



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** AUGUST 2019 FINANCIAL REPORT  
**DATE:** 9/4/2019

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

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

### **Revenues**

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

- **Property Taxes** – 1<sup>st</sup> and 2<sup>nd</sup> half settlement revenue received in April and August equaled \$1,501,071 which reflects a decrease of \$58,384 or 3.7% less than the same period from the prior fiscal year.
- **Income Tax** – Year-to-date receipts total \$12,887,719 which is \$285,742 or 2.2% 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 (\$6,267,198), Debt Service Fund (\$1,131,748), the Events & Recreation Fund (\$157,433), the Streets Maintenance Fund (\$101,000), the CDBG Fund (\$88,506), the State Highway Fund (\$71,450), the Pedestrian Bridge Fund (\$43,906), the Accrued Leave Payout Fund (\$10,054) and the Pool Fund (\$9,300).

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

	2018 ACTUAL YTD AUG 31	2019 ACTUAL YTD AUG 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Property Taxes	1,559,455	<b>1,501,071</b>	1,553,200	96.64%	1,584,333
Intergovernmental Receipts	232,354	<b>245,270</b>	390,049	62.88%	367,905
Other Taxes	254,619	<b>408,628</b>	404,000	101.15%	612,942
Income Taxes	13,173,461	<b>12,887,719</b>	18,575,353	69.38%	18,575,353
Fees, Licenses, & Permits	66,618	<b>182,743</b>	100,000	182.74%	274,114
Miscellaneous	16,275	<b>8,229</b>	16,500	49.87%	8,229
Transfer In	43,906	<b>0</b>	429,399	0.00%	429,399
Other Financing	0	<b>2,878</b>	10,000	28.78%	2,878
Earnings on Investments	130,911	<b>224,799</b>	150,000	149.87%	337,199
Charges for Services	628,360	<b>657,206</b>	1,122,153	58.57%	1,122,153
<b>Total Revenues</b>	<b>16,105,959</b>	<b>16,118,542</b>	<b>22,750,654</b>	<b>70.85%</b>	<b>23,314,503</b>
<b>EXPENDITURES</b>					
Council	86,761	<b>99,576</b>	175,878	56.62%	157,815
City Manager	361,236	<b>428,405</b>	620,021	69.10%	611,442
Human Resources	167,811	<b>163,570</b>	310,677	52.65%	260,216
Parks & Grounds	593,565	<b>560,383</b>	1,031,447	54.33%	978,368
Law Director	181,883	<b>193,649</b>	290,653	66.63%	275,337
Information Technology	867,868	<b>600,103</b>	935,573	64.14%	879,506
Street Lighting	262,778	<b>285,262</b>	458,622	62.20%	443,918
Finance Department	568,838	<b>600,210</b>	927,391	64.72%	832,537
Engineering Department	1,060,433	<b>973,921</b>	1,737,865	56.04%	1,517,106
Municipal Operations Center	240,251	<b>256,813</b>	467,280	54.96%	391,494
Transfers	9,260,005	<b>7,880,594</b>	15,586,631	50.56%	15,081,272
<b>Total Expenditures</b>	<b>13,651,429</b>	<b>12,042,486</b>	<b>22,542,039</b>	<b>53.42%</b>	<b>21,429,011</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 August 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 – \$510,512 in Municipal Court fines and \$942 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 \$515,783.
    - 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 August 31, 2019.

