



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** APRIL 2020 FINANCIAL REPORT  
**DATE:** 5/7/2020

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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 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 April 30, 2020, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of April 30, 2020. 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 C is the Debt Schedule for the city through April 30, 2020. All principal and interest payments that have been paid to date are included in the schedule.

Appendix D 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 April 30, 2020.

### Revenues

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

- Property Taxes – Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- Income Tax – Year-to-date receipts total \$6,907,805 which is \$467,293, or 6%, less than amount the City received during the same period in the prior year. This is expected with the tax due date for 2019 taxes moved to July 15<sup>th</sup>. Unfortunately, that also means we are unable to compare April collections year to year for a gauge how income tax collections are progressing in 2020, especially in light of the Covid-19 event. However, in the accompanying “Covid-19 Information and Metrics” document, I do have a chart showing the top ten employers and their comparative tax withholdings remitted to the City in an effort to track the potential revenue impact of Covid-19 on income taxes.
- Earning on Investments – While our earnings on investments are on track to exceed estimated receipts for 2020, interest rates and return on investments will be impacted by the effects of Covid-19 on global markets. Even that being the case, failure to meet the estimated receipts is not a concern at this time.

### Expenditures

The General Fund expenditures are performing as expected. However, the following expenditures require additional explanations:

- Transfers – Transfers to the following funds have been made: Security of Persons & Property Fund (\$550,500) and the Events & Recreation Fund (\$32,500).

**GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	<b>2019 ACTUAL YTD APR 30</b>	<b>2020 ACTUAL YTD APR 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>
<b>REVENUES</b>				
Property Taxes	812,544	<b>890,352</b>	1,780,300	50.01%
Intergovernmental Receipts	143,924	<b>96,981</b>	414,965	23.37%
Other Taxes	200,811	<b>134,546</b>	452,000	29.77%
Income Taxes	7,375,098	<b>6,907,805</b>	18,841,928	36.66%
Fees, Licenses, & Permits	35,792	<b>28,325</b>	100,000	28.32%
Miscellaneous	2,380	<b>966</b>	8,000	12.08%
Transfer In	0		0	0.00%
Other Financing	0	<b>767</b>	10,000	7.67%
Earnings on Investments	99,053	<b>96,373</b>	150,000	64.25%
Charges for Services	316,087	<b>305,533</b>	1,101,283	27.74%
Donations	0	<b>100</b>	0	0.00%
<b>Total Revenues</b>	<b>8,985,691</b>	<b>8,461,746</b>	<b>22,858,476</b>	<b>37.02%</b>
<b>EXPENDITURES</b>				
Council	42,560	<b>49,527</b>	167,554	29.56%
City Manager	247,011	<b>256,825</b>	626,660	40.98%
Human Resources	68,064	<b>89,483</b>	306,178	29.23%
Parks & Grounds	235,146	<b>264,415</b>	1,105,115	23.93%
Law Director	103,615	<b>114,596</b>	295,094	38.83%
Information Technology	278,514	<b>253,309</b>	986,221	25.68%
Street Lighting	133,266	<b>143,760</b>	455,929	31.53%
Finance Department	311,753	<b>355,249</b>	1,040,398	34.15%
Engineering Department	488,680	<b>532,090</b>	1,846,532	28.82%
Municipal Operations Center	123,766	<b>134,565</b>	456,923	29.45%
Transfers	3,540,366	<b>583,000</b>	18,691,589	3.12%
<b>Total Expenditures</b>	<b>5,572,741</b>	<b>2,776,894</b>	<b>25,978,192</b>	<b>10.69%</b>

## **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 April 30, 2020.

### 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.

- Fees, Licenses, & Permits – Union County reimburses the City a portion of the Municipal Judge and Magistrate’s salaries. These are paid on a biannual basis.
- 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 **\$227,437**.
    - Effective August 1, 2017, the City of Marysville was awarded a contract with the State of Ohio for the medical transportation of inmates within the Ohio Reformatory for Women. The contract will last through November 30, 2020 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). Invoices in relation to these agreements are billed semiannually and the 1<sup>st</sup> half invoice for each contract were billed in March 2020. We have received **\$267,462** in contract payments to date.

### Expenditures

The Security of Persons & Property Fund expenditures are performing as expected with the exception of Contract Services for each department. These increases are primarily due to Covid-19 service increases due to our response. There will likely need to be supplemental appropriations or transfer of appropriations in the new future to accommodate these cost increases

