



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI, FINANCE DIRECTOR
SUBJECT: JANUARY 2019 FINANCIAL REPORT
DATE: 2/5/2019

BACKGROUND

The purpose of this report is to provide a brief review of the revenues and expenditures for the following funds: General Fund, Security of Persons & Property Fund, Sanitation Fund, Sewer Fund, Water Fund, and Stormwater Fund.

Actual revenues and expenditures are compared to the budget to assess potential overages/shortages in budgeted categories. Comparisons with figures from last fiscal year are also included to indicate the differences by year, since budgeting techniques remain relatively uniform from one year to the next.

Appendix A details the year-to-date activity for all of the city's active fifty-three accounts. It is important to note the ending balance, encumbrances, and unencumbered balance. The unencumbered balance is the amount remaining in the fund if the city were to expend all the monies listed as encumbrances. The ending balance is the amount of funds available to the city as of January 31, 2019, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of January 31, 2019. This statement provides a listing of the city's funds held at various financial institutions. Also presented are the interest earned to date, weighted average interest rate, and the weighted average maturity (days).

Appendix C is the Debt Schedule for the city through January 31, 2019. 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 January 31, 2019.

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.
- **Income Tax** – Year-to-date receipts total \$1,727,689 which is \$179,580 less than amount the City received during the same period in the prior year. The decline is attributed to a decline in the income tax withholding payment for a large employer within the City of Marysville as compared to January 2018. City Administration is investigating this variance and will report back to City Council on this issue upon receipt.
- **Charges for Services** – Chargebacks for the Sanitation, Sewer, Water, and Stormwater Funds are posted on a quarterly basis and the 1st quarterly chargeback will be released at the end of March 2019.

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 (\$826,711) and the Events & Recreation Fund (\$35,833).

**GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2019**

	2018 ACTUAL YTD JAN 31	2019 ACTUAL YTD JAN 31	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Property Taxes	0	0	1,553,200	0.00%
Intergovernmental Receipts	14,860	16,261	390,049	4.17%
Other Taxes	25,921	22,059	404,000	5.46%
Income Taxes	1,907,269	1,727,689	18,575,353	9.30%
Fees, Licenses, & Permits	9,310	7,180	100,000	7.18%
Miscellaneous	9,154	76	16,500	0.46%
Transfer In	0	0	429,399	0.00%
Other Financing	0	0	10,000	0.00%
Earnings on Investments	11,693	21,560	150,000	14.37%
Charges for Services	4,978	11,109	1,122,153	0.99%
Total Revenues	1,983,186	1,805,934	22,750,654	7.94%
EXPENDITURES				
Council	11,315	13,339	164,378	8.11%
City Manager	89,866	37,170	570,021	6.52%
Human Resources	28,189	17,550	308,776	5.68%
Parks & Grounds	83,939	51,747	1,031,447	5.02%
Employee Benefits	0	0	0	0.00%
Law Director	45,542	44,809	290,653	15.42%
Information Technology	131,221	93,566	935,573	10.00%
Street Lighting	47,191	33,193	458,622	7.24%
Finance Department	61,939	63,496	927,391	6.85%
Engineering Department	149,757	134,786	1,737,865	7.76%
Municipal Operations Center	32,739	31,053	467,280	6.65%
Transfers	473,000	862,544	14,927,106	5.78%
Total Expenditures	1,154,699	1,383,254	21,819,113	6.34%

2019 total budget expenditures include \$134,467.61 in carryover encumbrances.

SECURITY OF PERSONS & PROPERTY FUND

The Security of Persons & Property Fund is a Special Revenue Fund which means that the resources are restricted to only funding expenditures that support the court, police and fire divisions. Please refer to page five for a breakdown of the revenues and expenditures through January 31, 2019.

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 – \$48,323.58 in Municipal Court fines and \$120 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 \$45,381.81.
 - 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). Invoices in relation to these agreements are billed semiannually and the 1st half invoice for each contract will be issued in March 2019.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through January 31, 2019.

