.75	682,976.56	820,203.74	345,617.57	543,763.14	(198,145.57)
226	Law Enforcement Trust	48,554.74	50.04	-	48,604.78	-	48,604.78
227	Mandatory Drug Fine	118,625.26	433.61	-	119,058.87	-	119,058.87
228	DUI Alcohol Educ & Enforce	36,055.30	350.00	-	36,405.30	-	36,405.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	65,899.15	63,700.53	96,010.43	33,589.25	117,860.88	(84,271.63)
231	Accrued Leave Fund	29,421.73	80,000.00	79,238.17	30,183.56	-	30,183.56
232	Security of Persons & Property	296,722.15	5,202,409.72	6,229,638.41	(730,506.54)	441,609.38	(1,172,115.92)
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	406,504.08	8,272.00	-	414,776.08	-	414,776.08
242	Court Clerk Computerization	184,477.35	8,279.39	15,315.35	177,441.39	12,044.71	165,396.68
243	Court Special Projects	598,807.36	17,444.86	-	616,252.22	-	616,252.22
244	Court Probation Fine	279,511.84	5,384.52	6,074.78	278,821.58	-	278,821.58
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,813,403.80	1,453,121.85	767,372.10	2,499,153.55	2,142.00	2,497,011.55
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	45,009.61	2,213.10	-	47,222.71	-	47,222.71
263	Cemetery Endowment	12,701.24	60.46	-	12,761.70	-	12,761.70
266	Indigent Drivers Local Interlock	219,140.71	4,327.53	-	223,468.24	-	223,468.24
267	Indigent Drivers State Interlock	291,452.01	13,602.32	-	305,054.33	-	305,054.33
275	CHIP Grant	82,788.32	5,151.00	-	87,939.32	-	87,939.32

APPENDIX B



YEAR TO DATE FUND REPORT  
May 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	32,329.80	1,278,271.86	40,340.55	1,237,931.31
337	Debt Service	0.00	7,089,964.72	4,152,303.44	2,937,661.28	-	2,937,661.28
410	Parkland Development	1,094,139.69	116,180.60	72,471.00	1,137,849.29	37,088.40	1,100,760.89
439	CIP	2,158,399.06	1,375,506.25	2,768,120.58	765,784.73	3,985,588.12	(3,219,803.39)
440	Capital Reserve Fund	1,550,000.00	250,000.00	300,000.00	1,500,000.00	-	1,500,000.00
441	TIF Capital Fund	1,458,810.57		162,641.73	1,296,168.84	487,822.84	808,346.00
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	32,844.32	12,499.52	316,000.01	25,571.26	290,428.75
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	957,832.13	1,013,323.61	215,617.08	955,712.51	(740,095.43)
534	Incr Wastewater Capacity Fee	10,151,286.46	783,328.37	1,412,575.30	9,522,039.53	5,462,938.23	4,059,101.30
535	Sewer	25,311,594.17	6,508,901.69	10,793,153.06	21,027,342.80	744,202.19	20,283,140.61
536	Sewer Replace & Improve	2,537,767.05	4,861,760.06	1,355,575.30	6,043,951.81	3,023,192.09	3,020,759.72
550	Water Revenue	23,484,508.83	4,874,376.55	3,103,241.42	25,255,643.96	504,774.40	24,750,869.56
551	Water Replacement & Improve	22,290,761.06	461,848.14	15,075,296.50	7,677,312.70	11,414,282.92	(3,736,970.22)
553	Incremental Water Capacity Fee	8,237,738.78	437,338.80	8,052.10	8,667,025.48	1,500.00	8,665,525.48
570	Stormwater Assessment	1,267,302.83	661,660.79	816,257.44	1,112,706.18	448,649.71	664,056.47
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	20,970.76	24,296.23	32,689.79	12,577.20	-	12,577.20
980	Water Rescue Task Force	14,950.00	20,000.00	1,000.00	33,950.00	-	33,950.00
991	Unclaimed Moneys	82,689.34	1,641.77	-	84,213.80	-	84,213.80
998	NW 33 COG	218,693.82	-	220,855.75	(2,161.93)	148,357.59	(150,519.52)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>118,224,732.56</b>	<b>52,572,141.11</b>	<b>59,782,638.78</b>	<b>111,012,173.54</b>	<b>31,831,852.25</b>	<b>79,180,321.29</b>





