



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: JANUARY 2021 FINANCIAL REPORT
DATE: 2/5/2021

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 January 31, 2021, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of January 31, 2021. 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 January 31, 2021. 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 January 31, 2021.

Revenues

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

- Property Taxes – Collection of the first half property taxes will be later in the year.
- Income Tax – Year-to-date receipts total **\$2,100,651**, is **\$109,709 or 4.9% less** than amount the City received during the same period in the prior year. This is not unexpected considering there were receipts in January of 2020 that we normally would have seen in December of 2019. While down from as compared to 2020 collections, the amount collected to date is ahead of 2021 estimated receipts, however there is not enough data to make a definitive conclusion if these revenues are on track to meet expectations or not.
- Other Taxes - These is not enough data to conclude if these revenues are on track to meet expectations, but it is good to see they are close to 2020 collections since the biggest portion of these are lodging taxes.
- Fees, Licenses, & Permits – These receipts are a little ahead of last year, but there is not enough data to make a definitive conclusion if these revenues are on track to meet expectations or not.
- Miscellaneous – This significant increase over 2020 receipts is primarily due to the BWC refund received on 1/7 for \$628,025.07
- Earning on Investments –The effects of Covid-19 on global markets continue to have a significant impact return on investments and this will likely not change anytime soon with interest rates being kept low by the federal reserve.

Expenditures

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

- Expenditures all performed as expected during the first month of the year.
- The City Manager expenses appear significantly higher than expected due a payment to the Chamber related to the bed tax catch up payment of \$188,542. As a reminder, the catch up payment means that the Chamber is only one quarter behind in collections versus two years as it was prior to the new agreement.

**GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2021**

	2020 ACTUAL YTD JAN 31	2021 ACTUAL YTD JAN 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Taxes	-	-	1,715,000	-
Intergovernmental Receipts	22,777	7,350	356,000	2.06%
Other Taxes	7,593	7,248	433,000	1.67%
Income Taxes	2,210,361	2,100,651	19,700,000	10.66%
Fees, Licenses, & Permits	2,980	4,198	100,000	4.20%
Miscellaneous	381	631,618	15,000	4210.79%
Transfer In	-	-	-	-
Other Financing	587	-	10,000	-
Earnings on Investments	28,554	5,147	200,000	2.57%
Charges for Services	7,748	6,648	1,252,000	0.53%
Donations	-	-	-	-
Total Revenues	2,280,980	2,762,859	23,781,000	11.62%
EXPENDITURES				
Council	12,529	11,332	165,371	6.85%
City Manager	58,760	258,567	647,152	39.95%
Human Resources	26,035	32,898	336,405	9.78%
Parks & Grounds	82,601	78,459	1,147,318	6.84%
Law Director	44,221	24,576	351,212	7.00%
Information Technology	81,198	56,836	1,090,543	5.21%
Street Lighting	37,928	34,159	475,259	7.19%
Finance Department	76,295	76,146	1,068,525	7.13%
Engineering Department	144,849	151,179	1,962,768	7.70%
Municipal Operations Center	44,152	34,476	444,179	7.76%
Transfers	583,000	-	16,428,570	-
Total Expenditures	1,191,568	758,627	24,117,302	3.15%

2021 total budget expenditures include \$412,926.64 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 January 31, 2021.

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 – Compared to 2020, these receipts are down. This could be the continued effects of the Covid-19 event. More data is needed before a definitive conclusion will be reached.
- 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 **\$49,326**, which is **\$26,393, or 34.9%, less** than the same period from the prior year. This could be the continued effects of the Covid-19 event. More data is needed before a definitive conclusion will be reached.
 - Effective August 1, 2017, the State of Ohio awarded the City of Marysville a contract for the medical transportation of inmates within the Ohio Reformatory for Women. The contract will last through January 31, 2021 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). Semiannually, the City invoices these entities and have yet to be billed in 2021 as of this month.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected

