



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** APRIL 2019 FINANCIAL REPORT  
**DATE:** 5/8/2019

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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 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 April 30, 2019, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of April 30, 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 April 30, 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 April 30, 2019.

### **Revenues**

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

- **Property Taxes** – 1<sup>st</sup> half settlement revenue received in March equaled \$812,544 which reflects a decrease of \$72,137 or 8.2% less than the same period from the prior fiscal year.
- **Income Tax** – Year-to-date receipts total \$7,375,098 which is \$54,300 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 1<sup>st</sup> 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 (\$3,312,698), Debt Service Fund (\$140,835), the Events & Recreation Fund (\$42,333), the State Highway Fund (\$28,800) and the Streets Maintenance Fund (\$15,700).

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

	2018 ACTUAL YTD APR 30	2019 ACTUAL YTD APR 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Property Taxes	884,681	<b>812,544</b>	1,553,200	52.31%	1,553,200
Intergovernmental Receipts	61,632	<b>143,924</b>	390,049	36.90%	431,772
Other Taxes	99,720	<b>200,811</b>	404,000	49.71%	602,434
Income Taxes	7,429,398	<b>7,375,098</b>	18,575,353	39.70%	18,575,353
Fees, Licenses, & Permits	34,861	<b>35,792</b>	100,000	35.79%	107,377
Miscellaneous	16,127	<b>2,380</b>	16,500	14.42%	2,380
Transfer In	43,906	<b>0</b>	429,399	0.00%	429,399
Other Financing	0	<b>0</b>	10,000	0.00%	10,000
Earnings on Investments	55,461	<b>99,053</b>	150,000	66.04%	297,160
Charges for Services	297,316	<b>316,087</b>	1,122,153	28.17%	1,122,153
<b>Total Revenues</b>	<b>8,923,102</b>	<b>8,985,691</b>	<b>22,750,654</b>	<b>39.50%</b>	<b>23,131,229</b>
<b>EXPENDITURES</b>					
Council	46,259	<b>42,560</b>	164,378	25.89%	148,882
City Manager	213,396	<b>247,011</b>	620,021	39.84%	555,002
Human Resources	90,661	<b>68,064</b>	308,776	22.04%	152,033
Parks & Grounds	255,623	<b>235,146</b>	1,031,447	22.80%	920,788
Law Director	100,437	<b>103,615</b>	290,653	35.65%	273,356
Information Technology	576,089	<b>278,514</b>	935,573	29.77%	871,551
Street Lighting	142,803	<b>133,266</b>	458,622	29.06%	399,798
Finance Department	301,013	<b>311,753</b>	927,391	33.62%	839,877
Engineering Department	546,445	<b>488,680</b>	1,737,865	28.12%	1,528,036
Municipal Operations Center	116,043	<b>123,766</b>	467,280	26.49%	398,653
Transfers	3,108,044	<b>3,540,366</b>	15,565,106	22.75%	14,936,170
<b>Total Expenditures</b>	<b>5,496,812</b>	<b>5,572,741</b>	<b>22,507,113</b>	<b>24.76%</b>	<b>21,024,146</b>

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 April 30, 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 – \$230,408 in Municipal Court fines and \$360 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 \$232,625.
    - 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). The first half fire contract payments in the amount of \$260,938 were received from each township.

### Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through April 30, 2019.

