



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** SEPTEMBER 2018 FINANCIAL REPORT  
**DATE:** 10/3/2018

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

Appendix B is the Financial Statement for the city as of September 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 September 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 September 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. The 2<sup>nd</sup> half settlement, was received in the month of August and total collections equaled \$1,478,383 reflecting an increase of \$28,034 or 1.9% as compared to year-to-date collections from the prior fiscal year.
- **Income Tax** – Year-to-date receipts total \$14,746,029 which is \$30,708, or 0.2%, greater than amount the City received during the same period in the prior 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>, 2<sup>nd</sup>, and 3<sup>rd</sup> quarter chargebacks for General Fund services equaled \$879,540.

### **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 (\$6,220,500), Capital Improvement Fund (\$1,679,500), Debt Service Fund (\$1,408,343), Capital Reserve Fund (\$500,000), NW 33 Grant Contribution (\$216,667), the Events & Recreation Fund (\$121,540) and the Financial Incentive Fund (\$20,455).

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

	2017 ACTUAL YTD SEPT 30	2018 ACTUAL YTD SEPT 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
<b>REVENUES</b>					
Property Taxes	1,450,349	<b>1,478,383</b>	1,531,500	96.53%	1,478,383
Intergovernmental Receipts	326,044	<b>328,157</b>	366,698	89.49%	366,698
Other Taxes	326,066	<b>270,267</b>	440,000	61.42%	360,356
Income Taxes	14,715,321	<b>14,746,029</b>	17,584,100	83.86%	19,661,372
Fees, Licenses, & Permits	75,459	<b>72,081</b>	100,000	72.08%	100,000
Miscellaneous	187,722	<b>16,330</b>	15,000	108.86%	16,330
Transfer In	0	<b>43,906</b>	260,907	16.83%	43,906
Other Financing	0	<b>0</b>	10,000	0.00%	10,000
Earnings on Investments	91,546	<b>156,423</b>	120,000	130.35%	208,564
Charges for Services	837,794	<b>879,540</b>	904,381	97.25%	904,381
<b>Total Revenues</b>	<b>18,010,301</b>	<b>17,991,117</b>	<b>21,332,586</b>	<b>84.34%</b>	<b>23,149,990</b>
<b>EXPENDITURES</b>					
Council	83,802	<b>98,280</b>	140,041	70.18%	133,031
City Manager	357,015	<b>385,615</b>	531,896	72.50%	530,247
Human Resources	138,637	<b>184,795</b>	299,829	61.63%	275,523
Parks & Grounds	453,785	<b>656,992</b>	1,014,712	64.75%	853,191
Employee Benefits	695,112	<b>0</b>	0	0.00%	0
Law Director	152,325	<b>199,675</b>	275,375	72.51%	260,091
Information Technology	547,973	<b>929,952</b>	1,208,008	76.98%	985,841
Street Lighting	318,814	<b>284,798</b>	383,170	74.33%	380,023
Finance Department	436,398	<b>618,130</b>	855,699	72.24%	783,302
Engineering Department	909,632	<b>1,173,343</b>	1,722,603	68.11%	1,536,119
Municipal Operations Center	168,377	<b>269,562</b>	384,971	70.02%	357,941
Transfers	7,236,180	<b>10,167,005</b>	16,726,049	60.79%	16,726,049
<b>Total Expenditures</b>	<b>11,498,048</b>	<b>14,968,146</b>	<b>23,542,352</b>	<b>63.58%</b>	<b>22,821,357</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 September 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 – \$506,511 in Municipal Court fines and \$845 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 \$492,753.
    - 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 September 30, \$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 September 30, 2018.

