



**FINANCE DEPARTMENT
QUARTERLY REPORT
MARCH 31, 2016**

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 March 31, 2016. 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 \$688,358 are \$21,791 less than the City received this time last year.

Income Tax Revenue – Income tax receipts of \$4,540,517 are \$246,433 more than this period last year. Collections for the past three years broken out by category are listed below.

	2016	2015	2014
Self-Employed	\$820,496	\$807,499	\$675,638
Business/Corps	159,663	127,444	(88,126)
Employer Withheld	3,560,358	3,359,141	3,161,673
TOTAL	\$4,540,517	\$4,294,084	\$3,749,185

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 \$123,420, which is \$70,415 more than this period last year. This is due to a timing issue as the Homestead & Rollback receipts were received in March this year when the City received those funds in April of 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 \$24,565, which is \$6,823 more than this period last year due to receiving more inspection fees in 2016.

Licenses & Permits – Licenses & Permits have totaled \$36,483 through March 31, 2016.

Earnings on Investment – Year-to-date receipts total \$21,146. Please see the Investment Section in this report for a greater analysis of the City’s investment portfolio.

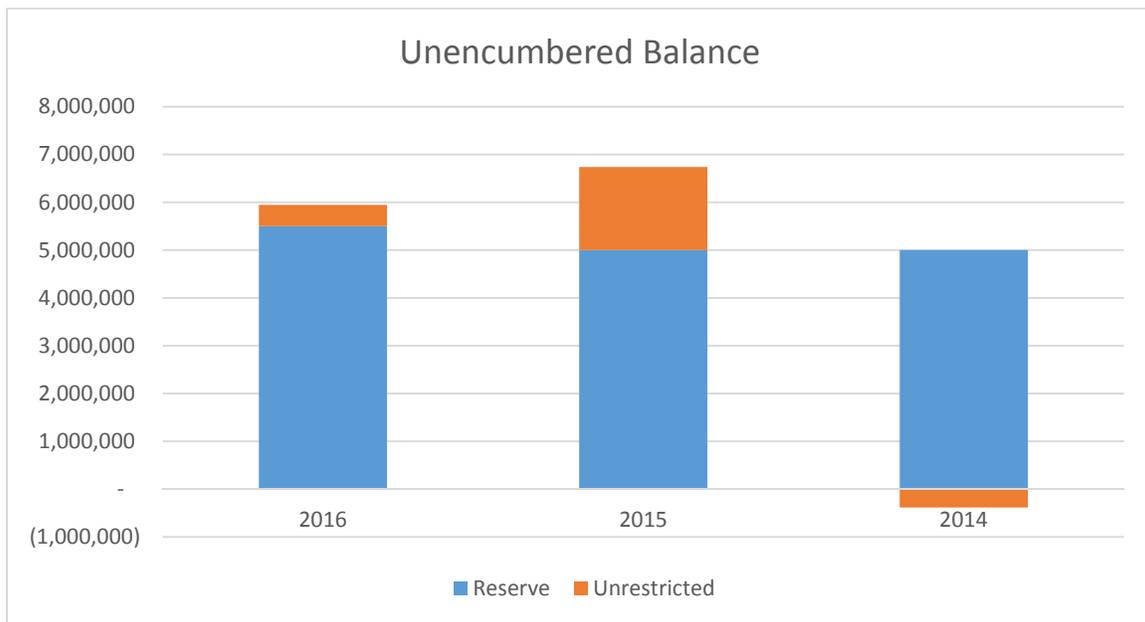
Expenditures

Mayor & City Manager – Effective January 1, 2016, the City switched to the council-manager form of government. The Mayor’s department has been eliminated and all applicable expenditures have been moved to the City Manager’s department. The expenditures reflected in the Mayor’s department for 2016 were for items that occurred in 2015 but were paid in 2016.

Transfers – Transfers to the following funds have been made: City Events Fund (\$45,000), State Highway Fund (\$96,000), Security of Persons & Property Fund (\$3,000,000), Parkland Fund (\$118,000), and CIP Fund (\$380,000).

Cash Balance

Below is the General Fund unencumbered balance for the past three years as of March 31. Effective January 1, 2016, the recommended minimum balance of the General Fund is \$5,500,000 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 \$261,433. Included in Charges for Service are EMS service charges (\$132,607) and Fire Contracts (\$128,826).

Fees, Licenses & Permits - \$28,277 was received for the municipal court reimbursement.

Fines – Receipts of \$166,918 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. 2016 expenditures reflect the purchase of the fire truck.

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.