**SECURITY OF PERSONS AND PROPERTY FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	0	2,178	6,000	36.30%
Fees, Licenses, & Permits	35,477	32,436	61,750	52.53%
Fines & Costs	230,768	231,489	751,500	30.80%
Miscellaneous	5,644	937	12,000	7.81%
Transfer In	3,312,698	550,500	11,101,412	4.96%
Charges for Services	530,417	578,992	1,474,434	39.27%
<b>Total Revenues</b>	<b>4,115,004</b>	<b>1,396,532</b>	<b>13,407,096</b>	<b>10.42%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	247,106	258,633	882,782	29.30%
Materials & Supplies	14,067	13,111	110,383	11.88%
Contract Services	7,663	10,404	27,625	37.66%
Other Expenses	5,576	5,685	41,670	13.64%
<b>Total Court Expenditures</b>	<b>274,413</b>	<b>287,832</b>	<b>1,062,460</b>	<b>27.09%</b>
<b>Police Division</b>				
Personal Services	1,560,371	1,684,209	5,694,383	29.58%
Materials & Supplies	22,165	24,455	104,350	23.44%
Contract Services	40,066	48,576	80,545	60.31%
Other Expenses	59,729	62,824	215,758	29.12%
Capital Improvements	0	0	0	0.00%
<b>Total Police Expenditures</b>	<b>1,682,331</b>	<b>1,820,064</b>	<b>6,095,036</b>	<b>29.86%</b>
<b>Fire Division</b>				
Personal Services	1,702,512	1,738,016	6,048,617	28.73%
Materials & Supplies	30,202	37,111	104,316	35.58%
Contract Services	24,965	29,621	80,861	36.63%
Other Expenses	61,520	10,474	221,644	4.73%
Capital Outlay	0	90,158	10,748	0.00%
<b>Total Fire Expenditures</b>	<b>1,819,198</b>	<b>1,905,381</b>	<b>6,466,187</b>	<b>29.47%</b>
<b>Total Expenditures</b>	<b>3,775,942</b>	<b>4,013,277</b>	<b>13,623,682</b>	<b>29.46%</b>

2020 total budget expenditures include \$219,354.33 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 April 30, 2020.

### **Revenues**

The Sanitation Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- **Assessments** – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- **Charges for Services** – Year-to-date receipts total **\$697,224** which is **\$257,002** or **58%** greater than the City received from the same period in the prior year. An increase of \$0.50 was authorized for this monthly fee effective 1/1/2020 that will be reflected on bills issued in February 2020 for which the monthly fee will be \$7.50. In addition for the February 2020 billing, an increase of \$0.50 was authorized for trash collection service thereby increasing the monthly fee to \$21.50. As of April 30, there were **6,245** utility customers received trash collection service.

### **Expenditures**

The Sanitation Fund expenditures are performing as expected through April 30, 2020.

**SANITATION FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	<b>2019 ACTUAL YTD APR 30</b>	<b>2020 ACTUAL YTD APR 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>
<b>REVENUES</b>				
Assessments	0	1,922	1,320	145.61%
Charges for Services	440,222	697,224	1,971,242	35.37%
<b>Total Revenues</b>	<b>440,222</b>	<b>699,146</b>	1,972,562	35.44%
<b>EXPENDITURES</b>				
Personal Services	84,898	94,969	284,053	33.43%
Materials & Supplies	14,063	15,064	78,483	19.19%
Contract Services	498,875	552,459	1,579,319	34.98%
Other Expenses	5,090	22,515	54,687	41.17%
Capital Improvements	23,525	11,583	31,402	36.89%
<b>Total Expenditures</b>	<b>626,450</b>	<b>696,589</b>	2,027,943	34.35%

2020 total budget expenditures include \$54,942.01 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 April 30, 2020.

### Revenues

The Sewer Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- Property Tax Revenues – This revenue source pertains to the residential TIFs associated with sewer improvements. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- Assessments – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- Earning on Investments – While our earnings on investments are on track to exceed estimated receipts for 2020, interest rates and return on investments will be impacted by the effects of Covid-19 on global markets. Even that being the case, failure to meet the estimated receipts is not a concern at this time.
- Charges for Services – Included in this category are Services Charges & Collections, County Tap- In-Fees, County Inspections, Rent, Permits & Inspection Fees, and JV Administrative Fees.
  - Service Charges & Collections – Year-to-date service charges totaled **\$4,148,502** which is **\$115,078, or 3%, less** than the amount collected in the same period from the prior year. There was a decrease in sewer consumption by the Honda Plant as they reduced production as a result of Covid -19. Further analysis and scrutiny is required before making assumptions or changes in expenditures at this time. As of April 30, there were **8,891** utility customers with sewer service.
  - County Capacity Fees – Year-to-date receipts total **\$367,705** which includes tap-ins for properties outside of the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited into the Sewer Fund (Fund 535) under Charges for Services.
- City Capacity Fees – Year-to-date receipts total **\$277,561** which includes 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 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 are performing as expected through April 30, 2020. However, the following expenditures require additional explanations:

- Transfers – Transfers to the Wastewater Replacement & Improvement Fund are scheduled to occur on a quarterly basis and the first transfer will be processed in May 2020.