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

	2018 ACTUAL YTD AUG 31	2019 ACTUAL YTD AUG 31	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	59,951	66,970	61,750	108.45%	100,456
Fines & Costs	449,715	511,454	688,430	74.29%	767,181
Miscellaneous	7,576	39,438	12,000	328.65%	39,438
Transfer In	5,490,500	6,267,198	10,379,250	60.38%	9,873,891
Charges for Services	747,327	836,661	1,424,797	58.72%	1,254,991
<b>Total Revenues</b>	<b>6,769,564</b>	<b>7,723,883</b>	<b>12,572,227</b>	<b>61.44%</b>	<b>12,041,956</b>
<b>EXPENDITURES</b>					
<b>Municipal Court</b>					
Personal Services	480,485	529,262	857,388	61.73%	823,845
Materials & Supplies	38,121	29,091	123,747	23.51%	79,101
Contract Services	10,120	11,300	27,449	41.17%	17,850
Other Expenses	8,400	9,809	38,260	25.64%	21,747
<b>Total Court Expenditures</b>	<b>537,126</b>	<b>579,461</b>	<b>1,046,844</b>	<b>55.35%</b>	<b>942,543</b>
<b>Police Division</b>					
Personal Services	2,972,504	3,263,749	5,196,665	62.80%	5,031,782
Materials & Supplies	60,920	56,336	99,807	56.45%	87,062
Contract Services	49,156	61,292	73,177	83.76%	71,150
Other Expenses	85,016	115,361	224,086	51.48%	171,643
Capital Improvements	0	0	0	0.00%	0
<b>Total Police Expenditures</b>	<b>3,167,596</b>	<b>3,496,737</b>	<b>5,593,735</b>	<b>62.51%</b>	<b>5,361,637</b>
<b>Fire Division</b>					
Personal Services	3,322,827	3,503,586	5,576,145	62.83%	5,337,933
Materials & Supplies	62,460	63,894	102,480	62.35%	92,929
Contract Services	58,497	53,676	88,073	60.94%	81,058
Other Expenses	115,219	86,322	240,506	35.89%	225,856
Capital Outlay	0	0	0	0.00%	0
<b>Total Fire Expenditures</b>	<b>3,559,003</b>	<b>3,707,478</b>	<b>6,007,204</b>	<b>61.72%</b>	<b>5,737,776</b>
<b>Total Expenditures</b>	<b>7,263,725</b>	<b>7,783,676</b>	<b>12,647,783</b>	<b>61.54%</b>	<b>12,041,956</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 August 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 and August equaled \$1,584.
- **Charges for Services** – Year-to-date receipts total \$1,268,892 which is \$232,339 or 22.4% 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 August 31, 2019.

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

	2018 ACTUAL YTD AUG 31	2019 ACTUAL YTD AUG 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	4,877	1,584	2,050	77.27%	1,584
Charges for Services	1,036,553	1,268,892	1,989,360	63.78%	1,903,338
<b>Total Revenues</b>	<b>1,041,431</b>	<b>1,270,476</b>	<b>1,991,410</b>	<b>63.80%</b>	<b>1,904,922</b>
<b>EXPENDITURES</b>					
Personal Services	175,152	187,886	284,191	66.11%	284,191
Materials & Supplies	21,208	27,908	83,110	33.58%	41,862
Contract Services	791,379	1,015,153	1,586,997	63.97%	1,522,729
Other Expenses	14,334	29,212	70,434	41.47%	43,818
Capital Improvements	579	93,430	170,504	54.80%	93,430
<b>Total Expenditures</b>	<b>1,002,652</b>	<b>1,353,589</b>	<b>2,195,236</b>	<b>61.66%</b>	<b>1,986,030</b>

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 August 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. 1<sup>st</sup> and 2<sup>nd</sup> half settlement revenue in April and August equaled \$4,364,105 reflecting an increase of \$538,164 or 14.1% 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 and August equaled \$3,019.
- **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 \$7,654,596 which is \$181,770 or 2.4% greater than the amount collected in the same period from the prior year.
  - **County Capacity Fees** – Year-to-date receipts total \$1,454,652 which includes tap-ins for 95 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 \$1,507,806 which includes tap-ins for 101 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 August 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 1<sup>st</sup> and 2<sup>nd</sup> quarterly transfers totaling \$1,000,000 were processed through August 31<sup>st</sup>.



