



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** DECEMBER 2018 FINANCIAL REPORT  
**DATE:** 1/7/2019

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

Appendix B is the Financial Statement for the city as of December 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 December 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 of cubic feet as well as dollars.

## GENERAL FUND

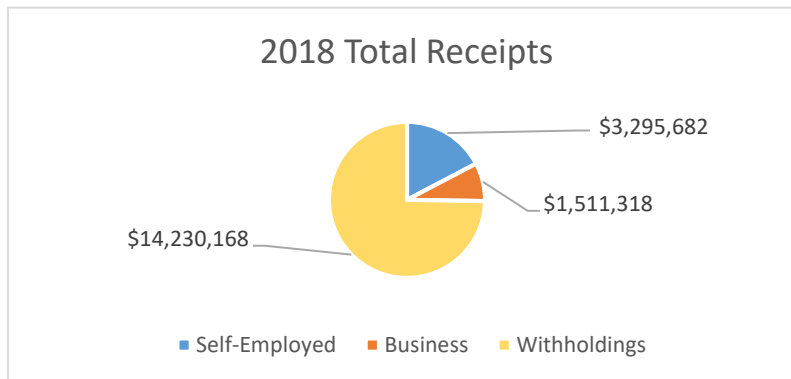
The General Fund is the main operating fund for the city and is used to account for all financial transactions which are not reported in other funds. Major sources of revenue include income tax and property tax. Please refer to page four for a breakdown of the revenues and expenditures through December 31, 2018.

### Revenues

2018 General Fund revenues totaled \$22,839,751, which is \$525,851 more than anticipated and \$120,283 more than 2017. Below is a brief review of the main sources of revenues:

- Property Taxes – Property tax receipts totaled \$1,479,868 for 2018, which is \$28,619 more than 2017.
- Income Tax – 2018 receipts totaled \$19,037,167, which is \$1,453,067 more than the 2018 Original Budget and \$235,605 more than 2017. The City experienced a tax base of over \$1 billion in 2018.

2018 Total Income Tax Receipts	\$19,037,167
Marysville's Tax Rate	1.5%
2018 Taxable Income	\$1,269,144,467

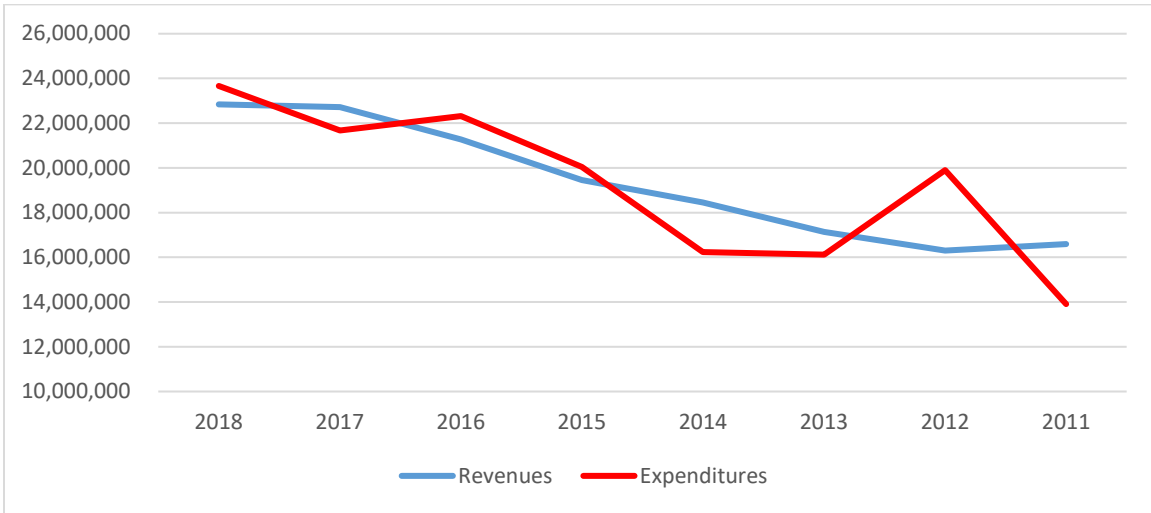


- Intergovernmental Receipts – 2018 receipts totaled \$374,150, which is \$3,839 more than 2017. Intergovernmental receipts include monies received from other governments, such as Cigarette Tax, Liquor Permits, Local Government Funds, and Property Tax Rollback.
- Charges for Services – 2018 receipts totaled \$1,175,683, which is \$19,084 more than 2017.
- Fees, Licenses, & Permits – 2018 receipts total \$94,986, which includes the cable franchise fee payment.

Expenditures

2018 General Fund expenditures totaled \$23,663,219. In addition, \$134,468 was encumbered as of December 31, 2018. Therefore, 2018 total expenditures plus the encumbrances outstanding as of year-end equaled \$23,797,687, which is \$1,631,588, or 6.5%, less than what was budgeted for the year.

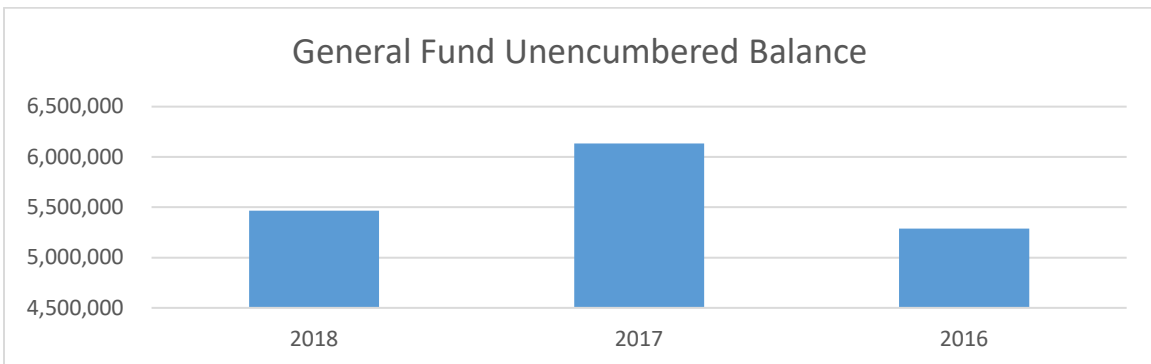
Revenues versus Expenditures



The above chart depicts the General Fund revenues and expenditures for the past five years. In 2018, expenditures exceeded revenues by \$823,468. As the General Fund reserve balance exceeded the \$5,500,000 threshold, Finance Committee recommended that expenditures for public infrastructures be increased to address needs within the city, mainly street resurfacing.

