



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: FEBRUARY 2021 FINANCIAL REPORT
DATE: 3/8/2021

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 February 28, 2021, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of February 28, 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 February 28, 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 February 28, 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 **\$2,948,538**, is **\$586,667.98 or 16.6% less** than amount the City received during the same period in the prior year.
 - **PLEASE NOTE:** This reduction is primarily due to a significant income tax receipt that would have normally been received in February being received in March. This receipt totaled **\$478,877**. Therefore, the receipts should have totaled **\$3,427,415** which would have resulted in the 2021 YTD amount being **107,790.98 or 3% less** than amount the City received during the same period in the prior year.
 - This is not unexpected considering there were receipts in February 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 – This significant increase over 2020 receipts is primarily due to the receipts received related to the Marysville Flats Development.
- 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
FEBRUARY 2021**

	2020 ACTUAL YTD FEB 31	2021 ACTUAL YTD FEB 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Taxes	-	-	1,715,000	-
Intergovernmental Receipts	38,674	32,340	356,000	9.08%
Other Taxes	80,317	36,601	433,000	8.45%
Income Taxes	3,535,206	2,948,538	19,700,000	14.97%
Fees, Licenses, & Permits	6,275	230,541	100,000	230.54%
Miscellaneous	476	633,718	15,000	4224.79%
Transfer In	-	-	-	-
Other Financing	767	-	10,000	-
Earnings on Investments	52,537	10,725	200,000	5.36%
Charges for Services	16,712	22,108	1,252,000	1.77%
Donations	100	-	-	-
Total Revenues	3,731,064	3,914,570	23,781,000	16.46%
EXPENDITURES				
Council	26,318	20,504	165,362	12.40%
City Manager	134,512	308,828	647,152	47.72%
Human Resources	48,823	59,381	336,380	17.65%
Parks & Grounds	148,769	155,381	1,142,675	13.60%
Law Director	64,606	47,162	350,880	13.44%
Information Technology	158,404	159,829	1,090,377	14.66%
Street Lighting	92,853	82,882	475,259	17.44%
Finance Department	172,291	150,095	1,066,257	14.08%
Engineering Department	272,864	303,269	1,958,453	15.49%
Municipal Operations Center	77,367	67,589	443,043	15.26%
Transfers	583,000	-	17,928,570	-
Total Expenditures	1,779,806	1,354,919	25,604,408	5.29%

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 February 28, 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 120519 has received **\$111,047**, which is **\$9,472 or 8%, 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 February 28, 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
FEBRUARY 2021**

	2020 ACTUAL YTD FEB 31	2021 ACTUAL YTD FEB 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Intergovernmental Receipts	1,136	2,700	6,000	45.00%
Fees, Licenses, & Permits	32,436	34,802	61,750	56.36%
Fines & Costs	109,636	92,153	751,500	12.26%
Miscellaneous	442	311	12,000	2.59%
Transfer In	550,500	-	11,364,503	-
Charges for Services	202,269	150,574	1,474,434	10.21%
Donations	-	-	6,000	-
Total Revenues	896,418	280,540	13,676,187	2.05%
EXPENDITURES				
Municipal Court				
Personal Services	137,227	163,386	932,218	17.53%
Materials & Supplies	6,412	1,248	123,224	1.01%
Contract Services	9,083	2,672	32,146	8.31%
Other Expenses	3,828	585	45,193	1.30%
Total Court Expenditures	156,550	167,892	1,132,781	14.82%
Police Division				
Personal Services	885,739	940,308	5,911,264	15.91%
Materials & Supplies	14,784	20,081	119,453	16.81%
Contract Services	9,974	10,289	95,600	10.76%
Other Expenses	37,617	33,812	232,737	14.53%
Capital Improvements	-	-	-	-
Total Police Expenditures	948,114	1,004,491	6,359,054	15.80%
Fire Division				
Personal Services	921,137	986,784	6,036,943	16.35%
Materials & Supplies	16,444	8,177	122,771	6.66%
Contract Services	46,633	26,913	119,955	22.44%
Other Expenses	56,132	16,543	246,037	6.72%
Capital Outlay	10,474	-	-	-
Total Fire Expenditures	1,050,821	1,038,416	6,525,706	15.91%
Total Expenditures	2,155,485	2,210,798	14,017,541	15.77%

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 February 28, 2021.

Revenues

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

- **Charges for Services** – 2021 receipts total **\$364,810** which is **\$13,554 or 3.9% more** than the City received in the prior year. At the end of the month, there were **6,375** utility customers received trash collection service.
 - Effective February 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 February 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 February 28, 2021.

