



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI, FINANCE DIRECTOR
SUBJECT: NOVEMBER 2019 FINANCIAL REPORT
DATE: 12/3/2019

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

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

Revenues

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

- **Property Taxes** – 1st and 2nd half settlement revenue received in April and August equaled \$1,501,787 which reflects an increase of \$22,805 or 1.5% greater than the same period from the prior fiscal year.
- **Income Tax** – Year-to-date receipts total \$17,462,102 which is \$242,219 or 1.4% 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 \$777,557 for the 1st, 2nd, and 3rd 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 (\$8,892,279), Debt Service Fund (\$2,759,657), the Capital Improvement Fund (\$697,152), the Events & Recreation Fund (\$223,391), Development Fund (\$114,046), the Streets Maintenance Fund (\$101,000), the CDBG Fund (\$88,506), the Parkland the State Highway Fund (\$71,450), the Pedestrian Bridge Fund (\$43,906), the Financial Incentive Fund (\$35,463) the Pool Fund (\$24,048), and the Accrued Leave Payout Fund (\$10,054).

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

	2018 ACTUAL YTD NOV 30	2019 ACTUAL YTD NOV 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Property Taxes	1,479,868	1,501,787	1,553,200	96.69%	1,501,787
Intergovernmental Receipts	359,026	398,654	390,049	102.21%	434,895
Other Taxes	356,751	484,346	404,000	119.89%	528,377
Income Taxes	17,219,883	17,462,102	18,575,353	94.01%	19,049,566
Fees, Licenses, & Permits	86,586	211,906	100,000	211.91%	211,906
Miscellaneous	16,358	9,832	16,500	59.59%	9,832
Transfer In	43,906	218,053	429,399	50.78%	429,399
Other Financing	17,093	6,142	10,000	61.42%	6,142
Earnings on Investments	212,910	325,691	150,000	217.13%	355,300
Charges for Services	897,257	942,251	1,122,153	83.97%	1,122,153
Total Revenues	20,689,637	21,560,763	22,750,654	94.77%	23,649,356
EXPENDITURES					
Council	120,320	135,690	175,878	77.15%	157,815
City Manager	472,704	588,367	620,021	94.89%	611,442
Human Resources	227,606	238,679	312,677	76.33%	260,216
Parks & Grounds	892,928	868,921	1,033,296	84.09%	978,368
Law Director	245,422	257,053	290,653	88.44%	275,337
Information Technology	1,037,264	746,686	935,573	79.81%	879,506
Street Lighting	348,217	377,041	458,622	82.21%	443,918
Finance Department	752,438	794,413	927,391	85.66%	832,537
Engineering Department	1,429,697	1,396,409	1,737,865	80.35%	1,517,106
Municipal Operations Center	344,767	362,589	467,280	77.60%	391,494
Transfers	14,620,922	13,060,951	15,586,631	83.80%	14,868,526
Total Expenditures	20,492,284	18,826,799	22,545,888	83.50%	21,216,265

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 November 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 – \$690,440 in Municipal Court fines and \$1,260 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 \$679,897.
 - 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 June 30, 2020 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 and second half payments from Paris, Dover and Darby townships have been received in the total amount of \$521,876 through the end of November 30, 2019.