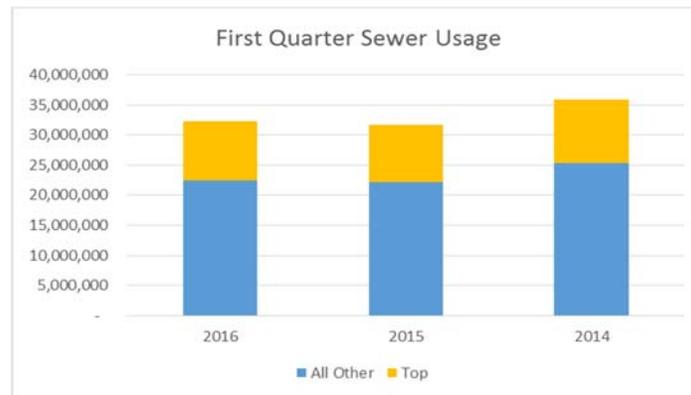
UTILITY OPERATIONS

SEWER FUND

Revenues

Taxes & Intergovernmental – Included in this category are the Residential TIF receipts. Year-to-date receipts total \$1,422,487. 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. \$2,371,774 has been collected from this fee in 2015, which is \$40,500 more than this period last year. In addition, \$346,609 in county capacity fees was also received.



Total usage increased 1.5% from this period last year mainly due to a 2.1% increase experienced by the City's main user.

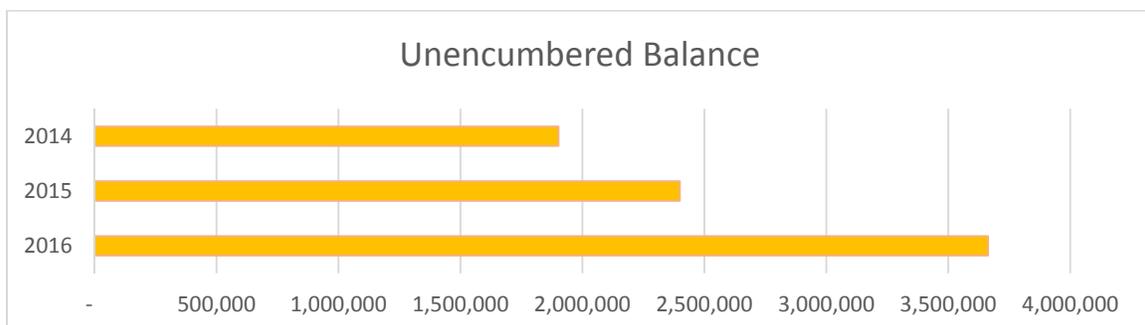
Earnings on Investments – Year-to-date receipts total \$10,392. Please see the Investment Section in this report for a greater analysis of the City's investment portfolio.

Expenditures

Sewer Fund expenditures are performing as expected. 2015 expenditures reflect the roll-over of the BAN. In August 2015, the BAN was converted into a long-term bond.

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.

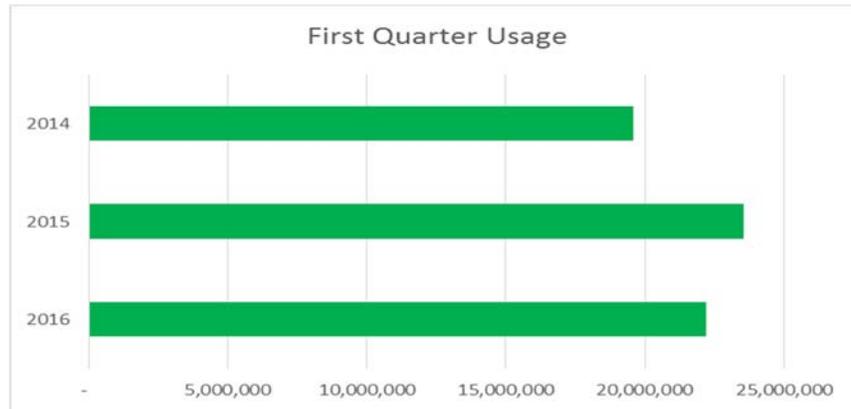


WATER FUND

Revenues

Charges for Services - The main source of revenue for this category is the service fees that are charged for the distribution of water. \$1,570,150 has been collected from this fee through March 31, 2016, which is slightly less than this period last year. In addition \$549,427 was received in county capacity fees.

Overall usage decreased 5.7% when compared to this period last year.



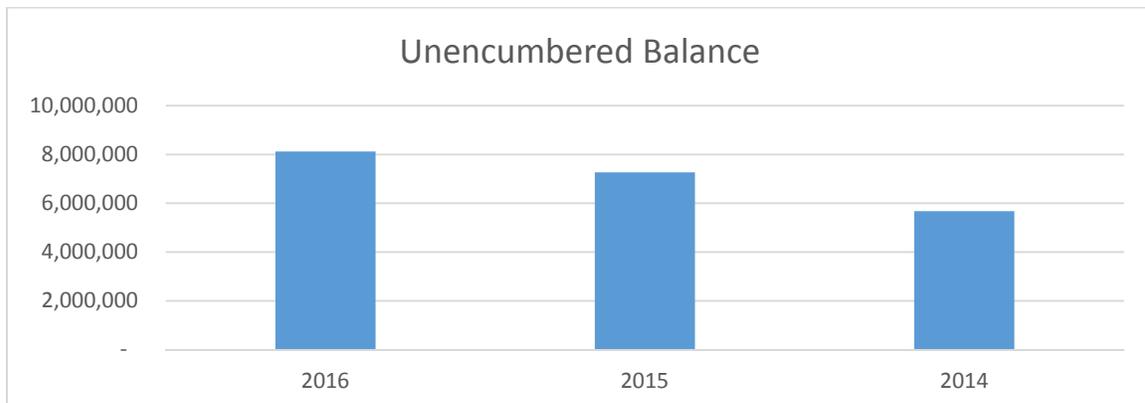
Earnings on Investments – Year-to-date receipts total \$20,890. Please see the Investment Section in this report for a greater analysis of the City's investment portfolio.

