



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

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

Appendix C is the Financial Statement for the city as of August 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 August 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 August 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 **\$1,005,015** which is **\$25,117.93, or 2.56%, more** than the amount the City received during the same period in the prior year.
- Income Tax – Year-to-date receipts total **\$18,209,494** which is **\$2,392,320, or 15.12%, 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.
 - Taxes were due in April in 2022, May in 2021 and August in 2020. Therefore, the amount collected thru August is now comparable to the previous two years.
- 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 – So far in 2022, the City is on track to collect an amount equal to the estimated receipts at this time.
- 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 – Second quarter chargeback to the Enterprise funds were processed in June.

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
AUGUST 2022**

	2021 ACTUAL YTD AUG 31	2022 ACTUAL YTD AUG 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Taxes	979,897	1,005,015	1,821,855	55.2%
Intergovernmental Receipts	308,148	324,549	431,030	75.3%
Other Taxes	352,306	378,441	445,990	84.9%
Income Taxes	15,817,174	18,209,494	21,472,870	84.8%
Fees, Licenses, & Permits	370,139	90,314	100,000	90.3%
Miscellaneous	672,043	396,484	24,000	1652.0%
Transfer In	-	-	-	-
Other Financing	52,775	-	10,000	-
Earnings on Investments	51,024	77,253	150,000	51.5%
Charges for Services	673,451	715,260	1,265,500	56.5%
Donations	-	-	-	-
Total Revenues	19,276,957	21,196,812	25,721,245	82.4%
EXPENDITURES				
Council	87,958	122,336	230,912	53.0%
City Manager	631,825	583,045	778,833	74.9%
Human Resources	224,278	229,051	333,805	68.6%
Parks & Grounds	712,985	846,659	1,346,966	62.9%
Law Director	230,948	313,303	417,199	75.1%
Information Technology	699,965	874,280	1,350,905	64.7%
Street Lighting	318,796	353,220	580,410	60.9%
Finance Department	649,785	698,263	1,204,463	58.0%
Engineering Department	1,116,841	1,459,704	2,648,350	55.1%
Municipal Operations Center	270,909	310,713	493,267	63.0%
Advances	-	-	-	-
Transfers	13,470,328	13,947,083	21,101,578	66.1%
Total Expenditures	18,414,620	19,738,423	30,486,687	64.74%

2022 total budget expenditures include \$105,803.72 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 August 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 are not lagging behind estimated receipts to a point where we should be concerned.
- 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 **\$601,620**, which is **\$156,846, or 35%, 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
AUGUST 2022**

	2021 ACTUAL YTD AUG 31	2022 ACTUAL YTD AUG 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Intergovernmental Receipts	16,200	26,424	6,180	427.57%
Fees, Licenses, & Permits	68,876	100,205	63,603	157.55%
Fines & Costs	420,316	373,269	651,545	57.29%
Miscellaneous	1,467	8,111	12,360	65.63%
Transfer In	8,864,503	8,233,333	12,350,000	66.67%
Charges for Services	896,256	1,094,805	1,502,619	72.86%
Donations	-	-	-	-
Total Revenues	10,267,618	9,836,147	14,586,307	67.43%
EXPENDITURES				
Municipal Court				
Personal Services	561,675	689,931	1,115,358	61.86%
Materials & Supplies	24,888	28,485	98,893	28.80%
Contract Services	15,887	18,782	27,872	67.39%
Other Expenses	10,844	8,028	23,977	33.48%
Total Court Expenditures	613,294	745,226	1,266,100	58.86%
Police Division				
Personal Services	3,812,374	4,129,593	6,464,252	63.88%
Materials & Supplies	65,092	101,356	125,303	80.89%
Contract Services	83,660	87,239	133,407	65.39%
Other Expenses	119,837	132,265	271,695	48.68%
Capital Improvements	-	-	-	-
Total Police Expenditures	4,080,962	4,450,453	6,994,657	63.63%
Fire Division				
Personal Services	3,961,943	4,142,871	6,628,845	62.50%
Materials & Supplies	74,929	81,411	103,434	78.71%
Contract Services	66,225	106,016	148,709	71.29%
Other Expenses	103,677	109,018	228,751	47.66%
Capital Outlay	-	-	-	-
Total Fire Expenditures	4,206,773	4,439,316	7,109,739	62.44%
Total Expenditures	8,901,029	9,634,995	15,370,496	62.68%

2022 total budget expenditures include \$5,305.97 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 August 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 **\$1,537,058**, which is **\$54,774, or 3.7%, more** than the City received in the prior year. At the end of the month, there were **6,661** 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 August 31, 2022.

