



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** SEPTEMBER 2017 FINANCIAL REPORT  
**DATE:** 10/6/2017

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### **BACKGROUND**

The purpose of this report is to provide a brief review of the revenues and expenditures for the following funds: General Fund, Security of Persons & Property Fund, Sanitation Fund, Sewer Fund, Water Fund, and Stormwater Fund.

Actual revenues and expenditures are compared to the budget to assess potential overages/shortages in budgeted categories. Comparisons with figures from last fiscal year are also included to indicate the differences by year, since budgeting techniques remain relatively uniform from one year to the next.

Appendix A details the year-to-date activity for all of the city's active fifty-three accounts. It is important to note the ending balance, encumbrances, and unencumbered balance. The unencumbered balance is the amount remaining in the fund if the city were to expend all the monies listed as encumbrances. The ending balance is the amount of funds available to the city as of September 30, 2017, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of September 30, 2017. 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 C is the Debt Schedule for the city through September 30, 2017. All principal and interest payments that have been paid to date are included in the schedule.

## **GENERAL FUND**

The General Fund is the main operating fund for the city and is used to account for all financial transactions which are not reported in other funds. Major sources of revenue include income tax and property tax. Please refer to page three for a breakdown of the revenues and expenditures through September 30, 2017.

### Revenues

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

- Property Taxes – 2<sup>nd</sup> half real estate tax distributions from the County Auditor's office in the amount of \$654,085 were received in August 2017. Year-to-date collections from this revenue source increased \$131,144 or 9.9% from the same period in the prior year. The increase in revenue can be attributed to new residential and commercial builds outside of established TIF agreements within the City.
- Income Tax – Year-to-date receipts total \$14,715,321 which is \$1,205,117, or 8.9%, more than the City received during the same period in the prior year. The increase is primarily attributed to a one time receipt of tax revenue in the 1<sup>st</sup> quarter.
- Miscellaneous – Year-to-date receipts of \$187,722 have exceeded the current year revenue estimate in relation to the reimbursement of General Fund transfers that were executed in the 4<sup>th</sup> quarter of 2016 to various infrastructure funds such as the OPWC and CDBG Funds to ensure that these funds did not have a negative cash balance at year end. In addition, escrow revenue relating to deposits received from WOW! Internet and Cable have been posted to this revenue category for the payment inspection fees associated with the company's installation of fiber optic cabling.
- Charges for Services – 3<sup>rd</sup> quarter chargebacks for the Sanitation, Sewer, Water, and Stormwater Funds were posted during the last week of September 2017 in the amount of \$239,248 and distributed back to the General Fund. Year to date chargebacks to the General Fund are \$713,392.

### Expenditures

The General Fund expenditures are performing as expected. However, the following expenditures require additional explanations:

- Transfers – Transfers to the following funds have been made: Security of Persons & Property Fund (\$5,745,000), Debt Service Fund (\$1,284,289), State Highway Fund (\$69,000), Accrued Leave Fund (\$65,000) and the Events & Recreation Fund (\$72,890).

**GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
SEPTEMBER 2017**

	2016 ACTUAL YTD SEPT 30	2017 ACTUAL YTD SEPT 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Property Taxes	1,319,205	<b>1,450,349</b>	1,334,500	108.68%	1,450,349
Intergovernmental Receipts	311,915	<b>326,044</b>	355,823	91.63%	347,190
Other Taxes	337,711	<b>326,066</b>	430,000	75.83%	434,754
Income Taxes	13,510,204	<b>14,715,321</b>	17,410,000	84.52%	18,581,515
Fees, Licenses, & Permits	78,359	<b>75,459</b>	90,000	83.84%	100,611
Miscellaneous	1,640	<b>187,722</b>	100,187	187.37%	187,722
Earnings on Investments	77,287	<b>91,546</b>	100,000	91.55%	122,061
Charges for Services	610,669	<b>837,794</b>	997,458	83.99%	997,458
<b>Total Revenues</b>	<b>16,246,990</b>	<b>18,010,301</b>	<b>20,817,968</b>	<b>86.51%</b>	<b>22,221,660</b>
<b>EXPENDITURES</b>					
Council	76,871	<b>83,802</b>	121,838	68.78%	121,173
Mayor	665	<b>0</b>	0	0.00%	0
City Manager	313,252	<b>357,015</b>	445,317	80.17%	439,403
Human Resources	120,550	<b>138,637</b>	221,180	62.68%	210,782
Parks & Grounds	419,088	<b>453,785</b>	799,226	56.78%	693,421
Employee Benefits	676,062	<b>695,112</b>	918,895	75.65%	918,895
Law Director	151,910	<b>152,325</b>	214,677	70.96%	208,446
Information Technology	431,810	<b>547,973</b>	806,009	67.99%	708,775
Street Lighting	284,565	<b>318,814</b>	431,275	73.92%	425,086
Finance Department	457,275	<b>436,398</b>	643,616	67.80%	627,377
Engineering Department	875,769	<b>909,632</b>	1,498,631	60.70%	1,212,843
Municipal Operations Center	143,147	<b>168,377</b>	254,609	66.13%	224,502
Transfers	11,792,250	<b>7,236,180</b>	13,721,600	52.74%	13,721,600
<b>Total Expenditures</b>	<b>15,743,214</b>	<b>11,498,048</b>	<b>20,076,873</b>	<b>57.27%</b>	<b>19,512,303</b>

2017 total budget expenditures include \$381,939.75 in carryover encumbrances.

## **SECURITY OF PERSONS & PROPERTY FUND**

The Security of Persons & Property Fund is a Special Revenue Fund which means that the resources are restricted to only funding expenditures that support the court, police and fire divisions. Please refer to page five for a breakdown of the revenues and expenditures through September 30, 2017.

### 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.

- Fees, Licenses, & Permits – Union County reimburses the City a portion of the Municipal Judge and Magistrate’s salaries.
- Fines & Costs – \$501,735 in Municipal Court fines and \$2,730 in parking tickets have been received to date.
- 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 \$496,606.
    - Effective August 1, 2017, the City of Marysville was awarded a contract with the State of Ohio for the medical transportation of inmates within the Ohio Reformatory for Women. The contract will last through September 30, 2019 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). To date, the City has received \$371,169 which includes \$119,769 for the 2<sup>nd</sup> half contract service payment from Paris Township that was due in 2016 along with \$251,400 for the 1<sup>st</sup> half 2017 service payments.

### Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through September 30, 2017.

**SECURITY OF PERSONS AND PROPERTY FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
SEPTEMBER 2017**

	2016 ACTUAL YTD SEPT 30	2017 ACTUAL YTD SEPT 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Intergovernmental Receipts	1,995	<b>11,349</b>	6,000	189.16%	11,349
Fees, Licenses, & Permits	28,277	<b>58,149</b>	54,000	107.68%	77,532
Fines & Costs	592,035	<b>504,465</b>	751,000	67.17%	672,620
Miscellaneous	5,875	<b>18,770</b>	6,000	312.84%	25,027
Transfer In	6,963,750	<b>5,745,000</b>	9,340,000	61.51%	9,340,000
Charges for Services	706,890	<b>910,209</b>	1,172,852	77.61%	1,493,391
<b>Total Revenues</b>	<b>8,298,823</b>	<b>7,247,943</b>	11,329,852	63.97%	11,619,919
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	526,658	<b>518,423</b>	750,713	69.06%	709,420
Materials & Supplies	52,584	<b>37,880</b>	119,787	31.62%	50,506
Contract Services	6,872	<b>8,554</b>	33,700	25.38%	12,750
Other Expenses	6,925	<b>9,789</b>	38,449	25.46%	13,052
<b>Total Court Expenditures</b>	<b>593,040</b>	<b>574,645</b>	942,649	60.96%	785,729
<b>Police Division</b>					
Personal Services	3,232,973	<b>3,175,131</b>	4,841,754	65.58%	4,484,916
Materials & Supplies	62,067	<b>55,026</b>	114,182	48.19%	73,368
Contract Services	10,680	<b>13,137</b>	13,071	100.50%	17,515
Other Expenses	84,279	<b>102,238</b>	200,760	50.93%	144,298
Capital Improvements	328,418	<b>1,780</b>	10,212	17.43%	1,780
<b>Total Police Expenditures</b>	<b>3,718,416</b>	<b>3,347,312</b>	5,179,979	64.62%	4,721,877
<b>Fire Division</b>					
Personal Services	3,455,683	<b>3,587,535</b>	5,123,963	70.01%	5,039,259
Materials & Supplies	52,515	<b>48,097</b>	103,914	46.29%	64,129
Contract Services	46,487	<b>46,048</b>	108,018	42.63%	61,397
Other Expenses	120,947	<b>114,210</b>	238,656	47.86%	233,883
Capital Outlay	705,926	<b>18,295</b>	22,500	81.31%	18,295
<b>Total Fire Expenditures</b>	<b>4,381,558</b>	<b>3,814,185</b>	5,597,051	68.15%	5,416,963
<b>Total Expenditures</b>	<b>8,693,014</b>	<b>7,736,142</b>	11,719,679	66.01%	10,924,569