Expenditures

Water Fund expenditures are performing as expected. 2015 expenditures include \$935,000 in a transfer to the Water Replacement and Improvement Fund.

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, 2016. 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):

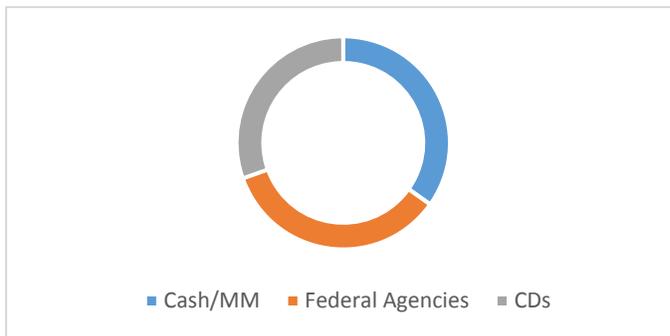
- Safety
- Liquidity
- Return on Investments

CITY'S PORTFOLIO

As of March 31, 2016, the City had \$41,367,420 invested in the following financial institutions: Chase Bank, Fifth Third Securities, Star Ohio, Richwood Bank, and Baird Investments. \$47,290 in interest was earned.

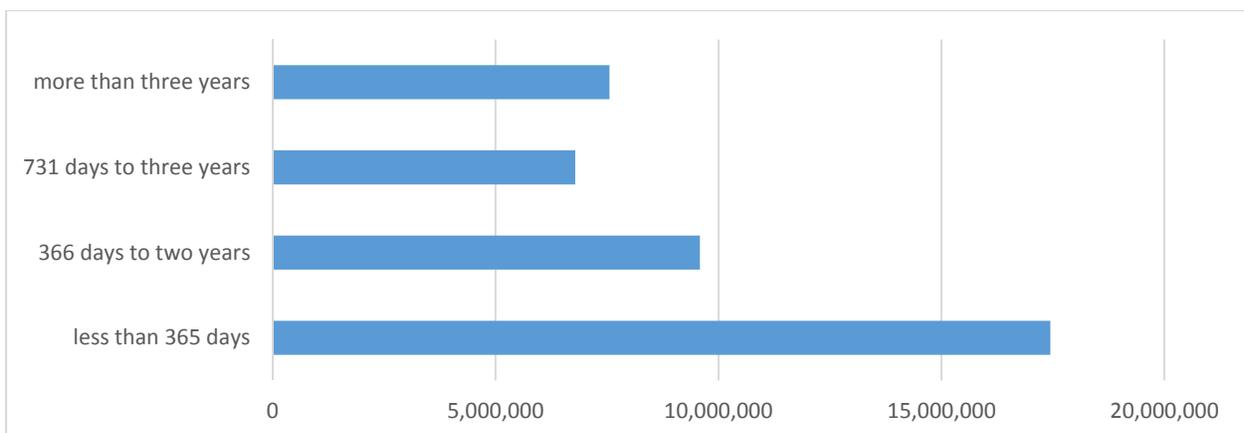
	Amount	Percentage
StarOhio	\$192,282	0.5%
Star Plus	\$602,950	1.5%
Money Market	\$1,218,828	2.9%
Commercial Paper	\$1,986,741	4.8%
Cash	\$10,402,404	25.1%
CDs	\$12,580,613	30.4%
Federal Agencies	\$14,383,602	34.8%
	\$41,367,420	100.0%

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.

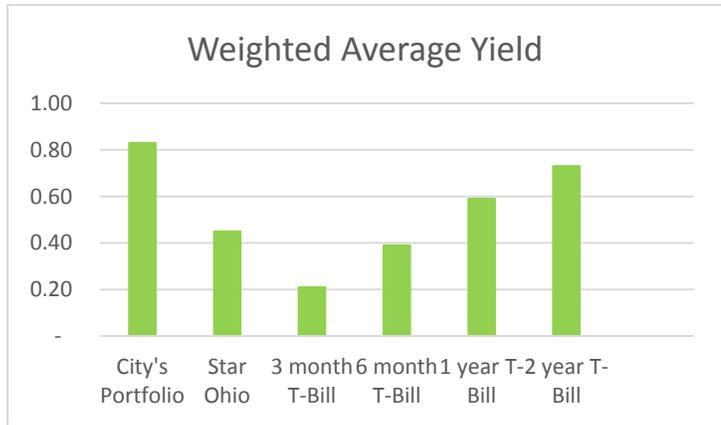


Approximately 35% of the City's funds are invested in cash or Money Market accounts (including Star Ohio). The remaining 65% is invested in longer term yield investments, such as Certificate of Deposits and in Federal Agencies, such as Federal Home Loan Bank, Fannie Mae, and Freddie Mac.

