



**FINANCE DEPARTMENT
QUARTERLY REPORT
JUNE 30, 2015**

CITY OF MARYSVILLE

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QUARTERLY FINANCIAL ANALYSIS

This section details the revenue and expenditure trends affecting the City of Marysville's main funds as of June 30, 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:

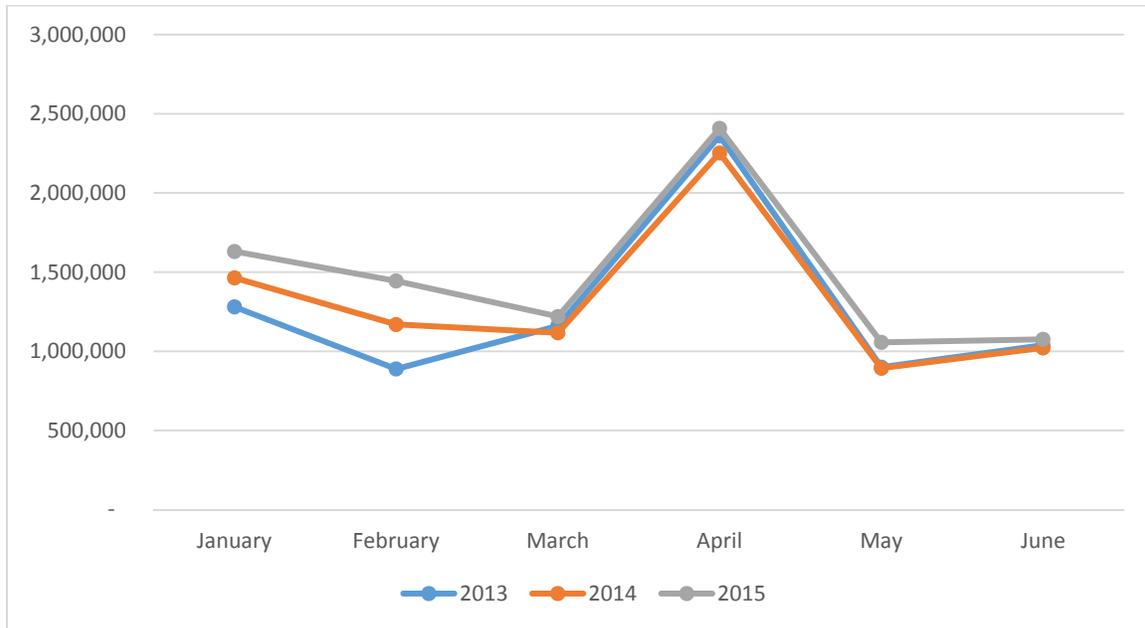
- General Fund
- Security of Persons & Property
- Utility Operations
 - Sewer Fund
 - Water Fund

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 \$8,833,016 are \$917,192 more than this period last year. First half collections for the past three years are listed below.



It is very apparent from analyzing past data that income tax receipts are extremely cyclical. Based upon the receipts received to date, it appears that income tax receipts will meet the original budget.

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 \$202,499, which is \$10,064 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 \$242,280, which is \$240,731 less than this period last year. The City received more inspection fees in 2014.

Licenses & Permits – Licenses & Permits have totaled \$190,775 through June 30, 2015. Included in this revenue source is the funding received from the Cable TV franchise agreement.

Earnings on Investment – Year-to-date receipts total \$20,867. Please see the Investment Section in this report for a greater analysis of the City’s investment portfolio.

Expenditures

Mayor – Payment to the County has been made for the economic development partnership. In 2015, the City increased contributions by \$56,886

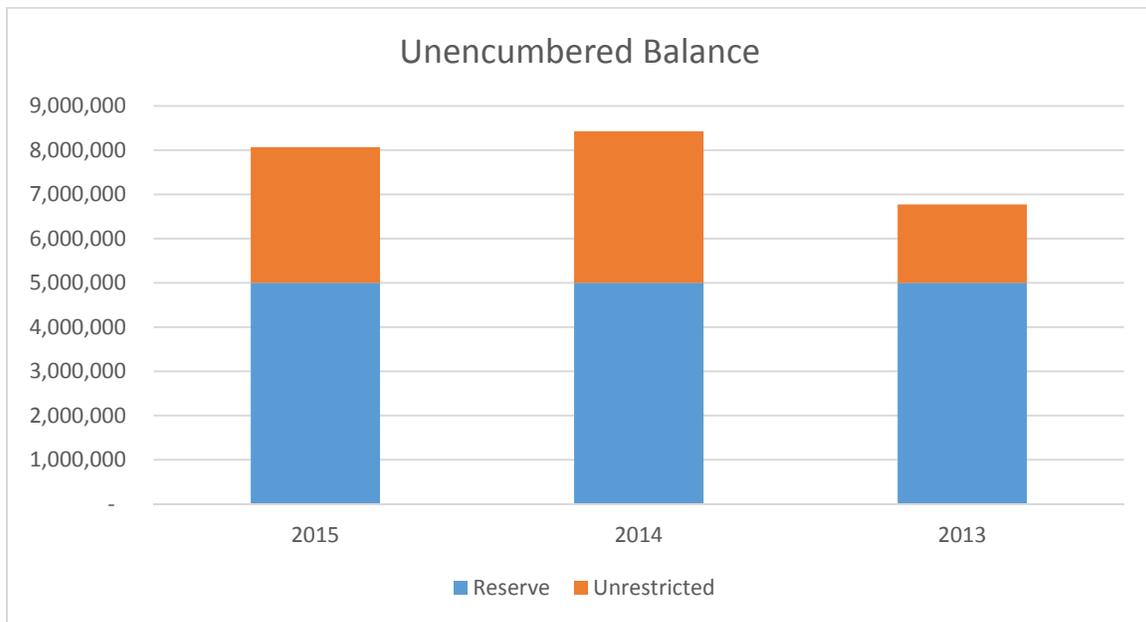
Human Resources – In 2014, the City received a wellness grant. The City made the initial purchases and then was reimbursed.