**SECURITY OF PERSONS AND PROPERTY FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2021**

	2020 ACTUAL YTD JAN 31	2021 ACTUAL YTD JAN 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Intergovernmental Receipts	1,136	-	6,000	-
Fees, Licenses, & Permits	32,436	-	61,750	-
Fines & Costs	63,974	51,194	751,500	6.81%
Miscellaneous	203	105	12,000	0.88%
Transfer In	550,500	-	11,364,503	-
Charges for Services	155,147	88,483	1,474,434	6.00%
Donations	-	-	6,000	-
Total Revenues	803,396	139,782	13,676,187	1.02%
EXPENDITURES				
Municipal Court				
Personal Services	70,416	105,073	932,218	11.27%
Materials & Supplies	843	456	123,493	0.37%
Contract Services	920	370	32,274	1.15%
Other Expenses	926	562	45,193	1.24%
Total Court Expenditures	73,105	106,462	1,133,178	9.39%
Police Division				
Personal Services	463,127	494,775	5,912,437	8.37%
Materials & Supplies	7,176	12,982	124,603	10.42%
Contract Services	3,243	5,613	95,600	5.87%
Other Expenses	18,780	17,038	249,262	6.84%
Capital Improvements	-	-	-	-
Total Police Expenditures	492,326	530,407	6,381,902	8.31%
Fire Division				
Personal Services	496,536	547,493	6,036,943	9.07%
Materials & Supplies	8,259	4,635	122,771	3.78%
Contract Services	7,675	14,048	119,971	11.71%
Other Expenses	19,872	11,881	246,180	4.83%
Capital Outlay	-	-	-	-
Total Fire Expenditures	532,341	578,057	6,525,865	8.86%
Total Expenditures	1,097,772	1,214,926	14,040,945	8.65%

2021 total budget expenditures include \$297,473.59 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 January 31, 2021.

Revenues

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

- **Charges for Services** – 2021 receipts total **\$181,156** which is **\$6,606 or 3.5% less** than the City received in the prior year. At the end of the month, there were **6,357** utility customers received trash collection service.
 - Effective January 1, 2021, the refuse fees and sanitation fees increased by \$.50 with the exception of the refuse fee for residents over 65. That fee remained unchanged and has been the same since January 1, 2019.
 - There is another round of \$.50 increases in 2022. Those are the last codified increased scheduled.

Expenditures

The Sanitation Fund expenditures performed as expected through January 31, 2021.

**SANITATION FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2021**

	2020 ACTUAL YTD JAN 31	2021 ACTUAL YTD JAN 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	-	-	3,000	-
Miscellaneous	-	-	-	-
Charges for Services	187,762	181,156	2,159,400	8.39%
Total Revenues	187,762	181,156	2,162,400	8.38%
EXPENDITURES				
Personal Services	26,497	29,815	332,051	8.98%
Materials & Supplies	3,180	3,548	79,342	4.47%
Contract Services	124,710	145,293	1,650,150	8.80%
Other Expenses	389	13,838	62,650	22.09%
Capital Improvements	13,624	1,081	55,805	1.94%
Total Expenditures	168,400	193,575	2,179,998	8.88%

2021 total budget expenditures include \$68,239.38 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 January 31, 2021.

Revenues

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

- 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 – To date, 2021 service charges total **\$1,163,423**, which was **\$39,682, or 3.5%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,110** utility customers with sewer service.
 - County Capacity Fees – Year-to-date receipts of **\$233,858** include tap-ins for properties outside of the incorporated boundaries for the City of Marysville. The revenue from these capacity fees are deposited into the Sewer Fund (Fund 535) under Charges for Services.
- Property Tax Revenues – Collection of the first half property taxes is later in the year.
- Earning on Investments – The effects of Covid-19 on global markets continue to have a significant impact return on investments and this will likely not change anytime soon with interest rates being kept low by the federal reserve.
- City Capacity Fees – Year-to-date receipts of **\$166,029** 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 January 31, 2021. However, the following expenditures require additional explanations:

**SEWER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2021**

	2020 ACTUAL YTD JAN 31	2021 ACTUAL YTD JAN 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Tax (TIF)	-	-	5,100,000	-
Assessments	-	-	17,000	-
Miscellaneous	-	-	-	-
Earnings on Investments	36,666	7,110	250,000	2.84%
Charges for Services	1,123,741	1,163,423	12,174,200	9.56%
Total Revenues	1,160,407	1,170,533	17,541,200	6.67%
EXPENDITURES				
Personal Services	169,688	183,358	2,060,915	8.90%
Materials & Supplies	80,953	47,077	1,026,060	4.59%
Contract Services	136,455	122,086	2,715,932	4.50%
Debt Service	568,295	568,849	7,372,594	7.72%
Transfer	-	-	1,100,000	-
Other Expenses	22,751	15,658	1,903,844	0.82%
Total Expenditures	978,143	937,028	16,179,345	5.79%

2021 total budget expenditures include \$276,103.01 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 January 31, 2021.

Revenues

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

- 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 – 2021 service charges to date total **\$886,249, \$52,075 or 6.2% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,336** utility customers with water service.
 - County Capacity Fees – The year-to-date receipts of **\$168,867** include tap-ins for properties outside of the incorporated boundaries for the City of Marysville. The revenue from these capacity fees is deposited into the Water Fund (Fund 550).
- Earning on Investments – The effects of Covid-19 on global markets continue to have a significant impact return on investments and this will likely not change anytime soon with interest rates being kept low by the federal reserve.
- City Capacity Fees – Year-to-date receipts of **\$121,059** 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 January 31, 2021.

**WATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2021**

	2020 ACTUAL YTD JAN 31	2021 ACTUAL YTD JAN 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	-	-	15,000	-
Miscellaneous	536	9,018	51,000	17.68%
Earnings on Investments	46,917	16,570	350,000	4.73%
Charges for Services	834,175	886,249	8,760,000	10.12%
Total Revenues	881,628	911,837	9,176,000	9.94%
EXPENDITURES				
Personal Services	164,846	193,092	2,060,975	9.37%
Materials & Supplies	43,900	26,891	1,059,909	2.54%
Contract Services	32,441	20,654	1,855,574	1.11%
Debt Service	125,980	277,472	3,187,768	8.70%
Transfer	-	-	2,000,000	-
Other Expenses	4,500	14,646	237,101	6.18%
Total Expenditures	371,667	532,755	10,401,327	5.12%

2021 total budget expenditures include \$499,541.80 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 January 31, 2021.

Revenues

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

- **Charges for Services** – 2021 service charges to date total **\$129,282, \$7.989 or 6.6% greater** than the amount collected in the same period in the prior year. At the end of the month there were **6,770** utility customers paying the stormwater fee on a monthly basis
 - Effective January 1, 2021, the stormwater rate is \$6.00 per month, an increase of \$.75 per month. NOTE: This is the last codified increase for this service scheduled.

Expenditures

The Stormwater Fund expenditures performed as expected through January 31, 2021.

**STORMWATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2021**

	2020 ACTUAL YTD JAN 31	2021 ACTUAL YTD JAN 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	-	-	3,000	-
Miscellaneous	10,848	-	10,000	-
Charges for Services	121,293	129,282	1,360,916	9.50%
Total Revenues	132,142	129,282	1,373,916	9.41%
EXPENDITURES				
Personal Services	30,745	22,881	372,472	6.14%
Materials & Supplies	2,031	4,005	147,592	2.71%
Contract Services	23,982	2,305	220,736	1.04%
Other Expenses	569	32,355	758,183	4.27%
Capital Improvements	13,401	5,383	80,807	6.66%
Total Expenditures	70,728	66,930	1,579,790	4.24%

2021 total budget expenditures include \$220,012.75 in carryover encumbrances.

