



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI, FINANCE DIRECTOR
SUBJECT: MARCH 2019 FINANCIAL REPORT
DATE: 4/8/2019

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 March 31, 2019, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of March 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 March 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 March 31, 2019.

Revenues

The General Fund revenues are performing as expected. However, the following revenue sources require additional explanations:

- **Property Taxes** – 1st half settlement revenue received in March equaled \$803,199 which reflects an increase of \$4,400 or 0.6% greater than the same period from the prior fiscal year.
- **Income Tax** – Year-to-date receipts total \$4,523,405 which is \$24,706 less than amount the City received during the same period in the prior year. The decline is attributed to a reduction in the income tax withholding payment for a large employer within the City of Marysville as compared to January 2018.
- **Charges for Services** – Chargebacks for the Sanitation, Sewer, Water, and Stormwater Funds were posted in the amount of \$243,189 for the 1st quarter of 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 (\$2,359,598), Debt Service Fund (\$140,835) and the Events & Recreation Fund (\$42,333).

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

	2018 ACTUAL YTD MAR 31	2019 ACTUAL YTD MAR 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Property Taxes	798,799	803,199	1,553,200	51.71%	1,553,200
Intergovernmental Receipts	49,248	47,877	390,049	12.27%	390,049
Other Taxes	88,430	105,839	404,000	26.20%	423,357
Income Taxes	4,548,111	4,523,405	18,575,353	24.35%	18,575,353
Fees, Licenses, & Permits	25,175	30,735	100,000	30.74%	122,940
Miscellaneous	9,297	1,360	16,500	8.24%	1,360
Transfer In	43,906	0	429,399	0.00%	429,399
Other Financing	0	0	10,000	0.00%	10,000
Earnings on Investments	40,989	79,164	150,000	52.78%	316,656
Charges for Services	256,561	270,342	1,122,153	24.09%	1,122,153
Total Revenues	5,860,516	5,861,923	22,750,654	25.77%	22,944,467
EXPENDITURES					
Council	37,418	33,439	164,378	20.34%	148,882
City Manager	129,041	153,711	620,021	24.79%	614,845
Human Resources	69,096	50,544	308,776	16.37%	258,333
Parks & Grounds	194,631	170,384	1,031,447	16.52%	1,000,193
Law Director	80,463	84,259	290,653	28.99%	280,961
Information Technology	534,544	240,088	935,573	25.66%	852,969
Street Lighting	114,652	125,679	458,622	27.40%	458,622
Finance Department	236,442	245,640	927,391	26.49%	927,391
Engineering Department	416,326	385,254	1,737,865	22.17%	1,737,865
Municipal Operations Center	86,516	92,589	467,280	19.81%	467,280
Transfers	2,533,044	2,542,766	15,565,106	16.34%	15,565,106
Total Expenditures	4,432,172	4,124,354	22,507,113	18.32%	22,312,447

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 March 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 – \$162,171 in Municipal Court fines and \$250 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 \$178,177.
 - 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 was issued in March 2019.

Expenditures

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

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

	2018 ACTUAL YTD MAR 31	2019 ACTUAL YTD MAR 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Intergovernmental Receipts	14,496	0	6,000	0.00%	6,000
Fees, Licenses, & Permits	26,081	35,477	61,750	57.45%	141,907
Fines & Costs	150,386	162,421	688,430	23.59%	649,682
Miscellaneous	3,411	4,600	12,000	38.33%	12,000
Transfer In	1,883,500	2,359,598	10,379,250	22.73%	10,379,250
Charges for Services	231,161	208,100	1,333,315	15.61%	1,333,315
Total Revenues	2,309,035	2,770,195	12,480,745	22.20%	12,522,154
EXPENDITURES					
Municipal Court					
Personal Services	172,880	184,669	857,388	21.54%	800,234
Materials & Supplies	21,263	6,809	123,747	5.50%	75,817
Contract Services	6,041	7,105	27,449	25.88%	27,449
Other Expenses	3,553	4,730	38,260	12.36%	20,838
Total Court Expenditures	203,736	203,314	1,046,844	19.42%	924,337
Police Division					
Personal Services	1,131,022	1,172,145	5,113,403	22.92%	5,079,296
Materials & Supplies	16,770	15,309	99,807	15.34%	61,236
Contract Services	5,422	37,932	73,177	51.84%	73,177
Other Expenses	31,050	48,520	221,206	21.93%	194,080
Capital Improvements	0	0	0	0.00%	0
Total Police Expenditures	1,184,264	1,273,907	5,507,593	23.13%	5,407,789
Fire Division					
Personal Services	1,277,407	1,279,414	5,576,145	22.94%	5,544,127
Materials & Supplies	27,124	24,046	102,480	23.46%	96,184
Contract Services	29,797	22,953	88,073	26.06%	88,073
Other Expenses	63,204	47,457	240,506	19.73%	189,828
Capital Outlay	0	0	0	0.00%	0
Total Fire Expenditures	1,397,533	1,373,870	6,007,204	22.87%	5,918,212
Total Expenditures	2,785,532	2,851,091	12,561,641	22.70%	12,250,339

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 March 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 \$440,222 which is \$50,061 or 12.8% more than the City received from the same period in the prior year. Effective 1/1/17, the monthly sanitation fee was increased by \$0.75 to \$5.75. A subsequent increase of \$0.75 for this monthly fee has also be authorized with an effective date of 1/1/18 that will be reflected on the bills issued in February 2018. 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.