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

	2021 ACTUAL YTD AUG 31	2022 ACTUAL YTD AUG 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	2,337	4,398	3,090	142.33%
Miscellaneous	-	-	-	-
Charges for Services	1,482,285	1,537,058	2,224,182	69.11%
Total Revenues	1,484,622	1,541,456	2,227,272	69.21%
EXPENDITURES				
Personal Services	217,956	241,675	385,019	62.77%
Materials & Supplies	27,617	39,447	84,521	46.67%
Contract Services	1,132,787	1,240,659	1,676,156	74.02%
Other Expenses	16,747	14,632	78,438	18.65%
Capital Improvements	17,034	93,051	158,300	58.78%
Total Expenditures	1,412,140	1,629,464	2,382,433	68.39%

2022 total budget expenditures include \$66,720.06 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 August 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 **\$2,551,594**, which is **\$592,548, or 18.8%, 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 **\$7,603,972**, which is **\$190,350, or 2.6%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,881** 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 **\$1,721,101**, which is **\$400,624, or 19%, 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 August 31, 2022.

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

	2021 ACTUAL YTD AUG 31	2022 ACTUAL YTD AUG 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Property Tax (TIF)	2,949,463	3,084,178	5,253,000	58.71%
Assessments	4,953	8,452	17,000	49.72%
Miscellaneous	-	6,131	-	-
Earnings on Investments	58,444	73,962	257,500	28.72%
Charges for Services				
Fees	3,144,141	2,551,594	1,704,360	149.71%
Service Charges	7,413,622	7,603,972	11,330,000	67.11%
Total Revenues	13,570,624	13,328,289	18,561,860	71.80%
EXPENDITURES				
Personal Services	1,353,812	1,447,762	2,325,361	62.26%
Materials & Supplies	554,705	671,827	1,043,958	64.35%
Contract Services	1,355,896	1,517,313	2,774,705	54.68%
Debt Service	4,713,942	4,710,402	7,372,594	63.89%
Transfer	3,000,000	4,433,333	15,300,000	28.98%
Other Expenses	984,505	1,072,188	2,142,503	50.04%
Total Expenditures	11,962,860	13,852,825	30,959,120	44.75%

2022 total budget expenditures include \$1,654.66 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 August 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 **\$1,904,053**, which is **\$526,387, or 21.7%, 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 **\$6,170,324**, which is **\$102,788, or 1.7%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **11,551** 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 **\$1,389,168**, which is **\$225,606, or 14%, 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 August 31, 2022.

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

	2021 ACTUAL YTD AUG 31	2022 ACTUAL YTD AUG 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	4,977	8,162	15,450	52.83%
Miscellaneous	102,273	75,509	52,530	143.74%
Earnings on Investments	131,605	98,052	360,500	27.20%
Charges for Services				
Fees	2,430,440	1,904,053	1,194,800	159.36%
Service Charges	6,067,536	6,170,324	7,828,000	78.82%
Total Revenues	8,736,832	8,256,100	9,451,280	87.35%
EXPENDITURES				
Personal Services	1,414,200	1,367,023	2,614,544	52.29%
Materials & Supplies	529,888	796,487	1,280,226	62.21%
Contract Services	549,795	715,280	2,229,428	32.08%
Debt Service	2,116,286	2,068,823	3,187,768	64.90%
Transfer	-	-	-	-
Other Expenses	147,243	123,432	275,565	44.79%
Total Expenditures	4,757,411	5,071,046	9,587,532	52.89%

2022 total budget expenditures include \$1,654.66 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 August 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 **\$69,699**, which is **\$17,264, or 19.9%, 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 **\$1,027,138**, which is **\$48,529, or 5.0%, more** than the amount collected in the same period in the prior year. At the end of the month there were **7,048** 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 August 31, 2022.

