



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** APRIL 2021 FINANCIAL REPORT  
**DATE:** 5/7/2021

---

## **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 provides detailed income tax information to highlight the reasons for income tax collection changes from year to year.

Appendix B 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 April 30, 2021, and ties to the amount listed in Appendix B.

Appendix C is the Financial Statement for the city as of April 30, 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 D is the Debt Schedule for the city through April 30, 2021. All principal and interest payments that have been paid to date are included in the schedule.

Appendix E 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 April 30, 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 were received in April and were the amount expected.
- Income Tax – Year-to-date receipts total **\$8,333,926**, is **\$1,426,120 or 20.65% 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, significantly increased net profit receipts compared to a year ago and quarterly estimated tax payments were received earlier this as compared to 2020 due to Covid-19 extensions approved last year. 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. However, with a third of the year in the books, it would appear to be reasonable to assume that we will meet revenue expectations.
- 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 collecting 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  
APRIL 2021**

	2020 ACTUAL YTD APR 30	2021 ACTUAL YTD APR 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Taxes	890,352	979,897	1,715,000	57.14%
Intergovernmental Receipts	96,981	188,047	356,000	52.82%
Other Taxes	134,546	111,915	433,000	25.85%
Income Taxes	6,907,805	8,333,926	19,700,000	42.30%
Fees, Licenses, & Permits	28,325	269,177	100,000	269.18%
Miscellaneous	966	638,116	15,000	4254.11%
Transfer In	-	-	-	-
Other Financing	767	-	10,000	-
Earnings on Investments	96,373	29,589	200,000	14.79%
Charges for Services	305,533	333,663	1,252,000	26.65%
Donations	100	-	-	-
<b>Total Revenues</b>	<b>8,461,746</b>	<b>10,884,331</b>	<b>23,781,000</b>	<b>45.77%</b>
<b>EXPENDITURES</b>				
Council	49,527	38,339	165,095	23.22%
City Manager	256,825	429,864	647,093	66.43%
Human Resources	89,483	115,285	334,793	34.43%
Parks & Grounds	264,415	309,511	1,141,608	27.11%
Law Director	114,596	136,712	350,755	38.98%
Information Technology	253,309	315,124	1,087,557	28.98%
Street Lighting	143,760	170,164	474,783	35.84%
Finance Department	355,249	360,313	1,064,717	33.84%
Engineering Department	532,090	584,261	1,957,016	29.85%
Municipal Operations Center	134,565	144,796	442,742	32.70%
Transfers	583,000	8,914,570	18,328,570	48.64%
<b>Total Expenditures</b>	<b>2,776,819</b>	<b>11,519,705</b>	<b>25,994,729</b>	<b>44.32%</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

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 April 30, 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 **\$228,660**, which is **\$1,222 or 0.54%, more** than the same period from the prior year. This is the first time in several months that the YTD collections have exceeded the PY collections which may indicate that these charges are beginning to normalize.
    - 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  
APRIL 2021**

