



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: SEPTEMBER 2020 FINANCIAL REPORT
DATE: 10/9/2020

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

Appendix B is the Financial Statement for the city as of September 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 September 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 September 30, 2020.

Revenues

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

- Property Taxes – Received settlement revenue for the 1st and 2nd half real estate collections. Collections are at **96%** of budgeted receipts, however receipts are **\$122,534 or 7.7% greater** than the same period from the prior year.
- Income Tax – Year-to-date receipts total **\$15,301,338**, is **\$416,840 or 2.8% greater** than amount the City received during the same period in the prior year. Primarily, this increase is the result of one time payments, bonuses or over time paid to employees during the Covid-19 lockdown period.
- Other Taxes - These are down from last year, a symptom of the Covid-19 event. The primary loss is in lodging taxes collected. While it would be appropriate to expect those taxes collected to increase over the next few months, there is an amount here that is lost revenue.
- Fees, Licenses, & Permits – These are down from last year, a symptom of the Covid-19 event. I would expect some of these revenues to rebound during the rest of 2020 as long as there are no further shutdowns since activities related to this type of income has been put on hold versus cancelled.
- Earning on Investments – While our earnings on investments are on track to exceed estimated receipts for 2020 the effects of Covid-19 on global markets will impact return on investments going forward. Even that being the case, estimated receipts for the year have been exceeded.
- Charges for Services – These are exceeding the pace seen last year. These receipts are primarily related to cemetery deposits.

Expenditures

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

- Expenditures for the Law Director are exceeding the expectations at this point of the year. This is due to a larger than expected amount paid in legal fees due to the development of Innovation Park and a proposed JEDD in the southern portion of the County. This increases will require supplemental appropriations, however, they are a result of businesses moving into in the City which will result in greater tax revenues in the future.
- Transfers – Transfers to the following funds have been made: Financial Incentive Fund (36,280.40), Pool Fund (\$76,000), City Events and Recreation Fund (\$207,500), State Highway Fund (\$50,000), Accrued Leave Fund (\$80,000), Security of Persons & Property Fund (\$10,550,500), Debt Service Fund (\$2,100,000), and the CIP Fund (\$3,579,795).

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

	2019 ACTUAL YTD SEP 30	2020 ACTUAL YTD SEP 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Property Taxes	1,585,049	1,707,582	1,780,300	95.92%
Intergovernmental Receipts	268,055	350,576	414,965	84.48%
Other Taxes	424,231	301,228	452,000	66.64%
Income Taxes	14,884,498	15,301,338	18,841,928	81.21%
Fees, Licenses, & Permits	199,873	65,459	100,000	65.46%
Miscellaneous	9,387	65,564	8,000	819.55%
Transfer In	0	0	0	0.00%
Other Financing	2,878	767	10,000	7.67%
Earnings on Investments	266,611	170,831	150,000	113.89%
Charges for Services	925,350	938,100	1,100,283	85.26%
Donations	0	139	0	100.00%
Total Revenues	18,565,930	18,901,584	22,857,476	82.69%
EXPENDITURES				
Council	109,952	103,707	167,369	61.96%
City Manager	447,653	455,996	726,644	62.75%
Human Resources	184,012	212,405	304,288	69.80%
Parks & Grounds	624,822	741,384	1,100,579	67.36%
Law Director	212,708	260,470	294,604	88.41%
Information Technology	638,008	671,528	1,012,732	66.31%
Street Lighting	293,563	328,378	449,354	73.08%
Finance Department	652,332	750,402	1,035,457	72.47%
Engineering Department	1,089,476	1,213,436	1,836,759	66.06%
Municipal Operations Center	288,208	300,085	453,251	66.21%
Transfers	8,446,063	16,680,075	18,851,589	88.48%
Total Expenditures	12,986,797	21,717,866	26,232,626	82.79%

2020 total budget expenditures include \$267,937.21 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 September 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.

