



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI, FINANCE DIRECTOR
SUBJECT: APRIL 2018 FINANCIAL REPORT
DATE: 5/4/2018

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 April 30, 2018, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of April 30, 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 April 30, 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 of 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 April 30, 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 1st and 2nd half real estate collection periods in March and August respectively. For the 1st half settlement, \$884,681 in property tax revenues were received in March which reflects an increase of \$96,453 or 12.2% as compared to year-to-date collections from the prior fiscal year.
- **Income Tax** – Year-to-date receipts total \$7,429,398 which is \$284,737, or 3.7%, 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 1st quarter 2018 chargeback for General Fund services equaled \$238,566.

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 (\$2,458,500), Capital Reserve Fund (\$250,000), NW 33 Grant Contribution (\$216,667), Debt Service Fund (\$136,477) and the Events & Recreation Fund (\$46,400).

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

	2017 ACTUAL YTD APR 30	2018 ACTUAL YTD APR 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
REVENUES					
Property Taxes	788,228	884,681	1,531,500	57.77%	1,531,500
Intergovernmental Receipts	144,066	61,632	366,698	16.81%	366,698
Other Taxes	116,193	99,720	440,000	22.66%	440,000
Income Taxes	7,714,135	7,429,398	17,584,100	42.25%	17,584,100
Fees, Licenses, & Permits	35,353	34,861	100,000	34.86%	104,582
Miscellaneous	113,150	16,127	15,000	107.51%	16,127
Transfer In	0	43,906	260,907	16.83%	260,907
Other Financing	0	0	10,000	0.00%	10,000
Earnings on Investments	33,555	55,461	120,000	46.22%	166,383
Charges for Services	259,364	297,316	904,381	32.88%	904,381
Total Revenues	9,204,045	8,923,102	21,332,586	41.83%	21,384,677
EXPENDITURES					
Council	36,799	46,259	140,041	33.03%	131,874
City Manager	155,307	213,396	531,896	40.12%	516,932
Human Resources	61,466	90,661	299,829	30.24%	271,982
Parks & Grounds	186,883	255,623	1,007,612	25.37%	866,768
Employee Benefits	328,596	0	0	0.00%	0
Law Director	76,198	100,437	275,375	36.47%	275,375
Information Technology	215,661	576,089	1,208,008	47.69%	1,208,008
Street Lighting	148,256	142,803	383,170	37.27%	383,170
Finance Department	199,132	301,013	855,699	35.18%	772,736
Engineering Department	367,649	546,445	1,722,603	31.72%	1,639,335
Municipal Operations Center	70,377	116,043	384,971	30.14%	348,130
Transfers	2,239,500	3,108,044	16,418,946	18.93%	16,418,946
Total Expenditures	4,085,825	5,496,812	23,228,149	23.66%	22,833,255

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 April 30, 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 – \$210,461 in Municipal Court fines and \$435 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 \$269,989.
 - 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). Through April 2018, \$254,574 has been received from Darby, Paris and Dover Townships in relation to the agreements established with the City of Marysville.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through April 30, 2018.