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

	2021 ACTUAL YTD AUG 31	2022 ACTUAL YTD AUG 31	2022 TOTAL BUDGET	2022 % of BUDGET
REVENUES				
Assessments	1,094	2,807	3,090	90.84%
Miscellaneous	14,903	-	10,300	-
Charges for Services				
Fees	86,963	69,699	51,500	135.34%
Service Charges	978,609	1,027,138	1,350,243	76.07%
Total Revenues	1,081,568	1,099,643	1,415,133	77.71%
EXPENDITURES				
Personal Services	210,106	263,051	585,697	44.91%
Materials & Supplies	86,106	126,890	235,105	53.97%
Contract Services	105,179	86,759	227,167	38.19%
Other Expenses	23,710	31,889	79,552	40.09%
Capital Improvements	283,364	641,942	2,028,028	31.65%
Total Expenditures	708,465	1,150,531	3,155,548	36.46%

2022 total budget expenditures include \$138,205.214 in carryover encumbrances.

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APPENDIX A



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

Ranking	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
1	\$2,155,204	\$2,396,305	\$3,614,954	\$1,218,649	50.9%
2	635,266	842,686	1,098,294	255,608	30.3%
3	387,431	452,073	450,171	(1,903)	-0.4%
4	367,527	442,987	494,886	51,899	11.7%
5	330,316	351,154	372,108	20,954	6.0%
6	257,898	305,270	292,765	(12,505)	-4.1%
7	165,103	146,563	217,607	71,044	48.5%
8	199,725	186,404	179,880	(6,524)	-3.5%
9	165,103	146,563	167,617	21,054	14.4%
10	135,086	143,390	150,499	7,108	5.0%
TOTAL TOP 10	\$4,798,658	\$5,413,396	\$7,038,780	\$1,625,384	30.0%



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	\$752,769	\$1,612,268	\$1,697,384	\$85,116	5.3%
Individual Payer Receipts	2,906,968	3,247,366	3,205,522	(41,844)	-1.3%
Withholding Receipts	10,335,043	11,266,378	13,675,486	2,409,108	21.4%
TOTAL*	\$13,994,781	\$16,126,012	\$18,578,392	\$2,452,380	15.2%

* 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
August 31, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	10,789,391.79	21,196,811.81	19,737,656.73	12,245,902.83	880,838.82	11,365,064.01
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	40,246.11	289,683.21	259,675.41	72,031.91	15,148.24	56,883.67
208	City Events and Recreation	53,538.91	269,216.42	272,323.19	50,432.14	47,218.40	3,213.74
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	1,010.50	745.95	25,263.08	-	25,263.08
214	Fire Grant	4,884.58	-	731.33	4,153.25	-	4,153.25
224	Street Tree Fund	176,933.08	193,577.47	178,799.21	191,711.34	61,132.03	130,579.31
225	Street Maintenance	482,844.75	1,253,343.76	1,178,514.95	557,673.56	545,201.49	12,472.07
226	Law Enforcement Trust	48,554.74	108.28	-	48,663.02	-	48,663.02
227	Mandatory Drug Fine	118,625.26	433.61	-	119,058.87	-	119,058.87
228	DUI Alcohol Educ & Enforce	36,055.30	570.00	-	36,625.30	-	36,625.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	65,899.15	105,007.80	152,114.57	18,792.38	108,405.51	(89,613.13)
231	Accrued Leave Fund	29,421.73	80,000.00	154,052.42	(44,630.69)	-	(44,630.69)
232	Security of Persons & Property	296,722.15	9,836,147.47	9,634,994.84	497,874.78	339,235.72	158,639.06
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	406,504.08	14,328.00	-	420,832.08	-	420,832.08
242	Court Clerk Computerization	184,477.35	14,350.49	31,648.27	167,179.57	11,494.79	155,684.78
243	Court Special Projects	598,807.36	30,241.96	-	629,049.32	7,000.00	622,049.32
244	Court Probation Fine	279,511.84	8,143.40	9,321.86	278,333.38	-	278,333.38
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,813,403.80	1,453,121.85	768,163.20	2,498,362.45	-	2,498,362.45
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	45,009.61	2,615.60	-	47,625.21	-	47,625.21
263	Cemetery Endowment	12,701.24	131.56	-	12,832.80	-	12,832.80
266	Indigent Drivers Local Interlock	219,140.71	6,604.60	-	225,745.31	-	225,745.31
267	Indigent Drivers State Interlock	291,452.01	18,235.86	-	309,687.87	-	309,687.87
275	CHIP Grant	82,788.32	5,151.00	-	87,939.32	-	87,939.32