**SECURITY OF PERSONS AND PROPERTY FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2019**

	2018 ACTUAL YTD JAN 31	2019 ACTUAL YTD JAN 31	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Intergovernmental Receipts	0	0	6,000	0.00%
Fees, Licenses, & Permits	0	0	61,750	0.00%
Fines & Costs	47,619	48,444	688,430	7.04%
Miscellaneous	2,963	3,068	12,000	25.57%
Transfer In	430,000	826,711	10,379,250	7.97%
Charges for Services	54,411	45,382	1,333,315	3.40%
Total Revenues	534,993	923,605	12,480,745	7.40%
EXPENDITURES				
Municipal Court				
Personal Services	62,461	60,418	857,388	7.05%
Materials & Supplies	2,442	2,868	123,747	2.32%
Contract Services	4,978	5,291	27,449	19.27%
Other Expenses	2,444	2,019	38,260	5.28%
Total Court Expenditures	72,324	70,596	1,046,844	6.74%
Police Division				
Personal Services	419,015	393,144	5,113,403	7.69%
Materials & Supplies	5,002	4,575	99,807	4.58%
Contract Services	1,540	1,583	73,177	2.16%
Other Expenses	10,426	12,862	221,206	5.81%
Capital Improvements	0	0	0	0.00%
Total Police Expenditures	435,984	412,165	5,507,593	7.48%
Fire Division				
Personal Services	491,612	464,270	5,576,145	8.33%
Materials & Supplies	7,076	9,784	102,480	9.55%
Contract Services	7,719	11,347	88,073	12.88%
Other Expenses	13,881	21,569	240,506	8.97%
Capital Outlay	0	0	0	0.00%
Total Fire Expenditures	520,289	506,970	6,007,204	8.44%
Total Expenditures	1,028,597	989,730	12,561,641	7.88%

2019 total budget expenditures include \$80,895.66 in carryover encumbrances.

SANITATION FUND

The Sanitation Fund accounts for the costs of providing refuse services. This fund is an Enterprise Fund which means that the main source of revenue is the monthly fees charged to residents for this service. Please refer to page seven for a breakdown of the revenues and expenditures through January 31, 2019.

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.
- **Charges for Services** – Year-to-date receipts total \$130,226 which is \$1,619 or 1.2% less 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. A third increase of \$0.50 was authorized for this monthly fee effective 1/1/18 that will be reflected on bills issued in February 2019 for which the monthly fee will be \$7.00. In addition for the February 2019 billing, an increase of \$4.50 was authorized for trash collection service thereby increasing the monthly fee from \$16.00 to \$20.50. As of January 31, there were 6,092 utility customers receiving trash collection service of which 5,272 customers were charged the regular sanitation fee and 820 customers paying for the service through the senior discount program. There has been a 108 unit increase in the number of customers participating in the senior discount program since November 2018.

Expenditures

The Sanitation Fund expenditures are performing as expected through January 31, 2019.

**SANITATION FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2019**

	2018 ACTUAL YTD JAN 31	2019 ACTUAL YTD JAN 31	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Assessments	0	0	2,050	0.00%
Charges for Services	131,845	130,226	1,989,360	6.55%
Total Revenues	131,845	130,226	1,991,410	6.54%
EXPENDITURES				
Personal Services	22,453	22,002	284,191	7.74%
Materials & Supplies	3,079	3,961	83,110	4.77%
Contract Services	87,470	108,030	1,586,997	6.81%
Other Expenses	1,467	1,410	70,434	2.00%
Capital Improvements	0	9,500	170,504	5.57%
Total Expenditures	114,469	144,902	2,195,236	6.60%

2019 total budget expenditures include \$55,075.79 in carryover encumbrances.

SEWER FUND

The purpose of the Sewer Fund is to provide wastewater collection and treatment service to resident and commercial users. This fund is also an Enterprise Fund, with user fees financing the expenditures. Please refer to page nine for a breakdown of the revenues and expenditures through January 31, 2019.

