



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** DECEMBER 2020 FINANCIAL REPORT  
**DATE:** 1/15/2021

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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 December 31, 2020, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of December 31, 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 December 31, 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 December 31, 2020.

### **Revenues**

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

- **Property Taxes** – Collections were only **96%** of budgeted receipts, however collections for the year were **\$207,499 or 13.8% greater** than 2019.
- **Income Tax** – Year-to-date receipts total **\$20,910,618**, is **\$1,641,481 or 8.5% 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.
- **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 2021 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 performed as expected. However, the following expenditures require additional explanations:

- Expenditures all performed as expected with many departments coming in well under budget.
- **Transfers** – 2020 Transfers are as follows: 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 (\$11,000,000), Debt Service Fund (\$2,518,411), and the CIP Fund (\$4,300,000).

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

	<b>2019 ACTUAL YTD DEC 31</b>	<b>2020 ACTUAL YTD DEC 31</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>
<b>REVENUES</b>				
Property Taxes	1,501,787	<b>1,709,286</b>	1,780,300	96.01%
Intergovernmental Receipts	421,911	<b>524,498</b>	414,965	126.40%
Other Taxes	534,892	<b>399,545</b>	452,000	88.39%
Income Taxes	19,269,137	<b>20,910,618</b>	18,841,928	110.98%
Fees, Licenses, & Permits	216,451	<b>95,524</b>	100,000	95.52%
Miscellaneous	10,416	<b>201,921</b>	8,000	2524.01%
Transfer In	306,559	<b>0</b>	0	0.00%
Other Financing	6,582	<b>666,247</b>	10,000	6662.47%
Earnings on Investments	363,719	<b>191,936</b>	150,000	127.96%
Charges for Services	1,256,969	<b>1,276,903</b>	1,100,283	116.05%
Donations	0	<b>139</b>	0	100.00%
<b>Total Revenues</b>	<b>23,888,423</b>	<b>25,976,617</b>	<b>22,857,476</b>	<b>113.65%</b>
<b>EXPENDITURES</b>				
Council	145,365	<b>135,553</b>	173,011	78.35%
City Manager	608,140	<b>687,738</b>	1,016,537	67.66%
Human Resources	261,701	<b>297,359</b>	339,545	87.58%
Parks & Grounds	931,791	<b>997,844</b>	1,100,580	90.67%
Law Director	277,356	<b>334,747</b>	356,373	93.93%
Information Technology	789,921	<b>814,892</b>	1,016,617	80.16%
Street Lighting	410,770	<b>407,322</b>	458,354	88.87%
Finance Department	850,003	<b>945,437</b>	1,048,030	90.21%
Engineering Department	1,539,666	<b>1,582,857</b>	1,836,758	86.18%
Municipal Operations Center	394,989	<b>409,629</b>	462,252	88.62%
Transfers	15,444,183	<b>18,268,191</b>	18,851,589	96.91%
<b>Total Expenditures</b>	<b>21,653,885</b>	<b>24,881,569</b>	<b>26,659,646</b>	<b>93.33%</b>

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 December 31, 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 so there is a significant portion of revenue lost in 2020 that will not be recovered going forward into 2021.
- 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 **\$558,967** which is **\$178,750 or 24.2% 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 December 31, 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> and 2<sup>nd</sup> half invoice for each contract have been billed. We received **\$534,924** in contract payments in 2020.

### Expenditures

The Security of Persons & Property Fund expenditures performed 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  
DECEMBER 2020**