Information Technology – Increase need for technical services when compared to 2014.

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, \$201,562.50 to the State Highway Fund, \$25,000 to the Accrued Leave Fund, \$4,542,000 to the Security of Persons & Property Fund, \$624,000 to the Debt Service Fund, \$279,800 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 June 30. 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 \$592,977. Included in Charges for Service are EMS service charges (\$359,355) and Fire Contracts (\$233,622).

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

Fines – Receipts of \$334,165 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 of \$5,479,350 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.

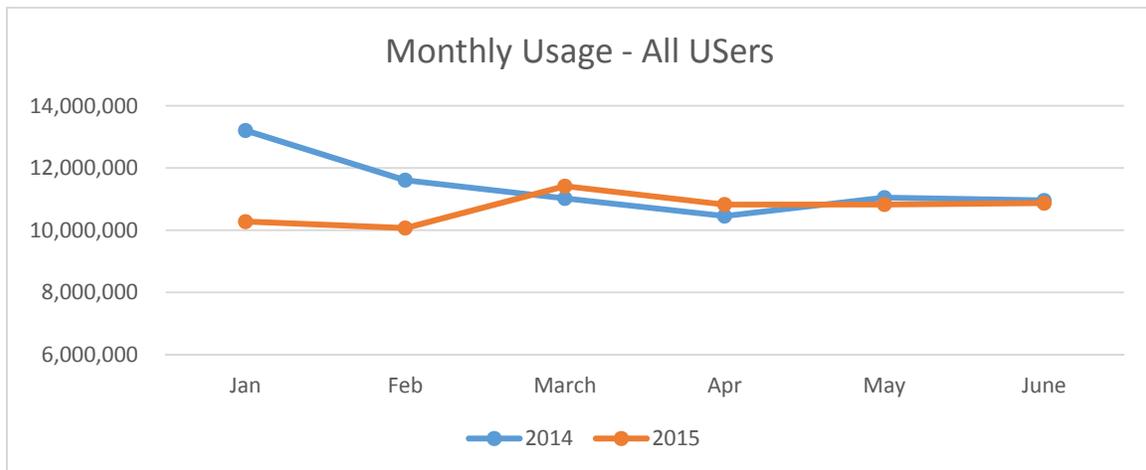
UTILITY OPERATIONS

SEWER FUND

Revenues

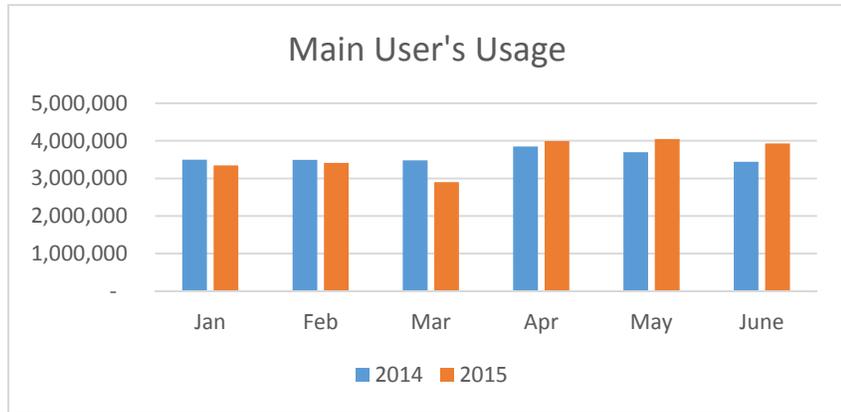
Taxes & Intergovernmental – Included in this category are the Residential TIF receipts. Year-to-date receipts total \$1,039,721. The residential TIF's include Walker Meadows, Keystone Crossing, Chestnut Crossing, Adena Point, Links Village, Woods at Mill Valley, Scott Farms, and The Legends.

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. \$4,846,299 has been collected from this fee in 2015, which is \$25,502 less than this period last year.



2015 total usage is trending 5.9% less than this period 2014. This is due to the wet summer that the region is experiencing and also a slight decrease in usage from the system's main user.

The main user's usage has seen a slight decrease (approximately 1.0%) when compared to this period 2014.



In addition, \$267,047 in county capacity fees was also received. Jerome Village, who took advantage of the discounted capacity fees, has utilized 76 taps to date and has 47 remaining.

Earnings on Investments – Year-to-date receipts total \$19,934. Please see the Investment Section in this report for a greater analysis of the City's investment portfolio.