Cash Balance

Below is the General Fund unencumbered balance for the past three years as of December 31. The recommended minimum balance of the General Fund is \$5,500,000 ensuring the financial stability of the City and also allowing the City to improve its infrastructure and maintain excellent customer service.



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

	<b>2017 ACTUAL YTD DEC 31</b>	<b>2018 ACTUAL YTD DEC 31</b>	<b>2018 TOTAL BUDGET</b>	<b>2018 % of BUDGET</b>
<b>REVENUES</b>				
Property Taxes	1,451,249	<b>1,479,868</b>	1,531,500	96.63%
Intergovernmental Receipts	370,311	<b>374,150</b>	366,698	102.03%
Other Taxes	438,154	<b>367,720</b>	440,000	83.57%
Income Taxes	18,801,562	<b>19,037,167</b>	18,135,100	104.97%
Fees, Licenses, & Permits	93,770	<b>94,986</b>	100,000	94.99%
Miscellaneous	272,448	<b>16,392</b>	15,000	109.28%
Transfer In	0	<b>43,906</b>	260,907	16.83%
Other Financing	0	<b>17,093</b>	17,100	99.96%
Earnings on Investments	135,376	<b>232,786</b>	231,650	100.49%
Charges for Services	1,156,599	<b>1,175,683</b>	1,215,945	96.69%
<b>Total Revenues</b>	<b>22,719,468</b>	<b>22,839,751</b>	22,313,900	102.36%
<b>EXPENDITURES</b>				
Council	108,134	<b>133,364</b>	144,041	92.59%
City Manager	442,660	<b>523,380</b>	531,896	98.40%
Human Resources	197,934	<b>253,664</b>	273,784	92.65%
Parks & Grounds	708,053	<b>971,044</b>	1,014,712	95.70%
Employee Benefits	849,427	<b>0</b>	0	0.00%
Law Director	200,258	<b>269,349</b>	276,975	97.25%
Information Technology	678,370	<b>1,122,316</b>	1,208,008	92.91%
Street Lighting	413,767	<b>361,226</b>	383,170	94.27%
Finance Department	572,880	<b>819,909</b>	874,099	93.80%
Engineering Department	1,214,588	<b>1,553,549</b>	1,722,603	90.19%
Municipal Operations Center	240,123	<b>378,185</b>	389,471	97.10%
Transfers	16,047,534	<b>17,277,233</b>	18,476,049	93.51%
<b>Total Expenditures</b>	<b>21,673,727</b>	<b>23,663,219</b>	25,294,807	93.55%

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 six for a breakdown of the revenues and expenditures through December 31, 2018.

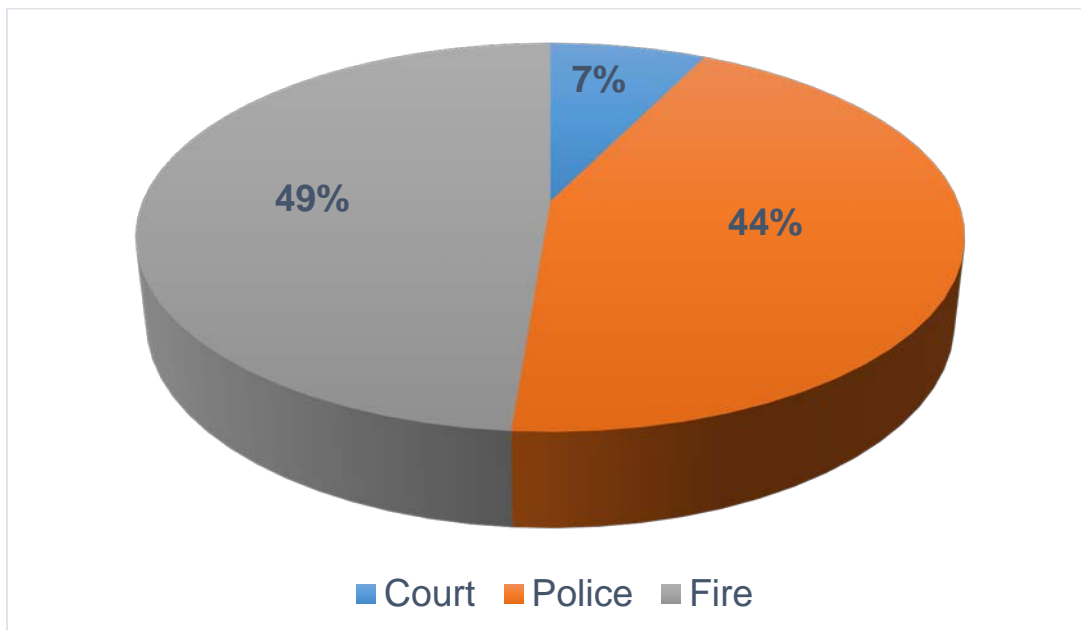
### **Revenues**

2018 Security of Persons & Property Fund revenues totaled \$2,064,915, which is \$82,374 more than anticipated and \$25,683 less than 2017. In addition, a General Fund transfer of \$9,216,092 subsidized this fund. Below is a brief review of the main sources of revenues:

- **Municipal Court Fines** – 2018 receipts totaled \$647,407, which is \$27,524 less than this period last year. The decline in revenue is associated with a reduction in vehicle citations issued by the Highway Patrol within City limits.
- **Fire Contracts** – 2018 receipts totaled \$509,148. 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).
- **EMS Charges for Services** – 2018 receipts totaled \$814,616, which is \$118,913 more than 2017.

### **Expenditures**

2018 Security of Persons & Property Fund expenditures totaled \$11,702,707. In addition, \$80,896 was encumbered as of December 31, 2018. Therefore, 2018 total expenditures plus the encumbrances outstanding as of year-end equaled \$11,783,603, which is \$419,377, or 3.4%, less than what was budgeted for the year.