- Fines & Costs - These are down from last year and can be contributed to the Covid-19 event and the Court being shut down primarily. I would expect some of these revenues to rebound during the rest of 2020 as long as there are no further shutdowns.
- 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 **\$384,321** which is **\$180,027 or 32% less** than the same period from the prior year. There were significantly less EMS runs during the Covid-19 while the stay at home order was in full effect.
 - 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 1st and 2nd half invoice for each contract have been billed. We have received **\$409,091** in contract payments to date.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected with the exception of Contract Services for the Police Department and Other Expenses in the Fire Department. These increases are primarily due to Covid-19. There will likely need to be supplemental appropriations or transfer of appropriations in the near future to accommodate these cost increases

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

	2019 ACTUAL YTD SEP 30	2020 ACTUAL YTD SEP 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Intergovernmental Receipts	2,162	3,969	6,000	66.14%
Fees, Licenses, & Permits	66,970	64,712	61,750	104.80%
Fines & Costs	576,457	361,526	751,500	48.11%
Miscellaneous	40,233	2,194	12,000	18.28%
Transfer In	6,681,559	10,550,500	11,101,412	95.04%
Charges for Services	999,332	884,219	1,474,434	59.97%
Total Revenues	8,366,713	11,867,120	13,407,096	88.51%
EXPENDITURES				
Municipal Court				
Personal Services	589,968	609,748	882,782	69.07%
Materials & Supplies	61,134	24,695	104,795	23.56%
Contract Services	12,883	13,006	26,950	48.26%
Other Expenses	10,341	10,296	35,653	28.88%
Total Court Expenditures	674,326	657,744	1,050,180	62.63%
Police Division				
Personal Services	3,507,217	3,901,295	5,679,729	68.69%
Materials & Supplies	64,162	59,077	104,146	56.73%
Contract Services	63,610	73,931	80,545	91.79%
Other Expenses	131,877	111,467	212,995	52.33%
Capital Improvements	0	0	0	0.00%
Total Police Expenditures	3,766,865	4,145,769	6,077,414	68.22%
Fire Division				
Personal Services	3,764,293	4,081,243	6,043,081	67.54%
Materials & Supplies	70,752	74,195	103,249	71.86%
Contract Services	59,284	52,141	80,504	64.77%
Other Expenses	110,471	10,474	10,474	100.00%
Capital Outlay	0	124,302	216,644	57.38%
Total Fire Expenditures	4,004,799	4,342,356	6,453,952	67.28%
Total Expenditures	8,445,991	9,145,869	13,581,547	67.34%

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

Revenues

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

- **Charges for Services** – Year-to-date receipts total **\$1,387,084** which is **\$145,738 or 10.2% 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 was reflected on bills issued in February 2020 (new monthly fee \$7.50 after increase). 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 September 30, there were **6,322** utility customers received trash collection service.

Expenditures

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

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

	2019 ACTUAL YTD SEP 30	2020 ACTUAL YTD SEP 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	1,584	3,680	1,320	278.78%
Charges for Services	1,434,475	1,580,213	1,971,242	80.16%
Total Revenues	1,436,059	1,583,893	1,972,562	80.30%
EXPENDITURES				
Personal Services	211,294	221,925	283,933	78.16%
Materials & Supplies	30,182	32,216	73,056	44.10%
Contract Services	1,239,410	1,190,940	1,562,548	76.22%
Other Expenses	29,378	24,668	29,668	83.15%
Capital Improvements	93,430	23,927	53,100	45.06%
Total Expenditures	1,603,694	1,493,676	2,002,304	74.60%

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 September 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. Received settlement revenue for the 1st and 2nd half real estate collections. Collections are at **110%** of budgeted receipts, and are **\$464,369 or 10.1% greater** than the same period from the prior year.
- 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 **\$9,943,953**, which is **\$700,794, or 6.6%, 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 September 30, there were **9,032** utility customers with sewer service.
 - County Capacity Fees – Year-to-date receipts total **\$1,398,324** 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 **\$1,374,822** 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 September 30, 2020. However, the following expenditures require additional explanations:

- Transfers – Transfers to the Wastewater Replacement & Improvement Fund are scheduled to be processed in October 2020.