Debt – The Bond Anticipation Note was renewed in January. In addition, the City elected to move the two outstanding notes of \$24,280,000 and \$1,665,000 into long term bonds. The long term bonds were issued in April and the two notes were paid off in their entirety in May.

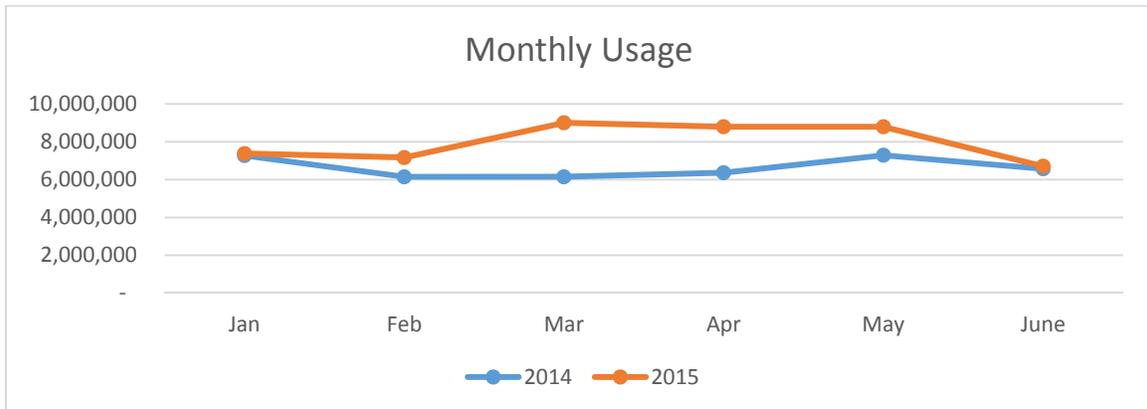
Expenditures

Sewer Fund expenditures of \$33,839,673 are performing as expected.

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. \$3,173,889 has been collected from this fee through June 30, 2015, which is \$124,570 more than this period last year.



2015 total usage is trending 4.1% more than this period 2014. Although the region is experiencing a wet summer, the number of users on the system has increased by approximately 250.

In addition \$255,890 was received in county capacity fees.

Earnings on Investments – Year-to-date receipts total \$24,720. Please see the Investment Section in this report for a greater analysis of the City’s investment portfolio.

Expenditures

Water Fund expenditures of \$5,847,689 are performing as expected. However, the following expenditures require additional explanations:

Transfers Out - An increase in the amount transferred to the Water Replacement and Improvement Fund was required to finance the 4th & 5th Street waterline improvements.

INVESTMENT REVIEW

This section details the City's investment position as of June 30, 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):

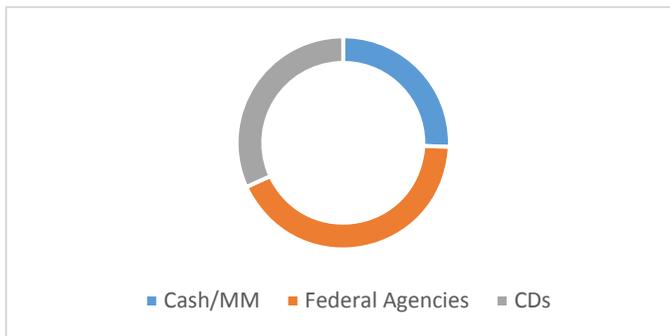
- Safety
- Liquidity
- Return on Investments

CITY'S PORTFOLIO

As of June 30, 2015, the City had \$39,796,725 invested in the following financial institutions: Chase Bank, Fifth Third Securities, Star Ohio, Richwood Bank, and Baird Investments. \$119,415 in interest was earned.

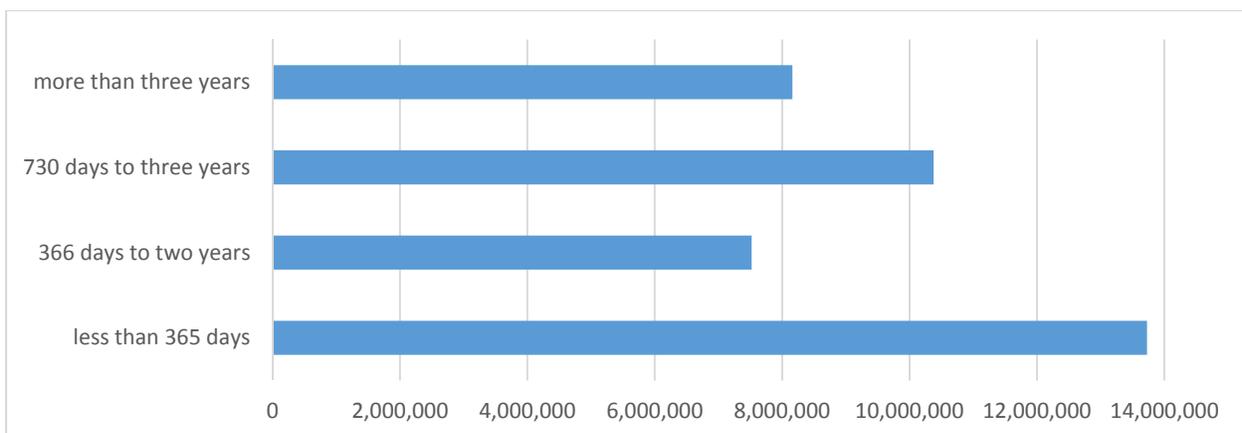
	Amount	Percentage
Money Market	\$52,312	0.1%
StarOhio	\$192,006	0.5%
Commercial Paper	\$299,151	0.8%
Star Plus	\$601,908	1.5%
Cash	\$9,044,724	22.7%
CDs	\$12,660,988	31.8%
Federal Agencies	\$16,945,636	42.6%
	\$39,796,725	100.0%

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.

