



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** SEPTEMBER 2022 FINANCIAL REPORT  
**DATE:** 10-6-2022

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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 September 30, 2022, and ties to the amount listed in Appendix B.

Appendix C is the Financial Statement for the city as of September 30, 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 September 30, 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 September 30, 2022.

### Revenues

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

- Property Tax Revenues – 2022 property tax collections total **\$1,823,041** which is **\$50,597, or 2.85%, more** than the amount the City received in the prior year.
- Income Tax – Year-to-date receipts total **\$20,148,829** which is **\$2,425,875, or 13.7%, 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 YTD 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 – The Finance Department processed third quarter chargeback to the Enterprise funds in September.

### 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  
SEPTEMBER 2022**

	2021 ACTUAL YTD SEP 30	2022 ACTUAL YTD SEP 30	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Property Taxes	1,772,444	1,823,041	1,821,855	100.1%
Intergovernmental Receipts	336,824	453,991	431,030	105.3%
Other Taxes	387,080	419,440	445,990	94.0%
Income Taxes	17,722,954	20,148,829	21,472,870	93.8%
Fees, Licenses, & Permits	375,299	95,064	100,000	95.1%
Miscellaneous	708,693	402,352	24,000	1676.5%
Transfer In	-	-	-	-
Other Financing	55,027	12,620	10,000	126.2%
Earnings on Investments	62,429	101,893	150,000	67.9%
Charges for Services	682,265	1,108,722	1,265,500	87.6%
Donations	-	1,500	-	-
<b>Total Revenues</b>	22,103,014	24,567,454	25,721,245	95.5%
<b>EXPENDITURES</b>				
Council	96,459	138,403	232,162	59.6%
City Manager	657,838	624,196	816,833	76.4%
Human Resources	248,374	264,464	351,405	75.3%
Parks & Grounds	791,142	965,867	1,388,271	69.6%
Law Director	258,148	351,117	442,199	79.4%
Information Technology	751,507	941,328	1,443,905	65.2%
Street Lighting	352,058	389,334	580,410	67.1%
Finance Department	737,106	813,931	1,204,463	67.6%
Engineering Department	1,227,386	1,662,322	2,658,350	62.5%
Municipal Operations Center	300,998	364,058	494,664	73.6%
Advances	-	-	-	-
Transfers	13,670,328	13,947,083	21,391,578	65.2%
<b>Total Expenditures</b>	19,091,345	20,462,869	31,004,239	66.00%

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

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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 September 30, 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 **\$783,761**, which is **\$279,789, or 56%, 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  
SEPTEMBER 2022**

	2021 ACTUAL YTD SEP 30	2022 ACTUAL YTD SEP 30	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	16,200	27,155	6,180	439.40%
Fees, Licenses, & Permits	68,876	100,560	63,603	158.11%
Fines & Costs	468,292	424,643	651,545	65.17%
Miscellaneous	1,950	8,236	12,360	66.64%
Transfer In	8,864,503	8,233,333	12,350,000	66.67%
Charges for Services	957,952	1,428,747	1,502,619	95.08%
Donations	-	-	-	-
<b>Total Revenues</b>	<b>10,377,774</b>	<b>10,222,675</b>	<b>14,586,307</b>	<b>70.08%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	619,922	804,616	1,123,658	71.61%
Materials & Supplies	27,825	31,977	98,893	32.34%
Contract Services	16,455	19,954	27,872	71.59%
Other Expenses	10,844	8,250	23,977	34.41%
<b>Total Court Expenditures</b>	<b>675,045</b>	<b>864,797</b>	<b>1,274,400</b>	<b>67.86%</b>
<b>Police Division</b>				
Personal Services	4,257,819	4,813,289	6,786,252	70.93%
Materials & Supplies	73,439	112,732	215,303	52.36%
Contract Services	86,238	101,075	133,407	75.76%
Other Expenses	134,067	145,838	271,695	53.68%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>4,551,562</b>	<b>5,172,935</b>	<b>7,406,657</b>	<b>69.84%</b>
<b>Fire Division</b>				
Personal Services	4,412,813	4,816,412	6,628,845	72.66%
Materials & Supplies	86,120	90,606	138,434	65.45%
Contract Services	75,613	113,213	148,709	76.13%
Other Expenses	107,939	123,243	228,751	53.88%
Capital Outlay	-	-	-	-
<b>Total Fire Expenditures</b>	<b>4,682,485</b>	<b>5,143,475</b>	<b>7,144,739</b>	<b>71.99%</b>
<b>Total Expenditures</b>	<b>9,909,092</b>	<b>11,181,207</b>	<b>15,825,796</b>	<b>70.65%</b>

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 September 30, 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 **\$1,731,749**, which is **\$67,371, or 4%, more** than the City received in the prior year. At the end of the month, there were **6,694** 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 September 30, 2022.

