



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** MARCH 2021 FINANCIAL REPORT  
**DATE:** 4/7/2021

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

Appendix B is the Financial Statement for the city as of March 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 March 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 March 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 **\$5,992,804**, is **\$771,174 or 14.77% more** than amount the City received during the same period in the prior year.
  - This increase is primarily due to an increase in withholdings from the top ten withholders in the City and a possible early receipt of net profit receipts that would normally be collected in April. The comparisons to 2020 will start to become more erratic as the year progresses so close vigilance of the amounts collected will be required to ensure that projected revenues are collected. Simply, there is not enough data to make a definitive conclusion if these revenues are on track to meet expectations or not.
- Other Taxes – These revenues are slightly below estimates, but it is good to see they are close to 2020 collections since the biggest portion of these are lodging taxes. At this time, I am not concerned collecting the estimated revenue for 2021.
- 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. I believe it is safe to say we will not be collected the estimated revenue in this line item in 2021 even though the amount estimated was very conservative considering the amount we have invested.

### 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  
MARCH 2021**

	2020 ACTUAL YTD MAR 31	2021 ACTUAL YTD MAR 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Taxes	890,352	-	1,715,000	-
Intergovernmental Receipts	75,685	73,237	356,000	20.57%
Other Taxes	134,546	94,398	433,000	21.80%
Income Taxes	5,221,629	5,992,804	19,700,000	30.42%
Fees, Licenses, & Permits	26,515	252,331	100,000	252.33%
Miscellaneous	774	635,542	15,000	4236.95%
Transfer In	-	-	-	-
Other Financing	767	-	10,000	-
Earnings on Investments	74,743	16,904	200,000	8.45%
Charges for Services	300,756	321,799	1,252,000	25.70%
Donations	100	-	-	-
<b>Total Revenues</b>	<b>6,725,866</b>	<b>7,387,013</b>	<b>23,781,000</b>	<b>31.06%</b>
<b>EXPENDITURES</b>				
Council	40,643	28,245	165,095	17.11%
City Manager	169,935	339,439	647,093	52.46%
Human Resources	70,061	82,247	334,793	24.57%
Parks & Grounds	211,549	211,746	1,141,608	18.55%
Law Director	85,147	105,123	350,755	29.97%
Information Technology	215,497	249,161	1,087,980	22.90%
Street Lighting	135,135	114,662	474,783	24.15%
Finance Department	276,936	231,579	1,064,717	21.75%
Engineering Department	407,003	431,545	1,957,016	22.05%
Municipal Operations Center	106,853	97,913	442,742	22.12%
Transfers	583,000	8,914,570	18,328,570	48.64%
<b>Total Expenditures</b>	<b>2,301,758</b>	<b>10,806,232</b>	<b>25,995,152</b>	<b>41.57%</b>

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

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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 March 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 and there are likely some seasonal variability in these revenues so I will reserve judgement on whether these receipts may come in below estimates for 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 **\$179,037**, which is **\$4,091 or 2%, less** than the same period from the prior year. This is a smaller difference than last month and may indicate that these charges are beginning to catch up to last year's revenues.
    - 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 June 30, 2022 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 receipts from these bills began arriving 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  
MARCH 2021**

	<b>2020 ACTUAL YTD MAR 31</b>	<b>2021 ACTUAL YTD MAR 31</b>	<b>2021 TOTAL BUDGET</b>	<b>2021 % of BUDGET</b>
<b>REVENUES</b>				
Intergovernmental Receipts	1,136	7,200	6,000	120.00%
Fees, Licenses, & Permits	32,436	34,802	61,750	56.36%
Fines & Costs	177,361	132,308	751,500	17.61%
Miscellaneous	720	497	12,000	4.14%
Transfer In	550,500	6,364,503	11,364,503	56.00%
Charges for Services	294,074	364,676	1,474,434	24.73%
Donations	-	-	6,000	-
<b>Total Revenues</b>	<b>1,056,226</b>	<b>6,903,986</b>	<b>13,676,187</b>	<b>50.48%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	201,447	216,061	932,218	23.18%
Materials & Supplies	8,754	3,805	123,190	3.09%
Contract Services	10,006	9,345	32,146	29.07%
Other Expenses	4,662	1,883	45,166	4.17%
<b>Total Court Expenditures</b>	<b>224,870</b>	<b>231,093</b>	<b>1,132,720</b>	<b>20.40%</b>
<b>Police Division</b>				
Personal Services	1,305,832	1,378,066	5,911,264	23.31%
Materials & Supplies	19,691	27,241	119,444	22.81%
Contract Services	46,946	58,594	95,600	61.29%
Other Expenses	49,559	48,839	231,644	21.08%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>1,422,028</b>	<b>1,512,739</b>	<b>6,357,952</b>	<b>23.79%</b>
<b>Fire Division</b>				
Personal Services	1,336,981	1,426,311	6,036,943	23.63%
Materials & Supplies	21,353	21,109	122,670	17.21%
Contract Services	48,602	34,764	119,636	29.06%
Other Expenses	10,474	40,235	244,378	16.46%
Capital Outlay	77,324	-	-	-
<b>Total Fire Expenditures</b>	<b>1,494,734</b>	<b>1,522,419</b>	<b>6,523,627</b>	<b>23.34%</b>
<b>Total Expenditures</b>	<b>3,141,632</b>	<b>3,266,251</b>	<b>14,014,299</b>	<b>23.31%</b>

