



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** OCTOBER 2017 FINANCIAL REPORT  
**DATE:** 11/6/2017

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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 October 31, 2017, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of October 31, 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 October 31, 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 October 31, 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 \$16,023,528 which is \$1,267,804, or 8.6%, 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 \$224,294 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 (\$6,227,000), Debt Service Fund (\$1,284,289), Capital Improvement Fund (\$405,000), Events & Recreation Fund (\$82,590), State Highway Fund (\$69,000) and the Accrued Leave Fund (\$65,000).

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

	2016 ACTUAL YTD OCT 31	2017 ACTUAL YTD OCT 31	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	327,864	<b>343,161</b>	355,823	96.44%	411,793
Other Taxes	350,986	<b>341,691</b>	430,000	79.46%	410,029
Income Taxes	14,755,724	<b>16,023,528</b>	17,410,000	92.04%	18,918,428
Fees, Licenses, & Permits	85,877	<b>81,519</b>	90,000	90.58%	97,822
Miscellaneous	5,175	<b>224,294</b>	100,187	223.88%	224,294
Earnings on Investments	86,048	<b>102,749</b>	100,000	102.75%	123,299
Charges for Services	628,856	<b>846,821</b>	997,458	84.90%	997,458
<b>Total Revenues</b>	<b>17,559,735</b>	<b>19,414,110</b>	<b>20,817,968</b>	<b>93.26%</b>	<b>22,633,472</b>
<b>EXPENDITURES</b>					
Council	83,533	<b>92,853</b>	121,838	76.21%	121,173
Mayor	665	<b>0</b>	0	0.00%	0
City Manager	378,501	<b>374,827</b>	445,317	84.17%	439,403
Human Resources	133,798	<b>152,813</b>	221,180	69.09%	210,782
Parks & Grounds	534,957	<b>585,452</b>	799,226	73.25%	693,421
Employee Benefits	745,735	<b>773,487</b>	918,895	84.18%	918,895
Law Director	167,573	<b>167,058</b>	214,677	77.82%	208,446
Information Technology	453,754	<b>592,189</b>	806,009	73.47%	708,775
Street Lighting	299,375	<b>369,807</b>	431,275	85.75%	493,076
Finance Department	484,805	<b>472,541</b>	643,616	73.42%	627,377
Engineering Department	968,808	<b>1,006,685</b>	1,498,631	67.17%	1,342,246
Municipal Operations Center	157,878	<b>187,844</b>	254,609	73.78%	250,459
Transfers	11,792,250	<b>8,129,880</b>	13,721,600	59.25%	13,721,600
<b>Total Expenditures</b>	<b>16,201,631</b>	<b>12,905,435</b>	<b>20,076,873</b>	<b>64.28%</b>	<b>19,735,653</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 October 31, 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 – \$564,569 in Municipal Court fines and \$3,055 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 \$589,094.
    - 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 October 31, 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 \$622,569 which includes \$119,769 for the 2<sup>nd</sup> half contract service payment from Paris Township that was due in 2016 along with \$502,800 for the 1<sup>st</sup> and 2<sup>nd</sup> half 2017 service payments.

### Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through October 31, 2017.