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

	<b>2021 ACTUAL YTD SEP 30</b>	<b>2022 ACTUAL YTD SEP 30</b>	<b>2022 TOTAL BUDGET</b>	<b>2022 % of BUDGET</b>
<b>REVENUES</b>				
Assessments	4,492	4,398	3,090	142.33%
Miscellaneous	-	-	-	-
Charges for Services	1,664,378	1,731,749	2,224,182	77.86%
<b>Total Revenues</b>	<b>1,668,870</b>	<b>1,736,147</b>	<b>2,227,272</b>	<b>77.95%</b>
<b>EXPENDITURES</b>				
Personal Services	243,272	278,074	385,019	72.22%
Materials & Supplies	35,071	45,117	109,521	41.20%
Contract Services	1,270,061	1,426,365	1,901,156	75.03%
Other Expenses	17,709	17,602	78,438	22.44%
Capital Improvements	17,034	93,051	158,300	58.78%
<b>Total Expenditures</b>	<b>1,583,147</b>	<b>1,860,207</b>	<b>2,632,433</b>	<b>70.66%</b>

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 September 30, 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 **\$3,130,994**, which is **\$162,916, or 4.9%, 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 total **\$8,586,099**, which is **\$246,932, or 3%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,968** utility customers with sewer service.
- Property Tax Revenues (Residential TIF's) – 2022 property tax (TIF) collections total **\$5,943,679** which is **\$599,120, or 11.2%, more** than the amount the City received in the prior year.
- 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 **\$1,842,186**, which is **\$456,214, or 20%, 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 September 30, 2022.



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

	<b>2021 ACTUAL YTD SEP 30</b>	<b>2022 ACTUAL YTD SEP 30</b>	<b>2022 TOTAL BUDGET</b>	<b>2022 % of BUDGET</b>
<b>REVENUES</b>				
Property Tax (TIF)	5,344,559	5,943,679	5,253,000	113.15%
Assessments	7,790	8,452	17,000	49.72%
Miscellaneous	-	6,131	-	-
Earnings on Investments	71,202	98,096	257,500	38.10%
Charges for Services				
Fees	3,293,910	3,130,994	1,704,360	183.70%
Service Charges	8,339,167	8,586,099	11,330,000	75.78%
<b>Total Revenues</b>	17,056,628	17,773,452	18,561,860	95.75%
<b>EXPENDITURES</b>				
Personal Services	1,510,749	1,677,176	2,325,361	72.13%
Materials & Supplies	599,572	784,055	1,091,458	71.84%
Contract Services	1,486,702	1,816,095	2,832,705	64.11%
Debt Service	5,282,791	5,279,085	7,372,594	71.60%
Transfer	3,000,000	4,433,333	15,300,000	28.98%
Other Expenses	994,910	1,079,797	2,142,503	50.40%
<b>Total Expenditures</b>	12,874,724	15,069,541	31,064,620	48.51%

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 September 30, 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 **\$3,368,900**, which is **\$836,717, or 33%, more** 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 **\$7,006,418**, which is **\$142,025, or 2.1%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **11,677** 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 **\$1,481,323**, which is **\$267,272, or 15%, 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 September 30, 2022.

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

	2021 ACTUAL YTD SEP 30	2022 ACTUAL YTD SEP 30	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Assessments	6,368	8,162	15,450	52.83%
Miscellaneous	106,970	79,395	52,530	151.14%
Earnings on Investments	156,326	126,443	360,500	35.07%
<b>Charges for Services</b>				
Fees	2,532,183	3,368,900	1,194,800	281.96%
Service Charges	6,864,392	7,006,418	7,828,000	89.50%
<b>Total Revenues</b>	<b>9,666,239</b>	<b>10,589,317</b>	<b>9,451,280</b>	<b>112.04%</b>
<b>EXPENDITURES</b>				
Personal Services	1,558,784	1,591,828	2,614,544	60.88%
Materials & Supplies	629,797	868,908	1,280,226	67.87%
Contract Services	973,715	918,049	2,229,428	41.18%
Debt Service	2,393,758	2,325,578	3,187,768	72.95%
Transfer	-	-	-	-
Other Expenses	156,597	130,829	275,565	47.48%
<b>Total Expenditures</b>	<b>5,712,651</b>	<b>5,835,192</b>	<b>9,587,532</b>	<b>60.86%</b>

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 September 30, 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 **\$1,150,691**, which is **\$62,813, or 5.8%, more** than the amount collected in the same period in the prior year. At the end of the month there were **7,077** 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 September 30, 2022.