2017 total budget expenditures include \$170,690.32 in carryover encumbrances.

## **SANITATION FUND**

The Sanitation Fund accounts for the costs of providing refuse services. This fund is an Enterprise Fund which means that the main source of revenue is the monthly fees charged to residents for this service. Please refer to page seven for a breakdown of the revenues and expenditures through September 30, 2017.

### **Revenues**

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

- **Assessments** – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. Through the end of the August, \$1,424 in assessment revenue has been distributed by the County Auditor's Office.
- **Charges for Services** – Year-to-date receipts total \$1,102,850, which is \$9,549 or 0.8% more than the City received from the same period in the prior year. Effective 1/1/17, the monthly sanitation fee was increased by \$0.75 to \$5.75. A subsequent increase of \$0.75 for this monthly fee has also be authorized with an effective date of 1/1/18. As of September 30, there were 5,890 utility customers receiving trash collection service of which 5,164 customers were charged the regular sanitation fee and 726 customers paying for the service through the senior discount program.

### **Expenditures**

The Sanitation Fund expenditures are performing as expected through September 30, 2017.

**SANITATION FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
SEPTEMBER 2017**

	2016 ACTUAL YTD SEPT 30	2017 ACTUAL YTD SEPT 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Assessments	2,290	1,424	3,500	40.68%	1,424
Charges for Services	1,093,301	1,102,850	1,450,000	76.06%	1,470,467
<b>Total Revenues</b>	<b>1,095,591</b>	<b>1,104,274</b>	<b>1,453,500</b>	<b>75.97%</b>	<b>1,471,891</b>
<b>EXPENDITURES</b>					
Personal Services	148,405	188,642	269,404	70.02%	258,142
Materials & Supplies	35,329	40,719	115,184	35.35%	54,292
Contract Services	810,716	848,401	1,158,194	73.25%	1,131,202
Other Expenses	19,080	18,859	89,219	21.14%	25,145
Capital Improvements	57,135	77,501	91,400	84.79%	80,020
<b>Total Expenditures</b>	<b>1,070,664</b>	<b>1,174,123</b>	<b>1,723,401</b>	<b>68.13%</b>	<b>1,548,802</b>

2017 total budget expenditures include \$77,891.28 in carryover encumbrances.

## **SEWER FUND**

The purpose of the Sewer Fund is to provide wastewater collection and treatment service to resident and commercial users. This fund is also an Enterprise Fund, with user fees financing the expenditures. Please refer to page nine for a breakdown of the revenues and expenditures through September 30, 2017.

### **Revenues**

The Sewer Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- **Property Tax Revenues** – This revenue source pertains to the residential TIFs associated with sewer improvements. 2<sup>nd</sup> half real estate tax distributions from the County Auditor’s office in the amount of \$1,464,455 were received in August and September 2017. Year-to-date collections from this revenue source increased \$326,189 or 12.3% from the same period in the prior year. The increase in revenue can be attributed to new residential and commercial builds inside of established TIF agreements within the City.
- **Assessments** – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. Through the end of the August, \$5,388 in assessment revenue has been distributed by the County Auditor’s Office.
- **Charges for Services** – Included in this category are Services Charges & Collections, County Tap In Fees, County Inspections, Rent, Permits & Inspection Fees, and JV Administrative Fees.
  - **Service Charges & Collections** – Year-to-date service charges totaled \$7,783,790 which is \$176,343 (2.2%) less than this period last year. As of September 30, there were 8,159 utility customers with sewer service of which 6,855 customers were located within City limits and 1,304 residing in Union County.
  - **County Capacity Fees** – Year-to-date receipts total \$1,262,908 which includes tap-ins for 149 properties outside of the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited into the Sewer Fund (Fund 535).
  - **City Capacity Fees** – Year-to-date receipts total \$1,338,691 which includes tap-ins for 140 properties within the incorporated boundaries for the City of Marysville. For consideration, 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).