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

	2019 ACTUAL YTD SEP 30	2020 ACTUAL YTD SEP 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Property Tax (TIF)	4,619,866	5,084,235	4,620,000	110.05%
Assessments	3,019	16,529	3,520	469.57%
Miscellaneous	6,483	0	0	0.00%
Earnings on Investments	313,621	226,420	150,000	150.95%
Charges for Services	10,644,747	9,943,953	11,541,547	86.16%
Total Revenues	15,587,736	15,271,138	16,315,067	93.60%
EXPENDITURES				
Personal Services	1,297,536	1,395,362	2,044,393	68.25%
Materials & Supplies	564,991	583,474	969,216	60.20%
Contract Services	1,339,615	1,528,383	2,317,324	65.95%
Debt Service	5,258,090	5,271,526	7,365,244	71.57%
Transfer	1,000,000	0	5,500,000	0.00%
Other Expenses	1,496,531	1,712,516	1,752,348	97.73%
Total Expenditures	10,956,763	10,491,261	19,948,524	52.59%

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 September 30, 2020.

Revenues

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

- 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 **\$7,424,456** which is **\$60,621 or 0.8 % more** than the same period from the prior year. Basically flat when compared to last year which is great compared to where we were tracking earlier in the year. As of September 30, there were **10,181** utility customers with water service.
 - County Capacity Fees – The year-to-date receipts of **\$1,056,167** include 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 of **\$1,946,210** 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 are performing as expected through September 30, 2020. However, the following expenditures require additional explanations:

- Transfers – Transfers to the Water Replacement & Improvement Fund are scheduled to be processed in October 2020.

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

	2019 ACTUAL YTD SEP 30	2020 ACTUAL YTD SEP 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	2,970	14,182	4,355	325.65%
Miscellaneous	62,140	49,559	50,000	99.12%
Earnings on Investments	392,469	350,342	150,000	233.56%
Charges for Services	7,363,835	7,424,456	7,760,326	95.67%
Total Revenues	7,821,415	7,838,540	7,964,681	98.42%
EXPENDITURES				
Personal Services	1,313,948	1,391,351	1,984,737	70.10%
Materials & Supplies	490,723	521,253	967,977	53.85%
Contract Services	968,686	850,438	1,531,646	55.52%
Debt Service	1,163,960	1,115,937	2,879,815	38.75%
Transfer	634,500	0	12,900,000	0.00%
Other Expenses	58,875	69,225	219,334	31.56%
Total Expenditures	4,630,692	3,948,204	20,483,509	19.28%

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 September 30, 2020.

Revenues

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

- **Charges for Services** – Year-to-date service charges totaled **\$976,801**, which is **\$93,443 or 10.6% 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 September 30, there were **6,726** utility customers paying the stormwater fee on a monthly basis

Expenditures

The Stormwater Fund expenditures are performing as expected through September 30, 2020.

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

	2019 ACTUAL YTD SEP 30	2020 ACTUAL YTD SEP 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	0	2,744	2,035	134.86%
Miscellaneous	16,106	11,140	10,000	111.40%
Charges for Services	883,357	976,801	1,258,971	77.59%
Total Revenues	899,464	990,685	1,271,006	77.94%
EXPENDITURES				
Personal Services	229,242	244,486	356,992	68.49%
Materials & Supplies	54,303	89,544	142,300	62.93%
Contract Services	154,523	152,069	192,921	78.82%
Other Expenses	28,354	259,417	523,794	49.53%
Capital Improvements	772,222	4,137	55,084	7.51%
Total Expenditures	1,238,643	749,653	1,271,091	58.98%

