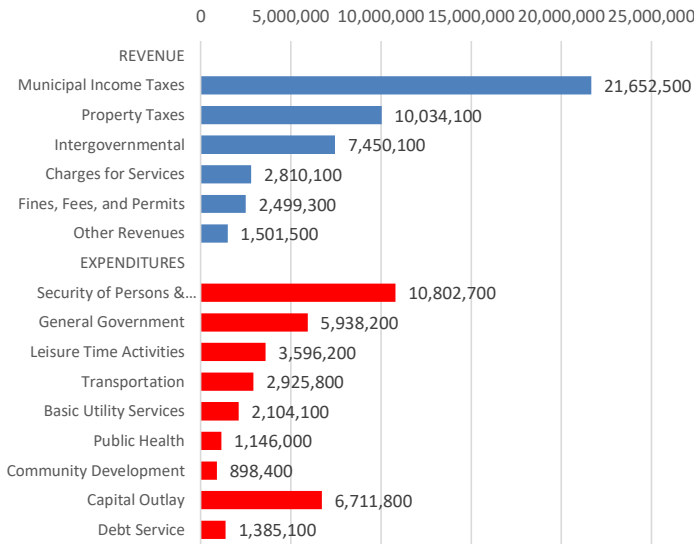


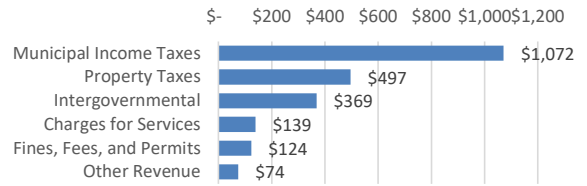
2017-22 Rocky River Governmental Revenues and Expenses

Total governmental fund revenues in 2022 totaled nearly \$46 million, or \$2,275 per capita. The largest revenue sources were property taxes at \$21.6 million (47%), property taxes at \$10.0 million (22%) and intergovernmental sources at \$7.5 million (16%). Total governmental revenues were \$35.5 million, \$1,758 per capita. The largest expenditures were public safety at \$10.8 million (30%), general government at \$5.9 million (17%), and leisure time activities at \$3.6 million (10%). Capital expenditures totalled \$6.7 million (19%).

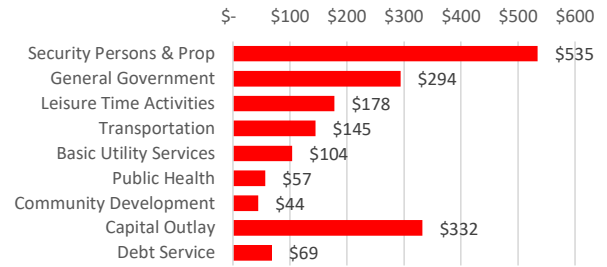
Rocky River 2022 Revenue & Expenditures



2022 Revenue Per Capita



2022 Expenses Per Capita



Rocky River Changes in Fund Balances, Governmental Funds (2017-2022)