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

	2020 ACTUAL YTD FEB 31	2021 ACTUAL YTD FEB 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	-	-	3,000	-
Miscellaneous	-	-	-	-
Charges for Services	351,257	364,810	2,159,400	16.89%
Total Revenues	351,257	364,810	2,162,400	16.87%
EXPENDITURES				
Personal Services	49,810	54,998	332,051	16.56%
Materials & Supplies	6,703	6,979	71,727	9.73%
Contract Services	263,756	277,051	1,650,150	16.79%
Other Expenses	7,780	13,838	62,650	22.09%
Capital Improvements	13,624	2,315	55,805	4.15%
Total Expenditures	341,673	355,180	2,172,383	16.35%

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 February 28, 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 **\$2,288,007**, which was **\$77,996, or 3.5%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,144** utility customers with sewer service.
 - County Capacity Fees – Year-to-date receipts of **\$634,626** 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 **\$680,755** 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 February 28, 2021. However, the following expenditures require additional explanations:

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

	2020 ACTUAL YTD FEB 31	2021 ACTUAL YTD FEB 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Tax (TIF)	-	-	5,100,000	-
Assessments	-	-	17,000	-
Miscellaneous	-	-	-	-
Earnings on Investments	67,293	14,637	250,000	5.85%
Charges for Services	2,210,012	2,288,007	12,174,200	18.79%
Total Revenues	2,277,305	2,302,645	17,541,200	13.13%
EXPENDITURES				
Personal Services	313,015	342,898	2,060,915	16.64%
Materials & Supplies	147,684	146,793	1,021,141	14.38%
Contract Services	302,625	299,893	2,700,094	11.11%
Debt Service	1,136,591	1,137,699	7,372,594	15.43%
Transfer	-	-	1,100,000	-
Other Expenses	27,894	31,701	1,903,844	1.67%
Total Expenditures	1,927,808	1,958,984	16,158,588	12.12%

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 February 28, 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 **\$1,933,066, \$500,793 or 35% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,362** utility customers with water service.
 - The reason for the increase between 2021 and 2020 is due to a significant amount of capacity fees collected on development for Marysville Flats. This amount is under Capacity Fees which is considered a service charge.
 - County Capacity Fees – The year-to-date receipts of **\$494,750** 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 **\$504,282** 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 February 28, 2021.

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

	2020 ACTUAL YTD FEB 31	2021 ACTUAL YTD FEB 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	-	-	15,000	-
Miscellaneous	4,170	20,750	51,000	40.69%
Earnings on Investments	87,043	33,852	350,000	9.67%
Charges for Services	1,432,273	1,933,066	8,760,000	22.07%
Total Revenues	1,523,486	1,987,669	9,176,000	21.66%
EXPENDITURES				
Personal Services	306,760	341,844	2,060,975	16.59%
Materials & Supplies	103,668	95,696	1,049,239	9.12%
Contract Services	109,296	69,879	1,853,709	3.77%
Debt Service	251,959	540,160	3,187,768	16.94%
Transfer	-	-	2,000,000	-
Other Expenses	8,738	36,614	237,101	15.44%
Total Expenditures	780,422	1,084,193	10,388,792	10.44%

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 February 28, 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 **\$253,735, \$23,177 or 10.1% greater** than the amount collected in the same period in the prior year. At the end of the month there were **6,794** utility customers paying the stormwater fee on a monthly basis
 - Effective February 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 February 28, 2021.

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

	2020 ACTUAL YTD FEB 31	2021 ACTUAL YTD FEB 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	-	-	3,000	-
Miscellaneous	10,848	-	10,000	-
Charges for Services	230,558	253,735	1,360,916	18.64%
Total Revenues	241,406	253,735	1,373,916	18.47%
EXPENDITURES				
Personal Services	56,052	50,132	372,472	13.46%
Materials & Supplies	11,758	38,876	144,911	26.83%
Contract Services	26,687	3,170	220,736	1.44%
Other Expenses	3,336	38,620	758,183	5.09%
Capital Improvements	13,401	7,064	80,807	8.74%
Total Expenditures	111,234	137,863	1,577,109	8.74%