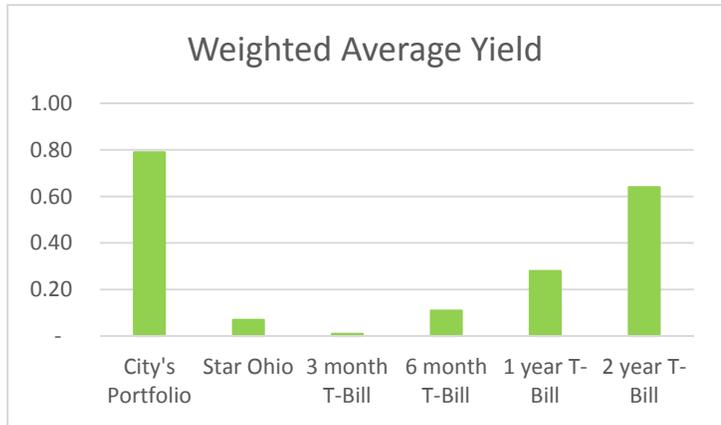


Approximately 25% of the City's funds are invested in cash or Money Market accounts (including Star Ohio). The remaining 75% is invested in longer term yield investments, such as Certificate of Deposits and in Federal Agencies, such as Federal Home Loan Bank, Fannie Mae, and Freddie Mac.

The average maturity for the portfolio is 693 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 0.79%. Benchmarking against Star Ohio and the Treasury Bills shows that the City's portfolio continues to earn a significantly higher rate.

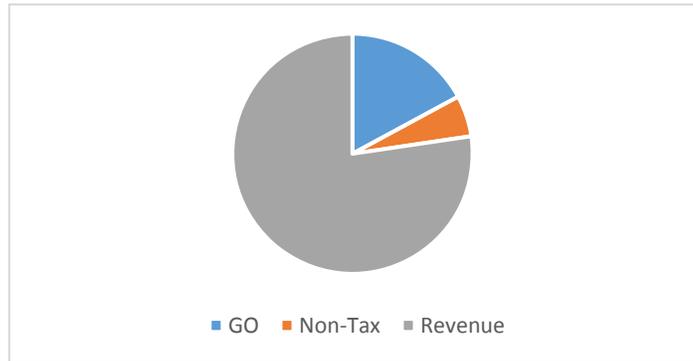


DEBT REVIEW

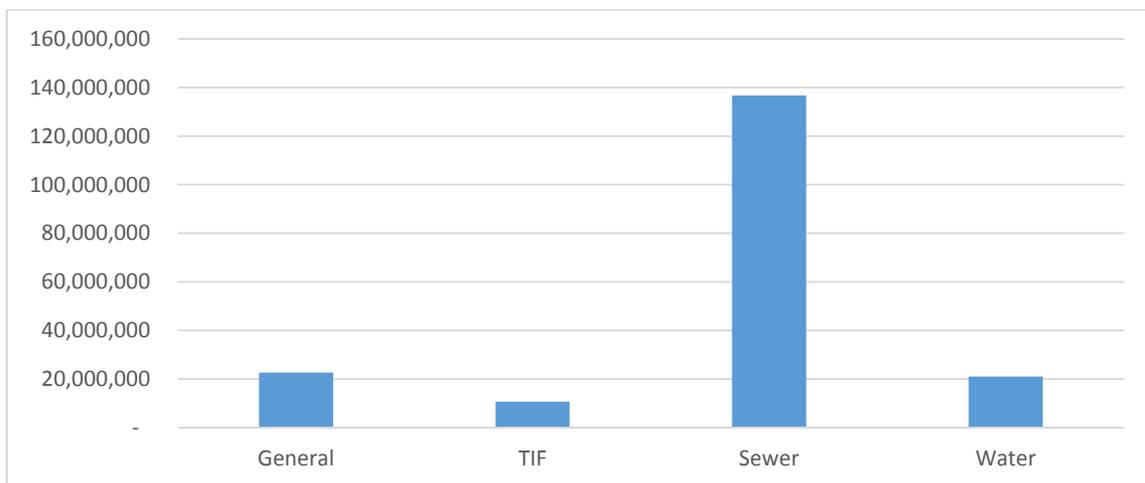
Presented in this section is the City's current outstanding debt. It is shown by type, fund, and length to maturity.

DEBT POSITION

As of June 30, 2015, the City of Marysville had \$191,034,483 (including the Partners Park loan) in outstanding debt. Of this amount, approximately \$32.7 million is general obligation debt, \$10.6 million is non-tax revenue bonds, and \$147.7 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 moved the short-term portion of the Sewer Fund's outstanding debt to long-term bonds. Ten million of the \$25.9 million short term notes was issued as general obligation debt and the remaining \$15.9 million as revenue bond debt. In addition, the City refunded \$46.5 million of the 2006 Wastewater Improvement Bonds. By refunding a portion of the bond, the City realized a cash savings of \$2.9 million.