| REVENUE | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2022 Per Cap | 2022 % of Tot |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-----------------|---------------|
| Municipal Income Taxes | 13,823,100 | 13,781,000 | 16,363,700 | 15,799,600 | 17,878,200 | 21,652,500 | \$ 1,072 | 47% |
| Property Taxes | 7,142,800 | 7,120,600 | 8,315,600 | 8,213,500 | 8,400,500 | 10,034,100 | \$ 497 | 22% |
| Intergovernmental | 3,013,800 | 4,146,900 | 3,325,600 | 4,740,500 | 4,664,600 | 7,450,100 | \$ 369 | 16% |
| Charges for Services | 2,580,700 | 2,669,200 | 2,534,000 | 1,581,400 | 2,133,300 | 2,810,100 | \$ 139 | 6% |
| Fines, Fees, and Permits | 3,423,000 | 3,325,700 | 3,141,900 | 2,042,700 | 2,054,000 | 2,499,300 | \$ 124 | 5% |
| Rentals | 97,600 | 106,500 | 311,700 | 204,200 | 363,600 | 399,300 | \$ 20 | 1% |
| Other | 184,100 | 1,283,000 | 206,800 | 1,840,500 | 259,400 | 392,700 | \$ 19 | 1% |
| Other Local Taxes | 349,200 | 338,500 | 331,300 | 338,000 | 237,800 | 238,700 | \$ 12 | 1% |
| Special Assessments | 109,900 | 49,000 | 46,200 | 43,900 | 44,800 | 41,800 | \$ 2 | 0% |
| Contributions | 0 | 0 | 0 | 248,700 | 44,700 | 49,600 | \$ 2 | 0% |
| Investment Income | 226,600 | 287,300 | 540,800 | 242,000 | 40,300 | 379,400 | \$ 19 | 1% |
| Total Revenues | 30,950,800 | 33,107,700 | 35,117,500 | 35,295,100 | 36,121,200 | 45,947,500 | \$ 2,275 | 100% |
| EXPENDITURES | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2022 Per Cap | 2022 % of Tot |
| Current: | | | | | | | | |
| Security of Persons & Property | 9,663,700 | 10,032,300 | 10,239,200 | 10,260,700 | 10,659,400 | 10,802,700 | \$ 535 | 30% |
| General Government | 5,060,300 | 5,755,300 | 5,786,500 | 5,240,400 | 5,668,000 | 5,938,200 | \$ 294 | 17% |
| Leisure Time Activities | 3,430,600 | 3,538,600 | 3,724,700 | 2,935,200 | 3,431,400 | 3,596,200 | \$ 178 | 10% |
| Transportation | 2,233,500 | 2,485,700 | 2,365,100 | 2,734,200 | 2,976,700 | 2,925,800 | \$ 145 | 8% |
| Basic Utility Services | 1,646,900 | 1,846,100 | 1,968,200 | 2,016,500 | 2,033,000 | 2,104,100 | \$ 104 | 6% |
| Public Health | 963,700 | 1,005,800 | 1,079,000 | 891,000 | 1,131,900 | 1,146,000 | \$ 57 | 3% |
| Community Development | 512,800 | 533,000 | 583,700 | 574,500 | 597,300 | 898,400 | \$ 44 | 3% |
| Total Current Expenses | 23,511,400 | 25,196,800 | 25,746,300 | 24,652,500 | 26,497,700 | 27,411,500 | \$ 1,357 | 77% |
| Capital Outlay | 3,460,700 | 5,493,400 | 8,034,400 | 12,051,900 | 11,790,100 | 6,711,800 | \$ 332 | 19% |
| Debt Service | | | | | | | | 0% |
| Principal | 1,257,700 | 1,274,300 | 1,518,900 | 1,255,000 | 1,288,700 | 1,142,500 | \$ 57 | 3% |
| Interest | 302,600 | 270,700 | 269,200 | 300,100 | 183,900 | 132,000 | \$ 7 | 0% |
| Issuance Costs | 0 | 0 | 23,600 | 25,800 | 25,900 | 110,600 | \$ 5 | 0% |
| Total Expenditures | 28,532,400 | 32,235,200 | 35,592,400 | 38,285,300 | 39,786,200 | 35,508,400 | \$ 1,758 | 100% |
| Excess Rev Over/Under Exp | 2,418,300 | 872,500 | (474,900) | (2,990,200) | (3,665,100) | 10,439,100 | \$ 517 | |
| OTHER FINANCING SOURCES | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2022 Per Capita | |
| Sale of Capital Assets | 16,700 | 400 | 0 | 24,300 | 23,900 | 3,000 | \$ 0 | |
| Issuance of Debt | 0 | 191,400 | 32,700 | 0 | 0 | 9,890,000 | \$ 490 | |
| General Obligation Debt | 0 | 0 | 39,700 | 0 | 0 | 63,100 | \$ 3 | |
| Payment to Escrow | 0 | 0 | 0 | 0 | 0 | 0 | \$ - | |
| Insurance Proceeds | 0 | 0 | 0 | 744,500 | 0 | 0 | \$ - | |
| Transfers - In | 4,123,000 | 4,225,000 | 6,450,000 | 13,854,300 | 9,147,700 | 5,770,000 | \$ 286 | |
| Transfers - Out | (4,523,000) | (4,225,000) | (6,450,000) | (13,854,300) | (9,147,700) | (5,770,000) | \$ (286) | |
| Total Other Fin Sources (Uses) | (383,300) | 191,900 | 72,400 | 768,800 | 23,900 | 9,956,100 | \$ 493 | |
| Net Changes in Fund Balances' | 2,035,100 | 1,064,400 | (402,500) | (2,221,400) | (3,641,200) | 20,395,200 | \$ 1,010 | |
| DEBT SVC AS % OF NONCAP EXP | 5.82% | 5.72% | 6.38% | 5.81% | 5.14% | 4.23% | | |