APPENDIX B



YEAR TO DATE FUND REPORT
August 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	1,302,262.69	57,057.50	2,550,649.12	585,612.85	1,965,036.27
278	OneOhio Fund	-	3,339.63	-	3,339.63	-	3,339.63
337	Debt Service	0.00	6,376,869.45	6,004,852.47	372,016.98	-	372,016.98
410	Parkland Development	1,094,139.69	371,420.60	132,315.00	1,333,245.29	75,148.40	1,258,096.89
439	CIP	2,158,399.06	4,127,298.00	4,902,305.42	1,383,391.64	2,111,306.01	(727,914.37)
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	-	268,970.48	1,189,840.09	601,298.09	588,542.00
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	387,727.00	37,247.49	350,479.51	-	350,479.51
482	NW 33 Grant Fund	295,655.21	32,844.32	27,592.92	300,906.61	10,477.86	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	-	-	-	-	-	-
491	Bike Route Grant fund	-	-	-	-	-	-
505	Sanitation	271,108.56	1,541,456.39	1,629,464.17	183,100.78	451,756.86	(268,656.08)
534	Incr Wastewater Capacity Fee	10,151,286.46	1,173,550.69	3,457,599.55	7,867,237.60	3,417,913.98	4,449,323.62
535	Sewer	25,311,594.17	13,328,289.19	13,852,825.34	24,787,058.02	825,022.95	23,962,035.07
536	Sewer Replace & Improve	2,537,767.05	5,072,787.92	2,180,148.11	5,430,406.86	5,654,140.25	(223,733.39)
550	Water Revenue	23,484,508.83	8,256,099.54	5,071,045.59	26,669,562.78	374,951.02	26,294,611.76
551	Water Replacement & Improve	22,290,761.06	758,090.19	18,760,557.75	4,288,293.50	8,431,971.42	(4,143,677.92)
553	Incremental Water Capacity Fee	8,237,738.78	698,473.68	9,552.10	8,926,660.36	-	8,926,660.36
570	Stormwater Assessment	1,267,302.83	1,099,643.09	1,150,530.84	1,216,415.08	1,464,728.97	(248,313.89)
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	20,970.76	42,686.48	51,080.04	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	1,869.41	270.00	84,171.44	-	84,171.44
998	NW 33 COG	218,693.82	446,882.01	341,072.15	324,503.68	175,287.12	149,216.56
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		118,224,732.56	80,234,541.39	90,617,232.15	107,841,058.45	26,195,290.78	81,645,767.67



APPENDIX C

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

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.05%	\$ 10,895	\$ 22,686,002
Escrow Accounts			126,477
Total Bank Deposits			\$ 22,812,479
Investments			
Star Ohio	0.39%	\$ 101,393	\$ 26,025,810
Star Ohio 2	0.58%	\$ 3,449	\$ 595,024
Star Ohio 3	0.58%	\$ 2,669	\$ 460,409
Richwood Bank - Sweep	0.09%	\$ 2,307	\$ 2,649,470
Middlefield Bank - CD	1.15%	-	2,008,801
Redtree Investments - Operating Account	0.35%	\$ 125,653	\$ 36,040,893
Redtree Investments - Bond Proceeds	0.49%	\$ 84,389	\$ 17,248,171
Total Investments		\$ 319,861	\$ 85,028,579
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 330,756	\$ 107,841,058