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

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APPENDIX A



YEAR TO DATE FUND REPORT
February 28, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	8,933,299.78	3,914,570.32	1,354,918.68	11,493,017.42	951,333.87	10,541,683.55
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	11,301.58	774.00	2,619.80	9,455.78	50,575.93	(41,120.15)
208	City Events and Recreation	31,523.22	(110.00)	83,780.76	(52,367.54)	103,688.22	(156,055.76)
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	23,640.38	29,276.90	245,224.38	68,509.24	176,715.14
225	Street Maintenance	252,457.29	262,141.13	226,642.77	288,323.47	277,325.40	10,998.07
226	Law Enforcement Trust	46,147.25	2,299.83	-	48,447.08	-	48,447.08
227	Mandatory Drug Fine	117,810.17	-	-	117,810.17	-	117,810.17
228	DUI Alcohol Educ & Enforce	35,092.30	100.00	-	35,192.30	-	35,192.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	22,743.87	4,901.84	50,177.85	82,250.97	(32,073.12)
231	Accrued Leave Fund	41,788.86	-	2,924.59	38,864.27	-	38,864.27
232	Security of Persons & Property	431,114.19	280,539.92	2,210,798.40	(1,499,144.29)	650,364.24	(2,149,508.53)
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	3,348.10	-	386,952.52	-	386,952.52
242	Court Clerk Computerization	181,942.76	3,350.00	-	185,292.76	37,903.22	147,389.54
243	Court Special Projects	597,726.66	7,171.50	-	604,898.16	162.85	604,735.31
244	Court Probation Fine	279,945.38	1,953.90	2,185.46	279,713.82	-	279,713.82
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	568.50	-	41,310.15	-	41,310.15
263	Cemetery Endowment	12,553.30	25.70	-	12,579.00	-	12,579.00
266	Indigent Drivers Local Interlock	204,206.16	3,250.00	-	207,456.16	124.72	207,331.44
267	Indigent Drivers State Interlock	267,403.00	2,258.07	-	269,661.07	-	269,661.07
275	CHIP Grant	61,876.22	-	-	61,876.22	-	61,876.22

APPENDIX A



YEAR TO DATE FUND REPORT
February 28, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
277	Covid Aid, Relief, Econ Aid	1,027,111.02	-	103,171.27	923,939.75	1,483,996.00	(560,056.25)
337	Debt Service	271,415.49	-	(191,093.75)	462,509.24	-	462,509.24
410	Parkland Development	373,323.04	285,610.25	-	658,933.29	-	658,933.29
439	CIP	1,637,155.80	117.43	520,851.17	1,116,422.06	1,775,488.34	(659,066.28)
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	24,630.71	11,542.12	273,534.61	70,956.34	202,578.27
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	364,810.43	355,180.42	204,086.41	317,220.43	(113,134.02)
534	Incr Wastewater Capacity Fee	8,132,047.10	455,740.15	850.00	8,586,937.25	570,614.00	8,016,323.25
535	Sewer	21,937,556.30	2,302,644.53	1,958,983.90	22,281,216.93	1,484,887.59	20,796,329.34
536	Sewer Replace & Improve	1,685,527.31	243,263.00	145,785.25	1,783,005.06	2,002,164.50	(219,159.44)
550	Water Revenue	20,501,413.80	1,987,668.53	1,084,193.17	21,404,889.16	844,456.54	20,560,432.62
551	Water Replacement & Improve	42,745,193.90	277,162.05	1,761,763.05	41,260,592.90	36,866,268.54	4,394,324.36
553	Incremental Water Capacity Fee	7,347,795.67	253,552.84	-	7,601,348.51	-	7,601,348.51
570	Stormwater Assessment	915,575.87	253,734.83	137,862.64	1,031,448.06	478,008.14	553,439.92
582	OPWC Stormwater Capital Project	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	9,634.03	5,828.60	16,382.64	-	16,382.64
991	Unclaimed Moneys	71,278.52	123.74	-	71,031.05	-	71,031.05
998	NW 33 COG	217,291.87	-	51,165.03	166,126.84	228,833.01	(62,706.17)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		122,981,706.74	10,987,317.74	9,864,132.07	124,104,955.02	51,273,349.28	72,831,605.74



APPENDIX B

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
February 28, 2021**

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 16,305,524
Escrow Accounts			72,006
Total Bank Deposits			\$ 16,377,530
Investments			
Star Ohio	0.02%	\$ 5,533	\$ 27,908,537
Star Ohio 2	0.02%	117	592,336
Star Ohio 3	0.02%	91	458,329
Richwood Bank - Sweep	0.03%	815	2,643,869
Redtree Investments - Operating Account	0.08%	27,814	35,622,030
Redtree Investments - Bond Proceeds	0.07%	26,433	40,502,324
Total Investments		\$ 60,803	\$ 107,727,425
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 60,803	\$ 124,104,955

