



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** MAY 2021 FINANCIAL REPORT  
**DATE:** 6/2/2021

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

Appendix C is the Financial Statement for the city as of May 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 D is the Debt Schedule for the city through May 31, 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 May 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 were received in April and were the amount expected. NOTE: First half collections are always larger than second half due to taxpayers paying a whole year in the first collection.
- Income Tax – Year-to-date receipts total **\$10,442,587**, is **\$2,280,061 or 27.9% 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, given how far we are into 2021, it would appear to be reasonable to assume that we will meet revenue expectations.
- Other Taxes – These revenues are slightly above estimates, which is great to see 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:

- Most expenditures performed as expected when compared to the 2021 budget.
- 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.
- IT is a little ahead of their budget due to a larger than budgeted payment to the 33 COG. This is not unexpected though. The City's budget was approved well before the COG's so the proper payment amount to the COG could not be appropriated. Finance will be requesting a supplemental for the larger payment.

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

	2020 ACTUAL YTD MAY 31	2021 ACTUAL YTD MAY 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Taxes	890,352	979,897	1,715,000	57.14%
Intergovernmental Receipts	207,593	215,084	356,000	60.42%
Other Taxes	201,812	189,757	433,000	43.82%
Income Taxes	8,162,526	10,442,587	19,700,000	53.01%
Fees, Licenses, & Permits	33,420	280,582	100,000	280.58%
Miscellaneous	43,659	665,130	15,000	4434.20%
Transfer In	-	-	-	-
Other Financing	767	-	10,000	-
Earnings on Investments	114,516	31,793	200,000	15.90%
Charges for Services	315,481	346,646	1,252,000	27.69%
Donations	125	-	-	-
<b>Total Revenues</b>	9,970,251	13,151,476	23,781,000	55.30%
<b>EXPENDITURES</b>				
Council	61,499	56,105	165,095	33.98%
City Manager	289,294	471,605	716,769	65.80%
Human Resources	119,960	147,625	342,403	43.11%
Parks & Grounds	340,443	388,828	1,137,862	34.17%
Law Director	140,682	158,634	350,350	45.28%
Information Technology	350,962	538,711	1,085,129	49.64%
Street Lighting	176,290	178,550	472,572	37.78%
Finance Department	439,850	426,312	1,063,283	40.09%
Engineering Department	678,723	723,972	1,929,229	37.53%
Municipal Operations Cente	175,230	174,957	436,594	40.07%
Transfers	583,000	8,914,570	18,628,570	47.85%
<b>Total Expenditures</b>	3,355,933	12,180,636	26,327,856	46.27%

2021 total budget expenditures include \$35,575.82 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 May 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 **\$267,053**, which is **\$8,531 or 3.3%, more** than the same period from the prior year. This continues the trend from last month where 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  
MAY 2021**

	<b>2020 ACTUAL YTD MAY 31</b>	<b>2021 ACTUAL YTD MAY 31</b>	<b>2021 TOTAL BUDGET</b>	<b>2021 % of BUDGET</b>
<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	252,747	261,973	751,500	34.86%
Miscellaneous	1,064	815	12,000	6.79%
Transfer In	550,500	6,364,503	11,364,503	56.00%
Charges for Services	610,188	582,520	1,474,434	39.51%
Donations	-	-	6,000	-
<b>Total Revenues</b>	<b>1,449,112</b>	<b>7,251,813</b>	<b>13,676,187</b>	<b>53.03%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	347,668	369,785	932,218	39.67%
Materials & Supplies	14,492	14,122	104,456	13.52%
Contract Services	10,789	13,414	26,500	50.62%
Other Expenses	6,881	3,360	35,662	9.42%
<b>Total Court Expenditures</b>	<b>379,829</b>	<b>400,680</b>	<b>1,098,836</b>	<b>36.46%</b>
<b>Police Division</b>				
Personal Services	2,248,450	2,463,893	5,911,264	41.68%
Materials & Supplies	28,197	41,740	119,444	34.95%
Contract Services	52,533	63,715	95,600	66.65%
Other Expenses	73,113	75,546	231,644	32.61%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>2,402,293</b>	<b>2,644,893</b>	<b>6,357,952</b>	<b>41.60%</b>
<b>Fire Division</b>				
Personal Services	2,318,223	2,531,828	6,025,442	42.02%
Materials & Supplies	29,615	53,081	115,683	45.88%
Contract Services	36,387	45,326	114,376	39.63%
Other Expenses	95,236	76,662	216,676	35.38%
Capital Outlay	10,474	-	-	-
<b>Total Fire Expenditures</b>	<b>2,489,935</b>	<b>2,706,896</b>	<b>6,472,177</b>	<b>41.82%</b>
<b>Total Expenditures</b>	<b>5,272,057</b>	<b>5,752,469</b>	<b>13,928,965</b>	<b>41.30%</b>

2021 total budget expenditures include \$1,934.96 in carryover encumbrances.