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

	2016 ACTUAL YTD OCT 31	2017 ACTUAL YTD OCT 31	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Intergovernmental Receipts	1,995	<b>13,445</b>	6,000	224.08%	13,445
Fees, Licenses, & Permits	55,020	<b>58,149</b>	54,000	107.68%	69,779
Fines & Costs	663,364	<b>567,624</b>	751,000	75.58%	681,149
Miscellaneous	6,579	<b>21,267</b>	6,000	354.45%	25,520
Transfer In	6,963,750	<b>6,227,000</b>	9,340,000	66.67%	9,340,000
Charges for Services	909,466	<b>1,211,663</b>	1,172,852	103.31%	1,493,391
<b>Total Revenues</b>	<b>8,600,174</b>	<b>8,099,148</b>	11,329,852	71.49%	11,623,285
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	581,759	<b>572,757</b>	750,713	76.30%	709,127
Materials & Supplies	55,378	<b>40,071</b>	119,787	33.45%	48,085
Contract Services	6,998	<b>8,989</b>	33,700	26.67%	10,787
Other Expenses	9,736	<b>12,852</b>	38,449	33.43%	15,423
<b>Total Court Expenditures</b>	<b>653,870</b>	<b>634,668</b>	942,649	67.33%	783,421
<b>Police Division</b>					
Personal Services	3,577,785	<b>3,528,208</b>	4,841,754	72.87%	4,508,257
Materials & Supplies	63,027	<b>59,157</b>	114,182	51.81%	70,989
Contract Services	12,050	<b>14,677</b>	13,071	112.29%	17,612
Other Expenses	94,558	<b>114,491</b>	200,760	57.03%	137,390
Capital Improvements	334,087	<b>1,780</b>	10,212	17.43%	1,780
<b>Total Police Expenditures</b>	<b>4,081,507</b>	<b>3,718,313</b>	5,179,979	71.78%	4,736,028
<b>Fire Division</b>					
Personal Services	3,831,516	<b>3,987,226</b>	5,123,963	77.82%	5,066,566
Materials & Supplies	56,751	<b>57,759</b>	103,914	55.58%	69,311
Contract Services	52,198	<b>51,084</b>	108,018	47.29%	61,301
Other Expenses	190,436	<b>125,793</b>	238,656	52.71%	150,952
Capital Outlay	720,871	<b>18,295</b>	22,500	81.31%	18,295
<b>Total Fire Expenditures</b>	<b>4,851,772</b>	<b>4,240,158</b>	5,597,051	75.76%	5,366,424
<b>Total Expenditures</b>	<b>9,587,149</b>	<b>8,593,139</b>	11,719,679	73.32%	10,885,873

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 October 31, 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 \$1,232,311, which is \$21,719 or 1.8% 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 October 31, there were 5,912 utility customers receiving trash collection service of which 5,184 customers were charged the regular sanitation fee and 728 customers paying for the service through the senior discount program.

### **Expenditures**

The Sanitation Fund expenditures are performing as expected through October 31, 2017.

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

	2016 ACTUAL YTD OCT 31	2017 ACTUAL YTD OCT 31	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	1,210,592	1,232,311	1,450,000	84.99%	1,478,773
<b>Total Revenues</b>	<b>1,212,882</b>	<b>1,233,734</b>	<b>1,453,500</b>	<b>84.88%</b>	<b>1,480,197</b>
<b>EXPENDITURES</b>					
Personal Services	168,502	210,088	269,404	77.98%	260,109
Materials & Supplies	39,079	44,707	115,184	38.81%	53,649
Contract Services	893,271	934,565	1,158,194	80.69%	1,121,478
Other Expenses	21,329	20,664	89,219	23.16%	24,797
Capital Improvements	57,135	79,012	91,400	86.45%	80,020
<b>Total Expenditures</b>	<b>1,179,315</b>	<b>1,289,036</b>	<b>1,723,401</b>	<b>74.80%</b>	<b>1,540,053</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 October 31, 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 \$8,787,758 which is \$112,951 (1.3%) less than this period last year. As of October 31, there were 8,202 utility customers with sewer service of which 6,880 customers were located within City limits and 1,322 residing in Union County.
  - County Capacity Fees – Year-to-date receipts total \$1,436,139 which includes tap-ins for 167 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 \$1,469,931 which includes tap-ins for 158 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 October 31, 2017. However, the following expenditures require additional explanations:

- Transfers – Transfers to the following funds have been made: Wastewater Replacement & Improvement Fund (\$405,000).



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

	2016 ACTUAL YTD OCT 31	2017 ACTUAL YTD OCT 31	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%	7,233
Earnings on Investments	52,643	<b>83,574</b>	55,000	151.95%	100,289
Charges for Services	10,206,612	<b>10,418,167</b>	10,956,933	95.08%	12,501,801
Notes & Bonds	0	<b>0</b>	0	0.00%	0
<b>Total Revenues</b>	<b>12,924,902</b>	<b>13,500,436</b>	<b>13,651,933</b>	<b>98.89%</b>	<b>15,601,990</b>
<b>EXPENDITURES</b>					
Personal Services	1,338,883	<b>1,320,166</b>	1,710,903	77.16%	1,634,491
Materials & Supplies	430,632	<b>482,674</b>	900,901	53.58%	579,209
Contract Services	1,215,862	<b>1,394,739</b>	1,994,513	69.93%	1,673,686
Debt Service	6,844,025	<b>5,032,851</b>	7,376,394	68.23%	7,376,394
Transfer	0	<b>405,000</b>	540,000	75.00%	540,000
Other Expenses	825,273	<b>991,888</b>	1,078,027	92.01%	1,057,232
<b>Total Expenditures</b>	<b>10,654,676</b>	<b>9,627,316</b>	<b>13,600,738</b>	<b>70.79%</b>	<b>12,861,011</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 October 31, 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 \$6,031,263, which is \$210,967 (3.6%) more than this period last year. As of October 31, there were 8,304 utility customers with water service of which 6,938 customers were located within City limits and 1,366 residing in Union County.
  - County Capacity Fees – Year-to-date receipts total \$1,151,963 which includes tap-ins for 172 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 \$1,228,907 which includes tap-ins for 157 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 October 31, 2017. However, the following expenditures require additional explanations:

- Transfers – Transfers to the following funds have been made: Water Replacement & Improvement Fund (\$951,750).