Expenditures

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

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

	2018 ACTUAL YTD MAR 31	2019 ACTUAL YTD MAR 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	2,010	0	2,050	0.00%	0
Charges for Services	390,161	440,222	1,989,360	22.13%	1,760,889
Total Revenues	392,171	440,222	1,991,410	22.11%	1,760,889
EXPENDITURES					
Personal Services	59,880	62,232	284,191	21.90%	269,670
Materials & Supplies	8,118	11,260	83,110	13.55%	45,041
Contract Services	296,186	368,075	1,586,997	23.19%	1,472,298
Other Expenses	2,404	3,280	70,434	4.66%	70,434
Capital Improvements	0	23,525	170,504	13.80%	170,504
Total Expenditures	366,589	468,371	2,195,236	21.34%	2,027,947

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 March 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. 1st half settlement revenue in March equaled \$2,117,030 reflecting an increase of \$341,422 or 19.2% as compared to the same period from 2018.
- **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 \$2,854,154 which is \$73,846 or 2.5% 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.
 - **County Capacity Fees** – Year-to-date receipts total \$319,815 which includes tap-ins for 36 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 \$228,337 which includes tap-ins for 24 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 March 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 of \$500,000 was processed on March 31st.

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

	2018 ACTUAL YTD MAR 31	2019 ACTUAL YTD MAR 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Property Tax (TIF)	1,775,608	2,117,030	3,645,457	58.07%	3,645,457
Assessments	4,011	0	6,500	0.00%	6,500
Miscellaneous	124	0	5,000	0.00%	5,000
Earnings on Investments	41,601	104,154	150,000	69.44%	416,618
Charges for Services	3,300,360	3,253,339	11,297,709	28.80%	13,013,354
Total Revenues	5,121,704	5,474,523	15,104,666	36.24%	17,086,929
EXPENDITURES					
Personal Services	402,664	415,093	1,874,236	22.15%	1,798,735
Materials & Supplies	148,479	202,236	950,091	21.29%	808,943
Contract Services	495,502	544,430	2,182,094	24.95%	2,177,718
Debt Service	1,479,373	1,703,386	7,358,444	23.15%	7,358,444
Transfer	135,000	500,000	2,000,000	25.00%	2,000,000
Other Expenses	36,842	46,878	1,432,883	3.27%	1,432,883
Total Expenditures	2,697,860	3,412,021	15,797,747	21.60%	15,576,723

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 March 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 \$1,701,635 which is \$9,574 or 0.6% greater than the same period from the prior year.
 - County Capacity Fees – Year-to-date receipts total \$302,365 which includes tap-ins for 37 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 \$157,610 which includes tap-ins for 24 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 March 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 of \$317,250 was processed on March 31st.

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

	2018 ACTUAL YTD MAR 31	2019 ACTUAL YTD MAR 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	4,109	0	7,600	0.00%	7,600
Miscellaneous	14,709	13,311	35,000	38.03%	35,000
Earnings on Investments	57,523	132,220	150,000	88.15%	528,880
Charges for Services	2,036,419	2,030,781	7,608,358	26.69%	8,123,126
Total Revenues	2,112,759	2,176,313	7,800,958	27.90%	8,694,606
EXPENDITURES					
Personal Services	392,970	393,477	1,851,821	21.25%	1,705,065
Materials & Supplies	289,190	163,578	906,548	18.04%	749,416
Contract Services	148,288	214,808	1,484,836	14.47%	1,249,736
Debt Service	392,825	382,238	1,574,618	24.27%	1,574,618
Transfer	317,250	317,250	1,269,000	25.00%	1,269,000
Other Expenses	18,052	20,984	194,655	10.78%	83,936
Total Expenditures	1,558,575	1,492,334	7,281,479	20.49%	6,631,771

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 March 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 \$291,035, which is \$86,736 or 42.5% 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.

