



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** BRAD LUTZ  
**SUBJECT:** SEPTEMBER 2021 FINANCIAL REPORT  
**DATE:** 10/5/2021

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

Appendix C is the Financial Statement for the city as of September 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 September 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 September 30, 2021.

### Revenues

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

- Property Taxes – Have been fully collected for 2020 taxes payable in 2021. 3.8% increase over last years receipts.
- Income Tax – Year-to-date receipts total **17,722,954**, which is **\$ 2,421,617, or 15.8%, more** than amount the City received during the same period in the prior year.
  - This increase is primarily due to an increase in withholdings from the top ten withholders in the City and significantly increased net profit receipts compared to a year ago (See Appendix A). The is the **third** month that we are to compare year to year as a result of last year’s income tax due date of 7/15/2020. I believe that it income tax receipts exceeding last year’s amount by at least \$2 million is a reasonable assumption.
- Intergovernmental Receipts – These revenues are tracking higher than estimated receipts. There receipts are from the Local Government Fund (LGF) provided by the State and are paid monthly. The percentage received from the State is based on a formula which is applied to the State’s tax collections. These receipts coming in higher than expected indicates that the State is seeing the same increase in tax revenues that we are seeing locally.
- Other Taxes – These revenues are tracking higher than 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.
- Charges for Services – The third quarter chargeback to the Enterprise funds will be processed in October. This receipt in the General Fund will bring this receipts back in line with the estimated revenues.

### 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.

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

	2020 ACTUAL YTD SEP 30	2021 ACTUAL YTD SEP 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Taxes	1,707,582	1,772,444	1,715,000	103.3%
Intergovernmental Receipts	350,576	336,824	356,000	94.6%
Other Taxes	301,228	387,080	433,000	89.4%
Income Taxes	15,301,338	17,722,954	19,700,000	90.0%
Fees, Licenses, & Permits	65,459	375,299	100,000	375.3%
Miscellaneous	65,564	708,693	15,000	4724.6%
Transfer In	-	-	-	-
Other Financing	767	55,027	10,000	550.3%
Earnings on Investments	170,831	62,429	200,000	31.2%
Charges for Services	938,100	682,265	1,252,000	54.5%
Donations	125	-	-	-
<b>Total Revenues</b>	<b>18,901,570</b>	<b>22,103,014</b>	<b>23,781,000</b>	<b>92.9%</b>
<b>EXPENDITURES</b>				
Council	103,615	96,459	165,095	58.4%
City Manager	455,996	657,838	716,769	91.8%
Human Resources	209,978	248,374	351,860	70.6%
Parks & Grounds	741,384	791,142	1,168,588	67.7%
Law Director	260,470	258,148	350,350	73.7%
Information Technology	671,528	751,507	1,085,129	69.3%
Street Lighting	328,378	352,058	472,572	74.5%
Finance Department	750,208	737,106	1,063,283	69.3%
Engineering Department	1,212,782	1,227,386	2,018,150	60.8%
Municipal Operations Center	300,041	300,998	436,594	68.9%
Transfers	16,680,075	13,670,328	18,828,570	72.6%
<b>Total Expenditures</b>	<b>21,714,454</b>	<b>19,092,112</b>	<b>26,656,960</b>	<b>71.62%</b>

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 September 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 – These receipts have rebounded in the last month as compared to 2020, but are still tracking to miss the budgeted estimated receipts. October’s receipts will be a strong indicator whether the budgeted estimate will be met.
- 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 **\$444,774**, which is **\$119,651, or 31%, more** than the same period from the prior year.
    - Effective September 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 September 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  
SEPTEMBER 2021**

