



TO: TERRY EMERY, CITY MANAGER
FROM: BRAD LUTZ
SUBJECT: OCTOBER 2021 FINANCIAL REPORT
DATE: 11/4/2021

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

Appendix C is the Financial Statement for the city as of October 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 October 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 October 31, 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 **\$19,378,389** which is **\$2,605,675, or 15.5%, 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). This is the **fourth** 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 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 was processed in October. There will be one more chargeback processed before year end.

Expenditures

The General Fund expenditures performed as expected when compared to the 2021 budget.

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

	2020 ACTUAL YTD OCT 31	2021 ACTUAL YTD OCT 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Taxes	1,709,286	1,772,444	1,715,000	103.3%
Intergovernmental Receipts	467,509	459,992	356,000	129.2%
Other Taxes	312,667	412,879	433,000	95.4%
Income Taxes	16,772,714	19,378,389	19,700,000	98.4%
Fees, Licenses, & Permits	74,539	383,726	100,000	383.7%
Miscellaneous	199,798	726,352	15,000	4842.3%
Transfer In	-	-	-	-
Other Financing	666,247	55,027	10,000	550.3%
Earnings on Investments	182,810	68,359	200,000	34.2%
Charges for Services	952,691	974,521	1,252,000	77.8%
Donations	139	-	-	-
Total Revenues	21,338,400	24,231,687	23,781,000	101.9%
EXPENDITURES				
Council	114,844	106,727	165,095	64.6%
City Manager	641,429	799,103	898,158	89.0%
Human Resources	241,977	286,645	351,860	81.5%
Parks & Grounds	839,061	966,316	1,168,588	82.7%
Law Director	289,067	292,697	350,350	83.5%
Information Technology	726,904	827,738	1,085,129	76.3%
Street Lighting	359,674	367,554	472,572	77.8%
Finance Department	795,786	828,187	1,063,283	77.9%
Engineering Department	1,346,980	1,395,724	2,026,151	68.9%
Municipal Operations Center	343,220	345,059	436,594	79.0%
Transfers	16,680,075	17,756,701	19,370,570	91.7%
Total Expenditures	22,379,017	23,973,218	27,388,350	87.53%

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 October 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 – These receipts are still tracking to miss the budgeted estimated receipts.
- 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 **\$571,694**, which is **\$143,133, or 33%, more** than the same period from the prior year.
 - Effective October 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 October 31, 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). The City has received all payments, in full, for the year.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected

**SECURITY OF PERSONS AND PROPERTY FUND
STATEMENT OF REVENUE AND EXPENDITURES
OCTOBER 2021**

	2020 ACTUAL YTD OCT 31	2021 ACTUAL YTD OCT 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Intergovernmental Receipts	3,969	16,200	6,000	270.00%
Fees, Licenses, & Permits	64,712	68,876	61,750	111.54%
Fines & Costs	419,897	519,297	751,500	69.10%
Miscellaneous	2,273	2,326	12,000	19.38%
Transfer In	10,550,500	11,364,503	11,364,503	100.00%
Charges for Services	1,184,360	1,302,115	1,474,434	88.31%
Donations	-	-	6,000	-
Total Revenues	12,225,711	13,273,317	13,676,187	97.05%
EXPENDITURES				
Municipal Court				
Personal Services	708,037	729,536	932,218	78.26%
Materials & Supplies	26,535	28,980	104,456	27.74%
Contract Services	14,259	16,530	26,500	62.38%
Other Expenses	10,458	11,940	35,662	33.48%
Total Court Expenditures	759,289	786,987	1,098,836	71.62%
Police Division				
Personal Services	4,503,080	4,769,497	5,911,264	80.68%
Materials & Supplies	62,737	80,032	119,444	67.00%
Contract Services	76,344	88,756	95,600	92.84%
Other Expenses	120,743	149,944	231,644	64.73%
Capital Improvements	-	-	-	-
Total Police Expenditures	4,762,904	5,088,229	6,357,952	80.03%
Fire Division				
Personal Services	4,732,284	4,904,862	6,035,371	81.27%
Materials & Supplies	55,507	93,999	115,525	81.37%
Contract Services	55,886	79,812	114,376	69.78%
Other Expenses	135,727	117,552	215,236	54.62%
Capital Outlay	10,474	-	-	-
Total Fire Expenditures	4,989,878	5,196,225	6,480,508	80.18%
Total Expenditures	10,512,071	11,071,441	13,937,296	79.44%

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 October 31, 2021.