**SEWER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	2,374,881	<b>2,523,189</b>	4,620,000	54.61%
Assessments	2,216	<b>11,009</b>	3,520	312.76%
Miscellaneous	0	<b>0</b>	5,000	0.00%
Earnings on Investments	126,065	<b>129,341</b>	150,000	86.23%
Charges for Services	4,263,579	<b>4,148,502</b>	11,541,547	35.94%
<b>Total Revenues</b>	<b>6,766,741</b>	<b>6,812,041</b>	16,320,067	41.74%
<b>EXPENDITURES</b>				
Personal Services	550,706	<b>586,858</b>	2,047,344	28.66%
Materials & Supplies	254,767	<b>294,384</b>	1,017,978	28.92%
Contract Services	651,765	<b>669,664</b>	2,326,694	28.78%
Debt Service	2,271,181	<b>2,273,181</b>	7,365,244	30.86%
Transfer	500,000	<b>0</b>	5,500,000	0.00%
Other Expenses	615,087	<b>897,389</b>	1,757,012	51.07%
<b>Total Expenditures</b>	<b>4,843,507</b>	<b>4,721,476</b>	20,014,273	23.59%

2020 total budget expenditures include \$106,333.60 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 April 30, 2020.

### Revenues

The Water Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- Assessments – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- Earning on Investments – While our earnings on investments are on track to exceed estimated receipts for 2020, interest rates and return on investments will be impacted by the effects of Covid-19 on global markets. Even that being the case, failure to meet the estimated receipts is not a concern at this time.
- Charges for Services – Included in this category are Services Charges & Collections, County Tap-In-Fees, County Inspections, Tenant Utility Deposits, and Permits & Inspection Fees.
  - Service Charges & Collections – Year-to-date service charges totaled **\$2,791,700** which is **\$122,903 or 5% greater** than the same period from the prior year. The increase is attributed the delay in the delivery of utility bills due in December 2019. As of April 30, there were **9,952** utility customers with water service.
  - County Capacity Fees – Year-to-date receipts total **\$284,380** which includes tap-ins for properties outside of the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited into the Water Fund (Fund 550).
- City Capacity Fees – Year-to-date receipts total **\$713,151** which includes 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 are performing as expected through April 30, 2020. However, the following expenditures require additional explanations:

- Transfers – Transfers to the Water Replacement & Improvement Fund are scheduled to be posted on a quarterly basis and the first transfer will be processed in May 2020.

**WATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Assessments	1,173	<b>1,267</b>	4,355	29.09%
Miscellaneous	34,064	<b>15,468</b>	50,000	30.94%
Earnings on Investments	161,080	<b>165,315</b>	150,000	110.21%
Charges for Services	2,669,097	<b>2,791,700</b>	7,760,326	35.97%
<b>Total Revenues</b>	<b>2,865,413</b>	<b>2,973,750</b>	7,964,681	37.34%
<b>EXPENDITURES</b>				
Personal Services	530,507	<b>588,097</b>	1,985,158	29.62%
Materials & Supplies	199,728	<b>263,397</b>	972,702	27.08%
Contract Services	233,002	<b>372,194</b>	1,520,590	24.48%
Debt Service	509,650	<b>503,918</b>	2,879,815	17.50%
Transfer	317,250	<b>0</b>	12,900,000	0.00%
Other Expenses	25,908	<b>21,465</b>	195,670	10.97%
<b>Total Expenditures</b>	<b>1,816,046</b>	<b>1,749,072</b>	20,453,935	8.55%

2020 total budget expenditures include \$119,878.81 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 April 30, 2020.

### **Revenues**

The Stormwater Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- **Assessments** – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- **Charges for Services** – Year-to-date service charges totaled **\$417,750**, which is **\$87,413 or 26% greater** than the amount collected in the same period from the prior year. The rate per unit for the February 2020 utility billing is \$5.25. As of April 30, there were **6,670** utility customers paying the stormwater fee on a monthly basis

### **Expenditures**

The Stormwater Fund expenditures are performing as expected through April 30, 2020. However, the following expenditures require additional explanations:

- **Materials and Supplies** – There were purchases of tile for future projects purchased in this month. The expenditures, as a percentage of appropriations, should reduce as the year goes on.
- **Contract Services** – Chargebacks for the Sanitation, Sewer, Water, and Stormwater Funds were posted for the 1st quarter of 2020. The expenditures, as a percentage of appropriations, should reduce as the year goes on.

**STORMWATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Assessments	0	9,011	2,035	442.82%
Miscellaneous	15,960	10,848	10,000	108.48%
Charges for Services	330,336	417,750	1,258,971	33.18%
<b>Total Revenues</b>	<b>346,297</b>	<b>437,610</b>	1,271,006	34.43%
<b>EXPENDITURES</b>				
Personal Services	102,528	106,301	357,172	29.76%
Materials & Supplies	17,455	57,250	154,017	37.17%
Contract Services	64,588	63,162	130,480	48.41%
Other Expenses	7,509	3,336	62,452	5.34%
Capital Improvements	285,533	52,953	546,639	9.69%
<b>Total Expenditures</b>	<b>477,612</b>	<b>283,002</b>	1,250,760	22.63%

2020 total budget expenditures include \$55,581.60 in carryover encumbrances.