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

	2018 ACTUAL YTD APR 30	2019 ACTUAL YTD APR 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Intergovernmental Receipts	14,496	0	6,000	0.00%	6,000
Fees, Licenses, & Permits	26,081	35,477	61,750	57.45%	106,430
Fines & Costs	210,896	230,768	688,430	33.52%	692,305
Miscellaneous	3,756	5,644	12,000	47.03%	12,000
Transfer In	2,458,500	3,312,698	10,379,250	31.92%	9,750,314
Charges for Services	524,563	530,417	1,333,315	39.78%	1,591,252
<b>Total Revenues</b>	<b>3,238,292</b>	<b>4,115,004</b>	<b>12,480,745</b>	<b>32.97%</b>	<b>12,158,301</b>
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	229,326	247,106	857,388	28.82%	803,095
Materials & Supplies	27,558	14,067	123,747	11.37%	42,202
Contract Services	6,703	7,663	27,449	27.92%	22,990
Other Expenses	4,488	5,576	38,260	14.58%	16,729
<b>Total Court Expenditures</b>	<b>268,075</b>	<b>274,413</b>	<b>1,046,844</b>	<b>26.21%</b>	<b>885,016</b>
<b>Police Division</b>					
Personal Services	1,509,496	1,560,371	5,113,403	30.52%	5,071,206
Materials & Supplies	23,195	22,165	99,807	22.21%	66,495
Contract Services	35,764	40,066	73,177	54.75%	73,177
Other Expenses	38,642	59,729	224,086	26.65%	179,186
Capital Improvements	0	0	0	0.00%	0
<b>Total Police Expenditures</b>	<b>1,607,096</b>	<b>1,682,331</b>	<b>5,510,473</b>	<b>30.53%</b>	<b>5,390,064</b>
<b>Fire Division</b>					
Personal Services	1,697,181	1,702,512	5,576,145	30.53%	5,533,163
Materials & Supplies	34,798	30,202	102,480	29.47%	90,605
Contract Services	35,866	24,965	88,073	28.35%	74,895
Other Expenses	73,389	61,520	240,506	25.58%	184,559
Capital Outlay	0	0	0	0.00%	0
<b>Total Fire Expenditures</b>	<b>1,841,234</b>	<b>1,819,198</b>	<b>6,007,204</b>	<b>30.28%</b>	<b>5,883,221</b>
<b>Total Expenditures</b>	<b>3,716,405</b>	<b>3,775,942</b>	<b>12,564,521</b>	<b>30.05%</b>	<b>12,158,301</b>

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 April 30, 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 received in April equaled \$2,001.
- **Charges for Services** – Year-to-date receipts total \$593,681 which is \$79,558 or 15.5% 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 April 30, 2019.

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

	2018 ACTUAL YTD APR 30	2019 ACTUAL YTD APR 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	1,954	<b>2,001</b>	2,050	97.62%	2,001
Charges for Services	514,171	<b>593,681</b>	1,989,360	29.84%	1,781,044
<b>Total Revenues</b>	<b>516,125</b>	<b>595,683</b>	1,991,410	29.91%	1,783,045
<b>EXPENDITURES</b>					
Personal Services	80,920	<b>84,898</b>	284,191	29.87%	275,918
Materials & Supplies	9,321	<b>14,063</b>	83,110	16.92%	42,189
Contract Services	388,635	<b>498,875</b>	1,586,997	31.44%	1,496,625
Other Expenses	3,288	<b>5,090</b>	70,434	7.23%	31,915
Capital Improvements	0	<b>23,525</b>	170,504	13.80%	149,369
<b>Total Expenditures</b>	<b>482,164</b>	<b>626,450</b>	2,195,236	28.54%	1,996,015

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 April 30, 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. 1<sup>st</sup> half settlement revenue in March equaled \$2,374,881 reflecting an increase of \$383,500 or 19.3% 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 received in April equaled \$2,216.
- **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 \$3,765,944 which is \$126,223 or 3.2% 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 \$414,303 which includes tap-ins for 48 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 \$389,925 which includes tap-ins for 45 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 April 30, 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 April 30<sup>st</sup>.



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

	2018 ACTUAL YTD APR 30	2019 ACTUAL YTD APR 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Property Tax (TIF)	1,991,381	<b>2,374,881</b>	3,645,457	65.15%	3,645,457
Assessments	4,011	<b>2,216</b>	6,500	34.09%	6,500
Miscellaneous	124	<b>0</b>	5,000	0.00%	5,000
Earnings on Investments	53,485	<b>126,065</b>	150,000	84.04%	378,195
Charges for Services	4,480,418	<b>4,263,579</b>	11,297,709	37.74%	12,790,738
<b>Total Revenues</b>	<b>6,529,420</b>	<b>6,766,741</b>	15,104,666	44.80%	16,825,890
<b>EXPENDITURES</b>					
Personal Services	540,423	<b>550,706</b>	1,874,236	29.38%	1,789,795
Materials & Supplies	210,474	<b>254,767</b>	950,091	26.82%	764,302
Contract Services	612,154	<b>651,765</b>	2,182,094	29.87%	1,955,295
Debt Service	2,047,285	<b>2,271,181</b>	7,358,444	30.86%	7,358,444
Transfer	135,000	<b>500,000</b>	2,000,000	25.00%	2,000,000
Other Expenses	657,905	<b>615,087</b>	1,432,883	42.93%	1,432,883
<b>Total Expenditures</b>	<b>4,203,240</b>	<b>4,843,507</b>	15,797,747	30.66%	15,300,719

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 April 30, 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 received in April equaled \$1,173.
- 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 \$2,222,068 which is \$58,432 or 2.6% less than the same period from the prior year.
  - County Capacity Fees – Year-to-date receipts total \$370,175 which includes tap-ins for 49 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 \$282,373 which includes tap-ins for 45 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 April 30, 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 April 30<sup>st</sup>.