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.
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.
- **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 \$930,948 which is \$253,053 or 21.4% less than the amount collected in the same period from the prior year. This decrease is primarily attributed to a large customer payment that was due on 12/29/2017 and received in January 2018. As of January 31, there were 8,545 utility customers with sewer service of which 7,033 customers were located within City limits and 1,512 residing in Union County.
 - **County Capacity Fees** – Year-to-date receipts total \$100,388 which includes tap-ins for 14 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 \$83,379 which includes tap-ins for 7 properties within the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited in the Incremental Wastewater Capacity Fee Fund (Fund 534) and the Sewer Replacement and Improvement Fund (Fund 536).

Expenditures

The Sewer Fund expenditures are performing as expected through January 31, 2019. However, the following expenditures require additional explanations:

- **Transfers** – Transfers to the Wastewater Replacement & Improvement Fund are scheduled to occur on a quarterly basis and the first transfer will be processed in March 2019.

**SEWER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2019**

	2018 ACTUAL YTD JAN 31	2019 ACTUAL YTD JAN 31	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Property Tax (TIF)	0	0	3,645,457	0.00%
Assessments	0	0	6,500	0.00%
Miscellaneous	60	0	5,000	0.00%
Earnings on Investments	11,607	27,458	150,000	18.31%
Charges for Services	1,324,500	1,045,318	11,297,709	9.25%
Notes & Bonds	0		0	0.00%
Total Revenues	1,336,167	1,072,776	15,104,666	7.10%
EXPENDITURES				
Personal Services	150,386	158,838	1,874,236	8.47%
Materials & Supplies	66,060	47,961	950,091	5.05%
Contract Services	171,763	165,731	2,182,094	7.60%
Debt Service	343,549	567,795	7,358,444	7.72%
Transfer	0	0	2,000,000	0.00%
Other Expenses	11,690	14,183	1,432,883	0.99%
Total Expenditures	743,448	954,509	15,797,747	6.04%

2019 total budget expenditures include \$123,085.57 in carryover encumbrances.

WATER FUND

The Water Fund was established to account for the treatment and distribution of water to resident and commercial users. This fund is also an Enterprise Fund, with user fees financing the expenditures. Please refer to page eleven for a breakdown of the revenues and expenditures through January 31, 2019.

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.
- **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 \$557,259 which is \$53,126 or 8.7% less than the same period from the prior year. As of January 31, there were 8,631 utility customers with water service of which 7,067 customers were located within City limits and 1,564 residing in Union County.
 - **County Capacity Fees** – Year-to-date receipts total \$71,070 which includes tap-ins for 14 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 \$60,960 which includes tap-ins for 7 properties within the incorporated boundaries for the City of Marysville. For consideration, the revenue from these capacity fees are deposited in the Water Replacement and Improvement Fund (Fund 551) and the Incremental Water Capacity Fee Fund (Fund 553).

Expenditures

The Water Fund expenditures are performing as expected through January 31, 2019. However, the following expenditures require additional explanations:

- **Transfers** – Transfers to the Water Replacement & Improvement Fund are scheduled to be posted on a quarterly basis and the first transfer will be processed in March 2019.

**WATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2019**

	2018 ACTUAL YTD JAN 31	2019 ACTUAL YTD JAN 31	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Assessments	0	0	7,600	0.00%
Miscellaneous	5,911	4,422	35,000	12.63%
Earnings on Investments	16,443	35,323	150,000	23.55%
Charges for Services	715,133	636,285	7,608,358	8.36%
Total Revenues	737,487	676,030	7,800,958	8.67%
EXPENDITURES				
Personal Services	147,893	136,393	1,851,821	7.37%
Materials & Supplies	67,533	54,539	906,548	6.02%
Contract Services	13,340	20,146	1,484,836	1.36%
Debt Service	130,942	127,413	1,574,618	8.09%
Transfer	0	0	1,269,000	0.00%
Other Expenses	7,447	4,307	194,655	2.21%
Total Expenditures	367,155	342,798	7,281,479	4.71%

2019 total budget expenditures include \$271,339.71 in carryover encumbrances.

STORMWATER FUND

The Stormwater Fund is an Enterprise Fund that was established to account for the costs of repairing, replacing, and improving the city's storm drainage system. User fees sustain the expenditures of this fund. Please refer to page thirteen for a breakdown of the revenues and expenditures through January 31, 2019.