APPENDIX C

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

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 15,895,836
Escrow Accounts			126,377
<b>Total Bank Deposits</b>			<b>\$ 16,022,213</b>
<b>Investments</b>			
Star Ohio	0.07%	18,478	\$ 25,947,441
Star Ohio 2	0.08%	463	593,232
Star Ohio 3	0.08%	358	459,022
Richwood Bank - Sweep	0.05%	1,306	2,648,469
Middlefield Bank - CD	1.15%	-	2,002,500
Redtree Investments - Operating Account	0.21%	76,050	36,009,140
Redtree Investments - Bond Proceeds	0.07%	19,224	27,330,156
<b>Total Investments</b>		<b>\$ 115,878</b>	<b>\$ 94,989,960</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 115,878</b>	<b>\$ 111,012,174</b>

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

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

*Brad Lutz*  
Finance Director

May 31, 2022  
Date

*Terry Emery*  
City Manager

May 31, 2022  
Date

APPENDIX D

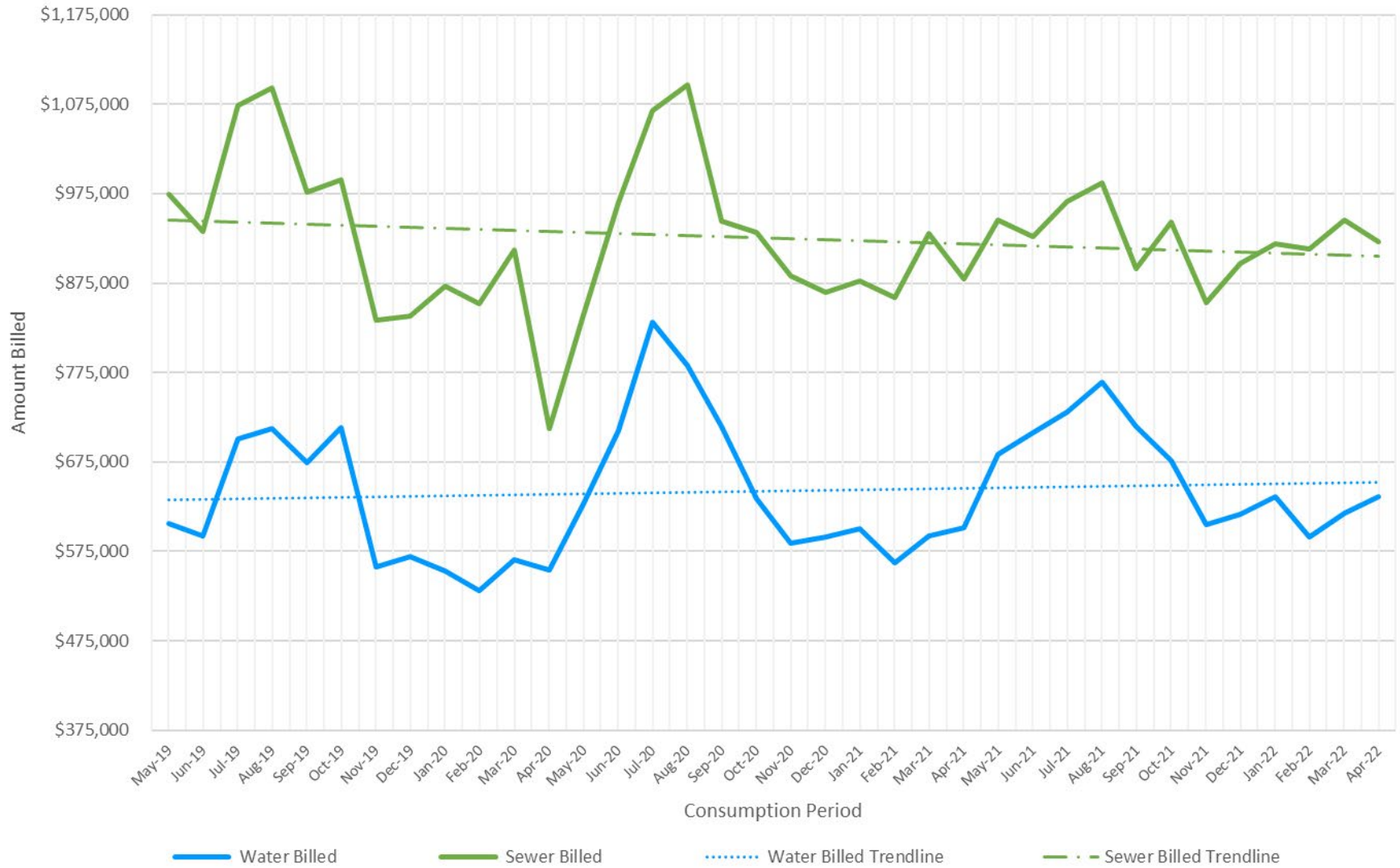


**DEBT SCHEDULE  
MAY 2022**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2022 Beginning Balance	Additions	Deletions	YTD Ending Balance	Interest Paid	YTD Payments
<b>SHORT TERM DEBT</b>								
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	-	-
<b>TOTAL SHORT TERM DEBT</b>			<b>5,870,000</b>	<b>3,835,000</b>	<b>4,035,000</b>	<b>5,670,000</b>	<b>30,178</b>	<b>4,065,178</b>
<b>LONG TERM DEBT</b>								
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	7,720,000	-	-	7,720,000	129,769	129,769
