



**FINANCE DEPARTMENT
QUARTERLY REPORT
MARCH 31, 2015**

CITY OF MARYSVILLE

Table of Contents

Quarterly Financial Analysis.....	1
Investment Review.....	7
Debt Review.....	10
Local Economic Report.....	12
Financial Reports.....	14
Revenue Summary By Fund.....	15
Expenditure Summary By Fund.....	18
Revenue Summary By Category.....	21

QUARTERLY FINANCIAL ANALYSIS

This section details the revenue and expenditure trends affecting the City of Marysville's main funds as of March 31, 2015. It is important to note that the assumptions used to calculate the projected or estimated receipts/expenditures may change from quarter to quarter as more accurate figures are obtained. This occurs as actual data is received which improves the forecasting model. Detailed financial analysis is provided for the following funds:

- General Fund
- Security of Persons & Property
- Utility Operations
 - Sewer Fund
 - Water Fund

GENERAL FUND

Revenues

Property Tax Revenue – Only Real Property Taxes account for the City’s Property Tax Revenue as the City no longer realizes any revenue from Tangible Personal Property Taxes (TPP). Year-to-date receipts of \$710,149 are \$36,094 more than the City received this time last year.

Income Tax Revenue – Income tax receipts of \$4,294,084 are \$544,899 more than this period last year. Collections for the past three years broken out by category are listed below.

	2015	2014	2013
Self-Employed	\$807,499	\$675,638	\$655,538
Business/Corps	127,444	(88,126)	59,889
Employer Withheld	3,359,141	3,161,673	2,614,000
TOTAL	\$4,294,084	\$3,749,185	\$3,329,427

Intergovernmental Receipts – Intergovernmental receipts are monies received from other governments, such as Cigarette Tax, Liquor Permits, Local Government Funds, Property Tax Rollback, and grant proceeds. Year-to-date receipts total \$53,005, which is \$1,033 more than this period last year.

Charges for Services – Charges for services are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided. Examples are recreation fees, cemetery fees, and inspection fees. The General Fund also charges the Enterprise Funds (Sanitation, Sewer, Water, and Stormwater) a fee for utilizing the personnel and services of its various divisions/departments. Year-to-date receipts total \$17,742, which is \$33,686 less than this period last year. In the first quarter 2014, the City received more inspection fees.

Licenses & Permits – Licenses & Permits have totaled \$109,250 through March 31, 2015. Included in this revenue source is the funding received from the Cable TV franchise agreement.

Earnings on Investment – Year-to-date receipts total \$9,544. Please see the Investment Section in this report for a greater analysis of the City’s investment portfolio.

Expenditures

Council – Payment for the updates to the City’s codified ordinances has been made.

Employee Benefits – Payment for Worker’s Compensation has been made in full.

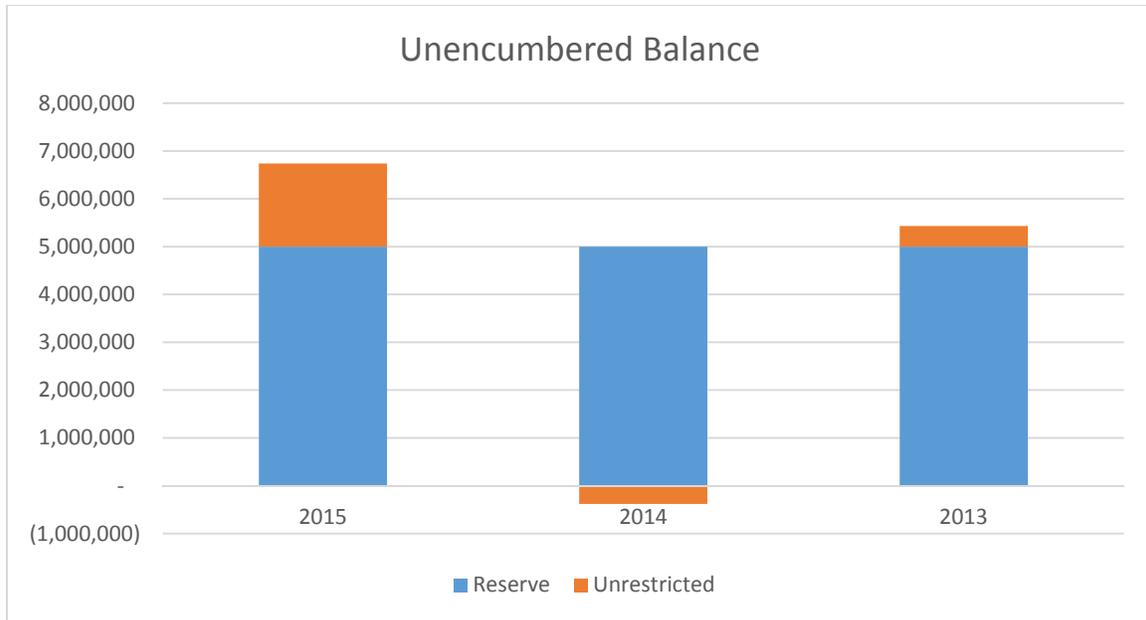
Law Director - Payment in support of 2015 Victims of Crime Association has been made.

Finance Department – Partial payments for the annual audit and GAAP conversion have been made.

Transfers – Transfer to the following funds have been made: \$2,500 to the Enterprise Zone Fund, \$24,200 to the Pool Fund, \$24,250 to the City Events Fund, \$215,125 to the Street Fund, \$40,312.50 to the State Highway Fund, \$25,000 to the Accrued Leave Fund, \$2,271,000 to the Security of Persons & Property Fund, \$624,000 to the Debt Service Fund, \$69,950 to the Capital Improvement Fund, and \$1,875 to the Port Authority Fund.

Cash Balance

Below is the General Fund unencumbered balance for the past three years as of March 31. The recommended minimum balance of the General Fund is \$5,000,000 ensuring the financial stability of the City and also allowing the City to improve its infrastructure and maintain excellent customer service.



