



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: MAY 2021 FINANCIAL REPORT
DATE: 7/6/2021

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

Appendix C is the Financial Statement for the city as of June 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 June 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 June 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. 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 **\$12,891,461**, which is **\$2,830,641, or 28.1%, 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 tracking right at estimated receipts, 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
JUNE 2021**

	2020 ACTUAL YTD JUN 30	2021 ACTUAL YTD JUN 30	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Taxes	890,352	979,897	1,715,000	57.14%
Intergovernmental Receipts	226,673	250,627	356,000	70.40%
Other Taxes	215,130	209,565	433,000	48.40%
Income Taxes	10,060,820	12,891,461	19,700,000	65.44%
Fees, Licenses, & Permits	39,100	286,837	100,000	286.84%
Miscellaneous	49,416	665,405	15,000	4436.03%
Transfer In	-	-	-	-
Other Financing	767	44,298	10,000	442.98%
Earnings on Investments	128,750	36,040	200,000	18.02%
Charges for Services	354,437	641,707	1,252,000	51.25%
Donations	125	-	-	-
Total Revenues	11,965,568	16,005,835	23,781,000	67.31%
EXPENDITURES				
Council	70,977	69,121	165,095	41.87%
City Manager	412,027	545,874	716,769	76.16%
Human Resources	144,049	172,021	342,403	50.24%
Parks & Grounds	427,985	494,733	1,137,862	43.48%
Law Director	160,307	184,700	350,350	52.72%
Information Technology	391,910	577,607	1,085,129	53.23%
Street Lighting	208,537	235,771	472,572	49.89%
Finance Department	510,957	501,506	1,063,283	47.17%
Engineering Department	835,917	861,124	1,928,690	44.65%
Municipal Operations Center	205,069	206,623	436,594	47.33%
Transfers	10,569,075	8,914,570	18,628,570	47.85%
Total Expenditures	13,936,810	12,764,417	26,327,317	48.48%

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

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 June 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 **\$325,537**, which is **\$48,534, or 17.5%, more** than the same period from the prior year.
 - 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
JUNE 2021**

	2020 ACTUAL YTD JUN 30	2021 ACTUAL YTD JUN 30	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Intergovernmental Receipts	2,178	11,700	6,000	195.00%
Fees, Licenses, & Permits	32,436	34,802	61,750	56.36%
Fines & Costs	269,243	306,788	751,500	40.82%
Miscellaneous	1,336	1,081	12,000	9.01%
Transfer In	6,550,500	6,364,503	11,364,503	56.00%
Charges for Services	629,621	725,081	1,474,434	49.18%
Donations	-	-	6,000	-
Total Revenues	7,485,314	7,443,954	13,676,187	54.43%
EXPENDITURES				
Municipal Court				
Personal Services	410,672	435,499	932,218	46.72%
Materials & Supplies	16,583	19,419	104,456	18.59%
Contract Services	11,174	14,260	26,500	53.81%
Other Expenses	7,447	4,144	35,662	11.62%
Total Court Expenditures	445,876	473,321	1,098,836	43.07%
Police Division				
Personal Services	2,655,683	2,910,100	5,911,264	49.23%
Materials & Supplies	38,072	49,358	119,444	41.32%
Contract Services	65,648	76,680	95,600	80.21%
Other Expenses	82,286	91,674	231,644	39.58%
Capital Improvements	-	-	-	-
Total Police Expenditures	2,841,689	3,127,812	6,357,952	49.20%
Fire Division				
Personal Services	2,749,988	2,976,846	6,025,442	49.40%
Materials & Supplies	33,740	59,786	115,683	51.68%
Contract Services	40,057	58,022	114,376	50.73%
Other Expenses	105,357	86,984	216,676	40.14%
Capital Outlay	10,474	-	-	-
Total Fire Expenditures	2,939,617	3,181,639	6,472,177	49.16%
Total Expenditures	6,227,182	6,782,772	13,928,965	48.70%

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

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SANITATION FUND

The Sanitation Fund accounts for the costs of providing refuse services. This fund is an Enterprise Fund which means that the main source of revenue is the monthly fees charged to residents for this service. Please refer to page seven for a breakdown of the revenues and expenditures through June 30, 2021.

