



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI, FINANCE DIRECTOR
SUBJECT: FEBRUARY 2019 FINANCIAL REPORT
DATE: 3/4/2019

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 February 28, 2019, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of February 28, 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 February 28, 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 February 28, 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 \$2,989,207 which is \$139,720 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 February 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 (\$1,553,211) and the Events & Recreation Fund (\$42,333).

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

	2018 ACTUAL YTD FEB 28	2019 ACTUAL YTD FEB 28	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Property Taxes	0	0	1,553,200	0.00%
Intergovernmental Receipts	29,039	30,613	390,049	7.85%
Other Taxes	34,371	52,353	404,000	12.96%
Income Taxes	3,128,927	2,989,207	18,575,353	16.09%
Fees, Licenses, & Permits	19,040	19,645	100,000	19.65%
Miscellaneous	9,162	80	16,500	0.49%
Transfer In	0	0	429,399	0.00%
Other Financing	0	0	10,000	0.00%
Earnings on Investments	27,638	47,134	150,000	31.42%
Charges for Services	7,372	16,735	1,122,153	1.49%
Total Revenues	3,255,549	3,155,767	22,750,654	13.87%
EXPENDITURES				
Council	23,894	23,224	164,378	14.13%
City Manager	109,418	129,418	620,021	20.87%
Human Resources	48,709	34,262	308,776	11.10%
Parks & Grounds	145,856	105,759	1,031,447	10.25%
Law Director	62,239	64,914	290,653	22.33%
Information Technology	427,078	150,884	935,573	16.13%
Street Lighting	75,778	88,053	458,622	19.20%
Finance Department	132,262	139,601	927,391	15.05%
Engineering Department	298,212	242,165	1,737,865	13.93%
Municipal Operations Center	60,456	61,938	467,280	13.26%
Transfers	1,402,267	1,575,544	15,565,106	10.12%
Total Expenditures	2,786,168	2,615,765	22,507,113	11.62%

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 February 28, 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 – \$108,285 in Municipal Court fines and \$140 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 \$121,422.
 - 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 February 28, 2019.

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

	2018 ACTUAL YTD FEB 28	2019 ACTUAL YTD FEB 28	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Intergovernmental Receipts	12,400	0	6,000	0.00%
Fees, Licenses, & Permits	26,081	35,477	61,750	57.45%
Fines & Costs	95,947	108,425	688,430	15.75%
Miscellaneous	3,063	4,439	12,000	36.99%
Transfer In	1,140,500	1,533,211	10,379,250	14.77%
Charges for Services	118,562	148,295	1,333,315	11.12%
Total Revenues	1,396,553	1,829,846	12,480,745	14.66%
EXPENDITURES				
Municipal Court				
Personal Services	117,794	124,430	857,388	14.51%
Materials & Supplies	3,781	4,150	123,747	3.35%
Contract Services	5,464	5,730	27,449	20.87%
Other Expenses	2,995	4,177	38,260	10.92%
Total Court Expenditures	130,035	138,487	1,046,844	13.23%
Police Division				
Personal Services	771,908	783,765	5,113,403	15.33%
Materials & Supplies	11,095	9,343	99,807	9.36%
Contract Services	3,881	4,635	73,177	6.33%
Other Expenses	23,600	30,562	221,206	13.82%
Capital Improvements	0	0	0	0.00%
Total Police Expenditures	810,485	828,305	5,507,593	15.04%
Fire Division				
Personal Services	884,545	876,794	5,576,145	15.72%
Materials & Supplies	16,453	16,371	102,480	15.98%
Contract Services	10,239	16,692	88,073	18.95%
Other Expenses	38,121	35,099	240,506	14.59%
Capital Outlay	0	0	0	0.00%
Total Fire Expenditures	949,358	944,956	6,007,204	15.73%
Total Expenditures	1,889,878	1,911,749	12,561,641	15.22%

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 February 28, 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 \$275,295 which is \$22,092 or 8.7% 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 February 28, there were 6,091 utility customers receiving trash collection service of which 5,254 customers were charged the regular sanitation fee and 837 customers paying for the service through the senior discount program. There has been a 125 unit increase in the number of customers participating in the senior discount program since October 2018.

Expenditures

The Sanitation Fund expenditures are performing as expected through February 28, 2019.

