



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI, FINANCE DIRECTOR
SUBJECT: MAY 2019 FINANCIAL REPORT
DATE: 6/7/2019

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

Appendix B is the Financial Statement for the city as of May 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 May 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 May 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 \$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 \$8,585,483 which is \$45,867 or 0.5% greater than amount the City received during the same period in the prior year.
- **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 (\$3,976,698), Debt Service Fund (\$471,121), the Events & Recreation Fund (\$88,833), the Streets Maintenance Fund (\$47,500), the State Highway Fund (\$28,800) and the Accrued Leave Payout Fund (\$803).

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

	2018 ACTUAL YTD MAY 31	2019 ACTUAL YTD MAY 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Property Taxes	884,681	812,544	1,553,200	52.31%	1,553,200
Intergovernmental Receipts	97,989	155,349	390,049	39.83%	372,837
Other Taxes	109,142	246,764	404,000	61.08%	592,234
Income Taxes	8,539,616	8,585,483	18,575,353	46.22%	18,575,353
Fees, Licenses, & Permits	45,135	43,147	100,000	43.15%	103,554
Miscellaneous	16,214	2,626	16,500	15.92%	2,626
Transfer In	43,906	0	429,399	0.00%	429,399
Other Financing	0	0	10,000	0.00%	10,000
Earnings on Investments	72,894	125,346	150,000	83.56%	300,831
Charges for Services	315,787	334,258	1,122,153	29.79%	1,122,153
Total Revenues	10,125,363	10,305,518	22,750,654	45.30%	23,062,187
EXPENDITURES					
Council	55,096	56,495	164,378	34.37%	148,882
City Manager	234,470	276,278	620,021	44.56%	555,002
Human Resources	110,883	96,765	308,776	31.34%	152,033
Parks & Grounds	324,580	312,068	1,031,447	30.26%	920,788
Law Director	118,965	112,149	290,653	38.59%	273,356
Information Technology	663,287	425,917	935,573	45.52%	871,551
Street Lighting	170,903	162,639	458,622	35.46%	487,917
Finance Department	373,574	394,158	927,391	42.50%	839,877
Engineering Department	652,144	620,289	1,737,865	35.69%	1,528,036
Municipal Operations Center	143,359	167,155	467,280	35.77%	398,653
Transfers	4,792,341	4,613,755	15,565,106	29.64%	14,936,170
Total Expenditures	7,639,603	7,237,670	22,507,113	32.16%	21,112,265

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 May 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 – \$299,955 in Municipal Court fines and \$622 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 \$307,129.
 - 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 May 31, 2019.

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

	2018 ACTUAL YTD MAY 31	2019 ACTUAL YTD MAY 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Intergovernmental Receipts	14,496	2,162	6,000	36.03%	6,000
Fees, Licenses, & Permits	26,081	35,477	61,750	57.45%	85,144
Fines & Costs	269,668	300,577	688,430	43.66%	721,385
Miscellaneous	4,550	33,334	12,000	277.79%	33,334
Transfer In	3,597,500	3,976,698	10,379,250	38.31%	9,559,539
Charges for Services	570,072	604,974	1,336,315	45.27%	1,451,939
Total Revenues	4,482,367	4,953,222	12,483,745	39.68%	11,857,341
EXPENDITURES					
Municipal Court					
Personal Services	286,585	335,279	857,388	39.10%	792,477
Materials & Supplies	28,715	15,390	123,747	12.44%	36,935
Contract Services	7,217	8,164	27,449	29.74%	19,593
Other Expenses	5,120	6,681	38,260	17.46%	16,035
Total Court Expenditures	327,637	365,513	1,046,844	34.92%	865,040
Police Division					
Personal Services	1,863,339	2,102,522	5,113,403	41.12%	4,969,598
Materials & Supplies	30,709	30,171	99,807	30.23%	72,411
Contract Services	37,366	42,962	73,177	58.71%	73,177
Other Expenses	48,737	73,795	224,086	32.93%	177,107
Capital Improvements	0	0	0	0.00%	0
Total Police Expenditures	1,980,151	2,249,450	5,510,473	40.82%	5,292,293
Fire Division					
Personal Services	2,086,627	2,260,628	5,576,145	40.54%	5,343,302
Materials & Supplies	41,883	39,942	102,480	38.98%	95,861
Contract Services	43,845	32,666	88,073	37.09%	78,399
Other Expenses	87,220	76,020	240,506	31.61%	182,447
Capital Outlay	0	0	0	0.00%	0
Total Fire Expenditures	2,259,575	2,409,256	6,007,204	40.11%	5,700,009
Total Expenditures	4,567,363	5,024,218	12,564,521	39.99%	11,857,341

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 May 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 received in April equaled \$2,001.
- **Charges for Services** – Year-to-date receipts total \$774,475 which is \$128,235 or 19.8% 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 May 31, 2019.