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APPENDIX A



YEAR TO DATE FUND REPORT
January 31, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	8,933,299.78	2,762,859.42	758,626.99	10,937,532.21	1,027,737.84	9,909,794.37
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	11,301.58	-	1,914.28	9,387.30	10,818.45	(1,431.15)
208	City Events and Recreation	31,523.22	-	26,215.67	5,307.55	53,987.91	(48,680.36)
211	Police Pension	8,288.40	-	-	8,288.40	-	8,288.40
212	Fire Pension	8,288.40	-	-	8,288.40	-	8,288.40
213	Police Grant	15,950.45	-	-	15,950.45	-	15,950.45
214	Fire Grant	8,181.26	-	-	8,181.26	-	8,181.26
224	Street Tree Fund	250,860.90	3,710.63	19,760.71	234,810.82	70,098.72	164,712.10
225	Street Maintenance	252,457.29	103,658.01	106,399.45	250,083.67	291,435.92	(41,352.25)
226	Law Enforcement Trust	46,147.25	2,287.91	-	48,435.16	-	48,435.16
227	Mandatory Drug Fine	117,810.17	-	-	117,810.17	-	117,810.17
228	DUI Alcohol Educ & Enforce	35,092.30	47.00	-	35,139.30	-	35,139.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	10,299.27	718.53	41,916.56	71,434.28	(29,517.72)
231	Accrued Leave Fund	41,788.86	-	2,924.59	38,864.27	-	38,864.27
232	Security of Persons & Property	431,114.19	139,781.69	1,214,925.89	(644,030.01)	628,549.89	(1,272,579.90)
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	1,887.00	-	385,491.42	-	385,491.42
242	Court Clerk Computerization	181,942.76	1,889.00	-	183,831.76	37,903.22	145,928.54
243	Court Special Projects	597,726.66	3,989.00	-	601,715.66	163.57	601,552.09
244	Court Probation Fine	279,945.38	1,290.00	1,152.34	280,083.04	-	280,083.04
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	-	-	1,116,848.36	-	1,116,848.36
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	257.50	-	40,999.15	-	40,999.15
263	Cemetery Endowment	12,553.30	12.51	-	12,565.81	-	12,565.81
266	Indigent Drivers Local Interlock	204,206.16	2,100.00	-	206,306.16	124.72	206,181.44
267	Indigent Drivers State Interlock	267,403.00	633.00	-	268,036.00	-	268,036.00
275	CHIP Grant	61,876.22	-	-	61,876.22	-	61,876.22

APPENDIX A



YEAR TO DATE FUND REPORT
January 31, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
277	Covid Aid, Relief, Econ Aid	1,027,111.02	-	76,464.62	950,646.40	1,497,444.84	(546,798.44)
337	Debt Service	271,415.49	-	-	271,415.49	-	271,415.49
410	Parkland Development	373,323.04	1,000.00	-	374,323.04	-	374,323.04
439	CIP	1,637,155.80	66.53	90,862.95	1,546,359.38	2,130,958.35	(584,598.97)
440	Capital Reserve Fund	1,935,865.36	-	-	1,935,865.36	685,865.36	1,250,000.00
441	TIF Capital Fund	-	-	-	-	37,750.00	(37,750.00)
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	-	-	-	437,081.36	(437,081.36)
482	NW 33 Grant Fund	260,446.02	-	5,771.06	254,674.96	76,727.40	177,947.56
483	CDBG Formula Grant	-	-	-	-	-	-
488	Pedestrian Bridge Fund	-	-	-	-	-	-
489	Safe Routes to School Grant	123,599.85	-	-	123,599.85	-	123,599.85
490	SR 31 Fund	-	-	-	-	1,767,520.47	(1,767,520.47)
491	Bike Route Grant fund	-	-	-	-	-	-
505	Sanitation	194,456.40	181,156.21	193,574.94	182,037.67	456,620.11	(274,582.44)
534	Incr Wastewater Capacity Fee	8,132,047.10	109,624.02	-	8,241,671.12	571,464.00	7,670,207.12
535	Sewer	21,937,556.30	1,170,532.87	937,028.16	22,171,061.01	1,655,525.17	20,515,535.84
536	Sewer Replace & Improve	1,685,527.31	60,924.71	72,420.47	1,674,031.55	1,667,532.96	6,498.59
550	Water Revenue	20,501,413.80	911,837.07	532,755.02	20,880,495.85	903,597.65	19,976,898.20
551	Water Replacement & Improve	42,745,193.90	77,680.29	909,319.83	41,913,554.36	37,701,918.10	4,211,636.26
553	Incremental Water Capacity Fee	7,347,795.67	60,868.64	-	7,408,664.31	-	7,408,664.31
570	Stormwater Assessment	915,575.87	129,282.35	66,929.74	977,928.48	444,226.53	533,701.95
582	OPWC Stormwater Capital Project	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	5,828.60	5,828.60	12,577.21	-	12,577.21
991	Unclaimed Moneys	71,278.52	123.74	-	71,402.26	-	71,402.26
998	NW 33 COG	217,291.87	-	32,927.72	184,364.15	171,770.32	12,593.83
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		122,981,706.74	5,743,626.97	5,056,521.56	123,669,179.97	52,398,257.14	71,270,922.83