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

	2017 ACTUAL YTD SEPT 30	2018 ACTUAL YTD SEPT 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
<b>REVENUES</b>					
Intergovernmental Receipts	11,349	<b>14,496</b>	6,000	241.59%	14,496
Fees, Licenses, & Permits	58,149	<b>59,951</b>	54,000	111.02%	59,951
Fines & Costs	504,465	<b>507,356</b>	651,500	77.88%	676,475
Miscellaneous	18,770	<b>9,898</b>	6,000	164.96%	9,898
Transfer In	5,745,000	<b>6,220,500</b>	9,730,000	63.93%	9,730,000
Charges for Services	910,209	<b>808,419</b>	1,265,041	63.90%	1,272,990
<b>Total Revenues</b>	<b>7,247,943</b>	<b>7,620,619</b>	11,712,541	65.06%	11,763,809
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	518,423	<b>537,967</b>	749,157	71.81%	736,165
Materials & Supplies	37,880	<b>40,619</b>	135,218	30.04%	54,159
Contract Services	8,554	<b>10,730</b>	27,740	38.68%	14,307
Other Expenses	9,789	<b>8,887</b>	37,215	23.88%	11,849
<b>Total Court Expenditures</b>	<b>574,645</b>	<b>598,203</b>	949,330	63.01%	816,480
<b>Police Division</b>					
Personal Services	3,175,131	<b>3,337,567</b>	4,881,412	68.37%	4,567,197
Materials & Supplies	55,026	<b>67,067</b>	100,446	66.77%	89,422
Contract Services	13,137	<b>50,790</b>	56,528	89.85%	56,528
Other Expenses	102,238	<b>97,733</b>	194,858	50.16%	130,311
Capital Improvements	1,780	<b>0</b>	0	0.00%	0
<b>Total Police Expenditures</b>	<b>3,347,312</b>	<b>3,553,156</b>	5,233,244	67.90%	4,843,457
<b>Fire Division</b>					
Personal Services	3,587,535	<b>3,712,760</b>	5,586,908	66.45%	5,080,618
Materials & Supplies	48,097	<b>66,331</b>	104,044	63.75%	88,442
Contract Services	46,048	<b>60,298</b>	105,447	57.18%	80,398
Other Expenses	114,210	<b>119,152</b>	222,459	53.56%	158,870
Capital Outlay	18,295	<b>0</b>	0	0.00%	0
<b>Total Fire Expenditures</b>	<b>3,814,185</b>	<b>3,958,542</b>	6,018,858	65.77%	5,408,328
<b>Total Expenditures</b>	<b>7,736,142</b>	<b>8,109,901</b>	12,201,432	66.47%	11,068,265

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 September 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. With the receipt of the 2<sup>nd</sup> half settlement in August, \$4,877 in total special assessments were received for the Sanitation Fund (Fund 505).
- **Charges for Services** – Year-to-date receipts total \$1,159,866 which is \$57,016 or 5.2% 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 September 30, there were 6,058 utility customers receiving trash collection service of which 5,337 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 September 30, 2018.

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

	2017 ACTUAL YTD SEPT 30	2018 ACTUAL YTD SEPT 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
<b>REVENUES</b>					
Assessments	1,424	<b>4,877</b>	3,050	159.92%	4,877
Charges for Services	1,102,850	<b>1,159,866</b>	1,450,000	79.99%	1,546,489
<b>Total Revenues</b>	<b>1,104,274</b>	<b>1,164,744</b>	1,453,050	80.16%	1,551,366
<b>EXPENDITURES</b>					
Personal Services	188,642	<b>196,457</b>	267,834	73.35%	267,834
Materials & Supplies	40,719	<b>23,663</b>	84,164	28.11%	31,550
Contract Services	848,401	<b>907,518</b>	1,189,960	76.26%	1,189,960
Other Expenses	18,859	<b>14,893</b>	59,398	25.07%	19,858
Capital Improvements	77,501	<b>779</b>	5,000	15.58%	1,039
<b>Total Expenditures</b>	<b>1,174,123</b>	<b>1,143,311</b>	1,606,356	71.17%	1,510,240

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 September 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. With the receipt of the 2<sup>nd</sup> half settlement, \$3,825,941 in total property tax revenues have been received that reflects an increase of \$1,009,792 or 35.6% as compared to the total collections 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. With the 2<sup>nd</sup> half settlement, \$7,651 in total special assessment revenue has been 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 \$8,423,421 which is \$639,631 or 8.2% greater than the amount collected in the same period from the prior 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 September 30, there were 8,465 utility customers with sewer service of which 7,032 customers were located within City limits and 1,433 residing in Union County.
  - **County Capacity Fees** – Year-to-date receipts total \$1,632,550 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 Sewer Fund (Fund 535).
  - **City Capacity Fees** – Year-to-date receipts total \$1,405,777 which includes tap-ins for 123 properties within the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited in the Incremental Wastewater Capacity Fee Fund (Fund 534) and the Sewer Replacement and Improvement Fund (Fund 536).

