



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** JANUARY 2018 FINANCIAL REPORT  
**DATE:** 2/2/2018

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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 January 31, 2018, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of January 31, 2018. 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 January 31, 2018. All principal and interest payments that have been paid to date are included in the schedule.

Appendix D is a graphical representation of the water and sewer utility consumption billed on a monthly basis in terms 100 cubic feet as well as dollars.



## **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 January 31, 2018.

### Revenues

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

- Property Taxes – 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
- Income Tax – Year-to-date receipts total \$1,907,269 which is \$419,942, or 18.0%, less than the City received during the same period in the prior year. The decrease is primarily attributed to a one time receipt of tax revenue in January 2017 that was not replicated in the current year.
- Charges for Services – Chargebacks for the Sanitation, Sewer, Water, and Stormwater Funds are posted on a quarterly basis and the 1<sup>st</sup> quarter 2018 chargeback for General Fund services will occur at the end of March 2018.

### 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 (\$430,000) and the Events & Recreation Fund (\$43,000).

**GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
JANUARY 2018**

	<b>2017 ACTUAL YTD JAN 31</b>	<b>2018 ACTUAL YTD JAN 31</b>	<b>2018 TOTAL BUDGET</b>	<b>2018 % of BUDGET</b>
<b>REVENUES</b>				
Property Taxes	0	<b>0</b>	1,531,500	0.00%
Intergovernmental Receipts	15,656	<b>14,860</b>	366,698	4.05%
Other Taxes	12,546	<b>25,921</b>	440,000	5.89%
Income Taxes	2,327,211	<b>1,907,269</b>	17,584,100	10.85%
Fees, Licenses, & Permits	10,380	<b>9,310</b>	100,000	9.31%
Miscellaneous	58,605	<b>9,154</b>	15,000	61.03%
Transfer In	0	<b>0</b>	260,907	0.00%
Other Financing	0	<b>0</b>	10,000	0.00%
Earnings on Investments	172	<b>11,693</b>	120,000	9.74%
Charges for Services	9,773	<b>4,978</b>	904,381	0.55%
<b>Total Revenues</b>	<b>2,434,343</b>	<b>1,983,186</b>	<b>21,332,586</b>	<b>9.30%</b>
<b>EXPENDITURES</b>				
Council	9,505	<b>11,315</b>	140,041	8.08%
City Manager	75,143	<b>89,866</b>	531,896	16.90%
Human Resources	14,498	<b>28,189</b>	296,335	9.51%
Parks & Grounds	63,939	<b>83,939</b>	1,007,612	8.33%
Employee Benefits	94,438	<b>0</b>	0	0.00%
Law Director	32,808	<b>45,542</b>	275,375	16.54%
Information Technology	73,345	<b>131,221</b>	1,208,008	10.86%
Street Lighting	27,435	<b>47,191</b>	383,170	12.32%
Finance Department	45,702	<b>61,939</b>	855,699	7.24%
Engineering Department	77,877	<b>149,757</b>	1,722,603	8.69%
Municipal Operations Center	17,782	<b>32,739</b>	384,971	8.50%
Transfers	300,000	<b>473,000</b>	16,418,946	2.88%
<b>Total Expenditures</b>	<b>832,472</b>	<b>1,154,699</b>	<b>23,224,655</b>	<b>4.97%</b>

2018 total budget expenditures include \$294,910.29 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 January 31, 2018.

### 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 – \$47,579 in Municipal Court fines and \$40 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 \$54,411.
    - 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). No payments were received through the end of January 2018 in relation to the established fire contracts.

### Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through January 31, 2018.