SECURITY OF PERSONS & PROPERTY

Revenues

Charges for Services – Year-to-date receipts totaled \$190,988. Included in Charges for Service are EMS service charges (\$167,116) and Fire Contracts (\$23,872).

Fees, Licenses & Permits - \$26,149 was received for the municipal court reimbursement.

Fines – Receipts of \$155,047 include parking tickets and municipal court fines.

Transfers – The Security of Persons & Property does not earn enough revenue to offset the services that are provided to the community. Therefore, the General Fund subsidizes this fund.

Expenditures

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

Cash Balance

The nature of this fund is to be a zero balance account. This means that revenues should equal expenditures, leaving a zero balance at the end of the year. However, due to timing issues of when revenues are received and when expenditures are paid, a zero balance at year end is not typical. Frequently, expenditures can occur in one fiscal year but be paid in the next year.

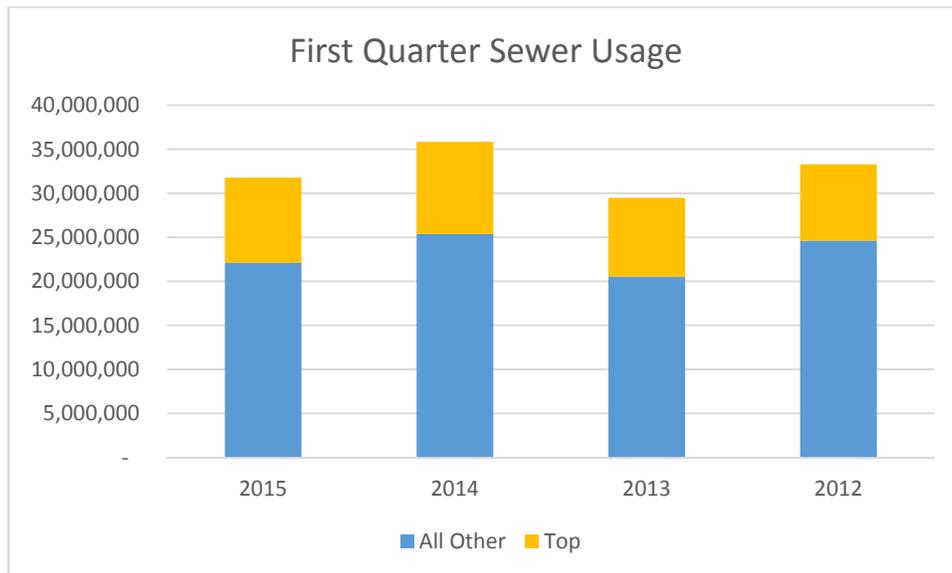
UTILITY OPERATIONS

SEWER FUND

Revenues

Taxes & Intergovernmental – Included in this category are the Residential TIF receipts. Year-to-date receipts total \$923,604. The residential TIF's include Walker Meadows, Keystone Crossing, Chestnut Crossing, Adena Point, Links Village, Woods at Mill Valley, Scott Farms, and The Legends.

Charges for Services – The main source of revenue for this category is the service fees that are charged for the collection and treatment of wastewater. \$2,331,274 has been collected from this fee in 2014, which is \$90,105 less than this period last year. In addition, \$71,516 in county capacity fees was also received.



Total usage decreased 11.4% from this period last year mainly due to a 7.8% decrease experienced by the City's main user.

Earnings on Investments – Year-to-date receipts total \$6,384. Please see the Investment Section in this report for a greater analysis of the City's investment portfolio.

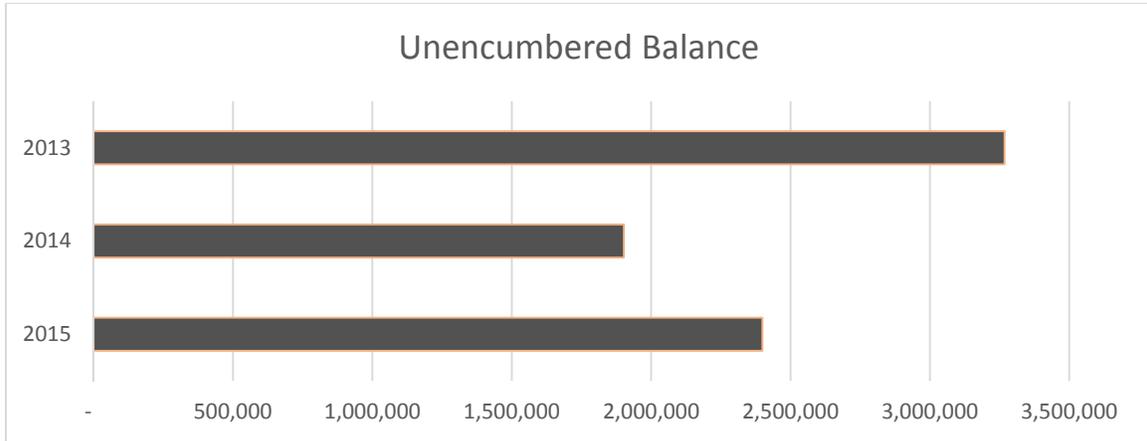
Dent – The Bond Anticipation Note was renewed in January.

Expenditures

Sewer Fund expenditures are performing as expected.

Cash Balance

Below is the Sewer Fund unencumbered balance for the past three years as of March 31. The fund balance has seen an increase due to the approved rate increases and greater capacity fee receipts as development has returned to the area.