2021 total budget expenditures include \$297,473.59 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

## **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 March 31, 2021.

### **Revenues**

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

- **Charges for Services** – 2021 receipts total **\$569,113** which is **\$43,947 or 8.4% more** than the City received in the prior year. At the end of the month, there were **6,382** 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 March 31, 2021.

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

	2020 ACTUAL YTD MAR 31	2021 ACTUAL YTD MAR 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	1,922	-	3,000	-
Miscellaneous	-	-	-	-
Charges for Services	525,187	569,133	2,159,400	26.36%
<b>Total Revenues</b>	527,109	569,133	2,162,400	26.32%
<b>EXPENDITURES</b>				
Personal Services	73,013	79,605	332,051	23.97%
Materials & Supplies	8,700	9,566	71,727	13.34%
Contract Services	419,110	431,421	1,650,150	26.14%
Other Expenses	10,241	3,668	55,805	6.57%
Capital Improvements	22,515	13,838	62,650	22.09%
<b>Total Expenditures</b>	533,578	<b>538,097</b>	2,172,383	24.77%

*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 March 31, 2021.

### Revenues

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

- Charges for Services
  - Fees – These fees include tap-in fees and inspection fees include tap-in-fees and inspections fees for properties outside of the incorporated boundaries for the City of Marysville, permits, rent and administrative fees. To date, 2021 fees collected in the Sewer Fund total **\$1,017,126**, which is **\$624,276, or 159%, more** than the amount collected in the same period in the prior year primarily due to development south of the City.
  - Service Charges – To date, 2021 service charges total **\$2,748,535**, 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 **9,159** utility customers with sewer service.
- 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. I believe it is safe to say we will not be collected the estimated revenue in this line item in 2021 even though the amount estimated was very conservative considering the amount we have invested.
- City Capacity Fees – Year-to-date receipts of **\$1,015,422**, which is **\$776,517, or 325%, more** than the amount collected in the same period in the prior year. These receipts include tap-ins for properties within the incorporated boundaries for the City of Marysville. 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 March 31, 2021.



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

	2020 ACTUAL YTD MAR 31	2021 ACTUAL YTD MAR 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	2,523,189	-	5,100,000	-
Assessments	11,009	-	17,000	-
Miscellaneous	-	-	-	-
Earnings on Investments	101,907	23,035	250,000	9.21%
Charges for Services				
Fees	392,850	1,017,126	1,174,200	86.62%
Service Charges	2,691,264	2,748,535	11,000,000	24.99%
<b>Total Revenues</b>	<b>5,720,220</b>	<b>3,788,696</b>	<b>17,541,200</b>	<b>21.60%</b>
<b>EXPENDITURES</b>				
Personal Services	450,481	497,437	2,060,915	24.14%
Materials & Supplies	247,012	199,121	1,021,141	19.50%
Contract Services	549,949	600,105	2,699,651	22.23%
Debt Service	1,704,886	1,706,548	7,372,594	23.15%
Transfer	-	2,200,000	2,200,000	100.00%
Other Expenses	41,633	43,805	1,903,844	2.30%
<b>Total Expenditures</b>	<b>2,993,961</b>	<b>5,247,017</b>	<b>17,258,145</b>	<b>30.40%</b>

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 March 31, 2021.