	<b>2020 ACTUAL YTD SEP 30</b>	<b>2021 ACTUAL YTD SEP 30</b>	<b>2021 TOTAL BUDGET</b>	<b>2021 % of BUDGET</b>
<b>REVENUES</b>				
Intergovernmental Receipts	3,969	16,200	6,000	270.00%
Fees, Licenses, & Permits	64,712	68,876	61,750	111.54%
Fines & Costs	361,526	468,292	751,500	62.31%
Miscellaneous	2,194	1,950	12,000	16.25%
Transfer In	10,550,500	8,864,503	11,364,503	78.00%
Charges for Services	884,219	957,952	1,474,434	64.97%
Donations	-	-	6,000	-
<b>Total Revenues</b>	<b>11,867,120</b>	<b>10,377,774</b>	<b>13,676,187</b>	<b>75.88%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	609,748	619,922	932,218	66.50%
Materials & Supplies	24,695	27,825	104,456	26.64%
Contract Services	13,006	16,455	26,500	62.09%
Other Expenses	10,149	10,844	35,662	30.41%
<b>Total Court Expenditures</b>	<b>657,597</b>	<b>675,045</b>	<b>1,098,836</b>	<b>61.43%</b>
<b>Police Division</b>				
Personal Services	3,900,909	4,257,819	5,911,264	72.03%
Materials & Supplies	57,964	73,439	119,444	61.48%
Contract Services	73,931	86,238	95,600	90.21%
Other Expenses	111,082	134,067	231,644	57.88%
Capital Improvements	-	-	-	-
<b>Total Police Expenditures</b>	<b>4,143,885</b>	<b>4,551,562</b>	<b>6,357,952</b>	<b>71.59%</b>
<b>Fire Division</b>				
Personal Services	4,080,942	4,412,813	6,035,371	73.12%
Materials & Supplies	50,895	86,120	115,525	74.55%
Contract Services	51,712	75,613	114,376	66.11%
Other Expenses	123,391	107,939	215,236	50.15%
Capital Outlay	10,474	-	-	-
<b>Total Fire Expenditures</b>	<b>4,317,414</b>	<b>4,682,485</b>	<b>6,480,508</b>	<b>72.25%</b>
<b>Total Expenditures</b>	<b>9,118,896</b>	<b>9,909,092</b>	<b>13,937,296</b>	<b>71.10%</b>

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 September 30, 2021.

### **Revenues**

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

- **Charges for Services** – 2021 receipts total **\$1,664,378**, which is **\$110,494, or 7.1%, more** than the City received in the prior year. At the end of the month, there were **6,487** 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 September 30, 2021.

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

	2020 ACTUAL YTD SEP 30	2021 ACTUAL YTD SEP 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	3,680	4,492	3,000	149.74%
Miscellaneous	-	-	-	-
Charges for Services	1,553,884	1,664,378	2,159,400	77.08%
<b>Total Revenues</b>	1,557,564	1,668,870	2,162,400	77.18%
<b>EXPENDITURES</b>				
Personal Services	221,925	243,272	332,051	73.26%
Materials & Supplies	32,216	35,071	71,494	49.05%
Contract Services	1,190,940	1,270,061	1,646,421	77.14%
Other Expenses	23,927	17,709	53,855	32.88%
Capital Improvements	24,668	17,034	62,650	27.19%
<b>Total Expenditures</b>	1,493,676	1,583,147	2,166,471	73.07%

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 September 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 **\$3,293,910**, which is **\$1,688,673, or 105%, more** than the amount collected in the same period in the prior year primarily due to development around of the City.
  - Service Charges – To date, 2021 service charges total **\$8,339,167**, which is **\$76,441, or 0.9%, more** than the amount collected in the same period in the prior year. At the end of the month, there were **9,385** 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 **\$2,298,400**, which is **\$923,577, or 67%, 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 September 30, 2021.



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

	2020 ACTUAL YTD SEP 30	2021 ACTUAL YTD SEP 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	5,084,235	5,344,559	5,100,000	104.80%
Assessments	16,529	7,790	17,000	45.82%
Miscellaneous	-	-	-	-
Earnings on Investments	226,420	71,202	250,000	28.48%
Charges for Services				
Fees	1,605,237	3,293,910	1,174,200	280.52%
Service Charges	8,262,726	8,339,167	11,000,000	75.81%
<b>Total Revenues</b>	15,195,148	17,056,628	17,541,200	97.24%
<b>EXPENDITURES</b>				
Personal Services	1,395,362	1,510,749	2,092,535	72.20%
Materials & Supplies	583,474	599,572	1,007,728	59.50%
Contract Services	1,528,383	1,486,702	2,661,597	55.86%
Debt Service	5,271,526	5,282,791	7,372,594	71.65%
Transfer	-	3,000,000	3,000,000	100.00%
Other Expenses	1,712,516	994,910	1,903,841	52.26%
<b>Total Expenditures</b>	10,491,261	12,874,724	18,038,295	71.37%

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 September 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 **\$2,532,183**, which is **\$1,360,683, or 116%, more** than the amount collected in the same period in the prior year primarily due to development around of the City.
  - Service Charges & Collections – 2021 service charges to date total **\$6,864,392, \$698,467 or 11.3% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,758** 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 **\$1,748,594**, which is **\$197,616, or 10%, 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 September 30, 2021.