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

	2017 ACTUAL YTD APR 30	2018 ACTUAL YTD APR 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
REVENUES					
Intergovernmental Receipts	2,034	14,496	6,000	241.59%	14,496
Fees, Licenses, & Permits	30,252	26,081	54,000	48.30%	78,243
Fines & Costs	219,172	210,896	651,500	32.37%	632,688
Miscellaneous	1,161	3,756	6,000	62.60%	6,000
Transfer In	2,150,000	2,458,500	9,730,000	25.27%	9,730,000
Charges for Services	637,412	524,563	1,265,041	41.47%	1,319,116
Total Revenues	3,040,032	3,238,292	11,712,541	27.65%	11,780,542
EXPENDITURES					
Municipal Court					
Personal Services	224,619	229,326	749,157	30.61%	687,977
Materials & Supplies	8,704	27,558	135,218	20.38%	82,673
Contract Services	5,456	6,703	27,740	24.17%	20,110
Other Expenses	4,870	4,488	37,215	12.06%	13,463
Total Court Expenditures	243,649	268,075	949,330	28.24%	804,224
Police Division					
Personal Services	1,427,940	1,509,496	4,881,412	30.92%	4,528,487
Materials & Supplies	18,483	23,195	100,446	23.09%	69,585
Contract Services	5,678	35,764	56,528	63.27%	56,528
Other Expenses	48,191	38,642	194,858	19.83%	115,925
Capital Improvements	1,780	0	0	0.00%	0
Total Police Expenditures	1,502,071	1,607,096	5,233,244	30.71%	4,770,524
Fire Division					
Personal Services	1,623,121	1,697,181	5,586,908	30.38%	5,091,542
Materials & Supplies	22,950	34,798	104,044	33.45%	104,044
Contract Services	20,823	35,866	105,447	34.01%	105,447
Other Expenses	64,535	73,389	222,459	32.99%	220,167
Capital Outlay	18,295	0	0	0.00%	0
Total Fire Expenditures	1,749,725	1,841,234	6,018,858	30.59%	5,521,201
Total Expenditures	3,495,445	3,716,405	12,201,432	30.46%	11,095,949

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 April 30, 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 1st and 2nd half real estate collection periods in March and August respectively. For the 1st half settlement, \$1,954 in special assessments were received for the Sanitation Fund (Fund 505).
- **Charges for Services** – Year-to-date receipts total \$514,171 which is \$34,640 or 7.2% 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 April 30, there were 5,965 utility customers receiving trash collection service of which 5,237 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 April 30, 2018.

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

	2017 ACTUAL YTD APR 30	2018 ACTUAL YTD APR 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
REVENUES					
Assessments	1,434	1,954	3,050	64.06%	3,908
Charges for Services	479,531	514,171	1,450,000	35.46%	1,542,512
Total Revenues	480,964	516,125	1,453,050	35.52%	1,546,420
EXPENDITURES					
Personal Services	81,838	80,920	267,221	30.28%	242,760
Materials & Supplies	20,993	9,321	84,164	11.07%	27,963
Contract Services	360,332	388,635	1,189,960	32.66%	1,165,906
Other Expenses	9,605	3,288	59,398	5.54%	59,398
Capital Improvements	51,864	0	5,000	0.00%	0
Total Expenditures	524,632	482,164	1,605,743	30.03%	1,496,028

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 April 30, 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 1st and 2nd half real estate collection periods in March and August respectively. For the 1st half settlement, \$1,991,381 in property tax revenues were received that reflects an increase of \$251,607 or 14.5% as compared to the 1st half settlement from the prior year. The increase is primarily attributed to additional housing units completed within the Mill Valley North subdivision.
- **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 1st and 2nd half real estate collection periods in March and August respectively. For the 1st half settlement, \$4,011 in special assessment revenue was received.
- **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 \$3,892,167 which is \$476,167 or 13.9% more than this period last year. This increase is primarily attributed to a large customer payment that was due on 12/29/2017 and received in January 2018. As of April 30, there were 8,312 utility customers with sewer service of which 6,943 customers were located within City limits and 1,369 residing in Union County.
 - **County Capacity Fees** – Year-to-date receipts total \$530,783 which includes tap-ins for 68 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 \$343,940 which includes tap-ins for 52 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 April 30, 2018. However, the following expenditures require additional explanations:

- **Transfers** – The 1st quarterly transfer to the Wastewater Replacement & Improvement Fund in the amount of \$135,000 was posted in March 2018.