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

	2021 ACTUAL YTD SEP 30	2022 ACTUAL YTD SEP 30	2022 TOTAL BUDGET	2022 % of BUDGET
<b>REVENUES</b>				
Assessments	6,285	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	1,087,877	1,150,691	1,350,243	85.22%
<b>Total Revenues</b>	1,196,028	1,223,196	1,415,133	86.44%
<b>EXPENDITURES</b>				
Personal Services	234,876	314,870	585,697	53.76%
Materials & Supplies	93,429	140,567	235,105	59.79%
Contract Services	106,457	138,904	227,167	61.15%
Other Expenses	26,979	35,590	79,552	44.74%
Capital Improvements	297,673	646,033	1,963,513	32.90%
<b>Total Expenditures</b>	759,414	1,275,964	3,091,033	41.28%

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 (September YTD)**

Ranking	2020 YTD Received	2021 YTD Received	2022 YTD Received	\$ Change 2021 to 2022	% Change 2021 to 2022
1	\$2,293,993	\$2,539,748	\$3,698,876	\$1,159,127	45.6%
2	712,900	954,179	1,462,128	507,949	53.2%
3	436,846	503,071	505,975	2,904	0.6%
4	457,829	491,887	551,385	59,498	12.1%
5	374,269	403,737	420,882	17,144	4.2%
6	288,278	337,667	327,177	(10,490)	-3.1%
7	181,549	163,362	242,921	79,559	48.7%
8	216,195	203,410	196,952	(6,458)	-3.2%
9	181,549	163,362	187,315	23,952	14.7%
10	142,992	159,823	177,695	17,873	11.2%
<b>TOTAL TOP 10</b>	<b>\$5,286,401</b>	<b>\$5,920,246</b>	<b>\$7,771,305</b>	<b>\$1,851,058</b>	<b>31.3%</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	\$916,930	\$1,875,434	\$1,919,928	\$44,494	2.4%
Individual Payer Receipts	3,371,523	3,768,352	3,654,023	(114,329)	-3.0%
Withholding Receipts	11,431,098	12,404,971	15,117,085	2,712,114	21.9%
<b>TOTAL*</b>	<b>\$15,719,551</b>	<b>\$18,048,757</b>	<b>\$20,691,036</b>	<b>\$2,642,279</b>	<b>14.6%</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  
September 30, 2022

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	10,789,391.79	24,567,453.83	20,462,102.04	14,892,099.54	883,817.48	14,008,282.06
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	40,246.11	290,850.21	274,468.27	58,356.05	11,443.34	46,912.71
208	City Events and Recreation	53,538.91	271,171.42	292,308.35	32,401.98	45,622.74	(13,220.76)
211	Police Pension	14,229.73	152,633.88	2,575.03	164,288.58	-	164,288.58
212	Fire Pension	12,382.03	152,633.88	2,575.03	162,440.88	-	162,440.88
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	194,005.38	201,357.52	169,580.94	61,960.21	107,620.73
225	Street Maintenance	482,844.75	1,390,911.65	1,356,796.82	516,959.58	553,115.68	(36,156.10)
226	Law Enforcement Trust	48,554.74	142.92	-	48,697.66	-	48,697.66
227	Mandatory Drug Fine	118,625.26	433.61	-	119,058.87	-	119,058.87
228	DUI Alcohol Educ & Enforce	36,055.30	720.00	-	36,775.30	-	36,775.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	65,899.15	116,143.16	168,655.55	13,386.76	112,864.53	(99,477.77)
231	Accrued Leave Fund	29,421.73	80,000.00	154,693.44	(45,271.71)	-	(45,271.71)
232	Security of Persons & Property	296,722.15	10,222,675.31	11,181,206.86	(661,809.40)	304,648.12	(966,457.52)
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	406,504.08	16,140.00	-	422,644.08	-	422,644.08
242	Court Clerk Computerization	184,477.35	16,161.29	36,648.27	163,990.37	11,494.79	152,495.58
243	Court Special Projects	598,807.36	34,004.46	6,539.03	626,272.79	460.97	625,811.82
244	Court Probation Fine	279,511.84	9,143.40	10,945.40	277,709.84	-	277,709.84
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,813,403.80	2,784,368.50	782,249.08	3,815,523.22	623,930.69	3,191,592.53
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	45,009.61	2,718.10	-	47,727.71	-	47,727.71
263	Cemetery Endowment	12,701.24	174.59	-	12,875.83	-	12,875.83
266	Indigent Drivers Local Interlock	219,140.71	7,382.60	-	226,523.31	-	226,523.31
267	Indigent Drivers State Interlock	291,452.01	19,301.62	-	310,753.63	-	310,753.63
275	CHIP Grant	82,788.32	5,151.00	-	87,939.32	-	87,939.32