The average maturity for the portfolio is 576 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 0.83%. Benchmarking against Star Ohio and the Treasury Bills shows that the City's portfolio continues to earn a significantly higher rate.

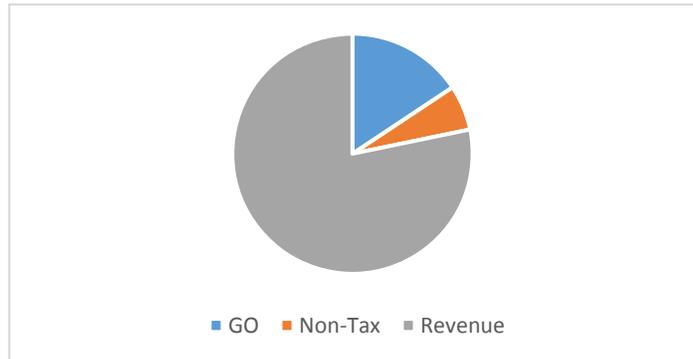


DEBT REVIEW

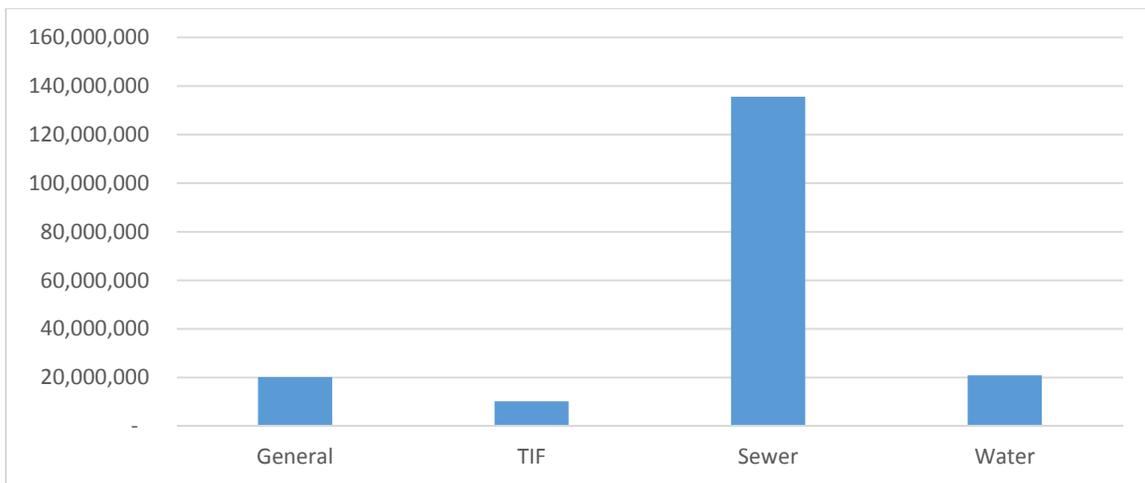
Presented in this section is the City's current outstanding debt. It is shown by type, fund, and length to maturity.

DEBT POSITION

As of March 31, 2016, the City of Marysville had \$186,835,850 in outstanding debt. Of this amount, approximately \$29.3 million is general obligation debt, \$11.3 million is non-tax revenue bonds, and \$146.2 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 73%.



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.

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 – Eighteen permits were issued during the first quarter with a total valuation of \$2,504,378. This compares to fifteen permits with a total valuation of \$2,139,446 issued in the first quarter 2015.

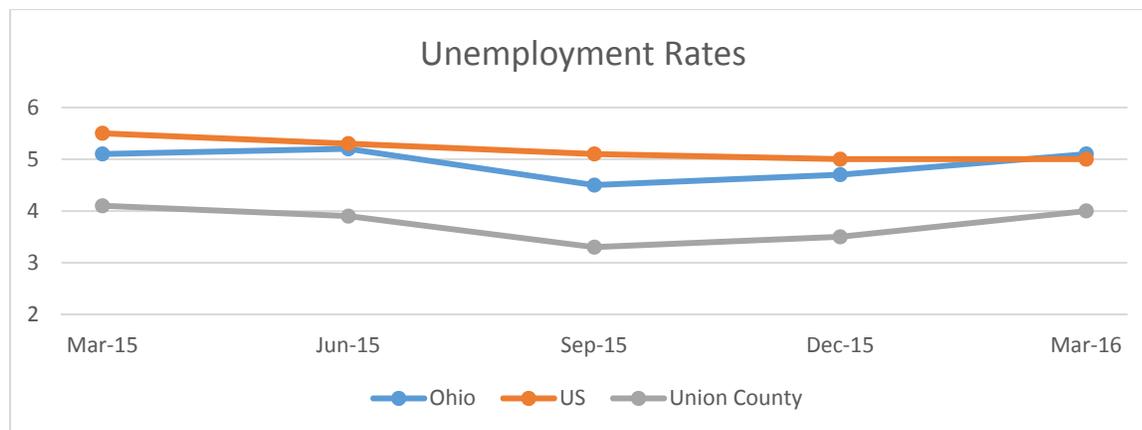
Residential – Permits were issued for forty-six new homes during the first quarter, with a valuation of \$10,425,414. This compares to twenty-two new homes with a valuation of \$5,733,482 issued in 2015.