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APPENDIX A

YEAR TO DATE FUND REPORT  
April 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	7,838,316.92	8,461,746.10	2,776,893.56	13,523,169.46	927,721.31	12,595,448.15
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Financial Incentive	0.00	0.00	0.00	0.00	0.00	0.00
206	Enterprise Zone Revenue	0.00	0.00	0.00	0.00	0.00	0.00
207	Pool	1,785.80	7,372.00	10,871.70	(1,713.90)	20,964.25	(22,678.15)
208	City Events and Recreation	42,662.28	39,866.00	146,963.63	(64,435.35)	23,706.64	(88,141.99)
211	Police Pension	0.00	68,236.02	1,353.73	66,882.29	0.00	66,882.29
212	Fire Pension	0.00	68,236.02	1,353.73	66,882.29	0.00	66,882.29
213	Police Grant	15,276.13	1,372.52	0.00	16,648.65	0.00	16,648.65
214	Fire Grant	11,694.76	0.00	0.00	11,694.76	0.00	11,694.76
224	Street Tree Fund	252,379.20	85,416.79	30,799.62	306,996.37	75,985.78	231,010.59
225	Street Maintenance	93,682.45	440,609.25	330,816.05	203,475.65	245,897.56	(42,421.91)
226	Law Enforcement Trust	44,739.72	1,237.73	0.00	45,977.45	0.00	45,977.45
227	Mandatory Drug Fine	116,310.26	821.91	0.00	117,132.17	0.00	117,132.17
228	DUI Alcohol Educ & Enforce	34,375.40	305.00	0.00	34,680.40	0.00	34,680.40
229	DUI Indigent Driver's Treatment	169,406.75	0.00	0.00	169,406.75	0.00	169,406.75
230	State Highway	28,530.53	34,820.35	110,142.04	(46,791.16)	55,603.40	(102,394.56)
231	Accrued Leave Fund	0.00	0.00	0.00	0.00	0.00	0.00
232	Security of Persons & Property	237,517.65	1,396,531.85	4,013,277.05	(2,379,699.20)	506,205.70	(2,885,904.90)
233	Federal Law Enforcement	1,003.79	(498.98)	0.00	504.81	0.00	504.81
238	Court Computer & Research	363,825.60	8,183.49	0.00	372,009.09	18.27	371,990.82
242	Court Clerk Computerization	174,173.34	8,194.60	11,428.78	170,939.16	47,087.43	123,851.73
243	Court Special Projects	579,007.05	18,063.59	0.00	597,070.64	0.00	597,070.64
244	Court Probation Fine	281,420.87	5,336.16	3,980.66	282,776.37	0.00	282,776.37
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	802,373.71	1,129,453.91	554,375.41	1,377,452.21	1,987.40	1,375,464.81
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	36,175.65	821.00	0.00	36,996.65	0.00	36,996.65
263	Cemetery Endowment	12,080.15	246.26	0.00	12,326.41	0.00	12,326.41
266	Indigent Drivers Local Interlock	189,652.57	6,774.10	569.50	195,857.17	996.41	194,860.76
267	Indigent Drivers State Interlock	251,701.87	5,959.46	0.00	257,661.33	0.00	257,661.33
275	CHIP Grant	56,674.37	0.00	0.00	56,674.37	0.00	56,674.37