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

	2017 ACTUAL YTD APR 30	2018 ACTUAL YTD APR 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
REVENUES					
Property Tax (TIF)	1,739,774	1,991,381	2,816,150	70.71%	2,816,150
Assessments	3,040	4,011	6,250	64.18%	8,022
Miscellaneous	6,028	124	25,000	0.50%	372
Earnings on Investments	30,398	53,485	97,000	55.14%	160,455
Charges for Services	4,011,397	4,480,418	10,972,133	40.83%	12,299,984
Total Revenues	5,790,637	6,529,420	13,916,533	46.92%	15,284,983
EXPENDITURES					
Personal Services	523,960	540,423	1,736,714	31.12%	1,621,269
Materials & Supplies	194,524	210,474	845,281	24.90%	631,422
Contract Services	563,939	612,154	1,880,665	32.55%	1,836,461
Debt Service	1,812,607	2,047,285	7,362,844	27.81%	7,362,844
Transfer	135,000	135,000	540,000	25.00%	540,000
Other Expenses	503,723	657,905	1,140,406	57.69%	1,140,406
Total Expenditures	3,733,754	4,203,240	13,505,911	31.12%	13,132,402

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 April 30, 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 1st and 2nd half real estate collection periods in March and August respectively. For the 1st half settlement, \$4,109 in special assessment revenue was received.
- 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 \$2,280,450 which is \$141,239 or 6.6% more than this period last year. As of April 30, there were 8,408 utility customers with water service of which 6,993 customers were located within City limits and 1,415 residing in Union County.
 - County Capacity Fees – Year-to-date receipts total \$433,554 which includes tap-ins for 69 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 \$253,182 which includes tap-ins for 52 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 April 30, 2018. However, the following expenditures require additional explanations:

- Transfers – The 1st quarterly transfer to the Water Replacement & Improvement Fund in the amount of \$317,250 was posted in March 2018.

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

	2017 ACTUAL YTD APR 30	2018 ACTUAL YTD APR 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
REVENUES					
Assessments	2,911	4,109	5,995	68.54%	8,218
Miscellaneous	21,043	21,677	35,000	61.93%	35,000
Earnings on Investments	42,151	74,701	100,000	74.70%	224,102
Charges for Services	2,582,839	2,765,889	7,351,610	37.62%	7,485,164
Total Revenues	2,648,944	2,866,376	7,492,605	38.26%	7,752,483
EXPENDITURES					
Personal Services	518,465	526,412	1,696,639	31.03%	1,579,235
Materials & Supplies	146,483	349,580	926,883	37.72%	926,883
Contract Services	159,901	166,903	956,876	17.44%	956,876
Debt Service	735,404	523,767	1,600,869	32.72%	1,600,869
Transfer	317,250	317,250	1,269,000	25.00%	1,269,000
Other Expenses	34,263	22,475	186,728	12.04%	67,425
Total Expenditures	1,911,766	1,906,386	6,636,996	28.72%	6,400,288

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 April 30, 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 1st and 2nd half real estate collection periods in March and August respectively. For the 1st half settlement, \$1,591 in special assessment revenue was received.
- **Charges for Services** – Year-to-date service charges totaled \$317,942, which is \$11,743 (3.8%) greater than this period last year. Effective February 1, 2016, the rate increased \$0.50 per month. As of April 30, there were 6,402 utility customers paying the stormwater fee on a monthly basis

Expenditures

The Stormwater Fund expenditures are performing as expected through April 30, 2018.

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

	2017 ACTUAL YTD APR 30	2018 ACTUAL YTD APR 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
REVENUES					
Assessments	1,087	1,591	2,500	63.65%	3,182
Miscellaneous	10,398	11,172	10,000	111.72%	11,172
Charges for Services	306,199	317,942	874,750	36.35%	953,826
Total Revenues	317,684	330,705	887,250	37.27%	968,180
EXPENDITURES					
Personal Services	80,019	97,576	307,523	31.73%	292,727
Materials & Supplies	36,228	27,704	142,658	19.42%	83,113
Contract Services	56,269	58,684	153,967	38.11%	153,967
Other Expenses	4,418	2,386	54,920	4.34%	7,158
Capital Improvements	28,228	237,962	434,362	54.78%	434,362
Total Expenditures	205,162	424,312	1,093,430	38.81%	971,327