Expenditures

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

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

	2018 ACTUAL YTD NOV 30	2019 ACTUAL YTD NOV 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Intergovernmental Receipts	16,658	3,204	6,000	53.40%	3,204
Fees, Licenses, & Permits	59,951	66,970	66,970	100.00%	66,970
Fines & Costs	603,177	691,700	733,430	94.31%	754,582
Miscellaneous	15,535	41,502	40,000	103.76%	41,502
Transfer In	8,313,303	8,892,279	10,379,250	85.67%	9,731,756
Charges for Services	1,232,680	1,268,382	1,419,577	89.35%	1,383,690
Total Revenues	10,241,303	10,964,038	12,645,227	86.70%	11,981,704
EXPENDITURES					
Municipal Court					
Personal Services	696,347	747,089	857,388	87.14%	823,845
Materials & Supplies	47,173	67,324	123,747	54.40%	79,101
Contract Services	12,037	14,709	27,449	53.59%	17,850
Other Expenses	10,231	12,225	38,260	31.95%	21,747
Total Court Expenditures	765,789	841,346	1,046,844	80.37%	942,543
Police Division					
Personal Services	4,452,950	4,640,849	5,196,665	89.30%	5,031,782
Materials & Supplies	78,706	76,922	99,807	77.07%	87,062
Contract Services	54,043	67,986	73,177	92.91%	71,150
Other Expenses	115,875	153,379	224,086	68.45%	171,643
Capital Improvements	0	0	0	0.00%	0
Total Police Expenditures	4,701,574	4,939,136	5,593,735	88.30%	5,361,637
Fire Division					
Personal Services	4,880,950	4,911,948	5,576,145	88.09%	5,337,933
Materials & Supplies	82,706	85,070	114,480	74.31%	92,929
Contract Services	73,197	68,402	88,073	77.66%	81,058
Other Expenses	200,403	189,604	240,506	78.84%	225,856
Capital Outlay	0	0	10,748	0.00%	0
Total Fire Expenditures	5,237,257	5,255,023	6,029,952	87.15%	5,737,776
Total Expenditures	10,704,620	11,035,505	12,670,531	87.10%	12,041,956

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 November 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 and August equaled \$1,584.
- **Charges for Services** – Year-to-date receipts total \$1,774,221 which is \$335,387 or 23.4% 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 November 30, 2019.

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

	2018 ACTUAL YTD NOV 30	2019 ACTUAL YTD NOV 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	4,934	2,625	2,050	128.06%	2,625
Charges for Services	1,438,834	1,773,180	1,989,360	89.13%	1,934,378
Total Revenues	1,443,767	1,775,805	1,991,410	89.17%	1,937,003
EXPENDITURES					
Personal Services	254,217	280,283	284,191	98.62%	284,191
Materials & Supplies	30,134	37,504	83,110	45.13%	44,364
Contract Services	1,131,170	1,497,853	1,586,997	94.38%	1,503,446
Other Expenses	20,836	38,270	70,434	54.33%	41,012
Capital Improvements	2,925	151,987	170,504	89.14%	152,210
Total Expenditures	1,439,283	2,005,897	2,195,236	91.38%	2,025,223

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 November 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. 1st and 2nd half settlement revenue in April and August equaled \$4,619,866 reflecting an increase of \$739,925 or 20.8% 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 \$10,772,791 which is \$485,169 or 4.7% greater than the amount collected in the same period from the prior year.
 - County Capacity Fees – Year-to-date receipts total \$2,080,379 which includes tap-ins for 344 units 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 \$1,830,951 which includes tap-ins for 286 units 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 November 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 1st and 2nd quarterly transfers totaling \$1,500,000 were processed through November 30st.

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

	2018 ACTUAL YTD NOV 30	2019 ACTUAL YTD NOV 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Property Tax (TIF)	3,825,941	4,619,866	3,645,457	126.73%	4,619,866
Assessments	7,651	3,019	6,500	46.44%	3,019
Miscellaneous	124	6,483	5,000	129.65%	6,483
Earnings on Investments	217,590	406,916	150,000	271.28%	443,909
Charges for Services	12,648,108	13,138,778	11,297,709	116.30%	14,333,212
Total Revenues	16,699,415	18,175,062	15,104,666	120.33%	19,406,488
EXPENDITURES					
Personal Services	1,591,568	1,683,479	1,874,236	89.82%	1,819,059
Materials & Supplies	577,298	672,548	950,091	70.79%	855,767
Contract Services	1,671,226	1,610,098	2,182,094	73.79%	1,988,664
Debt Service	6,521,144	6,771,130	7,358,444	92.02%	7,358,444
Transfer	405,000	1,500,000	2,000,000	75.00%	2,000,000
Other Expenses	1,257,414	1,512,851	1,432,883	105.58%	1,537,418
Total Expenditures	12,023,649	13,750,106	15,797,747	87.04%	15,559,352