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

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APPENDIX A

YEAR TO DATE FUND REPORT
September 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	7,838,316.92	18,901,569.86	21,717,866.24	5,022,020.54	546,993.85	4,475,026.69
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Financial Incentive	0.00	36,280.40	36,280.40	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	219,952.76	209,872.93	12,867.63	10,928.08	1,939.55
208	City Events and Recreation	42,662.28	216,362.97	218,542.42	40,482.83	6,432.19	34,050.64
211	Police Pension	0.00	137,820.92	2,526.11	135,294.81	0.00	135,294.81
212	Fire Pension	0.00	137,820.92	2,526.11	135,294.81	0.00	135,294.81
213	Police Grant	15,276.13	1,372.52	698.20	15,950.45	0.00	15,950.45
214	Fire Grant	11,694.76	0.00	858.94	10,835.82	1,215.50	9,620.32
224	Street Tree Fund	252,379.20	138,755.62	120,457.21	270,677.61	24,170.26	246,507.35
225	Street Maintenance	93,682.45	993,642.02	832,804.25	254,520.22	189,495.52	65,024.70
226	Law Enforcement Trust	44,739.72	1,362.22	0.00	46,101.94	0.00	46,101.94
227	Mandatory Drug Fine	116,310.26	1,054.91	0.00	117,365.17	0.00	117,365.17
228	DUI Alcohol Educ & Enforce	34,375.40	656.90	300.00	34,732.30	50.00	34,682.30
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	147,236.87	139,840.30	35,927.10	43,584.45	(7,657.35)
231	Accrued Leave Fund	0.00	80,000.00	23,788.18	56,211.82	0.00	56,211.82
232	Security of Persons & Property	237,517.65	11,867,119.61	9,145,869.10	2,958,768.16	346,212.50	2,612,555.66
233	Federal Law Enforcement	1,003.79	(498.98)	0.00	504.81	0.00	504.81
238	Court Computer & Research	363,825.60	13,437.59	0.00	377,263.19	18.27	377,244.92
242	Court Clerk Computerization	174,173.34	13,508.20	11,946.78	175,734.76	38,053.22	137,681.54
243	Court Special Projects	579,007.05	29,048.44	0.00	608,055.49	0.00	608,055.49
244	Court Probation Fine	281,420.87	8,932.34	9,463.65	280,889.56	0.00	280,889.56
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	802,373.71	2,429,524.25	1,421,405.88	1,810,492.08	0.00	1,810,492.08
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	36,175.65	2,713.50	0.00	38,889.15	0.00	38,889.15
263	Cemetery Endowment	12,080.15	422.20	0.00	12,502.35	0.00	12,502.35
266	Indigent Drivers Local Interlock	189,652.57	10,916.78	1,157.20	199,412.15	236.71	199,175.44
267	Indigent Drivers State Interlock	251,701.87	11,699.63	0.00	263,401.50	0.00	263,401.50
275	CHIP Grant	56,674.37	0.00	0.00	56,674.37	0.00	56,674.37
277	Covid Aid, Relief, Econ Aid	0.00	331,861.33	102,224.01	229,637.32	136,953.47	92,683.85