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

	2017 ACTUAL YTD DEC 31	2018 ACTUAL YTD DEC 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Intergovernmental Receipts	16,969	<b>16,658</b>	6,000	277.63%
Fees, Licenses, & Permits	58,149	<b>59,951</b>	54,000	111.02%
Fines & Costs	674,931	<b>647,407</b>	651,500	99.37%
Miscellaneous	22,278	<b>17,135</b>	6,000	285.58%
Transfer In	8,796,925	<b>9,216,092</b>	9,730,000	94.72%
Charges for Services	1,318,272	<b>1,323,764</b>	1,265,041	104.64%
<b>Total Revenues</b>	<b>10,887,523</b>	<b>11,281,007</b>	11,712,541	96.32%
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	697,526	<b>760,281</b>	774,657	98.14%
Materials & Supplies	46,135	<b>66,556</b>	120,718	55.13%
Contract Services	10,040	<b>12,722</b>	27,740	45.86%
Other Expenses	14,883	<b>12,090</b>	26,215	46.12%
<b>Total Court Expenditures</b>	<b>768,584</b>	<b>851,650</b>	949,330	89.71%
<b>Police Division</b>				
Personal Services	4,459,388	<b>4,867,522</b>	4,881,412	99.72%
Materials & Supplies	78,984	<b>88,636</b>	101,994	86.90%
Contract Services	17,758	<b>55,626</b>	58,528	95.04%
Other Expenses	137,738	<b>133,880</b>	192,858	69.42%
Capital Improvements	51,280	<b>0</b>	0	0.00%
<b>Total Police Expenditures</b>	<b>4,745,147</b>	<b>5,145,663</b>	5,234,792	98.30%
<b>Fire Division</b>				
Personal Services	4,983,455	<b>5,329,433</b>	5,586,908	95.39%
Materials & Supplies	87,586	<b>89,419</b>	104,044	85.94%
Contract Services	63,448	<b>79,376</b>	105,447	75.28%
Other Expenses	218,182	<b>207,167</b>	222,459	93.13%
Capital Outlay	18,295	<b>0</b>	0	0.00%
<b>Total Fire Expenditures</b>	<b>5,370,967</b>	<b>5,705,394</b>	6,018,858	94.79%
<b>Total Expenditures</b>	<b>10,884,698</b>	<b>11,702,707</b>	12,202,980	95.90%

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 eight for a breakdown of the revenues and expenditures through December 31, 2018.

### **Revenues**

2018 Sanitation Fund revenues totaled \$1,577,370, which is \$124,320 more than anticipated and \$95,077 more than 2017. Below is a brief review of the main sources of revenues:

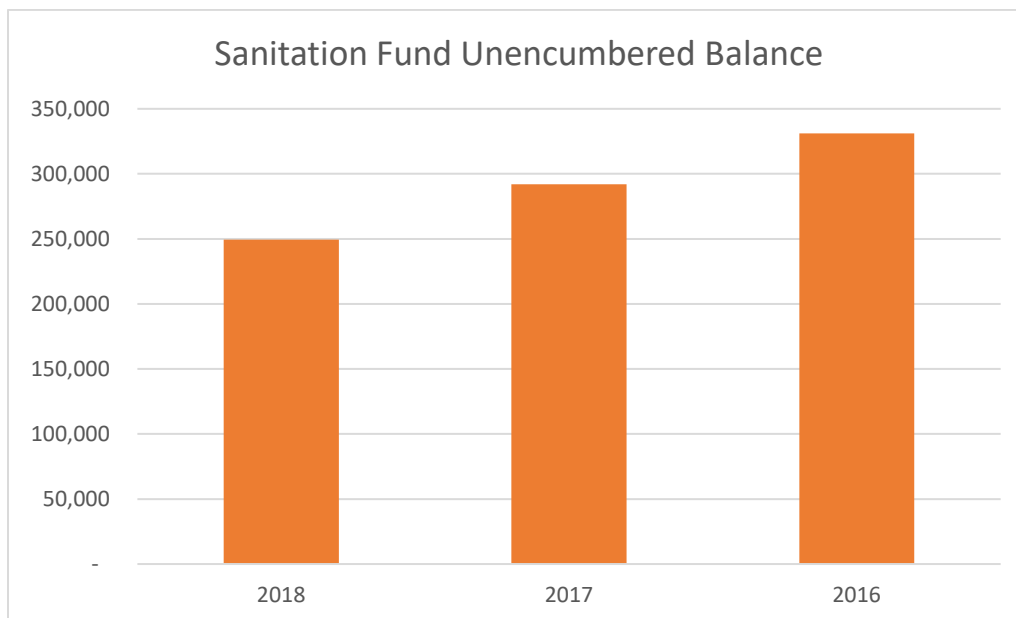
- **Assessments** – 2018 receipts totaled \$4,934.
- **Service Charges & Collections** – 2018 receipts totaled \$1,572,436, which is \$91,566 greater than the amount received in 2017. As of December 31, there were 6,089 utility customers receiving trash collection service of which 5,319 customers were charged the regular sanitation fee and 770 customers paying for the service through the senior discount program.

### **Expenditures**

2018 Sanitation Fund expenditures totaled \$1,589,464. In addition, \$55,076 was encumbered as of December 31, 2018. Therefore, 2018 total expenditures plus the encumbrances outstanding as of year-end equaled \$1,644,540 which is \$107,066, or 6.1%, less than what was budgeted for the year.

### **Cash Balance**

Below is the Sanitation Fund unencumbered balance for the past three years as of December 31. The fund has been able to sustain an adequate balance to support operations.



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

	2017 ACTUAL YTD DEC 31	2018 ACTUAL YTD DEC 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Assessments	1,424	4,934	3,050	161.76%
Charges for Services	1,480,870	1,572,436	1,450,000	108.44%
<b>Total Revenues</b>	<b>1,482,293</b>	<b>1,577,370</b>	<b>1,453,050</b>	<b>108.56%</b>
<b>EXPENDITURES</b>				
Personal Services	255,355	278,281	281,834	98.74%
Materials & Supplies	58,516	33,551	84,164	39.86%
Contract Services	1,135,928	1,250,749	1,319,960	94.76%
Other Expenses	45,011	23,957	60,648	39.50%
Capital Improvements	80,001	2,925	5,000	58.51%
<b>Total Expenditures</b>	<b>1,574,810</b>	<b>1,589,464</b>	<b>1,751,606</b>	<b>90.74%</b>

2018 total budget expenditures include \$24,602.04 in carryover encumbrances.