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

	2018 ACTUAL YTD MAY 31	2019 ACTUAL YTD MAY 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	2,010	2,001	2,050	97.62%	2,001
Charges for Services	646,240	774,475	1,989,360	38.93%	1,858,741
Total Revenues	648,251	776,477	1,991,410	38.99%	1,860,742
EXPENDITURES					
Personal Services	101,818	116,053	284,191	40.84%	274,307
Materials & Supplies	11,727	19,289	83,110	23.21%	46,294
Contract Services	482,614	625,336	1,586,997	39.40%	1,500,806
Other Expenses	3,398	11,504	70,434	16.33%	27,610
Capital Improvements	0	56,543	170,504	33.16%	149,750
Total Expenditures	599,558	828,725	2,195,236	37.75%	1,998,768

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 May 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 \$2,374,881 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 \$4,694,752 which is \$14,548 or 0.3% greater than the amount collected in the same period from the prior year.
 - **County Capacity Fees** – Year-to-date receipts total \$822,994 which includes tap-ins for 68 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 \$520,438 which includes tap-ins for 43 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 May 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 May 31st.

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

	2018 ACTUAL YTD MAY 31	2019 ACTUAL YTD MAY 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Property Tax (TIF)	1,991,381	2,374,881	3,645,457	65.15%	3,645,457
Assessments	4,011	2,216	6,500	34.09%	4,432
Miscellaneous	124	0	5,000	0.00%	5,000
Earnings on Investments	68,733	156,927	150,000	104.62%	376,625
Charges for Services	5,549,902	5,633,913	11,297,709	49.87%	13,521,392
Total Revenues	7,614,152	8,167,937	15,104,666	54.08%	17,552,906
EXPENDITURES					
Personal Services	666,465	734,595	1,874,236	39.19%	1,736,315
Materials & Supplies	262,367	310,937	950,091	32.73%	746,248
Contract Services	723,771	785,175	2,182,094	35.98%	1,884,420
Debt Service	2,784,747	3,006,427	7,358,444	40.86%	7,358,444
Transfer	135,000	500,000	2,000,000	25.00%	2,000,000
Other Expenses	661,141	620,251	1,432,883	43.29%	1,432,883
Total Expenditures	5,233,492	5,957,384	15,797,747	37.71%	15,158,309

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 May 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 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 \$2,951,947 which is \$138,757 or 4.9% greater than the same period from the prior year.
 - County Capacity Fees – Year-to-date receipts total \$714,608 which includes tap-ins for 70 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 \$379,891 which includes tap-ins for 63 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 May 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 May 31st.

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

	2018 ACTUAL YTD MAY 31	2019 ACTUAL YTD MAY 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	4,109	1,173	7,600	15.43%	7,600
Miscellaneous	27,975	42,277	35,000	120.79%	42,277
Earnings on Investments	94,617	197,283	150,000	131.52%	473,479
Charges for Services	3,469,797	3,743,315	7,608,358	49.20%	8,983,955
Total Revenues	3,596,498	3,984,048	7,800,958	51.07%	9,507,312
EXPENDITURES					
Personal Services	651,367	708,850	1,851,821	38.28%	1,675,463
Materials & Supplies	416,907	282,161	906,548	31.12%	677,187
Contract Services	186,318	260,173	1,484,836	17.52%	624,416
Debt Service	654,708	651,847	1,574,618	41.40%	1,574,618
Transfer	317,250	317,250	1,269,000	25.00%	1,269,000
Other Expenses	22,739	28,970	194,655	14.88%	69,528
Total Expenditures	2,249,289	2,249,252	7,281,479	30.89%	5,890,213

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 May 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 \$455,884, which is \$43,665 or 10.6% greater 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 May 31, 2019.