* 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

February 28, 2021

Date

Terry Emery

City Manager

February 28, 2021

Date

APPENDIX C



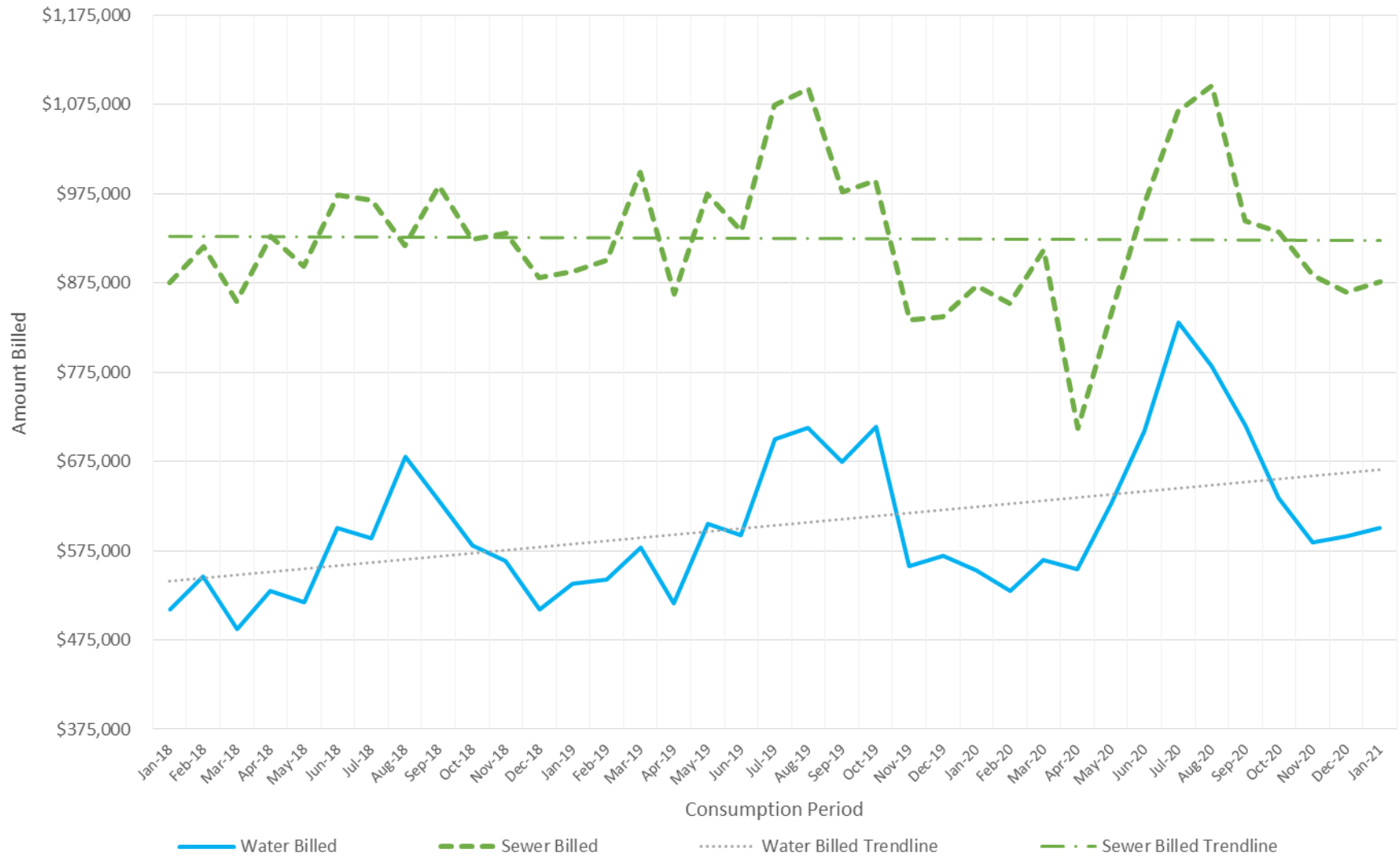
**DEBT SCHEDULE
FEBRUARY 2021**

Description of Debt	Net	Maturity Date	1/1/2021	Additions	Deletions	12/31/2021	Interest Paid	YTD Payments
	Interest Cost		Beginning Balance			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	-	236,667	39,796,574	276,140	512,806
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	-	150,000	73,212,122	474,893	624,893
OPWC Loan	0.00%	01/01/31	340,134	-	14,784	325,350	-	14,784
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	15,655,417	-	145,000	15,510,417	100,510	245,510
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	35,833	41,417,097	244,032	279,866
TOTAL LONG TERM DEBT			201,447,869	-	582,284	200,865,585	1,095,574	1,677,859
TOTAL DEBT			208,417,869	-	582,284	207,835,585	1,095,574	1,677,859