### **Expenditures**

The Sewer Fund expenditures are performing as expected through September 30, 2018. However, the following expenditures require additional explanations:

- **Transfers** – The 1<sup>st</sup> and 2<sup>nd</sup> quarterly transfers to the Wastewater Replacement & Improvement Fund in the total amount of \$270,000 have been posted.



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

	2017 ACTUAL YTD SEPT 30	2018 ACTUAL YTD SEPT 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
<b>REVENUES</b>					
Property Tax (TIF)	2,987,279	<b>3,825,941</b>	2,816,150	135.86%	3,825,941
Assessments	5,388	<b>7,651</b>	6,250	122.42%	7,651
Miscellaneous	6,028	<b>124</b>	25,000	0.50%	186
Earnings on Investments	75,846	<b>150,679</b>	97,000	155.34%	200,906
Charges for Services	9,236,897	<b>10,237,835</b>	10,972,133	93.31%	13,650,446
<b>Total Revenues</b>	<b>12,311,438</b>	<b>14,222,231</b>	13,916,533	102.20%	17,685,131
<b>EXPENDITURES</b>					
Personal Services	1,193,498	<b>1,234,897</b>	1,736,714	71.11%	1,689,859
Materials & Supplies	432,637	<b>470,919</b>	845,281	55.71%	627,892
Contract Services	1,235,741	<b>1,373,535</b>	1,880,665	73.03%	1,831,380
Debt Service	4,308,753	<b>5,005,970</b>	7,362,844	67.99%	7,362,844
Transfer	270,000	<b>270,000</b>	540,000	50.00%	540,000
Other Expenses	984,996	<b>693,982</b>	1,140,406	60.85%	925,310
<b>Total Expenditures</b>	<b>8,425,624</b>	<b>9,049,303</b>	13,505,911	67.00%	12,977,285

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 September 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. With the 2<sup>nd</sup> half settlement, \$8,070 in total special assessment revenue has been 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 \$5,427,133 which is \$89,149 or 1.7% greater than the same period from the prior year. As of September 30, there were 8,541 utility customers with water service of which 7,059 customers were located within City limits and 1,482 residing in Union County.
  - County Capacity Fees – Year-to-date receipts total \$1,223,179 which includes tap-ins for 174 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 \$1,222,389 which includes tap-ins for 123 properties within the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited in the Water Replacement and Improvement Fund (Fund 551) and the Incremental Water Capacity Fee Fund (Fund 553).

### Expenditures

The Water Fund expenditures are performing as expected through September 30, 2018. However, the following expenditures require additional explanations:

- Transfers – The 1<sup>st</sup> and 2<sup>nd</sup> quarterly transfers to the Water Replacement & Improvement Fund in the total amount of amount of \$634,500 have been posted.

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

	2017 ACTUAL YTD SEPT 30	2018 ACTUAL YTD SEPT 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
<b>REVENUES</b>					
Assessments	4,828	<b>8,070</b>	5,995	134.62%	8,070
Miscellaneous	48,745	<b>50,885</b>	35,000	145.39%	50,885
Earnings on Investments	104,698	<b>201,762</b>	100,000	201.76%	269,017
Charges for Services	6,445,211	<b>6,774,662</b>	7,351,610	92.15%	9,032,882
<b>Total Revenues</b>	<b>6,603,483</b>	<b>7,035,380</b>	7,492,605	93.90%	9,360,854
<b>EXPENDITURES</b>					
Personal Services	1,184,979	<b>1,209,215</b>	1,696,639	71.27%	1,654,716
Materials & Supplies	441,077	<b>683,341</b>	926,883	73.72%	911,122
Contract Services	579,063	<b>507,119</b>	956,876	53.00%	676,159
Debt Service	1,390,174	<b>1,189,747</b>	1,600,869	74.32%	1,600,869
Transfer	634,500	<b>634,500</b>	1,269,000	50.00%	1,269,000
Other Expenses	64,920	<b>64,934</b>	186,728	34.77%	86,579
<b>Total Expenditures</b>	<b>4,294,713</b>	<b>4,288,857</b>	6,636,996	64.62%	6,198,444