Revenues

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

- **Charges for Services** – 2021 receipts total **\$1,843,550**, which is **\$103,810, or 6.0%, more** than the City received in the prior year. At the end of the month, there were **6,491** 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 October 31, 2021.

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

	2020 ACTUAL YTD OCT 31	2021 ACTUAL YTD OCT 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	3,680	4,492	3,000	149.74%
Miscellaneous	2,078	-	-	-
Charges for Services	1,739,740	1,843,550	2,159,400	85.37%
Total Revenues	1,745,499	1,848,042	2,162,400	85.46%
EXPENDITURES				
Personal Services	259,361	280,316	332,051	84.42%
Materials & Supplies	36,333	42,966	71,494	60.10%
Contract Services	1,333,728	1,424,386	1,646,421	86.51%
Other Expenses	25,567	20,119	53,855	37.36%
Capital Improvements	24,668	17,034	62,650	27.19%
Total Expenditures	1,679,655	1,784,820	2,166,471	82.38%

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 October 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 **\$3,558,752**, which is **\$1,513,426, or 74%, 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 **\$9,171,176**, which is **\$150,483, or 1.6%, less** than the amount collected in the same period in the prior year. At the end of the month, there were **9,409** utility customers with sewer service.
- Property Tax Revenues – Have been fully collected for 2020 taxes payable in 2021. 3.8% increase over last years receipts.
- 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 **\$2,580,569**, which is **\$945,658, or 58%, 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 October 31, 2021.

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

	2020 ACTUAL YTD OCT 31	2021 ACTUAL YTD OCT 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Property Tax (TIF)	5,380,446	5,657,954	5,100,000	110.94%
Assessments	16,529	7,790	17,000	45.82%
Miscellaneous	14,929	-	-	-
Earnings on Investments	242,554	78,046	250,000	31.22%
Charges for Services				
Fees	2,045,326	3,558,752	1,174,200	303.08%
Service Charges	9,321,659	9,171,176	11,000,000	83.37%
Total Revenues	17,021,442	18,473,718	17,541,200	105.32%
EXPENDITURES				
Personal Services	1,638,021	1,734,127	2,092,535	82.87%
Materials & Supplies	664,477	702,274	1,007,728	69.69%
Contract Services	1,664,971	1,825,713	2,661,597	68.59%
Debt Service	5,839,822	5,851,641	7,372,594	79.37%
Transfer	-	3,000,000	3,000,000	100.00%
Other Expenses	1,730,511	1,915,305	1,903,841	100.60%
Total Expenditures	11,537,801	15,029,058	18,038,295	83.32%

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 October 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 **\$2,795,026**, which is **\$1,317,572, or 89.2%, 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 **\$7,704,502, \$773,789 or 11.2% more** than the amount collected in the same period in the prior year. At the end of the month, there were **10,815** 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 **\$1,963,327**, which is **\$96,683, or 5%, 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 October 31, 2021.

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

	2020 ACTUAL YTD OCT 31	2021 ACTUAL YTD OCT 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	14,182	6,368	15,000	42.45%
Miscellaneous	76,009	115,144	51,000	225.77%
Earnings on Investments	390,046	168,055	350,000	48.02%
Charges for Services				
Fees	1,477,454	2,795,026	1,160,000	240.95%
Service Charges	6,930,714	7,704,502	7,600,000	101.38%
Total Revenues	8,888,404	10,789,094	9,176,000	117.58%
EXPENDITURES				
Personal Services	1,627,031	1,766,666	2,060,975	85.72%
Materials & Supplies	573,462	698,853	1,016,215	68.77%
Contract Services	878,590	1,218,815	1,842,974	66.13%
Debt Service	1,727,956	2,656,445	3,187,768	83.33%
Transfer	-	-	2,000,000	-
Other Expenses	85,694	176,057	235,428	74.78%
Total Expenditures	4,892,733	6,516,836	10,343,360	63.01%

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 October 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 **\$86,963**, which is **\$49,432, or 132%**, 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 **\$1,206,672**, which is **\$176,279, or 17.1%, more** than the amount collected in the same period in the prior year. At the end of the month there were **6,884** 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 October 31, 2021.