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

	2018 ACTUAL YTD FEB 28	2019 ACTUAL YTD FEB 28	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Assessments	0	0	2,050	0.00%
Charges for Services	253,203	275,295	1,989,360	13.84%
Total Revenues	253,203	275,295	1,991,410	13.82%
EXPENDITURES				
Personal Services	40,810	42,049	284,191	14.80%
Materials & Supplies	6,049	8,323	83,110	10.01%
Contract Services	181,250	217,563	1,586,997	13.71%
Other Expenses	2,164	2,541	70,434	3.61%
Capital Improvements	0	23,525	170,504	13.80%
Total Expenditures	230,273	294,000	2,195,236	13.39%

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 February 28, 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 \$1,859,024 which is \$134,986 or 6.8% 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 February 28, there were 8,545 utility customers with sewer service of which 7,063 customers were located within City limits and 1,565 residing in Union County.
 - **County Capacity Fees** – Year-to-date receipts total \$179,203 which includes tap-ins for 26 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 \$134,864 which includes tap-ins for 12 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 February 28, 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
FEBRUARY 2019**

	2018 ACTUAL YTD FEB 28	2019 ACTUAL YTD FEB 28	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	29,402	58,853	150,000	39.24%
Charges for Services	2,285,527	2,098,831	11,297,709	18.58%
Notes & Bonds	0	0	0	0.00%
Total Revenues	2,314,990	2,157,684	15,104,666	14.28%
EXPENDITURES				
Personal Services	275,007	288,153	1,874,236	15.37%
Materials & Supplies	111,447	109,117	950,091	11.48%
Contract Services	287,524	299,200	2,182,094	13.71%
Debt Service	911,461	1,135,591	7,358,444	15.43%
Transfer	0	0	2,000,000	0.00%
Other Expenses	24,720	19,458	1,432,883	1.36%
Total Expenditures	1,610,159	1,851,519	15,797,747	11.72%

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 February 28, 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 February 28, there were 8,628 utility customers with water service of which 7,063 customers were located within City limits and 1,565 residing in Union County.
 - **County Capacity Fees** – Year-to-date receipts total \$133,695 which includes tap-ins for 26 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 \$86,360 which includes tap-ins for 12 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 February 28, 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
FEBRUARY 2019**

	2018 ACTUAL YTD FEB 28	2019 ACTUAL YTD FEB 28	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Assessments	0	0	7,600	0.00%
Miscellaneous	9,931	7,906	35,000	22.59%
Earnings on Investments	39,124	77,652	150,000	51.77%
Charges for Services	1,311,218	1,260,650	7,608,358	16.57%
Total Revenues	1,360,273	1,346,208	7,800,958	17.26%
EXPENDITURES				
Personal Services	269,601	266,073	1,851,821	14.37%
Materials & Supplies	144,973	93,312	906,548	10.29%
Contract Services	28,392	85,005	1,484,836	5.72%
Debt Service	261,883	254,825	1,574,618	16.18%
Transfer	0	0	1,269,000	0.00%
Other Expenses	12,816	11,467	194,655	5.89%
Total Expenditures	717,665	710,683	7,281,479	9.76%

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 February 28, 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 \$211,791, which is \$49,377 30.4% more than the same period from 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 February 28, there were 6,526 utility customers paying the stormwater fee on a monthly basis

Expenditures

The Stormwater Fund expenditures are performing as expected through February 28, 2019.

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

	2018 ACTUAL YTD FEB 28	2019 ACTUAL YTD FEB 28	2019 TOTAL BUDGET	2019 % of BUDGET
REVENUES				
Assessments	0	0	2,500	0.00%
Miscellaneous	0	12,952	10,000	129.52%
Charges for Services	162,414	211,791	1,056,992	20.04%
Total Revenues	162,414	224,743	1,069,492	21.01%
EXPENDITURES				
Personal Services	49,248	51,450	326,991	15.73%
Materials & Supplies	12,079	8,552	147,824	5.79%
Contract Services	26,981	31,100	192,040	16.19%
Other Expenses	1,206	4,345	70,645	6.15%
Capital Improvements	179,078	57,975	971,449	5.97%
Total Expenditures	268,592	153,421	1,708,948	8.98%