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 September 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. With the 2<sup>nd</sup> half settlement, \$2,937 in total special assessment revenue has been received.
- **Charges for Services** – Year-to-date service charges totaled \$744,157, which is \$55,268 (8.0%) greater than this period last year. Effective February 1, 2016, the rate increased \$0.50 per month. As of September 30, there were 6,465 utility customers paying the stormwater fee on a monthly basis

### **Expenditures**

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

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

	2017 ACTUAL YTD SEPT 30	2018 ACTUAL YTD SEPT 30	2018 TOTAL BUDGET	2018 % of BUDGET	2018 PRJ YR END
<b>REVENUES</b>					
Assessments	2,219	<b>2,937</b>	2,500	117.47%	2,937
Miscellaneous	10,398	<b>11,172</b>	10,000	111.72%	11,172
Charges for Services	688,889	<b>744,157</b>	874,750	85.07%	992,210
<b>Total Revenues</b>	<b>701,506</b>	<b>758,266</b>	887,250	85.46%	1,006,319
<b>EXPENDITURES</b>					
Personal Services	202,232	<b>225,192</b>	308,136	73.08%	308,136
Materials & Supplies	67,501	<b>57,140</b>	142,658	40.05%	76,187
Contract Services	124,214	<b>131,020</b>	153,967	85.10%	153,967
Other Expenses	18,757	<b>6,213</b>	71,396	8.70%	27,722
Capital Improvements	106,378	<b>338,171</b>	492,886	68.61%	403,013
<b>Total Expenditures</b>	<b>519,081</b>	<b>757,737</b>	1,169,043	64.82%	969,024