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

	2020 ACTUAL YTD OCT 31	2021 ACTUAL YTD OCT 31	2021 TOTAL BUDGET	2021 % of BUDGET
REVENUES				
Assessments	2,744	6,285	3,000	209.51%
Miscellaneous	13,852	14,903	10,000	149.03%
Charges for Services				
Fees	37,531	86,963	50,000	173.93%
Service Charges	1,030,393	1,206,672	1,310,916	92.05%
Total Revenues	1,084,520	1,314,822	1,373,916	95.70%
EXPENDITURES				
Personal Services	282,715	271,588	372,472	72.92%
Materials & Supplies	92,394	100,863	142,705	70.68%
Contract Services	157,179	142,076	216,950	65.49%
Other Expenses	4,810	28,753	72,330	39.75%
Capital Improvements	287,114	298,423	955,309	31.24%
Total Expenditures	824,211	841,703	1,759,766	47.83%

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 (October YTD)

Ranking	2019 YTD Received	2020 YTD Received	2021 YTD Received	\$ Change 2020 to 2021	% Change 2020 to 2021
1	\$1,736,759	\$2,444,193	\$2,685,222	\$241,029	9.9%
2	890,948	791,041	1,076,950	285,909	36.1%
3	485,174	487,267	554,744	67,477	13.8%
4	483,012	503,649	542,205	38,556	7.7%
5	417,035	418,040	450,475	32,435	7.8%
6	372,808	358,025	174,461	(183,565)	-51.3%
7	299,056	319,551	369,647	50,097	15.7%
8	268,852	233,112	220,233	(12,878)	-5.5%
9	269,124	198,283	180,476	(17,807)	-9.0%
10	148,660	167,459	185,324	17,864	10.7%
TOTAL TOP 10	\$5,371,429	\$5,920,621	\$6,439,737	\$519,116	8.8%



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	\$1,187,315	\$1,017,822	\$2,012,365	\$994,543	97.7%
Individual Payer Receipts	3,702,091	3,542,631	3,628,210	85,579	2.4%
Withholding Receipts	11,807,308	12,650,614	13,737,813	1,087,199	8.6%
TOTAL*	\$16,696,713	\$17,211,067	\$19,378,389	\$2,167,322	12.6%

* 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
October 31, 2021

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	9,060,066.63	24,231,687.28	23,973,217.55	9,317,203.45	517,838.69	8,799,364.76
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	242,691.57	213,226.82	41,266.50	11,661.67	29,604.83
208	City Events and Recreation	31,580.91	279,987.70	247,802.61	63,766.00	23,750.39	40,015.61
211	Police Pension	8,288.40	151,559.08	145,736.35	14,111.13	-	14,111.13
212	Fire Pension	8,288.40	149,711.38	145,736.35	12,263.43	-	12,263.43
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	117,785.86	182,659.82	185,986.94	47,558.76	138,428.18
225	Street Maintenance	252,457.29	1,295,403.87	1,119,344.08	428,884.90	159,570.62	269,314.28
226	Law Enforcement Trust	46,147.25	2,395.03	-	48,542.28	-	48,542.28
227	Mandatory Drug Fine	117,810.17	515.09	-	118,325.26	-	118,325.26
228	DUI Alcohol Educ & Enforce	35,092.30	778.00	-	35,870.30	-	35,870.30
229	DUI Indigent Driver's Treatment	173,617.60	-	-	173,617.60	-	173,617.60
230	State Highway	32,335.82	142,405.09	94,521.02	80,219.89	83,035.64	(2,815.75)
231	Accrued Leave Fund	41,788.86	80,000.00	92,367.13	29,421.73	-	29,421.73
232	Security of Persons & Property	439,402.57	13,273,317.27	11,071,441.18	2,641,278.66	307,629.00	2,333,649.66
233	Federal Law Enforcement	504.81	-	-	504.81	-	504.81
238	Court Computer & Research	383,604.42	19,902.66	-	403,507.08	-	403,507.08
242	Court Clerk Computerization	181,942.76	19,922.47	15,000.00	186,865.23	2,750.00	184,115.23
243	Court Special Projects	597,726.66	42,926.46	48,045.76	592,607.36	-	592,607.36
244	Court Probation Fine	279,945.38	11,306.94	11,565.76	279,686.56	-	279,686.56
245	CHIP Grand Fund	-	-	-	-	-	-
247	Coleman's Crossing TIF	1,116,848.36	2,776,454.41	1,378,605.66	2,514,697.11	-	2,514,697.11
259	Eljer Park	31,524.34	-	-	31,524.34	-	31,524.34
260	Cemetery Maintenance	40,741.65	3,127.96	-	43,869.61	-	43,869.61
263	Cemetery Endowment	12,553.30	133.32	-	12,686.62	-	12,686.62
266	Indigent Drivers Local Interlock	204,206.16	12,888.25	-	217,094.41	-	217,094.41
267	Indigent Drivers State Interlock	267,403.00	21,512.61	-	288,915.61	-	288,915.61
275	CHIP Grant	61,876.22	18,222.15	-	80,098.37	-	80,098.37