	2019 ACTUAL YTD DEC 31	2020 ACTUAL YTD DEC 31	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	3,204	<b>7,310</b>	6,000	121.83%
Fees, Licenses, & Permits	66,970	<b>64,712</b>	61,750	104.80%
Fines & Costs	741,229	<b>520,185</b>	751,500	69.22%
Miscellaneous	41,391	<b>3,832</b>	12,000	31.93%
Transfer In	9,958,465	<b>11,000,000</b>	11,101,412	99.09%
Charges for Services	1,329,506	<b>1,316,906</b>	1,474,434	89.32%
<b>Total Revenues</b>	<b>12,140,765</b>	<b>12,912,945</b>	<b>13,407,096</b>	<b>96.31%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	809,166	<b>853,025</b>	882,782	96.63%
Materials & Supplies	69,931	<b>62,480</b>	104,795	59.62%
Contract Services	15,857	<b>15,295</b>	26,950	56.75%
Other Expenses	12,528	<b>11,963</b>	35,653	33.55%
<b>Total Court Expenditures</b>	<b>907,482</b>	<b>942,763</b>	<b>1,050,180</b>	<b>89.77%</b>
<b>Police Division</b>				
Personal Services	5,039,742	<b>5,490,538</b>	5,679,728	96.67%
Materials & Supplies	90,350	<b>74,796</b>	104,146	71.82%
Contract Services	70,877	<b>80,795</b>	81,395	99.26%
Other Expenses	165,939	<b>145,584</b>	212,995	68.35%
Capital Improvements	0	<b>0</b>	0	0.00%
<b>Total Police Expenditures</b>	<b>5,366,908</b>	<b>5,791,713</b>	<b>6,078,264</b>	<b>95.29%</b>
<b>Fire Division</b>				
Personal Services	5,333,671	<b>5,681,205</b>	6,043,081	94.01%
Materials & Supplies	104,205	<b>75,176</b>	103,850	72.39%
Contract Services	74,504	<b>62,244</b>	80,504	77.32%
Other Expenses	197,870	<b>10,474</b>	10,474	100.00%
Capital Outlay	0	<b>155,277</b>	216,645	71.67%
<b>Total Fire Expenditures</b>	<b>5,710,250</b>	<b>5,984,375</b>	<b>6,454,554</b>	<b>92.72%</b>
<b>Total Expenditures</b>	<b>11,984,640</b>	<b>12,718,852</b>	<b>13,582,998</b>	<b>93.64%</b>

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 December 31, 2020.

### **Revenues**

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

- **Charges for Services** – 2020 receipts totaled **\$2,065,288** which is **\$154,633 or 8.1% greater** than the City received 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 December 31, there were **6,344** utility customers received trash collection service.

### **Expenditures**

The Sanitation Fund expenditures performed as expected through December 31, 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  
DECEMBER 2020**

	2019 ACTUAL YTD DEC 31	2020 ACTUAL YTD DEC 31	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Assessments	1,584	<b>3,680</b>	1,320	278.78%
Miscellaneous	0	<b>2,078</b>		
Charges for Services	1,910,654	<b>2,065,288</b>	1,971,242	104.77%
<b>Total Revenues</b>	<b>1,912,239</b>	<b>2,071,046</b>	1,972,562	104.99%
<b>EXPENDITURES</b>				
Personal Services	306,920	<b>312,170</b>	316,033	98.78%
Materials & Supplies	42,217	<b>41,513</b>	73,056	56.82%
Contract Services	1,524,184	<b>1,598,853</b>	1,642,548	97.34%
Other Expenses	41,323	<b>27,080</b>	29,668	91.28%
Capital Improvements	159,432	<b>32,185</b>	53,100	60.61%
<b>Total Expenditures</b>	<b>2,074,076</b>	<b>2,011,801</b>	2,114,405	95.15%

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 December 31, 2020.

### Revenues

The Sewer Fund revenues performed 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. Collections were **\$760,580 or 16.5% greater** than 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 – 2020 service charges totaled **\$13,551,362**, which was **\$323,413, or 2.3%, 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. As of December 31, there were **9,100** 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 **\$2,171,892** 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 performed as expected through December 31, 2020. However, the following expenditures require additional explanations:



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

	2019 ACTUAL YTD DEC 31	2020 ACTUAL YTD DEC 31	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	4,619,866	<b>5,380,446</b>	4,620,000	116.46%
Assessments	3,019	<b>16,529</b>	3,520	469.57%
Miscellaneous	6,483	<b>14,929</b>	0	0.00%
Earnings on Investments	460,767	<b>256,462</b>	150,000	170.97%
Charges for Services	13,874,774	<b>13,551,362</b>	11,541,547	117.41%
<b>Total Revenues</b>	<b>18,964,909</b>	<b>19,219,728</b>	16,315,067	117.80%
<b>EXPENDITURES</b>				
Personal Services	1,822,313	<b>1,979,512</b>	2,051,393	96.50%
Materials & Supplies	712,430	<b>782,133</b>	969,216	80.70%
Contract Services	1,949,392	<b>2,007,826</b>	2,317,324	86.64%
Debt Service	7,315,017	<b>7,357,113</b>	7,365,244	99.89%
Transfer	2,000,000	<b>1,000,000</b>	5,500,000	18.18%
Other Expenses	1,520,044	<b>1,748,345</b>	1,790,298	97.66%
<b>Total Expenditures</b>	<b>15,319,195</b>	<b>14,874,931</b>	19,993,475	74.40%

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 December 31, 2020.

