



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: NOVEMBER 2020 FINANCIAL REPORT
DATE: 12/4/2020

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

Appendix B is the Financial Statement for the city as of November 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 November 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 November 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 **\$207,499 or 13.8% greater** than the same period from the prior year.
- Income Tax – Year-to-date receipts total **\$18,285,163**, is **\$823,061 or 4.7% 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.
- Miscellaneous – This significant increase over 2019 receipts is primarily due to the BWC refund received on 10/2 for \$133,984
- Other Financing – This significant increase over 2019 receipts is primarily due to the sale of property in Innovation Park for \$665,480
- Earning on Investments – While our earnings on investments have exceeded estimated receipts for 2020, the effects of Covid-19 on global markets will have a significant impact return on investments going forward.

Expenditures

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

- Expenditures are performing as expected.
- 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 (\$2,518,411), and the CIP Fund (\$3,579,795).

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Property Taxes	1,501,787	1,709,286	1,780,300	96.01%
Intergovernmental Receipts	398,654	500,120	414,965	120.52%
Other Taxes	484,346	341,869	452,000	75.63%
Income Taxes	17,462,102	18,285,164	18,841,928	97.05%
Fees, Licenses, & Permits	211,906	79,329	100,000	79.33%
Miscellaneous	9,832	200,944	8,000	2511.80%
Transfer In	218,053	0	0	0.00%
Other Financing	6,142	666,247	10,000	6662.47%
Earnings on Investments	325,691	182,810	150,000	121.87%
Charges for Services	942,251	958,905	1,100,283	87.15%
Donations	0	139	0	100.00%
Total Revenues	21,560,763	22,924,814	22,857,476	100.29%
EXPENDITURES				
Council	135,690	124,954	167,369	74.66%
City Manager	588,367	668,178	1,016,388	65.74%
Human Resources	238,679	268,257	309,288	86.73%
Parks & Grounds	868,921	918,058	1,100,580	83.42%
Law Director	257,053	311,468	354,604	87.84%
Information Technology	746,686	772,600	1,016,617	76.00%
Street Lighting	377,041	373,830	449,354	83.19%
Finance Department	794,413	864,980	1,035,458	83.54%
Engineering Department	1,396,409	1,451,868	1,836,758	79.05%
Municipal Operations Center	362,589	378,890	453,252	83.59%
Transfers	13,060,951	17,098,486	18,851,589	90.70%
Total Expenditures	18,826,799	23,231,569	26,591,257	87.37%

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

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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 November 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 **considerably** from last year and attributed to the Covid-19 event. Shutting down the Court and people staying in their homes primarily led to less collected in fines. I would expect some of these revenues to rebound during the rest of 2020 as long as there are no further shutdowns but it is clear there is a significant portion of revenue lost in 2020.
- 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 **\$506,910** which is **\$230,807 or 31.3% 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 **\$534,924** 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
NOVEMBER 2020**

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Intergovernmental Receipts	3,204	3,969	6,000	66.14%
Fees, Licenses, & Permits	66,970	64,712	61,750	104.80%
Fines & Costs	691,700	472,143	751,500	62.83%
Miscellaneous	41,502	2,404	12,000	20.03%
Transfer In	8,892,279	10,550,500	11,101,412	95.04%
Charges for Services	1,268,382	1,264,395	1,474,434	85.75%
Total Revenues	10,964,038	12,358,123	13,407,096	92.18%
EXPENDITURES				
Municipal Court				
Personal Services	747,089	785,677	882,782	89.00%
Materials & Supplies	67,324	29,070	104,795	27.74%
Contract Services	14,709	14,703	26,950	54.56%
Other Expenses	12,225	11,460	35,653	32.14%
Total Court Expenditures	841,346	840,910	1,050,180	80.07%
Police Division				
Personal Services	4,640,849	5,181,003	5,679,728	91.22%
Materials & Supplies	76,922	70,589	104,146	67.78%
Contract Services	67,986	78,566	80,545	97.54%
Other Expenses	153,379	127,291	212,995	59.76%
Capital Improvements	0	0	0	0.00%
Total Police Expenditures	4,939,136	5,457,449	6,077,414	89.80%
Fire Division				
Personal Services	4,911,948	5,349,968	6,043,081	88.53%
Materials & Supplies	85,070	62,751	103,249	60.78%
Contract Services	68,402	57,541	80,504	71.48%
Other Expenses	189,604	10,474	10,474	100.00%
Capital Outlay	0	145,746	216,644	67.27%
Total Fire Expenditures	5,255,023	5,626,481	6,453,952	87.18%
Total Expenditures	11,035,505	11,924,840	13,581,546	87.80%