APPENDIX B



YEAR TO DATE FUND REPORT  
September 30, 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	59,483.93	2,548,222.69	583,186.42	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	6,006,102.47	370,766.98	-	370,766.98
410	Parkland Development	1,094,139.69	372,420.60	132,315.00	1,334,245.29	99,098.40	1,235,146.89
439	CIP	2,158,399.06	4,128,448.54	5,178,837.38	1,108,010.22	2,250,510.47	(1,142,500.25)
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	-	273,925.34	1,184,885.23	721,343.23	463,542.00
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	47,937.71	27,592.92	316,000.00	10,477.86	305,522.14
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	1,736,147.34	1,860,207.46	143,250.38	289,643.66	(146,393.28)
534	Incr Wastewater Capacity Fee	10,151,286.46	1,256,993.38	4,557,019.53	6,851,260.31	2,318,494.00	4,532,766.31
535	Sewer	25,311,594.17	17,773,451.61	15,069,541.45	28,010,155.08	1,598,379.08	26,411,776.00
536	Sewer Replace & Improve	2,537,767.05	5,111,669.50	2,670,520.66	4,978,915.89	13,009,880.70	(8,030,964.81)
550	Water Revenue	23,484,508.83	10,589,316.97	5,835,191.88	28,232,000.90	1,026,611.26	27,205,389.64
551	Water Replacement & Improve	22,290,761.06	820,902.61	19,942,938.57	3,168,725.10	7,269,416.48	(4,100,691.38)
553	Incremental Water Capacity Fee	8,237,738.78	744,809.04	9,552.10	8,972,995.72	-	8,972,995.72
570	Stormwater Assessment	1,267,302.83	1,223,196.30	1,275,963.98	1,211,681.60	1,406,493.56	(194,811.96)
582	OPWC Stormwater Capital Project	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	2,094.97	270.00	84,397.00	-	84,397.00
998	NW 33 COG	218,693.82	446,882.01	370,492.11	295,083.72	153,010.66	142,073.06
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>118,224,732.56</b>	<b>92,972,487.14</b>	<b>98,593,880.28</b>	<b>112,583,672.19</b>	<b>33,345,904.33</b>	<b>79,237,767.86</b>





APPENDIX C

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
September 30, 2022**

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.11%	\$ 29,652	\$ 27,332,482
Escrow Accounts			126,477
<b>Total Bank Deposits</b>			<b>\$ 27,458,959</b>
<b>Investments</b>			
Star Ohio	0.58%	\$ 151,717	\$ 26,076,134
Star Ohio 2	0.58%	\$ 3,449	\$ 596,175
Star Ohio 3	0.58%	\$ 2,669	\$ 461,299
Richwood Bank - Sweep	0.11%	\$ 2,982	\$ 2,650,145
Middlefield Bank - CD	1.15%	-	2,008,801
Redtree Investments - Operating Account	0.42%	\$ 151,755	\$ 36,066,995
Redtree Investments - Bond Proceeds	0.49%	\$ 84,389	\$ 17,265,165
<b>Total Investments</b>		<b>\$ 396,961</b>	<b>\$ 85,124,713</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 426,612</b>	<b>\$ 112,583,672</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