	2020 ACTUAL YTD APR 30	2021 ACTUAL YTD APR 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	2,178	7,200	6,000	120.00%
Fees, Licenses, & Permits	32,436	34,802	61,750	56.36%
Fines & Costs	231,489	206,127	751,500	27.43%
Miscellaneous	937	628	12,000	5.23%
Transfer In	550,500	6,364,503	11,364,503	56.00%
Charges for Services	578,992	543,742	1,474,434	36.88%
Donations	-	-	6,000	-
<b>Total Revenues</b>	<b>1,396,532</b>	<b>7,157,002</b>	<b>13,676,187</b>	<b>52.33%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	258,633	307,805	932,218	33.02%
Materials & Supplies	13,111	12,841	123,190	10.42%
Contract Services	10,404	12,689	32,146	39.47%
Other Expenses	5,685	2,247	45,166	4.97%
<b>Total Court Expenditures</b>	<b>287,832</b>	<b>335,582</b>	<b>1,132,720</b>	<b>29.63%</b>
<b>Police Division</b>				
Personal Services	1,684,209	2,021,722	5,911,264	34.20%
Materials & Supplies	24,455	33,910	119,444	28.39%
Contract Services	48,576	61,786	95,600	64.63%
Other Expenses	62,824	61,814	231,644	26.68%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>1,820,064</b>	<b>2,179,231</b>	<b>6,357,952</b>	<b>34.28%</b>
<b>Fire Division</b>				
Personal Services	1,738,016	2,095,270	6,036,943	34.71%
Materials & Supplies	37,111	27,707	122,670	22.59%
Contract Services	29,621	41,614	119,636	34.78%
Other Expenses	90,158	56,936	244,378	23.30%
Capital Outlay	10,474	-	-	-
<b>Total Fire Expenditures</b>	<b>1,905,381</b>	<b>2,221,527</b>	<b>6,523,627</b>	<b>34.05%</b>
<b>Total Expenditures</b>	<b>4,013,277</b>	<b>4,736,340</b>	<b>14,014,299</b>	<b>33.80%</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 April 30, 2021.

### **Revenues**

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

- **Charges for Services** – 2021 receipts total **\$742,894** which is **\$45,670 or 6.6% more** than the City received in the prior year. At the end of the month, there were **6,394** 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 April 30, 2021.

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

	2020 ACTUAL YTD APR 30	2021 ACTUAL YTD APR 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	1,922	2,337	3,000	77.92%
Miscellaneous	-	-	-	-
Charges for Services	697,224	742,894	2,159,400	34.40%
<b>Total Revenues</b>	699,146	745,232	2,162,400	34.46%
<b>EXPENDITURES</b>				
Personal Services	94,969	115,427	332,051	34.76%
Materials & Supplies	15,064	13,683	71,727	19.08%
Contract Services	552,459	569,294	1,650,150	34.50%
Other Expenses	11,583	7,679	55,805	13.76%
Capital Improvements	22,515	15,934	62,650	25.43%
<b>Total Expenditures</b>	696,589	<b>722,015</b>	2,172,383	33.24%

*2021 total budget expenditures include \$68,239.38 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

## 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 April 30, 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 for properties outside of the incorporated boundaries for the City of Marysville. They also include permit fees, rent and administrative fees. To date, 2021 fees collected in the Sewer Fund total **\$1,563,147**, which is **\$1,041,444, or 224%, 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 **\$3,538,299**, which was **\$128,499, or -3.5%, less** than the amount collected in the same period in the prior year. At the end of the month, there were **9,181** utility customers with sewer service.
- Property Tax Revenues – Collection of the first half property taxes were received in April and were the amount expected.
- 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 **\$1,185,188**, which is **\$920,034, or 347%, 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 April 30, 2021.



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

	2020 ACTUAL YTD APR 30	2021 ACTUAL YTD APR 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	2,523,189	2,949,463	5,100,000	57.83%
Assessments	11,009	4,953	17,000	29.14%
Miscellaneous	-	-	-	-
Earnings on Investments	129,341	36,105	250,000	14.44%
Charges for Services				
Fees	481,703	1,563,147	1,174,200	133.12%
Service Charges	3,666,798	3,538,299	11,000,000	32.17%
<b>Total Revenues</b>	<b>6,812,041</b>	<b>8,091,968</b>	<b>17,541,200</b>	<b>46.13%</b>
<b>EXPENDITURES</b>				
Personal Services	586,858	723,947	2,060,915	35.13%
Materials & Supplies	294,384	255,480	1,021,141	25.02%
Contract Services	669,664	757,427	2,699,573	28.06%
Debt Service	2,273,181	2,275,398	7,372,594	30.86%
Transfer	-	2,200,000	2,200,000	100.00%
Other Expenses	897,389	55,134	1,903,844	2.90%
<b>Total Expenditures</b>	<b>4,721,476</b>	<b>6,267,386</b>	<b>17,258,067</b>	<b>36.32%</b>

2021 total budget expenditures include \$276,103.01 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

## 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 April 30, 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. They also include utility deposits, permits and inspection fees. To date, 2021 fees collected in the Water Fund total **\$1,201,137**, which is **\$889,990, or 286%, 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 **\$2,750,159, \$269,607 or 10.9% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,421** 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 **\$908,531**, which is **\$195,380, or 27%, 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 April 30, 2021.