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

	2018 ACTUAL YTD MAY 31	2019 ACTUAL YTD MAY 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	412,219	455,884	1,056,992	43.13%	1,094,121
Total Revenues	424,982	471,844	1,069,492	44.12%	1,112,582
EXPENDITURES					
Personal Services	120,721	135,695	326,991	41.50%	320,733
Materials & Supplies	35,847	27,378	147,824	18.52%	65,707
Contract Services	59,589	66,478	192,040	34.62%	159,546
Other Expenses	2,386	7,837	70,645	11.09%	18,809
Capital Improvements	277,814	324,729	971,449	33.43%	448,919
Total Expenditures	496,358	562,117	1,708,948	32.89%	1,013,715

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

APPENDIX A

YEAR TO DATE FUND REPORT
May 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	10,305,517.74	7,257,669.61	8,649,546.46	895,127.57	7,754,418.89
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	70,031.40	21,008.23	57,550.79	33,043.09	24,507.70
208	City Events and Recreation	29,524.56	135,535.00	164,471.59	587.97	57,372.76	(56,784.79)
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	106,794.45	40,253.28	260,885.68	3,502.78	257,382.90
225	Street Maintenance	42,783.67	460,160.98	502,937.62	7.03	98,822.11	(98,815.08)
226	Law Enforcement Trust	206,508.63	4,009.33	541.90	209,976.06	166,255.00	43,721.06
227	Mandatory Drug Fine	113,630.47	1,604.79	0.00	115,235.26	0.00	115,235.26
228	DUI Alcohol Educ & Enforce	33,124.62	673.50	96.72	33,701.40	0.00	33,701.40
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	57,112.53	78,806.79	662.31	57,042.06	(56,379.75)
231	Accrued Leave Fund	50,750.22	803.10	51,553.32	0.00	0.00	0.00
232	Security of Persons & Property	80,895.66	4,953,222.18	5,024,218.31	9,899.53	339,530.88	(329,631.35)
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	11,607.69	1,382.50	347,349.79	94.06	347,255.73
242	Court Clerk Computerization	191,135.35	11,639.61	35,469.63	167,305.33	13,030.37	154,274.96
243	Court Special Projects	516,591.42	27,132.88	0.00	543,724.30	0.00	543,724.30
244	Court Probation Fine	267,502.49	7,527.36	0.00	275,029.85	0.00	275,029.85
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	714,222.57	1,582,006.53	1,233,225.80	1,063,003.30	693,187.74	369,815.56
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	2,814.50	0.00	33,858.15	0.00	33,858.15
263	Cemetery Endowment	11,256.29	300.31	0.00	11,556.60	0.00	11,556.60
266	Indigent Drivers Local Interlock	172,954.57	7,878.00	0.00	180,832.57	350.00	180,482.57
267	Indigent Drivers State Interlock	226,296.67	10,904.84	0.00	237,201.51	0.00	237,201.51
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
May 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.98	2,288,864.47	2,277,654.10	11,211.35	0.00	11,211.35
410	Parkland Development	218,524.03	66,268.00	0.00	284,792.03	286,620.03	(1,828.00)
439	CIP	1,097,601.13	2,735,000.00	1,154,154.96	2,678,446.17	3,385,289.67	(706,843.50)
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	950,000.00	(853,086.45)
482	NW 33 Grant Fund	647,204.04	175,889.21	201,456.04	621,637.21	167,438.79	454,198.42
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	692,238.23	0.00	134,783.06	(134,783.06)
505	Sanitation	304,416.12	776,476.68	828,745.14	252,147.66	546,869.45	(294,721.79)
534	Incr Wastewater Capacity Fee	5,481,529.07	337,824.00	103,918.91	5,715,434.16	11,068.80	5,704,365.36
535	Sewer	13,969,610.16	8,167,938.09	5,957,383.69	16,180,164.56	661,850.10	15,518,314.46
536	Sewer Replace & Improve	1,718,539.27	713,362.36	747,092.43	1,684,809.20	506,612.76	1,178,196.44
550	Water Revenue	18,301,434.28	3,984,047.59	2,249,251.67	20,036,230.20	792,470.90	19,243,759.30
551	Water Replacement & Improve	3,829,971.83	518,981.88	394,453.59	3,954,500.12	1,401,415.34	2,553,084.78
553	Incremental Water Capacity Fee	5,629,793.43	191,009.12	44,758.06	5,776,044.49	289,358.93	5,486,685.56
570	Stormwater Assessment	914,504.98	471,844.19	562,116.96	824,232.21	179,834.86	644,397.35
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	29,418.04	21,990.35	20,004.90	0.00	20,004.90
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	317,338.50	412,813.82	204,139.78	208,674.04
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	39,177,906.31	29,966,921.77	73,230,586.03	12,111,175.68	61,364,455.26