### Revenues

The Water Fund revenues performed 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 – 2020 service charges totaled **\$10,035,320, \$254,277 or 2.6% more** than collections in 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 December 31, there were **10,318** utility customers with water service.
  - County Capacity Fees – The year-to-date receipts of **\$1,780,072** 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 **\$2,566,401** include tap-ins for properties within the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited in the Water Replacement and Improvement Fund (Fund 551) and the Incremental Water Capacity Fee Fund (Fund 553) and, therefore, are not reflected in the financial statement below.

### Expenditures

The Water Fund expenditures performed as expected through December 31, 2020. However, the following expenditures require additional explanations:

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

	2019 ACTUAL YTD DEC 31	2020 ACTUAL YTD DEC 31	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Assessments	2,970	<b>14,182</b>	4,355	325.65%
Miscellaneous	73,894	<b>93,475</b>	50,000	186.95%
Earnings on Investments	545,237	<b>422,736</b>	150,000	281.82%
Charges for Services	9,781,042	<b>10,035,320</b>	7,760,326	129.32%
<b>Total Revenues</b>	<b>10,403,144</b>	<b>10,565,713</b>	7,964,681	132.66%
<b>EXPENDITURES</b>				
Personal Services	1,825,356	<b>1,958,016</b>	2,032,412	96.34%
Materials & Supplies	617,113	<b>690,755</b>	967,977	71.36%
Contract Services	1,271,025	<b>1,130,791</b>	1,531,646	73.83%
Debt Service	1,560,780	<b>2,233,664</b>	2,858,849	78.13%
Transfer	1,269,000	<b>6,000,000</b>	12,900,000	0.00%
Other Expenses	84,925	<b>105,442</b>	240,300	43.88%
<b>Total Expenditures</b>	<b>6,628,198</b>	<b>12,118,667</b>	20,531,184	59.03%

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 December 31, 2020.

### **Revenues**

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

- **Charges for Services** – 2020 service charges of **\$1,269,339** is **\$150,070** or **13.4% greater** than the amount collected in the prior year. The rate per unit for the February 2020 utility billing is \$5.25. As of December 31, there were **6,761** utility customers paying the stormwater fee on a monthly basis

### **Expenditures**

The Stormwater Fund expenditures performed as expected through December 31, 2020.

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

	2019 ACTUAL YTD DEC 31	2020 ACTUAL YTD DEC 31	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Assessments	0	2,744	2,035	134.86%
Miscellaneous	16,106	33,408	10,000	334.08%
Charges for Services	1,119,269	1,269,339	1,258,971	100.82%
<b>Total Revenues</b>	<b>1,135,375</b>	<b>1,305,492</b>	<b>1,271,006</b>	<b>102.71%</b>
<b>EXPENDITURES</b>				
Personal Services	302,416	322,937	356,992	90.46%
Materials & Supplies	85,713	96,859	142,300	68.07%
Contract Services	182,427	187,926	192,921	97.41%
Other Expenses	34,186	354,998	543,350	65.34%
Capital Improvements	862,525	4,941	55,084	8.97%
<b>Total Expenditures</b>	<b>1,467,266</b>	<b>967,662</b>	<b>1,290,647</b>	<b>74.97%</b>

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

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APPENDIX A

YEAR TO DATE FUND REPORT  
December 31, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	7,838,316.92	25,976,617.46	24,881,568.60	8,933,299.78	412,926.64	8,520,373.14
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	221,947.74	213,419.96	11,301.58	12,298.96	(997.38)
208	City Events and Recreation	42,662.28	241,220.97	252,360.03	31,523.22	7,873.82	23,649.40
211	Police Pension	0.00	145,237.51	136,949.11	8,288.40	0.00	8,288.40
212	Fire Pension	0.00	145,237.51	136,949.11	8,288.40	0.00	8,288.40
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	3,513.50	8,181.26	0.00	8,181.26
224	Street Tree Fund	252,379.20	165,784.93	167,303.23	250,860.90	15,690.18	235,170.72
225	Street Maintenance	93,682.45	1,327,087.42	1,167,944.76	252,457.29	159,333.76	93,123.53
226	Law Enforcement Trust	44,739.72	1,407.53	0.00	46,147.25	0.00	46,147.25
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	1,016.90	300.00	35,092.30	0.00	35,092.30
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	175,138.84	171,333.55	32,335.82	41,592.24	(9,256.42)
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	12,912,945.33	12,718,852.14	431,114.19	297,473.59	133,640.60
233	Federal Law Enforcement	1,003.79	(498.98)	0.00	504.81	0.00	504.81
238	Court Computer & Research	363,825.60	19,797.09	18.27	383,604.42	0.00	383,604.42
242	Court Clerk Computerization	174,173.34	19,866.20	12,096.78	181,942.76	37,903.22	144,039.54
243	Court Special Projects	579,007.05	42,631.04	23,911.43	597,726.66	163.57	597,563.09
244	Court Probation Fine	281,420.87	11,507.34	12,982.83	279,945.38	130.62	279,814.76
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	4,566.00	0.00	40,741.65	0.00	40,741.65
263	Cemetery Endowment	12,080.15	473.15	0.00	12,553.30	0.00	12,553.30
266	Indigent Drivers Local Interlock	189,652.57	15,822.78	1,269.19	204,206.16	124.72	204,081.44
267	Indigent Drivers State Interlock	251,701.87	15,701.13	0.00	267,403.00	0.00	267,403.00
275	CHIP Grant	56,674.37	5,201.85	0.00	61,876.22	0.00	61,876.22
277	Covid Aid, Relief, Econ Aid	0.00	1,522,895.73	495,784.71	1,027,111.02	1,027,111.02	0.00