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

APPENDIX A

YEAR TO DATE FUND REPORT
February 28, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	3,155,766.69	2,615,764.54	6,141,700.48	1,005,885.94	5,135,814.54
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	2,937.50	2,560.18	8,904.94	10,791.88	(1,886.94)
208	City Events and Recreation	29,524.56	43,243.00	72,869.66	(102.10)	14,986.04	(15,088.14)
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	48,638.73	14,010.33	228,972.91	6,423.40	222,549.51
225	Street Maintenance	42,783.67	165,542.11	172,321.67	36,004.11	179,197.15	(143,193.04)
226	Law Enforcement Trust	206,508.63	500.00	541.90	206,466.73	166,379.58	40,087.15
227	Mandatory Drug Fine	113,630.47	750.00	0.00	114,380.47	0.00	114,380.47
228	DUI Alcohol Educ & Enforce	33,124.62	300.00	96.72	33,327.90	0.00	33,327.90
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	10,960.66	797.28	32,519.95	82,469.57	(49,949.62)
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	1,829,846.34	1,911,748.68	(1,006.68)	505,151.26	(506,157.94)
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	4,143.00	0.00	341,267.60	1,068.15	340,199.45
242	Court Clerk Computerization	191,135.35	4,139.95	33,261.00	162,014.30	21,069.60	140,944.70
243	Court Special Projects	516,591.42	9,123.50	0.00	525,714.92	0.00	525,714.92
244	Court Probation Fine	267,502.49	2,024.00	0.00	269,526.49	0.00	269,526.49
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	499,181.55	637,477.48	722,058.12	(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	689.00	0.00	31,732.65	0.00	31,732.65
263	Cemetery Endowment	11,256.29	118.42	0.00	11,374.71	0.00	11,374.71
266	Indigent Drivers Local Interlock	172,954.57	3,035.00	0.00	175,989.57	350.00	175,639.57
267	Indigent Drivers State Interlock	226,296.67	2,897.76	0.00	229,194.43	0.00	229,194.43
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
February 28, 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	425,483.23	672,117.90	1,127,722.08	(455,604.18)
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	89,459.73	560,540.27	279,435.10	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	275,294.87	294,000.34	285,710.65	921,905.59	(636,194.94)
534	Incr Wastewater Capacity Fee	5,481,529.07	76,972.26	24,181.92	5,534,319.41	90,805.79	5,443,513.62
535	Sewer	13,969,610.16	2,157,683.63	1,851,518.91	14,275,774.88	1,194,855.03	13,080,919.85
536	Sewer Replace & Improve	1,718,539.27	63,971.74	198,572.60	1,583,938.41	867,934.43	716,003.98
550	Water Revenue	18,301,434.28	1,346,207.93	710,682.57	18,936,959.64	953,296.12	17,983,663.52
551	Water Replacement & Improve	3,829,971.83	42,938.22	81,455.01	3,791,455.04	1,544,473.59	2,246,981.45
553	Incremental Water Capacity Fee	5,629,793.43	43,421.78	29,838.71	5,643,376.50	304,278.28	5,339,098.22
570	Stormwater Assessment	914,504.98	224,743.48	153,421.49	985,826.97	201,528.87	784,298.10
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	9,995.23	9,995.23	12,577.21	0.00	12,577.21
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	76,573.33	106,445.97	568,366.35	337,933.35	230,433.00
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	10,063,690.55	9,335,079.86	64,993,257.09	11,490,620.06	53,502,637.03

APPENDIX B

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
FEBRUARY 28, 2019**

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.88%	\$ 7,620		\$ 9,532,304
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 9,576,648</u>
 <u>Investments</u>				
Star Ohio	2.61%	\$ 67,560		\$ 16,557,523
Richwood Bank - CD	2.50%	8,946	533	2,535,184
Redtree Investments - Operating Account	2.21%	102,626	368	22,215,277
Redtree Investments - Bond Proceeds	2.44%	9,080	168	1,898,211
5/3 Securities - Operating	1.92%	<u>32,944</u>	660	<u>12,210,414</u>
Total Investments		<u>\$ 221,156</u>		<u>\$ 55,416,609</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 228,776		 \$ 64,993,257