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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 May 31, 2021.

### **Revenues**

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

- **Charges for Services** – 2021 receipts total **\$916,305** which is **\$49,343 or 5.7% more** than the City received in the prior year. At the end of the month, there were **6,399** 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 May 31, 2021.

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

	2020 ACTUAL YTD MAY 31	2021 ACTUAL YTD MAY 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	1,922	2,337	3,000	77.92%
Miscellaneous	-	-	-	-
Charges for Services	866,912	916,305	2,159,400	42.43%
<b>Total Revenues</b>	868,834	918,643	2,162,400	42.48%
<b>EXPENDITURES</b>				
Personal Services	126,468	139,968	332,051	42.15%
Materials & Supplies	18,159	17,286	71,494	24.18%
Contract Services	682,299	705,675	1,646,421	42.86%
Other Expenses	11,965	7,773	53,855	14.43%
Capital Improvements	22,515	15,934	62,650	25.43%
<b>Total Expenditures</b>	861,406	886,635	2,166,471	40.93%

*2021 total budget expenditures include \$0.00 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 May 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 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 **\$2,043,883**, which is **\$1,187,257, or 139%, 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 **\$4,451,544**, which was **\$52,768, or 1.2%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,207** utility customers with sewer service.
- Property Tax Revenues – Collection of the first half property taxes were received in April and were the amount expected. NOTE: First half collections are always larger than second half due to taxpayers paying a whole year in the first collection.
- 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 **\$1,289,509**, which is **\$739,801, or 135%, 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 May 31, 2021.



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

	2020 ACTUAL YTD MAY 31	2021 ACTUAL YTD MAY 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	2,819,302	2,949,463	5,100,000	57.83%
Assessments	11,009	4,953	17,000	29.14%
Miscellaneous	-	-	-	-
Earnings on Investments	152,131	38,433	250,000	15.37%
Charges for Services				
Fees	856,625	2,043,883	1,174,200	174.07%
Service Charges	4,398,777	4,451,544	11,000,000	40.47%
<b>Total Revenues</b>	<b>8,237,844</b>	<b>9,488,277</b>	<b>17,541,200</b>	<b>54.09%</b>
<b>EXPENDITURES</b>				
Personal Services	806,634	874,863	2,060,904	42.45%
Materials & Supplies	322,822	355,589	1,007,728	35.29%
Contract Services	759,358	897,166	2,661,597	33.71%
Debt Service	3,006,827	3,007,447	7,372,594	40.79%
Transfer	-	2,200,000	2,200,000	100.00%
Other Expenses	908,480	949,313	1,903,841	49.86%
<b>Total Expenditures</b>	<b>5,804,121</b>	<b>8,284,379</b>	<b>17,206,664</b>	<b>48.15%</b>

2021 total budget expenditures include \$0.00 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 May 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. They also include utility deposits, permits and inspection fees. To date, 2021 fees collected in the Water Fund total **\$1,585,877**, which is **\$984,717, or 164%, 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 **\$3,476,469, \$342,683 or 10.9% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,460** 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.
- City Capacity Fees – Year-to-date receipts of **\$991,661**, which is **\$50,295, or 5%, 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 May 31, 2021.

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

	2020 ACTUAL YTD MAY 31	2021 ACTUAL YTD MAY 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	9,011	4,977	15,000	33.18%
Miscellaneous	23,374	65,329	51,000	128.10%
Earnings on Investments	193,590	89,372	350,000	25.53%
<b>Charges for Services</b>				
Fees	601,160	1,585,877	1,160,000	136.71%
Service Charges	3,133,786	3,476,469	7,600,000	45.74%
<b>Total Revenues</b>	3,960,922	5,222,024	9,176,000	56.91%
<b>EXPENDITURES</b>				
Personal Services	814,445	871,347	2,060,975	42.28%
Materials & Supplies	274,188	265,359	1,016,472	26.11%
Contract Services	411,407	302,994	1,842,974	16.44%
Debt Service	629,898	1,328,223	3,187,768	41.67%
Transfer	-	-	2,000,000	-
Other Expenses	26,511	101,173	235,428	42.97%
<b>Total Expenditures</b>	2,156,449	2,869,096	10,343,617	27.74%

2021 total budget expenditures include \$295,125.31 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 May 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 **\$68,371**, which is **\$62,479, or 1060%**, 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 **\$605,494, \$77,307 or 14.6% more** than the amount collected in the same period in the prior year. At the end of the month there were **6,820** 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 May 31, 2021.