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 November 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 \$2,970.
- 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 \$7,018,503 which is \$328,579 or 4.9% greater than the same period from the prior year.
 - County Capacity Fees – Year-to-date receipts total \$1,751,035 which includes tap-ins for 348 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 \$1,425,967 which includes tap-ins for 286 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 November 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 1st and 2nd quarterly transfers totaling \$951,750 have been processed through November 30st.

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

	2018 ACTUAL YTD NOV 30	2019 ACTUAL YTD NOV 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	8,070	2,970	7,600	39.08%	2,970
Miscellaneous	59,997	72,420	35,000	206.91%	72,420
Earnings on Investments	279,575	477,918	150,000	318.61%	521,365
Charges for Services	8,486,901	9,215,941	7,608,358	121.13%	10,053,754
Total Revenues	8,834,543	9,769,250	7,800,958	125.23%	10,650,510
EXPENDITURES					
Personal Services	1,562,159	1,687,207	1,851,821	91.11%	1,838,850
Materials & Supplies	775,509	574,766	906,548	63.40%	676,699
Contract Services	601,123	1,047,454	1,484,836	70.54%	1,333,158
Debt Service	1,464,659	1,434,800	1,574,618	91.12%	1,574,618
Transfer	951,750	951,750	1,269,000	75.00%	1,269,000
Other Expenses	74,026	78,181	194,655	40.16%	89,130
Total Expenditures	5,429,226	5,774,158	7,281,479	79.30%	6,781,455

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 November 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 1st and 2nd half real estate collection periods in March and August respectively.
- **Charges for Services** – Year-to-date service charges totaled \$1,055,426 which is \$163,169 or 18.3% 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 November 30, 2019.

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

	2018 ACTUAL YTD NOV 30	2019 ACTUAL YTD NOV 30	2019 TOTAL BUDGET	2019 % of BUDGET	2019 PRJ YR END
REVENUES					
Assessments	2,937	0	2,500	0.00%	0
Miscellaneous	11,172	16,106	10,000	161.06%	16,106
Charges for Services	892,257	1,055,426	1,056,992	99.85%	1,151,374
Total Revenues	906,366	1,071,532	1,069,492	100.19%	1,167,480
EXPENDITURES					
Personal Services	287,401	281,328	326,991	86.04%	306,562
Materials & Supplies	72,627	71,476	147,824	48.35%	94,696
Contract Services	132,621	158,936	192,040	82.76%	192,040
Other Expenses	11,275	29,724	70,645	42.08%	37,803
Capital Improvements	360,023	845,790	971,449	87.06%	901,915
Total Expenditures	863,947	1,387,254	1,708,948	81.18%	1,533,016