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 November 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 **\$1,905,121** which is **\$130,900 or 7.4% 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 November 30, there were **6,328** utility customers received trash collection service.

Expenditures

The Sanitation Fund expenditures are performing as expected through November 30, 2020 with the exception of **Personnel Services**. Personnel costs will require a supplemental before the end of the year, however, there are other lines items in the fund to move monies from so I anticipate a transfer of appropriations versus a new supplemental appropriation from fund balance.

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	1,584	3,680	1,320	278.78%
Miscellaneous	0	2,078		
Charges for Services	1,774,221	1,905,121	1,971,242	96.65%
Total Revenues	1,775,805	1,910,879	1,972,562	96.87%
EXPENDITURES				
Personal Services	280,283	287,106	283,933	101.12%
Materials & Supplies	37,504	39,266	73,056	53.75%
Contract Services	1,497,853	1,468,248	1,562,548	93.97%
Other Expenses	38,270	24,668	29,668	83.15%
Capital Improvements	151,987	29,209	53,100	55.01%
Total Expenditures	2,005,897	1,848,496	2,002,304	92.32%

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 November 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 **116%** of budgeted receipts, and are **\$760,580 or 16.5% greater** than the same period from the prior year.
- Earning on Investments – While our earnings on investments have exceeded estimated receipts for 2020, the effects of Covid-19 on global markets will have a significant impact return on investments going forward.
- 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 **\$12,329,752**, which is **\$809,025, or 6.2%, 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. It is clear there will be lost sewer revenue in 2020 that can be directly attributed to Covid-19. However, there is no reason to modify current or future planned expenditures at this time as the fund balance is sufficient to meet the needs of City’s citizens and businesses. As of November 30, there were **9,055** utility customers with sewer service.
 - County Capacity Fees – Year-to-date receipts of **\$1,758,081** 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 Sewer Fund (Fund 535) under Charges for Services.
- City Capacity Fees – Year-to-date receipts of **\$1,781,528** 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 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 November 30, 2020. However, the following expenditures require additional explanations:

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

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Property Tax (TIF)	4,619,866	5,380,446	4,620,000	116.46%
Assessments	3,019	16,529	3,520	469.57%
Miscellaneous	6,483	14,929	0	0.00%
Earnings on Investments	406,916	242,554	150,000	161.70%
Charges for Services	13,138,778	12,329,752	11,541,547	106.83%
Total Revenues	18,175,062	17,984,210	16,315,067	110.23%
EXPENDITURES				
Personal Services	1,683,479	1,826,590	2,044,393	89.35%
Materials & Supplies	672,548	710,618	969,216	73.32%
Contract Services	1,610,098	1,758,081	2,317,324	75.87%
Debt Service	6,771,130	6,788,467	7,365,244	92.17%
Transfer	1,500,000	0	5,500,000	0.00%
Other Expenses	1,512,851	1,739,211	1,752,348	99.25%
Total Expenditures	13,750,106	12,822,967	19,948,524	64.28%

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 November 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 have exceeded estimated receipts for 2020, the effects of Covid-19 on global markets will have a significant impact return on investments going forward.
- 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 of **\$9,332,324** is **\$116,382 or 1.3 % 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 November 30, there were **10,248** utility customers with water service.
 - County Capacity Fees – The year-to-date receipts of **\$1,561,018** 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 **\$2,209,440** 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 November 30, 2020. However, the following expenditures require additional explanations:

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

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	2,970	14,182	4,355	325.65%
Miscellaneous	72,420	86,872	50,000	173.74%
Earnings on Investments	477,918	390,046	150,000	260.03%
Charges for Services	9,215,941	9,332,324	7,760,326	120.26%
Total Revenues	9,769,250	9,823,423	7,964,681	123.34%
EXPENDITURES				
Personal Services	1,687,207	1,808,740	1,984,737	91.13%
Materials & Supplies	574,766	616,957	967,977	63.74%
Contract Services	1,047,454	904,014	1,531,646	59.02%
Debt Service	1,434,800	1,970,976	2,879,815	68.44%
Transfer	951,750	0	12,900,000	0.00%
Other Expenses	78,181	93,137	219,334	42.46%
Total Expenditures	5,774,158	5,393,824	20,483,509	26.33%

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 November 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 of **\$1,160,535** is **\$105,109 or 10% 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 November 30, there were **6,733** utility customers paying the stormwater fee on a monthly basis

Expenditures

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

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	0	2,744	2,035	134.86%
Miscellaneous	16,106	33,408	10,000	334.08%
Charges for Services	1,055,426	1,160,535	1,258,971	92.18%
Total Revenues	1,071,532	1,196,687	1,271,006	94.15%
EXPENDITURES				
Personal Services	281,328	305,102	356,992	85.46%
Materials & Supplies	71,476	95,342	142,300	67.00%
Contract Services	158,936	157,776	192,921	81.78%
Other Expenses	29,724	316,345	523,794	60.39%
Capital Improvements	845,790	4,941	55,084	8.97%
Total Expenditures	1,387,254	879,505	1,271,091	69.19%

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

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APPENDIX A

YEAR TO DATE FUND REPORT
November 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	7,838,316.92	22,924,813.67	23,231,568.83	7,531,561.76	443,570.84	7,087,990.92
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	221,155.74	212,968.55	10,960.99	10,993.55	(32.56)
208	City Events and Recreation	42,662.28	232,995.97	240,451.72	35,206.53	9,311.60	25,894.93
211	Police Pension	0.00	145,237.51	2,526.11	142,711.40	0.00	142,711.40
212	Fire Pension	0.00	145,237.51	2,526.11	142,711.40	0.00	142,711.40
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	3,411.22	8,283.54	102.28	8,181.26
224	Street Tree Fund	252,379.20	153,905.58	151,064.54	255,220.24	22,300.25	232,919.99
225	Street Maintenance	93,682.45	1,209,264.52	1,069,655.03	233,291.94	179,243.27	54,048.67
226	Law Enforcement Trust	44,739.72	1,386.65	0.00	46,126.37	0.00	46,126.37
227	Mandatory Drug Fine	116,310.26	1,499.91	0.00	117,810.17	0.00	117,810.17
228	DUI Alcohol Educ & Enforce	34,375.40	841.90	300.00	34,917.30	0.00	34,917.30
229	DUI Indigent Driver's Treatment	169,406.75	4,210.85	0.00	173,617.60	0.00	173,617.60
230	State Highway	28,530.53	164,725.44	163,718.50	29,537.47	44,438.81	(14,901.34)
231	Accrued Leave Fund	0.00	80,000.00	38,211.14	41,788.86	0.00	41,788.86
232	Security of Persons & Property	237,517.65	12,358,122.84	11,924,840.39	670,800.10	300,393.48	370,406.62
233	Federal Law Enforcement	1,003.79	(498.98)	0.00	504.81	0.00	504.81
238	Court Computer & Research	363,825.60	18,024.09	16.82	381,832.87	1.45	381,831.42
242	Court Clerk Computerization	174,173.34	18,094.20	12,096.78	180,170.76	37,903.22	142,267.54
243	Court Special Projects	579,007.05	38,682.94	10,776.78	606,913.21	13,323.22	593,589.99
244	Court Probation Fine	281,420.87	10,782.34	11,977.35	280,225.86	0.00	280,225.86
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	802,373.71	2,429,657.44	2,115,182.79	1,116,848.36	0.00	1,116,848.36
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	36,175.65	3,603.50	0.00	39,779.15	0.00	39,779.15
263	Cemetery Endowment	12,080.15	449.48	0.00	12,529.63	0.00	12,529.63
266	Indigent Drivers Local Interlock	189,652.57	14,472.78	1,269.19	202,856.16	124.72	202,731.44
267	Indigent Drivers State Interlock	251,701.87	14,592.02	0.00	266,293.89	0.00	266,293.89
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	1,522,895.73	407,663.95	1,115,231.78	813,091.09	302,140.69