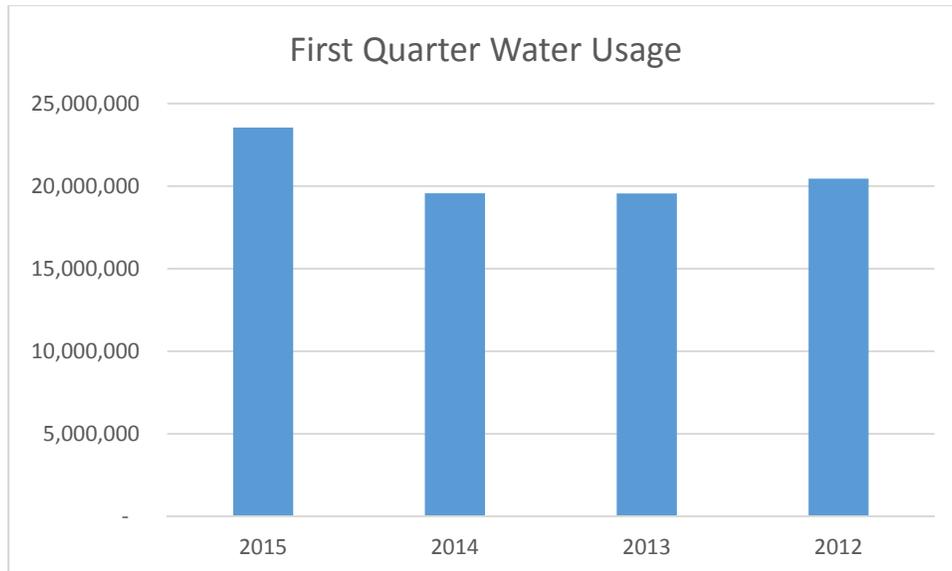


WATER FUND

Revenues

Charges for Services - The main source of revenue for this category is the service fees that are charged for the distribution of water. \$1,580,027 has been collected from this fee through March 31, 2015, which is \$14,441 more than this period last year. In addition \$64,543 was received in county capacity fees.

Overall usage increased 16.9% when compared to this period last year.



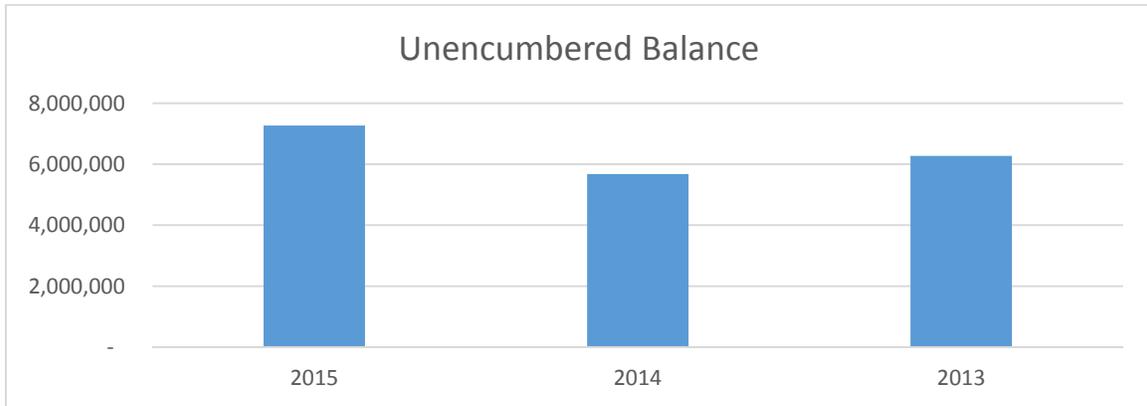
Earnings on Investments – Year-to-date receipts total \$12,281. Please see the Investment Section in this report for a greater analysis of the City’s investment portfolio.

Expenditures

Water Fund expenditures are performing as expected.

Cash Balance

Below is the Water Fund unencumbered balance for the past three years as of March 31. The increase in the fund balance is beneficial as the Water Department anticipates constructing a new Water Plant in the near future.



INVESTMENT REVIEW

This section details the City's investment position as of March 31, 2015. All investments are governed by state law and the City's Investment Policy. When investing funds, the City abides by the following objectives (in order of priority):

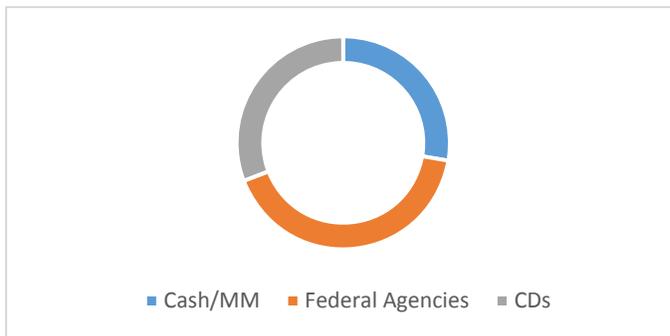
- Safety
- Liquidity
- Return on Investments

CITY'S PORTFOLIO

As of March 31, 2015, the City had \$39,300,602 invested in the following financial institutions: Chase Bank, Fifth Third Securities, Star Ohio, Richwood Bank, and Baird Investments. \$42,894 in interest was earned.

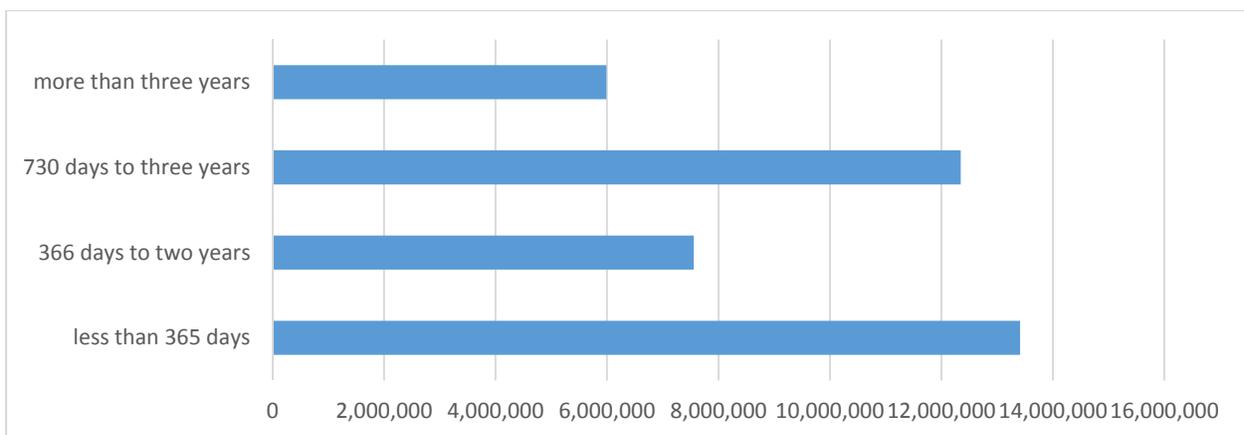
	Amount	Percentage
StarOhio	\$191,980	0.5%
Money Market	\$559,483	1.4%
Star Plus	\$601,605	1.5%
Commercial Paper	\$889,151	2.3%
Cash	\$8,633,718	22.0%
CDs	\$12,104,338	30.8%
Federal Agencies	\$16,320,327	41.5%
	\$39,300,602	100.0%