* 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

FEBRUARY 28, 2019
Date

Terry Emery
City Manager

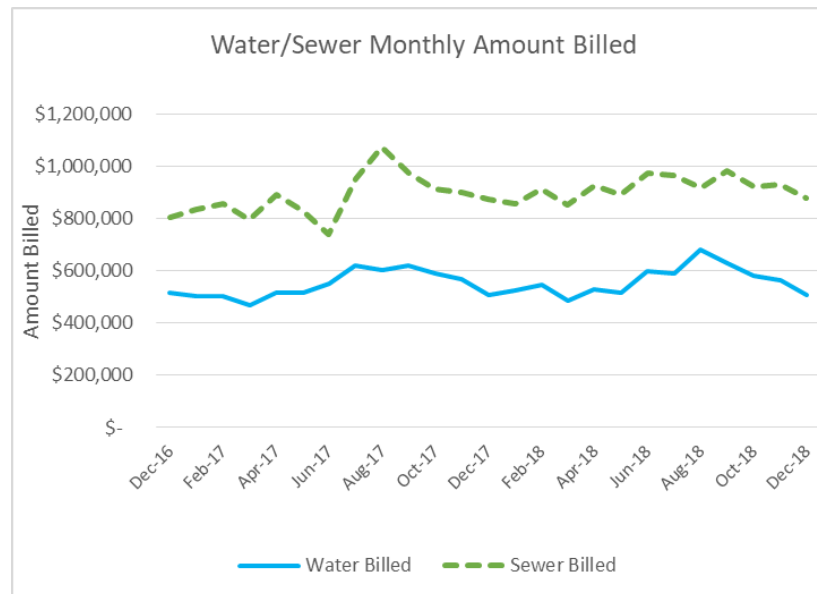
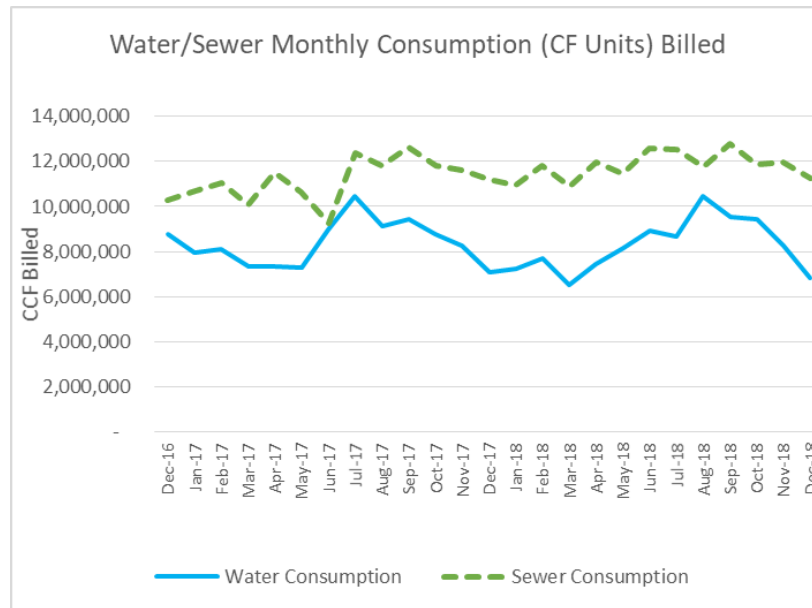
FEBRUARY 28, 2019
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
FEBRUARY 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019 Beginning Balance	Additions	Deletions	2/28/2019 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		145,833	17,700,053	108,992	254,825
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		215,000	8,410,417	298,140	513,140
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		137,500	66,021,036	484,951	622,451
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	498,333	157,957,009	892,083	1,390,416
TOTAL DEBT				163,390,342	0	498,333	162,892,009	892,083	1,390,416