Source: Union County Engineering

JOB GROWTH/UNEMPLOYMENT

Union County’s unemployment rate of 4.0% increased slightly from fourth quarter 2015, but remains lower than one year ago. The unemployment rate continues to be well below that of the State of Ohio (5.1%) and the United States (5.0%).

	Labor Force	Employment	Unemployment	Unemployment Rate
March 2015	26,900	25,800	1,100	4.1%
June 2015	27,500	26,400	1,100	3.9%
September 2015	26,900	26,000	900	3.3%
December 2015	27,400	26,400	1,000	3.5%
March 2016	27,800	26,700	1,100	4.0%

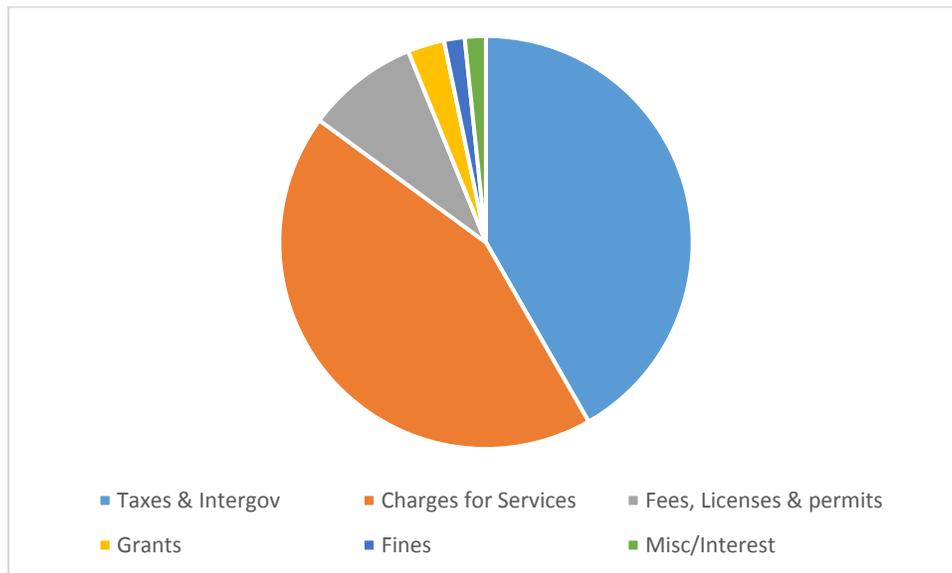


Source: Ohio Department of Job and Family Services.

FINANCIAL REPORTS

This section reports actual revenues and expenditures by fund through March 31, 2016. 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, 2016	Revenues Through March 31, 2015	2016 vs 2015	Percent Change	2016 Original Budget	2016 Projected	Percent of Revised Estimate
General Fund							
Property Taxes*	688,358	710,149	(21,791)	-3.07%	1,331,650	1,331,650	51.69%
Income Taxes*	4,540,517	4,294,084	246,433	5.74%	16,250,250	16,250,250	27.94%
Other Taxes	95,395	87,853	7,542	8.58%	360,000	360,000	26.50%
Intergovernmental Receipts*	123,420	53,005	70,415	132.85%	367,807	367,807	33.56%
Charges for Services*	24,565	17,742	6,823	38.46%	924,975	924,975	2.66%
Licenses & Permits*	36,483	58,826	(22,343)	-37.98%	90,000	90,000	40.54%
Earnings on Investments*	21,146	9,544	11,602	121.56%	70,040	70,040	30.19%
Miscellaneous	1,089	73	1,016	1391.78%	15,000	15,000	7.26%
Total General Fund	5,530,973	5,231,276	299,697	5.73%	19,409,722	19,409,722	28.50%
Special Revenue Funds							
Enterprise Zone Revenue	-	2,500	(2,500)	-100.00%	10,000	10,000	0.00%
Pool	2,754	24,872	(22,118)	-88.93%	208,000	208,000	1.32%
City Events & Recreation Fund	57,290	45,346	11,944	26.34%	200,000	200,000	28.65%
Police Pension	58,324	55,036	3,288	5.97%	114,871	114,871	50.77%
Fire Pension	58,324	55,036	3,288	5.97%	114,871	114,871	50.77%
Police Grant	-	3,493	(3,493)	-100.00%	3,000	3,000	0.00%
Fire Grant	-	9,861	(9,861)	-100.00%	4,000	4,000	0.00%
Street Maintenance	206,171	412,112	(205,941)	-49.97%	1,656,095	1,656,095	12.45%
Law Enforcement Trust	-	-	0	0.00%	500	500	0.00%
Mandatory Drug Fine	1,430	12,157	(10,727)	-88.24%	12,000	12,000	11.92%
DUI Alcohol Educ & Enforce	263	454	(191)	-42.07%	1,500	1,500	17.53%
State Highway	117,390	60,667	56,723	93.50%	176,053	176,053	66.68%
Accrued Leave Fund	-	25,000	(25,000)	-100.00%	65,000	65,000	0.00%
Security of Persons & Property*	3,457,557	2,650,175	807,382	30.47%	11,290,190	11,290,190	30.62%
Court Computer & Research	6,533	6,305	228	3.62%	25,000	25,000	26.13%