September 30, 2022  
Date

Terry Emery  
City Manager

September 30, 2022  
Date

APPENDIX D

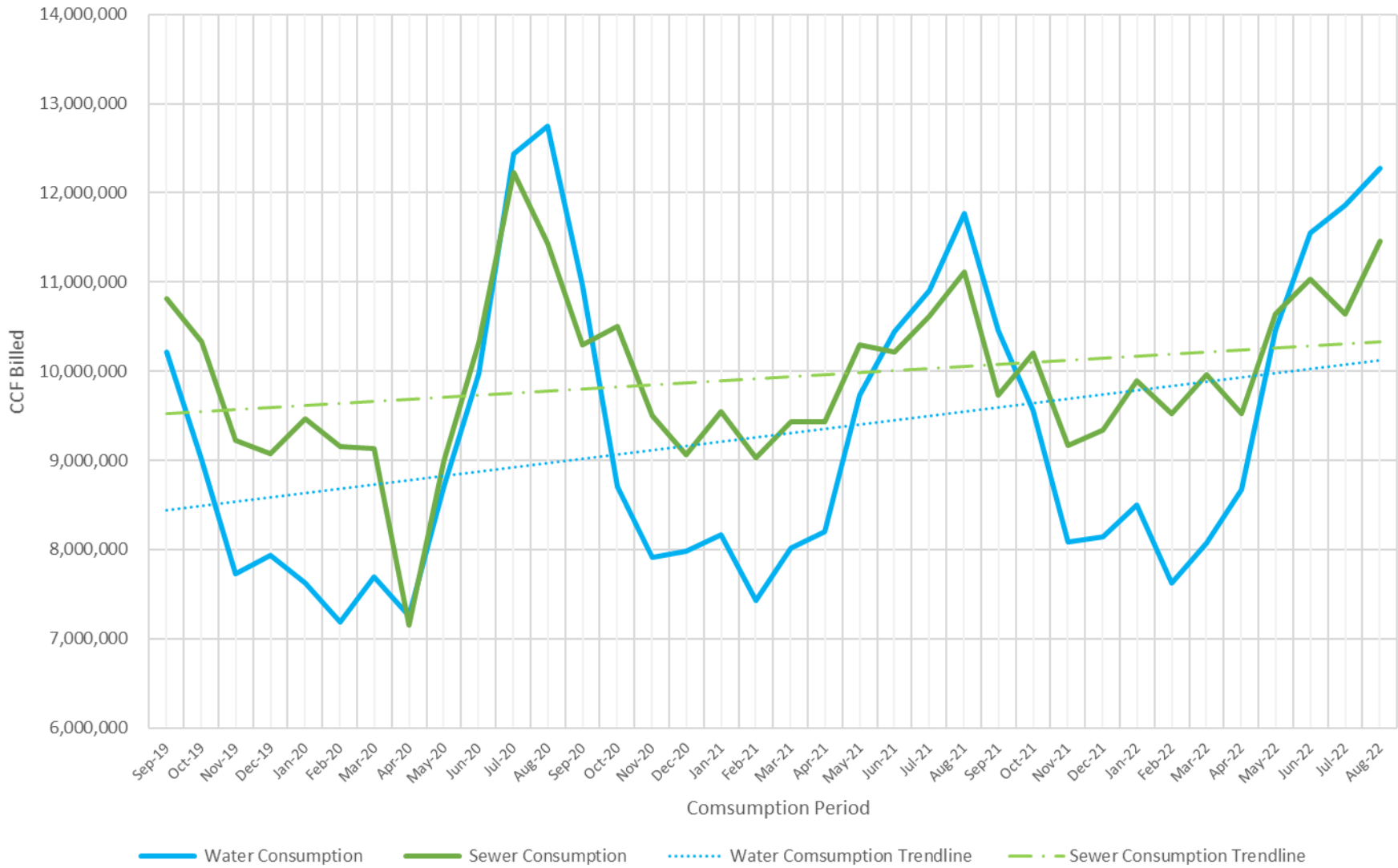


**DEBT SCHEDULE  
SEPTEMBER 2022**

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	-	18,299	1,853,299
2022B Capital Improvement BAN	3.63%	08/17/23	-	1,535,000	-	1,535,000	-	-
<b>TOTAL SHORT TERM DEBT</b>			<b>5,870,000</b>	<b>5,370,000</b>	<b>5,870,000</b>	<b>5,370,000</b>	<b>48,477</b>	<b>5,918,477</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	-	1,113,750	37,494,074	1,189,350	2,303,100
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	-	705,000	71,587,225	2,109,985	2,814,985
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	-	652,500	14,132,917	430,619	1,083,119
Water System Revenue Bonds (2020)	3.90%	12/01/49	41,234,597	-	191,250	41,043,347	1,036,425	1,227,675
<b>TOTAL LONG TERM DEBT</b>			<b>195,829,986</b>	<b>-</b>	<b>2,677,284</b>	<b>193,152,701</b>	<b>5,232,922</b>	<b>7,910,206</b>
<b>TOTAL DEBT</b>			<b>201,699,986</b>	<b>5,370,000</b>	<b>8,547,284</b>	<b>198,522,701</b>	<b>5,281,399</b>	<b>13,828,683</b>