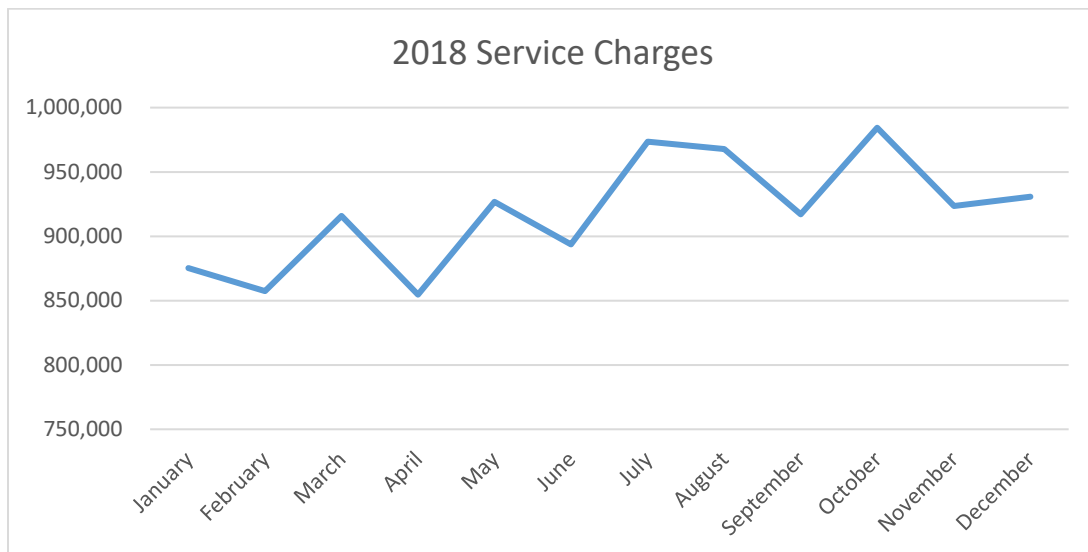
## SEWER FUND

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 eleven for a breakdown of the revenues and expenditures through December 31, 2018.

### Revenues

2018 Sewer Fund revenues totaled \$18,053,765, which is \$4,137,232 more than anticipated and \$2,744,937 more than 2017. Below is a brief review of the main sources of revenues:

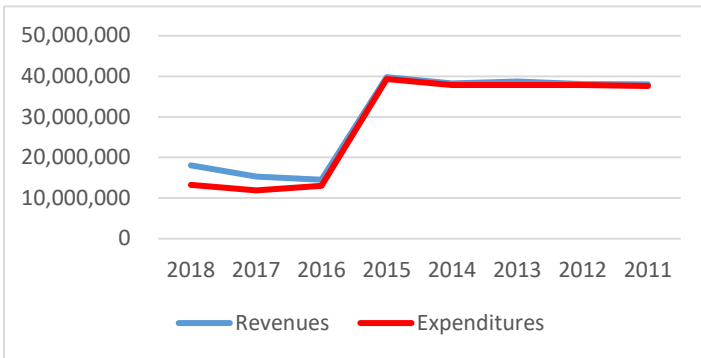
- TIF Property Revenues – 2018 receipts totaled \$3,825,941, which is \$838,662 or 28.1% more than 2017.
- Service Charges & Collections – 2018 service charges totaled \$11,202,400, which is \$876,810 or 8.5% greater than 2017. As of December 31, there were 8,526 utility customers with sewer service of which 7,035 customers were located within City limits and 1,491 residing in Union County.
- County Capacity Fees – Year-to-date receipts total \$2,575,565 which includes tap-ins for 208 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 \$1,563,265 which includes tap-ins for 149 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

2018 Sewer Fund expenditures totaled \$13,229,967. In addition, \$123,086 was encumbered as of December 31, 2018. Therefore, 2018 total expenditures plus the encumbrances outstanding as of year-end equaled \$13,353,053, which is \$524,058, or 3.8%, less than what was budgeted for the year.

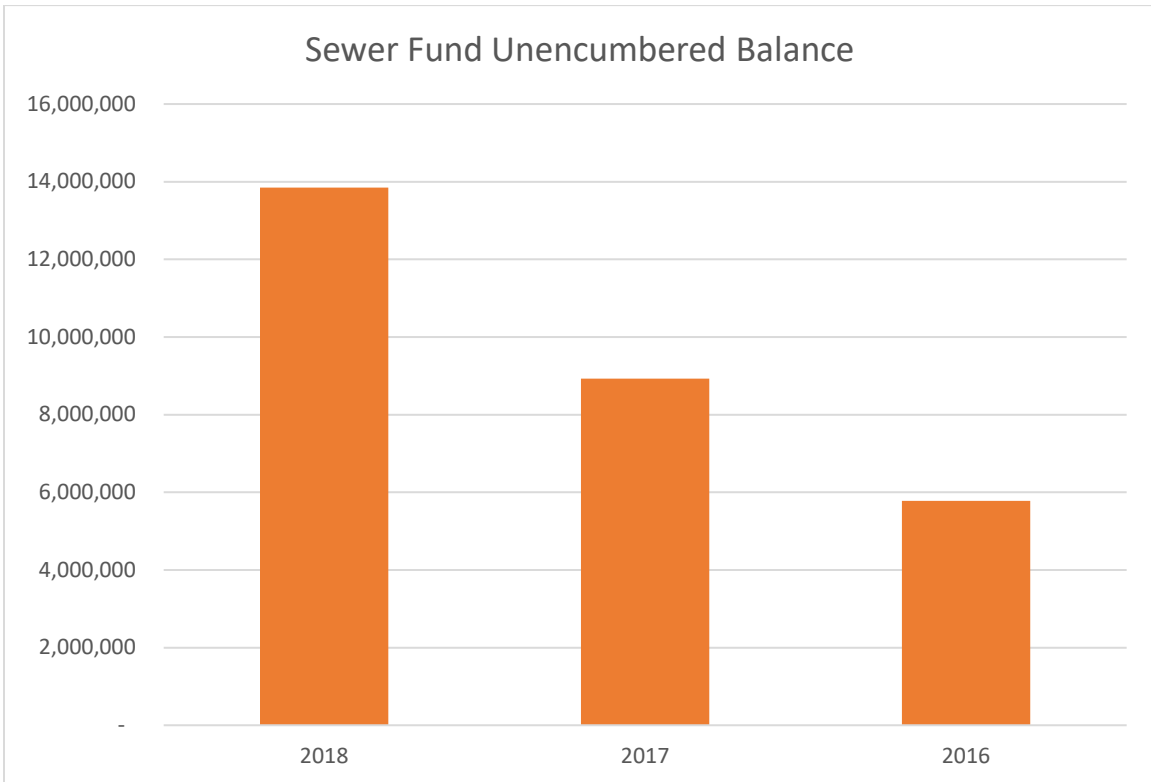
Revenues versus Expenditures



Revenue exceeded expenditures in 2018 due to an increase in service charges and capacity fees. Both of these increases are attributed to development that has returned to the area.