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

2015 year-to-date building permits total 165 with a valuation of \$28,076,021. This compares to 211 permits issued in 2014 with a valuation of \$43,525,743. Included in the 2014 year-to-date numbers are the permits for the construction of Sumitomo, Moriroku, and Partners Park.

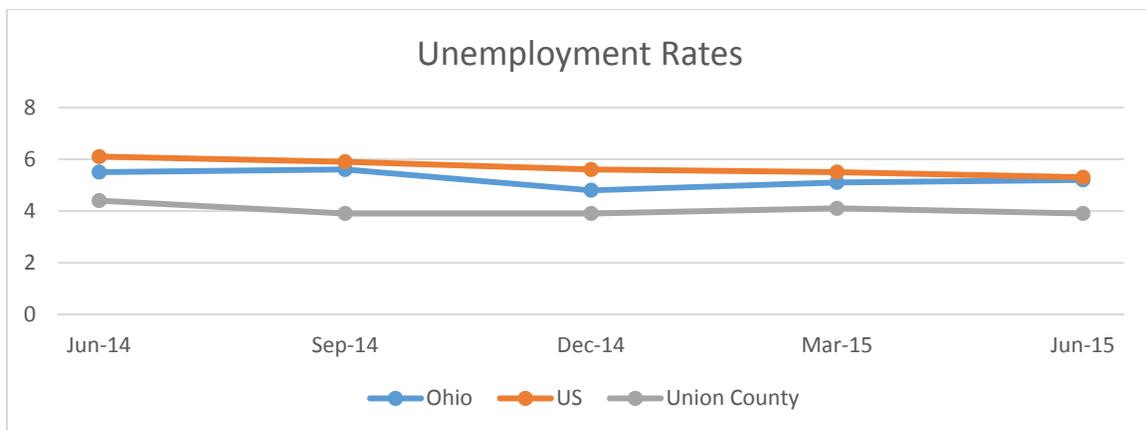
In addition, 69 new home permits have been issued in 2015 with a valuation of \$16,433,410. This compares to 99 permits that were issued in 2014 with a valuation of \$22,960,524. Jerome Village new home permits are not included in these numbers as Jerome Village is not located within the City limits.

Source: Union County Engineering

JOB GROWTH/UNEMPLOYMENT

Union County's unemployment rate of 3.9% decreased slightly from the first quarter. The unemployment rate continues to be well below that of the State of Ohio (5.2%) and the United States (5.3%).

	Labor Force	Employment	Unemployment	Unemployment Rate
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%
June 2015	27,500	26,400	1,100	3.9%

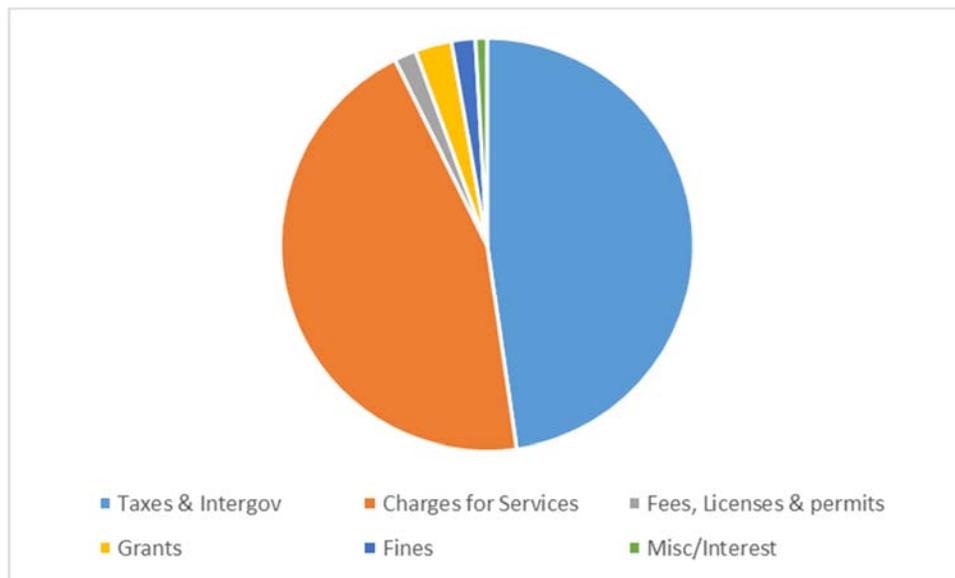


Source: Ohio Department of Job and Family Services.