**SECURITY OF PERSONS AND PROPERTY FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
JANUARY 2018**

	2017 ACTUAL YTD JAN 31	2018 ACTUAL YTD JAN 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	0	0	6,000	0.00%
Fees, Licenses, & Permits	0	0	54,000	0.00%
Fines & Costs	55,720	47,619	651,500	7.31%
Miscellaneous	141	2,963	6,000	49.38%
Transfer In	300,000	430,000	9,730,000	4.42%
Charges for Services	199,748	54,411	1,265,041	4.30%
<b>Total Revenues</b>	<b>555,608</b>	<b>534,993</b>	<b>11,712,541</b>	<b>4.57%</b>
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	55,917	62,461	749,157	8.34%
Materials & Supplies	1,129	2,442	135,218	1.81%
Contract Services	350	4,978	27,740	17.94%
Other Expenses	22	2,444	37,215	6.57%
<b>Total Court Expenditures</b>	<b>57,418</b>	<b>72,324</b>	<b>949,330</b>	<b>7.62%</b>
<b>Police Division</b>				
Personal Services	368,036	419,015	4,881,412	8.58%
Materials & Supplies	4,805	5,002	100,446	4.98%
Contract Services	430	1,540	56,528	2.73%
Other Expenses	15,804	10,426	194,858	5.35%
Capital Improvements	1,780	0	0	0.00%
<b>Total Police Expenditures</b>	<b>390,856</b>	<b>435,984</b>	<b>5,233,244</b>	<b>8.33%</b>
<b>Fire Division</b>				
Personal Services	439,716	491,612	5,586,908	8.80%
Materials & Supplies	5,547	7,076	104,044	6.80%
Contract Services	5,522	7,719	105,447	7.32%
Other Expenses	6,702	13,881	222,459	6.24%
Capital Outlay	14,562	0	0	0.00%
<b>Total Fire Expenditures</b>	<b>472,049</b>	<b>520,289</b>	<b>6,018,858</b>	<b>8.64%</b>
<b>Total Expenditures</b>	<b>920,323</b>	<b>1,028,597</b>	<b>12,201,432</b>	<b>8.43%</b>

2018 total budget expenditures include \$79,930.18 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 January 31, 2018.

### **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
- **Charges for Services** – Year-to-date receipts total \$131,845 which is \$10,263 or 8.4% 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 that will be reflected on the bills issued in February 2018. As of January 31, the were 5,915 utility customers receiving trash collection service of which 5,205 customers were charged the regular sanitation fee and 710 customers paying for the service through the senior discount program.

### **Expenditures**

The Sanitation Fund expenditures are performing as expected through January 31, 2018.

**SANITATION FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
JANUARY 2018**

	2017 ACTUAL YTD JAN 31	2018 ACTUAL YTD JAN 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Assessments	0	<b>0</b>	3,050	0.00%
Charges for Services	121,582	<b>131,845</b>	1,450,000	9.09%
<b>Total Revenues</b>	<b>121,582</b>	<b>131,845</b>	<b>1,453,050</b>	<b>9.07%</b>
<b>EXPENDITURES</b>				
Personal Services	20,848	<b>22,453</b>	267,221	8.40%
Materials & Supplies	10,871	<b>3,079</b>	84,164	3.66%
Contract Services	4,708	<b>87,470</b>	1,189,960	7.35%
Other Expenses	7,913	<b>1,467</b>	59,398	2.47%
Capital Improvements	0	<b>0</b>	5,000	0.00%
<b>Total Expenditures</b>	<b>44,341</b>	<b>114,469</b>	<b>1,605,743</b>	<b>7.13%</b>

2018 total budget expenditures include \$24,602.04 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 January 31, 2018.

### **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. 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
- **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
- **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 \$1,184,001 which is \$372,472 or 45.9% more than this period last year. This increase is primarily attributed to a large customer payment that was due on 12/9/2017 and received in January 2018. As of January 31, there were 8,224 utility customers with sewer service of which 6,878 customers were located within City limits and 1,346 residing in Union County.
  - **County Capacity Fees** – Year-to-date receipts total \$118,185 which includes tap-ins for 16 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 \$92,356 which includes tap-ins for 13 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 January 31, 2018. However, the following expenditures require additional explanations:

- **Transfers** – The 1<sup>st</sup> quarterly transfer to the Wastewater Replacement & Improvement Fund will be processed at the end of March 2018.



**SEWER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
JANUARY 2018**

	2017 ACTUAL YTD JAN 31	2018 ACTUAL YTD JAN 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Property Tax (TIF)	0	0	2,816,150	0.00%
Assessments	0	0	6,250	0.00%
Miscellaneous	1,500	60	25,000	0.24%
Earnings on Investments	1,312	11,607	97,000	11.97%
Charges for Services	876,965	1,324,500	10,972,133	12.07%
Notes & Bonds	0	0	0	0.00%
<b>Total Revenues</b>	<b>879,777</b>	<b>1,336,167</b>	<b>13,916,533</b>	<b>9.60%</b>
<b>EXPENDITURES</b>				
Personal Services	141,863	150,386	1,736,714	8.66%
Materials & Supplies	57,671	66,060	845,281	7.82%
Contract Services	141,433	171,763	1,880,665	9.13%
Debt Service	374,443	343,549	7,362,844	4.67%
Transfer	0	0	540,000	0.00%
Other Expenses	11,096	11,690	1,140,406	1.03%
<b>Total Expenditures</b>	<b>726,507</b>	<b>743,448</b>	<b>13,505,911</b>	<b>5.50%</b>

2018 total budget expenditures include \$221,784.70 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 January 31, 2018.