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

	2020 ACTUAL YTD APR 30	2021 ACTUAL YTD APR 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	1,267	4,977	15,000	33.18%
Miscellaneous	15,468	51,795	51,000	101.56%
Earnings on Investments	165,315	84,364	350,000	24.10%
<b>Charges for Services</b>				
Fees	311,147	1,201,137	1,160,000	103.55%
Service Charges	2,480,553	2,750,159	7,600,000	36.19%
<b>Total Revenues</b>	2,973,750	4,092,433	9,176,000	44.60%
<b>EXPENDITURES</b>				
Personal Services	588,097	718,486	2,060,975	34.86%
Materials & Supplies	263,397	221,960	1,047,129	21.20%
Contract Services	372,194	283,544	1,851,448	15.31%
Debt Service	503,918	1,065,535	3,187,768	33.43%
Transfer	-	-	2,000,000	-
Other Expenses	21,465	63,685	236,906	26.88%
<b>Total Expenditures</b>	1,749,072	2,353,210	10,384,226	22.66%

2021 total budget expenditures include \$499,541.80 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

## **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 April 30, 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 **\$53,556**, which is **\$47,663, or 808%**, 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 **\$482,970, \$71,113 or 17.3% more** than the amount collected in the same period in the prior year. At the end of the month there were **6,813** 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 April 30, 2021.

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

	2020 ACTUAL YTD APR 30	2021 ACTUAL YTD APR 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	9,011	1,094	3,000	36.46%
Miscellaneous	10,848	14,903	10,000	149.03%
Charges for Services				
Fees	5,893	53,556	50,000	107.11%
Service Charges	411,857	482,970	1,310,916	36.84%
<b>Total Revenues</b>	437,610	552,523	1,373,916	40.22%
<b>EXPENDITURES</b>				
Personal Services	106,301	109,877	372,472	29.50%
Materials & Supplies	57,250	61,092	144,911	42.16%
Contract Services	63,162	67,138	220,736	30.42%
Other Expenses	3,336	20,126	78,795	25.54%
Capital Improvements	52,953	113,979	758,183	15.03%
<b>Total Expenditures</b>	283,002	372,211	1,575,097	23.63%

2021 total budget expenditures include \$220,012.75 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

APPENDIX A



**Top Ten Tax Withholding Businesses within the City (April YTD)**

Ranking	2019 Total Received	2020 Total Received	2021 Total Received	\$ Change 2020 to 2021	% Change 2020 to 2021
1	\$695,053	\$1,224,051	\$1,382,481	\$158,429	12.9%
2	372,907	349,701	349,159	(541)	-0.2%
3	203,595	215,194	224,259	9,065	4.2%
4	178,554	211,265	223,867	12,602	6.0%
5	165,798	167,214	173,934	6,719	4.0%
6	125,860	135,021	142,480	7,458	5.5%
7	113,654	119,795	160,911	41,116	34.3%
8	138,293	110,499	109,453	(1,047)	-0.9%
9	101,149	83,364	64,516	(18,848)	-22.6%
10	51,508	62,459	74,804	12,345	19.8%
<b>TOTAL TOP 10</b>	<b>\$2,146,371</b>	<b>\$2,678,564</b>	<b>\$2,905,864</b>	<b>\$227,300</b>	<b>8.5%</b>