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

	2020 ACTUAL YTD MAY 31	2021 ACTUAL YTD MAY 31	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	1,267	1,094	3,000	36.46%
Miscellaneous	11,140	14,903	10,000	149.03%
Charges for Services				
Fees	5,893	68,371	50,000	136.74%
Service Charges	528,187	605,494	1,310,916	46.19%
<b>Total Revenues</b>	<b>546,486</b>	<b>689,862</b>	<b>1,373,916</b>	<b>50.21%</b>
<b>EXPENDITURES</b>				
Personal Services	140,394	134,351	372,472	36.07%
Materials & Supplies	65,639	67,238	142,705	47.12%
Contract Services	64,448	67,643	216,950	31.18%
Other Expenses	3,336	21,980	72,330	30.39%
Capital Improvements	52,953	156,933	955,309	16.43%
<b>Total Expenditures</b>	<b>326,771</b>	<b>448,145</b>	<b>1,759,766</b>	<b>25.47%</b>

2021 total budget expenditures include \$6,616.73 in carryover encumbrances.

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APPENDIX A



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

Ranking	2019 YTD Received	2020 YTD Received	2021 YTD Received	\$ Change 2020 to 2021	% Change 2020 to 2021
1	\$828,028	\$1,377,577	\$1,584,877	\$207,301	15.0%
2	448,996	428,112	468,678	40,567	9.5%
3	249,651	264,148	273,352	9,205	3.5%
4	237,907	255,304	296,299	40,994	16.1%
5	206,682	207,904	217,723	9,819	4.7%
6	159,358	168,805	142,480	(26,325)	-15.6%
7	141,552	150,556	209,042	58,486	38.8%
8	159,220	113,534	134,105	20,571	18.1%
9	135,896	113,534	91,835	(21,699)	-19.1%
10	73,617	86,683	91,355	4,672	5.4%
<b>TOTAL TOP 10</b>	<b>\$2,640,906</b>	<b>\$3,166,157</b>	<b>\$3,509,747</b>	<b>\$343,590</b>	<b>10.9%</b>



**Income Tax Receipts by Tax Source**

Receipt type	2019 YTD Received	2020 YTD Received	2021 YTD Received	\$ Change 2020 to 2021	% Change 2020 to 2021
Net Profit Receipts	\$664,650	\$374,550	\$1,051,647	\$677,097	180.8%
Individual Payer Receipts	2,324,279	1,412,095	2,454,464	1,042,369	73.8%
Withholding Receipts	5,788,499	6,547,906	7,158,941	611,035	9.3%
<b>TOTAL*</b>	<b>\$8,777,428</b>	<b>\$8,334,551</b>	<b>\$10,665,053</b>	<b>\$2,330,501</b>	<b>28.0%</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**  
**May 31, 2021**

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	9,060,066.63	13,151,476.40	12,180,636.47	10,029,472.56	635,031.99	9,394,440.57
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	9,656.75	98,436.83	24,857.52	83,236.06	35,466.73	47,769.33
208	City Events and Recreation	31,580.91	151,874.82	145,017.38	38,438.35	66,722.60	(28,284.25)
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	5,938.73	-	21,889.18	-	21,889.18
214	Fire Grant	8,181.26	-	-	8,181.26	-	8,181.26
224	Street Tree Fund	250,860.90	82,676.12	125,246.14	208,290.88	1,221.28	207,069.60
225	Street Maintenance	252,457.29	687,436.93	546,616.93	393,645.11	206,934.97	186,710.14
226	Law Enforcement Trust	46,147.25	2,337.95	-	48,485.20	-	48,485.20
227	Mandatory Drug Fine	117,810.17	358.09	-	118,168.26	-	118,168.26
228	DUI Alcohol Educ & Enforce	35,092.30	433.00	-	35,525.30	-	35,525.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	66,271.99	18,251.80	80,356.01	71,133.67	9,222.34
231	Accrued Leave Fund	41,788.86	-	27,747.58	14,041.28	-	14,041.28
232	Security of Persons & Property	439,402.57	7,251,813.28	5,752,469.23	1,938,746.62	416,099.83	1,522,646.79
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	9,800.16	-	393,404.58	-	393,404.58
242	Court Clerk Computerization	181,942.76	9,811.47	5,000.00	186,754.23	-	186,754.23
243	Court Special Projects	597,726.66	21,259.56	162.85	618,823.37	-	618,823.37
244	Court Probation Fine	279,945.38	6,245.87	5,284.82	280,906.43	-	280,906.43
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	1,985,892.83	1,030,908.81	2,208,726.13	-	2,208,726.13
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	1,121.00	-	41,862.65	-	41,862.65
263	Cemetery Endowment	12,553.30	68.12	-	12,621.42	-	12,621.42
266	Indigent Drivers Local Interlock	204,206.16	7,540.22	-	211,746.38	-	211,746.38
267	Indigent Drivers State Interlock	267,403.00	7,759.03	-	275,162.03	-	275,162.03
275	CHIP Grant	61,876.22	-	-	61,876.22	-	61,876.22