APPENDIX A

YEAR TO DATE FUND REPORT  
April 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	5,000.00	4,564,480.95	4,689,690.07	(120,209.12)	0.00	(120,209.12)
410	Parkland Development	459,917.00	290,459.30	457,118.00	293,258.30	799.00	292,459.30
439	CIP	802,723.39	46,687.47	1,130,467.73	(281,056.87)	2,497,673.01	(2,778,729.88)
440	Capital Reserve Fund	2,000,000.00	0.00	0.00	2,000,000.00	300,000.00	1,700,000.00
441	TIF Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00
477	ODNR Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
478	City Development Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
479	Town Run Restoration Fund	0.00	0.00	0.00	0.00	0.00	0.00
480	OPWC Capital Project Fund	0.00	54,387.42	25,277.43	29,109.99	599,635.66	(570,525.67)
482	NW 33 Grant Fund	650,000.00	0.00	60,785.09	589,214.91	163,858.24	425,356.67
483	CDBG Formula Grant	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
488	Pedestrian Bridge Fund	0.00	0.00	0.00	0.00	0.00	0.00
489	Safe Routes to School Grant	123,599.85	0.00	0.00	123,599.85	0.00	123,599.85
490	SR 31 Fund	0.00	0.00	0.00	0.00	1,778,623.00	(1,778,623.00)
491	Bike Route Grant fund	0.00	0.00	0.00	0.00	0.00	0.00
505	Sanitation	139,004.42	699,145.67	696,589.49	141,560.60	531,282.27	(389,721.67)
534	Incr Wastewater Capacity Fee	6,646,293.97	181,111.20	3,544.77	6,823,860.40	0.00	6,823,860.40
535	Sewer	17,601,330.55	6,812,040.59	4,721,476.46	19,692,011.96	992,907.95	18,699,104.01
536	Sewer Replace & Improve	2,840,016.21	96,450.58	466,152.16	2,470,314.63	2,900,102.00	(429,787.37)
550	Water Revenue	22,062,610.64	2,973,749.80	1,749,072.17	23,289,062.14	344,883.79	22,944,178.35
551	Water Replacement & Improve	3,973,822.02	354,578.65	634,398.18	3,694,002.49	2,144,291.14	1,549,711.35
553	Incremental Water Capacity Fee	6,057,409.26	358,572.20	0.00	6,415,981.46	7,710.00	6,408,271.46
570	Stormwater Assessment	580,235.45	437,609.92	283,002.35	734,843.02	126,854.65	607,988.37
582	OPWC Stormwater Capital Project	2,653.14	0.00	0.00	2,653.14	0.00	2,653.14
909	Union County Law Library	12,577.21	21,719.67	17,284.53	17,012.35	0.00	17,012.35
991	Unclaimed Moneys	70,096.84	1,110.50	101.02	71,106.32	0.00	71,106.32
998	NW 33 COG	334,237.36	0.00	155,848.62	178,388.74	222,334.49	(43,945.75)
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,916.88	0.00	11,916.88
		<b>76,045,307.01</b>	<b>28,681,209.05</b>	<b>23,083,633.53</b>	<b>81,644,296.75</b>	<b>14,522,129.35</b>	<b>67,122,167.40</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
APRIL 30, 2020**

	<b>Weighted Average Interest Rate</b>	<b>MTD Interest Earned</b>	<b>Weighted Average Maturity (Days)</b>	<b>Ending Balance</b>
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.90%	\$ 1,555		\$ 14,889,457
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 14,933,800</u>
 <u>Investments</u>				
Star Ohio	2.59%	\$ 31,212		\$ 27,821,659
Star Ohio 2		\$ 662		\$ 590,492
Star Ohio 3		\$ 513		\$ 456,902
Richwood Bank - CD	2.50%	-	106	2,591,999
Redtree Investments - Operating Account	1.77%	48,371	579	35,249,444
Total Investments		<u>\$ 80,757</u>		<u>\$ 66,710,497</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 82,312		 \$ 81,644,297

\* The city participates in an Earning Credit Allow ance 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 know ledge.