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
Dec-16	Nov-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
Jan-17	Dec-16	8,450	7,981,378	\$ 505,328	8,099	10,693,445	\$ 835,998	5,777	\$ 117,308	6,228	17,421	\$ 65,330
Feb-17	Jan-17	8,448	8,132,037	\$ 503,320	8,082	11,041,811	\$ 860,066	5,773	\$ 88,390	6,234	19,127	\$ 71,726
Mar-17	Feb-17	8,499	7,336,833	\$ 467,290	8,135	10,092,264	\$ 795,505	5,777	\$ 88,511	6,238	18,149	\$ 68,057
Apr-17	Mar-17	8,551	7,323,163	\$ 517,602	8,196	11,495,428	\$ 891,963	5,822	\$ 88,813	6,272	19,847	\$ 74,428
May-17	Apr-17	8,571	7,304,572	\$ 516,912	8,227	10,625,869	\$ 832,899	5,828	\$ 89,072	6,272	17,511	\$ 65,665
Jun-17	May-17	8,622	8,969,126	\$ 550,087	8,284	9,239,392	\$ 739,661	5,870	\$ 89,559	6,300	18,881	\$ 70,803
Jul-17	Jun-17	8,646	10,450,590	\$ 619,323	8,309	12,348,997	\$ 954,112	5,884	\$ 89,818	6,306	17,564	\$ 65,865
Aug-17	Jul-17	8,698	9,116,777	\$ 602,579	8,363	11,819,287	\$ 1,076,302	5,890	\$ 90,017	6,305	18,722	\$ 70,207
Sep-17	Aug-17	8,719	9,431,483	\$ 619,207	8,386	12,651,445	\$ 975,188	5,931	\$ 90,286	6,336	17,606	\$ 66,022
Oct-17	Sep-17	8,750	8,795,075	\$ 590,248	8,414	11,812,718	\$ 916,330	5,923	\$ 90,493	6,343	17,627	\$ 66,100
Nov-17	Oct-17	8,781	8,270,032	\$ 567,684	8,443	11,607,094	\$ 902,709	5,956	\$ 90,808	6,370	17,688	\$ 66,331
Dec-17	Nov-17	8,763	7,074,688	\$ 509,150	8,407	11,196,527	\$ 875,205	5,944	\$ 90,899	6,370	19,247	\$ 72,177
Jan-18	Dec-17	8,761	7,265,260	\$ 526,645	8,394	10,929,559	\$ 857,451	5,945	\$ 90,986	6,395	18,906	\$ 70,899
Feb-18	Jan-18	8,742	7,723,815	\$ 546,696	8,364	11,790,657	\$ 915,906	5,932	\$ 90,994	6,395	18,739	\$ 70,271
Mar-18	Feb-18	8,787	6,539,675	\$ 486,978	8,413	10,897,872	\$ 854,637	5,944	\$ 91,093	6,405	18,587	\$ 69,700
Apr-18	Mar-18	8,830	7,438,792	\$ 530,160	8,477	11,944,382	\$ 926,869	5,972	\$ 91,492	6,423	19,734	\$ 74,004
May-18	Apr-18	8,916	8,163,491	\$ 516,725	8,578	11,457,528	\$ 893,790	6,008	\$ 91,885	6,449	19,377	\$ 72,662
Jun-18	May-18	8,944	8,911,301	\$ 600,193	8,611	12,599,527	\$ 973,457	6,048	\$ 92,360	6,472	20,859	\$ 78,220
Jul-18	Jun-18	8,967	8,650,800	\$ 588,835	8,630	12,521,994	\$ 967,703	6,073	\$ 92,625	6,483	19,663	\$ 73,736
Aug-18	Jul-18	8,973	10,456,986	\$ 680,438	8,643	11,762,146	\$ 916,994	6,074	\$ 92,914	6,447	19,332	\$ 72,496
Sep-18	Aug-18	8,988	9,524,711	\$ 631,807	8,653	12,766,287	\$ 984,338	6,076	\$ 93,018	6,465	20,205	\$ 75,770
Oct-18	Sep-18	9,019	9,439,031	\$ 580,511	8,685	11,883,829	\$ 923,542	6,082	\$ 93,257	6,484	20,259	\$ 75,970
Nov-18	Oct-18	9,064	8,241,737	\$ 563,080	8,726	11,983,631	\$ 930,858	6,109	\$ 93,524	6,493	20,818	\$ 78,067
Dec-18	Nov-18	9,092	6,846,509	\$ 508,598	8,733	11,250,553	\$ 880,677	6,107	\$ 93,602	6,509	21,784	\$ 81,690
Jan-19	Dec-18	9,074	7,397,878	\$ 537,543	8,696	11,351,816	\$ 888,125	6,110	\$ 93,324	6,521	21,312	\$ 79,920