APPENDIX B



**YEAR TO DATE FUND REPORT**  
**May 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	-	1,009,711.08	17,399.94	47,008.25	(29,608.31)
337	Debt Service	271,415.49	5,072,335.95	5,113,621.22	230,130.22	-	230,130.22
410	Parkland Development	373,323.04	620,610.25	-	993,933.29	64,000.00	929,933.29
439	CIP	1,637,155.80	1,340,646.28	1,118,747.81	1,859,054.27	2,376,128.65	(517,074.38)
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	1,992,975.00	1,000,800.00
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	61,325.04	20,653.82	301,117.24	61,844.64	239,272.60
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	918,642.83	886,635.45	226,463.78	372,832.72	(146,368.94)
534	Incr Wastewater Capacity Fee	8,132,047.10	866,862.21	11,665.95	8,987,243.36	567,334.02	8,419,909.34
535	Sewer	21,937,456.30	9,488,276.53	8,284,379.07	23,141,353.76	943,740.89	22,197,612.87
536	Sewer Replace & Improve	1,685,527.31	2,687,694.49	604,541.07	3,768,680.73	1,332,827.14	2,435,853.59
550	Water Revenue	20,501,433.80	5,222,024.24	2,869,096.40	22,854,361.64	627,864.49	22,226,497.15
551	Water Replacement & Improve	42,745,193.90	533,455.31	4,425,188.51	38,853,460.70	34,457,112.25	4,396,348.45
553	Incremental Water Capacity Fee	7,347,795.67	498,607.16	-	7,846,402.83	-	7,846,402.83
570	Stormwater Assessment	915,575.87	689,861.97	448,145.24	1,157,292.60	285,831.03	871,461.57
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	28,234.20	28,234.20	12,577.21	-	12,577.21
980	Water Rescue Task Force	-	20,000.00	3,350.00	16,650.00	-	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	177,099.33	135,376.73	259,014.47	349,449.64	(90,435.17)
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>123,115,212.12</b>	<b>54,951,697.79</b>	<b>44,930,933.25</b>	<b>133,271,686.93</b>	<b>48,062,300.23</b>	<b>85,209,386.70</b>





APPENDIX C

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

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 25,357,386
Escrow Accounts			44,552
<b>Total Bank Deposits</b>			<b>\$ 25,401,937</b>
<b>Investments</b>			
Star Ohio	0.04%	\$ 11,180	\$ 27,914,185
Star Ohio 2	0.04%	\$ 237	\$ 592,456
Star Ohio 3	0.04%	\$ 184	\$ 458,422
Richwood Bank - Sweep	0.06%	\$ 1,488	\$ 2,644,543
Redtree Investments - Operating Account	0.41%	\$ 147,021	\$ 35,743,873
Redtree Investments - Bond Proceeds	0.10%	\$ 40,401	\$ 40,516,272
<b>Total Investments</b>		<b>\$ 200,512</b>	<b>\$ 107,869,750</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 200,512</b>	<b>\$ 133,271,687</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

May 31, 2021  
\_\_\_\_\_  
Date

*Terry Emery*  
\_\_\_\_\_  
City Manager

May 31, 2021  
\_\_\_\_\_  
Date

APPENDIX D



**DEBT SCHEDULE  
MAY 2021**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2021		YTD Ending Balance	Interest Paid	YTD Payments
			Beginning Balance	Additions Deletions			
<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 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	136,894	136,894
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	3,464,024	- -	3,464,024	25,635	25,635
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	93,675	93,675
Wastewater Imp Refunded (2015)	3.83%	12/01/47	40,033,241	- 591,667	39,441,574	138,070	729,736
Wastewater GO Bonds (2015)	3.75%	12/01/47	9,230,000	- -	9,230,000	163,200	163,200
Wastewater Imp Refunded (2016)	3.80%	12/01/47	73,362,122	- 375,000	72,987,122	1,187,232	1,562,232
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	- 362,500	15,292,917	251,274	613,774
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	- 89,583	41,363,347	610,081	699,665
<b>TOTAL LONG TERM DEBT</b>			<b>201,447,869</b>	<b>- 1,983,534</b>	<b>199,464,335</b>	<b>2,612,441</b>	<b>4,595,975</b>
<b>TOTAL DEBT</b>			<b>208,417,869</b>	<b>4,035,000 6,518,534</b>	<b>205,934,335</b>	<b>2,702,889</b>	<b>9,221,423</b>