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

	2020 ACTUAL YTD SEP 30	2021 ACTUAL YTD SEP 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	14,182	6,368	15,000	42.45%
Miscellaneous	49,559	106,970	51,000	209.74%
Earnings on Investments	350,342	156,326	350,000	44.66%
<b>Charges for Services</b>				
Fees	1,171,500	2,532,183	1,160,000	218.29%
Service Charges	6,165,925	6,864,392	7,600,000	90.32%
<b>Total Revenues</b>	7,751,509	9,666,239	9,176,000	105.34%
<b>EXPENDITURES</b>				
Personal Services	1,391,351	1,558,784	2,060,975	75.63%
Materials & Supplies	521,253	629,797	1,016,215	61.97%
Contract Services	850,438	973,715	1,593,180	61.12%
Debt Service	1,115,937	2,393,758	3,187,768	75.09%
Transfer	-	-	2,000,000	-
Other Expenses	69,225	156,597	235,428	66.52%
<b>Total Expenditures</b>	3,948,204	5,712,651	10,093,566	56.60%

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 September 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 **\$86,963**, which is **\$49,432, or 131%**, 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 **\$1,087,877**, which is **\$158,700, or 17.1%, more** than the amount collected in the same period in the prior year. At the end of the month there were **6,875** 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 September 30, 2021.

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

	2020 ACTUAL YTD SEP 30	2021 ACTUAL YTD SEP 30	2021 TOTAL BUDGET	2021 % of BUDGET
<b>REVENUES</b>				
Assessments	2,744	6,285	3,000	209.51%
Miscellaneous	11,140	14,903	10,000	149.03%
Charges for Services				
Fees	37,531	86,963	50,000	173.93%
Service Charges	929,177	1,087,877	1,310,916	82.99%
<b>Total Revenues</b>	980,592	1,196,028	1,373,916	87.05%
<b>EXPENDITURES</b>				
Personal Services	244,486	234,876	372,472	63.06%
Materials & Supplies	89,544	93,429	142,705	65.47%
Contract Services	152,069	106,457	216,950	49.07%
Other Expenses	4,137	26,979	72,330	37.30%
Capital Improvements	259,417	297,673	955,309	31.16%
<b>Total Expenditures</b>	749,653	759,414	1,759,766	43.15%

