



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** NOVEMBER 2017 FINANCIAL REPORT  
**DATE:** 12/4/2017

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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 November 30, 2017, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of November 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 November 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 November 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 \$17,207,850 which is \$1,433,532, or 9.1%, 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 \$229,149 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 (\$7,820,000), Debt Service Fund (\$2,857,748), Capital Improvement Fund (\$744,000), Events & Recreation Fund (\$107,790), State Highway Fund (\$69,000) and the Accrued Leave Fund (\$65,000).

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

	2016 ACTUAL YTD NOV 30	2017 ACTUAL YTD NOV 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Property Taxes	1,319,205	<b>1,450,348</b>	1,334,500	108.68%	1,450,348
Intergovernmental Receipts	343,802	<b>356,420</b>	355,823	100.17%	388,822
Other Taxes	436,667	<b>376,738</b>	430,000	87.61%	410,986
Income Taxes	15,774,318	<b>17,207,850</b>	17,410,000	98.84%	18,918,428
Fees, Licenses, & Permits	92,481	<b>86,334</b>	90,000	95.93%	94,182
Miscellaneous	5,240	<b>229,149</b>	100,187	228.72%	229,149
Earnings on Investments	103,397	<b>122,710</b>	100,000	122.71%	133,866
Charges for Services	847,837	<b>858,372</b>	997,458	86.06%	997,458
<b>Total Revenues</b>	<b>18,922,947</b>	<b>20,687,921</b>	20,817,968	99.38%	22,623,239
<b>EXPENDITURES</b>					
Council	91,018	<b>100,162</b>	121,838	82.21%	121,173
Mayor	665	<b>0</b>	0	0.00%	0
City Manager	398,124	<b>417,675</b>	445,317	93.79%	439,403
Human Resources	150,267	<b>172,866</b>	221,180	78.16%	210,782
Parks & Grounds	575,692	<b>633,174</b>	799,226	79.22%	693,421
Employee Benefits	803,899	<b>796,688</b>	918,895	86.70%	918,895
Law Director	179,370	<b>180,963</b>	214,677	84.30%	208,446
Information Technology	484,725	<b>628,777</b>	806,009	78.01%	708,775
Street Lighting	309,777	<b>401,019</b>	431,275	92.98%	534,693
Finance Department	532,082	<b>514,391</b>	643,616	79.92%	627,377
Engineering Department	1,000,009	<b>1,105,254</b>	1,498,631	73.75%	1,473,673
Municipal Operations Center	174,922	<b>210,813</b>	254,609	82.80%	281,084
Transfers	15,045,850	<b>11,663,538</b>	13,721,600	85.00%	13,721,600
<b>Total Expenditures</b>	<b>19,746,401</b>	<b>16,825,321</b>	20,076,873	83.80%	19,939,322

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 November 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 – \$619,130 in Municipal Court fines and \$3,135 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 \$650,606.
    - 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 November 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 \$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 November 30, 2017.

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

	2016 ACTUAL YTD NOV 30	2017 ACTUAL YTD NOV 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Intergovernmental Receipts	9,920	<b>13,445</b>	6,000	224.08%	13,445
Fees, Licenses, & Permits	55,020	<b>58,149</b>	54,000	107.68%	63,436
Fines & Costs	738,808	<b>622,265</b>	751,000	82.86%	678,834
Miscellaneous	7,041	<b>21,616</b>	6,000	360.27%	23,581
Transfer In	7,564,350	<b>7,820,000</b>	9,340,000	83.73%	9,340,000
Charges for Services	992,762	<b>1,273,175</b>	1,172,852	108.55%	1,493,391
<b>Total Revenues</b>	<b>9,367,902</b>	<b>9,808,650</b>	11,329,852	86.57%	11,612,687
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	641,431	<b>627,124</b>	750,713	83.54%	708,923
Materials & Supplies	59,095	<b>42,282</b>	119,787	35.30%	46,126
Contract Services	7,028	<b>9,457</b>	33,700	28.06%	10,317
Other Expenses	10,696	<b>13,425</b>	38,449	34.92%	14,646
<b>Total Court Expenditures</b>	<b>718,250</b>	<b>692,289</b>	942,649	73.44%	780,012
<b>Police Division</b>					
Personal Services	4,068,425	<b>4,002,260</b>	4,841,754	82.66%	4,524,294
Materials & Supplies	75,853	<b>73,592</b>	114,182	64.45%	80,282
Contract Services	13,644	<b>16,218</b>	13,071	124.07%	17,692
Other Expenses	110,858	<b>130,309</b>	200,760	64.91%	142,156
Capital Improvements	343,444	<b>1,780</b>	10,212	17.43%	1,780
<b>Total Police Expenditures</b>	<b>4,612,224</b>	<b>4,224,159</b>	5,179,979	81.55%	4,766,204
<b>Fire Division</b>					
Personal Services	4,350,648	<b>4,470,846</b>	5,123,963	87.25%	5,053,999
Materials & Supplies	62,868	<b>72,424</b>	103,914	69.70%	79,008
Contract Services	56,973	<b>55,321</b>	108,018	51.21%	60,350
Other Expenses	195,299	<b>199,271</b>	238,656	83.50%	217,386
Capital Outlay	738,043	<b>18,295</b>	22,500	81.31%	18,295
<b>Total Fire Expenditures</b>	<b>5,403,831</b>	<b>4,816,157</b>	5,597,051	86.05%	5,429,039
<b>Total Expenditures</b>	<b>10,734,304</b>	<b>9,732,605</b>	11,719,679	83.04%	10,975,255