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

	2018 ACTUAL YTD APR 30	2019 ACTUAL YTD APR 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	4,109	1,173	7,600	15.43%	7,600
Miscellaneous	21,677	34,064	35,000	97.32%	35,000
Earnings on Investments	74,701	161,080	150,000	107.39%	483,241
Charges for Services	2,765,889	2,669,097	7,608,358	35.08%	8,007,290
<b>Total Revenues</b>	<b>2,866,376</b>	<b>2,865,413</b>	<b>7,800,958</b>	<b>36.73%</b>	<b>8,533,131</b>
<b>EXPENDITURES</b>					
Personal Services	526,412	530,507	1,851,821	28.65%	1,724,147
Materials & Supplies	349,580	199,728	906,548	22.03%	599,185
Contract Services	166,903	233,002	1,484,836	15.69%	925,229
Debt Service	523,767	509,650	1,574,618	32.37%	1,574,618
Transfer	317,250	317,250	1,269,000	25.00%	1,269,000
Other Expenses	22,475	25,908	194,655	13.31%	77,725
<b>Total Expenditures</b>	<b>1,906,386</b>	<b>1,816,046</b>	<b>7,281,479</b>	<b>24.94%</b>	<b>6,169,904</b>

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 April 30, 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively.
- **Charges for Services** – Year-to-date service charges totaled \$330,336, which is \$12,394 or 3.9% 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 April 30, 2019.

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

	2018 ACTUAL YTD APR 30	2019 ACTUAL YTD APR 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	1,591	0	2,500	0.00%	2,500
Miscellaneous	11,172	15,960	10,000	159.60%	15,960
Charges for Services	317,942	330,336	1,056,992	31.25%	991,009
<b>Total Revenues</b>	<b>330,705</b>	<b>346,297</b>	<b>1,069,492</b>	<b>32.38%</b>	<b>1,009,469</b>
<b>EXPENDITURES</b>					
Personal Services	97,576	102,528	326,991	31.35%	333,215
Materials & Supplies	27,704	17,455	147,824	11.81%	52,366
Contract Services	58,684	64,588	192,040	33.63%	192,040
Other Expenses	2,386	7,509	70,645	10.63%	22,526
Capital Improvements	237,962	285,533	971,449	29.39%	448,938
<b>Total Expenditures</b>	<b>424,312</b>	<b>477,612</b>	<b>1,708,948</b>	<b>27.95%</b>	<b>1,049,085</b>