### Revenues

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

- Charges for Services
  - Fees - These fees include tap-in-fees and inspections fees for properties outside of the incorporated boundaries for the City of Marysville, utility deposits, permits and inspection fees. To date, 2021 fees collected in the Water Fund total **\$802,551**, which is **\$562,316, or 234%, more** than the amount collected in the same period in the prior year primarily due to development south of the City.
  - Service Charges & Collections – 2021 service charges to date total **\$2,120,685, \$220,064 or 11.6% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,392** utility customers with water service.
- 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. I believe it is safe to say we will not be collected the estimated revenue in this line item in 2021 even though the amount estimated was very conservative considering the amount we have invested.
- City Capacity Fees – Year-to-date receipts of **\$759,671**, which is **\$414,621, or 120%, more** than the amount collected in the same period in the prior year. These revenues 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 March 31, 2021.

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

	2020 ACTUAL YTD MAR 31	2021 ACTUAL YTD MAR 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	1,267	-	15,000	-
Miscellaneous	11,550	33,627	51,000	65.94%
Earnings on Investments	132,555	52,893	350,000	15.11%
<b>Charges for Services</b>				
Fees	240,235	802,551	1,160,000	69.19%
Service Charges	1,900,622	2,120,685	7,600,000	27.90%
<b>Total Revenues</b>	2,286,229	3,009,757	9,176,000	32.80%
<b>EXPENDITURES</b>				
Personal Services	449,705	490,222	2,060,975	23.79%
Materials & Supplies	191,046	149,776	1,047,129	14.30%
Contract Services	343,534	246,857	1,851,746	13.33%
Debt Service	377,939	802,847	3,187,768	25.19%
Transfer	-	-	2,000,000	-
Other Expenses	16,701	43,987	236,906	18.57%
<b>Total Expenditures</b>	1,378,925	1,733,690	10,384,524	16.69%

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 March 31, 2021.

### **Revenues**

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

- **Charges for Services**
  - Fees - These fees include permits and inspection fees. To date, 2021 fees collected in the Stormwater Fund total **\$53,060**, which is **\$47,167, or 800%**, more than the amount collected in the same period in the prior year primarily due to development in and south of the City.
  - **Service Charges** - 2021 service charges to date total **\$379,037, \$64,752 or 20.6% more** than the amount collected in the same period in the prior year. At the end of the month there were **6,810** 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 March 31, 2021.

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

	2020 ACTUAL YTD MAR 31	2021 ACTUAL YTD MAR 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	9,011	-	3,000	-
Miscellaneous	10,848	14,903	10,000	149.03%
Charges for Services				
Fees	5,893	53,060	50,000	106.12%
Service Charges	314,285	379,037	1,310,916	28.91%
<b>Total Revenues</b>	340,037	446,999	1,373,916	32.53%
<b>EXPENDITURES</b>				
Personal Services	81,208	74,040	372,472	19.88%
Materials & Supplies	50,363	52,188	144,911	36.01%
Contract Services	62,668	63,844	220,736	28.92%
Other Expenses	3,336	19,530	78,795	24.79%
Capital Improvements	39,050	113,487	758,183	14.97%
<b>Total Expenditures</b>	236,624	323,089	1,575,097	20.51%

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

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APPENDIX A



YEAR TO DATE FUND REPORT  
March 31, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	8,933,299.78	7,387,013.44	10,806,998.68	5,513,381.54	864,388.32	4,648,993.22
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	11,301.58	60,794.50	6,793.22	65,302.86	42,366.32	22,936.54
208	City Events and Recreation	31,523.22	129,013.00	91,839.77	68,696.45	102,229.48	(33,533.03)
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	34,658.31	37,052.73	248,466.48	68,931.30	179,535.18
225	Street Maintenance	252,457.29	429,696.30	355,728.88	326,792.53	203,374.55	123,417.98
226	Law Enforcement Trust	46,147.25	2,312.96	-	48,460.21	-	48,460.21
227	Mandatory Drug Fine	117,810.17	-	-	117,810.17	-	117,810.17
228	DUI Alcohol Educ & Enforce	35,092.30	175.00	-	35,267.30	-	35,267.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	38,091.59	13,978.80	56,448.61	73,174.01	(16,725.40)
231	Accrued Leave Fund	41,788.86	-	22,309.31	19,479.55	-	19,479.55
232	Security of Persons & Property	431,114.19	6,903,986.10	3,266,250.89	4,068,849.40	565,034.67	3,503,814.73
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	4,719.10	-	388,323.52	-	388,323.52
242	Court Clerk Computerization	181,942.76	4,718.00	5,000.00	181,660.76	37,903.22	143,757.54
243	Court Special Projects	597,726.66	10,071.50	162.85	607,635.31	-	607,635.31
244	Court Probation Fine	279,945.38	2,490.90	3,218.58	279,217.70	-	279,217.70
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	581.00	-	41,322.65	-	41,322.65
263	Cemetery Endowment	12,553.30	40.30	-	12,593.60	-	12,593.60
266	Indigent Drivers Local Interlock	204,206.16	4,050.00	-	208,256.16	124.72	208,131.44
267	Indigent Drivers State Interlock	267,403.00	3,537.02	-	270,940.02	-	270,940.02
275	CHIP Grant	61,876.22	-	-	61,876.22	-	61,876.22