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

	2018 ACTUAL YTD AUG 31	2019 ACTUAL YTD AUG 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Property Tax (TIF)	3,825,941	<b>4,364,105</b>	3,645,457	119.71%	4,364,105
Assessments	7,651	<b>3,019</b>	6,500	46.44%	3,019
Miscellaneous	124	<b>6,483</b>	5,000	129.65%	6,483
Earnings on Investments	124,927	<b>266,623</b>	150,000	177.75%	399,935
Charges for Services	8,989,712	<b>9,383,061</b>	11,297,709	83.05%	14,074,591
<b>Total Revenues</b>	<b>12,948,356</b>	<b>14,023,290</b>	15,104,666	92.84%	18,848,132
<b>EXPENDITURES</b>					
Personal Services	1,104,569	<b>1,160,507</b>	1,874,236	61.92%	1,774,893
Materials & Supplies	438,478	<b>509,887</b>	950,091	53.67%	764,830
Contract Services	1,176,007	<b>1,230,336</b>	2,182,094	56.38%	1,845,504
Debt Service	4,438,158	<b>4,690,294</b>	7,358,444	63.74%	7,358,444
Transfer	270,000	<b>1,000,000</b>	2,000,000	50.00%	2,000,000
Other Expenses	688,519	<b>642,265</b>	1,432,883	44.82%	963,397
<b>Total Expenditures</b>	<b>8,115,731</b>	<b>9,233,290</b>	15,797,747	58.45%	14,707,069

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 August 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 \$4,972,297 which is \$189,206 or 4.0% greater than the same period from the prior year.
  - County Capacity Fees – Year-to-date receipts total \$1,268,216 which includes tap-ins for 99 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 \$1,140,094 which includes tap-ins for 101 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 August 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 1<sup>st</sup> and 2<sup>nd</sup> quarterly transfers totaling \$634,500 have been processed through August 31<sup>st</sup>.

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

	2018 ACTUAL YTD AUG 31	2019 ACTUAL YTD AUG 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	8,070	2,970	7,600	39.08%	2,970
Miscellaneous	47,373	56,646	35,000	161.85%	56,646
Earnings on Investments	167,324	333,929	150,000	222.62%	500,894
Charges for Services	5,908,016	6,405,196	7,608,358	84.19%	9,607,793
<b>Total Revenues</b>	<b>6,130,784</b>	<b>6,798,741</b>	<b>7,800,958</b>	<b>87.15%</b>	<b>10,168,304</b>
<b>EXPENDITURES</b>					
Personal Services	1,082,686	1,174,797	1,851,821	63.44%	1,796,748
Materials & Supplies	626,617	430,832	906,548	47.52%	646,248
Contract Services	370,191	733,843	1,484,836	49.42%	1,100,765
Debt Service	1,059,684	1,035,932	1,574,618	65.79%	1,574,618
Transfer	634,500	634,500	1,269,000	50.00%	1,269,000
Other Expenses	57,256	53,848	194,655	27.66%	80,772
<b>Total Expenditures</b>	<b>3,830,934</b>	<b>4,063,751</b>	<b>7,281,479</b>	<b>55.81%</b>	<b>6,468,150</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 August 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 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 \$793,245 which is \$113,562 or 16.7% 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 August 31, 2019.

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

	2018 ACTUAL YTD AUG 31	2019 ACTUAL YTD AUG 31	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
<b>REVENUES</b>					
Assessments	2,937	0	2,500	0.00%	0
Miscellaneous	11,172	16,106	10,000	161.06%	16,106
Charges for Services	679,683	793,245	1,056,992	75.05%	1,189,867
<b>Total Revenues</b>	<b>693,792</b>	<b>809,351</b>	<b>1,069,492</b>	<b>75.68%</b>	<b>1,205,973</b>
<b>EXPENDITURES</b>					
Personal Services	202,578	208,749	326,991	63.84%	319,263
Materials & Supplies	52,435	50,894	147,824	34.43%	76,341
Contract Services	99,934	119,884	192,040	62.43%	127,238
Other Expenses	3,914	19,915	70,645	28.19%	36,907
Capital Improvements	323,538	639,327	971,449	65.81%	901,915
<b>Total Expenditures</b>	<b>682,399</b>	<b>1,038,770</b>	<b>1,708,948</b>	<b>60.78%</b>	<b>1,461,664</b>