APPENDIX B



YEAR TO DATE FUND REPORT
October 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	1,291,947.19	1,024,325.80	1,294,732.41	10,403.35	1,284,329.06
337	Debt Service	271,415.49	7,844,109.18	7,544,882.27	570,642.40	-	570,642.40
410	Parkland Development	373,323.04	761,110.25	41,464.72	1,092,968.57	89,606.28	1,003,362.29
439	CIP	1,637,155.80	4,065,838.22	3,931,078.61	1,771,915.41	3,062,547.18	(1,290,631.77)
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	1,470,964.43	1,539,035.57	538,235.57	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	38,965.65	282,805.41	43,532.81	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	1,848,042.35	1,784,820.42	253,956.98	275,357.97	(21,400.99)
534	Incr Wastewater Capacity Fee	8,132,047.10	2,549,842.56	656,881.09	10,025,008.57	6,910,103.18	3,114,905.39
535	Sewer	21,937,456.30	18,473,717.72	15,029,658.34	25,374,066.27	699,969.13	24,674,097.14
536	Sewer Replace & Improve	1,685,527.31	3,151,094.58	2,123,990.30	2,712,631.59	1,685,344.90	1,027,286.69
550	Water Revenue	20,501,433.80	10,789,094.21	6,516,836.29	24,751,322.64	305,380.94	24,445,941.70
551	Water Replacement & Improve	42,745,193.90	1,065,943.67	17,465,930.14	26,345,207.43	31,169,875.83	(4,824,668.40)
553	Incremental Water Capacity Fee	7,347,795.67	987,161.01	161,206.69	8,173,749.99	61,726.01	8,112,023.98
570	Stormwater Assessment	915,575.87	1,314,822.19	841,702.96	1,385,902.43	582,987.27	802,915.16
582	OPWC Stormwater Capital Projec	2,653.14	-	-	2,653.14	-	2,653.14
909	Union County Law Library	12,577.21	55,598.65	55,598.66	12,577.20	-	12,577.20
980	Water Rescue Task Force	-	30,000.00	11,700.00	18,300.00	-	18,300.00
991	Unclaimed Moneys	71,395.81	11,428.53	135.00	82,572.03	-	82,572.03
998	NW 33 COG	217,291.87	546,297.99	374,056.30	389,533.56	219,979.77	169,553.79
999	Marysville-Union Cnty Port Auth	11,922.16	-	-	11,922.16	-	11,922.16
		123,115,212.12	100,797,459.52	98,424,472.38	125,452,929.35	49,623,117.21	75,829,812.14



APPENDIX C

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

	Interest Rate	YTD Interest Earned	Ending Balance
Checking/Depository			
Checking (Operating & Payroll)*	0.00%	\$ -	\$ 17,333,828
Escrow Accounts			44,443
Total Bank Deposits			\$ 17,378,271
Investments			
Star Ohio	0.08%	\$ 22,061	\$ 27,923,228
Star Ohio 2	0.08%	\$ 468	\$ 592,648
Star Ohio 3	0.08%	\$ 371	\$ 458,579
Richwood Bank - Sweep	0.15%	\$ 4,032	\$ 2,646,499
Redtree Investments - Operating Account	0.94%	\$ 336,178	\$ 35,888,057
Redtree Investments - Bond Proceeds	0.25%	\$ 101,592	\$ 40,565,648
Total Investments		\$ 464,703	\$ 108,074,658
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 464,703	\$ 125,452,929