Revenues

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

- **Charges for Services** – 2021 receipts total **\$1,108,174**, which is **\$73,499, or 7.1%, more** than the City received in the prior year. At the end of the month, there were **6,414** 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 June 30, 2021.

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

	2020 ACTUAL YTD JUN 30	2021 ACTUAL YTD JUN 30	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	1,922	2,337	3,000	77.92%
Miscellaneous	-	-	-	-
Charges for Services	1,034,675	1,108,174	2,159,400	51.32%
Total Revenues	1,036,597	1,110,512	2,162,400	51.36%
EXPENDITURES				
Personal Services	149,696	165,368	332,051	49.80%
Materials & Supplies	20,886	20,409	71,494	28.55%
Contract Services	814,292	860,008	1,646,421	52.23%
Other Expenses	14,669	8,572	53,855	15.92%
Capital Improvements	24,668	15,934	62,650	25.43%
Total Expenditures	1,024,210	1,070,290	2,166,471	49.40%

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 June 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 **\$2,504,652**, which is **\$1,496,061, or 148%, 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 **\$5,498,837**, which is **\$417,220, or 8.2%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,251** 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 **\$1,452,353**, which is **\$820,203, or 130%, 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 June 30, 2021.

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

	2020 ACTUAL YTD JUN 30	2021 ACTUAL YTD JUN 30	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
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	171,215	42,858	250,000	17.14%
Charges for Services				
Fees	1,008,591	2,504,652	1,174,200	213.31%
Service Charges	5,081,617	5,498,837	11,000,000	49.99%
Total Revenues	9,091,734	11,000,763	17,541,200	62.71%
EXPENDITURES				
Personal Services	946,707	1,030,785	2,060,904	50.02%
Materials & Supplies	379,587	428,200	1,007,728	42.49%
Contract Services	892,620	1,114,316	2,661,597	41.87%
Debt Service	3,566,640	3,576,243	7,372,594	48.51%
Transfer	-	2,200,000	2,200,000	100.00%
Other Expenses	921,948	961,310	1,903,841	50.49%
Total Expenditures	6,707,502	9,310,854	17,206,664	54.11%

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 June 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 **\$1,932,086**, which is **\$1,217,861, or 170.5%, 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 **\$4,360,013, \$587,034 or 15.6% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,536** 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 **\$1,118,136**, which is **\$248,212, or 18%, less** 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 June 30, 2021.

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

	2020 ACTUAL YTD JUN 30	2021 ACTUAL YTD JUN 30	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	9,011	4,977	15,000	33.18%
Miscellaneous	28,198	80,168	51,000	157.19%
Earnings on Investments	217,325	98,884	350,000	28.25%
Charges for Services				
Fees	714,225	1,932,086	1,160,000	166.56%
Service Charges	3,772,979	4,360,013	7,600,000	57.37%
Total Revenues	4,741,738	6,476,127	9,176,000	70.58%
EXPENDITURES				
Personal Services	954,861	1,062,810	2,060,975	51.57%
Materials & Supplies	360,747	352,815	1,016,472	34.71%
Contract Services	448,822	451,088	1,842,974	24.48%
Debt Service	755,878	1,590,910	3,187,768	49.91%
Transfer	-	-	2,000,000	-
Other Expenses	36,093	114,225	235,428	48.52%
Total Expenditures	2,556,402	3,571,849	10,343,617	34.53%

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 June 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 **\$68,371**, which is **\$51,512, or 305%**, 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 **\$734,989, \$123,410, or 20.2%, more** than the amount collected in the same period in the prior year. At the end of the month there were **6,822** 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 June 30, 2021.