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

APPENDIX A

YEAR TO DATE FUND REPORT  
August 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	16,118,542.20	12,042,486.42	9,677,754.11	572,068.10	9,105,686.01
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	190,297.24	198,821.84	3.02	11,712.43	(11,709.41)
208	City Events and Recreation	29,524.56	264,994.85	293,995.55	523.86	107,928.50	(107,404.64)
211	Police Pension	17,030.35	121,618.57	2,281.03	136,367.89	0.00	136,367.89
212	Fire Pension	17,030.41	121,618.57	2,281.03	136,367.95	0.00	136,367.95
213	Police Grant	12,856.13	0.00	749.00	12,107.13	0.00	12,107.13
214	Fire Grant	11,788.76	0.00	0.00	11,788.76	3,060.00	8,728.76
224	Street Tree Fund	194,344.51	172,025.25	65,473.48	300,896.28	40,586.80	260,309.48
225	Street Maintenance	42,783.67	795,213.98	810,734.20	27,263.45	125,534.33	(98,270.88)
226	Law Enforcement Trust	206,508.63	4,027.99	166,796.90	43,739.72	0.00	43,739.72
227	Mandatory Drug Fine	113,630.47	2,054.79	0.00	115,685.26	0.00	115,685.26
228	DUI Alcohol Educ & Enforce	33,124.62	1,042.50	96.72	34,070.40	0.00	34,070.40
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	119,991.83	142,136.80	211.60	20,195.80	(19,984.20)
231	Accrued Leave Fund	50,750.22	10,053.69	60,803.91	0.00	0.00	0.00
232	Security of Persons & Property	80,895.66	7,723,882.64	7,783,376.19	21,402.11	305,282.11	(283,880.00)
233	Federal Law Enforcement	1,248.77	0.00	0.00	1,248.77	300.00	948.77
238	Court Computer & Research	337,124.60	19,672.39	1,458.29	355,338.70	18.27	355,320.43
242	Court Clerk Computerization	191,135.35	19,711.61	37,899.02	172,947.94	11,950.98	160,996.96
243	Court Special Projects	516,591.42	45,709.85	0.00	562,301.27	0.00	562,301.27
244	Court Probation Fine	267,502.49	10,244.38	0.00	277,746.87	0.00	277,746.87
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	714,222.57	2,462,638.93	1,331,401.65	1,845,459.85	601,686.89	1,243,772.96
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	3,532.00	0.00	34,575.65	0.00	34,575.65
263	Cemetery Endowment	11,256.29	507.10	0.00	11,763.39	0.00	11,763.39
266	Indigent Drivers Local Interlock	172,954.57	11,109.90	0.00	184,064.47	350.00	183,714.47
267	Indigent Drivers State Interlock	226,296.67	15,706.58	0.00	242,003.25	0.00	242,003.25
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  
August 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.98	5,389,817.36	5,389,818.34	0.00	1,250.00	(1,250.00)
410	Parkland Development	218,524.03	365,322.49	158,369.50	425,477.02	1,008,704.53	(583,227.51)
439	CIP	1,097,601.13	2,743,036.83	2,694,503.10	1,146,134.86	2,238,409.52	(1,092,274.66)
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	342,125.64	342,125.64	96,913.55	607,874.36	(510,960.81)
482	NW 33 Grant Fund	647,204.04	204,252.00	276,715.50	574,740.54	92,179.33	482,561.21
483	CDBG Formula Grant	18,411.23	88,505.69	106,916.92	0.00	5,548.02	(5,548.02)
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	156,518.05	156,518.05	123,599.85	0.00	123,599.85
490	SR 31 Fund	0.00	760,782.39	760,782.39	0.00	64,209.52	(64,209.52)
505	Sanitation	304,416.12	1,270,475.78	1,353,588.70	221,303.20	559,185.58	(337,882.38)
534	Incr Wastewater Capacity Fee	5,481,529.07	1,008,840.99	103,918.91	6,386,451.15	11,068.80	6,375,382.35
535	Sewer	13,969,610.16	14,023,289.86	9,233,289.60	18,759,610.42	629,895.71	18,129,714.71
536	Sewer Replace & Improve	1,718,539.27	1,563,036.09	1,123,592.33	2,157,983.03	402,458.77	1,755,524.26
550	Water Revenue	18,301,434.28	6,798,741.24	4,063,751.20	21,036,424.32	458,095.38	20,578,328.94
551	Water Replacement & Improve	3,829,971.83	1,214,260.50	914,834.13	4,129,398.20	990,321.51	3,139,076.69
553	Incremental Water Capacity Fee	5,629,793.43	573,239.18	134,274.19	6,068,758.42	199,842.80	5,868,915.62
570	Stormwater Assessment	914,504.98	809,350.95	1,068,769.51	655,086.42	301,089.12	353,997.30
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	51,379.16	43,183.96	20,772.41	0.00	20,772.41
991	Unclaimed Moneys	64,265.37	6,831.47	1,000.00	70,096.84	0.00	70,096.84
998	NW 33 COG	598,238.99	131,913.33	413,627.96	316,524.36	112,179.32	204,345.04
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>65,779,821.96</b>	<b>51,280,371.96</b>	<b>78,764,096.40</b>	<b>9,482,986.48</b>	<b>69,281,109.92</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
August 31, 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)*	1.59%	\$ 36,143		\$ 11,423,654
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 11,467,997</u>
 <u>Investments</u>				
Star Ohio	2.27%	\$ 337,714		\$ 25,311,372
Star Ohio 2	2.27%	13,300		\$ 2,743,022
Richwood Bank - CD	2.50%	40,584	349	2,559,639
Redtree Investments - Operating Account	2.13%	368,756	529	34,735,021
Redtree Investments - Bond Proceeds	2.40%	20,591	110	1,917,044
5/3 Securities - Operating	0.00%	89,808	0	-
Total Investments		<u>\$ 870,752</u>		<u>\$ 67,266,097</u>
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 906,895		 \$ 78,734,094