**Income Tax Receipts by Tax Source**

Receipt type	2019 Total Received	2020 Total Received	2021 Total Received	\$ Change 2020 to 2021	% Change 2020 to 2021
Net Profit Receipts	\$624,314	\$332,242	\$880,641	\$548,399	165.1%
Individual Payer Receipts	2,191,420	1,224,418	1,737,130	512,711	41.9%
Withholding Receipts	4,683,772	5,498,500	5,807,666	309,166	5.6%
<b>TOTAL*</b>	<b>\$7,499,506</b>	<b>\$7,055,160</b>	<b>\$8,425,437</b>	<b>\$1,370,277</b>	<b>19.4%</b>

\* Note: The totals above will not match the totals reported on the General Fund financial statements due to difference in timing between recognition of revenue in the tax system and deposits made into the bank.

APPENDIX B



YEAR TO DATE FUND REPORT  
April 30, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	9,060,066.63	10,884,330.59	11,519,704.98	8,432,558.24	754,911.17	7,677,647.07
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	9,656.75	89,870.50	15,693.16	83,834.09	39,154.91	44,679.18
208	City Events and Recreation	31,580.91	139,159.98	107,471.04	63,269.85	95,776.41	(32,506.56)
211	Police Pension	8,288.40	83,539.28	1,717.71	90,109.97	-	90,109.97
212	Fire Pension	8,288.40	81,691.58	1,717.71	88,262.27	-	88,262.27
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	52,827.85	68,328.01	235,360.74	50,957.66	184,403.08
225	Street Maintenance	252,457.29	535,713.40	462,069.04	326,469.47	228,936.96	97,532.51
226	Law Enforcement Trust	46,147.25	2,334.54	-	48,481.79	-	48,481.79
227	Mandatory Drug Fine	117,810.17	358.09	-	118,168.26	-	118,168.26
228	DUI Alcohol Educ & Enforce	35,092.30	373.00	-	35,465.30	-	35,465.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	46,477.44	16,158.80	62,654.46	71,494.01	(8,839.55)
231	Accrued Leave Fund	41,788.86	-	23,036.38	18,752.48	-	18,752.48
232	Security of Persons & Property	439,402.57	7,157,002.06	4,736,340.22	2,860,064.41	542,871.02	2,317,193.39
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	7,663.80	-	391,268.22	-	391,268.22
242	Court Clerk Computerization	181,942.76	7,673.47	5,000.00	184,616.23	37,903.22	146,713.01
243	Court Special Projects	597,726.66	16,494.26	162.85	614,058.07	-	614,058.07
244	Court Probation Fine	279,945.38	5,106.14	4,768.26	280,283.26	-	280,283.26
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	1,817,371.06	39,655.33	2,894,564.09	-	2,894,564.09
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	1,051.00	-	41,792.65	-	41,792.65
263	Cemetery Endowment	12,553.30	64.30	-	12,617.60	-	12,617.60
266	Indigent Drivers Local Interlock	204,206.16	5,948.80	-	210,154.96	124.72	210,030.24
267	Indigent Drivers State Interlock	267,403.00	6,132.05	-	273,535.05	-	273,535.05
275	CHIP Grant	61,876.22	-	-	61,876.22	-	61,876.22