### **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.
- **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 \$610,385 which is \$75,250 or 14.1% more than this period last year. As of November 30, there were 8,321 utility customers with water service of which 6,928 customers were located within City limits and 1,393 residing in Union County.
  - **County Capacity Fees** – Year-to-date receipts total \$90,760 which includes tap-ins for 16 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 \$66,040 which includes tap-ins for 13 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 January 31, 2018. However, the following expenditures require additional explanations:

- **Transfers** – The 1<sup>st</sup> quarterly transfer to the Water Replacement & Improvement Fund will be processed at the end of March 2018.

**WATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
JANUARY 2018**

	2017 ACTUAL YTD JAN 31	2018 ACTUAL YTD JAN 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Assessments	0	<b>0</b>	5,995	0.00%
Miscellaneous	4,019	<b>5,911</b>	35,000	16.89%
Earnings on Investments	255	<b>16,443</b>	100,000	16.44%
Charges for Services	587,977	<b>715,133</b>	7,351,610	9.73%
<b>Total Revenues</b>	<b>592,251</b>	<b>737,487</b>	7,492,605	9.84%
<b>EXPENDITURES</b>				
Personal Services	136,469	<b>147,893</b>	1,696,639	8.72%
Materials & Supplies	40,134	<b>67,533</b>	926,883	7.29%
Contract Services	18,325	<b>13,340</b>	956,876	1.39%
Debt Service	0	<b>130,942</b>	1,600,869	8.18%
Transfer	0	<b>0</b>	1,269,000	0.00%
Other Expenses	7,509	<b>7,447</b>	186,728	3.99%
<b>Total Expenditures</b>	<b>202,438</b>	<b>367,155</b>	6,636,996	5.53%

2018 total budget expenditures include \$224,245.54 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 January 31, 2018.

### **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.
- **Charges for Services** – Year-to-date service charges totaled \$113,323, which is \$34,511 (43.8%) greater than this period last year. Effective February 1, 2016, the rate increased \$0.50 per month. As of January 31, there were 6,366 utility customers paying the stormwater fee on a monthly basis

### **Expenditures**

The Stormwater Fund expenditures are performing as expected through January 31, 2018.

**STORMWATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
JANUARY 2018**

	2017 ACTUAL YTD JAN 31	2018 ACTUAL YTD JAN 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Assessments	0	<b>0</b>	2,500	0.00%
Miscellaneous	0	<b>0</b>	10,000	0.00%
Charges for Services	78,812	<b>113,323</b>	874,750	12.95%
<b>Total Revenues</b>	<b>78,812</b>	<b>113,323</b>	<b>887,250</b>	<b>12.77%</b>
<b>EXPENDITURES</b>				
Personal Services	15,473	<b>27,575</b>	307,523	8.97%
Materials & Supplies	21,985	<b>5,548</b>	142,658	3.89%
Contract Services	149	<b>1,871</b>	153,967	1.22%
Other Expenses	999	<b>437</b>	54,920	0.80%
Capital Improvements	934	<b>178,178</b>	434,362	41.02%
<b>Total Expenditures</b>	<b>39,539</b>	<b>213,610</b>	<b>1,093,430</b>	<b>19.54%</b>

2018 total budget expenditures include \$300,665.06 in carryover encumbrances.