APPENDIX A

YEAR TO DATE FUND REPORT  
December 31, 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	595,510.54	682,104.50	373,323.04	0.00	373,323.04
439	CIP	802,723.39	4,396,581.46	3,562,149.05	1,637,155.80	1,677,711.57	(40,555.77)
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	476,144.87	260,446.02	82,498.46	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	2,071,045.91	2,011,801.04	194,456.40	68,239.38	126,217.02
534	Incr Wastewater Capacity Fee	6,646,293.97	1,489,297.90	3,544.77	8,132,047.10	0.00	8,132,047.10
535	Sewer	17,601,447.83	19,219,727.97	14,874,930.54	21,937,556.30	276,103.01	21,661,453.29
536	Sewer Replace & Improve	2,840,016.21	1,748,257.64	2,902,746.54	1,685,527.31	1,500,229.68	185,297.63
550	Water Revenue	22,062,610.64	10,565,712.69	12,118,667.49	20,501,413.80	499,541.80	20,001,872.00
551	Water Replacement & Improve	3,973,822.02	47,752,325.07	8,933,535.19	42,745,193.90	38,334,329.93	4,410,863.97
553	Incremental Water Capacity Fee	6,057,409.26	1,290,386.41	0.00	7,347,795.67	0.00	7,347,795.67
570	Stormwater Assessment	580,235.45	1,305,491.76	967,662.16	915,575.87	220,012.75	695,563.12
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	55,805.23	55,805.23	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	70,096.84	1,529.43	230.46	71,278.52	0.00	71,278.52
998	NW 33 COG	334,237.36	251,799.00	368,744.49	217,291.87	144,698.04	72,593.83
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		<b>76,045,424.29</b>	<b>146,126,159.00</b>	<b>99,119,185.72</b>	<b>122,981,706.74</b>	<b>47,706,454.15</b>	<b>75,275,252.59</b>

APPENDIX B

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

	<b>Weighted Average Interest Rate</b>	<b>YTD Interest Earned</b>	<b>Weighted Average Maturity (Days)</b>	<b>Ending Balance</b>
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.09%	\$ 10,025		\$ 15,267,734
Escrow Accounts				44,715
Total Bank Deposits				<u>\$ 15,312,449</u>
 <u>Investments</u>				
Star Ohio	0.68%	\$ 237,257		\$ 27,903,005
Star Ohio 2	0.68%	5,035		592,219
Star Ohio 3	0.68%	4,402		458,238
Richwood Bank - Sweep	0.05%	51,055		2,643,054
Redtree Investments - Operating Account	1.29%	570,717	289	35,596,852
Redtree Investments - Bond Proceeds	0.00%	15,126	268	40,475,890
Total Investments		<u>\$ 883,593</u>		<u>\$ 107,669,258</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 893,619		 \$ 122,981,707