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 (September YTD)**

Ranking	2019 YTD Received	2020 YTD Received	2021 YTD Received	\$ Change 2020 to 2021	% Change 2020 to 2021
1	\$1,604,587	\$2,293,993	\$2,539,748	\$245,755	10.7%
2	815,175	712,900	954,179	241,279	33.8%
3	460,385	436,846	503,071	66,225	15.2%
4	437,997	457,829	491,887	34,058	7.4%
5	370,508	374,269	403,737	29,469	7.9%
6	339,356	324,639	142,480	(182,159)	-56.1%
7	270,599	288,278	337,667	49,388	17.1%
8	249,633	216,195	203,410	(12,785)	-5.9%
9	243,729	181,549	163,362	(18,187)	-10.0%
10	133,793	142,992	159,823	16,830	11.8%
<b>TOTAL TOP 10</b>	<b>\$4,925,762</b>	<b>\$5,429,490</b>	<b>\$5,899,364</b>	<b>\$469,873</b>	<b>8.7%</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	\$1,085,329	\$916,930	\$1,876,960	\$960,030	104.7%
Individual Payer Receipts	3,537,609	3,371,523	3,768,486	396,963	11.8%
Withholding Receipts	10,669,943	11,431,098	12,386,137	955,039	8.4%
<b>TOTAL*</b>	<b>\$15,292,881</b>	<b>\$15,719,551</b>	<b>\$18,031,583</b>	<b>\$2,312,032</b>	<b>14.7%</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  
September 30, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	9,060,066.63	22,103,013.71	19,092,111.78	12,069,635.65	479,269.19	11,590,366.46
203	Veyance Incentive	566.38	-	-	566.38	-	566.38
204	Financial Incentive	-	39,513.00	39,513.00	-	-	-
206	Enterprise Zone Revenue	-	-	-	-	-	-
207	Pool	9,656.75	222,691.57	207,349.88	27,143.44	20,140.39	7,003.05
208	City Events and Recreation	31,580.91	227,135.03	232,182.39	26,533.55	30,823.51	(4,289.96)
211	Police Pension	8,288.40	144,128.26	2,766.35	149,650.31	-	149,650.31
212	Fire Pension	8,288.40	142,280.56	2,766.35	147,802.61	-	147,802.61
213	Police Grant	15,950.45	5,938.73	-	21,889.18	-	21,889.18
214	Fire Grant	8,181.26	-	3,296.68	4,884.58	-	4,884.58
224	Street Tree Fund	250,860.90	115,230.65	159,747.05	206,344.50	58,722.86	147,621.64
225	Street Maintenance	252,457.29	1,182,178.61	985,982.08	448,777.97	168,319.96	280,458.01
226	Law Enforcement Trust	46,147.25	2,385.91	-	48,533.16	-	48,533.16
227	Mandatory Drug Fine	117,810.17	515.09	-	118,325.26	-	118,325.26
228	DUI Alcohol Educ & Enforce	35,092.30	668.00	-	35,760.30	-	35,760.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	113,721.49	92,775.82	53,281.49	37,180.84	16,100.65
231	Accrued Leave Fund	41,788.86	30,000.00	27,747.58	44,041.28	-	44,041.28
232	Security of Persons & Property	439,402.57	10,377,773.54	9,909,092.14	908,083.97	363,569.47	544,514.50
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	17,901.96	-	401,506.38	-	401,506.38
242	Court Clerk Computerization	181,942.76	17,917.47	10,000.00	189,860.23	-	189,860.23
243	Court Special Projects	597,726.66	38,788.96	48,045.76	588,469.86	-	588,469.86
244	Court Probation Fine	279,945.38	10,381.94	9,985.72	280,341.60	-	280,341.60
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	2,775,843.95	1,013,482.71	2,879,209.60	-	2,879,209.60
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	2,657.96	-	43,399.61	-	43,399.61
263	Cemetery Endowment	12,553.30	122.79	-	12,676.09	-	12,676.09
266	Indigent Drivers Local Interlock	204,206.16	11,583.25	-	215,789.41	-	215,789.41
267	Indigent Drivers State Interlock	267,403.00	20,143.04	-	287,546.04	-	287,546.04
275	CHIP Grant	61,876.22	8,941.35	-	70,817.57	-	70,817.57