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

APPENDIX A

YEAR TO DATE FUND REPORT  
April 30, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	8,985,690.57	5,572,741.01	9,014,647.89	962,557.42	8,052,090.47
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	31,202.00	4,076.13	35,653.49	7,197.54	28,455.95
208	City Events and Recreation	29,524.56	73,220.00	96,404.57	6,339.99	51,425.85	(45,085.86)
211	Police Pension	17,030.35	68,719.70	1,366.92	84,383.13	0.00	84,383.13
212	Fire Pension	17,030.41	68,719.70	1,366.92	84,383.19	0.00	84,383.19
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	92,130.99	30,745.17	255,730.33	4,082.40	251,647.93
225	Street Maintenance	42,783.67	356,872.52	372,777.08	26,879.11	146,215.99	(119,336.88)
226	Law Enforcement Trust	206,508.63	4,009.33	541.90	209,976.06	166,288.10	43,687.96
227	Mandatory Drug Fine	113,630.47	1,154.79	0.00	114,785.26	0.00	114,785.26
228	DUI Alcohol Educ & Enforce	33,124.62	547.50	96.72	33,575.40	0.00	33,575.40
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	51,343.03	73,684.94	14.66	51,349.48	(51,334.82)
231	Accrued Leave Fund	50,750.22	0.00	36,870.64	13,879.58	8,470.60	5,408.98
232	Security of Persons & Property	80,895.66	4,115,004.17	3,775,941.88	419,957.95	406,483.31	13,474.64
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	8,852.69	1,351.55	344,625.74	125.01	344,500.73
242	Court Clerk Computerization	191,135.35	8,866.09	33,835.53	166,165.91	11,864.47	154,301.44
243	Court Special Projects	516,591.42	20,265.90	0.00	536,857.32	0.00	536,857.32
244	Court Probation Fine	267,502.49	5,865.56	0.00	273,368.05	0.00	273,368.05
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	714,222.57	1,517,621.37	1,017,951.89	1,213,892.05	693,462.74	520,429.31
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	1,744.00	0.00	32,787.65	0.00	32,787.65
263	Cemetery Endowment	11,256.29	244.96	0.00	11,501.25	0.00	11,501.25
266	Indigent Drivers Local Interlock	172,954.57	5,939.50	0.00	178,894.07	350.00	178,544.07
267	Indigent Drivers State Interlock	226,296.67	5,781.56	0.00	232,078.23	0.00	232,078.23
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  
April 30, 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	254,568.76	(254,568.76)
410	Parkland Development	218,524.03	65,268.00	0.00	283,792.03	286,620.03	(2,828.00)
439	CIP	1,097,601.13	0.00	819,022.36	278,578.77	2,825,791.82	(2,547,213.05)
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	611,497.53	626,450.36	289,463.29	714,498.10	(425,034.81)
534	Incr Wastewater Capacity Fee	5,481,529.07	251,796.18	72,094.25	5,661,231.00	42,893.46	5,618,337.54
535	Sewer	13,969,610.16	6,766,740.94	4,843,506.77	15,892,844.33	849,855.15	15,042,989.18
536	Sewer Replace & Improve	1,718,539.27	662,174.32	665,705.28	1,715,008.31	601,291.81	1,113,716.50
550	Water Revenue	18,301,434.28	2,865,413.14	1,833,510.76	19,333,336.66	989,098.15	18,344,238.51
551	Water Replacement & Improve	3,829,971.83	457,645.92	381,101.26	3,906,516.49	1,427,361.09	2,479,155.40
553	Incremental Water Capacity Fee	5,629,793.43	141,977.08	44,758.06	5,727,012.45	289,358.93	5,437,653.52
570	Stormwater Assessment	914,504.98	346,296.50	477,612.25	783,189.23	229,585.59	553,603.64
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	21,990.35	14,422.34	20,145.22	0.00	20,145.22
991	Unclaimed Moneys	64,265.37	2,115.00	0.00	66,380.37	0.00	66,380.37
998	NW 33 COG	598,238.99	131,913.33	196,476.75	533,675.57	247,902.57	285,773.00
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		<b>64,264,646.40</b>	<b>30,480,485.18</b>	<b>23,114,874.56</b>	<b>71,630,257.02</b>	<b>12,527,586.03</b>	<b>59,102,670.99</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
APRIL 30, 2019**

	<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)*	1.90%	\$ 22,284		\$ 10,314,900
Escrow Accounts				44,343
Total Bank Deposits				\$ 10,359,243
 <u>Investments</u>				
Star Ohio	2.59%	\$ 140,338		\$ 22,302,365
Richwood Bank - CD	2.50%	8,946	472	2,544,130
Redtree Investments - Operating Account	2.26%	162,749	412	22,288,821
Redtree Investments - Bond Proceeds	2.45%	13,192	130	1,905,589
5/3 Securities - Operating	1.99%	65,960	645	12,230,107
Total Investments		\$ 391,185		\$ 61,271,014
 TOTAL BANK DEPOSITS & INVESTMENTS		\$ 413,468		\$ 71,630,257