### **Expenditures**

The Sewer Fund expenditures are performing as expected through September 30, 2017. However, the following expenditures require additional explanations:

- **Transfers** – Transfers to the following funds have been made: Wastewater Replacement & Improvement Fund (\$270,000).



**SEWER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
SEPTEMBER 2017**

	2016 ACTUAL YTD SEPT 30	2017 ACTUAL YTD SEPT 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Property Tax (TIF)	2,661,090	<b>2,987,279</b>	2,600,000	114.90%	2,987,279
Assessments	4,516	<b>5,388</b>	15,000	35.92%	5,388
Miscellaneous	42	<b>6,028</b>	25,000	24.11%	8,037
Earnings on Investments	45,940	<b>75,846</b>	55,000	137.90%	101,128
Charges for Services	9,161,399	<b>9,236,897</b>	10,956,933	84.30%	12,315,862
Notes & Bonds	0	<b>0</b>	0	0.00%	0
<b>Total Revenues</b>	<b>11,872,986</b>	<b>12,311,438</b>	<b>13,651,933</b>	<b>90.18%</b>	<b>15,417,695</b>
<b>EXPENDITURES</b>					
Personal Services	1,214,072	<b>1,193,498</b>	1,710,903	69.76%	1,633,208
Materials & Supplies	398,445	<b>432,637</b>	900,901	48.02%	576,849
Contract Services	1,078,471	<b>1,235,741</b>	1,994,513	61.96%	1,647,655
Debt Service	6,182,014	<b>4,308,753</b>	7,376,394	58.41%	7,376,394
Transfer		<b>270,000</b>	540,000	50.00%	540,000
Other Expenses	810,670	<b>984,996</b>	1,078,027	91.37%	1,057,232
<b>Total Expenditures</b>	<b>9,683,672</b>	<b>8,425,624</b>	<b>13,600,738</b>	<b>61.95%</b>	<b>12,831,336</b>

2017 total budget expenditures include \$240,950.59 in carryover encumbrances.

## WATER FUND

The Water Fund was established to account for the treatment and distribution of water to resident and commercial users. This fund is also an Enterprise Fund, with user fees financing the expenditures. Please refer to page eleven for a breakdown of the revenues and expenditures through September 30, 2017.

### Revenues

The Water Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- Assessments – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. Through the end of the August, \$4,828 in assessment revenue has been distributed by the County Auditor’s Office.
- Charges for Services – Included in this category are Services Charges & Collections, County Tap In Fees, County Inspections, Tenant Utility Deposits, and Permits & Inspection Fees.
  - Service Charges & Collections – Year-to-date service charges totaled \$5,337,984, which is \$166,508 (3.2%) more than this period last year. As of September 30, there were 8,256 utility customers with water service of which 6,907 customers were located within City limits and 1,349 residing in Union County.
  - County Capacity Fees – Year-to-date receipts total \$988,157 which includes tap-ins for 154 properties outside of the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited into the Water Fund (Fund 550).
  - City Capacity Fees – Year-to-date receipts total \$1,127,307 which includes tap-ins for 139 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).

### Expenditures

The Water Fund expenditures are performing as expected through September 30, 2017. However, the following expenditures require additional explanations:

- Transfers – Transfers to the following funds have been made: Water Replacement & Improvement Fund (\$634,500).

**WATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
SEPTEMBER 2017**

	2016 ACTUAL YTD SEPT 30	2017 ACTUAL YTD SEPT 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Assessments	5,800	<b>4,828</b>	15,000	32.19%	4,828
Miscellaneous	54,016	<b>48,745</b>	35,000	139.27%	48,745
Earnings on Investments	73,699	<b>104,698</b>	75,000	139.60%	139,597
Charges for Services	6,561,632	<b>6,445,211</b>	7,166,480	89.94%	8,593,615
<b>Total Revenues</b>	<b>6,695,148</b>	<b>6,603,483</b>	7,291,480	90.56%	8,786,786
<b>EXPENDITURES</b>					
Personal Services	1,220,667	<b>1,184,979</b>	1,815,135	65.28%	1,621,550
Materials & Supplies	455,437	<b>441,077</b>	800,686	55.09%	709,727
Contract Services	434,362	<b>579,063</b>	1,183,550	48.93%	772,085
Debt Service	1,284,466	<b>1,390,174</b>	1,600,868	86.84%	1,600,968
Transfer	0	<b>634,500</b>	1,269,000	50.00%	1,269,000
Other Expenses	45,996	<b>64,920</b>	355,700	18.25%	86,560
<b>Total Expenditures</b>	<b>3,440,928</b>	<b>4,294,713</b>	7,024,939	61.14%	6,059,890

2017 total budget expenditures include \$232,535.12 in carryover encumbrances.

## **STORMWATER FUND**

The Stormwater Fund is an Enterprise Fund that was established to account for the costs of repairing, replacing, and improving the city's storm drainage system. User fees sustain the expenditures of this fund. Please refer to page thirteen for a breakdown of the revenues and expenditures through September 30, 2017.

### **Revenues**

The Stormwater Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- **Assessments** – The City remits unpaid accounts to the county auditor for collection and a lien is placed on the property. Settlement revenue is received after the 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. Through the end of the August, \$2,219 in assessment revenue has been distributed by the County Auditor's Office.
- **Charges for Services** – Year-to-date service charges totaled \$638,351, which is \$121,200 (23.4%) greater than this period last year. Effective February 1, 2016, the rate increased \$0.50 per month. As of September 30, there were 6,304 utility customers paying the stormwater fee on a monthly basis

### **Expenditures**

The Stormwater Fund expenditures are performing as expected through September 30, 2017.

**STORMWATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
SEPTEMBER 2017**

	2016 ACTUAL YTD SEPT 30	2017 ACTUAL YTD SEPT 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Assessments	3,773	2,219	2,500	88.78%	2,219
Miscellaneous	10,786	10,398	7,500	138.64%	10,398
Charges for Services	535,220	688,889	874,750	78.75%	918,519
<b>Total Revenues</b>	<b>549,778</b>	<b>701,506</b>	<b>884,750</b>	<b>79.29%</b>	<b>931,136</b>
<b>EXPENDITURES</b>					
Personal Services	177,454	202,232	315,308	64.14%	276,738
Materials & Supplies	93,319	67,501	200,742	33.63%	90,002
Contract Services	89,801	124,214	167,299	74.25%	149,663
Other Expenses	15,265	18,757	70,043	26.78%	29,513
Capital Improvements	241,841	106,378	886,135	12.00%	250,000
<b>Total Expenditures</b>	<b>617,680</b>	<b>519,081</b>	<b>1,639,527</b>	<b>31.66%</b>	<b>795,916</b>

2017 total budget expenditures include \$145,589.63 in carryover encumbrances.