APPENDIX A

YEAR TO DATE FUND REPORT
September 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	5,000.00	9,100,836.20	7,474,401.63	1,631,434.57	0.00	1,631,434.57
410	Parkland Development	459,917.00	415,296.64	659,672.50	215,541.14	22,432.00	193,109.14
439	CIP	802,723.39	3,627,956.03	2,355,157.55	2,075,521.87	1,930,409.56	145,112.31
440	Capital Reserve Fund	2,000,000.00	0.00	64,134.64	1,935,865.36	300,000.00	1,635,865.36
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	66,660.42	28,710.64	37,949.78	546,566.79	(508,617.01)
482	NW 33 Grant Fund	650,000.00	33,366.48	111,221.59	572,144.89	113,421.74	458,723.15
483	CDBG Formula Grant	5,000.00	0.00	5,000.00	0.00	0.00	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	11,102.53	(11,102.53)	1,767,520.47	(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	1,557,563.51	1,493,675.95	199,099.09	392,158.23	(193,059.14)
534	Incr Wastewater Capacity Fee	6,646,293.97	941,643.41	3,544.77	7,584,392.61	0.00	7,584,392.61
535	Sewer	17,601,447.83	15,195,148.19	10,491,261.43	22,296,408.27	766,349.41	21,530,058.86
536	Sewer Replace & Improve	2,840,016.21	472,107.03	1,759,342.77	1,552,780.47	1,965,865.77	(413,085.30)
550	Water Revenue	22,062,610.64	7,751,508.61	3,948,204.42	25,857,493.57	754,967.31	25,102,526.26
551	Water Replacement & Improve	3,973,822.02	41,429,398.70	1,728,538.93	43,627,263.79	45,060,242.43	(1,432,978.64)
553	Incremental Water Capacity Fee	6,057,409.26	978,554.51	0.00	7,035,963.77	0.00	7,035,963.77
570	Stormwater Assessment	580,235.45	980,591.80	749,652.96	808,681.51	211,225.78	597,455.73
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	38,171.49	38,171.49	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	70,096.84	1,529.43	230.46	70,781.87	0.00	70,781.87
998	NW 33 COG	334,237.36	251,799.00	244,618.88	341,417.48	203,421.73	137,995.75
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		76,045,424.29	118,574,705.23	65,165,071.05	129,384,395.28	55,378,925.24	74,005,470.04

APPENDIX B

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

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.77%	\$ 2,663		\$ 21,808,729
Escrow Accounts				44,715
Total Bank Deposits		<u>\$ 2,663</u>		<u>\$ 21,853,444</u>
 <u>Investments</u>				
Star Ohio	0.67%	\$187,150		\$ 27,891,088
Star Ohio 2	0.67%	3,972		\$ 591,966
Star Ohio 3	0.67%	3,073		458,042
Richwood Bank - Sweep	0.30%	33,172		2,640,948
Redtree Investments - Operating Account	1.24%	441,008	321	35,487,585
Redtree Investments - Bond Proceeds	0.00%	327	347	40,461,323
Total Investments		<u>\$668,702</u>		<u>\$ 107,530,952</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$671,365		 \$ 129,384,395