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

APPENDIX A

**YEAR TO DATE FUND REPORT
November 30, 2019**

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	21,560,763.07	18,826,798.97	8,335,662.43	427,487.22	7,908,175.21
203	Veyance Incentive	566.38	0.00	0.00	566.38	0.00	566.38
204	Financial Incentive	0.00	35,463.00	35,463.00	0.00	2,037.00	(2,037.00)
206	Enterprise Zone Revenue	20,120.94	0.00	20,120.94	0.00	0.00	0.00
207	Pool	8,527.62	211,629.60	219,883.18	274.04	8,719.66	(8,445.62)
208	City Events and Recreation	29,524.56	362,229.13	387,644.93	4,108.76	40,978.67	(36,869.91)
211	Police Pension	17,030.35	128,148.13	145,178.48	0.00	0.00	0.00
212	Fire Pension	17,030.41	128,148.13	145,178.54	0.00	0.00	0.00
213	Police Grant	12,856.13	3,169.00	749.00	15,276.13	0.00	15,276.13
214	Fire Grant	11,788.76	3,050.00	3,050.00	11,788.76	0.00	11,788.76
224	Street Tree Fund	194,344.51	191,884.76	108,234.74	277,994.53	28,109.93	249,884.60
225	Street Maintenance	42,783.67	1,140,171.48	1,122,254.06	60,701.09	77,823.12	(17,122.03)
226	Law Enforcement Trust	206,508.63	5,027.99	166,796.90	44,739.72	0.00	44,739.72
227	Mandatory Drug Fine	113,630.47	2,529.79	0.00	116,160.26	0.00	116,160.26
228	DUI Alcohol Educ & Enforce	33,124.62	1,322.50	96.72	34,350.40	0.00	34,350.40
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	155,354.73	154,389.78	23,321.52	14,730.41	8,591.11
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	10,964,038.03	11,035,504.63	9,429.06	283,579.89	(274,150.83)
233	Federal Law Enforcement	1,248.77	0.00	244.98	1,003.79	0.00	1,003.79
238	Court Computer & Research	337,124.60	26,383.39	1,458.29	362,049.70	18.27	362,031.43
242	Court Clerk Computerization	191,135.35	26,419.74	45,146.75	172,408.34	8,703.25	163,705.09
243	Court Special Projects	516,591.42	61,322.08	0.00	577,913.50	2,741.45	575,172.05
244	Court Probation Fine	267,502.49	12,840.38	0.00	280,342.87	144.03	280,198.84
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	714,222.57	3,023,526.59	2,935,375.45	802,373.71	1,987.40	800,386.31
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	31,043.65	4,909.50	0.00	35,953.15	0.00	35,953.15
263	Cemetery Endowment	11,256.29	723.21	0.00	11,979.50	0.00	11,979.50
266	Indigent Drivers Local Interlock	172,954.57	15,342.00	138.00	188,158.57	472.00	187,686.57
267	Indigent Drivers State Interlock	226,296.67	23,861.06	0.00	250,157.73	0.00	250,157.73
275	CHIP Grant	50,389.19	6,285.18	0.00	56,674.37	0.00	56,674.37

APPENDIX A

YEAR TO DATE FUND REPORT
November 30, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.98	7,080,226.40	7,080,227.38	0.00	0.00	0.00
410	Parkland Development	218,524.03	489,001.89	707,525.92	0.00	459,548.11	(459,548.11)
439	CIP	1,097,601.13	3,565,449.45	4,663,050.58	0.00	978,098.94	(978,098.94)
440	Capital Reserve Fund	2,000,000.00	0.00	0.00	2,000,000.00	300,000.00	1,700,000.00
477	ODNR Grant Fund	7,253.37	0.00	7,253.37	0.00	0.00	0.00
478	City Development Grant Fund	23,996.34	0.00	23,996.34	0.00	0.00	0.00
479	Town Run Restoration Fund	7,451.38	0.00	7,451.38	0.00	0.00	0.00
480	OPWC Capital Project Fund	96,913.55	745,074.73	841,988.28	0.00	204,925.27	(204,925.27)
482	NW 33 Grant Fund	647,204.04	279,511.46	276,715.50	650,000.00	224,643.33	425,356.67
483	CDBG Formula Grant	18,411.23	202,826.01	135,731.55	85,505.69	32,679.68	52,826.01
488	Pedestrian Bridge Fund	0.00	43,906.12	43,906.12	0.00	0.00	0.00
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)
491	Bike Route Grant Fund	0.00	0.00	0.00	0.00	87,880.00	(87,880.00)
505	Sanitation	304,416.12	1,772,231.42	2,005,897.49	70,750.05	160,996.45	(90,246.40)
534	Incr Wastewater Capacity Fee	5,481,529.07	1,230,702.21	103,918.91	6,608,312.37	11,068.80	6,597,243.57
535	Sewer	13,969,610.16	18,161,185.83	13,750,106.38	18,380,689.61	494,174.54	17,886,515.07
536	Sewer Replace & Improve	1,718,539.27	2,181,479.48	1,462,057.24	2,437,961.51	764,039.77	1,673,921.74
550	Water Revenue	18,301,434.28	9,755,480.07	5,774,157.78	22,282,756.57	249,784.57	22,032,972.00
551	Water Replacement & Improve	3,829,971.83	1,673,646.58	1,757,696.83	3,745,921.58	335,484.73	3,410,436.85
553	Incremental Water Capacity Fee	5,629,793.43	716,976.10	315,763.36	6,031,006.17	26,063.63	6,004,942.54
570	Stormwater Assessment	914,504.98	1,069,153.67	1,387,254.13	596,404.52	117,798.52	478,606.00
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	67,709.18	67,709.18	12,577.21	0.00	12,577.21
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	423,668.96	306,483.36	264,643.32	41,840.04
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	88,195,202.00	77,168,888.37	75,290,960.03	5,673,571.48	69,617,388.55