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

APPENDIX A

YEAR TO DATE FUND REPORT  
September 30, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	6,425,166.09	17,991,117.53	14,968,312.93	9,447,970.69	563,052.40	8,884,918.29
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Financial Incentive	11,107.73	20,455.27	31,563.00	0.00	0.00	0.00
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	174,695.10	192,541.13	24,917.36	14,840.50	10,076.86
208	City Events and Recreation	5,334.45	189,864.92	195,182.57	16.80	46,763.29	(46,746.49)
211	Police Pension	20,974.42	126,041.00	130,099.25	16,916.17	0.00	16,916.17
212	Fire Pension	20,974.48	126,041.00	130,099.25	16,916.23	0.00	16,916.23
213	Police Grant	13,103.88	0.00	665.00	12,438.88	0.00	12,438.88
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	165,816.51	55,576.07	226,585.47	24,463.91	202,121.56
225	Street Maintenance	273,862.05	741,258.94	835,765.73	179,355.26	168,046.09	11,309.17
226	Law Enforcement Trust	127,099.38	83,091.74	3,682.49	206,508.63	166,346.48	40,162.15
227	Mandatory Drug Fine	110,175.47	2,642.00	0.00	112,817.47	0.00	112,817.47
228	DUI Alcohol Educ & Enforce	32,057.42	867.20	0.00	32,924.62	0.00	32,924.62
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	65,331.91	114,379.89	57,785.32	29,533.39	28,251.93
231	Accrued Leave Fund	52,930.27	0.00	51,602.38	1,327.89	0.00	1,327.89
232	Security of Persons & Property	502,596.22	7,620,619.34	8,109,900.78	13,314.78	239,415.34	(226,100.56)
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	20,567.19	0.00	331,614.60	0.00	331,614.60
242	Court Clerk Computerization	179,174.18	20,691.07	14,181.90	185,683.35	5,880.60	179,802.75
243	Court Special Projects	459,378.88	49,678.87	5,730.33	503,327.42	0.00	503,327.42
244	Court Probation Fine	253,642.94	11,635.65	0.00	265,278.59	0.00	265,278.59
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	254,533.62	2,789,523.96	2,554,561.46	489,496.12	2,127,559.13	(1,638,063.01)
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	27,320.65	2,773.00	0.00	30,093.65	0.00	30,093.65
263	Cemetery Endowment	10,758.38	326.60	0.00	11,084.98	0.00	11,084.98
266	Indigent Drivers Local Interlock	153,223.47	15,754.29	0.00	168,977.76	350.00	168,627.76
267	Indigent Drivers State Interlock	205,656.28	14,271.95	0.00	219,928.23	0.00	219,928.23
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  
September 30, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	6,349,686.30	6,349,686.30	0.00	71,857.75	(71,857.75)
410	Parkland Development	77,251.06	140,772.97	0.00	218,024.03	0.00	218,024.03
439	CIP	2,224,824.29	1,691,565.27	3,915,911.04	478.52	1,369,623.45	(1,369,144.93)
440	Capital Reserve Fund	1,000,000.00	500,000.00	0.00	1,500,000.00	0.00	1,500,000.00
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	753,314.97	103,314.97	650,000.00	396,685.03	253,314.97
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	1,108.00	123,599.85	123,599.85	0.00
490	SR 31 Fund	0.00	628,907.85	628,907.85	0.00	1,083,206.05	(1,083,206.05)
505	Sanitation	316,510.11	1,164,743.80	1,143,310.76	337,943.15	225,263.31	112,679.84
534	Incr Wastewater Capacity Fee	4,620,428.11	958,846.53	132,419.83	5,446,854.81	188,980.17	5,257,874.64
535	Sewer	9,145,812.14	14,222,230.57	9,049,303.43	14,318,739.28	591,681.95	13,727,057.33
536	Sewer Replace & Improve	1,827,857.41	743,928.47	796,345.51	1,775,440.37	199,960.86	1,575,479.51
550	Water Revenue	14,727,008.35	7,035,379.76	4,288,857.30	17,473,530.81	310,531.48	17,162,999.33
551	Water Replacement & Improve	3,193,901.63	1,242,743.07	1,104,584.36	3,332,060.34	592,050.31	2,740,010.03
553	Incremental Water Capacity Fee	5,010,176.55	614,145.53	55,830.00	5,568,492.08	84,116.99	5,484,375.09
570	Stormwater Assessment	883,717.93	758,266.27	757,736.70	884,247.50	119,259.42	764,988.08
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	50,866.18	50,866.18	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	51,299.93	4,276.74	315.00	55,261.67	0.00	55,261.67
998	NW 33 COG	0.00	743,200.00	117,814.48	625,385.52	435,632.52	189,753.00
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>67,835,939.32</b>	<b>55,934,061.99</b>	<b>65,326,279.16</b>	<b>9,188,700.27</b>	<b>56,137,578.89</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
September 30, 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)*	1.94%	\$ 453		\$ 7,821,779
Escrow Accounts				45,244
Total Bank Deposits		<u>\$ 453</u>		<u>\$ 7,867,023</u>
 <u>Investments</u>				
Star Ohio	2.24%	\$ 177,164		\$ 18,556,127
Star Ohio 2	2.24%	5,335		\$ 328,475
Richwood Bank - CD	1.40%	17,705	137	2,526,270
Redtree Investments - Operating Account	1.86%	198,812	318	22,046,335
Redtree Investments - Bond Proceeds	1.93%	15,851	105	1,882,405
5/3 Securities - Operating	1.72%	<u>122,907</u>	800	<u>12,119,645</u>
Total Investments		<u>\$ 537,774</u>		<u>\$ 57,459,256</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 538,227		 \$ 65,326,279