## APPENDIX B



**YEAR TO DATE FUND REPORT**  
**September 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	1,291,947.19	1,024,325.80	1,294,732.41	32,393.53	1,262,338.88
337	Debt Service	271,415.49	7,487,236.18	7,574,153.58	184,498.09	-	184,498.09
410	Parkland Development	373,323.04	751,610.25	41,464.72	1,083,468.57	89,606.28	993,862.29
439	CIP	1,637,155.80	2,903,299.98	3,311,446.07	1,229,009.71	3,106,472.11	(1,877,462.40)
440	Capital Reserve Fund	1,935,865.36	-	385,865.36	1,550,000.00	300,000.00	1,250,000.00
441	TIF Capital Fund	-	3,010,000.00	756,453.00	2,253,547.00	1,252,747.00	1,000,800.00
477	ODNR Grant Fund	-	-	-	-	-	-
478	City Development Grant Fund	-	-	-	-	-	-
479	Town Run Restoration Fund	-	-	-	-	-	-
480	OPWC Capital Project Fund	-	-	79,572.38	(79,572.38)	707,508.98	(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	-	-	102,757.20	(102,757.20)	39,242.80	(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	1,668,870.30	1,583,147.08	276,458.27	415,618.10	(139,159.83)
534	Incr Wastewater Capacity Fee	8,132,047.10	2,355,416.63	376,205.67	10,111,258.06	7,190,778.60	2,920,479.46
535	Sewer	21,937,456.30	17,056,628.48	12,874,723.93	26,111,911.44	781,045.16	25,330,866.28
536	Sewer Replace & Improve	1,685,527.31	3,049,711.23	2,048,235.91	2,687,002.63	1,756,134.38	930,868.25
550	Water Revenue	20,501,433.80	9,666,239.29	5,712,650.98	24,432,653.03	350,921.97	24,081,731.06
551	Water Replacement & Improve	42,745,193.90	948,894.11	13,797,535.57	29,896,552.44	34,181,699.62	(4,285,147.18)
553	Incremental Water Capacity Fee	7,347,795.67	879,193.07	129,425.02	8,097,563.72	93,507.68	8,004,056.04
570	Stormwater Assessment	915,575.87	1,196,028.11	759,413.91	1,349,397.40	584,527.17	764,870.23
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	50,255.22	39,983.82	22,848.61	-	22,848.61
980	Water Rescue Task Force	-	30,000.00	11,700.00	18,300.00	-	18,300.00
991	Unclaimed Moneys	71,395.81	11,328.09	135.00	82,471.59	-	82,471.59
998	NW 33 COG	217,291.87	531,297.99	342,506.52	406,083.34	250,475.85	155,607.49
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		<b>123,115,212.12</b>	<b>90,560,737.98</b>	<b>82,816,978.81</b>	<b>130,823,457.71</b>	<b>54,112,292.38</b>	<b>76,711,165.33</b>



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

	Interest Rate	YTD Interest Earned	Ending Balance
<b>Checking/Depository</b>			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 22,739,296
Escrow Accounts			44,443
<b>Total Bank Deposits</b>			<b>\$ 22,783,739</b>
<b>Investments</b>			
Star Ohio	0.07%	\$ 20,260	\$ 27,921,426
Star Ohio 2	0.07%	\$ 430	\$ 592,610
Star Ohio 3	0.07%	\$ 333	\$ 458,540
Richwood Bank - Sweep	0.14%	\$ 3,706	\$ 2,646,173
Redtree Investments - Operating Account	0.87%	\$ 313,728	\$ 35,865,606
Redtree Investments - Bond Proceeds	0.23%	\$ 91,308	\$ 40,555,364
<b>Total Investments</b>		<b>\$ 429,764</b>	<b>\$ 108,039,719</b>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 429,764</b>	<b>\$ 130,823,458</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