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.
- **Charges for Services** – Year-to-date service charges totaled \$107,755, which is \$5,568 (4.9%) less than this period last year. Effective January 1, 2016, the rate increased \$0.50 per month. An additional \$0.75 increase to the per unit charge for this program was authorized with an effective date of 1/1/2018 and the new rate per unit for the February 2019 utility billing will be \$4.50. As of January 31, there were 6,521 utility customers paying the stormwater fee on a monthly basis

Expenditures

The Stormwater Fund expenditures are performing as expected through January 31, 2019.

**STORMWATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2019**

	2018 ACTUAL YTD JAN 31	2019 ACTUAL YTD JAN 31	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Assessments	0	0	2,500	0.00%
Miscellaneous	0	0	10,000	0.00%
Charges for Services	113,323	107,755	1,056,992	10.19%
Total Revenues	113,323	107,755	1,069,492	10.08%
EXPENDITURES				
Personal Services	27,575	26,258	326,991	8.03%
Materials & Supplies	5,548	4,723	147,824	3.20%
Contract Services	1,871	1,882	192,040	0.98%
Other Expenses	437	3,634	70,645	5.14%
Capital Improvements	178,178	14,839	971,449	1.53%
Total Expenditures	213,610	51,336	1,708,948	3.00%

2019 total budget expenditures include \$334,830.16 in carryover encumbrances.

APPENDIX A

YEAR TO DATE FUND REPORT
January 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	1,805,933.74	1,383,253.65	6,024,378.42	775,176.13	5,249,202.29
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Financial Incentive	0.00	0.00	0.00	0.00	0.00	0.00
206	Enterprise Zone Revenue	20,120.94	0.00	0.00	20,120.94	0.00	20,120.94
207	Pool	8,527.62	726.50	653.25	8,600.87	11,397.61	(2,796.74)
208	City Events and Recreation	29,524.56	36,363.00	65,887.12	0.44	13,038.63	(13,038.19)
211	Police Pension	17,030.35	0.00	0.00	17,030.35	0.00	17,030.35
212	Fire Pension	17,030.41	0.00	0.00	17,030.41	0.00	17,030.41
213	Police Grant	12,856.13	0.00	0.00	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	194,344.51	27,191.64	7,672.56	213,863.59	6,537.26	207,326.33
225	Street Maintenance	42,783.67	87,259.23	78,657.92	51,384.98	188,348.98	(136,964.00)
226	Law Enforcement Trust	206,508.63	0.00	75.00	206,433.63	166,846.48	39,587.15
227	Mandatory Drug Fine	113,630.47	300.00	0.00	113,930.47	0.00	113,930.47
228	DUI Alcohol Educ & Enforce	33,124.62	100.00	96.72	33,127.90	0.00	33,127.90
229	DUI Indigent Driver's Treatment	169,406.75	0.00	0.00	169,406.75	0.00	169,406.75
230	State Highway	22,356.57	5,358.83	0.00	27,715.40	83,266.85	(55,551.45)
231	Accrued Leave Fund	50,750.22	0.00	36,870.64	13,879.58	0.00	13,879.58
232	Security of Persons & Property	80,895.66	923,604.79	989,730.07	14,770.38	495,119.93	(480,349.55)
233	Federal Law Enforcement	1,248.77	0.00	0.00	1,248.77	0.00	1,248.77
238	Court Computer & Research	337,124.60	1,743.00	0.00	338,867.60	0.00	338,867.60
242	Court Clerk Computerization	191,135.35	1,746.95	500.00	192,382.30	52,830.60	139,551.70
243	Court Special Projects	516,591.42	3,857.74	0.00	520,449.16	0.00	520,449.16
244	Court Probation Fine	267,502.49	957.00	0.00	268,459.49	0.00	268,459.49
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	714,222.57	422,436.46	422,436.46	714,222.57	798,803.21	(84,580.64)
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	561.50	0.00	31,605.15	0.00	31,605.15
263	Cemetery Endowment	11,256.29	53.82	0.00	11,310.11	0.00	11,310.11
266	Indigent Drivers Local Interlock	172,954.57	1,003.00	0.00	173,957.57	350.00	173,607.57
267	Indigent Drivers State Interlock	226,296.67	1,404.17	0.00	227,700.84	0.00	227,700.84
275	CHIP Grant	50,389.19	0.00	0.00	50,389.19	0.00	50,389.19