FINANCIAL REPORTS

This section reports actual revenues and expenditures by fund through June 30, 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 June 30, 2015	Revenues Through June 30, 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*	8,833,016	7,915,824	917,192	11.59%	14,665,390	14,665,390	60.23%
Other Taxes	71,087	82,438	(11,351)	-13.77%	163,500	163,500	43.48%
Intergovernmental Receipts*	202,499	192,435	10,064	5.23%	349,850	349,850	57.88%
Charges for Services*	242,280	483,011	(240,731)	-49.84%	971,371	971,371	24.94%
Licenses & Permits*	190,775	163,205	27,570	16.89%	310,000	310,000	61.54%
Earnings on Investments*	20,867	34,435	(13,568)	-39.40%	68,040	68,040	30.67%
Contributions and Donations	0	0	0	0.00%	5,000	5,000	0.00%
Miscellaneous	266	7,066	(6,800)	-96.24%	20,000	20,000	1.33%
Other Financing Sources	2,591	0	2,591	0.00%	0	0	0.00%
Total General Fund	10,273,530	9,552,469	721,061	7.55%	17,868,151	17,868,151	57.50%
Special Revenue Funds							
Enterprise Zone Revenue	2,500	-	2,500	0.00%	10,000	10,000	25.00%
Pool	86,474	85,479	995	1.16%	220,300	220,300	39.25%
City Events & Recreation Fund	80,767	61,864	18,903	30.56%	154,000	154,000	52.45%
Police Pension	62,769	59,961	2,808	4.68%	111,763	111,763	56.16%
Fire Pension	62,769	59,961	2,808	4.68%	111,763	111,763	56.16%
Police Grant	3,693	1,505	2,188	145.38%	5,000	5,000	73.86%
Fire Grant	9,861	-	9,861	0.00%	5,000	5,000	197.22%
Street Maintenance	611,131	633,405	(22,274)	-3.52%	1,646,000	1,646,000	37.13%
Law Enforcement Trust	-	-	0	0.00%	7,500	7,500	0.00%
Mandatory Drug Fine	13,096	6,195	6,901	111.40%	17,000	17,000	77.04%
DUI Alcohol Educ & Enforce	1,106	685	421	61.46%	1,500	1,500	73.73%
State Highway	240,892	38,659	202,233	523.12%	237,950	237,950	101.24%
Accrued Leave Fund	25,000	-	25,000	0.00%	100,000	100,000	25.00%
Security of Persons & Property*	5,506,495	2,841,810	2,664,685	93.77%	10,915,243	10,915,243	50.45%
Federal Law Enforcement	-	-	0	0.00%	5,000	5,000	0.00%
Court Computer & Research	13,855	10,795	3,060	28.35%	25,000	25,000	55.42%

REVENUE SUMMARY BY FUND

	Revenues Through June 30, 2015	Revenues Through June 30, 2014	2015 vs 2014	Percent Change	2015 Original Budget	2015 Projected	Percent of Revised Estimate
Court Clerk Computerization	13,912	11,018	2,894	26.27%	25,000	25,000	55.65%
Court Special Projects	30,778	23,430	7,348	31.36%	59,000	59,000	52.17%
Court Probation Fine	6,200	7,187	(987)	-13.73%	27,500	27,500	22.55%
TIF Fund	924,904	716,381	208,523	29.11%	1,417,025	1,417,025	65.27%
Cemetery Maintenance	1,456	-	1,456	0.00%	-	-	0.00%
Cemetery Endowment	16	28	(12)	-42.86%	2	2	800.00%
Indigent Drivers Local Interlock	8,316	7,541	775	10.28%	12,000	12,000	69.30%
Indigent Drivers State Interlock	8,305	13,786	(5,481)	-39.76%	25,000	25,000	33.22%
CHIP Grant	-	19,188	(19,188)	-100.00%	-	-	0.00%
Total Special Revenue Funds	7,714,295	4,598,878	3,115,417	67.74%	15,138,546	15,138,546	50.96%
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	25,795	150,800	(125,005)	-82.89%	40,000	40,000	64.49%
CIP	279,800	216,250	63,550	29.39%	279,800	779,800	35.88%
City Development Grant Fund	402,540	-	402,540	0.00%	-	-	0.00%
Town Run Restoration Fund	-	497,016	(497,016)	-100.00%	-	-	0.00%
Maple Street Bridge Rehabilitation	-	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	1,074,868	1,001,541	73,327	7.32%	488,300	988,300	108.76%