APPENDIX A

YEAR TO DATE FUND REPORT  
January 31, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	6,425,166.09	1,983,186.00	1,154,699.05	7,253,653.04	921,861.73	6,331,791.31
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Univenture Financial Incentive	11,107.73	0.00	0.00	11,107.73	0.00	11,107.73
206	Enterprise Zone Revenue	20,120.94	0.00	0.00	20,120.94	10,000.00	10,120.94
207	Pool	42,763.39	0.00	2,424.09	40,339.30	15,628.91	24,710.39
208	City Events and Recreation	5,334.45	43,895.00	48,873.78	355.67	49,036.18	(48,680.51)
211	Police Pension	20,974.42	0.00	0.00	20,974.42	0.00	20,974.42
212	Fire Pension	20,974.48	0.00	0.00	20,974.48	0.00	20,974.48
213	Police Grant	13,103.88	0.00	0.00	13,103.88	0.00	13,103.88
214	Fire Grant	11,788.76	0.00	0.00	11,788.76	0.00	11,788.76
224	Street Tree Fund	116,345.03	28,199.22	732.08	143,812.17	0.00	143,812.17
225	Street Maintenance	273,862.05	92,672.69	160,171.65	206,363.09	269,099.31	(62,736.22)
226	Law Enforcement Trust	127,099.38	0.00	2,332.50	124,766.88	3,919.03	120,847.85
227	Mandatory Drug Fine	110,175.47	300.00	0.00	110,475.47	0.00	110,475.47
228	DUI Alcohol Educ & Enforce	32,057.42	13.00	0.00	32,070.42	0.00	32,070.42
229	DUI Indigent Driver's Treatment	169,406.75	0.00	0.00	169,406.75	0.00	169,406.75
230	State Highway	106,833.30	4,846.35	47,220.95	64,458.70	61,166.88	3,291.82
231	Accrued Leave Fund	52,930.27	0.00	0.00	52,930.27	0.00	52,930.27
232	Security of Persons & Property	502,596.22	534,992.83	1,028,596.94	8,992.11	507,385.61	(498,393.50)
233	Federal Law Enforcement	1,248.77	0.00	0.00	1,248.77	0.00	1,248.77
238	Court Computer & Research	311,047.41	2,034.00	0.00	313,081.41	0.00	313,081.41
242	Court Clerk Computerization	179,174.18	2,055.00	62.50	181,166.68	22,337.35	158,829.33
243	Court Special Projects	459,378.88	5,468.00	0.00	464,846.88	5,537.09	459,309.79
244	Court Probation Fine	253,642.94	965.00	0.00	254,607.94	0.00	254,607.94
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	254,533.62	0.00	0.00	254,533.62	187,385.00	67,148.62
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	27,320.65	72.50	0.00	27,393.15	0.00	27,393.15
263	Cemetery Endowment	10,758.38	27.30	0.00	10,785.68	0.00	10,785.68
266	Indigent Drivers Local Interlock	153,223.47	1,296.50	0.00	154,519.97	0.00	154,519.97
267	Indigent Drivers State Interlock	205,656.28	885.17	0.00	206,541.45	0.00	206,541.45
275	CHIP Grant	45,106.64	0.00	0.00	45,106.64	0.00	45,106.64

APPENDIX A

YEAR TO DATE FUND REPORT  
January 31, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
410	Parkland Development	77,251.06	33,000.00	0.00	110,251.06	0.00	110,251.06
439	CIP	2,224,824.29	925.01	275,307.49	1,950,441.81	1,287,219.19	663,222.62
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	7,253.37	0.00	0.00	7,253.37	0.00	7,253.37
478	City Development Grant Fund	23,996.34	0.00	0.00	23,996.34	0.00	23,996.34
479	Town Run Restoration Fund	7,451.38	0.00	0.00	7,451.38	0.00	7,451.38
480	OPWC Capital Project Fund	96,913.55	0.00	0.00	96,913.55	0.00	96,913.55
482	NW 33 Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
483	CDBG Formula Grant	18,411.23	0.00	0.00	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	124,707.85	0.00	0.00	124,707.85	124,707.85	0.00
490	SR 31 Fund	0.00	0.00	0.00	0.00	0.00	0.00
505	Sanitation	316,510.11	131,844.99	114,468.77	333,886.33	473,551.08	(139,664.75)
534	Incr Wastewater Capacity Fee	4,620,428.11	58,861.14	0.00	4,679,289.25	321,400.00	4,357,889.25
535	Sewer	9,145,812.14	1,336,167.07	743,448.15	9,738,531.06	1,278,577.80	8,459,953.26
536	Sewer Replace & Improve	1,827,857.41	34,294.86	97,281.20	1,764,871.07	350,662.19	1,414,208.88
550	Water Revenue	14,727,008.35	737,486.76	367,154.83	15,097,340.28	842,493.28	14,254,847.00
551	Water Replacement & Improve	3,193,901.63	32,835.10	201,551.53	3,025,185.20	711,207.99	2,313,977.21
553	Incremental Water Capacity Fee	5,010,176.55	33,204.90	0.00	5,043,381.45	139,946.99	4,903,434.46
570	Stormwater Assessment	883,717.93	113,322.94	213,609.80	783,431.07	261,400.01	522,031.06
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	12,577.21	4,663.98	4,663.98	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	51,299.93	0.00	0.00	51,299.93	0.00	51,299.93
998	NW 33 COG	0.00	0.00	0.00	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>53,424,401.83</b>	<b>5,217,515.31</b>	<b>4,462,599.29</b>	<b>54,179,317.85</b>	<b>7,844,523.47</b>	<b>46,334,794.38</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
JANUARY 31, 2018**