APPENDIX A



**YEAR TO DATE FUND REPORT**  
**March 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	-	280,400.00	746,711.02	758,228.26	(11,517.24)
337	Debt Service	271,415.49	5,072,335.95	4,990,735.06	353,016.38	-	353,016.38
410	Parkland Development	373,323.04	443,610.25	-	816,933.29	-	816,933.29
439	CIP	1,637,155.80	1,340,567.69	671,241.92	2,306,481.57	1,967,543.87	338,937.70
440	Capital Reserve Fund	1,935,865.36	-	89,726.75	1,846,138.61	596,138.61	1,250,000.00
441	TIF Capital Fund	-	3,010,000.00	-	3,010,000.00	37,750.00	2,972,250.00
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	569,133.30	538,096.66	226,399.46	188,487.24	37,912.22
534	Incr Wastewater Capacity Fee	8,132,047.10	685,751.37	850.00	8,816,948.47	570,614.00	8,246,334.47
535	Sewer	21,937,556.30	3,788,695.83	5,247,017.03	20,479,235.10	1,380,074.88	19,099,160.22
536	Sewer Replace & Improve	1,685,527.31	2,556,839.01	239,773.98	4,002,592.34	2,053,184.77	1,949,407.57
550	Water Revenue	20,501,413.80	3,009,756.79	1,733,690.10	21,777,480.49	775,529.76	21,001,950.73
551	Water Replacement & Improve	42,745,193.90	405,930.42	1,943,679.52	41,207,444.80	36,864,790.69	4,342,654.11
553	Incremental Water Capacity Fee	7,347,795.67	381,962.61	-	7,729,758.28	-	7,729,758.28
570	Stormwater Assessment	915,575.87	446,998.95	323,089.24	1,039,485.58	372,732.93	666,752.65
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	13,410.21	9,634.03	16,353.39	-	16,353.39
980	Water Rescue Task Force	-	5,000.00	-	5,000.00	-	5,000.00
991	Unclaimed Moneys	71,278.52	123.74	-	71,402.26	-	71,402.26
998	NW 33 COG	217,291.87	-	60,326.28	156,965.59	219,671.76	(62,706.17)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>122,981,706.74</b>	<b>36,770,695.85</b>	<b>30,749,136.40</b>	<b>129,004,607.43</b>	<b>50,017,831.53</b>	<b>78,986,775.90</b>



APPENDIX B

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

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 21,169,357
Escrow Accounts			72,378
<b>Total Bank Deposits</b>			<b>\$ 21,241,735</b>
<b>Investments</b>			
Star Ohio	0.03%	\$ 7,477	\$ 27,910,481
Star Ohio 2	0.02%	117	592,377
Star Ohio 3	0.03%	123	458,361
Richwood Bank - Sweep	0.04%	1,119	2,644,173
Redtree Investments - Operating Account	0.17%	59,151	35,653,367
Redtree Investments - Bond Proceeds	0.07%	28,222	40,504,112
<b>Total Investments</b>		<b>\$ 96,209</b>	<b>\$ 107,762,872</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 96,209</b>	<b>\$ 129,004,607</b>