Cash Balance

Below is the Sewer Fund unencumbered balance for the past three years as of December 31. The fund balance has seen a steady increase due to the approved rate increases and greater capacity fee receipts as development has returned to the area.



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

	<b>2017 ACTUAL YTD DEC 31</b>	<b>2018 ACTUAL YTD DEC 31</b>	<b>2018 TOTAL BUDGET</b>	<b>2018 % of BUDGET</b>
<b>REVENUES</b>				
Property Tax (TIF)	2,987,279	<b>3,825,941</b>	2,816,150	135.86%
Assessments	5,388	<b>7,651</b>	6,250	122.42%
Miscellaneous	6,077	<b>124</b>	25,000	0.50%
Earnings on Investments	110,533	<b>242,139</b>	97,000	249.63%
Charges for Services	12,199,551	<b>13,977,909</b>	10,972,133	127.39%
<b>Total Revenues</b>	<b>15,308,828</b>	<b>18,053,765</b>	13,916,533	129.73%
<b>EXPENDITURES</b>				
Personal Services	1,615,977	<b>1,735,770</b>	1,748,714	99.26%
Materials & Supplies	560,318	<b>651,763</b>	845,281	77.11%
Contract Services	1,702,495	<b>1,942,861</b>	2,043,865	95.06%
Debt Service	6,458,955	<b>7,068,315</b>	7,362,844	96.00%
Transfer	540,000	<b>540,000</b>	540,000	100.00%
Other Expenses	1,022,903	<b>1,291,258</b>	1,336,406	96.62%
<b>Total Expenditures</b>	<b>11,900,648</b>	<b>13,229,967</b>	13,877,111	95.34%

2018 total budget expenditures include \$221,784.70 in carryover encumbrances.

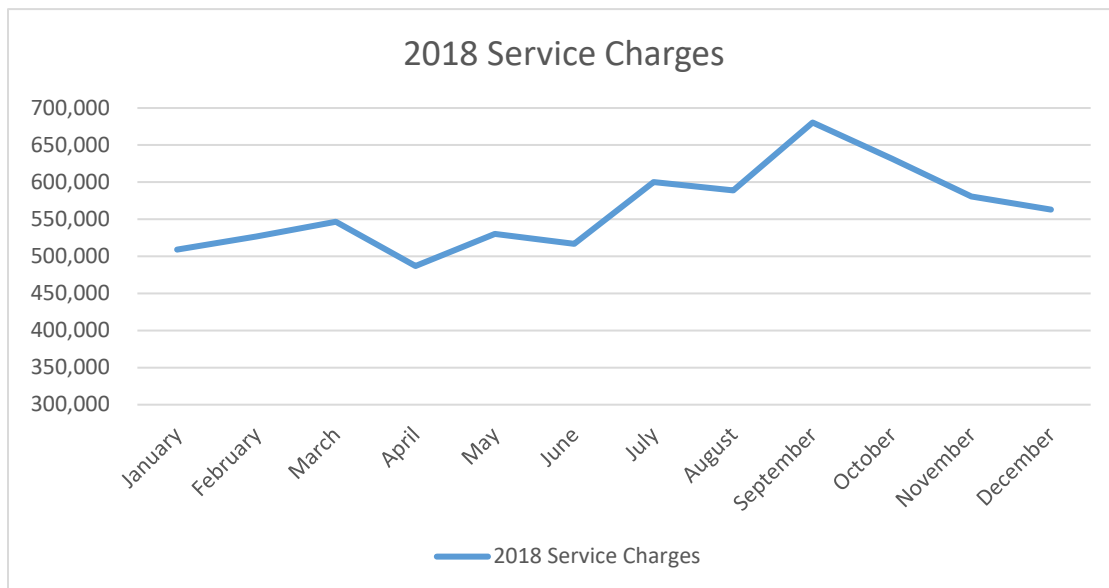
## WATER FUND

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 fourteen for a breakdown of the revenues and expenditures through December 31, 2018.

### Revenues

2018 Water Fund revenues totaled \$9,788,770, which is \$2,296,165 more than anticipated and \$893,058 more than 2017. Below is a brief review of the main sources of revenues:

- Assessments – 2018 receipts totaled \$8,070.
- Service Charges & Collections – 2018 service charges totaled \$7,283,802, which is \$60,172 or 0.8%, more than 2017. As of December 31, there were 8,612 utility customers with water service of which 7,070 customers were located within City limits and 1,542 residing in Union County.
- County Capacity Fees – Year-to-date receipts total \$1,979,504 which includes tap-ins for 211 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 \$1,344,309 which includes tap-ins for 149 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).

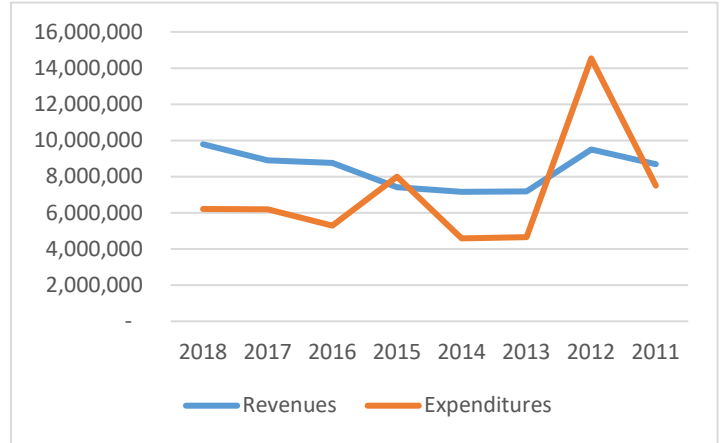


Expenditures

2018 Water Fund expenditures totaled \$6,214,344. In addition, \$271,340 was encumbered as of December 31, 2018. Therefore, 2018 total expenditures plus the encumbrances outstanding as of year-end equaled \$6,485,684, which is \$166,312, or 2.5%, less than what was budgeted for the year.