	<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)*				\$ 8,481,593
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 8,525,936</u>
 <u>Investments</u>				
Star Ohio	1.46%	\$ 9,987		\$ 6,911,540
Star Ohio 2	1.46%	608		\$ 493,921
Richwood Bank - CD	1.40%	-	379	2,500,000
Redtree Investments - Operating Account	1.51%	28,637	474	21,868,155
Redtree Investments - Bond Proceeds	1.37%	3,678	250	1,868,693
5/3 Securities - Operating	1.30%	14,422	928	12,011,073
Total Investments		<u>\$ 57,333</u>		<u>\$ 45,653,382</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 57,333		 \$ 54,179,318

\* The city participates in an Earning Credit Allowance 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 knowledge.

*Justin Nahvi*  
Finance Director

JANUARY 31, 2018  
Date

*Terry Emery*  
City Manager

JANUARY 31, 2018  
Date



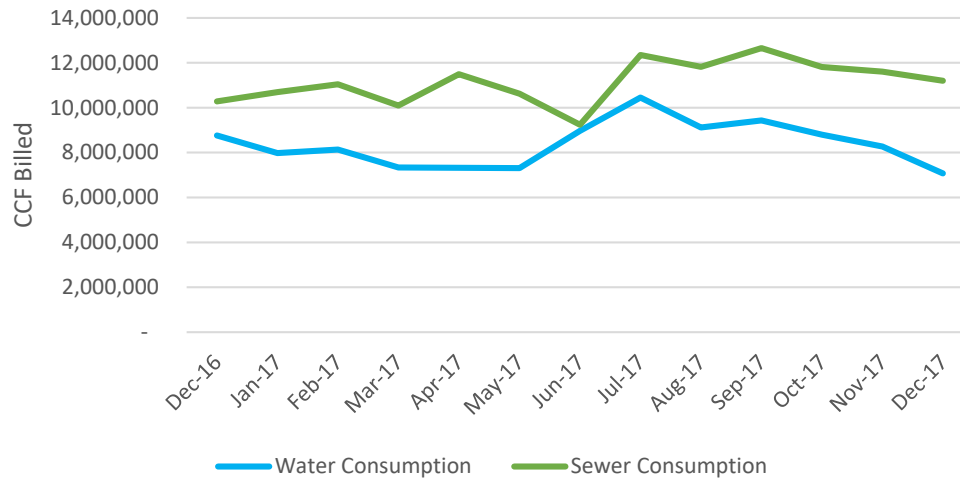
APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
JANUARY 2018**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2018			1/31/2018		YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid	
<b>SHORT TERM DEBT</b>									
Fire Station BAN	1.75%	2018	General	1,650,000			1,650,000		0
VARIOUS PURPOSE BAN	1.75%	2018	General	2,235,000			2,235,000		0
2018 Capital Improvement BAN	2.00%	2018	General	2,000,000			2,000,000		0
Total Short Term Debt				5,885,000	0	0	5,885,000	0	0
<b>LONG TERM DEBT</b>									
Various Purpose GO	4.00%	12/01/20	General	2,175,000			2,175,000		0
Various Purpose Facility GO	2.00%	12/01/31	General	11,210,000			11,210,000		0
PP Loan*	3.99%	12/01/24	General	900,000			900,000		0
Water Revenue Reservoir	3.75%	12/01/38	Water	200,553			200,553		0
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	18,715,619		72,917	18,642,702	58,025	130,942
OPWC Loan	0.00%	01/01/31	Water	399,271			399,271		0
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,865,000		102,917	9,762,083	153,186	256,103
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	43,805,800			43,805,800		0
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	66,949,767		60,467	66,889,301	26,979	87,446
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	9,415,000			9,415,000		0
Total Long Term Debt				174,085,567	0	236,300	173,849,267	238,191	474,491
<b>TOTAL DEBT</b>				<b>179,970,567</b>	<b>0</b>	<b>236,300</b>	<b>179,734,267</b>	<b>238,191</b>	<b>474,491</b>

## APPENDIX D

### Water/Sewer Monthly Consumption (CCF Units) Billed



### Water/Sewer Monthly Amount Billed