September 30, 2021

Date

*Terry Emery*

City Manager

September 30, 2021

Date

APPENDIX D

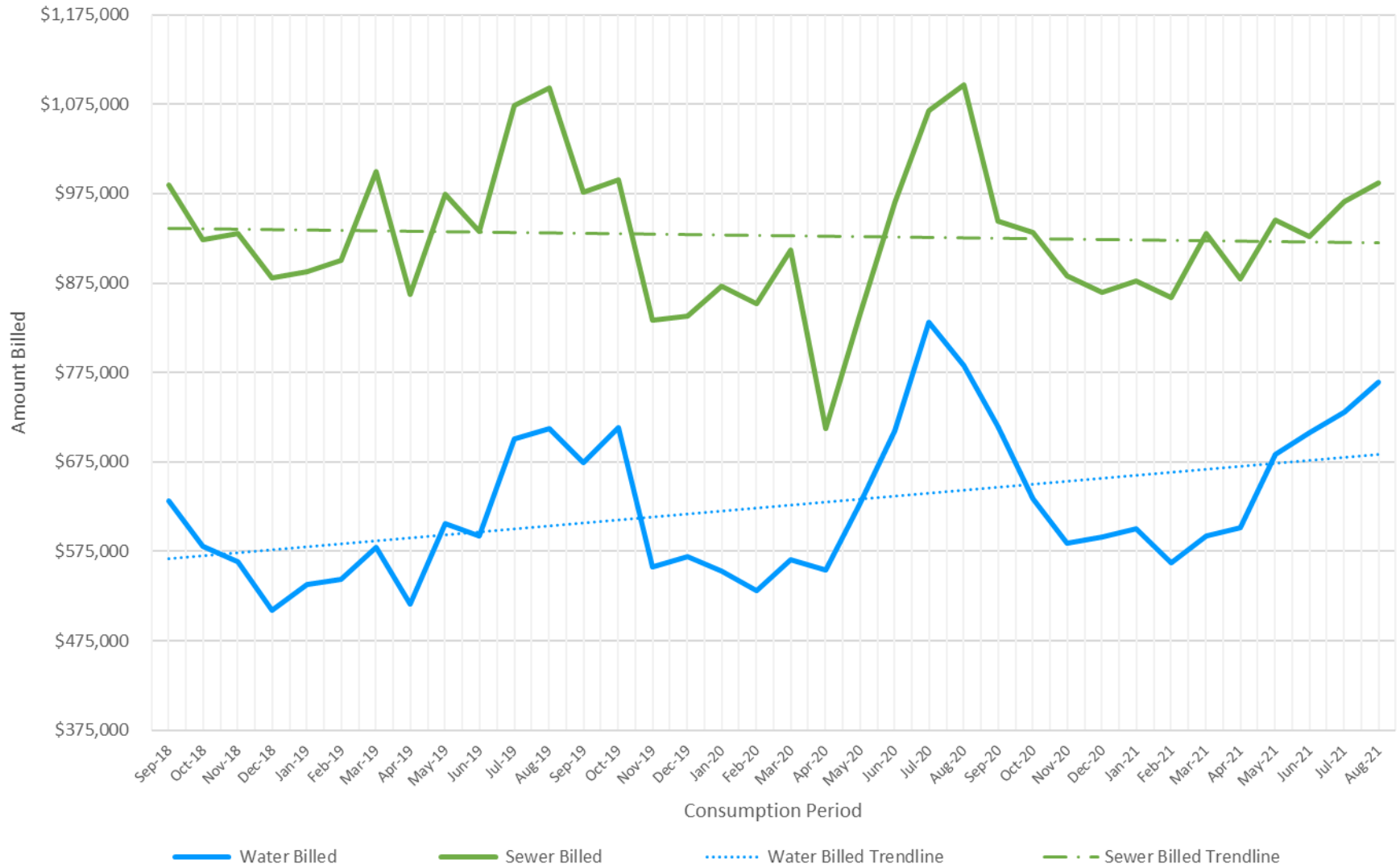


**DEBT SCHEDULE  
SEPTEMBER 2021**

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%	03/25/21	4,535,000	-	4,535,000	-	90,448	4,625,448
2021A Capital Improvement BAN	0.75%	03/24/22		4,035,000		4,035,000		
2020B Capital Improvement BAN	1.00%	08/19/21	2,435,000	-	2,435,000	-	24,282	2,459,282
2021B Capital Improvement BAN	1.00%	08/17/22	0	1,835,000	-	1,835,000	-	-
<b>TOTAL SHORT TERM DEBT</b>			<b>6,970,000</b>	<b>5,870,000</b>	<b>6,970,000</b>	<b>5,870,000</b>	<b>114,730</b>	<b>7,084,730</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	-	1,065,000	38,968,241	1,242,604	2,307,604
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	-	675,000	72,687,122	2,136,987	2,811,987
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	-	652,500	15,002,917	452,293	1,104,793
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	161,250	41,291,681	1,098,146	1,259,396
<b>TOTAL LONG TERM DEBT</b>			<b>201,447,869</b>	<b>-</b>	<b>3,118,534</b>	<b>198,329,335</b>	<b>5,355,815</b>	<b>8,474,349</b>
<b>TOTAL DEBT</b>			<b>208,417,869</b>	<b>5,870,000</b>	<b>10,088,534</b>	<b>204,199,335</b>	<b>5,470,545</b>	<b>15,559,079</b>