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 November 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 \$1,354,377 which is \$20,574 or 1.5% 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 November 30, there were 5,916 utility customers receiving trash collection service of which 5,195 customers were charged the regular sanitation fee and 721 customers paying for the service through the senior discount program.

### **Expenditures**

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

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

	2016 ACTUAL YTD NOV 30	2017 ACTUAL YTD NOV 30	2017 TOTAL BUDGET	2017 % of BUDGET	2017 PRJ YR END
<b>REVENUES</b>					
Assessments	2,290	<b>1,424</b>	3,500	40.68%	1,424
Charges for Services	1,333,803	<b>1,354,377</b>	1,450,000	93.41%	1,477,502
<b>Total Revenues</b>	<b>1,336,093</b>	<b>1,355,801</b>	1,453,500	93.28%	1,478,926
<b>EXPENDITURES</b>					
Personal Services	189,685	<b>228,958</b>	269,404	84.99%	258,822
Materials & Supplies	42,327	<b>52,834</b>	115,184	45.87%	57,637
Contract Services	994,315	<b>1,021,579</b>	1,158,194	88.20%	1,114,450
Other Expenses	21,820	<b>23,711</b>	89,219	26.58%	25,866
Capital Improvements	57,135	<b>79,012</b>	91,400	86.45%	86,195
<b>Total Expenditures</b>	<b>1,305,282</b>	<b>1,406,093</b>	1,723,401	81.59%	1,542,969

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 November 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 \$9,728,471 which is \$50,057 (0.05%) more than this period last year. As of November 30, there were 8,219 utility customers with sewer service of which 6,885 customers were located within City limits and 1,334 residing in Union County.
  - **County Capacity Fees** – Year-to-date receipts total \$1,538,501 which includes tap-ins for 184 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 \$1,569,673 which includes tap-ins for 167 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 November 30, 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  
NOVEMBER 2017**

	2016 ACTUAL YTD NOV 30	2017 ACTUAL YTD NOV 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%	6,576
Earnings on Investments	62,651	<b>100,285</b>	55,000	182.34%	109,401
Charges for Services	11,062,772	<b>11,464,849</b>	10,956,933	104.64%	12,507,108
Notes & Bonds	0	<b>0</b>	0	0.00%	0
<b>Total Revenues</b>	<b>13,791,070</b>	<b>14,563,829</b>	<b>13,651,933</b>	<b>106.68%</b>	<b>15,615,752</b>
<b>EXPENDITURES</b>					
Personal Services	1,492,685	<b>1,471,379</b>	1,710,903	86.00%	1,663,298
Materials & Supplies	475,576	<b>518,095</b>	900,901	57.51%	565,194
Contract Services	1,392,604	<b>1,503,543</b>	1,994,513	75.38%	1,640,229
Debt Service	8,358,686	<b>5,926,701</b>	7,376,394	80.35%	7,376,394
Transfer	0	<b>405,000</b>	540,000	75.00%	540,000
Other Expenses	840,683	<b>1,006,731</b>	1,078,027	93.39%	1,053,727
<b>Total Expenditures</b>	<b>12,560,234</b>	<b>10,831,449</b>	<b>13,600,738</b>	<b>79.64%</b>	<b>12,838,842</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 November 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 \$6,667,371 which is \$355,399 (5.3%) more than this period last year. As of November 30, there were 8,299 utility customers with water service of which 6,921 customers were located within City limits and 1,378 residing in Union County.
  - **County Capacity Fees** – Year-to-date receipts total \$1,225,058 which includes tap-ins for 189 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 \$1,305,732 which includes tap-ins for 166 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 November 30, 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  
NOVEMBER 2017**