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

APPENDIX A

YEAR TO DATE FUND REPORT
April 30, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	6,425,166.09	8,923,101.52	5,496,812.05	9,851,455.56	1,005,435.27	8,846,020.29
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	31,563.00	(20,455.27)
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	31,454.25	6,352.42	67,865.22	31,265.66	36,599.56
208	City Events and Recreation	5,334.45	69,997.00	69,588.94	5,742.51	63,841.67	(58,099.16)
211	Police Pension	20,974.42	67,684.78	1,152.28	87,506.92	0.00	87,506.92
212	Fire Pension	20,974.48	67,684.78	1,152.28	87,506.98	0.00	87,506.98
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	102,956.90	21,689.54	197,612.39	214.92	197,397.47
225	Street Maintenance	273,862.05	347,037.75	394,866.35	226,033.45	196,265.75	29,767.70
226	Law Enforcement Trust	127,099.38	83,091.74	2,732.99	207,458.13	91.48	207,366.65
227	Mandatory Drug Fine	110,175.47	1,050.00	0.00	111,225.47	0.00	111,225.47
228	DUI Alcohol Educ & Enforce	32,057.42	289.20	0.00	32,346.62	0.00	32,346.62
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	26,603.88	66,260.21	67,176.97	54,837.20	12,339.77
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	3,238,291.73	3,716,404.81	24,483.14	314,691.22	(290,208.08)
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	8,360.32	0.00	319,407.73	0.00	319,407.73
242	Court Clerk Computerization	179,174.18	8,443.07	1,242.50	186,374.75	18,820.00	167,554.75
243	Court Special Projects	459,378.88	19,890.79	5,181.33	474,088.34	549.00	473,539.34
244	Court Probation Fine	253,642.94	5,646.66	0.00	259,289.60	0.00	259,289.60
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	254,533.62	1,821,209.50	1,183,998.22	891,744.90	260,575.88	631,169.02
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	27,320.65	1,184.50	0.00	28,505.15	0.00	28,505.15
263	Cemetery Endowment	10,758.38	123.06	0.00	10,881.44	0.00	10,881.44
266	Indigent Drivers Local Interlock	153,223.47	6,484.30	0.00	159,707.77	0.00	159,707.77
267	Indigent Drivers State Interlock	205,656.28	4,487.00	0.00	210,143.28	0.00	210,143.28
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
April 30, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	2,039,888.89	2,039,888.89	0.00	425,856.51	(425,856.51)
410	Parkland Development	77,251.06	81,761.60	0.00	159,012.66	0.00	159,012.66
439	CIP	2,224,824.29	2,769.32	978,775.07	1,248,818.54	2,981,956.75	(1,733,138.21)
440	Capital Reserve Fund	1,000,000.00	250,000.00	0.00	1,250,000.00	0.00	1,250,000.00
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	650,000.00	0.00	650,000.00	500,000.00	150,000.00
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	43,906.12	0.00	0.00	0.00
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	1,645,875.00	(1,645,875.00)
505	Sanitation	316,510.11	516,181.07	482,164.30	350,526.88	186,542.45	163,984.43
534	Incr Wastewater Capacity Fee	4,620,428.11	226,179.00	10,264.23	4,836,342.88	311,135.77	4,525,207.11
535	Sewer	9,145,812.14	6,529,419.73	4,203,240.36	11,471,991.51	822,040.10	10,649,951.41
536	Sewer Replace & Improve	1,827,857.41	257,601.00	188,494.36	1,896,964.05	354,351.92	1,542,612.13
550	Water Revenue	14,727,008.35	2,866,375.88	1,906,385.81	15,686,998.42	568,820.51	15,118,177.91
551	Water Replacement & Improve	3,193,901.63	443,603.50	475,798.66	3,161,706.47	1,015,301.17	2,146,405.30
553	Incremental Water Capacity Fee	5,010,176.55	126,828.50	0.00	5,137,005.05	139,946.99	4,997,058.06
570	Stormwater Assessment	883,717.93	330,705.28	424,312.33	790,110.88	193,435.35	596,675.53
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	20,857.10	4,663.98	28,770.33	0.00	28,770.33
991	Unclaimed Moneys	51,299.93	2,582.52	0.00	53,882.45	0.00	53,882.45
998	NW 33 COG	0.00	743,200.00	0.00	743,200.00	500,000.00	243,200.00
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		53,424,401.83	29,923,026.12	21,725,328.03	61,622,099.92	11,758,121.42	49,863,978.50