APPENDIX B

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

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.09%	\$ 49,119		\$ 8,537,579
Escrow Accounts				44,343
Total Bank Deposits				\$ 8,581,922
<u>Investments</u>				
Star Ohio	1.90%	\$ 468,581		\$ 27,625,477
Star Ohio 2	1.90%	26,985		583,317
Star Ohio 3	1.90%	2,077		996,345
Richwood Bank - CD	2.50%	56,815	258	2,575,768
Redtree Investments - Operating Account	1.91%	579,917	565	34,928,131
RedtreeInvestments - Bond Proceeds	0.00%	44,570		-
5/3 Securities - Operating	0.00%	89,808		-
Total Investments		\$ 1,268,752		\$ 66,709,038
TOTAL BANK DEPOSITS & INVESTMENTS		\$ 1,317,870		\$ 75,290,960

* 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

November 30, 2019
Date

Terry Emery
City Manager

November 30, 2019
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
NOVEMBER 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019			11/30/2019		YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid	
SHORT TERM DEBT									
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
LONG TERM DEBT									
Various Purpose GO	4.00%	12/01/20	General	1,485,000		725,000	760,000	74,250	799,250
Various Purpose Facility GO	2.00%	12/01/31	General	10,595,000		635,000	9,960,000	434,888	1,069,888
PP Loan*	3.99%	12/01/24	General	790,000		120,000	670,000	30,308	150,308
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	17,405,000		802,083	16,602,917	603,149	1,405,232
OPWC Loan	0.00%	01/01/31	Water	369,703		29,568	340,134		29,568
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,655,000		210,000	9,445,000	334,900	544,900
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	42,670,000		1,182,500	41,487,500	1,630,702	2,813,202
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	75,045,000		756,250	74,288,750	2,656,779	3,413,029
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	TIF	9,100,000		440,000	8,660,000	300,688	740,688
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	TIF	0	3,464,024		3,464,024	137,330	137,330
Total Long Term Debt				167,114,703	3,464,024	4,900,401	165,678,325	6,202,992	11,103,394
TOTAL DEBT				172,049,703	6,199,024	5,600,401	172,648,325	6,326,024	11,926,426

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
Sep-19	Aug-19	9,726	11,068,688	\$ 712,536	8,909	11,884,879	\$ 1,092,582	6,175	\$ 119,823	6,575	18,903	\$ 85,061
Oct-19	Sep-19	9,789	10,214,748	\$ 674,285	8,780	10,816,985	\$ 976,426	6,201	\$ 120,116	6,606	18,921	\$ 85,144
Nov-19	Oct-19	9,824	9,002,150	\$ 713,739	8,807	10,330,562	\$ 990,089	6,205	\$ 120,495	6,614	18,954	\$ 85,292

APPENDIX D

