



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** JUNE 2019 FINANCIAL REPORT  
**DATE:** 7/8/2019

---

### **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 June 30, 2019, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of June 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 June 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 June 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 \$10,338,462 which is \$91,329 or 0.9% less 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 \$525,378 for the 1<sup>st</sup> and 2<sup>nd</sup> quarters 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 (\$4,766,698), Debt Service Fund (\$471,121), the Events & Recreation Fund (\$96,833), the State Highway Fund (\$56,350), the Streets Maintenance Fund (\$47,500), the Pedestrian Bridge Fund (\$43,906) and the Accrued Leave Payout Fund (\$2,603).

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

	2018 ACTUAL YTD JUNE 30	2019 ACTUAL YTD JUNE 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	114,703	<b>202,201</b>	390,049	51.84%	404,401
Other Taxes	165,134	<b>299,448</b>	404,000	74.12%	598,895
Income Taxes	10,429,791	<b>10,338,462</b>	18,575,353	55.66%	18,575,353
Fees, Licenses, & Permits	51,258	<b>49,552</b>	100,000	49.55%	99,103
Miscellaneous	16,248	<b>7,556</b>	16,500	45.79%	15,112
Transfer In	43,906	<b>0</b>	429,399	0.00%	429,399
Other Financing	0	<b>2,812</b>	10,000	28.12%	5,624
Earnings on Investments	89,879	<b>166,002</b>	150,000	110.67%	332,004
Charges for Services	613,508	<b>630,209</b>	1,122,153	56.16%	1,122,153
<b>Total Revenues</b>	<b>12,409,109</b>	<b>12,508,785</b>	<b>22,750,654</b>	<b>54.98%</b>	<b>23,135,244</b>
<b>EXPENDITURES</b>					
Council	67,006	<b>76,122</b>	164,378	46.31%	143,730
City Manager	264,057	<b>308,884</b>	620,021	49.82%	573,016
Human Resources	139,031	<b>118,508</b>	308,776	38.38%	252,581
Parks & Grounds	436,649	<b>390,278</b>	1,031,447	37.84%	943,853
Law Director	147,315	<b>153,420</b>	290,653	52.78%	273,983
Information Technology	748,791	<b>469,465</b>	935,573	50.18%	768,845
Street Lighting	205,297	<b>192,272</b>	458,622	41.92%	384,544
Finance Department	452,749	<b>461,387</b>	927,391	49.75%	831,108
Engineering Department	803,719	<b>753,674</b>	1,737,865	43.37%	1,410,193
Municipal Operations Center	184,293	<b>196,601</b>	467,280	42.07%	395,590
Transfers	9,258,248	<b>5,485,011</b>	15,586,631	35.19%	14,844,860
<b>Total Expenditures</b>	<b>12,707,155</b>	<b>8,605,624</b>	<b>22,528,638</b>	<b>38.20%</b>	<b>20,822,303</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 June 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 – \$365,061 in Municipal Court fines and \$692 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 \$371,956.
    - 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 June 30, 2019.

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

	2018 ACTUAL YTD JUNE 30	2019 ACTUAL YTD JUNE 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Intergovernmental Receipts	14,496	2,162	6,000	36.03%	6,000
Fees, Licenses, & Permits	26,081	35,477	61,750	57.45%	70,953
Fines & Costs	325,629	365,753	688,430	53.13%	731,506
Miscellaneous	5,504	38,061	12,000	317.17%	38,061
Transfer In	4,345,000	4,766,698	10,379,250	45.93%	9,637,479
Charges for Services	649,469	673,039	1,336,315	50.37%	1,346,077
<b>Total Revenues</b>	<b>5,366,178</b>	<b>5,881,189</b>	<b>12,483,745</b>	<b>47.11%</b>	<b>11,830,076</b>
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	369,738	402,486	857,388	46.94%	804,972
Materials & Supplies	31,394	20,203	123,747	16.33%	40,407
Contract Services	8,376	9,002	27,449	32.80%	18,005
Other Expenses	6,576	7,380	38,260	19.29%	14,760
<b>Total Court Expenditures</b>	<b>416,084</b>	<b>439,072</b>	<b>1,046,844</b>	<b>41.94%</b>	<b>878,143</b>
<b>Police Division</b>					
Personal Services	2,403,514	2,483,193	5,113,403	48.56%	4,966,386
Materials & Supplies	47,111	38,064	99,807	38.14%	76,127
Contract Services	45,890	56,145	73,177	76.72%	73,177
Other Expenses	69,464	87,181	224,086	38.91%	174,362
Capital Improvements	0	0	0	0.00%	0
<b>Total Police Expenditures</b>	<b>2,565,978</b>	<b>2,664,582</b>	<b>5,510,473</b>	<b>48.35%</b>	<b>5,290,052</b>
<b>Fire Division</b>					
Personal Services	2,665,576	2,657,064	5,576,145	47.65%	5,314,127
Materials & Supplies	49,530	46,814	102,480	45.68%	93,628
Contract Services	48,250	42,909	88,073	48.72%	85,817
Other Expenses	103,977	84,154	240,506	34.99%	168,308
Capital Outlay	0	0	0	0.00%	0
<b>Total Fire Expenditures</b>	<b>2,867,333</b>	<b>2,830,941</b>	<b>6,007,204</b>	<b>47.13%</b>	<b>5,661,881</b>
<b>Total Expenditures</b>	<b>5,849,395</b>	<b>5,934,594</b>	<b>12,564,521</b>	<b>47.23%</b>	<b>11,830,076</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 June 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 \$938,266 which is \$165,235 or 21.4% 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 June 30, 2019.