\* 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

March 31, 2021

Date

*Terry Emery*

City Manager

March 31, 2021

Date



APPENDIX C

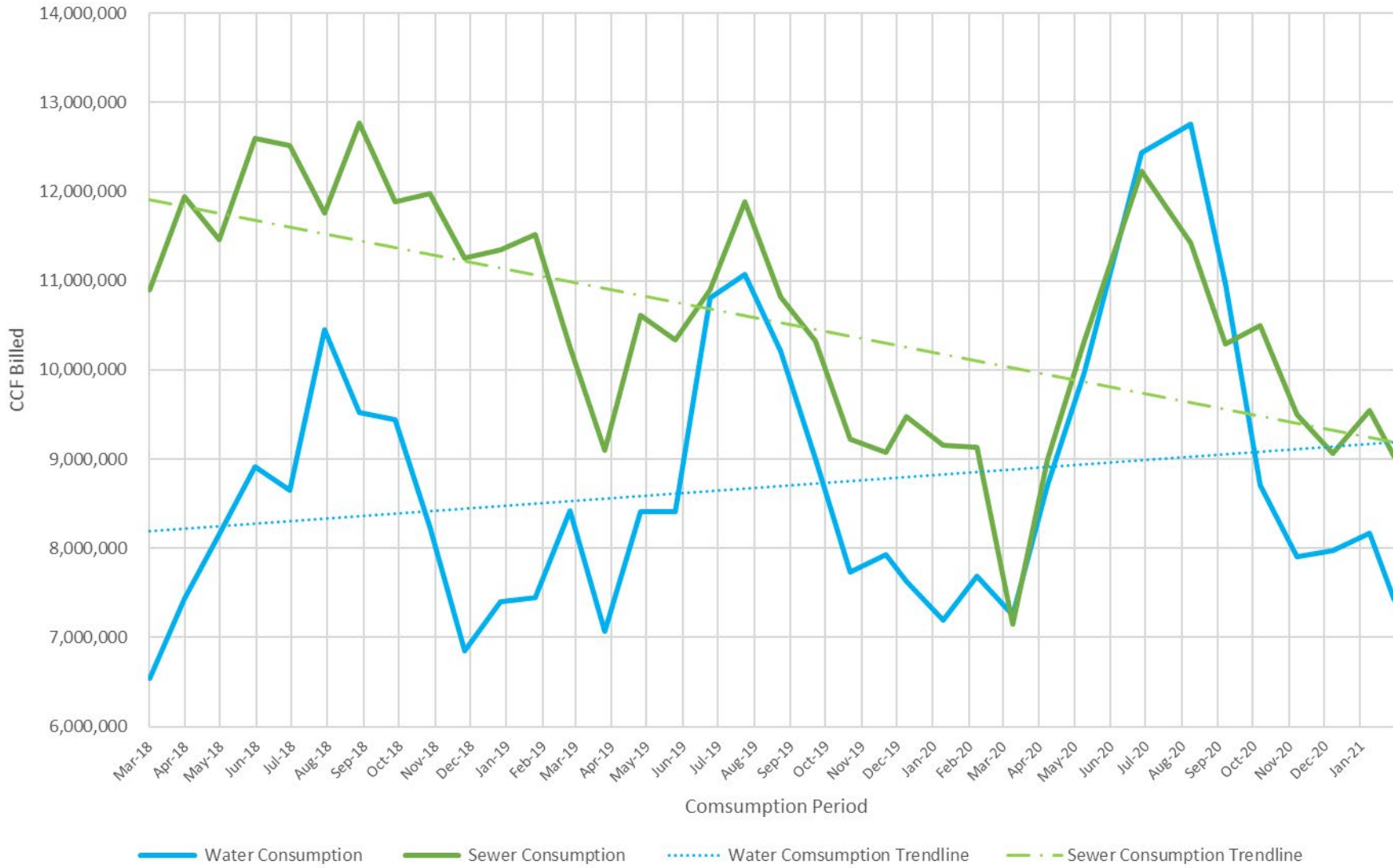


**DEBT SCHEDULE  
MARCH 2021**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2021			12/31/2021		YTD
			Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid	
<b>SHORT TERM DEBT</b>								
2020A Capital Improvement BAN	2.00%	07/13/05	4,535,000	-	4,535,000	-	90,448	4,625,448
2021A Capital Improvement BAN	0.75%	07/14/05		4,035,000		4,035,000		
2020B Capital Improvement BAN	1.00%	07/13/05	2,435,000	-	-	2,435,000	-	-
<b>TOTAL SHORT TERM DEBT</b>			<b>6,970,000</b>	<b>4,035,000</b>	<b>4,535,000</b>	<b>6,470,000</b>	<b>90,448</b>	<b>4,625,448</b>
<b>LONG TERM DEBT</b>								
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	-	6,381	556,381
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	-	355,000	39,678,241	414,209	769,209
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	-	225,000	73,137,122	712,339	937,339
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	-	217,500	15,437,917	150,764	368,264
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	53,750	41,399,181	366,049	419,799
<b>TOTAL LONG TERM DEBT</b>			<b>201,447,869</b>	<b>-</b>	<b>1,416,034</b>	<b>200,031,835</b>	<b>1,649,742</b>	<b>3,065,776</b>
<b>TOTAL DEBT</b>			<b>208,417,869</b>	<b>4,035,000</b>	<b>5,951,034</b>	<b>206,501,835</b>	<b>1,740,190</b>	<b>7,691,225</b>