The City's investment policy strives to minimize credit and market risks while maintaining competitive yield on its portfolio. Accordingly, all deposits were either insured by federal depository insurance or collaterally.

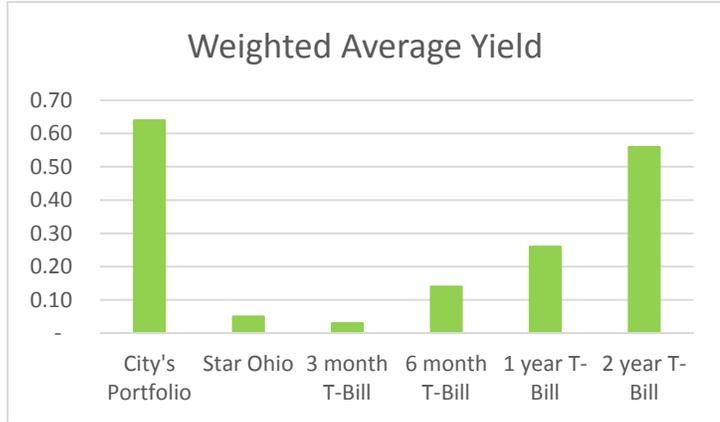


Approximately 28% of the City's funds are invested in cash or Money Market accounts (including Star Ohio). The remaining 72% is invested in longer term yield investments, such as Certificate of Deposits and in Federal Agencies, such as Federal Home Loan Bank, Fannie Mae, and Freddie Mac.

The average maturity for the portfolio is 614 days. The entire portfolio matures in less than five years, as per the City's Investment Policy.



The weighted average yield for the City's portfolio is 0.64%. Benchmarking against Star Ohio and the Treasury Bills shows that the City's portfolio continues to earn a significantly higher rate.

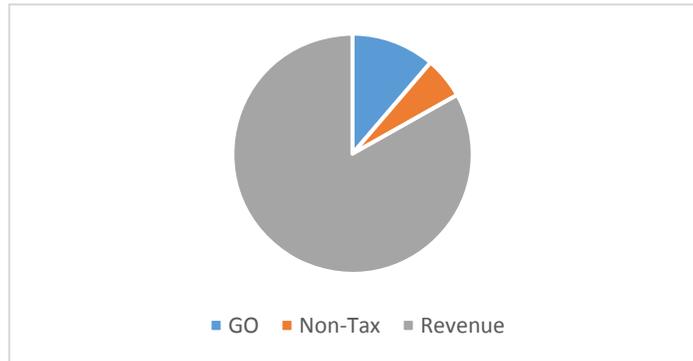


DEBT REVIEW

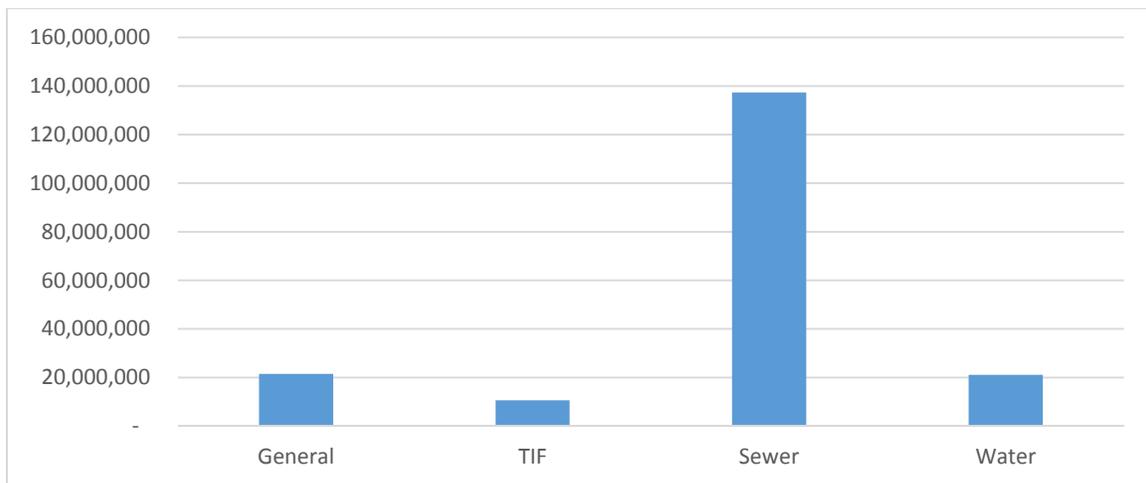
Presented in this section is the City's current outstanding debt. It is shown by type, fund, and length to maturity.

DEBT POSITION

As of March 31, 2015, the City of Marysville had \$190,544,569 in outstanding debt. Of this amount, approximately \$21.5 million is general obligation debt, \$10.6 million is non-tax revenue bonds, and \$158.5 million is mortgage backed revenue bond debt. General obligation debt is backed by the full faith and credit of the City and by general taxes while revenue bond debt is repaid from the revenues generated from the operations of the enterprise fund and not general taxes.