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

	2020 ACTUAL YTD JUN 30	2021 ACTUAL YTD JUN 30	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	1,267	1,094	3,000	36.46%
Miscellaneous	11,140	14,903	10,000	149.03%
Charges for Services				
Fees	16,859	68,371	50,000	136.74%
Service Charges	611,580	734,989	1,310,916	56.07%
Total Revenues	640,846	819,357	1,373,916	59.64%
EXPENDITURES				
Personal Services	165,820	159,114	372,472	42.72%
Materials & Supplies	68,692	72,339	142,705	50.69%
Contract Services	72,636	100,568	216,950	46.36%
Other Expenses	3,336	22,297	72,330	30.83%
Capital Improvements	57,953	164,038	955,309	17.17%
Total Expenditures	368,437	518,356	1,759,766	29.46%

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	\$1,002,789	\$1,879,981	\$2,072,480	\$192,499	10.2%
2	544,817	470,100	572,200	102,100	21.7%
3	296,150	289,035	323,902	34,867	12.1%
4	303,731	320,953	344,109	23,155	7.2%
5	247,677	248,871	261,834	12,962	5.2%
6	206,946	207,386	142,480	(64,906)	-31.3%
7	184,486	196,402	241,009	44,607	22.7%
8	190,061	160,715	151,554	(9,162)	-5.7%
9	165,260	133,031	109,950	(23,081)	-17.4%
10	88,600	102,745	108,609	5,864	5.7%
TOTAL TOP 10	\$3,230,516	\$4,009,220	\$4,328,124	\$318,905	8.0%



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	\$779,868	\$468,248	\$1,546,909	\$1,078,661	230.4%
Individual Payer Receipts	2,796,065	1,810,708	2,897,595	1,086,887	60.0%
Withholding Receipts	7,028,971	7,988,583	8,625,818	637,235	8.0%
TOTAL*	\$10,604,904	\$10,267,539	\$13,070,322	\$2,802,783	27.3%

* 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
June 30, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	9,060,066.63	16,005,835.24	12,764,416.98	12,300,050.90	662,644.85	11,637,406.05
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	-	-	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	9,656.75	169,065.51	73,500.64	107,342.62	38,226.55	69,116.07
208	City Events and Recreation	31,580.91	167,051.82	181,115.92	17,516.81	43,121.24	(25,604.43)
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	91,255.05	132,986.03	209,129.92	42,665.48	166,464.44
225	Street Maintenance	252,457.29	807,236.12	684,429.85	375,631.38	140,963.08	234,668.30
226	Law Enforcement Trust	46,147.25	2,344.58	-	48,491.83	-	48,491.83
227	Mandatory Drug Fine	117,810.17	503.09	-	118,313.26	-	118,313.26
228	DUI Alcohol Educ & Enforce	35,092.30	468.00	-	35,560.30	-	35,560.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	77,932.05	44,842.67	65,425.20	68,403.30	(2,978.10)
231	Accrued Leave Fund	41,788.86	-	27,747.58	14,041.28	-	14,041.28
232	Security of Persons & Property	439,402.57	7,443,954.35	6,782,772.15	1,100,584.77	369,867.39	730,717.38
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	11,591.26	-	395,195.68	-	395,195.68
242	Court Clerk Computerization	181,942.76	11,604.47	10,000.00	183,547.23	-	183,547.23
243	Court Special Projects	597,726.66	25,052.56	162.85	622,616.37	-	622,616.37
244	Court Probation Fine	279,945.38	7,299.94	6,834.49	280,410.83	-	280,410.83
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	1,985,892.83	1,005,274.43	2,097,466.76	-	2,097,466.76
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	1,341.00	-	42,082.65	-	42,082.65
263	Cemetery Endowment	12,553.30	75.57	-	12,628.87	-	12,628.87
266	Indigent Drivers Local Interlock	204,206.16	8,189.65	-	212,395.81	-	212,395.81
267	Indigent Drivers State Interlock	267,403.00	15,936.04	-	283,339.04	-	283,339.04
275	CHIP Grant	61,876.22	-	-	61,876.22	-	61,876.22