* 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

October 31, 2021

Date

Terry Emery

City Manager

October 31, 2021

Date

APPENDIX D

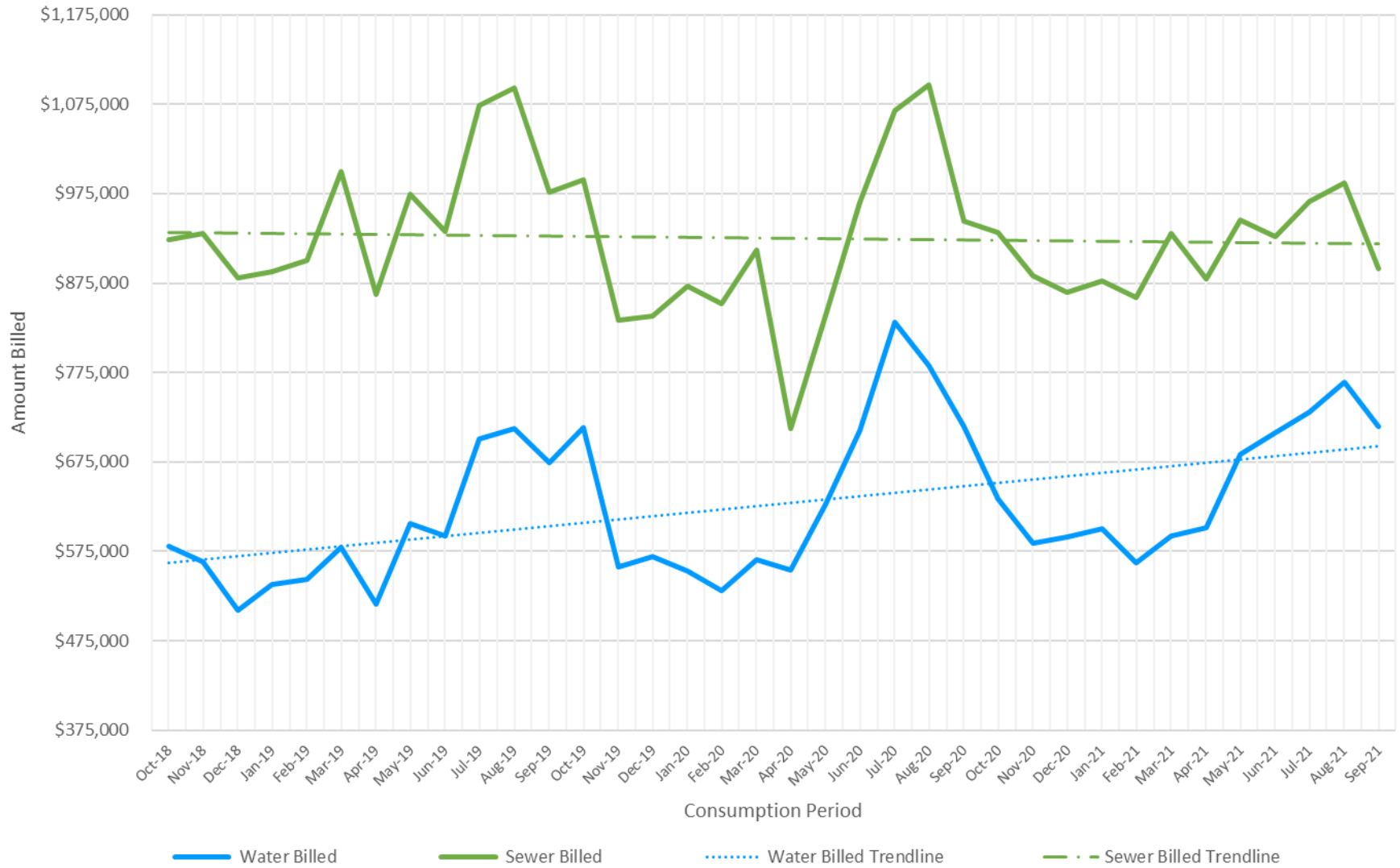


**DEBT SCHEDULE
OCTOBER 2021**

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%	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	-	-
TOTAL SHORT TERM DEBT			6,970,000	5,870,000	6,970,000	5,870,000	114,730	7,084,730
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	-	1,183,333	38,849,907	1,380,673	2,564,007
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	-	750,000	72,612,122	2,374,434	3,124,434
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	-	725,000	14,930,417	502,548	1,227,548
Water System Revenue Bonds (2020)	3.90%	54758	41,452,931	-	179,167	41,273,764	1,220,162	1,399,329
TOTAL LONG TERM DEBT			201,447,869	-	3,402,284	198,045,585	5,903,602	9,305,886
TOTAL DEBT			208,417,869	5,870,000	10,372,284	203,915,585	6,018,332	16,390,617