APPENDIX B

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

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.89%	\$ 26,698		\$ 11,484,778
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 11,529,121</u>
 <u>Investments</u>				
Star Ohio	2.53%	\$ 188,680		\$ 22,662,704
Richwood Bank - CD	2.50%	24,455	441	2,544,130
Redtree Investments - Operating Account	2.32%	193,291	427	22,348,944
Redtree Investments - Bond Proceeds	2.44%	18,284	126	1,909,513
5/3 Securities - Operating	2.06%	<u>89,808</u>	583	<u>12,236,174</u>
Total Investments		<u>\$514,517</u>		<u>\$ 61,701,465</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$541,215		 \$ 73,230,586

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

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

Justin Nahvi
Finance Director

MAY 31, 2019
Date

Terry Emery
City Manager

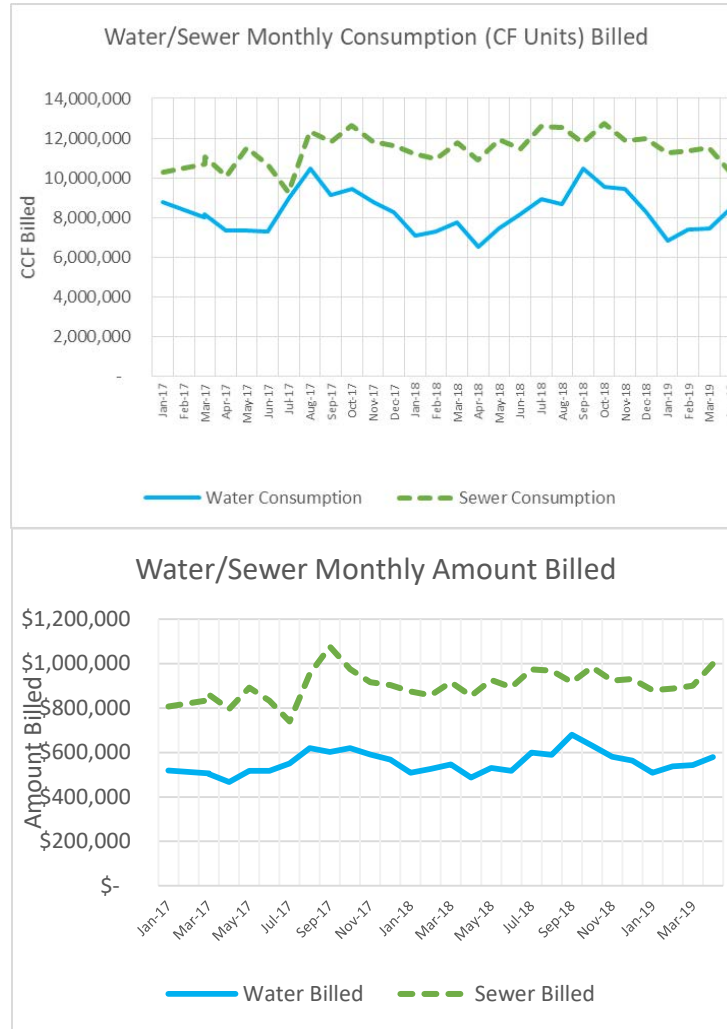
MAY 31, 2019
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
MAY 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019			5/31/2019	
				Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid
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
Total Short Term Debt				4,935,000	0	100,000	4,835,000	47,368
LONG TERM DEBT								
Various Purpose GO	4.00%	12/01/20	General	1,485,000			1,485,000	37,125
Various Purpose Facility GO	2.00%	12/01/31	General	10,595,000			10,595,000	217,444
PP Loan*	3.99%	12/01/24	General	790,000		60,000	730,000	15,717
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	17,845,886		364,583	17,481,303	272,480
OPWC Loan	0.00%	01/01/31	Water	369,703		14,784	354,918	14,784
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	8,625,417		537,500	8,087,917	745,349
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	43,595,800			43,595,800	167,450
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	66,158,536		343,750	65,814,786	1,212,378
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	8,990,000			8,990,000	214,729
Total Long Term Debt				158,455,342	0	1,320,617	157,134,725	2,882,671
TOTAL DEBT				163,390,342	0	1,420,617	161,969,725	2,930,039

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	10,261,009	\$ 999,491	6,109	\$ 118,199	6,549	19,487	\$ 87,692
May-19	Apr-19	9,523	7,072,615	\$ 516,155	8,615	9,096,689	\$ 862,221	6,118	\$ 119,229	6,546	18,766	\$ 84,445