APPENDIX B



YEAR TO DATE FUND REPORT
June 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	-	1,023,541.80	3,569.22	33,177.53	(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	631,610.25	-	1,004,933.29	64,000.00	940,933.29
439	CIP	1,637,155.80	1,340,684.73	1,663,918.16	1,313,922.37	3,891,861.94	(2,577,939.57)
440	Capital Reserve Fund	1,935,865.36	-	363,257.11	1,572,608.25	322,608.25	1,250,000.00
441	TIF Capital Fund	-	3,010,000.00	232,693.38	2,777,306.62	1,776,506.62	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	28,432.00	293,339.06	54,066.46	239,272.60
483	CDBG Formula Grant	-	-	23,677.37	(23,677.37)	118,322.63	(142,000.00)
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	1,110,511.59	1,070,289.70	234,678.29	251,897.69	(17,219.40)
534	Incr Wastewater Capacity Fee	8,132,047.10	978,719.98	11,665.95	9,099,101.13	569,811.02	8,529,290.11
535	Sewer	21,937,456.30	11,000,762.97	9,310,853.58	23,627,365.69	843,557.49	22,783,808.20
536	Sewer Replace & Improve	1,685,527.31	2,753,961.02	1,084,393.35	3,355,094.98	993,031.35	2,362,063.63
550	Water Revenue	20,501,433.80	6,476,127.05	3,571,848.59	23,405,712.26	857,464.97	22,548,247.29
551	Water Replacement & Improve	42,745,193.90	613,476.62	5,648,315.24	37,710,355.28	33,239,643.54	4,470,711.74
553	Incremental Water Capacity Fee	7,347,795.67	562,198.78	31,336.28	7,878,658.17	156,596.42	7,722,061.75
570	Stormwater Assessment	915,575.87	819,357.16	518,355.86	1,216,577.17	270,735.11	945,842.06
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	33,052.22	33,052.23	12,577.20	-	12,577.20
980	Water Rescue Task Force	-	30,000.00	3,350.00	26,650.00	-	26,650.00
991	Unclaimed Moneys	71,395.81	2,238.74	-	73,517.24	-	73,517.24
998	NW 33 COG	217,291.87	354,198.66	235,895.12	335,595.41	248,931.25	86,664.16
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		123,115,212.12	61,854,359.48	51,686,015.95	133,284,493.17	47,612,705.99	85,671,787.18

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

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 25,334,807
Escrow Accounts			44,552
Total Bank Deposits			\$ 25,379,359
Investments			
Star Ohio	0.05%	\$ 14,830	\$ 27,915,996
Star Ohio 2	0.05%	\$ 315	\$ 592,494
Star Ohio 3	0.05%	\$ 244	\$ 458,451
Richwood Bank - Sweep	0.09%	\$ 2,413	\$ 2,644,880
Redtree Investments - Operating Account	0.58%	\$ 208,025	\$ 35,759,904
Redtree Investments - Bond Proceeds	0.17%	\$ 69,354	\$ 40,533,410
Total Investments		\$ 295,180	\$ 107,905,135
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 295,180	\$ 133,284,493