REVENUE SUMMARY BY FUND

	Revenues Through June 30, 2015	Revenues Through June 30, 2014	2015 vs 2014	Percent Change	2015 Original Budget	2015 Projected	Percent of Revised Estimate
Enterprise Funds							
Sanitation	685,616	706,944	(21,328)	-3.02%	1,370,000	1,370,000	50.04%
Incr Wastewater Capacity Fee	320,203	605,125	(284,922)	-47.08%	281,600	281,600	113.71%
Sewer*	33,445,716	32,222,176	1,223,540	3.80%	37,266,274	37,266,274	89.75%
Sewer Replace & Improve	144,880	275,168	(130,288)	-47.35%	275,000	275,000	52.68%
Water Revenue*	3,527,115	3,411,902	115,213	3.38%	6,279,552	6,279,552	56.17%
Water Replacement & Improve	3,910,587	524,273	3,386,314	645.91%	4,015,000	4,015,000	97.40%
Incr Water Capacity Fee	172,014	379,000	(206,986)	-54.61%	125,000	125,000	137.61%
Stormwater Assessment	402,122	316,801	85,321	26.93%	590,200	590,200	68.13%
Industrial Pkwy Culvert	-	42,866	(42,866)	-100.00%	-	-	0.00%
Total Enterprise Funds	42,608,253	38,484,255	4,123,998	10.72%	50,202,626	50,202,626	84.87%
Agency Funds							
Union County Law Library	42,997	32,223	10,774	33.44%	50,000	50,000	85.99%
Unclaimed Moneys	1,081	313	768	245.37%	-	-	0.00%
Marysville-Union Port Authority	1,875	1,875	0	0.00%	7,500	7,500	25.00%
Total Agency Funds	45,953	34,411	11,542	33.54%	57,500	57,500	79.92%
	62,343,511	54,198,466	8,145,045	15.03%	90,047,623	90,547,623	68.85%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through June 30, 2015	Expenditures Through June 30, 2014	2015 vs 2014	Percent Change	2015 Original Budget**	2015 Projected**	Percent of Revised Estimate
General Fund by Department							
Council	52,443	55,182	(2,739)	-4.96%	119,734	119,734	43.80%
Mayor*	123,199	41,224	81,975	198.85%	230,166	230,166	53.53%
City Administrator	85,865	81,048	4,817	5.94%	185,409	185,409	46.31%
Human Resources*	82,120	99,666	(17,546)	-17.60%	190,574	190,574	43.09%
Parks & Grounds	231,190	226,970	4,220	1.86%	693,586	693,586	33.33%
Employee Benefits	515,473	536,042	(20,569)	-3.84%	846,260	846,260	60.91%
Law Director	100,629	107,260	(6,631)	-6.18%	227,738	227,738	44.19%
Information Technology*	304,254	257,919	46,335	17.96%	621,396	621,396	48.96%
Street Lighting	180,835	168,658	12,177	7.22%	383,461	383,461	47.16%
Finance Department	294,199	290,672	3,527	1.21%	610,638	610,638	48.18%
Engineering Department	479,614	448,471	31,143	6.94%	1,242,232	1,242,232	38.61%
Municipal Operation Center	73,486	62,516	10,970	17.55%	162,926	162,926	45.10%
Transfers*	5,940,313	3,109,125	2,831,188	91.06%	13,192,850	13,692,850	43.38%
Total General Fund by Dept	8,463,620	5,484,753	2,978,867	54.31%	18,706,970	19,206,970	44.07%
Special Revenue Funds							
Veyance Incentive	9,643	-	9,643	0.00%	-	-	0.00%
Univenture Financial Incentive	-	-	0	0.00%	30,000	30,000	0.00%
Enterprise Zone Revenue	-	-	0	0.00%	10,000	10,000	0.00%
Pool	57,539	58,720	(1,181)	-2.01%	239,997	239,997	23.97%
City Events & Recreation	100,598	89,901	10,697	11.90%	194,088	194,088	51.83%
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	2,313	(2,307)	-99.74%	5,056	5,056	0.12%
Fire Grant	1,112	-	1,112	0.00%	5,000	5,000	22.24%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through June 30, 2015	Expenditures Through June 30, 2014	2015 vs 2014	Percent Change	2015 Original Budget**	2015 Projected**	Percent of Revised Estimate
Street Maintenance	748,756	850,117	(101,361)	-11.92%	2,127,926	2,127,926	35.19%
Law Enforcement Trust	-	652	(652)	-100.00%	7,500	7,500	0.00%
Mandatory Drug Fine	256	174	82	47.13%	17,256	17,256	1.48%
DUI Alcohol Educ & Enforce	291	181	110	60.77%	750	750	38.80%
State Highway	72,152	102,902	(30,750)	-29.88%	280,389	280,389	25.73%
Accrued Leave Payout	15,590	-	15,590	0.00%	50,000	50,000	31.18%
Security of Persons & Prop*	5,479,350	5,226,964	252,386	4.83%	11,173,241	11,628,241	47.12%
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	2,375	20,984	(18,609)	-88.68%	18,910	18,910	12.56%
Court Special Projects	1,956	1,451	505	34.80%	103,472	103,472	1.89%
Court Probation Fine	4,390	-	4,390	0.00%	43,000	43,000	10.21%
TIF Fund	605,507	378,792	226,715	59.85%	1,493,319	1,493,319	40.55%
Cemetery Endowment	-	-	0	0.00%	300	300	0.00%
Indigent Drivers Local Interlock	325	971	(646)	-66.53%	25,000	25,000	1.30%
Indigent Drivers State Interlock	-	-	0	0.00%	25,000	25,000	0.00%
CHIP Grant	(1,800)	168,771	(170,571)	-101.07%	-	-	0.00%
Total Special Revenue Funds	7,100,388	6,905,109	195,279	2.83%	16,104,538	16,559,538	42.88%
Debt Service Funds							
Debt Service Fund	340,078	356,688	(16,610)	-4.66%	6,459,223	6,459,223	5.26%
Total Debt Service Funds	340,078	356,688	(16,610)	-4.66%	6,459,223	6,459,223	5.26%
Capital Project Funds							
Parkland Development	45,486	33,241	12,245	36.84%	163,357	163,357	27.84%
CIP	279,831	952,922	(673,091)	-70.63%	466,303	966,303	28.96%
Town Run Restoration Fund	-	362,357	(362,357)	-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	36,590	430,497	1176.54%	162,771	162,771	286.96%
Safe Routes to School	-	26,880	(26,880)	-100.00%	168,500	168,500	0.00%
Total Capital Project Funds	792,404	1,436,081	(643,677)	-44.82%	990,845	1,490,845	53.15%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through June 30, 2015	Expenditures Through June 30, 2014	2015 vs 2014	Percent Change	2015 Original Budget**	2015 Projected**	Percent of Revised Estimate
Enterprise Funds							
Sanitation	665,499	852,553	(187,054)	-21.94%	1,531,854	1,531,854	43.44%
Sewer	33,839,673	33,024,370	815,303	2.47%	37,866,138	37,866,138	89.37%
Sewer Replace & Improve	501,788	160,822	340,966	212.01%	1,658,798	1,658,798	30.25%
Water Revenue	5,847,689	2,337,769	3,509,920	150.14%	8,850,907	8,850,907	66.07%
Water Replacement & Improve	592,428	310,922	281,506	90.54%	4,707,013	4,707,013	12.59%
Incr Water Capacity Fee	654,470	194,408	460,062	236.65%	2,157,197	2,157,197	30.34%
Stormwater Assessment	253,452	320,403	(66,951)	-20.90%	1,211,415	1,211,415	20.92%
Industrial Pkwy Culvert	-	42,866	(42,866)	-100.00%	-	-	0.00%
Total Enterprise Funds	42,354,999	37,244,113	5,110,886	13.72%	57,983,322	57,983,322	73.05%
Agency Funds							
Union County Law Library	23,135	25,632	(2,497)	-9.74%	50,000	50,000	46.27%
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	25,874	25,951	(77)	-0.30%	57,500	57,500	45.00%
	59,077,363	51,452,695	7,624,668	14.82%	100,302,398	101,757,398	58.06%