APPENDIX D



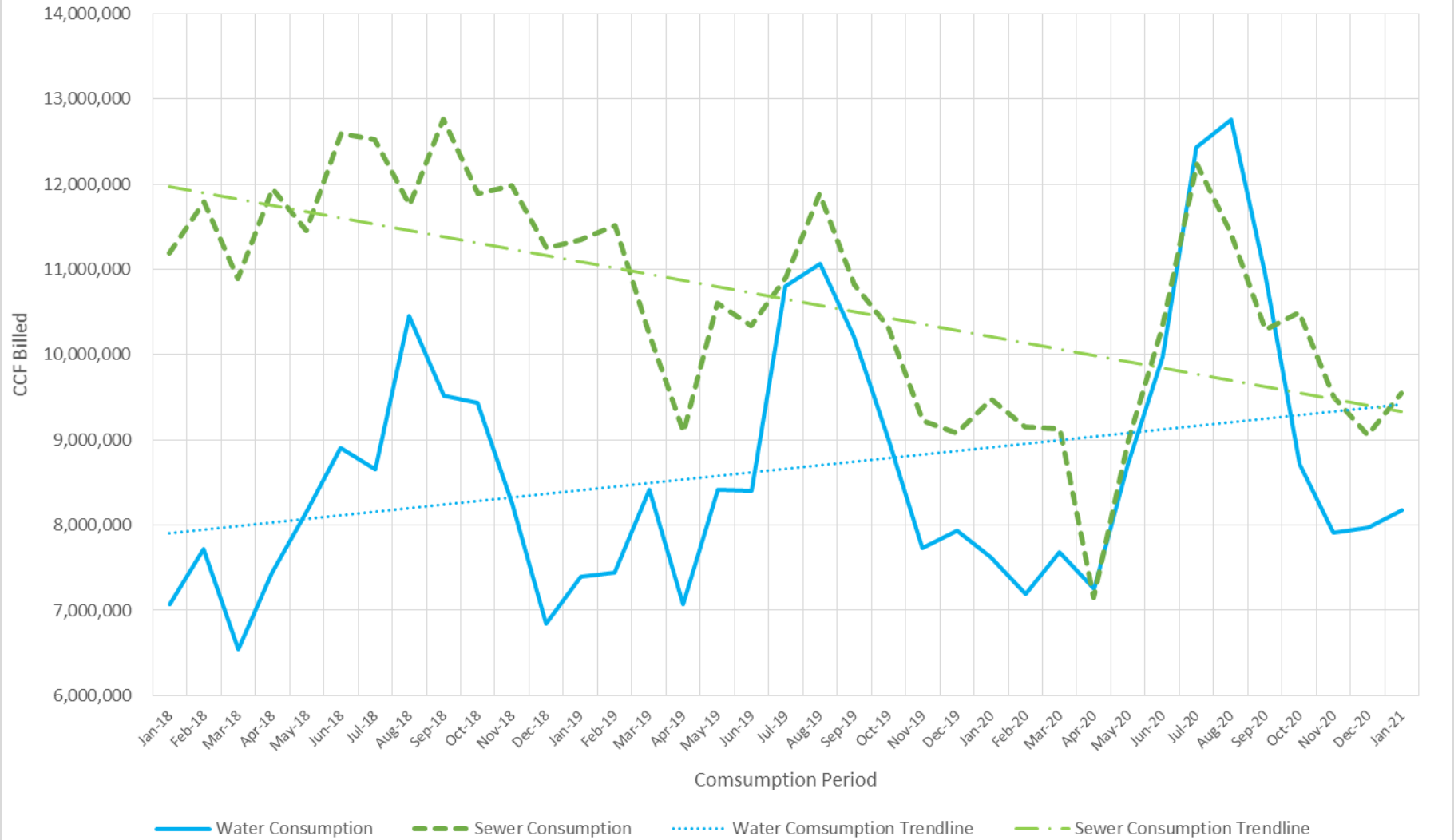
Water/Sewer Monthly Amount Billed



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
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
Feb-21	Jan-21	10,362	8,171,562	\$ 600,278	9,144	9,548,381	\$ 876,818	6,375	\$ 129,286	6,794	26,133	\$ 117,598