APPENDIX A

YEAR TO DATE FUND REPORT  
SEPTEMBER 30, 2017

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,671,304.85	18,010,300.70	11,498,479.37	12,183,126.18	540,349.39	11,642,776.79
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Univenture Financial Incentive	32,607.73	0.00	21,500.00	11,107.73	0.00	11,107.73
206	Enterprise Zone Revenue	10,120.94	0.00	0.00	10,120.94	0.00	10,120.94
207	Pool	99,993.89	157,506.15	210,255.05	47,244.99	9,612.42	37,632.57
208	City Events and Recreation	47,676.81	152,443.94	199,822.55	298.20	11,861.39	(11,563.19)
211	Police Pension	12,681.18	123,268.68	115,044.69	20,905.17	0.00	20,905.17
212	Fire Pension	12,681.24	123,268.68	115,044.69	20,905.23	0.00	20,905.23
213	Police Grant	9,465.70	3,108.80	659.00	11,915.50	0.00	11,915.50
214	Fire Grant	11,914.52	3,113.61	3,239.37	11,788.76	0.00	11,788.76
224	Street Tree Fund	0.00	93,364.23	0.00	93,364.23	0.00	93,364.23
225	Street Maintenance	789,375.97	736,530.04	1,119,081.28	406,824.73	184,681.45	222,143.28
226	Law Enforcement Trust	143,847.85	0.00	12,136.52	131,711.33	6,965.13	124,746.20
227	Mandatory Drug Fine	107,425.47	2,000.00	0.00	109,425.47	0.00	109,425.47
228	DUI Alcohol Educ & Enforce	31,153.42	674.00	0.00	31,827.42	0.00	31,827.42
229	DUI Indigent Driver's Treatment	161,881.21	7,525.54	0.00	169,406.75	0.00	169,406.75
230	State Highway	96,708.00	139,146.64	104,214.45	131,640.19	29,440.59	102,199.60
231	Accrued Leave Fund	67,787.46	65,000.00	79,857.19	52,930.27	0.00	52,930.27
232	Security of Persons & Property	499,856.25	7,247,942.96	7,736,226.84	11,572.37	227,506.05	(215,933.68)
233	Federal Law Enforcement	2,474.77	0.00	1,226.00	1,248.77	0.00	1,248.77
238	Court Computer & Research	285,063.27	19,198.40	0.00	304,261.67	0.00	304,261.67
242	Court Clerk Computerization	160,832.83	19,209.00	5,713.90	174,327.93	4,348.60	169,979.33
243	Court Special Projects	408,600.42	43,829.98	6,110.89	446,319.51	2,466.22	443,853.29
244	Court Probation Fine	242,151.74	9,060.50	425.11	250,787.13	0.00	250,787.13
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	541,863.59	1,832,342.25	1,059,036.53	1,315,169.31	4,312.50	1,310,856.81
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	22,263.65	2,574.50	0.00	24,838.15	0.00	24,838.15
263	Cemetery Endowment	10,712.17	174.20	210.00	10,676.37	0.00	10,676.37
266	Indigent Drivers Local Interlock	135,407.41	13,990.06	0.00	149,397.47	0.00	149,397.47
267	Indigent Drivers State Interlock	183,035.92	12,970.56	0.00	196,006.48	0.00	196,006.48
275	CHIP Grant	24,334.14	20,772.50	0.00	45,106.64	0.00	45,106.64

APPENDIX A

YEAR TO DATE FUND REPORT  
SEPTEMBER 30, 2017

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	5,176,981.16	5,176,981.16	0.00	0.00	0.00
410	Parkland Development	50,949.63	95,450.96	71,522.09	74,878.50	0.00	74,878.50
439	CIP	283,501.41	2,017,198.42	1,964,372.86	336,326.97	2,735,044.02	(2,398,717.05)
440	Capital Reserve Fund	1,000,000.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00
477	ODNR Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
478	City Development Grant Fund	240,706.21	0.00	153,987.69	86,718.52	86,012.31	706.21
479	Town Run Restoration Fund	0.00	7,451.38	0.00	7,451.38	0.00	7,451.38
480	OPWC Capital Project Fund	0.00	96,913.55	0.00	96,913.55	178,954.64	(82,041.09)
483	CDBG Formula Grant	0.00	93,411.23	71,000.00	22,411.23	4,000.00	18,411.23
488	Pedestrian Bridge Fund	43,906.12	0.00	0.00	43,906.12	0.00	43,906.12
489	Safe Routes to School Grant	4,783.33	0.00	0.00	4,783.33	0.00	4,783.33
505	Sanitation	409,026.98	1,104,274.31	1,174,122.77	339,178.52	301,198.60	37,979.92
534	Incr Wastewater Capacity Fee	3,501,614.22	923,214.07	0.00	4,424,828.29	0.00	4,424,828.29
535	Sewer	5,737,631.55	12,311,437.74	8,425,624.42	9,623,444.87	350,262.27	9,273,182.60
536	Sewer Replace & Improve	1,240,731.84	783,236.65	442,282.29	1,581,686.20	324,604.96	1,257,081.24
550	Water Revenue	12,028,096.30	6,603,482.69	4,294,713.26	14,336,865.73	453,502.50	13,883,363.23
551	Water Replacement & Improve	2,454,747.05	1,216,266.42	782,024.25	2,888,989.22	801,120.02	2,087,869.20
553	Incremental Water Capacity Fee	4,342,747.11	567,217.58	9,797.04	4,900,167.65	140,149.95	4,760,017.70
570	Stormwater Assessment	757,340.39	701,506.33	519,081.43	939,765.29	83,183.11	856,582.18
582	OPWC Stormwater Capital Project	2,653.14	0.00	0.00	2,653.14	0.00	2,653.14
909	Union County Law Library	12,578.21	49,700.73	49,701.73	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	47,556.33	5,432.51	161.69	52,827.15	0.00	52,827.15
998	NW 33 COG	0.00	9,266.00	9,266.00	0.00	0.00	0.00
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		<b>42,025,805.10</b>	<b>60,601,757.65</b>	<b>45,432,922.11</b>	<b>57,194,640.64</b>	<b>6,479,576.12</b>	<b>50,715,064.52</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017**