APPENDIX B

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
January 31, 2021**

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 15,909,181
Escrow Accounts			44,343
Total Bank Deposits			\$ 15,953,524
Investments			
Star Ohio	0.01%	\$ 3,134	\$ 27,906,139
Star Ohio 2	0.01%	67	592,285
Star Ohio 3	0.01%	51	458,289
Richwood Bank - Sweep	0.02%	478	2,643,532
Redtree Investments - Operating Account	0.07%	25,178	35,622,030
Redtree Investments - Bond Proceeds	0.04%	17,490	40,493,380
Total Investments		\$ 46,398	\$ 107,715,656
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 46,398	\$ 123,669,180

* 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

January 31, 2021

Date

Terry Emery

City Manager

January 31, 2021

Date

APPENDIX C



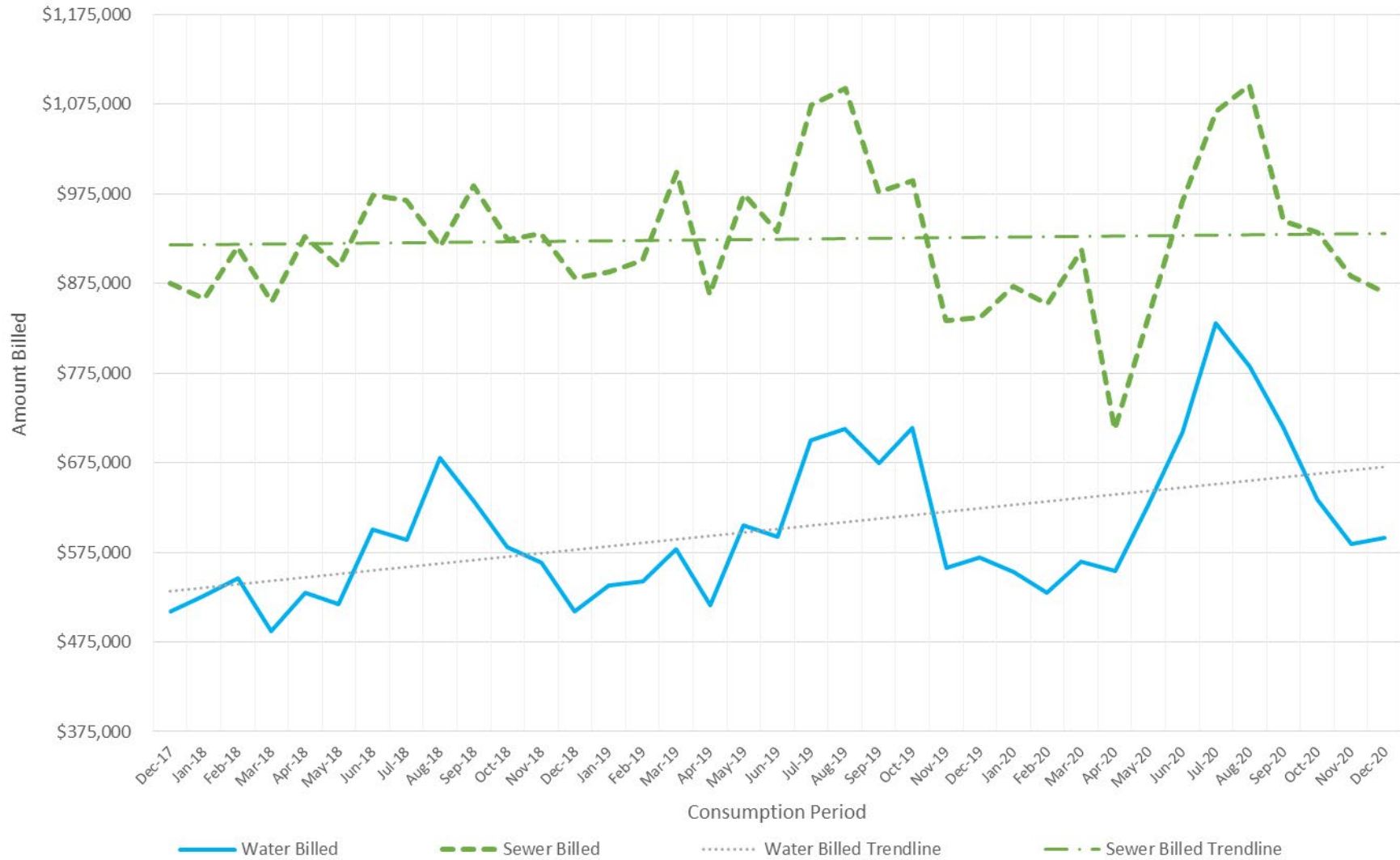
**DEBT SCHEDULE
JANUARY 2021**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2021			12/31/2021		Interest Paid	YTD Payments
			Beginning Balance	Additions	Deletions	Ending Balance			
SHORT TERM DEBT									
2020A Capital Improvement BAN	2.00%	2021	4,535,000	-	-	4,535,000	-	-	