*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

August 31, 2022
Date

Terry Emery
City Manager

August 31, 2022
Date

APPENDIX D

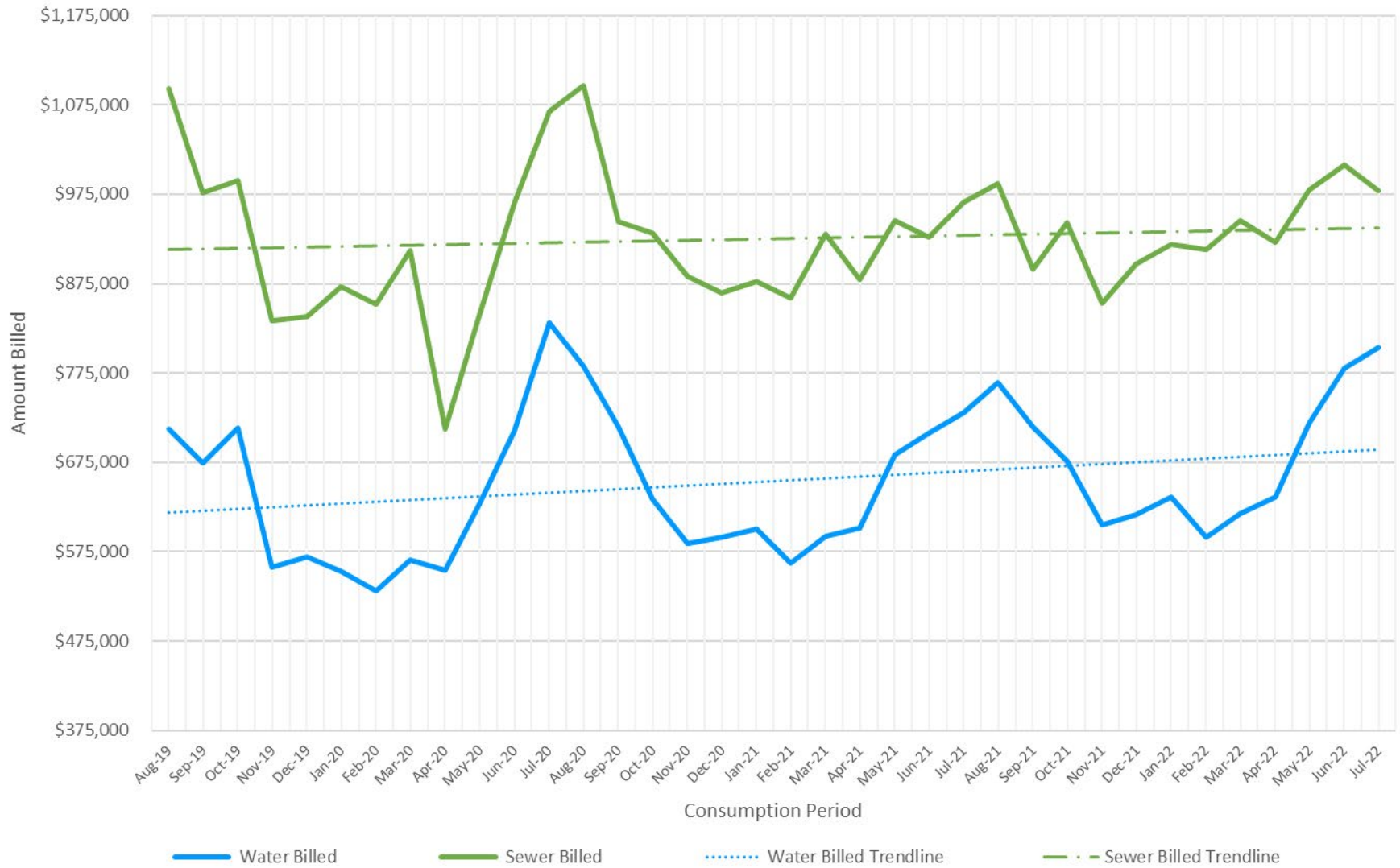


**DEBT SCHEDULE
AUGUST 2022**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2022			YTD Ending Balance	Interest Paid	YTD Payments
			Beginning Balance	Additions	Deletions			
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	-	18,299	1,853,299
2021B Capital Improvement BAN	1.00%	08/17/22		1,535,000	-	1,535,000	-	-
TOTAL SHORT TERM DEBT			5,870,000	5,370,000	5,870,000	5,370,000	48,477	5,918,477
LONG TERM DEBT								
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	-	990,000	37,617,824	1,057,197	2,047,197
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	-	626,667	71,665,559	1,875,538	2,502,205
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	-	580,000	14,205,417	382,773	962,773
Water System Revenue Bonds (2020)	3.90%	12/01/49	41,234,597	-	170,000	41,064,597	921,266	1,091,266
TOTAL LONG TERM DEBT			195,829,986	-	2,381,451	193,448,535	4,703,317	7,084,768
TOTAL DEBT			201,699,986	5,370,000	8,251,451	198,818,535	4,751,795	13,003,246



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
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
Jun-22	May-22	11,423	10,453,973	\$ 718,956	9,803	10,643,777	\$ 980,469	6,609	\$ 137,212	7,024	28,743	\$ 129,346
Jul-22	Jun-22	11,489	11,550,359	\$ 780,474	9,841	11,033,214	\$ 1,007,675	6,639	\$ 137,673	7,023	28,735	\$ 129,309
Aug-22	Jul-22	11,551	11,860,537	\$ 802,949	9,881	10,638,515	\$ 978,612	6,661	\$ 138,480	7,048	28,770	\$ 129,463