There are four fund types that have issued debt: General Fund, TIF Fund, Sewer Fund and Water Fund. Enterprise funds can issue both general obligation debt and revenue debt. The Sewer Fund maintains the majority of the City's debt load at approximately 72%.



Several factors are considered before the City issues debt. Among those factors are current outstanding debt, cash flow needs, sources of revenue, available financing instruments, and market conditions. In the event that additional funds become available, these funds may be used to help pay down the outstanding principal thus resulting in less interest paid. The bulk of the City's debt matures greater than ten years. However, due to the historic low interest rates on short term loans, a portion of the City's debt lies in BANs, which have a maturity date of one year.

During the second quarter, the City intends to move the short term portion of the Sewer Fund's outstanding debt to long-term bonds.

LOCAL ECONOMIC REPORT

The City monitors several economic indicators that have the potential to impact revenues and operations. The indicators in this section provide critical insights into the health of the local economy.

BUILDING PERMITS

Commercial – Fifteen permits were issued during the first quarter with a total valuation of \$2,139,446. This compares to twenty-nine permits with a total valuation of \$12,177,050 issued in the first quarter 2014.

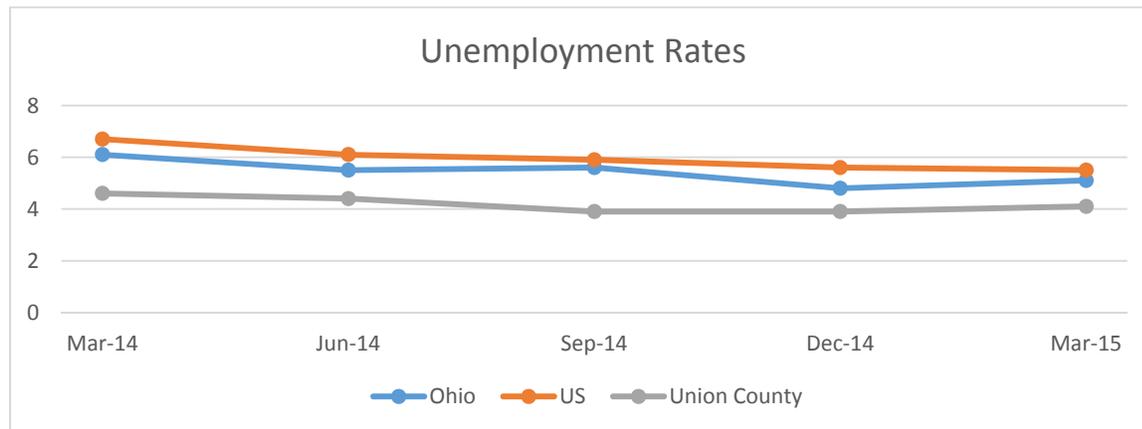
Residential – Permits were issued for twenty-two new homes during the first quarter, with a valuation of \$5,733,482.

Source: Union County Engineering

JOB GROWTH/UNEMPLOYMENT

Union County's unemployment rate of 4.1% increased slightly from fourth quarter 2014. The unemployment rate continues to be well below that of the State of Ohio (5.1%) and the United States (5.5%).

	Labor Force	Employment	Unemployment	Unemployment Rate
March 2014	27,000	25,800	1,300	4.6%
June 2014	27,500	26,300	1,200	4.4%
September 2014	27,000	26,000	1,000	3.9%
December 2014	27,400	26,300	1,100	3.9%
March 2015	26,900	25,800	1,100	4.1%

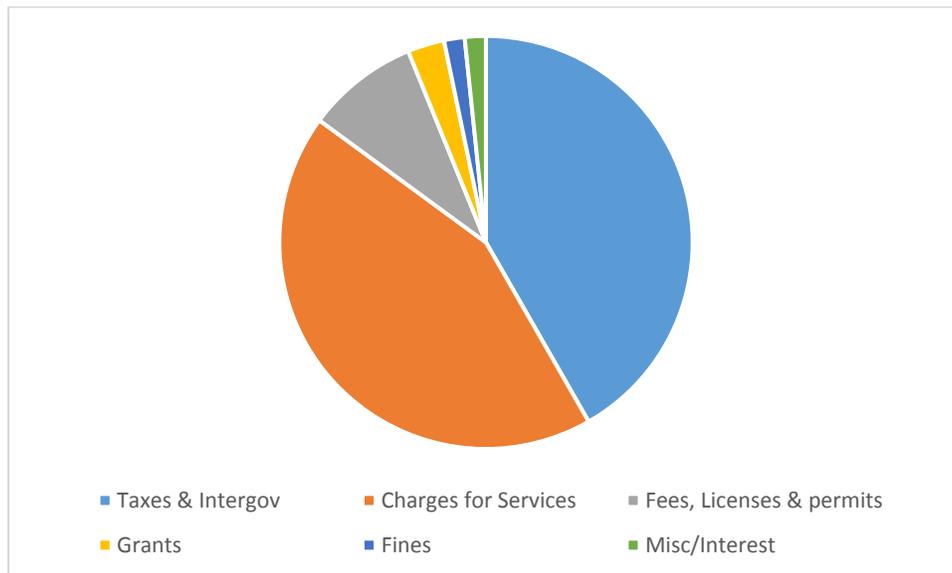


Source: Ohio Department of Job and Family Services.

FINANCIAL REPORTS

This section reports actual revenues and expenditures by fund through March 31, 2015. Year-to-date revenues and expenditures are compared to the 2015 Original Budget to assess potential overages/shortages.

Actual revenue is also detailed by category. Breaking out revenue by category is beneficial as it allows one to view how the City finances its expenditures. Below is the percentage of revenue received to date broken down by category, with the exception of Debt & Transfers. These categories were eliminated as they do not represent actual revenue. Transfers are simply moving available balances from one fund to another and Debt includes the renewal of current outstanding issuances. As expected, Taxes & Intergovernmental and Charges for Services are the largest sources of revenue.