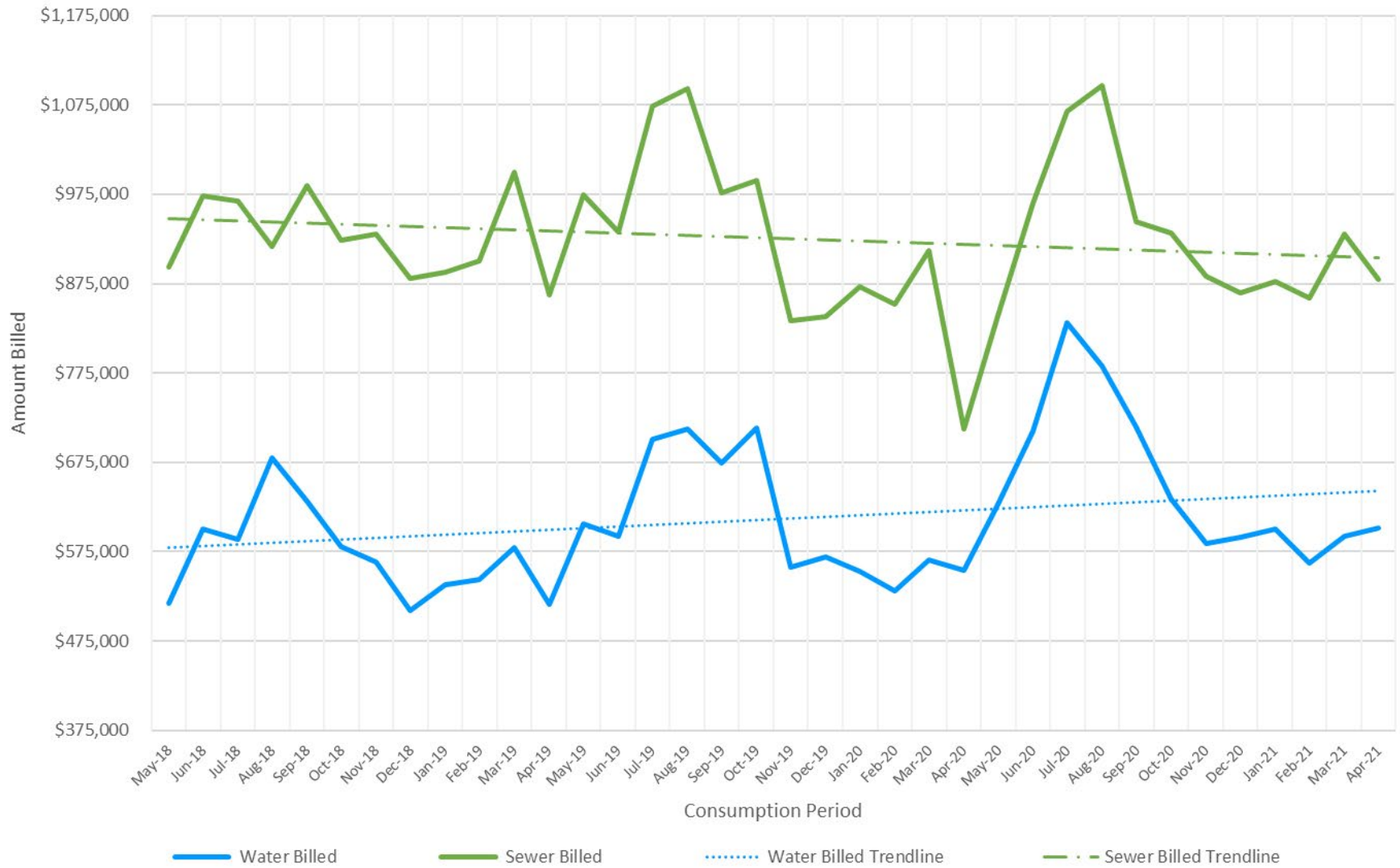


### Water/Sewer Monthly Consumption (CF Units) Billed 36 Month Reporting Period





### 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
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
May-21	Apr-21	10,460	8,196,015	\$ 601,692	9,207	9,427,324	\$ 879,298	6,399	\$ 130,220	6,820	27,292	\$ 122,816