	2016 ACTUAL YTD NOV 30	2017 ACTUAL YTD NOV 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	62,326	<b>56,919</b>	35,000	162.63%	56,919
Earnings on Investments	97,453	<b>139,007</b>	75,000	185.34%	151,644
Charges for Services	7,847,658	<b>8,017,915</b>	7,166,480	111.88%	8,746,816
<b>Total Revenues</b>	<b>8,013,237</b>	<b>8,218,669</b>	7,291,480	112.72%	8,960,207
<b>EXPENDITURES</b>					
Personal Services	1,494,195	<b>1,438,793</b>	1,815,135	79.27%	1,626,462
Materials & Supplies	580,483	<b>614,282</b>	800,686	76.72%	670,126
Contract Services	623,432	<b>658,849</b>	1,183,550	55.67%	718,745
Debt Service	1,605,537	<b>1,651,411</b>	1,600,868	103.16%	1,782,353
Transfer	0	<b>951,750</b>	1,269,000	75.00%	1,269,000
Other Expenses	63,297	<b>91,008</b>	355,700	25.59%	99,282
<b>Total Expenditures</b>	<b>4,366,945</b>	<b>5,406,093</b>	7,024,939	76.96%	6,165,966

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 November 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 \$831,690, which is \$242,180 (41.1%) greater than this period last year. Effective February 1, 2016, the rate increased \$0.50 per month. As of November 30, there were 6,342 utility customers paying the stormwater fee on a monthly basis.

### **Expenditures**

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

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

	2016 ACTUAL YTD NOV 30	2017 ACTUAL YTD NOV 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	589,510	831,690	874,750	95.08%	907,298
<b>Total Revenues</b>	<b>604,068</b>	<b>844,307</b>	<b>884,750</b>	<b>95.43%</b>	<b>919,916</b>
<b>EXPENDITURES</b>					
Personal Services	220,801	248,810	315,308	78.91%	281,263
Materials & Supplies	99,232	88,455	200,742	44.06%	96,496
Contract Services	121,409	125,361	167,299	74.93%	136,758
Other Expenses	16,686	23,366	70,043	33.36%	25,491
Capital Improvements	241,841	199,359	886,135	22.50%	485,961
<b>Total Expenditures</b>	<b>699,968</b>	<b>685,352</b>	<b>1,639,527</b>	<b>41.80%</b>	<b>1,025,969</b>

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

APPENDIX A

YEAR TO DATE FUND REPORT  
November 30, 2017

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,671,304.85	20,687,927.87	17,088,965.48	9,270,267.24	448,013.51	8,822,253.73
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	162,151.16	218,752.44	43,392.61	4,198.83	39,193.78
208	City Events and Recreation	47,676.81	191,247.23	224,484.82	14,439.22	13,907.19	532.03
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	111,140.03	0.00	111,140.03	0.00	111,140.03
225	Street Maintenance	789,375.97	886,751.86	1,307,318.64	368,809.19	249,609.67	119,199.52
226	Law Enforcement Trust	143,847.85	0.00	16,261.47	127,586.38	6,088.80	121,497.58
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	819.00	0.00	31,972.42	0.00	31,972.42
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	152,233.29	106,778.06	142,163.23	97,292.79	44,870.44
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	9,808,650.00	9,732,690.55	575,815.70	160,841.46	414,974.24
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	23,821.14	0.00	308,884.41	0.00	308,884.41
242	Court Clerk Computerization	160,832.83	23,839.00	7,318.90	177,352.93	2,743.60	174,609.33
243	Court Special Projects	408,600.42	54,110.98	8,206.02	454,505.38	371.09	454,134.29
244	Court Probation Fine	242,151.74	10,892.00	425.11	252,618.63	0.00	252,618.63
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	1,641,467.78	732,738.06	3,000.00	729,738.06
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	22,263.65	3,904.50	0.00	26,168.15	0.00	26,168.15
263	Cemetery Endowment	10,712.17	229.28	210.00	10,731.45	0.00	10,731.45
266	Indigent Drivers Local Interlock	135,407.41	16,699.56	0.00	152,106.97	0.00	152,106.97
267	Indigent Drivers State Interlock	183,035.92	21,317.62	0.00	204,353.54	0.00	204,353.54
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  
November 30, 2017