APPENDIX B



YEAR TO DATE FUND REPORT  
April 30, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
277	Covid Aid, Relief, Econ Aid	1,027,111.02	-	932,106.74	95,004.28	137,644.24	(42,639.96)
337	Debt Service	271,415.49	5,072,335.95	5,019,946.22	323,805.22	-	323,805.22
410	Parkland Development	373,323.04	456,610.25	-	829,933.29	-	829,933.29
439	CIP	1,637,155.80	1,340,608.26	865,523.31	2,112,240.75	2,575,219.20	(462,978.45)
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	16,225.00	2,993,775.00	21,525.00	2,972,250.00
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	-	-	-	787,081.36	(787,081.36)
482	NW 33 Grant Fund	260,446.02	24,630.71	15,349.41	269,727.32	67,149.05	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	745,231.60	722,015.07	217,672.93	513,786.55	(296,113.62)
534	Incr Wastewater Capacity Fee	8,132,047.10	801,662.26	2,050.00	8,931,659.36	574,793.00	8,356,866.36
535	Sewer	21,937,456.30	8,091,968.11	6,267,386.34	23,762,038.07	1,183,745.42	22,578,292.65
536	Sewer Replace & Improve	1,685,527.31	2,637,013.67	304,489.97	4,018,051.01	2,071,404.95	1,946,646.06
550	Water Revenue	20,501,433.80	4,092,432.69	2,353,210.25	22,240,656.24	694,520.50	21,546,135.74
551	Water Replacement & Improve	42,745,193.90	482,249.72	2,041,092.82	41,186,350.80	36,817,298.28	4,369,052.52
553	Incremental Water Capacity Fee	7,347,795.67	456,809.41	-	7,804,605.08	-	7,804,605.08
570	Stormwater Assessment	915,575.87	552,522.82	372,211.34	1,095,887.35	381,037.99	714,849.36
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	22,422.44	22,422.44	12,577.21	-	12,577.21
980	Water Rescue Task Force	-	20,000.00	-	20,000.00	3,350.00	16,650.00
991	Unclaimed Moneys	71,395.81	2,238.74	-	73,517.25	-	73,517.25
998	NW 33 COG	217,291.87	-	75,876.08	141,415.79	204,121.96	(62,706.17)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>123,115,212.12</b>	<b>48,749,919.82</b>	<b>36,101,455.23</b>	<b>135,771,793.23</b>	<b>50,218,466.66</b>	<b>85,553,326.57</b>





APPENDIX C

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
April 30, 2021**

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 27,876,978
Escrow Accounts			72,215
<b>Total Bank Deposits</b>			<b>\$ 27,949,192</b>
<b>Investments</b>			
Star Ohio	0.03%	\$ 9,389	\$ 27,912,393
Star Ohio 2	0.03%	199	592,418
Star Ohio 3	0.03%	154	458,392
Richwood Bank - Sweep	0.06%	1,456	2,644,510
Redtree Investments - Operating Account	0.39%	139,300	35,708,489
Redtree Investments - Bond Proceeds	0.08%	30,508	40,506,399
<b>Total Investments</b>		<b>\$ 181,006</b>	<b>\$ 107,822,601</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 181,006</b>	<b>\$ 135,771,793</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

April 30, 2021

Date

*Terry Emery*

City Manager

April 30, 2021

Date

APPENDIX D



**DEBT SCHEDULE  
APRIL 2021**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2021 Beginning Balance	Additions	Deletions	YTD Ending Balance	Interest Paid	YTD Payments
<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	-	473,333	39,559,907	552,279	1,025,613
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	-	300,000	73,062,122	949,785	1,249,785
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	-	290,000	15,365,417	201,019	491,019
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	71,667	41,381,264	488,065	559,732
<b>TOTAL LONG TERM DEBT</b>			<b>201,447,869</b>	<b>-</b>	<b>1,699,784</b>	<b>199,748,085</b>	<b>2,197,530</b>	<b>3,897,314</b>
<b>TOTAL DEBT</b>			<b>208,417,869</b>	<b>4,035,000</b>	<b>6,234,784</b>	<b>206,218,085</b>	<b>2,287,978</b>	<b>8,522,762</b>