* See Quarterly Financial Analysis for further explanations.

** Includes \$4,126,217 in carryover encumbrances from 2014.

REVENUE SUMMARY BY CATEGORY

	Taxes & Intergov	Charges for Services	Fees, Licenses & Permits	Grants	Fines	Earn On Invest	Misc	Transfers	Debt
General Fund*	9,816,751	242,280	190,775	-	-	20,867	2,857	-	-
Special Revenue Funds									
Enterprise Zone Revenue	-	-	2,500	-	-	-	-	-	-
Pool	-	62,274	-	-	-	-	-	24,200	-
City Events	-	21,277	-	-	-	-	35,240	24,250	-
Police Pension	62,769	-	-	-	-	-	-	-	-
Fire Pension	62,769	-	-	-	-	-	-	-	-
Police Grant	-	-	-	3,693	-	-	-	-	-
Fire Grant	-	-	-	9,861	-	-	-	-	-
Street Maintenance	214,917	-	177,420	-	-	1,313	2,357	215,125	-
Mandatory Drug Fine	-	-	-	-	13,096	-	-	-	-
DUI Alcohol Educ & Enforce	-	-	-	-	1,106	-	-	-	-
State Highway	17,426	-	14,385	-	-	164	7,355	201,563	-
Accrued Leave Fund	-	-	-	-	-	-	-	25,000	-
Security of Persons & Prop*	-	592,977	26,149	6,020	334,165	-	5,184	4,542,000	-
Court Computer & Research	-	-	-	-	13,855	-	-	-	-
Court Clerk Computerization	-	-	-	-	13,912	-	-	-	-
Court Special Projects	-	-	-	-	30,778	-	-	-	-
Court Probation Fine	-	-	-	-	6,200	-	-	-	-
Coleman's Crossing TIF	907,643	-	-	-	-	-	-	-	17,261
Cemetery Endow ment	-	-	-	-	-	16	-	-	-
Indigent Drivers Local Interlock	-	-	-	-	8,316	-	-	-	-
Indigent Drivers State Interlock	-	-	-	-	8,305	-	-	-	-
Total Special Revenue Funds	1,265,524	676,528	220,454	19,574	429,733	2,949	50,136	5,032,138	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	-	-	25,795	-	-	-	-	-	-
CIP	-	-	-	-	-	-	-	279,800	-
City Development Grant Fund	-	-	-	341,047	-	-	61,493	-	-
Pedestrian Bridge	-	-	-	366,733	-	-	-	-	-
Total Capital Project Funds	-	-	25,795	707,780	-	-	61,493	279,800	-
Enterprise Funds									
Sanitation	-	685,616	-	-	-	-	-	-	-
Incr Wastewater Capacity Fee	-	320,203	-	-	-	-	-	-	-
Sewer*	1,039,721	5,138,166	2,209	-	-	19,934	5,686	-	27,240,000
Sewer Replace & Improve	-	144,880	-	-	-	-	-	-	-
Water Revenue*	-	3,470,143	-	-	-	24,720	32,254	-	-
Water Replacement & Improve	-	170,587	-	-	-	-	-	3,740,000	-
Incr Water Capacity Fee	-	172,014	-	-	-	-	-	-	-
Stormwater Assessment	-	392,077	-	-	-	-	10,045	-	-
Total Enterprise Funds	1,039,721	10,493,686	2,209	-	-	44,654	47,985	3,740,000	27,240,000
Agency Funds									
Union County Law Library	-	-	-	-	42,997	-	-	-	-
Unclaimed Moneys	-	-	-	-	1,081	-	-	-	-
Marysville-Union Port Authority	-	-	-	-	-	-	-	1,875	-
Total Agency Funds	-	-	-	-	44,078	-	-	1,875	-
	12,124,608	11,412,494	439,233	727,354	473,811	68,470	162,471	9,677,813	27,257,261

* See Quarterly Financial Analysis for further explanations.