REVENUE SUMMARY BY FUND

	Revenues Through March 31, 2015	Revenues Through March 31, 2014	2015 vs 2014	Percent Change	2015 Original Budget	2015 Projected	Percent of Revised Estimate
General Fund							
Property Taxes*	710,149	674,055	36,094	5.35%	1,315,000	1,315,000	54.00%
Income Taxes*	4,294,084	3,749,185	544,899	14.53%	14,665,390	14,665,390	29.28%
Other Taxes	37,429	39,619	(2,190)	-5.53%	163,500	163,500	22.89%
Intergovernmental Receipts*	53,005	51,972	1,033	1.99%	349,850	349,850	15.15%
Charges for Services*	17,742	51,428	(33,686)	-65.50%	971,371	971,371	1.83%
Licenses & Permits*	109,250	85,181	24,069	28.26%	310,000	310,000	35.24%
Earnings on Investments*	9,544	14,932	(5,388)	-36.08%	68,040	68,040	14.03%
Contributions and Donations	0	0	0	0.00%	5,000	5,000	0.00%
Miscellaneous	73	(1,372)	1,445	-105.32%	20,000	20,000	0.37%
Other Financing Sources	510	0	510	0.00%	0	0	0.00%
Total General Fund	5,231,786	4,665,000	566,786	12.15%	17,868,151	17,868,151	29.28%
Special Revenue Funds							
Enterprise Zone Revenue	2,500	-	2,500	0.00%	10,000	10,000	25.00%
Pool	24,872	400	24,472	6118.00%	220,300	220,300	11.29%
City Events & Recreation Fund	45,346	29,838	15,508	51.97%	154,000	154,000	29.45%
Police Pension	55,036	52,125	2,911	5.58%	111,763	111,763	49.24%
Fire Pension	55,036	52,125	2,911	5.58%	111,763	111,763	49.24%
Police Grant	3,493	505	2,988	591.68%	5,000	5,000	69.86%
Fire Grant	9,861	-	9,861	0.00%	5,000	5,000	197.22%
Street Maintenance	412,112	445,790	(33,678)	-7.55%	1,646,000	1,646,000	25.04%
Law Enforcement Trust	-	-	0	0.00%	7,500	7,500	0.00%
Mandatory Drug Fine	12,157	1,970	10,187	517.11%	17,000	17,000	71.51%
DUI Alcohol Educ & Enforce	454	345	109	31.59%	1,500	1,500	30.27%
State Highway	60,667	19,037	41,630	218.68%	237,950	237,950	25.50%
Accrued Leave Fund	25,000	-	25,000	0.00%	100,000	100,000	25.00%
Security of Persons & Property*	2,650,175	2,335,607	314,568	13.47%	10,915,243	10,915,243	24.28%
Federal Law Enforcement	-	-	0	0.00%	5,000	5,000	0.00%
Court Computer & Research	6,305	4,396	1,909	43.43%	25,000	25,000	25.22%

REVENUE SUMMARY BY FUND

	Revenues Through March 31, 2015	Revenues Through March 31, 2014	2015 vs 2014	Percent Change	2015 Original Budget	2015 Projected	Percent of Revised Estimate
Court Clerk Computerization	6,329	4,451	1,878	42.19%	25,000	25,000	25.32%
Court Special Projects	13,309	9,213	4,096	44.46%	59,000	59,000	22.56%
Court Probation Fine	2,401	3,380	(979)	-28.96%	27,500	27,500	8.73%
TIF Fund	924,831	716,319	208,512	29.11%	1,417,025	1,417,025	65.27%
Cemetery Endow ment	8	13	(5)	-38.46%	2	2	400.00%
Indigent Drivers Local Interlock	3,629	3,554	75	2.11%	12,000	12,000	30.24%
Indigent Drivers State Interlock	3,395	9,217	(5,822)	-63.17%	25,000	25,000	13.58%
CHIP Grant	-	19,188	(19,188)	-100.00%	-	-	0.00%
Total Special Revenue Funds	4,316,916	3,707,473	609,443	16.44%	15,138,546	15,138,546	28.52%
Debt Service Funds							
Debt Service Fund	626,612	526,912	99,700	18.92%	6,292,500	6,292,500	9.96%
Total Debt Service Funds	626,612	526,912	99,700	18.92%	6,292,500	6,292,500	9.96%
Capital Project Funds							
Parkland Development	19,281	105,140	(85,859)	-81.66%	40,000	40,000	48.20%
CIP	69,950	216,250	(146,300)	-67.65%	279,800	279,800	25.00%
City Development Grant Fund	402,540	-	402,540	0.00%	-	-	0.00%
Tow n Run Restoration Fund	-	144,994	(144,994)	-100.00%	-	-	0.00%
Job Readiness Site Grant	-	24,091	(24,091)	-100.00%	-	-	0.00%
Pedestrian Bridge	366,733	92,500	274,233	296.47%	-	-	0.00%
Safe Routes to School Grant	-	20,884	(20,884)	-100.00%	168,500	168,500	0.00%
Total Capital Project Funds	858,504	603,859	254,645	42.17%	488,300	488,300	175.81%

REVENUE SUMMARY BY FUND

	Revenues Through March 31, 2015	Revenues Through March 31, 2014	2015 vs 2014	Percent Change	2015 Original Budget	2015 Projected	Percent of Revised Estimate
Enterprise Funds							
Sanitation	348,301	368,953	(20,652)	-5.60%	1,370,000	1,370,000	25.42%
Incr Wastewater Capacity Fee	184,370	402,104	(217,734)	-54.15%	281,600	281,600	65.47%
Sewer*	5,015,042	5,006,462	8,580	0.17%	37,266,274	37,266,274	13.46%
Sewer Replace & Improve	82,653	182,755	(100,102)	-54.77%	275,000	275,000	30.06%
Water Revenue*	1,696,697	1,726,242	(29,545)	-1.71%	6,279,552	6,279,552	27.02%
Water Replacement & Improve	1,025,695	369,566	656,129	177.54%	4,015,000	4,015,000	25.55%
Incr Water Capacity Fee	91,486	228,188	(136,702)	-59.91%	125,000	125,000	73.19%
Stormwater Assessment	185,942	169,036	16,906	10.00%	590,200	590,200	31.50%
Total Enterprise Funds	8,630,186	8,453,306	176,880	2.09%	50,202,626	50,202,626	17.19%
Agency Funds							
Union County Law Library	18,557	12,912	5,645	43.72%	50,000	50,000	37.11%
Unclaimed Moneys	100	-	100	0.00%	-	-	0.00%
Marysville-Union Port Authority	1,875	1,875	0	0.00%	7,500	7,500	25.00%
Total Agency Funds	20,532	14,787	5,745	38.85%	57,500	57,500	35.71%
	19,684,536	17,971,337	1,713,199	9.53%	90,047,623	90,047,623	21.86%

* See Quarterly Financial Analysis for further explanations.