\* 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

August 31, 2019  
Date

*Terry Emery*  
City Manager

August 31, 2019  
Date



APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
AUGUST 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019 Beginning Balance	Additions	Deletions	8/31/2019 Ending Balance	Interest Paid	YTD Payments
<b>SHORT TERM DEBT</b>									
Fire Station BAN	2.25%	2020	General	900,000		500,000	400,000	22,438	522,438
VARIOUS PURPOSE BAN	2.25%	2020	General	2,135,000		100,000	2,035,000	53,227	153,227
2018 Capital Improvement BAN	3.00%	2020	General	1,900,000		100,000	1,800,000	47,368	147,368
2019 Capital Improvement BAN	3.00%	2020	General	0	2,735,000	0	2,735,000	0	0
Total Short Term Debt				4,935,000	2,735,000	700,000	6,970,000	123,032	823,032
<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	17,405,000		583,333	16,821,667	437,814	1,021,148
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	9,655,000			9,655,000	167,450	167,450
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	42,920,000		860,000	42,060,000	1,183,492	2,043,492
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	75,045,000		550,000	74,495,000	1,929,352	2,479,352
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				167,254,703	0	2,068,117	165,186,585	4,203,124	6,271,241
<b>TOTAL DEBT</b>				<b>172,189,703</b>	<b>2,735,000</b>	<b>2,768,117</b>	<b>172,156,585</b>	<b>4,326,156</b>	<b>7,094,273</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
Jul-19	Jun-19	9,650	8,406,686	\$ 591,902	8,696	10,337,658	\$ 932,532	6,155	\$ 119,498	6,564	20,460	\$ 92,070
Aug-19	Jul-19	9,687	10,807,280	\$ 700,202	8,724	10,901,702	\$ 1,073,955	6,167	\$ 119,631	6,570	18,878	\$ 84,949

## APPENDIX D