APPENDIX A

YEAR TO DATE FUND REPORT
January 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.98	0.00	0.00	0.98	0.00	0.98
410	Parkland Development	218,524.03	36,000.00	0.00	254,524.03	0.00	254,524.03
439	CIP	1,097,601.13	0.00	195,508.05	902,093.08	1,158,068.28	(255,975.20)
440	Capital Reserve Fund	2,000,000.00	0.00	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	647,204.04	2,795.96	0.00	650,000.00	368,894.83	281,105.17
483	CDBG Formula Grant	18,411.23	0.00	0.00	18,411.23	0.00	18,411.23
488	Pedestrian Bridge Fund	0.00	0.00	0.00	0.00	0.00	0.00
489	Safe Routes to School Grant	123,599.85	0.00	0.00	123,599.85	123,599.85	0.00
490	SR 31 Fund	0.00	0.00	0.00	0.00	827,021.29	(827,021.29)
505	Sanitation	304,416.12	131,226.48	144,902.24	290,740.36	1,011,238.80	(720,498.44)
534	Incr Wastewater Capacity Fee	5,481,529.07	54,333.36	24,181.92	5,511,680.51	90,805.79	5,420,874.72
535	Sewer	13,969,610.16	1,072,775.79	954,509.25	14,087,876.70	1,309,248.48	12,778,628.22
536	Sewer Replace & Improve	1,718,539.27	33,525.64	189,991.46	1,562,073.45	726,698.92	835,374.53
550	Water Revenue	18,301,434.28	676,030.39	342,797.57	18,634,667.10	569,835.09	18,064,832.01
551	Water Replacement & Improve	3,829,971.83	30,309.33	37,293.72	3,822,987.44	1,374,405.47	2,448,581.97
553	Incremental Water Capacity Fee	5,629,793.43	30,650.67	0.00	5,660,444.10	334,116.99	5,326,327.11
570	Stormwater Assessment	914,504.98	107,754.51	51,336.36	970,923.13	229,344.01	741,579.12
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	3,892.83	0.00	16,470.04	0.00	16,470.04
991	Unclaimed Moneys	64,265.37	0.00	0.00	64,265.37	0.00	64,265.37
998	NW 33 COG	598,238.99	0.00	9,792.50	588,446.49	434,586.82	153,859.67
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		64,264,646.40	5,499,896.33	4,936,146.46	64,828,396.27	11,149,580.30	53,678,815.97

APPENDIX B

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
JANUARY 31, 2019**

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.85%	\$ 3,749		\$ 9,464,127
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 9,508,470</u>
 <u>Investments</u>				
Star Ohio	2.58%	\$ 35,158		\$ 16,522,365
Richwood Bank - CD	1.40%	-	14	2,535,184
Redtree Investments - Operating Account	2.19%	29,082	356	22,186,195
Redtree Investments - Bond Proceeds	2.43%	1,889	150	1,896,321
5/3 Securities - Operating	1.91%	14,843	685	12,179,859
Total Investments		<u>\$ 80,972</u>		<u>\$ 55,319,926</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 80,972		 \$ 64,828,396

* The city participates in an Earning Credit Allow ance program. The City maintains a minimum balance in the checking account so that a credit is earned that then offsets the monthly service charge.

I certify that the balances stated above are true to the best of my know ledge.