\* 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

September 30, 2018  
Date

*Terry Emery*  
City Manager

September 30, 2018  
Date

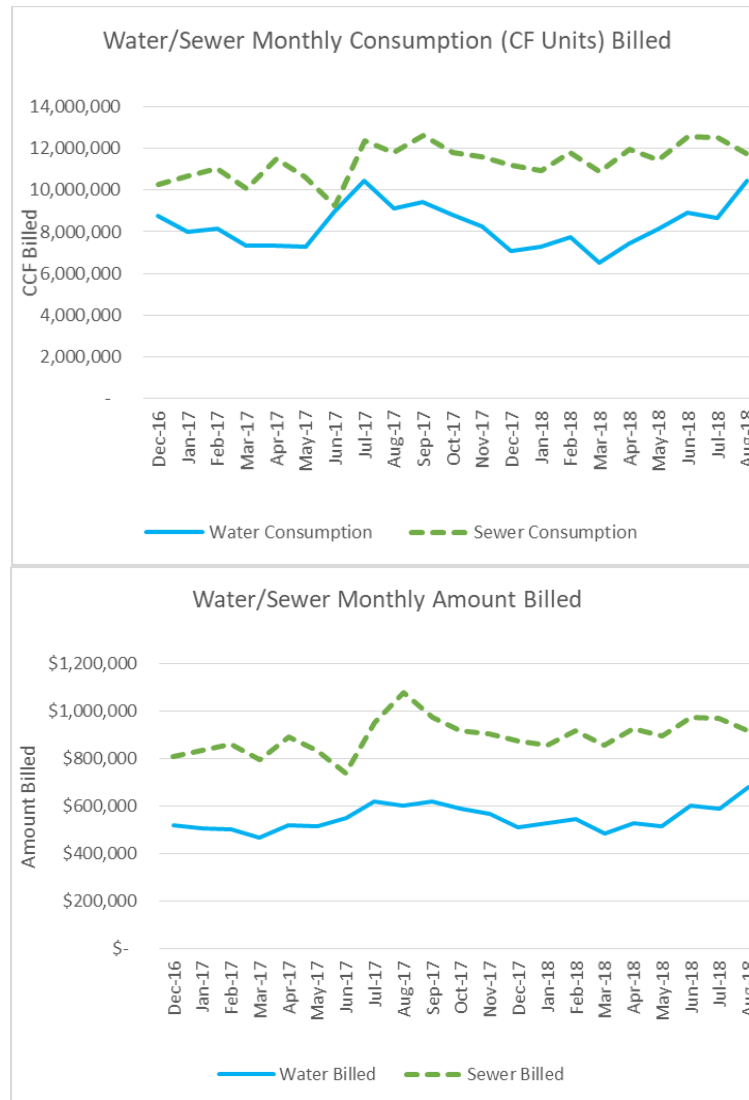


APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
SEPTEMBER 2018**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2018			9/30/2018	Interest Paid	YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance		
<b>SHORT TERM DEBT</b>									
Fire Station BAN	2.50%	2018	General	1,650,000		750,000	900,000	28,875	778,875
VARIOUS PURPOSE BAN	2.50%	2018	General	2,235,000		100,000	2,135,000	38,924	138,924
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	950,000	4,935,000	107,688	917,799
<b>LONG TERM DEBT</b>									
Various Purpose GO	4.00%	12/01/20	General	2,175,000			2,175,000	54,375	54,375
Various Purpose Facility GO	2.00%	12/01/31	General	11,210,000			11,210,000	226,669	226,669
PP Loan*	3.99%	12/01/24	General	900,000		55,417	844,583	17,538	72,955
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	18,715,619		652,738	18,062,880	522,225	1,174,963
OPWC Loan	0.00%	01/01/31	Water	399,271		14,784	384,487		14,784
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,865,000		926,250	8,938,750	1,373,533	2,299,783
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	43,805,800			43,805,800	169,550	169,550
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	66,949,767		587,481	66,362,286	1,949,156	2,536,637
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	9,415,000			9,415,000	158,844	158,844
Total Long Term Debt				163,435,457	0	2,236,670	161,198,787	4,471,889	6,708,559
<b>TOTAL DEBT</b>				<b>169,320,457</b>	<b>0</b>	<b>3,186,670</b>	<b>166,133,787</b>	<b>4,579,577</b>	<b>7,626,358</b>