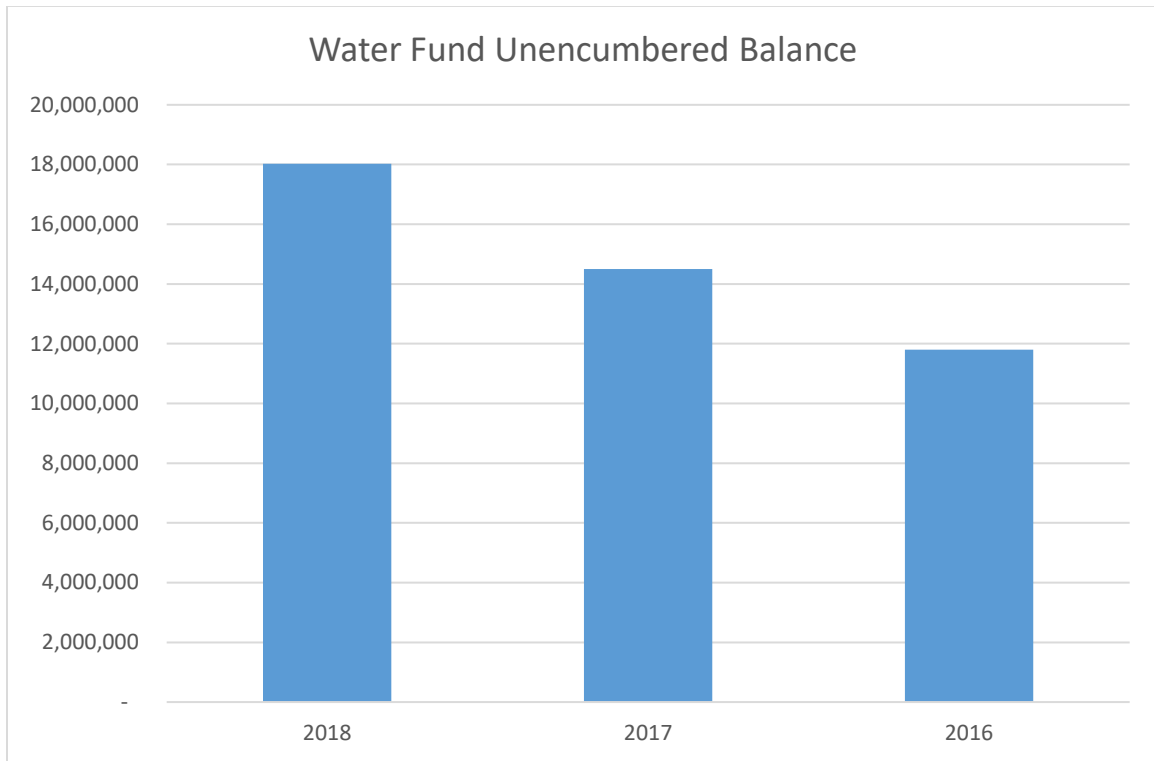
Revenues versus Expenditures

Revenue exceeded expenditures in 2018 due to an increase in service charges and capacity fees. Both of these increases are attributed to development that has returned to the area.



Cash Balance

Below is the Water Fund unencumbered balance for the past three years as of December 31. The fund balance reserve is beneficial as the Water Department anticipates constructing a new Water Plant in the near future.



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

	2017 ACTUAL YTD DEC 31	2018 ACTUAL YTD DEC 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Assessments	4,828	<b>8,070</b>	5,995	134.62%
Miscellaneous	61,686	<b>64,393</b>	35,000	183.98%
Earnings on Investments	155,728	<b>312,336</b>	100,000	312.34%
Charges for Services	8,673,470	<b>9,403,970</b>	7,351,610	127.92%
<b>Total Revenues</b>	<b>8,895,712</b>	<b>9,788,770</b>	7,492,605	130.65%
<b>EXPENDITURES</b>				
Personal Services	1,589,753	<b>1,699,955</b>	1,711,639	99.32%
Materials & Supplies	657,833	<b>841,042</b>	926,883	90.74%
Contract Services	797,823	<b>727,651</b>	956,876	76.04%
Debt Service	1,782,353	<b>1,592,071</b>	1,600,869	99.45%
Transfer	1,269,000	<b>1,269,000</b>	1,269,000	100.00%
Other Expenses	100,039	<b>84,624</b>	186,728	45.32%
<b>Total Expenditures</b>	<b>6,196,800</b>	<b>6,214,344</b>	6,651,996	93.42%

2018 total budget expenditures include \$224,245.54 in carryover encumbrances.

## **STORMWATER FUND**

The Storm water 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 sixteen for a breakdown of the revenues and expenditures through December 31, 2018.

### **Revenues**

2018 Stormwater Fund revenues totaled \$982,727, which is \$95,477 more than anticipated and \$203,670 more than 2017. Below is a brief review of the main sources of revenues:

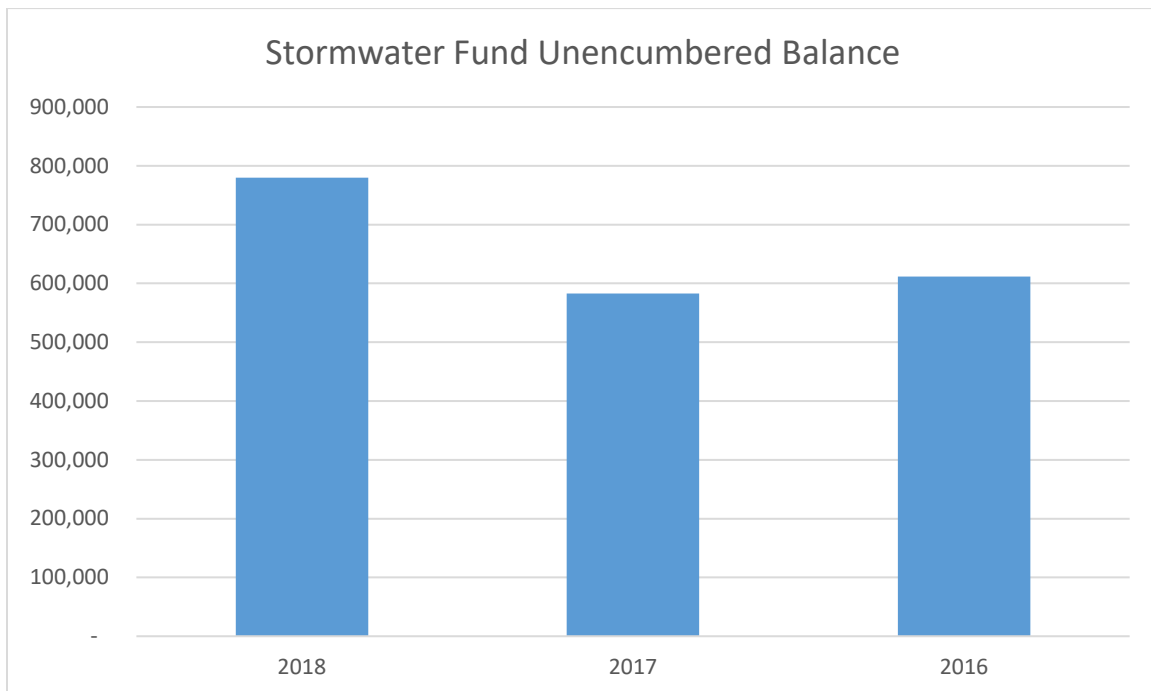
- Assessments –2018 receipts totaled \$2,937.
- Service Charges & Collections – 2018 service charges totaled \$968,618, which is \$76,105 more than 2017. Effective February 1, 2016, the rate increased \$0.50 per month. As of December 31, there were 6,509 utility customers paying the stormwater fee on a monthly basis.