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

	2018 ACTUAL YTD JUNE 30	2019 ACTUAL YTD JUNE 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	1,954	<b>2,135</b>	2,050	104.14%	2,135
Charges for Services	773,031	<b>938,266</b>	1,989,360	47.16%	1,876,532
<b>Total Revenues</b>	<b>774,985</b>	<b>940,401</b>	1,991,410	47.22%	1,878,667
<b>EXPENDITURES</b>					
Personal Services	133,743	<b>138,821</b>	284,191	48.85%	277,642
Materials & Supplies	15,348	<b>22,959</b>	83,110	27.62%	45,917
Contract Services	598,040	<b>763,110</b>	1,586,997	48.09%	1,526,219
Other Expenses	7,805	<b>13,241</b>	70,434	18.80%	35,616
Capital Improvements	579	<b>57,018</b>	170,504	33.44%	149,750
<b>Total Expenditures</b>	<b>755,515</b>	<b>995,148</b>	2,195,236	45.33%	2,035,146

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 June 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 \$5,657,299 which is \$87,154 or 1.6% greater than the amount collected in the same period from the prior year.
  - **County Capacity Fees** – Year-to-date receipts total \$1,150,436 which includes tap-ins for 76 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 \$791,185 which includes tap-ins for 79 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 June 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 1<sup>st</sup> and 2<sup>nd</sup> quarterly transfers totaling \$1,000,000 were processed through June 30<sup>st</sup>.



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

	2018 ACTUAL YTD JUNE 30	2019 ACTUAL YTD JUNE 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%	4,432
Miscellaneous	124	<b>835</b>	5,000	16.70%	1,670
Earnings on Investments	84,212	<b>202,985</b>	150,000	135.32%	405,970
Charges for Services	6,700,427	<b>7,000,403</b>	11,297,709	61.96%	14,000,807
<b>Total Revenues</b>	<b>8,780,156</b>	<b>9,581,320</b>	15,104,666	63.43%	18,058,336
<b>EXPENDITURES</b>					
Personal Services	856,088	<b>868,641</b>	1,874,236	46.35%	1,737,281
Materials & Supplies	328,642	<b>385,113</b>	950,091	40.53%	950,091
Contract Services	943,315	<b>1,010,354</b>	2,182,094	46.30%	2,020,708
Debt Service	3,302,534	<b>3,554,704</b>	7,358,444	48.31%	7,358,444
Transfer	270,000	<b>1,000,000</b>	2,000,000	50.00%	2,000,000
Other Expenses	674,374	<b>628,177</b>	1,432,883	43.84%	1,432,883
<b>Total Expenditures</b>	<b>6,374,952</b>	<b>7,446,989</b>	15,797,747	47.14%	15,499,407

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 June 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 \$2,951,947 which is \$138,757 or 4.9% greater than the same period from the prior year.
  - County Capacity Fees – Year-to-date receipts total \$1,024,037 which includes tap-ins for 78 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 \$530,102 which includes tap-ins for 79 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 June 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 1<sup>st</sup> and 2<sup>nd</sup> quarterly transfers totaling \$634,500 have been processed through June 30<sup>st</sup>.