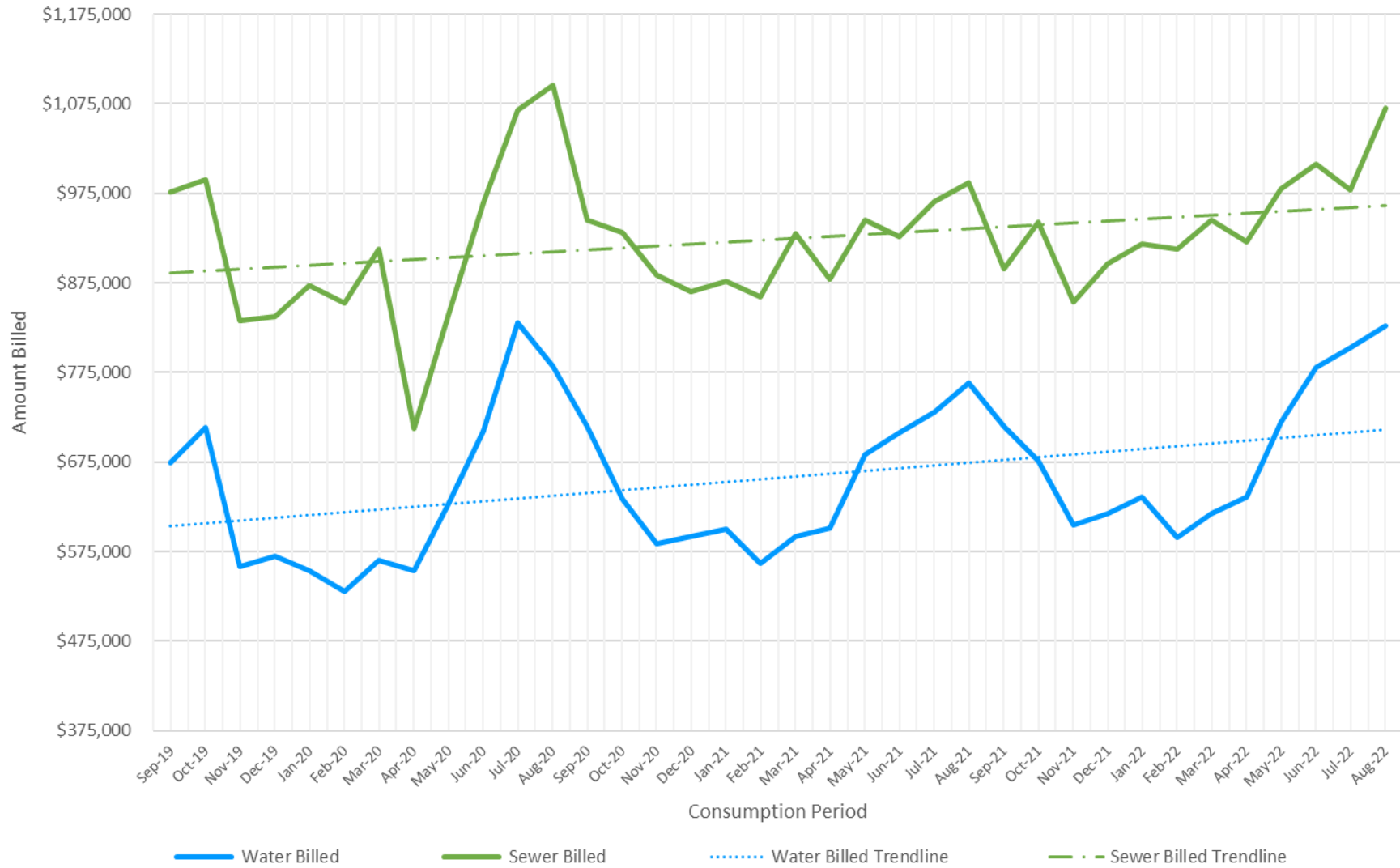


### Water/Sewer Monthly Consumption (CF Units) Billed 36 Month Reporting Period





### Water/Sewer Monthly Amount 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
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
Sep-22	Aug-22	11,677	12,279,830	\$ 827,153	9,968	11,456,555	\$ 1,069,827	6,694	\$ 139,165	7,077	28,905	\$ 130,072