	<b>Weighted Average Interest Rate</b>	<b>YTD Interest Earned</b>	<b>Weighted Average Maturity (Days)</b>	<b>Ending Balance</b>
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*				\$ 12,842,047
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 12,886,390</u>
 <u>Investments</u>				
Star Ohio	1.22%	\$ 38,500	0	\$ 11,825,250
Star Ohio 2	1.22%	11,140	0	1,819,637
Star Ohio Plus	0.85%	331	0	-
Richwood Bank - CD	1.00%	7,634	45	1,025,804
Redtree Investments - Operating Account	1.38%	143,629	679	15,809,963
RedtreeInvestments - Bond Proceeds	1.06%	14,939	312	1,864,091
5/3 Securities - Operating	1.10%	<u>99,114</u>	1,053	<u>11,963,506</u>
Total Investments		<u>\$ 315,288</u>		<u>\$ 44,308,251</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 315,288		 \$ 57,194,641

\* The city participates in an Earning Credit Allow ance 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 know ledge.

*Justin Nahvi*  
Finance Director

SEPTEMBER 30, 2017  
Date

*Terry Emery*  
City Manager

SEPTEMBER 30, 2017  
Date



APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
SEPTEMBER 2017**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2017			9/30/2017	Interest Paid	YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance		
<b>SHORT TERM DEBT</b>									
Fire Station BAN	1.75%	2018	General	1,800,000		150,000	1,650,000	24,681	174,681
MCH BAN	1.20%	2017	General	600,000		600,000	0	8,227	608,227
VARIOUS PURPOSE BAN	1.75%	2018	General	2,335,000		100,000	2,235,000	32,017	132,017
2018 Capital Improvement BAN	2.00%	2018	General	0	2,000,000		2,000,000		0
Total Short Term Debt				4,735,000	2,000,000	850,000	5,885,000	64,925	914,925
<b>LONG TERM DEBT</b>									
Various Purpose GO	4.00%	12/01/20	General	2,840,000			2,840,000	67,675	67,675
Various Purpose Facility GO	2.00%	12/01/31	General	11,815,000			11,815,000	234,231	234,231
PP Loan*	3.99%	12/01/24	General	1,010,000		55,000	955,000	20,150	75,150
Water Revenue Reservoir	3.75%	12/01/38	Water	227,964		22,842	205,122	5,000	27,842
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	19,734,714		775,083	18,959,632	572,465	1,347,548
OPWC Loan	0.00%	01/01/31	Water	428,839		14,784	414,055		14,784
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	10,070,000			10,070,000	171,600	171,600
Wastewater Imp Bonds (2006)	4.50%	12/01/46	Sewer	9,878,682			9,878,682		0
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	44,998,333		891,283	44,107,050	1,414,378	2,305,661
Wastewater Imp Bonds (2007)	4.50%	12/01/47	Sewer	570,875			570,875		0
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	67,150,000		93,396	67,056,604	1,738,096	1,831,492
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	9,830,000			9,830,000	165,069	165,069
Total Long Term Debt				178,554,407	0	1,852,388	176,702,019	4,388,664	6,241,052
<b>TOTAL DEBT</b>				183,289,407	2,000,000	2,702,388	182,587,019	4,453,589	7,155,977