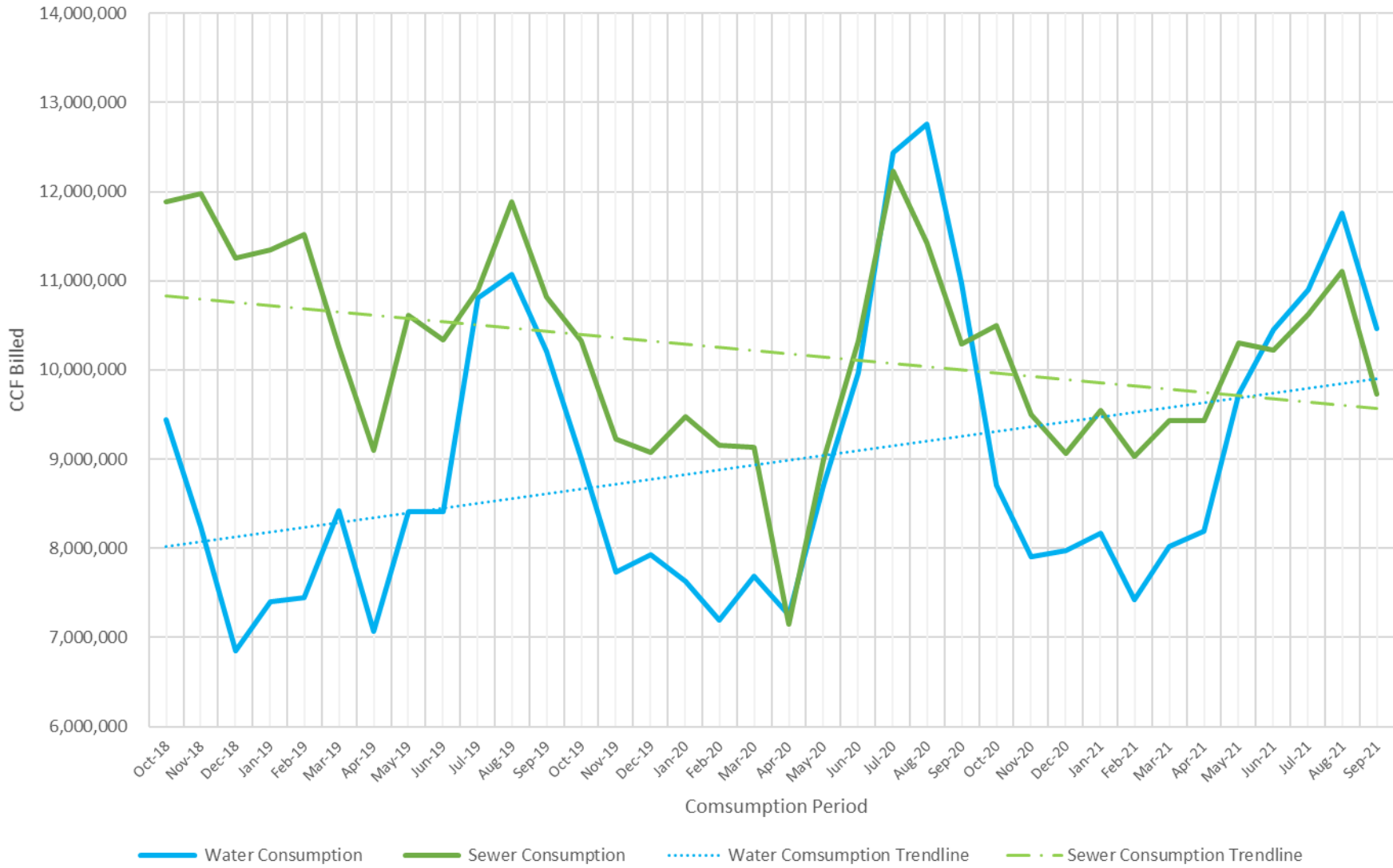


Water/Sewer Monthly Amount Billed 36 Month Reporting Period





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
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
Oct-21	Sep-21	10,815	10,459,670	\$ 714,204	9,409	9,732,660	\$ 891,003	6,491	\$ 131,859	6,884	26,936	\$ 121,211