Justin Nahvi
Finance Director

JANUARY 31, 2019
Date

Terry Emery
City Manager

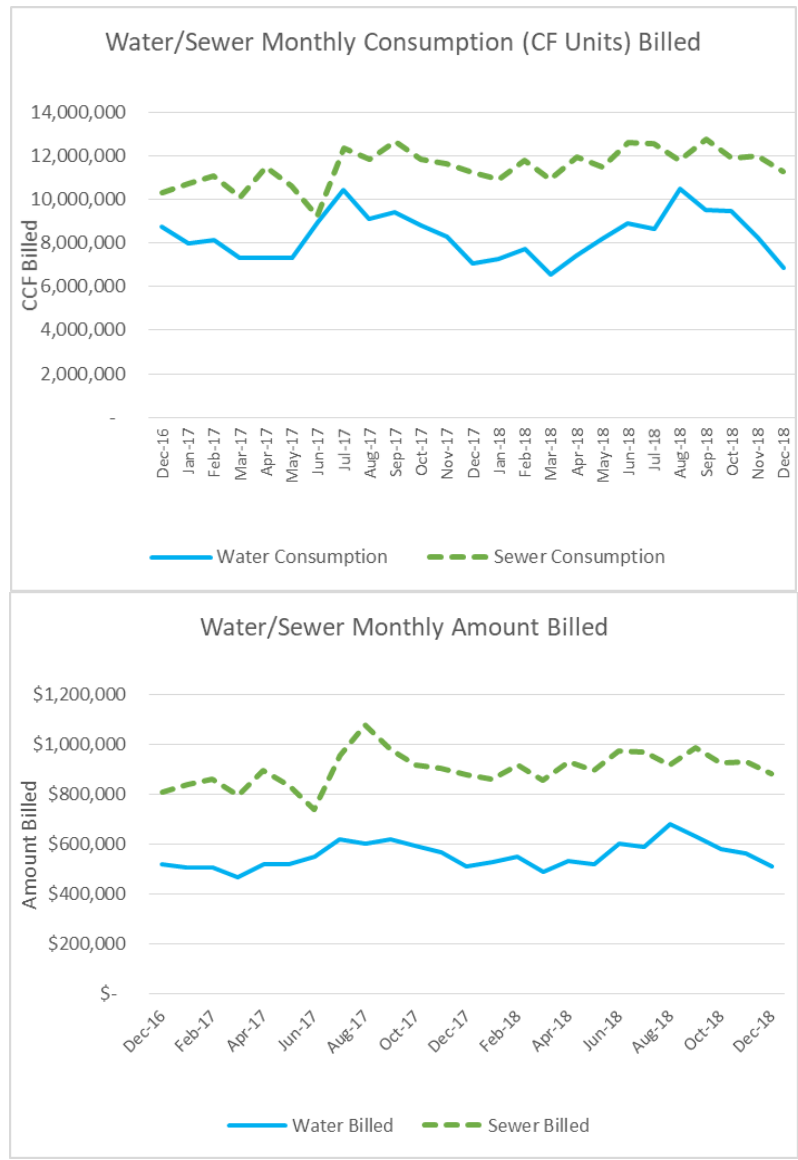
JANUARY 31, 2019
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
JANUARY 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019 Beginning Balance	Additions	Deletions	1/31/2019 Ending Balance	Interest Paid	YTD Payments
SHORT TERM DEBT									
Fire Station BAN	2.50%	2018	General	900,000			900,000		0
VARIOUS PURPOSE BAN	2.50%	2018	General	2,135,000			2,135,000		0
2018 Capital Improvement BAN	2.50%	2019	General	1,900,000			1,900,000		0
Total Short Term Debt				4,935,000	0	0	4,935,000	0	0
LONG TERM DEBT									
Various Purpose GO	4.00%	12/01/20	General	1,485,000			1,485,000		0
Various Purpose Facility GO	2.00%	12/01/31	General	10,595,000			10,595,000		0
PP Loan*	3.99%	12/01/24	General	790,000			790,000		0
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	17,845,886		72,917	17,772,970	54,496	127,413
OPWC Loan	0.00%	01/01/31	Water	369,703			369,703		0
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	8,625,417		107,500	8,517,917	149,070	256,570
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	43,595,800			43,595,800		0
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	66,158,536		68,750	66,089,786	242,476	311,226
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	8,990,000			8,990,000		0
Total Long Term Debt				158,455,342	0	249,167	158,206,175	446,041	695,208
TOTAL DEBT				163,390,342	0	249,167	163,141,175	446,041	695,208

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
Jan-19	Dec-18	9,092	6,846,509	\$ 508,598	8,733	11,250,553	\$ 880,677	6,107	\$ 93,602	6,521	21,312	\$ 79,920