\* 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

December 30, 2020  
Date

*Terry Emery*  
City Manager

December 30, 2020  
Date

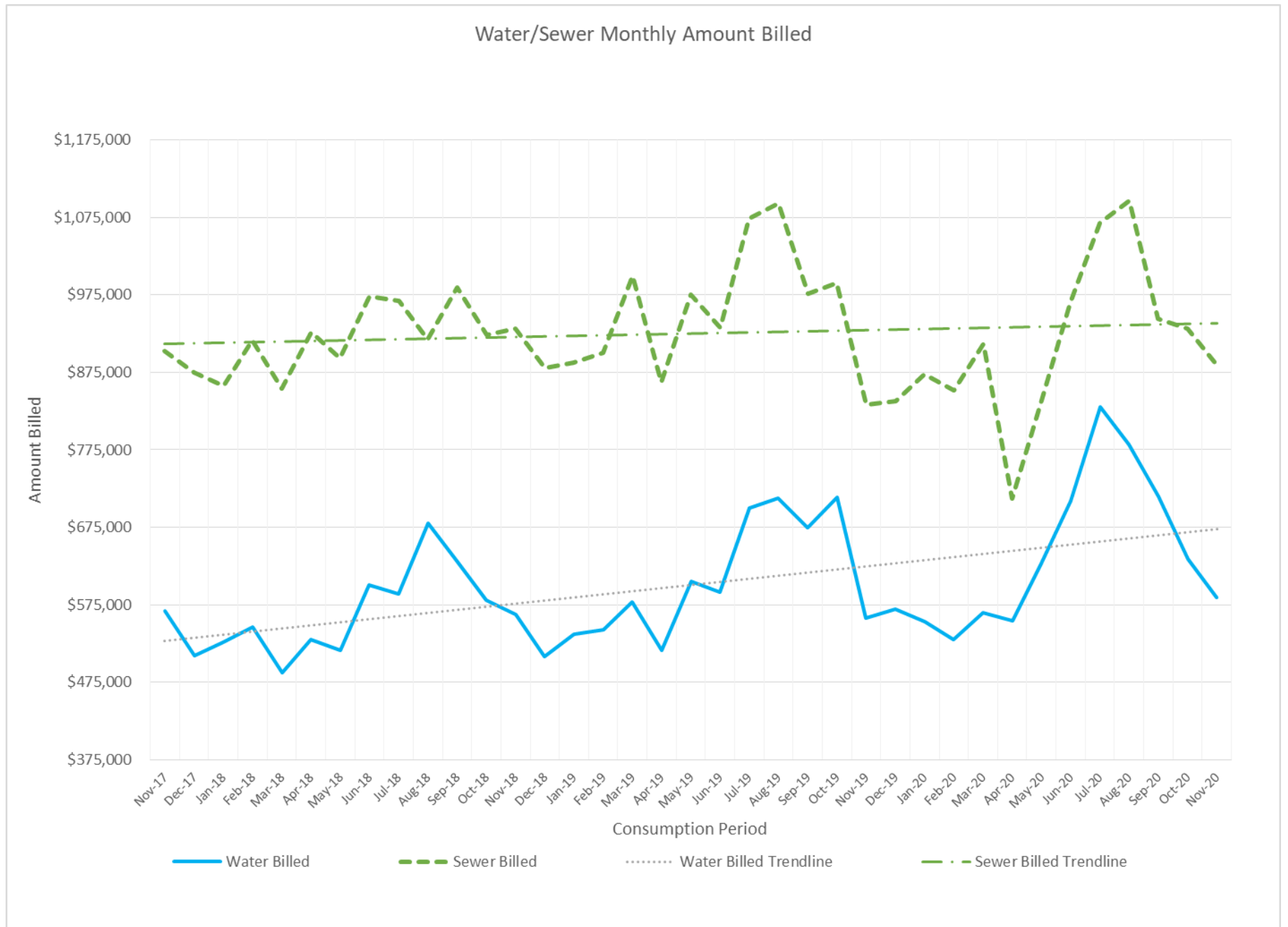


APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
DECEMBER 2020**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2020			12/31/2020		YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid	
<b>SHORT TERM DEBT</b>									
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		
<b>Total Short Term Debt</b>				<b>6,970,000</b>	<b>6,970,000</b>	<b>6,970,000</b>	<b>6,970,000</b>	<b>176,024</b>	<b>7,146,024</b>
<b>LONG TERM DEBT</b>									
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	TIF	8,660,000		465,000	8,195,000	283,088	748,088
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	TIF	3,464,024			3,464,024	168,552	168,552
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		1,354,020	40,033,241	1,716,462	3,070,482
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		866,693	73,362,122	2,874,239	3,740,932
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		874,583	15,655,417	633,947	1,508,531
Water System Revenue Bonds (2020)	3.90%	12/01/49	Water	0	41,592,736	139,805	41,452,931	585,327	725,133
<b>Total Long Term Debt</b>				<b>165,445,234</b>	<b>41,592,736</b>	<b>5,590,101</b>	<b>201,447,869</b>	<b>7,090,697</b>	<b>12,680,799</b>
<b>TOTAL DEBT</b>				<b>172,415,234</b>	<b>48,562,736</b>	<b>12,560,101</b>	<b>208,417,869</b>	<b>7,266,721</b>	<b>19,826,823</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
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
Dec-20	Nov-20	10,318	7,906,786	\$ 583,967	9,100	9,504,896	\$ 883,621	6,344	\$ 125,637	6,761	22,638	\$ 101,871