APPENDIX B

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
April 30, 2018**

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*				\$ 11,798,014
Escrow Accounts				52,287
Total Bank Deposits				<u>\$ 11,850,301</u>
 <u>Investments</u>				
Star Ohio	1.83%	\$ 45,137		\$ 10,940,559
Star Ohio 2	1.83%	2,533		\$ 467,677
Richwood Bank - CD	1.40%	8,822	290	2,508,822
Redtree Investments - Operating Account	1.63%	93,599	402	21,929,050
Redtree Investments - Bond Proceeds	1.48%	6,131	175	1,873,119
5/3 Securities - Operating	1.49%	43,846	913	12,052,572
Total Investments		<u>\$ 200,068</u>		<u>\$ 49,771,799</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 200,068		 \$ 61,622,100

* 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

April 30, 2018
Date

Terry Emery
City Manager

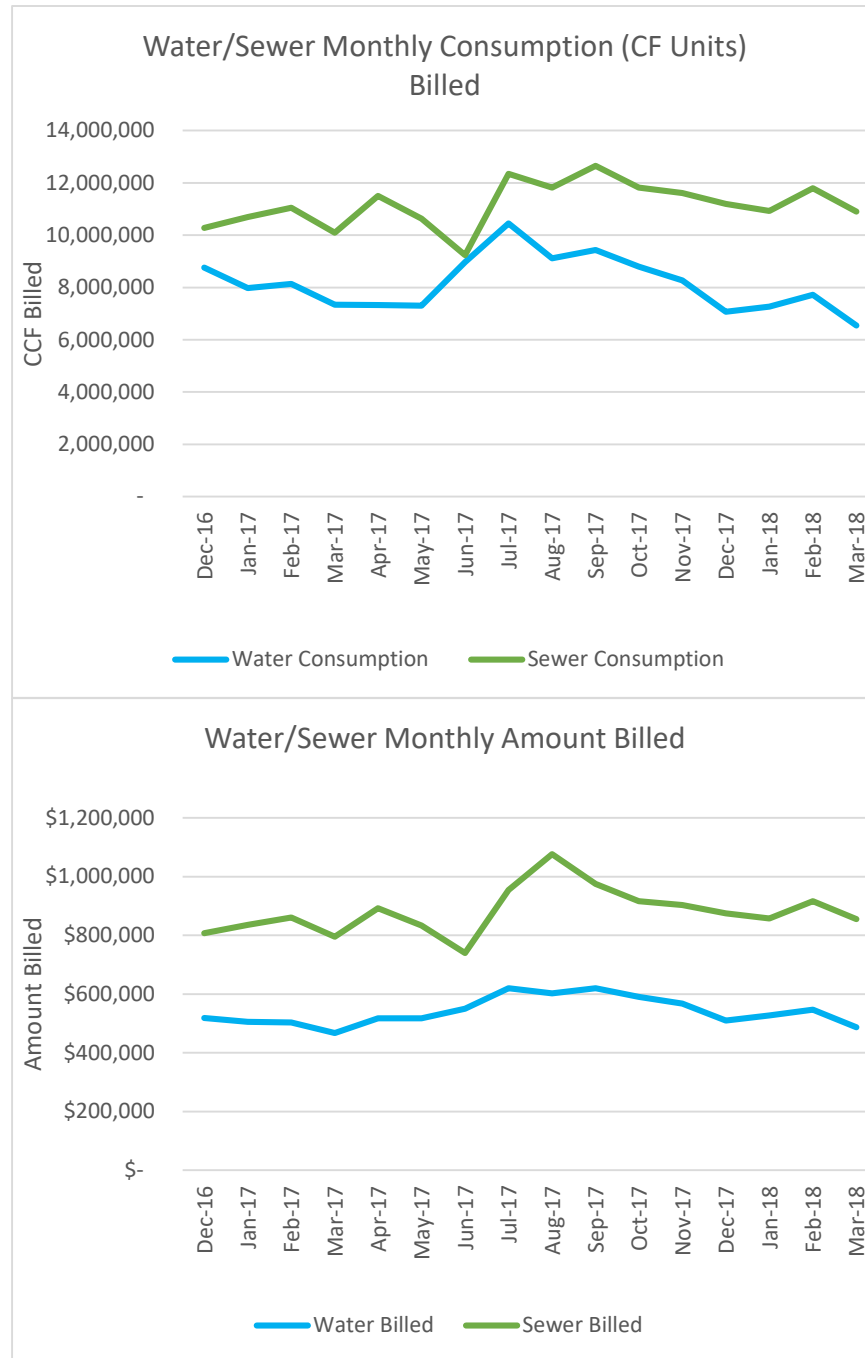
April 30, 2018
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
APRIL 2018**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2018			4/30/2018	Interest Paid	YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance		
SHORT TERM DEBT									
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	2.50%	2019	General	2,000,000		100,000	1,900,000	39,889	0
Total Short Term Debt				5,885,000	0	100,000	5,785,000	39,889	0
LONG TERM DEBT									
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		291,667	18,423,952	232,100	523,767
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		411,667	9,453,333	612,746	1,024,413
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		262,967	66,686,801	759,906	1,022,872
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	966,300	173,119,267	1,604,752	2,571,052
TOTAL DEBT				179,970,567	0	1,066,300	178,904,267	1,644,640	2,571,052