Expenditures

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

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

	2018 ACTUAL YTD MAR 31	2019 ACTUAL YTD MAR 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	1,591	0	2,500	0.00%	2,500
Miscellaneous	11,172	15,960	10,000	159.60%	15,960
Charges for Services	204,299	291,035	1,056,992	27.53%	1,164,142
Total Revenues	217,062	306,996	1,069,492	28.70%	1,182,602
EXPENDITURES					
Personal Services	71,396	75,867	326,991	23.20%	328,758
Materials & Supplies	25,435	14,571	147,824	9.86%	58,283
Contract Services	58,391	63,398	192,040	33.01%	192,040
Other Expenses	1,579	7,435	70,645	10.52%	29,740
Capital Improvements	200,102	118,186	971,449	12.17%	971,449
Total Expenditures	356,904	279,457	1,708,948	16.35%	1,580,270

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

APPENDIX A

YEAR TO DATE FUND REPORT
March 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	5,861,922.57	4,124,354.32	7,339,266.58	990,989.32	6,348,277.26
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	9,256.50	3,273.47	14,510.65	5,745.00	8,765.65
208	City Events and Recreation	29,524.56	55,631.00	78,756.93	6,398.63	13,246.85	(6,848.22)
211	Police Pension	17,030.35	61,836.26	1,302.64	77,563.97	0.00	77,563.97
212	Fire Pension	17,030.41	61,836.26	1,302.64	77,564.03	0.00	77,564.03
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	78,436.73	23,244.70	249,536.54	3,563.40	245,973.14
225	Street Maintenance	42,783.67	272,075.36	244,445.34	70,413.69	182,609.07	(112,195.38)
226	Law Enforcement Trust	206,508.63	500.00	541.90	206,466.73	166,288.10	40,178.63
227	Mandatory Drug Fine	113,630.47	1,004.79	0.00	114,635.26	0.00	114,635.26
228	DUI Alcohol Educ & Enforce	33,124.62	325.00	96.72	33,352.90	0.00	33,352.90
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	17,363.64	8,237.54	31,482.67	96,567.88	(65,085.21)
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	2,770,195.17	2,851,090.57	0.26	426,347.32	(426,347.06)
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	6,163.00	943.14	342,344.46	533.42	341,811.04
242	Court Clerk Computerization	191,135.35	6,168.44	33,835.53	163,468.26	14,664.47	148,803.79
243	Court Special Projects	516,591.42	13,949.72	0.00	530,541.14	0.00	530,541.14
244	Court Probation Fine	267,502.49	3,669.10	0.00	271,171.59	0.00	271,171.59
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	714,222.57	1,517,588.73	542,228.81	1,689,582.49	696,773.17	992,809.32
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	884.00	0.00	31,927.65	0.00	31,927.65
263	Cemetery Endowment	11,256.29	201.29	0.00	11,457.58	0.00	11,457.58
266	Indigent Drivers Local Interlock	172,954.57	4,535.00	0.00	177,489.57	0.00	177,489.57
267	Indigent Drivers State Interlock	226,296.67	4,236.81	0.00	230,533.48	0.00	230,533.48
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
March 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.98	1,947,367.04	1,947,368.02	0.00	0.00	0.00
410	Parkland Development	218,524.03	63,268.00	0.00	281,792.03	69,062.53	212,729.50
439	CIP	1,097,601.13	0.00	546,250.14	551,350.99	3,008,417.40	(2,457,066.41)
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	92,255.69	173,093.25	566,366.48	195,801.58	370,564.90
483	CDBG Formula Grant	18,411.23	0.00	0.00	18,411.23	112,464.94	(94,053.71)
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	692,238.23	0.00	692,238.23	827,021.29	(134,783.06)
505	Sanitation	304,416.12	440,222.13	467,523.03	277,115.22	842,229.12	(565,113.90)
534	Incr Wastewater Capacity Fee	5,481,529.07	140,412.93	72,094.25	5,549,847.75	42,893.46	5,506,954.29
535	Sewer	13,969,610.16	5,474,523.46	3,412,021.46	16,032,112.16	1,004,992.68	15,027,119.48
536	Sewer Replace & Improve	1,718,539.27	606,330.07	612,927.85	1,711,941.49	524,805.13	1,187,136.36
550	Water Revenue	18,301,434.28	2,176,312.77	1,493,182.23	18,984,564.82	922,679.08	18,061,885.74
551	Water Replacement & Improve	3,829,971.83	395,613.74	201,466.82	4,024,118.75	1,579,507.55	2,444,611.20
553	Incremental Water Capacity Fee	5,629,793.43	79,246.26	44,758.06	5,664,281.63	289,358.93	5,374,922.70
570	Stormwater Assessment	914,504.98	306,995.70	279,457.31	942,043.37	394,702.05	547,341.32
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	14,422.34	14,422.34	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	131,913.33	195,788.25	534,364.07	248,591.07	285,773.00
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	23,308,901.06	17,410,877.90	70,162,669.56	12,783,454.66	57,379,214.90