### **Expenditures**

2018 Stormwater Fund expenditures totaled \$951,940. In addition, \$134,830 was encumbered as of December 31, 2018. Therefore, 2018 total expenditures plus the encumbrances outstanding as of year-end equaled \$1,086,770, which is \$111,607, or 9.3%, less than what was budgeted for the year.

### **Cash Balance**

Below is the Stormwater Fund unencumbered balance for the past three years as of December 31. The fund has been able to sustain an adequate balance to support operations and is able to support future capital improvement projects.



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

	2017 ACTUAL YTD DEC 31	2018 ACTUAL YTD DEC 31	2018 TOTAL BUDGET	2018 % of BUDGET
<b>REVENUES</b>				
Assessments	2,219	<b>2,937</b>	2,500	117.47%
Miscellaneous	10,802	<b>11,172</b>	10,000	111.72%
Charges for Services	892,513	<b>968,618</b>	874,750	110.73%
<b>Total Revenues</b>	<b>905,534</b>	<b>982,727</b>	887,250	110.76%
<b>EXPENDITURES</b>				
Personal Services	276,824	<b>313,919</b>	319,636	98.21%
Materials & Supplies	107,495	<b>77,392</b>	142,658	54.25%
Contract Services	159,859	<b>170,033</b>	170,967	99.45%
Other Expenses	29,373	<b>27,197</b>	72,230	37.65%
Capital Improvements	205,606	<b>363,399</b>	492,886	73.73%
<b>Total Expenditures</b>	<b>779,157</b>	<b>951,940</b>	1,198,377	79.44%

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



APPENDIX A

YEAR TO DATE FUND REPORT  
December 31, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	6,425,166.09	22,839,750.89	23,663,218.65	5,601,698.33	134,467.61	5,467,230.72
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	174,611.10	208,846.87	8,527.62	7,934.83	592.79
208	City Events and Recreation	5,334.45	263,125.34	238,935.23	29,524.56	29,524.56	0.00
211	Police Pension	20,974.42	126,155.18	130,099.25	17,030.35	0.00	17,030.35
212	Fire Pension	20,974.48	126,155.18	130,099.25	17,030.41	0.00	17,030.41
213	Police Grant	13,103.88	792.25	1,040.00	12,856.13	0.00	12,856.13
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	182,164.51	104,165.03	194,344.51	6,682.16	187,662.35
225	Street Maintenance	273,862.05	1,058,701.28	1,289,779.66	42,783.67	42,690.87	92.80
226	Law Enforcement Trust	127,099.38	83,091.74	3,682.49	206,508.63	166,921.48	39,587.15
227	Mandatory Drug Fine	110,175.47	3,455.00	0.00	113,630.47	0.00	113,630.47
228	DUI Alcohol Educ & Enforce	32,057.42	1,067.20	0.00	33,124.62	100.00	33,024.62
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	87,164.44	171,641.17	22,356.57	2,469.57	19,887.00
231	Accrued Leave Fund	52,930.27	65,000.00	67,180.05	50,750.22	0.00	50,750.22
232	Security of Persons & Property	502,596.22	11,281,006.82	11,702,707.38	80,895.66	80,895.66	0.00
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	26,077.19	0.00	337,124.60	0.00	337,124.60
242	Court Clerk Computerization	179,174.18	26,193.07	14,231.90	191,135.35	5,830.60	185,304.75
243	Court Special Projects	459,378.88	62,942.87	5,730.33	516,591.42	0.00	516,591.42
244	Court Probation Fine	253,642.94	13,859.55	0.00	267,502.49	0.00	267,502.49
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	254,533.62	5,150,285.00	4,690,596.05	714,222.57	1,221,239.67	(507,017.10)
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	27,320.65	3,723.00	0.00	31,043.65	0.00	31,043.65
263	Cemetery Endowment	10,758.38	497.91	0.00	11,256.29	0.00	11,256.29
266	Indigent Drivers Local Interlock	153,223.47	19,731.10	0.00	172,954.57	350.00	172,604.57
267	Indigent Drivers State Interlock	205,656.28	20,640.39	0.00	226,296.67	0.00	226,296.67
275	CHIP Grant	45,106.64	5,282.55	0.00	50,389.19	0.00	50,389.19