APPENDIX A

YEAR TO DATE FUND REPORT
November 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	5,000.00	9,587,071.99	9,320,656.50	271,415.49	0.00	271,415.49
410	Parkland Development	459,917.00	444,340.54	682,104.50	222,153.04	0.00	222,153.04
439	CIP	802,723.39	3,640,415.76	3,075,783.95	1,367,355.20	1,917,785.54	(550,430.34)
440	Capital Reserve Fund	2,000,000.00	0.00	64,134.64	1,935,865.36	685,865.36	1,250,000.00
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	184,398.52	184,398.52	0.00	437,081.36	(437,081.36)
482	NW 33 Grant Fund	650,000.00	86,590.89	445,221.59	291,369.30	113,421.74	177,947.56
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	0.00	0.00	1,767,520.47	(1,767,520.47)
491	Bike Route Grant fund	0.00	0.00	0.00	0.00	0.00	0.00
505	Sanitation	139,004.42	1,910,879.03	1,848,496.49	197,594.07	123,527.09	74,066.98
534	Incr Wastewater Capacity Fee	6,646,293.97	1,220,296.03	3,544.77	7,863,045.23	0.00	7,863,045.23
535	Sewer	17,601,447.83	17,984,209.99	12,822,966.65	22,754,002.21	1,051,359.72	21,702,642.49
536	Sewer Replace & Improve	2,840,016.21	619,575.50	2,662,037.48	797,554.23	1,743,334.05	(945,779.82)
550	Water Revenue	22,062,610.64	9,823,423.44	5,393,823.80	26,484,478.24	874,243.57	25,610,234.67
551	Water Replacement & Improve	3,973,822.02	41,560,672.10	6,909,618.82	38,577,457.30	39,948,033.59	(1,370,576.29)
553	Incremental Water Capacity Fee	6,057,409.26	1,110,906.55	0.00	7,168,315.81	0.00	7,168,315.81
570	Stormwater Assessment	580,235.45	1,196,687.21	879,505.23	894,928.25	220,631.27	674,296.98
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	51,046.99	51,046.99	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	280,815.96	305,220.40	227,955.91	77,264.49
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	131,425,649.52	84,266,590.75	123,134,736.05	50,985,557.45	72,149,178.60

APPENDIX B

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

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.09%	\$ 49,119		\$ 15,490,673
Escrow Accounts				44,715
Total Bank Deposits				\$ 15,535,387
<u>Investments</u>				
Star Ohio	0.68%	\$ 190,751		\$ 27,899,886
Star Ohio 2	0.68%	4,049		592,152
Star Ohio 3	0.68%	3,133		458,187
Richwood Bank - Sweep	0.05%	33,845		2,640,948
Redtree Investments - Operating Account	1.29%	459,992	289	35,546,457
Redtree Investments - Bond Proceeds	0.00%	522	268	40,461,718
Total Investments		\$ 692,290		\$ 107,599,349
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 741,409		\$ 123,134,736