EXPENDITURE SUMMARY BY FUND

	Expenditures Through March 31, 2015	Expenditures Through March 31, 2014	2015 vs 2014	Percent Change	2015 Original Budget**	2015 Projected**	Percent of Revised Estimate
General Fund by Department							
Council*	31,253	34,120	(2,867)	-8.40%	119,734	119,734	26.10%
Mayor	38,846	12,664	26,182	206.74%	230,166	230,166	16.88%
City Administrator	45,258	42,144	3,114	7.39%	185,409	185,409	24.41%
Human Resources	43,826	24,396	19,430	79.64%	190,574	190,574	23.00%
Parks & Grounds	114,632	95,270	19,362	20.32%	693,586	693,586	16.53%
Employee Benefits*	299,843	269,082	30,761	11.43%	846,260	846,260	35.43%
Law Director*	60,493	65,233	(4,740)	-7.27%	227,738	227,738	26.56%
Information Technology	140,254	124,338	15,916	12.80%	621,396	621,396	22.57%
Street Lighting	102,449	83,268	19,181	23.04%	383,461	383,461	26.72%
Finance Department*	180,135	170,392	9,743	5.72%	610,638	610,638	29.50%
Engineering Department	277,130	246,081	31,049	12.62%	1,242,232	1,242,232	22.31%
Municipal Operation Center	40,234	29,433	10,801	36.70%	162,926	162,926	24.69%
Transfers*	3,298,213	3,109,125	189,088	6.08%	13,192,850	13,192,850	25.00%
Total General Fund by Dept	4,672,566	4,305,546	367,020	8.52%	18,706,970	18,706,970	24.98%
Special Revenue Funds							
Veyance Incentive	9,643	-	9,643	0.00%	-	-	0.00%
Univerture Financial Incentive	-	-	0	0.00%	30,000	30,000	0.00%
Enterprise Zone Revenue	-	-	0	0.00%	10,000	10,000	0.00%
Pool	8,937	2,584	6,353	245.86%	239,997	239,997	3.72%
City Events & Recreation	67,244	56,834	10,410	18.32%	194,088	194,088	34.65%
Police Pension	1,171	1,108	63	5.69%	111,123	111,123	1.05%
Fire Pension	1,171	1,108	63	5.69%	111,123	111,123	1.05%
Police Grant	6	2,000	(1,994)	-99.70%	5,056	5,056	0.12%
Fire Grant	-	-	0	0.00%	5,000	5,000	0.00%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through March 31, 2015	Expenditures Through March 31, 2014	2015 vs 2014	Percent Change	2015 Original Budget**	2015 Projected**	Percent of Revised Estimate
Street Maintenance	420,699	470,374	(49,675)	-10.56%	2,127,926	2,127,926	19.77%
Law Enforcement Trust	-	56	(56)	-100.00%	7,500	7,500	0.00%
Mandatory Drug Fine	256	74	182	245.95%	17,256	17,256	1.48%
DUI Alcohol Educ & Enforce	217	144	73	50.69%	750	750	28.93%
State Highway	37,122	33,834	3,288	9.72%	280,389	280,389	13.24%
Accrued Leave Payout	-	-	0	0.00%	50,000	50,000	0.00%
Security of Persons & Prop*	3,007,936	2,810,864	197,072	7.01%	11,173,241	11,628,241	25.87%
Federal Law Enforcement	-	-	0	0.00%	7,088	7,088	0.00%
Court Computer & Research	-	-	0	0.00%	25,000	25,000	0.00%
Court Clerk Computerization	2,313	15,409	(13,096)	-84.99%	18,910	18,910	12.23%
Court Special Projects	1,956	750	1,206	160.80%	103,472	103,472	1.89%
Court Probation Fine	2,364	-	2,364	0.00%	43,000	43,000	5.50%
TIF Fund	11,770	30,210	(18,440)	-61.04%	1,493,319	1,493,319	0.79%
Cemetery Endowment	-	-	0	0.00%	300	300	0.00%
Indigent Drivers Local Interlock	-	971	(971)	-100.00%	25,000	25,000	0.00%
Indigent Drivers State Interlock	-	-	0	0.00%	25,000	25,000	0.00%
CHIP Grant	-	168,771	(168,771)	-100.00%	-	-	0.00%
Total Special Revenue Funds	3,572,805	3,595,091	(22,286)	-0.62%	16,104,538	16,559,538	21.58%
Debt Service Funds							
Debt Service Fund	840	-	840	0.00%	6,459,223	6,459,223	0.01%
Total Debt Service Funds	840	-	840	0.00%	6,459,223	6,459,223	0.01%
Capital Project Funds							
Parkland Development	10,000	-	10,000	0.00%	163,357	163,357	6.12%
CIP	155,626	542,881	(387,255)	-71.33%	466,303	466,303	33.37%
Town Run Restoration Fund	-	120,460	(120,460)	-100.00%	19,843	19,843	0.00%
CDBG Formula Grant	-	-	0	0.00%	10,071	10,071	0.00%
Maple Street Bridge Rehab	-	24,091	(24,091)	-100.00%	-	-	0.00%
Pedestrian Bridge Fund	467,087	29,041	438,046	1508.37%	162,771	162,771	286.96%
Safe Routes to School	-	26,880	(26,880)	0.00%	168,500	168,500	0.00%
Total Capital Project Funds	632,713	743,353	(110,640)	-14.88%	990,845	990,845	63.86%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through March 31, 2015	Expenditures Through March 31, 2014	2015 vs 2014	Percent Change	2015 Original Budget**	2015 Projected**	Percent of Revised Estimate
Enterprise Funds							
Sanitation	327,854	364,367	(36,513)	-10.02%	1,531,854	1,531,854	21.40%
Sewer	5,019,424	5,064,423	(44,999)	-0.89%	37,866,138	37,866,138	13.26%
Sewer Replace & Improve	147,449	109,579	37,870	34.56%	1,658,798	1,658,798	8.89%
Water Revenue	2,004,262	1,288,839	715,423	55.51%	8,850,907	8,850,907	22.64%
Water Replacement & Improve	55,353	188,609	(133,256)	-70.65%	4,707,013	4,707,013	1.18%
Incr Water Capacity Fee	327,960	86,092	241,868	280.94%	2,157,197	2,157,197	15.20%
Stormwater Assessment	134,515	191,770	(57,255)	-29.86%	1,211,415	1,211,415	11.10%
Total Enterprise Funds	8,016,817	7,293,679	723,138	9.91%	57,983,322	57,983,322	13.83%
Agency Funds							
Union County Law Library	16,034	8,600	7,434	86.44%	50,000	50,000	32.07%
Unclaimed Moneys	67	319	(252)	-79.00%	-	-	0.00%
Marysville-Union Port Authority	2,672	-	2,672	0.00%	7,500	7,500	35.63%
Total Agency Funds	18,773	8,919	9,854	110.48%	57,500	57,500	32.65%
	16,914,514	15,946,588	967,926	6.07%	100,302,398	100,757,398	16.79%