2020B Capital Improvement BAN	1.00%	2021	2,435,000	-	-	2,435,000	-	-	
TOTAL SHORT TERM DEBT			6,970,000	-	-	6,970,000	-	-	
LONG TERM DEBT									
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	8,195,000	-	-	8,195,000	-	-	
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	3,464,024	-	-	3,464,024	-	-	
PP Loan*	3.99%	12/01/24	550,000	-	-	550,000	-	-	
Various Purpose Facility GO	2.00%	12/01/31	9,165,000	-	-	9,165,000	-	-	
Wastewater Imp Refunded (2015)	3.83%	12/01/47	40,033,241	-	118,333	39,914,907	138,070	256,403	
Wastewater GO Bonds (2015)	3.75%	12/01/47	9,230,000	-	-	9,230,000	-	-	
Wastewater Imp Refunded (2016)	3.80%	12/01/47	73,362,122	-	75,000	73,287,122	237,446	312,446	
OPWC Loan	0.00%	01/01/31	340,134	-	14,748	325,386	-	14,748	
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	15,655,417	-	72,500	15,582,917	50,255	122,755	
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	17,917	41,435,014	122,016	139,933	
TOTAL LONG TERM DEBT			201,447,869	-	298,498	201,149,371	547,787	846,285	
TOTAL DEBT			208,417,869	-	298,498	208,119,371	547,787	846,285	