* 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

November 30, 2020
Date

Terry Emery
City Manager

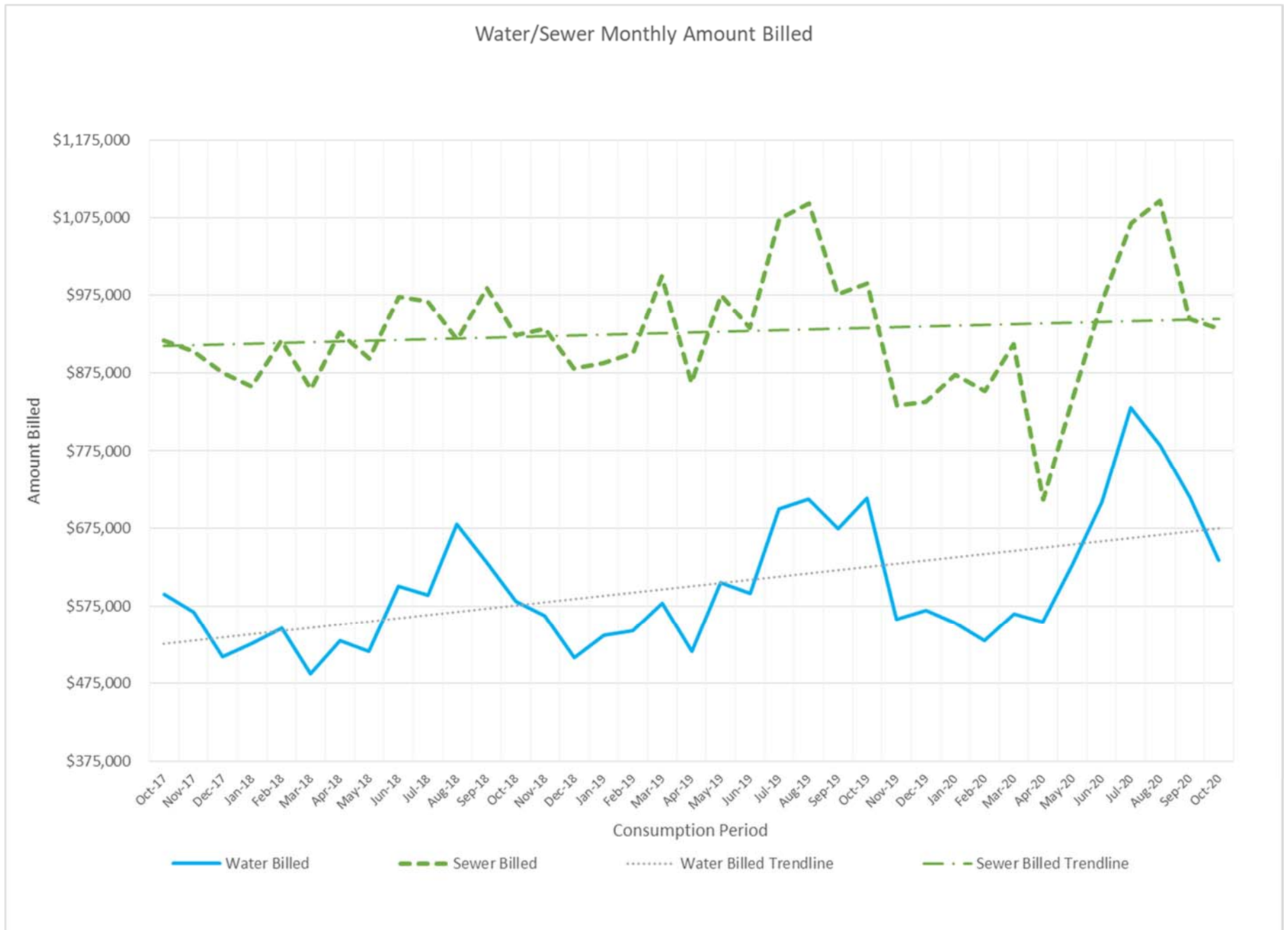
November 30, 2020
Date

APPENDIX C

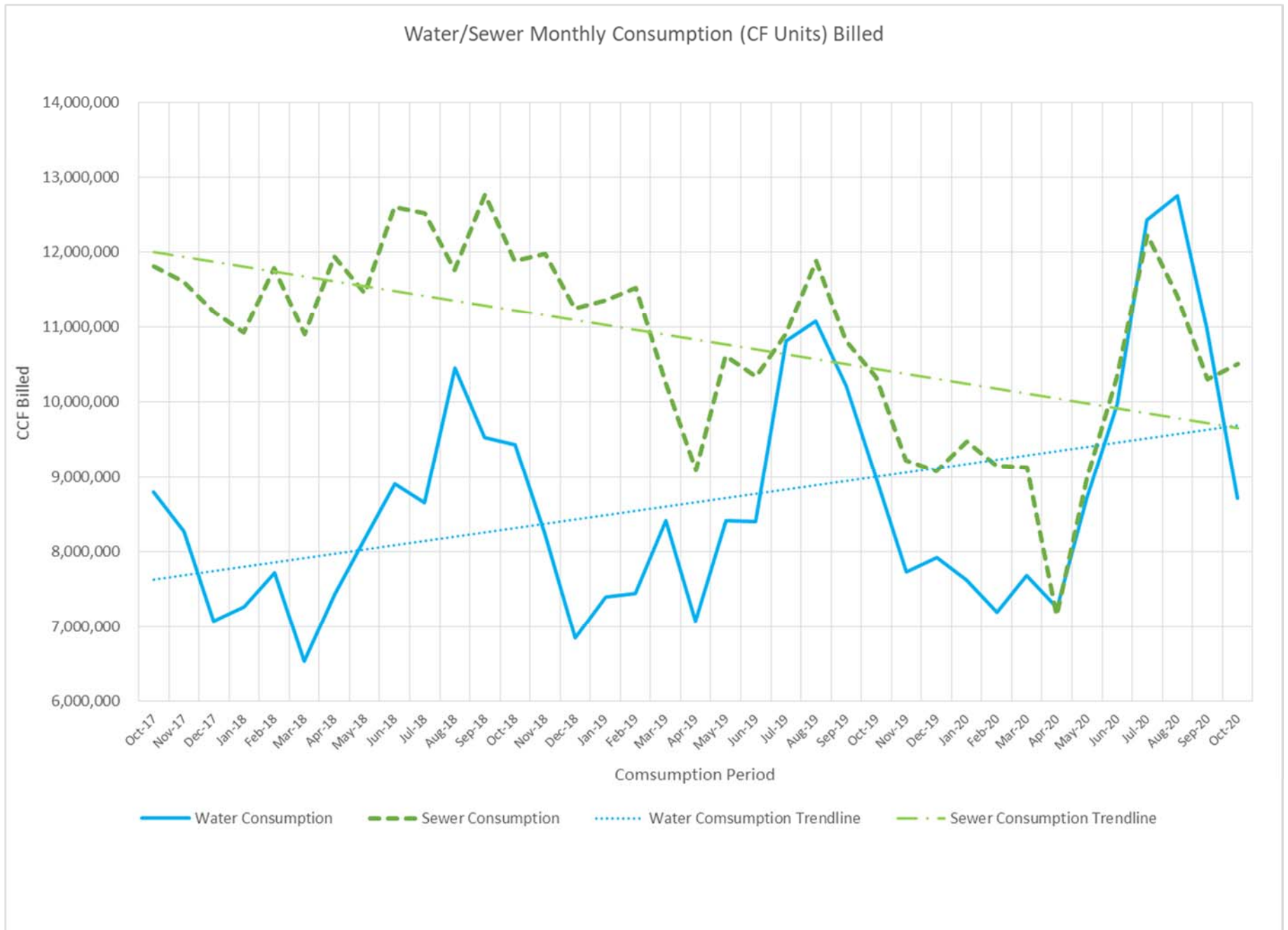
**CITY OF MARYSVILLE
DEBT SCHEDULE
NOVEMBER 2020**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2020			11/30/2020		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		465,000	8,195,000	168,552	633,552
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	TIF	3,464,024			3,464,024	283,088	283,088
Various Purpose GO	4.00%	12/01/20	General	760,000		760,000	0	38,000	798,000
PP Loan*	3.99%	12/01/24	General	670,000		120,000	550,000	25,586	145,586
Various Purpose Facility GO	2.00%	12/01/31	General	9,960,000		795,000	9,165,000	434,796	1,229,796
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	41,387,261		1,235,738	40,151,522	1,578,392	2,814,130
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,445,000		215,000	9,230,000	330,700	545,700
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	74,228,815		791,844	73,436,971	2,636,792	3,428,637
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		802,083	15,727,917	583,693	1,385,776
Water System Revenue Bonds (2020)	3.90%	12/01/49	Water	0	41,592,736	121,889	41,470,847	463,311	585,200
Total Long Term Debt				165,445,234	41,592,736	5,306,554	201,731,416	6,542,910	11,849,464
TOTAL DEBT				172,415,234	48,562,736	12,276,554	208,701,416	6,718,934	18,995,489

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
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
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