\* 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

APRIL 30, 2019  
Date

*Terry Emery*  
City Manager

APRIL 30, 2019  
Date

City Manager

Date

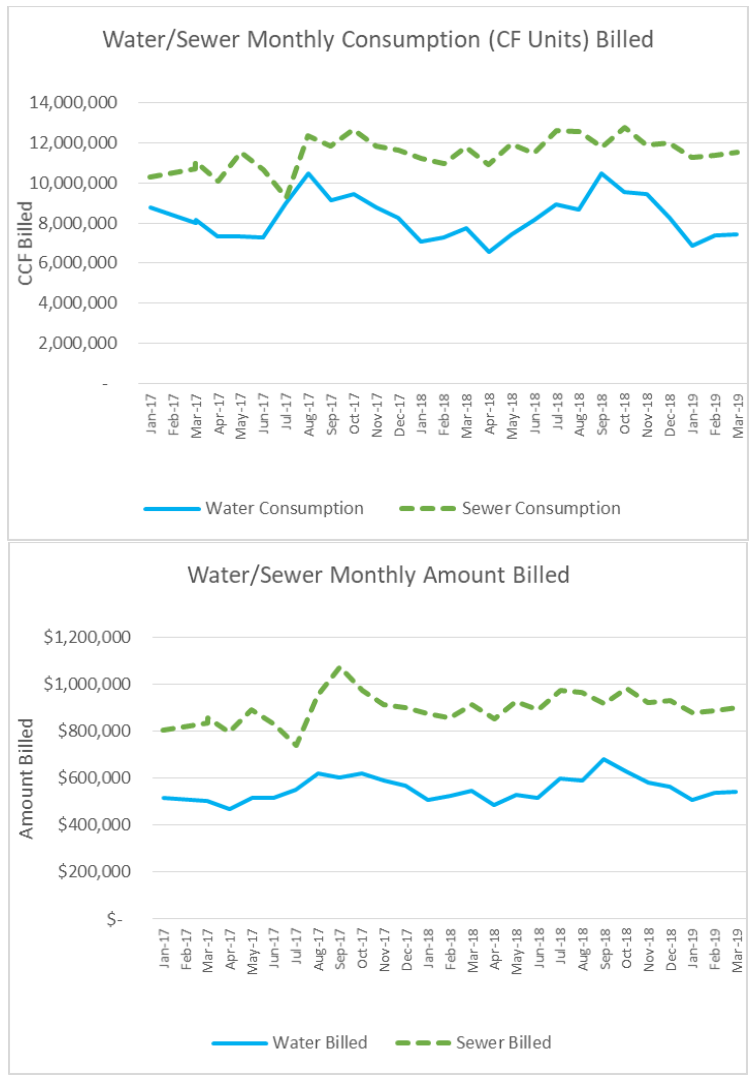


APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
APRIL 2019**

<b>Description of Debt</b>	<b>Net Interest Cost</b>	<b>Maturity Date</b>	<b>Fund</b>	<b>1/1/2019 Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>4/30/2019 Ending Balance</b>	<b>Interest Paid</b>	<b>YTD Payments</b>
<b>SHORT TERM DEBT</b>									
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
<b>Total Short Term Debt</b>				<b>4,935,000</b>	<b>0</b>	<b>100,000</b>	<b>4,835,000</b>	<b>47,368</b>	<b>147,368</b>
<b>LONG TERM DEBT</b>									
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		291,667	17,554,220	217,984	509,650
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		430,000	8,195,417	596,279	1,026,279
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		275,000	65,883,536	969,902	1,244,902
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	8,990,000			8,990,000		0
<b>Total Long Term Debt</b>				<b>158,455,342</b>	<b>0</b>	<b>996,667</b>	<b>157,458,675</b>	<b>1,784,165</b>	<b>2,780,832</b>
<b>TOTAL DEBT</b>				<b>163,390,342</b>	<b>0</b>	<b>1,096,667</b>	<b>162,293,675</b>	<b>1,831,533</b>	<b>2,928,200</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
Mar-17	Jan-17	8,450	7,981,378	\$ 505,328	8,099	10,693,445	\$ 835,998	5,777	\$ 117,308	6,228	17,421	\$ 65,330
Apr-17	Mar-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
May-17	Mar-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
May-17	Apr-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
Jun-17	May-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
Jul-17	Jun-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
Aug-17	Jul-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
Sep-17	Aug-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
Oct-17	Sep-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
Nov-17	Oct-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
Dec-17	Nov-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
Jan-18	Dec-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
Feb-18	Jan-18	8,761	7,265,260	\$ 526,645	8,394	10,929,559	\$ 857,451	5,945	\$ 90,986	6,395	18,906	\$ 70,899
Mar-18	Feb-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
Apr-18	Mar-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
May-18	Apr-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
Jun-18	May-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
Jul-18	Jun-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
Aug-18	Jul-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
Sep-18	Aug-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
Oct-18	Sep-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
Nov-18	Oct-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
Dec-18	Nov-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
Jan-19	Dec-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
Feb-19	Jan-19	9,074	7,397,878	\$ 537,543	8,696	11,351,816	\$ 888,125	6,110	\$ 93,324	6,521	21,312	\$ 79,920
Mar-19	Feb-19	9,097	7,449,250	\$ 543,213	8,702	11,519,320	\$ 900,508	6,102	\$ 119,322	6,521	19,703	\$ 88,663
Apr-19	Mar-19	9,440	8,416,574	\$ 578,993	8,601	10,104,073	\$ 999,491	6,109	\$ 118,199	6,549	19,487	\$ 87,692