*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

June 31, 2021

Date

Terry Emery

City Manager

June 31, 2021

Date

APPENDIX D

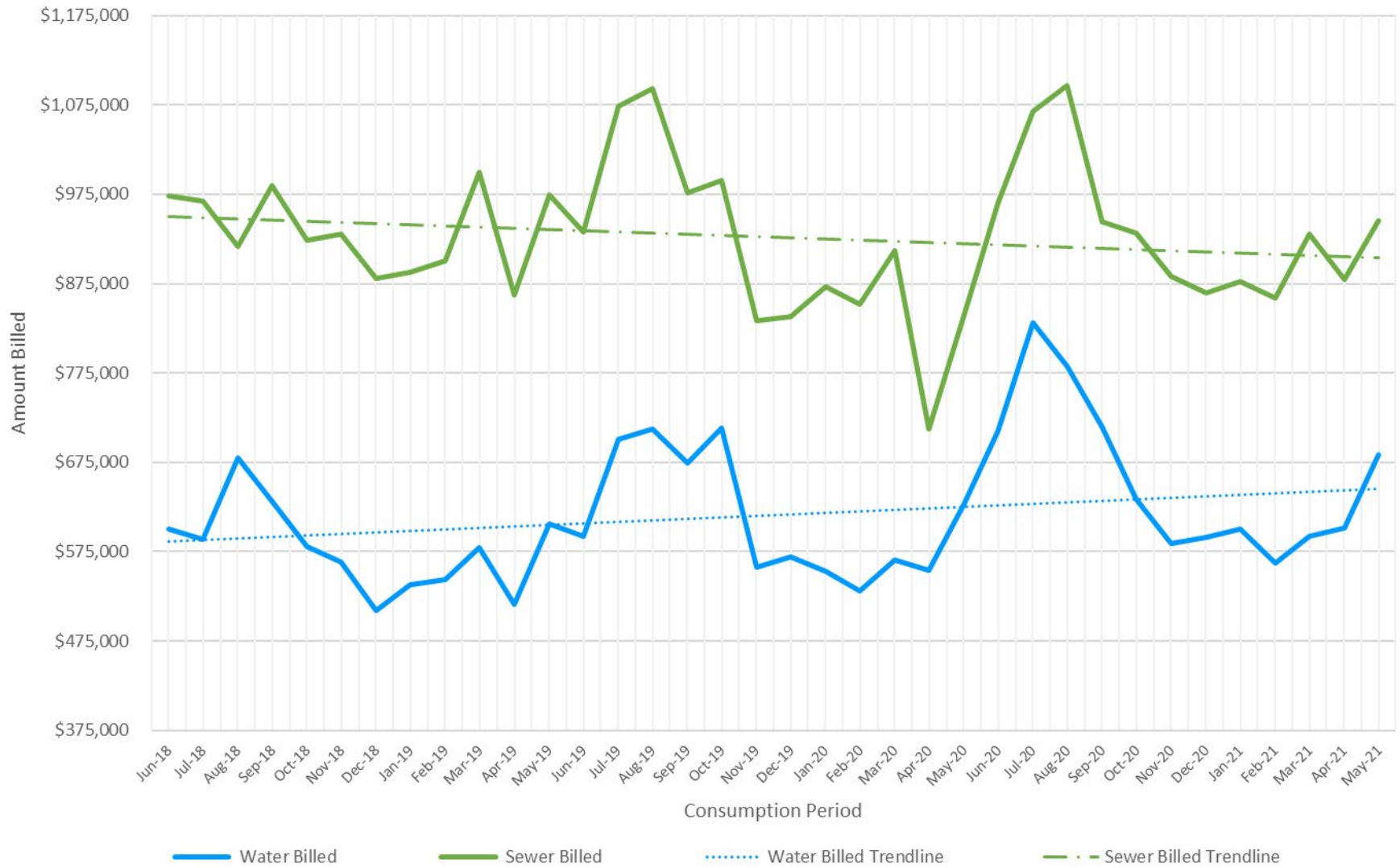


**DEBT SCHEDULE
JUNE 2021**

Description of Debt	Net Interest Cost	Maturity Date	1/1/2021			YTD Ending Balance	Interest Paid	YTD Payments
			Beginning Balance	Additions	Deletions			
SHORT TERM DEBT								
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	-	-
TOTAL SHORT TERM DEBT			6,970,000	4,035,000	4,535,000	6,470,000	90,448	4,625,448
LONG TERM DEBT								
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	-	710,000	39,323,241	828,394	1,538,394
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	-	450,000	72,912,122	1,424,648	1,874,648
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	-	435,000	15,220,417	301,529	736,529
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	107,500	41,345,431	732,097	839,597
TOTAL LONG TERM DEBT			201,447,869	-	2,267,284	199,180,585	3,712,453	5,979,737
TOTAL DEBT			208,417,869	4,035,000	6,802,284	205,650,585	3,802,901	10,605,185