REVENUE SUMMARY BY FUND

	Revenues Through March 31, 2016	Revenues Through March 31, 2015	2016 vs 2015	Percent Change	2016 Original Budget	2016 Projected	Percent of Revised Estimate
Court Clerk Computerization	6,531	6,329	202	3.19%	25,000	25,000	26.12%
Court Special Projects	15,181	13,309	1,872	14.07%	58,000	58,000	26.17%
Court Probation Fine	2,804	2,401	403	16.78%	12,000	12,000	23.37%
TIF Fund	788,164	924,831	(136,667)	-14.78%	1,680,000	1,680,000	46.91%
Cemetery Maintenance	380	-	380	0.00%	-	-	0.00%
Cemetery Endow ment	42	8	34	425.00%	45	45	93.33%
Indigent Drivers Local Interlock	4,555	3,629	926	25.52%	14,000	14,000	32.54%
Indigent Drivers State Interlock	4,811	3,395	1,416	41.71%	16,000	16,000	30.07%
CHIP Grant	-	-	0	0.00%	400,000	400,000	0.00%
Total Special Revenue Funds	4,788,504	4,316,916	471,588	10.92%	16,086,125	16,086,125	29.77%
Debt Service Funds							
Debt Service Fund	1,402	626,612	(625,210)	-99.78%	5,193,500	5,193,500	0.03%
Total Debt Service Funds	1,402	626,612	(625,210)	-99.78%	5,193,500	5,193,500	0.03%
Capital Project Funds							
Parkland Development	120,000	19,281	100,719	522.37%	235,000	235,000	51.06%
CIP	380,000	69,950	310,050	443.25%	380,000	380,000	100.00%
ODNR Grant Fund	-	-	0	0.00%	427,250	427,250	0.00%
City Development Grant Fund	-	402,540	(402,540)	-100.00%	250,000	250,000	0.00%
Tow n Run Restoration Fund	-	-	0	0.00%	27,048	27,048	0.00%
OPWC Grant Fund	229,289	-	229,289	0.00%	900,000	900,000	25.48%
CDBG Formula Grant	-	-	0	0.00%	75,000	75,000	0.00%
Pedestrian Bridge	-	366,733	(366,733)	-100.00%	-	-	0.00%
Safe Routes to School Grant	-	-	0	0.00%	168,500	168,500	0.00%
Total Capital Project Funds	729,289	858,504	(129,215)	-15.05%	2,462,798	2,462,798	29.61%

REVENUE SUMMARY BY FUND

	Revenues Through March 31, 2016	Revenues Through March 31, 2015	2016 vs 2015	Percent Change	2016 Original Budget	2016 Projected	Percent of Revised Estimate
Enterprise Funds							
Sanitation	352,057	348,301	3,756	1.08%	1,395,000	1,395,000	25.24%
Incr Wastewater Capacity Fee	176,583	184,370	(7,787)	-4.22%	500,000	500,000	35.32%
Sewer*	4,194,281	5,015,042	(820,761)	-16.37%	12,492,750	12,492,750	33.57%
Sewer Replace & Improve	80,135	82,653	(2,518)	-3.05%	275,000	275,000	29.14%
Water Revenue*	2,196,630	1,696,697	499,933	29.47%	6,930,500	6,930,500	31.70%
Water Replacement & Improve	98,570	1,025,695	(927,125)	-90.39%	815,000	815,000	12.09%
Incr Water Capacity Fee	99,680	91,486	8,194	8.96%	250,000	250,000	39.87%
Stormwater Assessment	256,929	185,942	70,987	38.18%	810,200	810,200	31.71%
Total Enterprise Funds	7,454,865	8,630,186	(1,175,321)	-13.62%	23,468,450	23,468,450	31.77%
Agency Funds							
Union County Law Library	20,316	18,557	1,759	9.48%	60,000	60,000	33.86%
Unclaimed Moneys	-	100	(100)	-100.00%	-	-	0.00%
Marysville-Union Port Authority	-	1,875	(1,875)	-100.00%	-	-	0.00%
Total Agency Funds	20,316	20,532	(216)	-1.05%	60,000	60,000	33.86%
	18,525,349	19,684,026	(1,158,677)	-5.89%	66,680,595	66,680,595	27.78%

* See Quarterly Financial Analysis for further explanations.