APPENDIX D



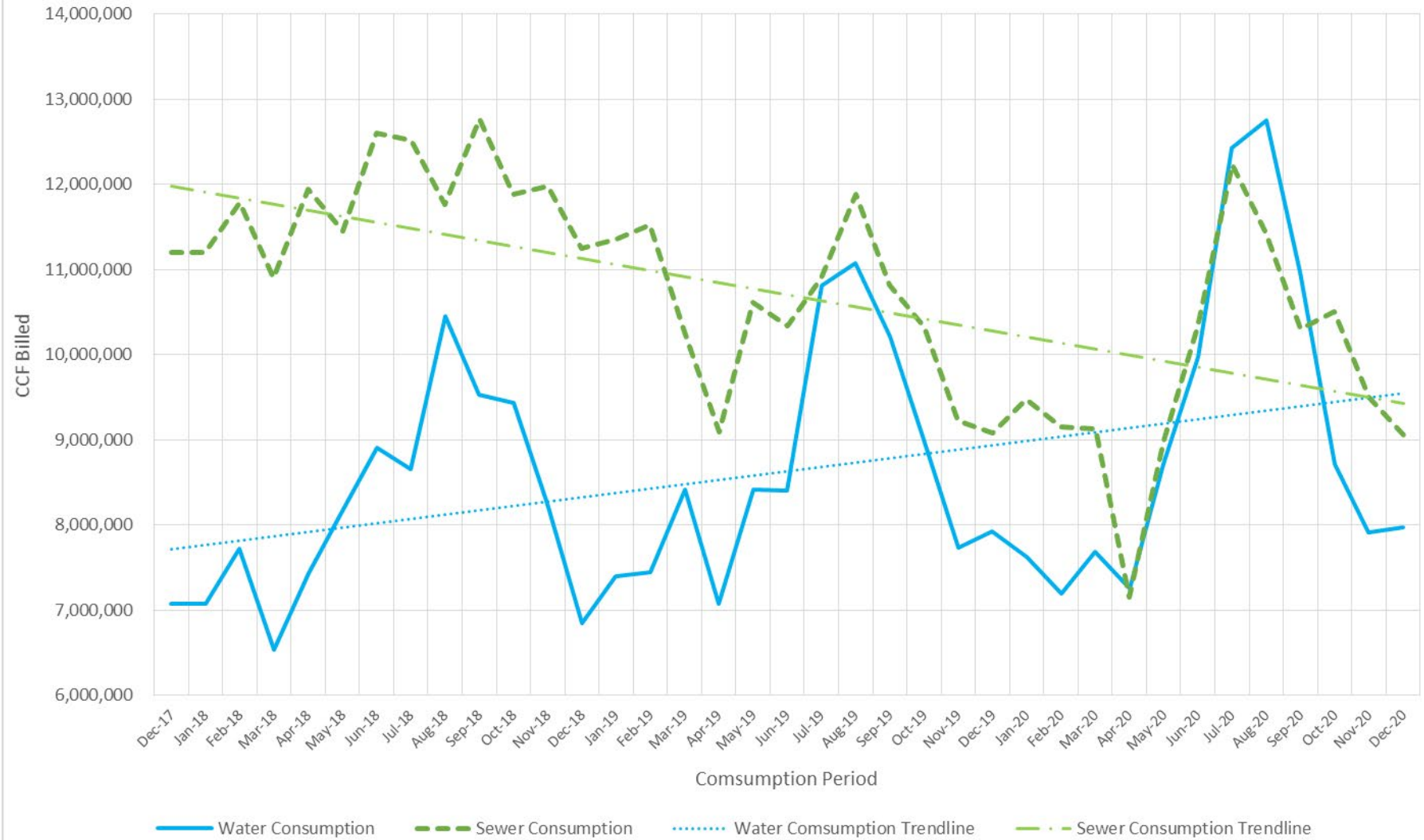
Water/Sewer Monthly Amount Billed



APPENDIX D



Water/Sewer Monthly Consumption (CF Units) Billed



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
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	8,793	7,074,718	\$ 509,180	8,437	11,196,557	\$ 875,235	5,974	\$ 90,929	6,400	19,255	\$ 72,207
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
Jan-21	Dec-20	10,336	7,976,195	\$ 591,406	9,110	9,059,959	\$ 865,108	6,357	\$ 125,771	6,770	22,631	\$ 101,837