*Brad Lutz*  
Finance Director

APRIL 30, 2020  
Date

*Terry Emery*  
City Manager

APRIL 30, 2020  
Date

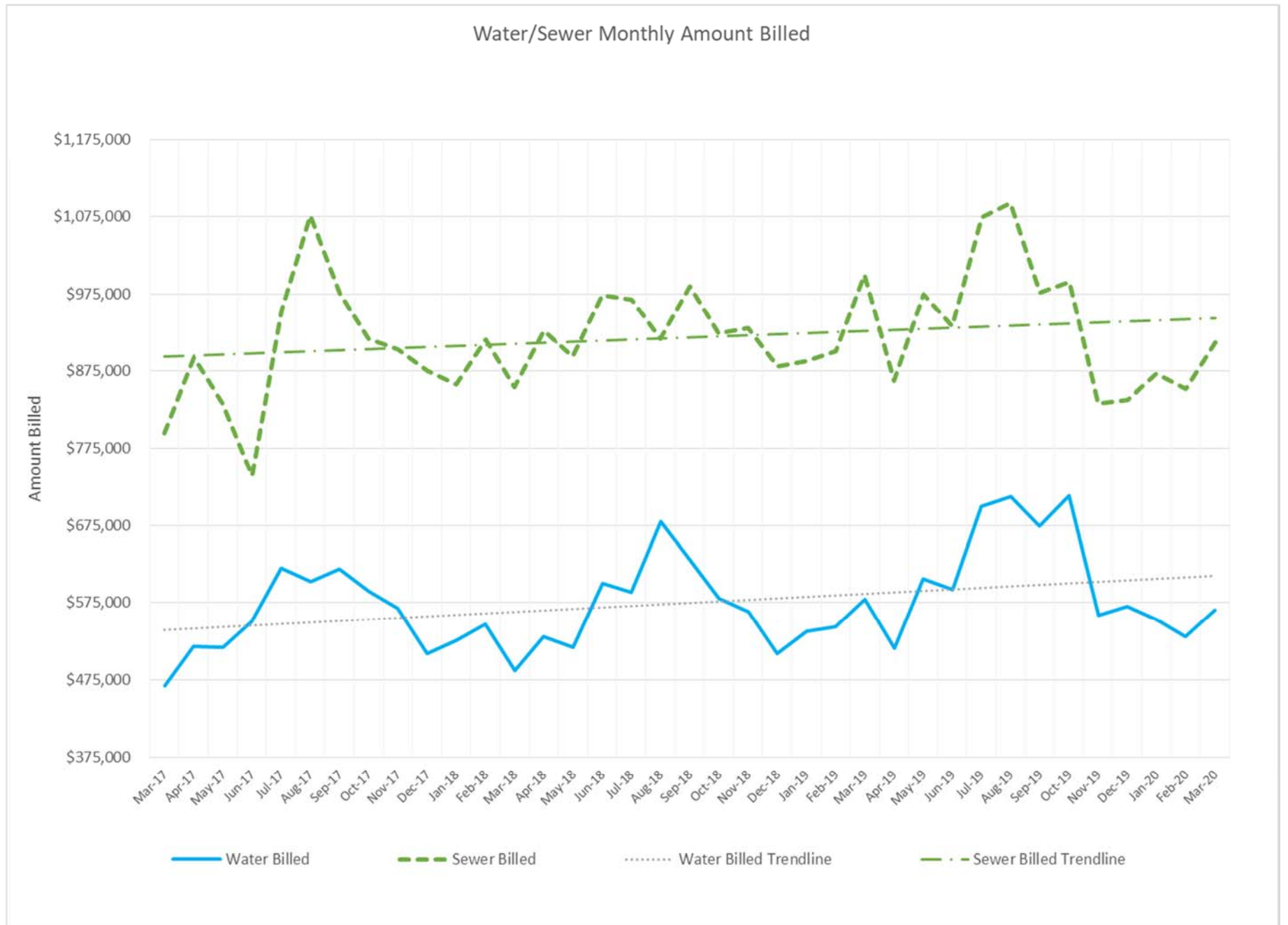


APPENDIX C

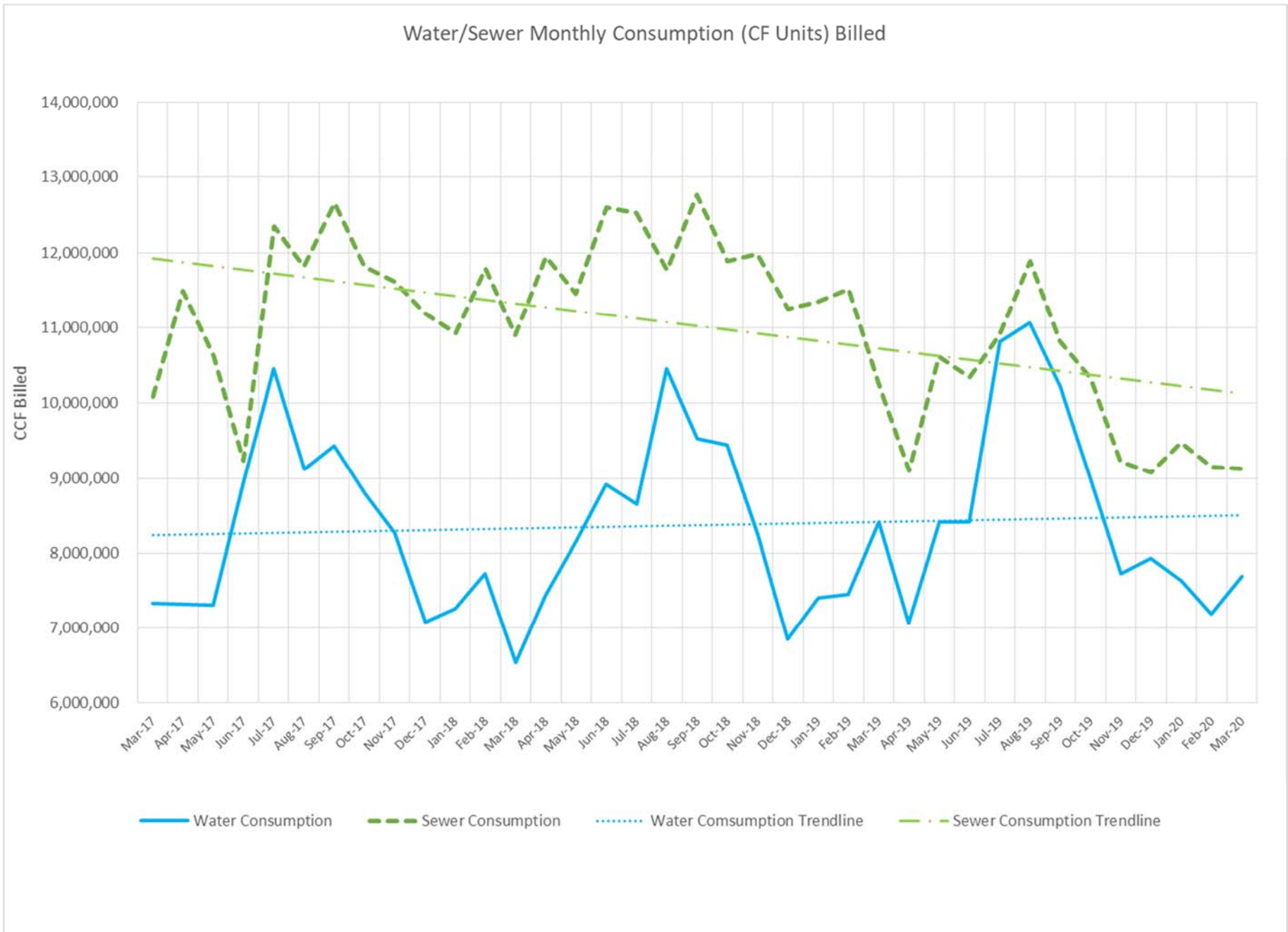
**CITY OF MARYSVILLE  
DEBT SCHEDULE  
APRIL 2020**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2020 Beginning Balance	Additions	Deletions	4/30/2020 Ending Balance	Interest Paid	YTD Payments
<b>SHORT TERM DEBT</b>									
Fire Station BAN	2.25%	2020	General	400,000			400,000		0
VARIOUS PURPOSE BAN	2.25%	2020	General	2,035,000			2,035,000		0
2019A Capital Improvement BAN	3.00%	2020	General	1,800,000		1,800,000	0	53,850	1,853,850
2019B Capital Improvement BAN	3.00%	2020	General	2,735,000		2,735,000	0	67,691	2,802,691
2020A Capital Improvement BAN	2.00%	2021	General	4,535,000			4,535,000		0
Total Short Term Debt				11,505,000	0	4,535,000	6,970,000	121,541	4,656,541
<b>LONG TERM DEBT</b>									
Various Purpose GO	4.00%	12/01/20	General	760,000			760,000		0
Various Purpose Facility GO	2.00%	12/01/31	General	9,960,000			9,960,000		0
PP Loan*	3.99%	12/01/24	General	670,000			670,000		0
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	16,530,000		291,667	16,238,333	212,252	503,918
OPWC Loan	0.00%	01/01/31	Water	340,134			340,134		0
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,445,000			9,445,000		0
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	41,387,261		450,000	40,937,261	574,779	1,024,779
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	74,228,815		288,333	73,940,481	960,069	1,248,402
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	TIF	8,660,000			8,660,000		0
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	TIF	3,464,024			3,464,024		0
Total Long Term Debt				165,445,234	0	1,030,000	164,415,234	1,747,100	2,777,100
<b>TOTAL DEBT</b>				<b>176,950,234</b>	<b>0</b>	<b>5,565,000</b>	<b>171,385,234</b>	<b>1,868,641</b>	<b>7,433,641</b>