## APPENDIX D



APPENDIX D

Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Sanitation Customers	Sanitation Billed	Stormwater Customers	Stormwater ERU	Stormwater Billed
Jan-17	Dec-16	8,459	8,763,889	\$ 518,280	8,109	10,278,225	\$ 807,304	5,774	\$ 116,991	6,228	17,421	\$ 65,330
Feb-17	Jan-17	8,450	7,981,378	\$ 505,328	8,099	10,693,445	\$ 835,998	5,777	\$ 117,308	6,234	19,127	\$ 71,726
Mar-17	Feb-17	8,448	8,132,037	\$ 503,320	8,082	11,041,811	\$ 860,066	5,773	\$ 88,390	6,238	18,149	\$ 68,057
Apr-17	Mar-17	8,499	7,336,833	\$ 467,290	8,135	10,092,264	\$ 795,505	5,777	\$ 88,511	6,272	19,847	\$ 74,428
May-17	Apr-17	8,551	7,323,163	\$ 517,602	8,196	11,495,428	\$ 891,963	5,822	\$ 88,813	6,272	17,511	\$ 65,665
Jun-17	May-17	8,571	7,304,572	\$ 516,912	8,227	10,625,869	\$ 832,899	5,828	\$ 89,072	6,300	18,881	\$ 70,803
Jul-17	Jun-17	8,622	8,969,126	\$ 550,087	8,284	9,239,392	\$ 739,661	5,870	\$ 89,559	6,306	17,564	\$ 65,865
Aug-17	Jul-17	8,646	10,450,590	\$ 619,323	8,309	12,348,997	\$ 954,112	5,884	\$ 89,818	6,305	18,722	\$ 70,207
Sep-17	Aug-17	8,698	9,116,777	\$ 602,579	8,363	11,819,287	\$ 1,076,302	5,890	\$ 90,017	6,336	17,606	\$ 66,022
Oct-17	Sep-17	8,719	9,431,483	\$ 619,207	8,386	12,651,445	\$ 975,188	5,931	\$ 90,286	6,343	17,627	\$ 66,100
Nov-17	Oct-17	8,750	8,795,075	\$ 590,248	8,414	11,812,718	\$ 916,330	5,923	\$ 90,493	6,370	17,688	\$ 66,331
Dec-17	Nov-17	8,781	8,270,032	\$ 567,684	8,443	11,607,094	\$ 902,709	5,956	\$ 90,808	6,370	19,247	\$ 72,177
Jan-18	Dec-17	8,763	7,074,688	\$ 509,150	8,407	11,196,527	\$ 875,205	5,944	\$ 90,899	6,395	18,906	\$ 70,899
Feb-18	Jan-18	8,761	7,265,260	\$ 526,645	8,394	10,929,559	\$ 857,451	5,945	\$ 90,986	6,395	18,739	\$ 70,271
Mar-18	Feb-18	8,742	7,723,815	\$ 546,696	8,364	11,790,657	\$ 915,906	5,932	\$ 90,994	6,405	18,587	\$ 69,700
Apr-18	Mar-18	8,787	6,539,675	\$ 486,978	8,413	10,897,872	\$ 854,637	5,944	\$ 91,093	6,423	19,734	\$ 74,004
May-18	Apr-18	8,830	7,438,792	\$ 530,160	8,477	11,944,382	\$ 926,869	5,972	\$ 91,492	6,449	19,377	\$ 72,662
Jun-18	May-18	8,916	8,163,491	\$ 516,725	8,578	11,457,528	\$ 893,790	6,008	\$ 91,885	6,472	20,859	\$ 78,220
Jul-18	Jun-18	8,944	8,911,301	\$ 600,193	8,611	12,599,527	\$ 973,457	6,048	\$ 92,360	6,483	19,663	\$ 73,736
Aug-18	Jul-18	8,967	8,650,800	\$ 588,835	8,630	12,521,994	\$ 967,703	6,073	\$ 92,625	6,447	19,332	\$ 72,496
Sep-18	Aug-18	8,973	10,456,986	\$ 680,438	8,643	11,762,146	\$ 916,994	6,074	\$ 92,914	6,465	20,205	\$ 75,770