APPENDIX A

YEAR TO DATE FUND REPORT  
December 31, 2018

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.00	8,007,588.83	8,007,587.85	0.98	0.00	0.98
410	Parkland Development	77,251.06	141,272.97	0.00	218,524.03	0.00	218,524.03
439	CIP	2,224,824.29	3,532,064.62	4,659,287.78	1,097,601.13	1,066,906.39	30,694.74
440	Capital Reserve Fund	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
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	778,309.21	131,105.17	647,204.04	368,894.83	278,309.21
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	885,092.61	885,092.61	0.00	827,021.29	(827,021.29)
505	Sanitation	316,510.11	1,577,369.92	1,589,463.91	304,416.12	55,075.79	249,340.33
534	Incr Wastewater Capacity Fee	4,620,428.11	1,067,513.25	206,412.29	5,481,529.07	114,987.71	5,366,541.36
535	Sewer	9,145,812.14	18,053,765.34	13,229,967.32	13,969,610.16	123,085.57	13,846,524.59
536	Sewer Replace & Improve	1,827,857.41	1,067,189.75	1,176,507.89	1,718,539.27	231,334.24	1,487,205.03
550	Water Revenue	14,727,008.35	9,788,769.72	6,214,343.79	18,301,434.28	271,339.71	18,030,094.57
551	Water Replacement & Improve	3,193,901.63	1,937,861.72	1,301,791.52	3,829,971.83	1,281,540.47	2,548,431.36
553	Incremental Water Capacity Fee	5,010,176.55	675,446.88	55,830.00	5,629,793.43	334,116.99	5,295,676.44
570	Stormwater Assessment	883,717.93	982,727.07	951,940.02	914,504.98	134,830.16	779,674.82
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	63,949.44	63,949.44	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	51,299.93	13,280.44	315.00	64,265.37	0.00	64,265.37
998	NW 33 COG	0.00	777,306.67	179,067.68	598,238.99	384,379.32	213,859.67
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>91,990,666.35</b>	<b>81,150,421.78</b>	<b>64,264,646.40</b>	<b>7,026,219.33</b>	<b>57,238,427.07</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
December 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)*	1.97%	\$ 7,304		\$ 8,982,924
Escrow Accounts				46,273
Total Bank Deposits		<u>\$ 7,304</u>		<u>\$ 9,029,198</u>
 <u>Investments</u>				
Star Ohio	2.52%	\$ 280,825		\$ 16,489,072
Star Ohio 2	2.52%	5,967		\$ -
Richwood Bank - CD	1.40%	26,620	45	2,535,184
Redtree Investments - Operating Account	2.17%	318,041	378	22,153,431
Redtree Investments - Bond Proceeds	2.39%	27,919	162	1,893,614
5/3 Securities - Operating	1.90%	168,786	745	12,164,148
Total Investments		<u>\$ 828,158</u>		<u>\$ 55,235,448</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 835,462		 \$ 64,264,646

\* 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

December 31, 2018  
Date

*Terry Emery*  
City Manager

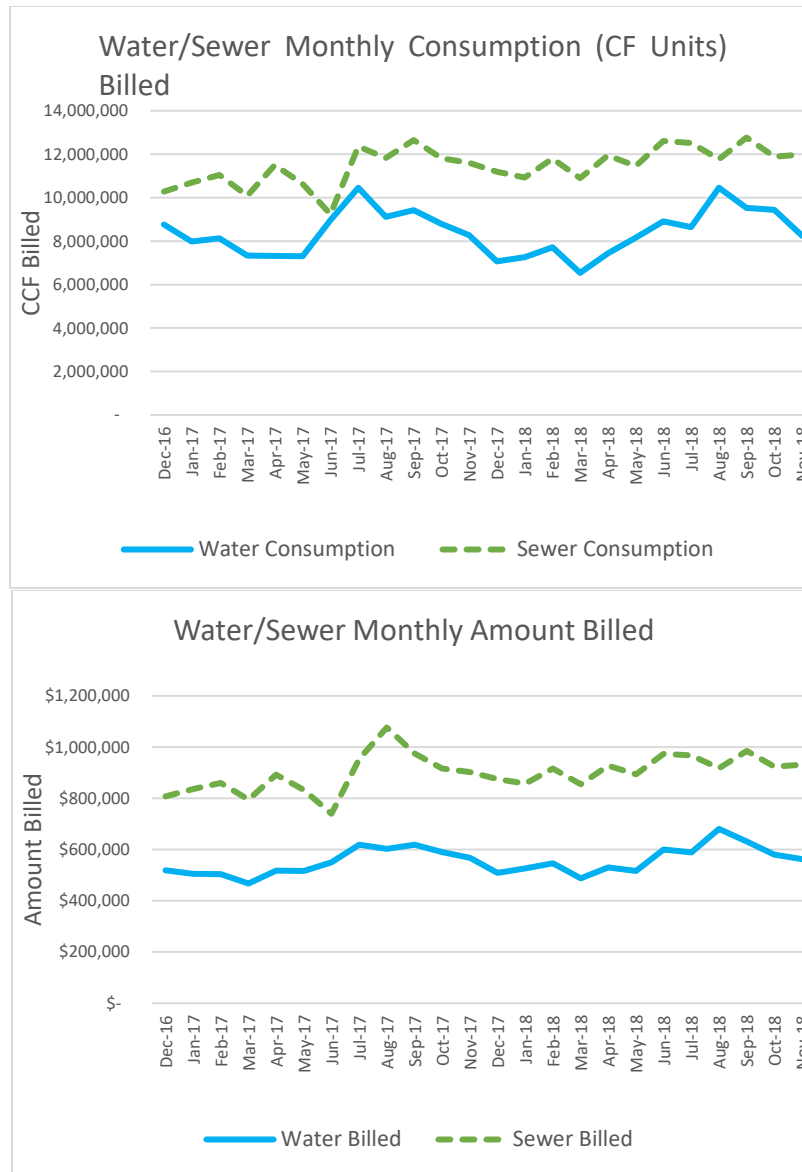
December 31, 2018  
Date

APPENDIX D

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
DECEMBER 2018**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2018			12/31/2018	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	139,889
Total Short Term Debt				5,885,000	0	950,000	4,935,000	107,688	1,057,688
<b>LONG TERM DEBT</b>									
Various Purpose GO	4.00%	12/01/20	General	2,175,000		690,000	1,485,000	108,750	798,750
Various Purpose Facility GO	2.00%	12/01/31	General	11,210,000		615,000	10,595,000	453,338	1,068,338
PP Loan*	3.99%	12/01/24	General	900,000		110,000	790,000	34,813	144,813
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	18,715,619		869,732	17,845,886	692,771	1,562,503
OPWC Loan	0.00%	01/01/31	Water	399,271		29,568	369,703		29,568
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,865,000		1,239,583	8,625,417	1,818,677	3,058,260
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	43,805,800		210,000	43,595,800	339,100	549,100
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	66,949,767		791,231	66,158,536	2,669,724	3,460,955
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	9,415,000		425,000	8,990,000	317,688	742,688
Total Long Term Debt				163,435,457	0	4,980,115	158,455,342	6,434,859	11,414,974
<b>TOTAL DEBT</b>				<b>169,320,457</b>	<b>0</b>	<b>5,930,115</b>	<b>163,390,342</b>	<b>6,542,547</b>	<b>12,472,662</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
Oct-18	Sep-18	8,988	9,524,711	\$ 631,807	8,653	12,766,287	\$ 984,338	6,076	\$ 93,018	6,484	20,259	\$ 75,970
Nov-18	Oct-18	9,019	9,439,031	\$ 580,511	8,685	11,883,829	\$ 923,542	6,082	\$ 93,257	6,493	20,818	\$ 78,067
Dec-18	Nov-18	9,064	8,241,737	\$ 563,080	8,726	11,983,631	\$ 930,858	6,109	\$ 93,524	6,509	21,784	\$ 81,690