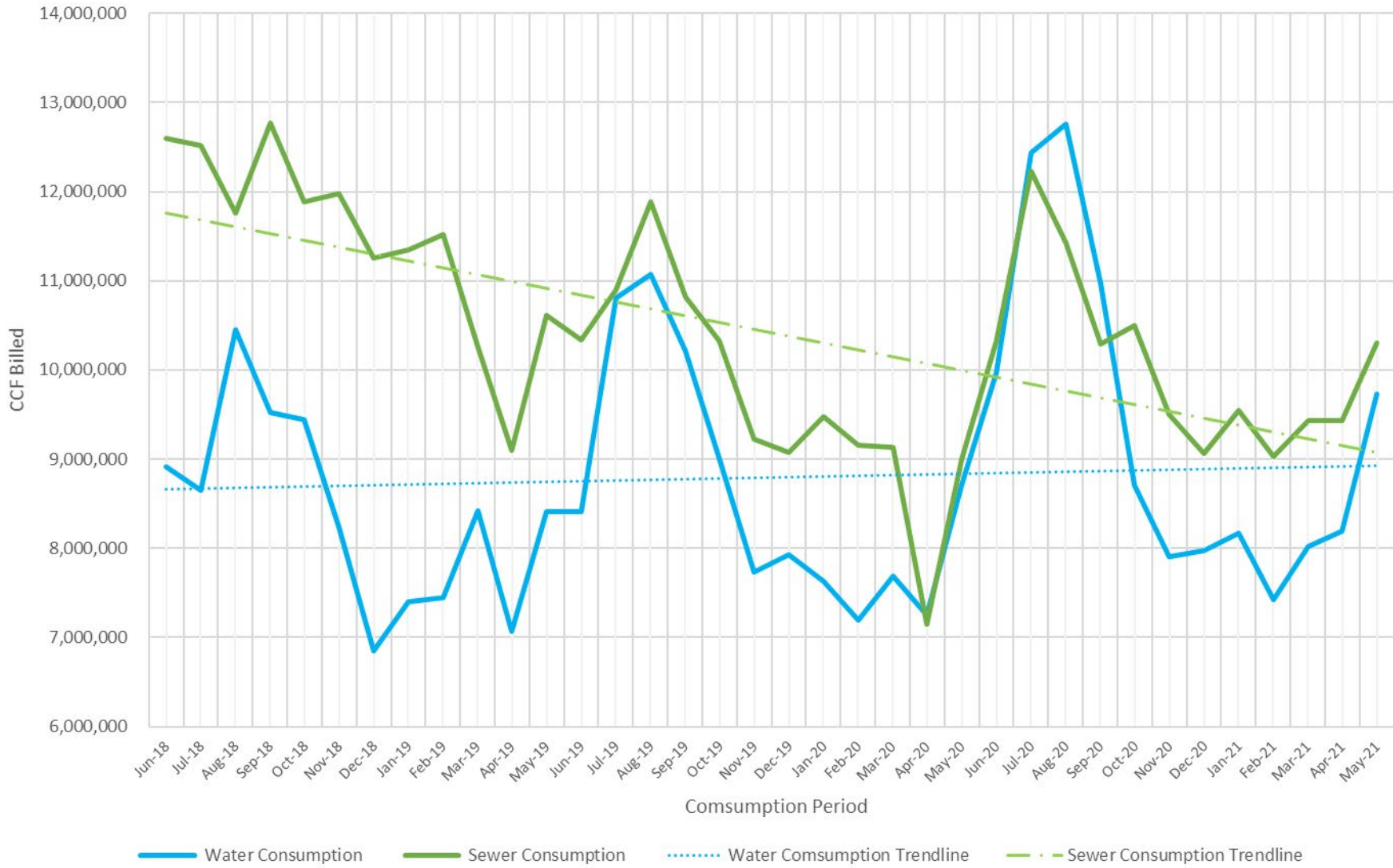


Water/Sewer Monthly Amount Billed 36 Month Reporting Period





Water/Sewer Monthly Consumption (CF Units) 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
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
Jul-21	May-21	10,536	9,734,807	\$ 683,628	9,251	10,298,378	\$ 945,657	6,414	\$ 130,217	6,822	26,506	\$ 119,277