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	6,856,939.67	6,822,939.67	34,000.00	0.00	34,000.00
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	2,765,007.84	3,047,823.23	686.02	1,837,274.02	(1,836,588.00)
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	1,355,800.92	1,406,093.40	358,734.50	170,043.41	188,691.09
534	Incr Wastewater Capacity Fee	3,501,614.22	1,082,591.65	0.00	4,584,205.87	0.00	4,584,205.87
535	Sewer	5,737,631.55	14,563,828.69	10,831,449.08	9,470,011.16	365,076.96	9,104,934.20
536	Sewer Replace & Improve	1,240,731.84	992,641.07	502,724.51	1,730,648.40	312,711.93	1,417,936.47
550	Water Revenue	12,028,096.30	8,218,669.12	5,406,093.27	14,840,672.15	278,428.99	14,562,243.16
551	Water Replacement & Improve	2,454,747.05	1,622,229.35	994,289.98	3,082,686.42	1,074,338.47	2,008,347.95
553	Incremental Water Capacity Fee	4,342,747.11	656,929.65	9,797.04	4,989,879.72	140,149.95	4,849,729.77
570	Stormwater Assessment	757,340.39	844,307.34	685,351.60	916,296.13	378,333.13	537,963.00
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	63,430.43	57,226.13	18,782.51	0.00	18,782.51
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	12,898.00	12,898.00	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>73,676,112.09</b>	<b>60,829,547.77</b>	<b>54,872,369.42</b>	<b>5,744,668.57</b>	<b>49,127,700.85</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
NOVEMBER 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)*				\$ 7,985,039
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 8,029,382</u>
 <u>Investments</u>				
Star Ohio	1.27%	\$ 55,102	0	\$ 13,381,925
Star Ohio 2	1.27%	12,797	0	\$ 1,263,605
Star Ohio Plus	0.85%	331	0	-
Richwood Bank - CD	1.40%	10,220	441	2,497,414
Redtree Investments - Operating Account	1.41%	182,282	640	15,848,067
RedtreeInvestments - Bond Proceeds	1.25%	17,785	275	1,866,966
5/3 Securities - Operating	1.10%	115,162	991	11,985,010
Total Investments		<u>\$ 393,679</u>		<u>\$ 46,842,987</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 393,679		 \$ 54,872,369

\* 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

NOVEMBER 30, 2017  
Date

*Terry Emery*  
City Manager

NOVEMBER 30, 2017  
Date



APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
NOVEMBER 2017**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2017			11/30/2017	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		665,000	2,175,000	135,350	800,350
Various Purpose Facility GO	2.00%	12/01/31	General	11,815,000		605,000	11,210,000	468,463	1,073,463
PP Loan*	3.99%	12/01/24	General	1,010,000		110,000	900,000	39,202	149,202
Water Revenue Reservoir	3.75%	12/01/38	Water	227,964		27,411	200,553	6,000	33,411
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	19,734,714		946,179	18,788,535	642,253	1,588,432
OPWC Loan	0.00%	01/01/31	Water	428,839		29,568	399,271		29,568
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	10,070,000		205,000	9,865,000	343,200	548,200
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		1,089,616	43,908,717	1,728,684	2,818,301
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		137,595	67,012,405	2,422,605	2,560,200
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	9,830,000		415,000	9,415,000	330,138	745,138
Total Long Term Debt				178,554,407	0	4,230,369	174,324,039	6,115,894	10,346,263
<b>TOTAL DEBT</b>				183,289,407	2,000,000	5,080,369	180,209,039	6,180,820	11,261,189