REVENUE SUMMARY BY CATEGORY

	Taxes & Intergov	Charges for Services	Fees, Licenses & Permits	Grants	Fines	Earn On Invest	Misc	Transfers	Debt
General Fund*	5,094,667	17,742	109,250	-	-	9,544	583	-	-
Special Revenue Funds									
Enterprise Zone Revenue	-	-	2,500	-	-	-	-	-	-
Pool	-	672	-	-	-	-	-	24,200	-
City Events	-	1,546	-	-	-	-	19,550	24,250	-
Police Pension	55,036	-	-	-	-	-	-	-	-
Fire Pension	55,036	-	-	-	-	-	-	-	-
Police Grant	-	-	-	3,493	-	-	-	-	-
Fire Grant	-	-	-	9,861	-	-	-	-	-
Street Maintenance	107,612	-	88,107	-	-	641	627	215,125	-
Mandatory Drug Fine	-	-	-	-	12,157	-	-	-	-
DUI Alcohol Educ & Enforce	-	-	-	-	454	-	-	-	-
State Highway	8,725	-	7,144	-	-	74	4,412	40,313	-
Accrued Leave Fund	-	-	-	-	-	-	-	25,000	-
Security of Persons & Prop*	-	190,988	26,149	6,020	155,047	-	972	2,271,000	-
Court Computer & Research	-	-	-	-	6,305	-	-	-	-
Court Clerk Computerization	-	-	-	-	6,329	-	-	-	-
Court Special Projects	-	-	-	-	13,309	-	-	-	-
Court Probation Fine	-	-	-	-	2,401	-	-	-	-
Coleman's Crossing TIF	907,570	-	-	-	-	-	-	-	17,261
Cemetery Endow ment	-	-	-	-	-	8	-	-	-
Indigent Drivers Local Interlock	-	-	-	-	3,629	-	-	-	-
Indigent Drivers State Interlock	-	-	-	-	3,395	-	-	-	-
Total Special Revenue Funds	1,133,979	193,206	123,900	19,374	203,026	723	25,561	2,599,888	17,261
Debt Service Funds									
Debt Service Fund	2,612	-	-	-	-	-	-	624,000	-
Total Debt Service Funds	2,612	-	-	-	-	-	-	624,000	-

REVENUE SUMMARY BY CATEGORY

	Taxes & Intergov	Charges for Services	Fees, Licenses & Permits	Grants	Fines	Earn On Invest	Misc	Other Financing Sources	Debt
Capital Project Funds									-
Parkland Development	-	-	19,281	-	-	-	-	-	-
CIP	-	-	-	-	-	-	-	69,950	-
City Development Grant Fund	-	-	-	341,047	-	-	61,493	-	-
Pedestrian Bridge	-	-	-	366,733	-	-	-	-	-
Total Capital Project Funds	-	-	19,281	707,780	-	-	61,493	69,950	-
Enterprise Funds									
Sanitation	-	348,301	-	-	-	-	-	-	-
Incr Wastewater Capacity Fee	-	184,370	-	-	-	-	-	-	-
Sewer*	923,604	2,418,967	1,087	-	-	6,384	-	-	1,665,000
Sewer Replace & Improve	-	82,653	-	-	-	-	-	-	-
Water Revenue*	-	1,666,138	-	-	-	12,281	18,278	-	-
Water Replacement & Improve	-	90,695	-	-	-	-	-	935,000	-
Incr Water Capacity Fee	-	91,486	-	-	-	-	-	-	-
Stormwater Assessment	-	185,942	-	-	-	-	-	-	-
Total Enterprise Funds	923,604	5,068,552	1,087	-	-	18,665	18,278	935,000	1,665,000
Agency Funds									
Union County Law Library	-	-	-	-	18,557	-	-	-	-
Unclaimed Moneys	-	-	-	-	100	-	-	-	-
Marysville-Union Port Authority	-	-	-	-	-	-	-	1,875	-
Total Agency Funds	-	-	-	-	18,657	-	-	1,875	-
	7,154,862	5,279,500	253,518	727,154	221,683	28,932	105,915	4,230,713	1,682,261

* See Quarterly Financial Analysis for further explanations.