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	3,464,024	-	-	3,464,024	89,400	89,400
Various Purpose Facility GO	2.00%	12/01/31	8,435,000	-	-	8,435,000	86,375	86,375
Wastewater Imp Refunded (2015)	3.83%	12/01/47	38,607,824	-	618,750	37,989,074	660,766	1,279,516
Wastewater GO Bonds (2015)	3.75%	12/01/47	9,010,000	-	-	9,010,000	161,000	161,000
Wastewater Imp Refunded (2016)	3.80%	12/01/47	72,292,225	-	391,667	71,900,559	1,172,232	1,563,898
OPWC Cherry St & Ninth St Water Lines (2011)	0.00%	07/01/40	280,898	-	14,784	266,114	-	14,784
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	14,785,417	-	362,500	14,422,917	239,233	601,733
Water System Revenue Bonds (2020)	3.90%	12/01/49	41,234,597	-	106,250	41,128,347	575,791	682,041
<b>TOTAL LONG TERM DEBT</b>			<b>195,829,986</b>	<b>-</b>	<b>1,493,951</b>	<b>194,336,035</b>	<b>3,114,565</b>	<b>4,608,516</b>
<b>TOTAL DEBT</b>			<b>201,699,986</b>	<b>3,835,000</b>	<b>5,528,951</b>	<b>200,006,035</b>	<b>3,144,743</b>	<b>8,673,694</b>



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





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



Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Sanitation Customers	Sanitation Billed	Stormwater Customers	Stormwater ERU	Stormwater Billed
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
Apr-22	Mar-22	11,236	8,074,190	\$ 617,490	9,683	9,967,062	\$ 945,413	6,588	\$ 137,014	7,016	28,612	\$ 128,753
May-22	Apr-22	11,296	8,675,326	\$ 636,207	9,714	9,529,581	\$ 921,182	6,506	\$ 137,048	7,006	28,617	\$ 128,777