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

	<b>2018 ACTUAL YTD JUNE 30</b>	<b>2019 ACTUAL YTD JUNE 30</b>	<b>2019 TOTAL BUDGET</b>	<b>2019 % of BUDGET</b>	<b>2019 PRJ YR END</b>
<b>REVENUES</b>					
Assessments	4,109	<b>1,173</b>	7,600	15.43%	2,345
Miscellaneous	36,149	<b>47,564</b>	35,000	135.90%	47,564
Earnings on Investments	115,790	<b>252,903</b>	150,000	168.60%	505,807
Charges for Services	4,238,241	<b>4,771,260</b>	7,608,358	62.71%	9,542,520
<b>Total Revenues</b>	<b>4,394,288</b>	<b>5,072,900</b>	7,800,958	65.03%	10,098,236
<b>EXPENDITURES</b>					
Personal Services	836,986	<b>843,429</b>	1,851,821	45.55%	1,686,857
Materials & Supplies	464,487	<b>319,638</b>	906,548	35.26%	639,276
Contract Services	331,252	<b>402,669</b>	1,484,836	27.12%	966,406
Debt Service	799,556	<b>779,875</b>	1,574,618	49.53%	1,574,618
Transfer	634,500	<b>634,500</b>	1,269,000	50.00%	1,269,000
Other Expenses	38,057	<b>35,311</b>	194,655	18.14%	84,747
<b>Total Expenditures</b>	<b>3,104,838</b>	<b>3,015,422</b>	7,281,479	41.41%	6,220,904

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 June 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 \$556,368, which is \$79,107 or 16.6% 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 June 30, 2019.

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

	2018 ACTUAL YTD JUNE 30	2019 ACTUAL YTD JUNE 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	1,591	0	2,500	0.00%	1,250
Miscellaneous	11,172	16,098	10,000	160.98%	16,098
Charges for Services	477,261	556,368	1,056,992	52.64%	1,112,735
<b>Total Revenues</b>	<b>490,025</b>	<b>572,466</b>	<b>1,069,492</b>	<b>53.53%</b>	<b>1,130,084</b>
<b>EXPENDITURES</b>					
Personal Services	156,540	160,828	326,991	49.18%	380,140
Materials & Supplies	40,246	29,832	147,824	20.18%	71,512
Contract Services	97,076	102,986	192,040	53.63%	125,496
Other Expenses	2,386	15,767	70,645	22.32%	31,534
Capital Improvements	297,314	329,809	971,449	33.95%	448,919
<b>Total Expenditures</b>	<b>593,562</b>	<b>639,222</b>	<b>1,708,948</b>	<b>37.40%</b>	<b>1,057,601</b>