EXPENDITURE SUMMARY BY FUND

	Expenditures Through March 31, 2016	Expenditures Through March 31, 2015	2016 vs 2015	Percent Change	2016 Original Budget**	2016 Projected**	Percent of Revised Estimate
General Fund by Department							
Council	31,692	31,253	439	1.40%	110,716	110,716	28.62%
Mayor*	665	38,846	(38,181)	-98.29%	3,247	3,247	20.48%
City Manager*	106,789	45,258	61,531	135.96%	411,791	411,791	25.93%
Human Resources	33,582	43,826	(10,244)	-23.37%	189,221	189,221	17.75%
Parks & Grounds	133,738	114,632	19,106	16.67%	753,540	753,540	17.75%
Employee Benefits	262,361	299,843	(37,482)	-12.50%	959,588	959,588	27.34%
Law Director	63,397	60,493	2,904	4.80%	209,647	209,647	30.24%
Information Technology	156,047	140,254	15,793	11.26%	619,231	619,231	25.20%
Street Lighting	100,984	102,449	(1,465)	-1.43%	403,158	403,158	25.05%
Finance Department	172,777	180,135	(7,358)	-4.08%	632,316	632,316	27.32%
Engineering Department	278,654	277,130	1,524	0.55%	1,311,379	1,311,379	21.25%
Municipal Operation Center	38,964	40,234	(1,270)	-3.16%	220,389	220,389	17.68%
Transfers*	3,639,000	3,298,213	340,787	10.33%	14,120,500	14,120,500	25.77%
Total General Fund by Dept	5,018,650	4,672,566	346,084	7.41%	19,944,723	19,944,723	25.16%
Special Revenue Funds							
Veyance Incentive	-	9,643	(9,643)	-100.00%	-	-	0.00%
Enterprise Zone Revenue	-	0	0	0.00%	10,000	10,000	0.00%
Pool	1,927	8,937	(7,010)	-78.44%	256,331	256,331	0.75%
City Events & Recreation	71,853	67,244	4,609	6.85%	233,875	233,875	30.72%
Police Pension	1,008	1,171	(163)	-13.92%	115,183	115,183	0.88%
Fire Pension	1,008	1,171	(163)	-13.92%	115,183	115,183	0.88%
Police Grant	-	6	(6)	-100.00%	3,000	3,000	0.00%
Fire Grant	-	0	0	0.00%	4,000	4,000	0.00%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through March 31, 2016	Expenditures Through March 31, 2015	2016 vs 2015	Percent Change	2016 Original Budget**	2016 Projected**	Percent of Revised Estimate
Street Maintenance	369,348	420,699	(51,351)	-12.21%	2,427,916	2,427,916	15.21%
Law Enforcement Trust	-	0	0	0.00%	500	500	0.00%
Mandatory Drug Fine	-	256	(256)	-100.00%	3,600	3,600	0.00%
DUI Alcohol Educ & Enforce	-	217	(217)	-100.00%	750	750	0.00%
State Highway	85,539	37,122	48,417	130.43%	257,965	257,965	33.16%
Accrued Leave Payout	-	0	0	0.00%	50,000	50,000	0.00%
Security of Persons & Prop*	3,551,681	3,007,936	543,745	18.08%	12,649,301	12,649,301	28.08%
Court Computer & Research	-	0	0	0.00%	25,000	25,000	0.00%
Court Clerk Computerization	3,842	2,313	1,529	66.10%	16,520	16,520	23.26%
Court Special Projects	150	1,956	(1,806)	-92.33%	100,205	100,205	0.15%
Court Probation Fine	2,454	2,364	90	3.81%	42,300	42,300	5.80%
TIF Fund	9,835	11,770	(1,935)	-16.44%	1,637,575	1,637,575	0.60%
Cemetery Endowment	-	0	0	0.00%	300	300	0.00%
Indigent Drivers Local Interlock	700	0	700	0.00%	25,000	25,000	2.80%
Indigent Drivers State Interlock	-	0	0	0.00%	25,000	25,000	0.00%
CHIP Grant	-	-	0	0.00%	403,962	403,962	0.00%
Total Special Revenue Funds	4,099,345	3,572,805	526,540	14.74%	18,403,466	18,403,466	22.27%
Debt Service Funds							
Debt Service Fund	1,230	840	390	46.43%	5,199,934	5,199,934	0.02%
Total Debt Service Funds	1,230	840	390	46.43%	5,199,934	5,199,934	0.02%
Capital Project Funds							
Parkland Development	68,525	10,000	58,525	585.25%	314,178	314,178	21.81%
CIP	250,210	155,626	94,584	60.78%	604,358	604,358	41.40%
ODNR Grant Fund	21,953	-	-	0.00%	427,250	427,250	5.14%
City Development	-	-	0	0.00%	250,000	250,000	0.00%
OPWC Capital Project Fund	229,289	-	229,289	0.00%	900,000	900,000	25.48%
CDBG Formula Grant	-	-	0	0.00%	85,071	85,071	0.00%
Pedestrian Bridge Fund	-	467,087	(467,087)	-100.00%	43,891	43,891	0.00%
Safe Routes to School	-	-	0	0.00%	168,500	168,500	0.00%
Total Capital Project Funds	569,977	632,713	(62,736)	-9.92%	2,793,248	2,793,248	20.41%