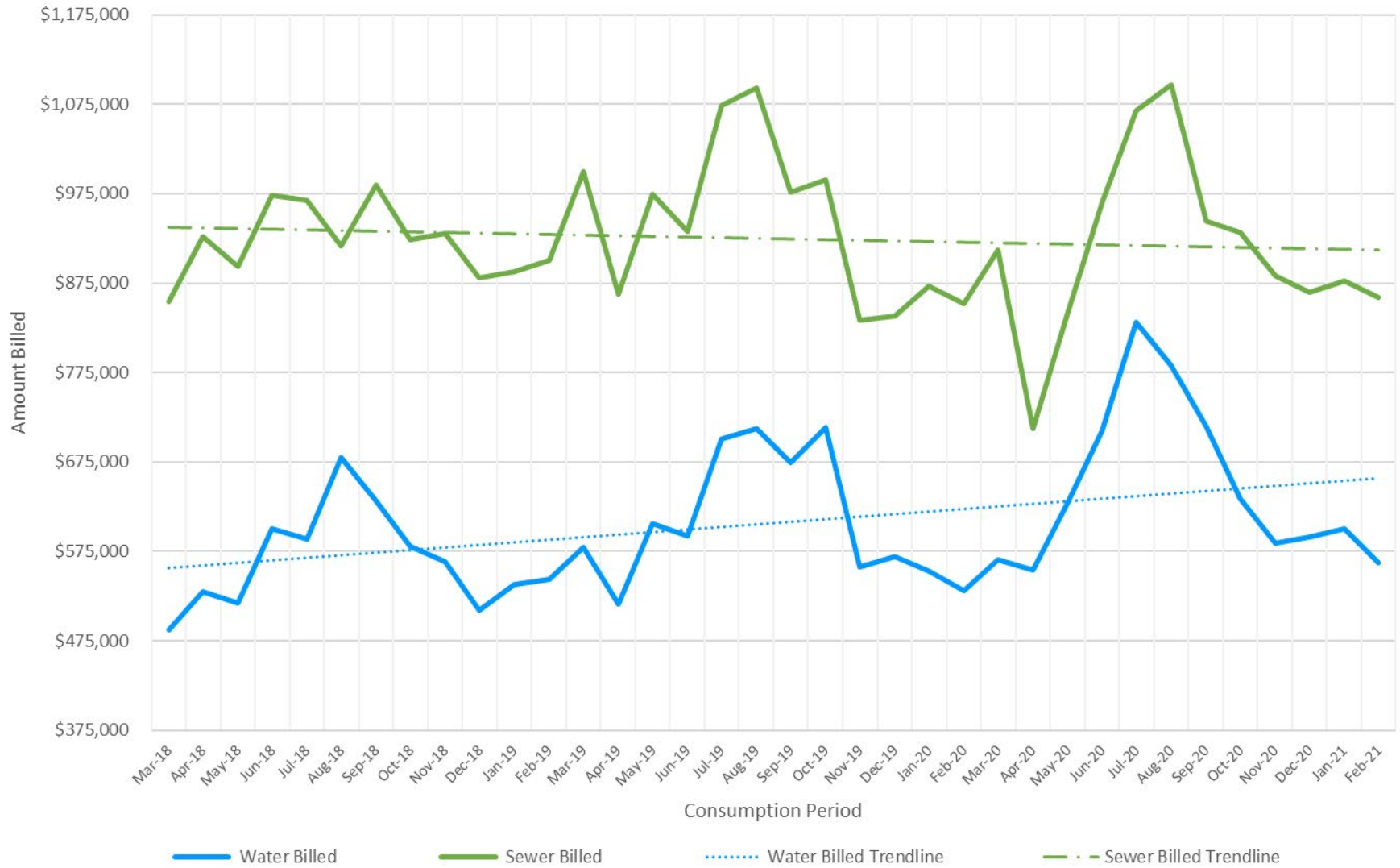


### Water/Sewer Monthly Consumption (CF Units) Billed 36 Month Reporting Period





### Water/Sewer Monthly Amount Billed 36 Month Reporting Period



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
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
Mar-21	Feb-21	10,392	7,423,376	\$ 562,136	9,159	9,028,044	\$ 859,044	6,382	\$ 129,500	6,810	27,955	\$ 125,797