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

	2016 ACTUAL YTD OCT 31	2017 ACTUAL YTD OCT 31	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	58,170	<b>53,167</b>	35,000	151.91%	53,167
Earnings on Investments	81,670	<b>116,822</b>	75,000	155.76%	140,187
Charges for Services	7,279,976	<b>7,307,060</b>	7,166,480	101.96%	8,768,472
<b>Total Revenues</b>	<b>7,425,616</b>	<b>7,481,878</b>	7,291,480	102.61%	8,966,654
<b>EXPENDITURES</b>					
Personal Services	1,346,371	<b>1,312,820</b>	1,815,135	72.33%	1,625,396
Materials & Supplies	497,313	<b>522,852</b>	800,686	65.30%	627,422
Contract Services	499,862	<b>646,435</b>	1,183,550	54.62%	775,722
Debt Service	1,434,825	<b>1,517,473</b>	1,600,868	94.79%	1,782,868
Transfer	0	<b>951,750</b>	1,269,000	75.00%	1,269,000
Other Expenses	53,820	<b>69,922</b>	355,700	19.66%	83,906
<b>Total Expenditures</b>	<b>3,832,191</b>	<b>5,021,252</b>	7,024,939	71.48%	6,164,315

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 October 31, 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 \$761,235, which is \$135,619 (21.7%) greater than this period last year. Effective February 1, 2016, the rate increased \$0.50 per month. As of October 31, there were 6,325 utility customers paying the stormwater fee on a monthly basis.

### **Expenditures**

The Stormwater Fund expenditures are performing as expected through October 31, 2017.

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

	<b>2016 ACTUAL YTD OCT 31</b>	<b>2017 ACTUAL YTD OCT 31</b>	<b>2017 TOTAL BUDGET</b>	<b>2017 % of BUDGET</b>	<b>2017 PRJ YR END</b>
<b>REVENUES</b>					
Assessments	3,773	<b>2,219</b>	2,500	88.78%	2,219
Miscellaneous	10,786	<b>10,398</b>	7,500	138.64%	10,398
Charges for Services	625,616	<b>761,235</b>	874,750	87.02%	913,482
<b>Total Revenues</b>	<b>640,174</b>	<b>773,852</b>	<b>884,750</b>	<b>87.47%</b>	<b>926,099</b>
<b>EXPENDITURES</b>					
Personal Services	199,354	<b>228,218</b>	315,308	72.38%	282,555
Materials & Supplies	96,170	<b>75,214</b>	200,742	37.47%	90,257
Contract Services	92,849	<b>125,055</b>	167,299	74.75%	150,066
Other Expenses	16,054	<b>22,364</b>	70,043	31.93%	26,837
Capital Improvements	241,841	<b>106,378</b>	886,135	12.00%	485,961
<b>Total Expenditures</b>	<b>646,268</b>	<b>557,228</b>	<b>1,639,527</b>	<b>33.99%</b>	<b>1,035,675</b>