EXPENDITURE SUMMARY BY FUND

	Expenditures Through March 31, 2016	Expenditures Through March 31, 2015	2016 vs 2015	Percent Change	2016 Original Budget**	2016 Projected**	Percent of Revised Estimate
Enterprise Funds							
Sanitation	391,564	327,854	63,710	19.43%	1,677,094	1,677,094	23.35%
Sewer	2,761,812	5,019,424	(2,257,612)	-44.98%	13,205,421	13,205,421	20.91%
Sewer Replace & Improve	163,033	147,449	15,584	10.57%	1,278,441	1,278,441	12.75%
Water Revenue	1,158,169	2,004,262	(846,093)	-42.21%	5,585,789	5,585,789	20.73%
Water Replacement & Improve	483,762	55,353	428,409	773.96%	1,907,566	1,907,566	25.36%
Incr Water Capacity Fee	228,900	327,960	(99,060)	-30.20%	737,978	737,978	31.02%
Stormwater Assessment	233,388	134,515	98,873	73.50%	1,255,539	1,255,539	18.59%
Total Enterprise Funds	5,420,628	8,016,817	(2,596,189)	-32.38%	25,647,828	25,647,828	21.13%
Agency Funds							
Union County Law Library	7,325	16,034	(8,709)	-54.32%	60,000	60,000	12.21%
Unclaimed Moneys	-	67	(67)	-100.00%	-	-	0.00%
Marysville-Union Port Authority	-	2,672	(2,672)	-100.00%	7,500	7,500	0.00%
Total Agency Funds	7,325	18,773	(11,448)	-60.98%	67,500	67,500	10.85%
	15,117,155	16,914,514	(1,797,359)	-10.63%	72,056,699	72,056,699	20.98%

* See Quarterly Financial Analysis for further explanations.

** Includes \$4,016,228 in carryover encumbrances from 2015.

REVENUE SUMMARY BY CATEGORY

	Taxes & Intergov	Charges for Services	Fees, Licenses & Permits	Grants	Fines	Earn On Invest	Misc	Transfers	Debt
General Fund*	5,447,690	24,565	36,483	-	-	21,146	1,089	-	-
Special Revenue Funds									
Pool	-	2,754	-	-	-	-	-	-	-
City Events	-	4,790	-	-	-	-	7,500	45,000	-
Police Pension	58,324	-	-	-	-	-	-	-	-
Fire Pension	58,324	-	-	-	-	-	-	-	-
Street Maintenance	200,871	-	-	-	-	1,099	4,202	-	-
Mandatory Drug Fine	-	-	-	-	1,430	-	-	-	-
DUI Alcohol Educ & Enforce	-	-	-	-	263	-	-	-	-
State Highway	16,287	-	-	-	-	186	4,917	96,000	-
Security of Persons & Prop*	-	261,433	28,277	-	166,918	-	929	3,000,000	-
Court Computer & Research	-	-	-	-	6,533	-	-	-	-
Court Clerk Computerization	-	-	-	-	6,531	-	-	-	-
Court Special Projects	-	-	-	-	15,181	-	-	-	-
Court Probation Fine	-	-	-	-	2,804	-	-	-	-
Coleman's Crossing TIF	788,164	-	-	-	-	-	-	-	-
Cemetery Maintenance	-	-	380	-	-	-	-	-	-
Cemetery Endow ment	-	-	-	-	-	42	-	-	-
Indigent Drivers Local Interlock	-	-	-	-	4,555	-	-	-	-
Indigent Drivers State Interlock	-	-	-	-	4,811	-	-	-	-
Total Special Revenue Funds	1,121,970	268,977	28,657	-	209,026	1,327	17,548	3,141,000	-
Debt Service Funds									
Debt Service Fund	1,402	-	-	-	-	-	-	-	-
Total Debt Service Funds	1,402	-	-	-	-	-	-	-	-

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	-	-	120,000	-	-	-	-	-	-
CIP	-	-	-	-	-	-	-	380,000	-
OPWC Capital Project Fund	229,289	-	-	-	-	-	-	-	-
Total Capital Project Funds	229,289	-	120,000	-	-	-	-	380,000	-
Enterprise Funds									
Sanitation	-	352,057	-	-	-	-	-	-	-
Incr Wastewater Capacity Fee	-	176,583	-	-	-	-	-	-	-
Sewer*	1,422,487	2,761,361	-	-	-	10,392	42	-	-
Sewer Replace & Improve	-	80,135	-	-	-	-	-	-	-
Water Revenue*	-	2,158,987	-	-	-	20,890	16,753	-	-
Water Replacement & Improve	-	98,570	-	-	-	-	-	-	-
Incr Water Capacity Fee	-	99,680	-	-	-	-	-	-	-
Stormwater Assessment	-	246,143	-	-	-	-	10,786	-	-
Total Enterprise Funds	1,422,487	5,973,516	-	-	-	31,282	27,581	-	-
Agency Funds									
Union County Law Library	-	-	-	-	20,316	-	-	-	-
Total Agency Funds	-	-	-	-	20,316	-	-	-	-
	8,222,838	6,267,058	185,140	-	229,342	53,755	46,218	3,521,000	-

* See Quarterly Financial Analysis for further explanations.