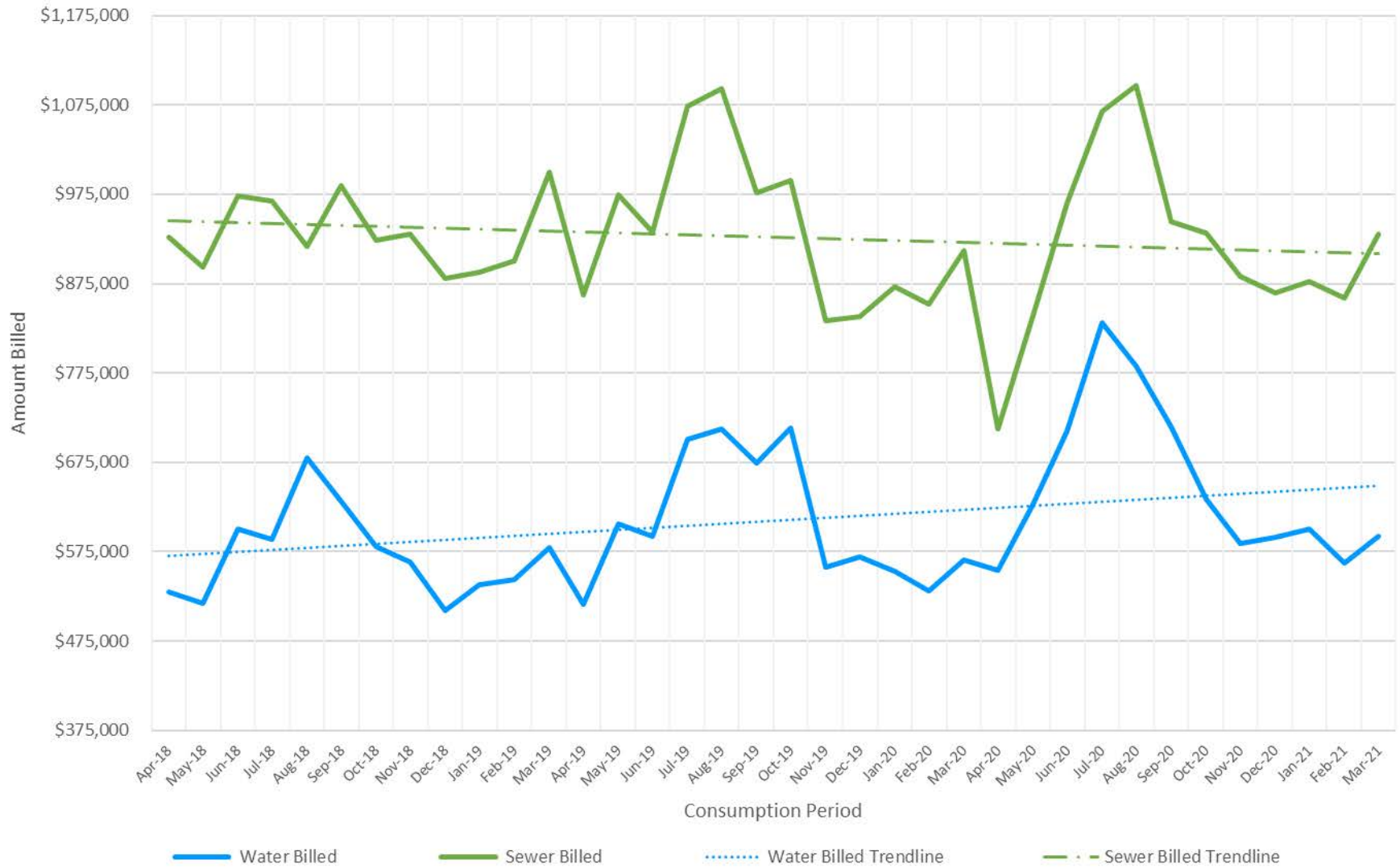


### Water/Sewer Monthly Consumption (CF Units) Billed 36 Month Reporting Period





### 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
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
Apr-21	Mar-21	10,421	8,018,522	\$ 592,207	9,181	9,431,236	\$ 930,002	6,394	\$ 130,110	6,813	26,510	\$ 119,296