APPENDIX B

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

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.88%	\$ 12,700		\$ 14,577,245
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 14,621,588</u>
 <u>Investments</u>				
Star Ohio	2.58%	\$ 103,460		\$ 16,589,926
Richwood Bank - CD	2.50%	8,946	533	2,544,130
Redtree Investments - Operating Account	2.25%	116,170	399	22,288,821
Redtree Investments - Bond Proceeds	2.44%	9,268	138	1,905,402
5/3 Securities - Operating	1.99%	<u>32,944</u>	645	<u>12,212,803</u>
Total Investments		<u>\$270,788</u>		<u>\$ 55,541,082</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$283,488		 \$ 70,162,670

* 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

MARCH 31, 2019
Date

Terry Emery
City Manager

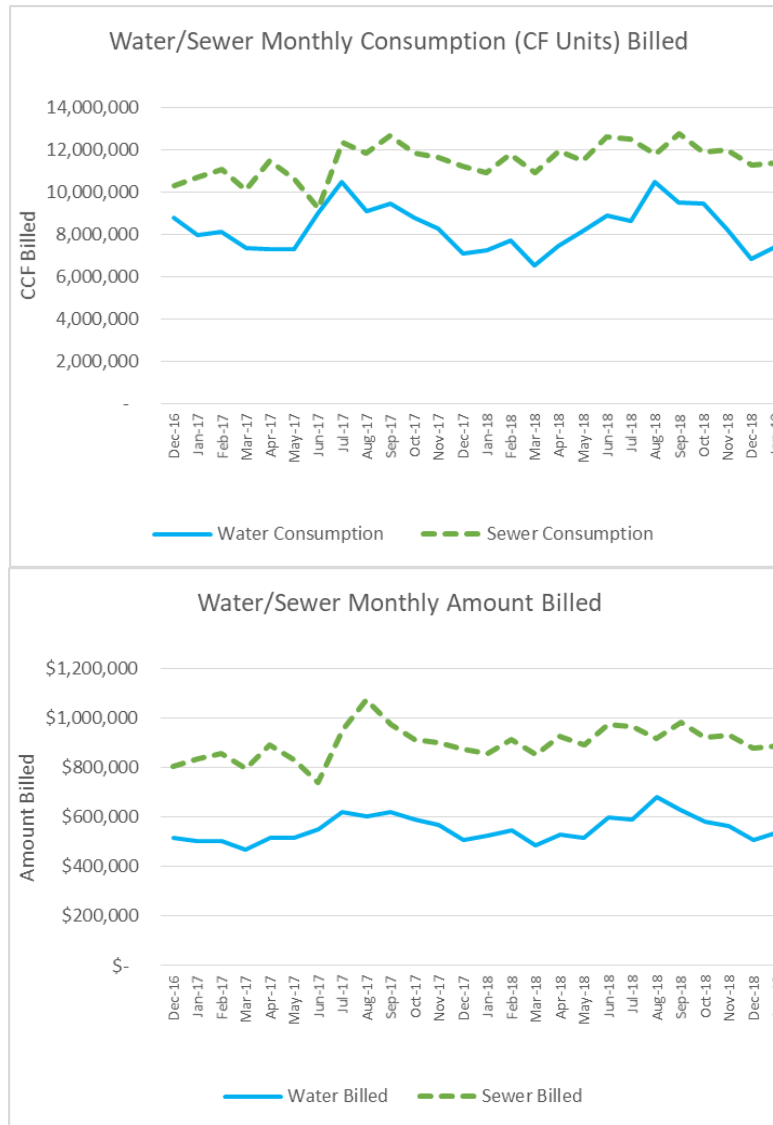
MARCH 31, 2019
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
MARCH 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019 Beginning Balance	Additions	Deletions	3/31/2019 Ending Balance	Interest Paid	YTD Payments
SHORT TERM DEBT									
Fire Station BAN	2.50%	2019	General	900,000			900,000		0
VARIOUS PURPOSE BAN	2.50%	2019	General	2,135,000			2,135,000		0
2018 Capital Improvement BAN	3.00%	2020	General	1,900,000		100,000	1,800,000	47,368	147,368
Total Short Term Debt				4,935,000	0	100,000	4,835,000	47,368	147,368
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		218,750	17,627,136	163,488	382,238
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		322,500	8,302,917	447,209	769,709
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		206,250	65,952,286	727,427	933,677
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	747,500	157,707,842	1,338,124	2,085,624
TOTAL DEBT				163,390,342	0	847,500	162,542,842	1,385,492	2,232,992

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
Feb-19	Jan-19	9,097	7,449,250	\$ 543,212.91	8,702	11,519,320	\$ 900,508.14	6,102	\$ 119,321.69	6,521	19,703	\$ 88,663