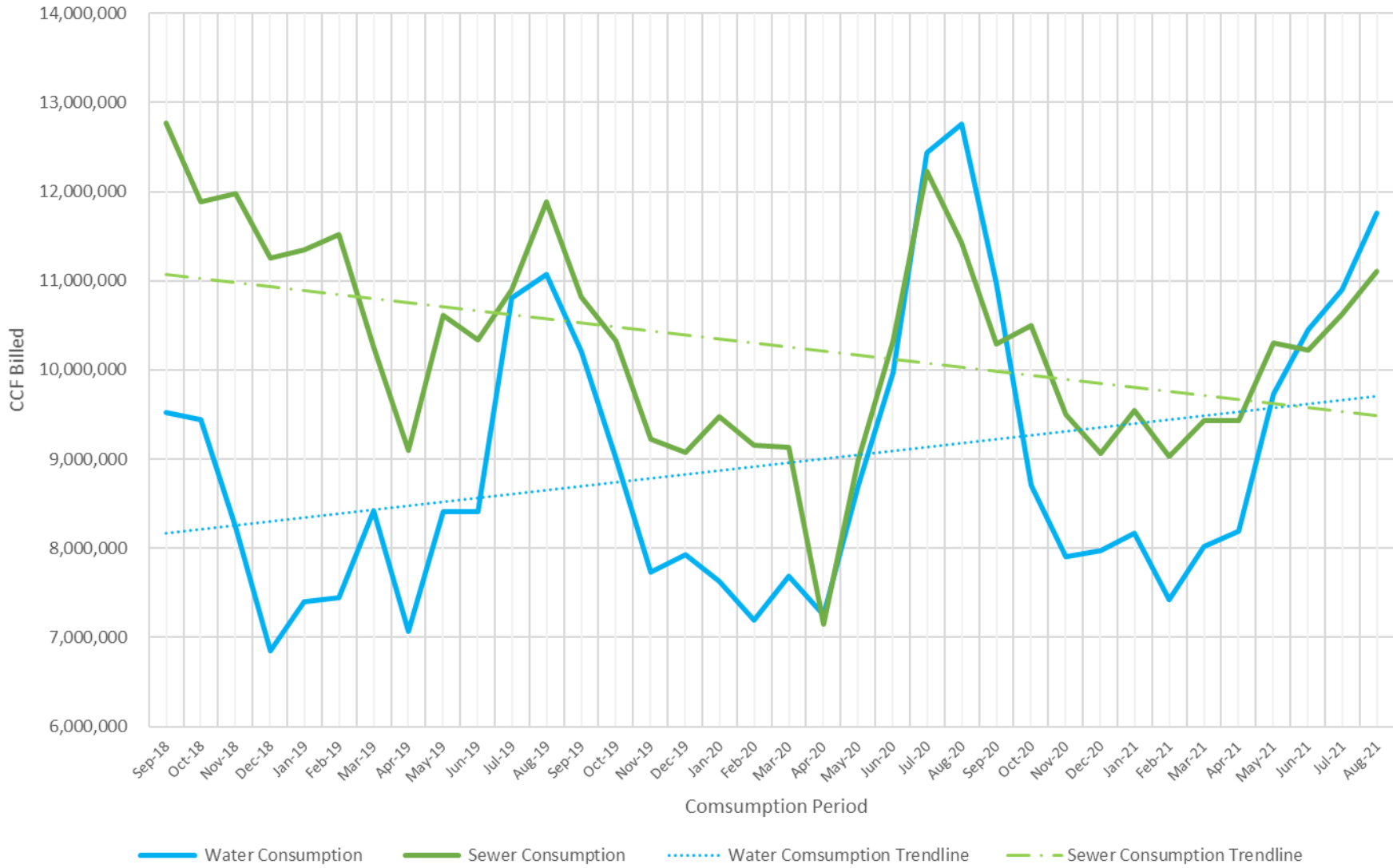


### Water/Sewer Monthly Amount Billed 36 Month Reporting Period





### 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
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
Jun-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
Jul-21	Jun-21	10,623	10,448,024	\$ 707,406	9,300	10,219,262	\$ 926,829	6,447	\$ 130,757	6,844	26,652	\$ 119,934
Aug-21	Jul-21	10,646	10,901,269	\$ 730,970	9,312	10,621,299	\$ 966,430	6,447	\$ 131,036	6,848	27,864	\$ 125,390
Sep-21	Aug-21	10,758	11,766,046	\$ 763,810	9,385	11,108,043	\$ 987,321	6,487	\$ 131,729	6,875	26,656	\$ 119,951