APPENDIX D



APPENDIX D



APPENDIX D

Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Sanitation Customers	Sanitation Billed	Stormwater Customers	Stormwater ERU	Stormwater Billed
Apr-17	Mar-17	8,499	7,336,833	\$ 467,290	8,135	10,092,264	\$ 795,505	5,777	\$ 88,511	6,238	18,149	\$ 68,057
May-17	Apr-17	8,551	7,323,163	\$ 517,602	8,196	11,495,428	\$ 891,963	5,822	\$ 88,813	6,272	19,847	\$ 74,428
Jun-17	May-17	8,571	7,304,572	\$ 516,912	8,227	10,625,869	\$ 832,899	5,828	\$ 89,072	6,272	17,511	\$ 65,665
Jul-17	Jun-17	8,622	8,969,126	\$ 550,087	8,284	9,239,392	\$ 739,661	5,870	\$ 89,559	6,300	18,881	\$ 70,803
Aug-17	Jul-17	8,646	10,450,590	\$ 619,323	8,309	12,348,997	\$ 954,112	5,884	\$ 89,818	6,306	17,564	\$ 65,865
Sep-17	Aug-17	8,698	9,116,777	\$ 602,579	8,363	11,819,287	\$ 1,076,302	5,890	\$ 90,017	6,305	18,722	\$ 70,207
Oct-17	Sep-17	8,719	9,431,483	\$ 619,207	8,386	12,651,445	\$ 975,188	5,931	\$ 90,286	6,336	17,606	\$ 66,022
Nov-17	Oct-17	8,750	8,795,075	\$ 590,248	8,414	11,812,718	\$ 916,330	5,923	\$ 90,493	6,343	17,627	\$ 66,100
Dec-17	Nov-17	8,781	8,270,032	\$ 567,684	8,443	11,607,094	\$ 902,709	5,956	\$ 90,808	6,370	17,688	\$ 66,331
Jan-18	Dec-17	8,763	7,074,688	\$ 509,150	8,407	11,196,527	\$ 875,205	5,944	\$ 90,899	6,370	19,247	\$ 72,177
Feb-18	Jan-18	8,761	7,265,260	\$ 526,645	8,394	10,929,559	\$ 857,451	5,945	\$ 90,986	6,395	18,906	\$ 70,899
Mar-18	Feb-18	8,742	7,723,815	\$ 546,696	8,364	11,790,657	\$ 915,906	5,932	\$ 90,994	6,395	18,739	\$ 70,271
Apr-18	Mar-18	8,787	6,539,675	\$ 486,978	8,413	10,897,872	\$ 854,637	5,944	\$ 91,093	6,405	18,587	\$ 69,700
May-18	Apr-18	8,830	7,438,792	\$ 530,160	8,477	11,944,382	\$ 926,869	5,972	\$ 91,492	6,423	19,734	\$ 74,004
Jun-18	May-18	8,916	8,163,491	\$ 516,725	8,578	11,457,528	\$ 893,790	6,008	\$ 91,885	6,449	19,377	\$ 72,662
Jul-18	Jun-18	8,944	8,911,301	\$ 600,193	8,611	12,599,527	\$ 973,457	6,048	\$ 92,360	6,472	20,859	\$ 78,220
Aug-18	Jul-18	8,967	8,650,800	\$ 588,835	8,630	12,521,994	\$ 967,703	6,073	\$ 92,625	6,483	19,663	\$ 73,736
Sep-18	Aug-18	8,973	10,456,986	\$ 680,438	8,643	11,762,146	\$ 916,994	6,074	\$ 92,914	6,447	19,332	\$ 72,496
Oct-18	Sep-18	8,988	9,524,711	\$ 631,807	8,653	12,766,287	\$ 984,338	6,076	\$ 93,018	6,465	20,205	\$ 75,770
Nov-18	Oct-18	9,019	9,439,031	\$ 580,511	8,685	11,883,829	\$ 923,542	6,082	\$ 93,257	6,484	20,259	\$ 75,970
Dec-18	Nov-18	9,064	8,241,737	\$ 563,080	8,726	11,983,631	\$ 930,858	6,109	\$ 93,524	6,493	20,818	\$ 78,067
Jan-19	Dec-18	9,092	6,846,509	\$ 508,598	8,733	11,250,553	\$ 880,677	6,107	\$ 93,602	6,509	21,784	\$ 81,690
Feb-19	Jan-19	9,074	7,397,878	\$ 537,543	8,696	11,351,816	\$ 888,125	6,110	\$ 93,324	6,521	21,312	\$ 79,920
Mar-19	Feb-19	9,097	7,449,250	\$ 543,213	8,702	11,519,320	\$ 900,508	6,102	\$ 119,322	6,521	19,703	\$ 88,663
Apr-19	Mar-19	9,440	8,416,574	\$ 578,993	8,601	10,261,009	\$ 999,491	6,109	\$ 118,199	6,549	19,487	\$ 87,692
May-19	Apr-19	9,523	7,072,615	\$ 516,155	8,615	9,096,689	\$ 862,221	6,118	\$ 119,229	6,546	18,766	\$ 84,445
Jun-19	May-19	9,601	8,415,410	\$ 605,567	8,664	10,610,312	\$ 974,746	6,141	\$ 119,021	6,550	21,131	\$ 95,089
Jul-19	Jun-19	9,650	8,406,686	\$ 591,902	8,696	10,337,658	\$ 932,532	6,155	\$ 119,498	6,564	20,460	\$ 92,070
Aug-19	Jul-19	9,687	10,807,280	\$ 700,202	8,724	10,901,702	\$ 1,073,955	6,167	\$ 119,631	6,570	18,878	\$ 84,949
Sep-19	Aug-19	9,726	11,068,688	\$ 712,536	8,909	11,884,879	\$ 1,092,582	6,175	\$ 119,823	6,575	18,903	\$ 85,061
Oct-19	Sep-19	9,789	10,214,748	\$ 674,285	8,780	10,816,985	\$ 976,426	6,201	\$ 120,116	6,606	18,921	\$ 85,144
Nov-19	Oct-19	9,824	9,002,150	\$ 713,739	8,807	10,330,562	\$ 990,089	6,205	\$ 120,495	6,614	18,954	\$ 85,292
Dec-19	Nov-19	9,815	7,729,163	\$ 558,194	8,799	9,222,532	\$ 833,357	6,197	\$ 120,550	6,613	18,828	\$ 84,727
Jan-20	Dec-19	9,867	7,929,886	\$ 569,583	8,838	9,078,940	\$ 837,549	6,220	\$ 120,764	6,641	21,162	\$ 95,228
Feb-20	Jan-20	9,895	7,626,136	\$ 553,282	8,841	9,472,433	\$ 872,049	6,215	\$ 123,361	6,652	23,379	\$ 105,203
Mar-20	Feb-20	9,874	7,190,813	\$ 530,537	8,834	9,152,874	\$ 852,242	6,208	\$ 123,080	6,656	22,088	\$ 99,397
Apr-20	Mar-20	9,952	7,689,426	\$ 565,190	8,891	9,131,372	\$ 912,221	6,245	\$ 123,548	6,670	22,101	\$ 99,456