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

APPENDIX A

YEAR TO DATE FUND REPORT  
June 30, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	12,508,784.78	8,605,624.13	9,504,858.98	820,123.11	8,684,735.87
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	112,111.45	83,101.77	37,537.30	25,822.70	11,714.60
208	City Events and Recreation	29,524.56	163,109.59	188,274.39	4,359.76	66,531.89	(62,172.13)
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	749.00	12,107.13
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	116,798.21	51,266.03	259,876.69	19,429.80	240,446.89
225	Street Maintenance	42,783.67	535,391.75	576,500.62	1,674.80	173,431.58	(171,756.78)
226	Law Enforcement Trust	206,508.63	4,026.98	166,796.90	43,738.71	0.00	43,738.71
227	Mandatory Drug Fine	113,630.47	1,754.79	0.00	115,385.26	0.00	115,385.26
228	DUI Alcohol Educ & Enforce	33,124.62	732.50	96.72	33,760.40	0.00	33,760.40
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	90,587.27	112,921.13	22.71	32,927.72	(32,905.01)
231	Accrued Leave Fund	50,750.22	2,603.10	53,262.47	90.85	0.00	90.85
232	Security of Persons & Property	80,895.66	5,881,188.77	5,934,594.44	27,489.99	355,619.53	(328,129.54)
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	14,090.69	1,382.50	349,832.79	94.06	349,738.73
242	Court Clerk Computerization	191,135.35	14,119.61	35,469.63	169,785.33	13,030.37	156,754.96
243	Court Special Projects	516,591.42	32,776.58	0.00	549,368.00	0.00	549,368.00
244	Court Probation Fine	267,502.49	8,415.36	0.00	275,917.85	0.00	275,917.85
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	1,320,463.13	975,765.97	607,050.41	368,715.56
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	3,102.00	0.00	34,145.65	0.00	34,145.65
263	Cemetery Endowment	11,256.29	385.20	0.00	11,641.49	0.00	11,641.49
266	Indigent Drivers Local Interlock	172,954.57	8,678.00	0.00	181,632.57	350.00	181,282.57
267	Indigent Drivers State Interlock	226,296.67	12,550.23	0.00	238,846.90	0.00	238,846.90
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  
June 30, 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	67,852.49	0.00	286,376.52	286,620.03	(243.51)
439	CIP	1,097,601.13	2,735,000.00	1,643,528.72	2,189,072.41	3,005,789.25	(816,716.84)
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	43,906.12	0.00	43,906.12	0.00	43,906.12
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	940,400.66	995,148.63	249,668.15	436,171.82	(186,503.67)
534	Incr Wastewater Capacity Fee	5,481,529.07	455,546.28	103,918.91	5,833,156.44	11,068.80	5,822,087.64
535	Sewer	13,969,610.16	9,581,319.96	7,446,988.95	16,103,941.17	845,084.40	15,258,856.77
536	Sewer Replace & Improve	1,718,539.27	1,294,502.79	968,910.98	2,044,131.08	370,785.23	1,673,345.85
550	Water Revenue	18,301,434.28	5,072,900.18	3,015,422.06	20,358,912.40	780,056.25	19,578,856.15
551	Water Replacement & Improve	3,829,971.83	910,969.46	481,884.08	4,259,057.21	1,332,954.56	2,926,102.65
553	Incremental Water Capacity Fee	5,629,793.43	266,535.21	86,532.25	5,809,796.39	247,584.74	5,562,211.65
570	Stormwater Assessment	914,504.98	572,466.06	639,222.79	847,748.25	192,918.38	654,829.87
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	36,610.14	36,610.14	12,577.21	0.00	12,577.21
991	Unclaimed Moneys	64,265.37	6,815.65	0.00	71,081.02	0.00	71,081.02
998	NW 33 COG	598,238.99	131,913.33	324,039.50	406,112.82	197,438.78	208,674.04
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		<b>64,264,646.40</b>	<b>46,504,383.03</b>	<b>36,046,043.08</b>	<b>74,722,986.35</b>	<b>11,309,919.05</b>	<b>63,413,067.30</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
June 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)*	1.83%	\$ 31,769		\$ 7,618,845
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 7,663,189</u>
 <u>Investments</u>				
Star Ohio	2.49%	\$237,116		\$ 25,211,045
Star Ohio 2	2.49%	2,398		\$ 2,735,000
Richwood Bank - CD	2.50%	24,455	441	2,559,639
Redtree Investments - Operating Account	2.23%	225,775	482	34,639,508
Redtree Investments - Bond Proceeds	2.44%	18,165	96	1,914,606
5/3 Securities - Operating	0.00%	89,808	0	-
Total Investments		<u>\$597,717</u>		<u>\$ 67,059,798</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$629,486		 \$ 74,722,986

\* 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

June 30, 2019  
Date

*Terry Emery*  
City Manager

June 30, 2019  
Date



APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
JUNE 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019 Beginning Balance	Additions	Deletions	6/30/2019 Ending Balance	Interest Paid	YTD Payments
<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
Total Short Term Debt				4,935,000	0	100,000	4,835,000	47,368	147,368
<b>LONG TERM DEBT</b>									
Various Purpose GO	4.00%	12/01/20	General	1,485,000			1,485,000	37,125	37,125
Various Purpose Facility GO	2.00%	12/01/31	General	10,595,000			10,595,000	217,444	217,444
PP Loan*	3.99%	12/01/24	General	790,000		60,000	730,000	15,717	75,717
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	17,845,886		437,500	17,408,386	327,591	765,091
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		645,000	7,980,417	885,353	1,530,353
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	43,595,800			43,595,800	167,450	167,450
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	66,158,536		412,500	65,746,036	1,444,401	1,856,901
Non-Tax Rev Bonds (TIF)	3.29%	12/01/34	TIF	8,990,000			8,990,000	214,729	214,729
Total Long Term Debt				158,455,342	0	1,569,784	156,885,558	3,309,810	4,879,594
<b>TOTAL DEBT</b>				<b>163,390,342</b>	<b>0</b>	<b>1,669,784</b>	<b>161,720,558</b>	<b>3,357,178</b>	<b>5,026,962</b>

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
Jun-19	May-19	9,601	8,415,410	\$ 605,567	8,664	10,610,312	\$ 974,746	6,141	\$ 119,021	6,550	21,131	\$ 95,089

## APPENDIX D