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

APPENDIX A

YEAR TO DATE FUND REPORT  
October 31, 2017

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,671,304.85	19,414,110.03	12,905,865.98	12,179,548.90	468,972.09	11,710,576.81
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	161,336.16	213,583.66	47,746.39	10,139.23	37,607.16
208	City Events and Recreation	47,676.81	164,723.94	212,330.85	69.90	12,228.59	(12,158.69)
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	106,970.97	0.00	106,970.97	0.00	106,970.97
225	Street Maintenance	789,375.97	811,719.36	1,220,020.27	381,075.06	233,679.58	147,395.48
226	Law Enforcement Trust	143,847.85	0.00	16,261.47	127,586.38	3,365.13	124,221.25
227	Mandatory Drug Fine	107,425.47	2,300.00	0.00	109,725.47	0.00	109,725.47
228	DUI Alcohol Educ & Enforce	31,153.42	734.00	0.00	31,887.42	0.00	31,887.42
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	145,070.02	106,418.06	135,359.96	88,616.39	46,743.57
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	8,099,148.18	8,593,224.10	5,780.33	402,976.16	(397,195.83)
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	21,796.40	0.00	306,859.67	0.00	306,859.67
242	Court Clerk Computerization	160,832.83	21,805.00	6,818.90	175,818.93	3,243.60	172,575.33
243	Court Special Projects	408,600.42	49,673.48	8,206.02	450,067.88	371.09	449,696.79
244	Court Probation Fine	242,151.74	9,998.00	425.11	251,724.63	0.00	251,724.63
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	1,060,349.03	1,313,856.81	3,000.00	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	3,319.50	0.00	25,583.15	0.00	25,583.15
263	Cemetery Endowment	10,712.17	193.67	210.00	10,695.84	0.00	10,695.84
266	Indigent Drivers Local Interlock	135,407.41	15,274.06	0.00	150,681.47	0.00	150,681.47
267	Indigent Drivers State Interlock	183,035.92	16,421.15	0.00	199,457.07	0.00	199,457.07
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  
October 31, 2017

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	5,249,481.16	5,176,981.16	72,500.00	0.00	72,500.00
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	2,421,160.64	2,704,004.75	657.30	2,158,488.66	(2,157,831.36)
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	7,253.37	0.00	7,253.37	0.00	7,253.37
478	City Development Grant Fund	240,706.21	0.00	216,709.87	23,996.34	23,290.13	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	75,000.00	18,411.23	0.00	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	1,233,734.45	1,289,036.34	353,725.09	226,278.93	127,446.16
534	Incr Wastewater Capacity Fee	3,501,614.22	1,013,769.67	0.00	4,515,383.89	0.00	4,515,383.89
535	Sewer	5,737,631.55	13,500,435.82	9,627,316.36	9,610,751.01	370,226.32	9,240,524.69
536	Sewer Replace & Improve	1,240,731.84	960,921.05	474,646.30	1,727,006.59	312,658.95	1,414,347.64
550	Water Revenue	12,028,096.30	7,481,877.50	5,021,251.59	14,488,722.21	387,412.00	14,101,310.21
551	Water Replacement & Improve	2,454,747.05	1,584,031.96	874,635.32	3,164,143.69	722,693.83	2,441,449.86
553	Incremental Water Capacity Fee	4,342,747.11	618,302.04	9,797.04	4,951,252.11	140,149.95	4,811,102.16
570	Stormwater Assessment	757,340.39	773,852.44	557,228.43	973,964.40	463,706.53	510,257.87
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	57,225.13	49,701.73	20,101.61	0.00	20,101.61
991	Unclaimed Moneys	47,556.33	3,923.29	179.69	51,299.93	0.00	51,299.93
998	NW 33 COG	0.00	11,687.33	9,266.00	2,421.33	3,632.00	(1,210.67)
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>66,433,876.95</b>	<b>50,837,561.06</b>	<b>57,622,120.99</b>	<b>6,214,083.80</b>	<b>51,408,037.19</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
OCTOBER 31, 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)*				\$ 9,295,402
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 9,339,745</u>
 <u>Investments</u>				
Star Ohio	1.24%	\$ 55,102	0	\$ 16,336,934
Star Ohio 2	1.24%	12,797	0	\$ 1,262,393
Star Ohio Plus	0.85%	331	0	-
Richwood Bank - CD	1.00%	7,634	14	1,025,804
Redtree Investments - Operating Account	1.39%	182,282	656	15,809,414
RedtreeInvestments - Bond Proceeds	1.25%	17,785	305	1,864,120
5/3 Securities - Operating	1.10%	<u>100,413</u>	<u>1,022</u>	<u>11,983,711</u>
Total Investments		<u>\$ 376,344</u>		<u>\$ 48,282,376</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 376,344		 \$ 57,622,121

\* 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

OCTOBER 31, 2017  
Date

*Terry Emery*  
City Manager

OCTOBER 31, 2017  
Date



APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
OCTOBER 2017**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2017			10/31/2017	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		25,127	202,838	5,500	30,627
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	19,734,714		860,631	18,874,084	607,359	1,467,990
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		990,450	44,007,883	1,571,531	2,561,981
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		117,996	67,032,004	2,181,274	2,299,270
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	2,063,987	176,490,421	5,024,389	7,088,376
<b>TOTAL DEBT</b>				183,289,407	2,000,000	2,913,987	182,375,421	5,089,314	8,003,301