* 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

September 30, 2020
Date

Terry Emery
City Manager

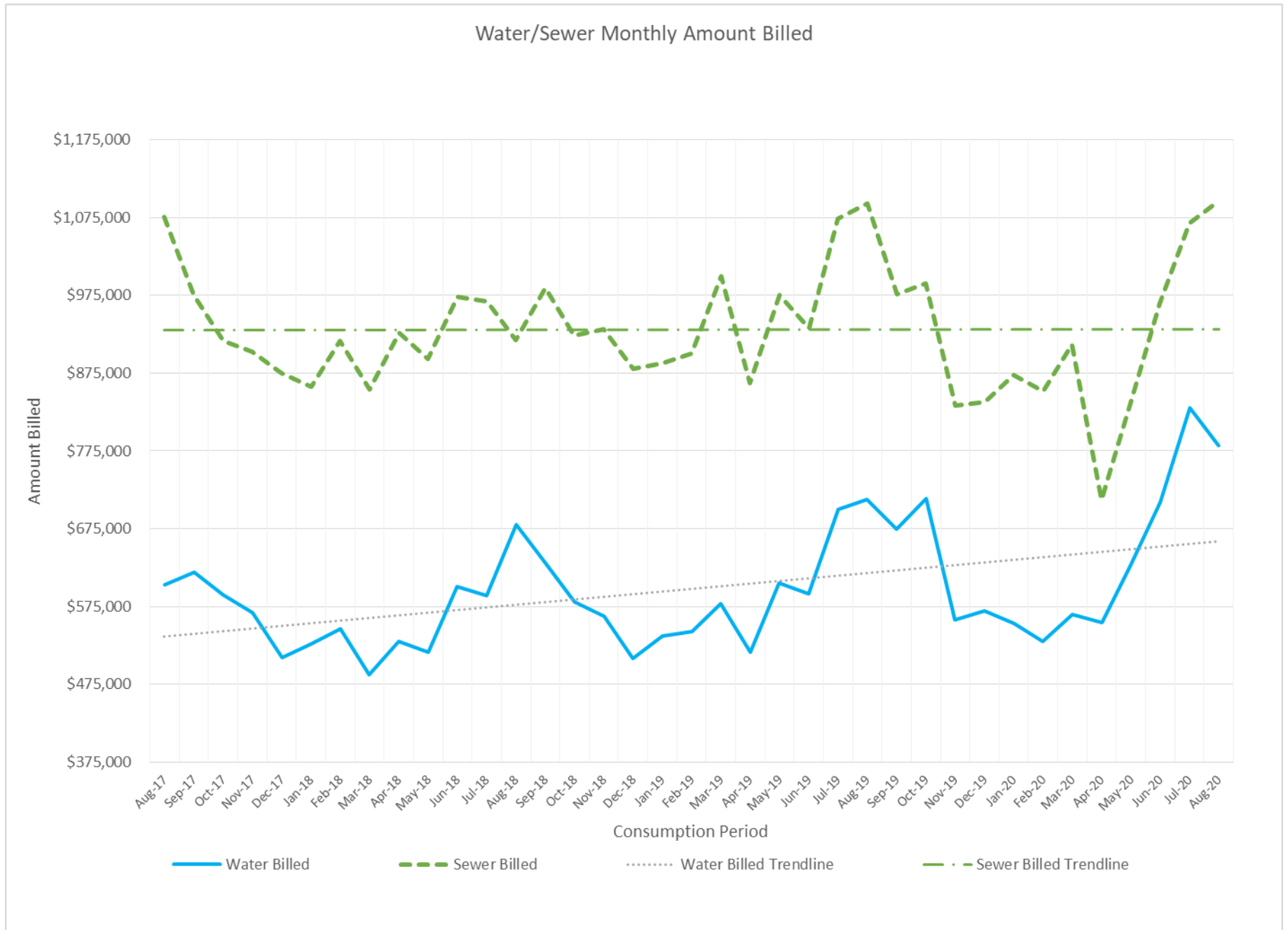
September 30, 2020
Date

APPENDIX C

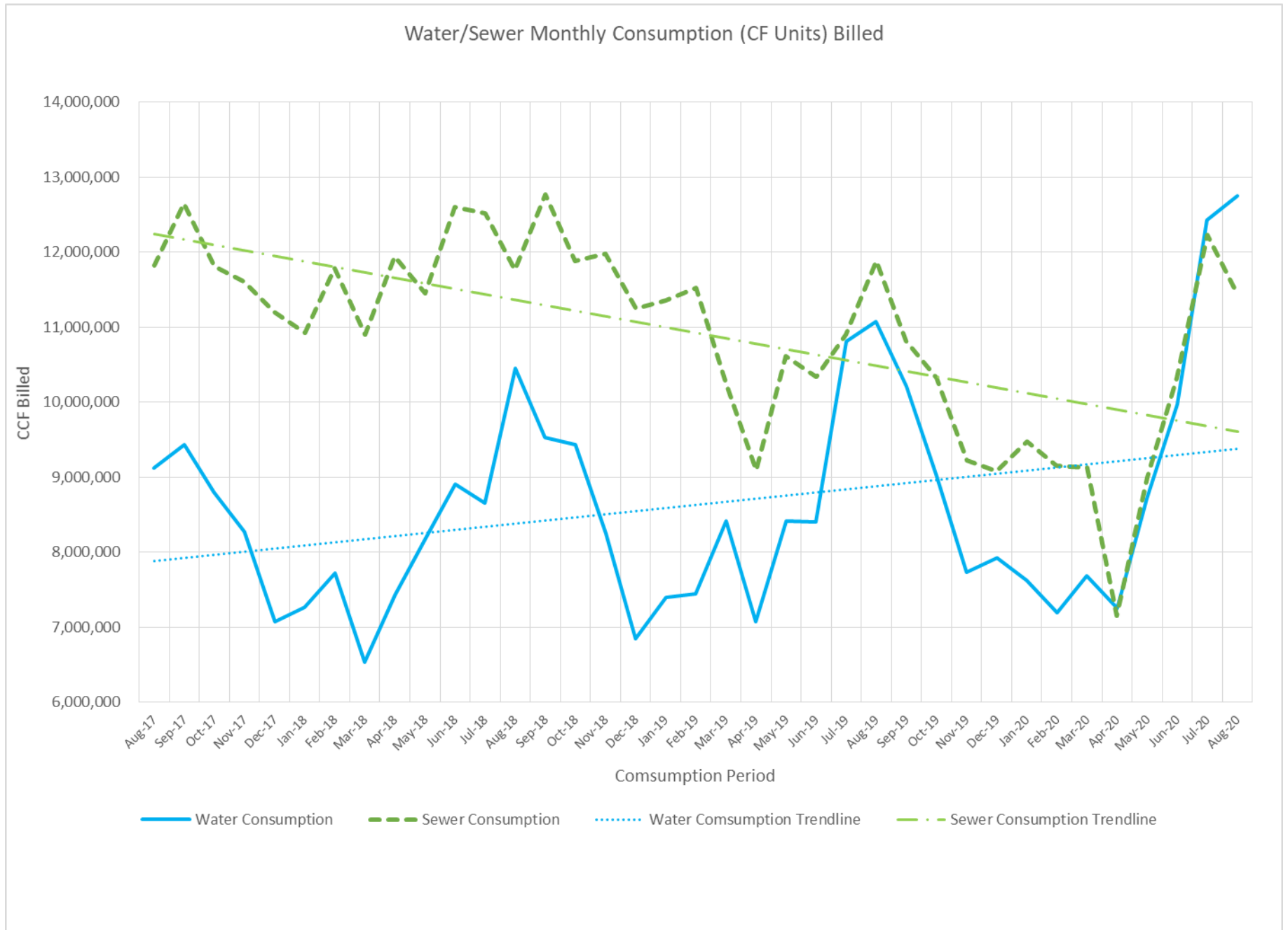
**CITY OF MARYSVILLE
DEBT SCHEDULE
SEPTEMBER 2020**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2020			9/30/2020		YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid	
SHORT TERM DEBT									
Fire Station BAN	2.25%	2020	General	400,000		400,000	0	8,950	408,950
VARIOUS PURPOSE BAN	2.25%	2020	General	2,035,000		2,035,000	0	45,533	2,080,533
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	0	4,535,000		4,535,000		0
2020B Capital Improvement BAN	1.00%	2021	General	0	2,435,000		2,435,000		
Total Short Term Debt				6,970,000	6,970,000	6,970,000	6,970,000	176,024	7,146,024
LONG TERM DEBT									
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	TIF	8,660,000			8,660,000	84,319	84,319
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	TIF	3,464,024			3,464,024	141,544	141,544
Various Purpose GO	4.00%	12/01/20	General	760,000			760,000	19,000	19,000
PP Loan*	3.99%	12/01/24	General	670,000		60,000	610,000	13,410	73,410
Various Purpose Facility GO	2.00%	12/01/31	General	9,960,000			9,960,000	201,569	201,569
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	41,387,261		1,010,738	40,376,522	1,291,003	2,301,741
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,445,000			9,445,000	165,350	165,350
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	74,228,815		647,677	73,581,137	2,156,758	2,804,435
OPWC Loan	0.00%	01/01/31	Water	340,134			340,134	0	0
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	16,530,000		559,172	15,970,828	556,765	1,115,937
Water System Revenue Bonds (2020)	3.90%	12/01/49	Water	0	41,592,736		41,592,736	0	0
Total Long Term Debt				165,445,234	41,592,736	2,277,588	204,760,383	4,629,717	6,907,304
TOTAL DEBT				172,415,234	48,562,736	9,247,588	211,730,383	4,805,741	14,053,329

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
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
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