APPENDIX D



APPENDIX D

Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Sanitation Customers	Sanitation Sales
Jan-17	Dec-16	8,459	8,763,889	\$ 518,280	8,109	10,278,225	\$ 807,304	5,774	\$ 116,991
Feb-17	Jan-17	8,450	7,981,378	\$ 505,328	8,099	10,693,445	\$ 835,998	5,777	\$ 117,308
Mar-17	Feb-17	8,448	8,132,037	\$ 503,320	8,082	11,041,811	\$ 860,066	5,773	\$ 88,390
Apr-17	Mar-17	8,499	7,336,833	\$ 467,290	8,135	10,092,264	\$ 795,505	5,777	\$ 88,511
May-17	Apr-17	8,551	7,323,163	\$ 517,602	8,196	11,495,428	\$ 891,963	5,822	\$ 88,813
Jun-17	May-17	8,571	7,304,572	\$ 516,912	8,227	10,625,869	\$ 832,899	5,828	\$ 89,072
Jul-17	Jun-17	8,622	8,969,126	\$ 550,087	8,284	9,239,392	\$ 739,661	5,870	\$ 89,559
Aug-17	Jul-17	8,646	10,450,590	\$ 619,323	8,309	12,348,997	\$ 954,112	5,884	\$ 89,818
Sep-17	Aug-17	8,698	9,116,777	\$ 602,579	8,363	11,819,287	\$ 1,076,302	5,890	\$ 90,017
Oct-17	Sep-17	8,719	9,431,483	\$ 619,207	8,386	12,651,445	\$ 975,188	5,931	\$ 90,286
Nov-17	Oct-17	8,750	8,795,075	\$ 590,248	8,414	11,812,718	\$ 916,330	5,923	\$ 90,493
Dec-17	Nov-17	8,781	8,270,032	\$ 567,684	8,443	11,607,094	\$ 902,709	5,956	\$ 90,808
Jan-18	Dec-17	8,763	7,074,688	\$ 509,150	8,407	11,196,527	\$ 875,205	5,944	\$ 90,899
Feb-18	Jan-18	8,761	7,265,260	\$ 526,645	8,394	10,929,559	\$ 857,451	5,945	\$ 90,986
Mar-18	Feb-18	8,742	7,723,815	\$ 546,696	8,364	11,790,657	\$ 915,906	5,932	\$ 90,994
Apr-18	Mar-18	8,787	6,539,675	\$ 486,978	8,413	10,897,872	\$ 854,637	5,944	\$ 91,093