



**TO:** TERRY EMERY, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** DECEMBER 2019 FINANCIAL REPORT  
**DATE:** 1/6/2020

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

Appendix B is the Financial Statement for the city as of December 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 December 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 December 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 \$1,501,787 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 \$19,269,137 which is \$231,970 or 1.2% 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 \$1,071,849 the 2019 fiscal year.

### **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 (\$9,958,465), Debt Service Fund (\$2,759,657), the Capital Improvement Fund (\$1,509,598), the Parkland Development Fund (\$573,192), the Events & Recreation Fund (\$261,320), , the Streets Maintenance Fund (\$101,000), the State Highway Fund (\$71,450), the Pedestrian Bridge Fund (\$43,906), the Financial Incentive Fund (\$35,463) the Pool Fund (\$26,572), and the Accrued Leave Payout Fund (\$10,054).

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

	<b>2018 ACTUAL YTD DEC 31</b>	<b>2019 ACTUAL YTD DEC 31</b>	<b>2019 TOTAL BUDGET</b>	<b>2019 % of BUDGET</b>
<b>REVENUES</b>				
Property Taxes	1,479,868	<b>1,501,787</b>	1,553,200	96.69%
Intergovernmental Receipts	374,150	<b>421,911</b>	390,049	108.17%
Other Taxes	367,720	<b>534,892</b>	404,000	132.40%
Income Taxes	19,037,167	<b>19,269,137</b>	18,575,353	103.73%
Fees, Licenses, & Permits	94,986	<b>216,451</b>	100,000	216.45%
Miscellaneous	16,392	<b>10,416</b>	16,500	63.12%
Transfer In	43,906	<b>306,559</b>	429,399	71.39%
Other Financing	17,093	<b>6,582</b>	10,000	65.82%
Earnings on Investments	232,786	<b>363,719</b>	150,000	242.48%
Charges for Services	1,175,683	<b>1,256,969</b>	1,122,153	112.01%
<b>Total Revenues</b>	<b>22,839,751</b>	<b>23,888,423</b>	<b>22,750,654</b>	<b>105.00%</b>
<b>EXPENDITURES</b>				
Council	133,364	<b>145,365</b>	175,878	82.65%
City Manager	523,380	<b>608,140</b>	620,021	98.08%
Human Resources	253,664	<b>261,701</b>	313,677	83.43%
Parks & Grounds	971,044	<b>931,791</b>	1,033,296	90.18%
Law Director	269,349	<b>277,356</b>	290,653	95.43%
Information Technology	1,122,316	<b>789,921</b>	935,573	84.43%
Street Lighting	361,226	<b>410,770</b>	458,622	89.57%
Finance Department	819,909	<b>850,003</b>	927,391	91.66%
Engineering Department	1,553,549	<b>1,539,666</b>	1,737,865	88.60%
Municipal Operations Center	378,185	<b>394,989</b>	467,280	84.53%
Transfers	17,277,233	<b>15,444,183</b>	15,736,631	98.14%
<b>Total Expenditures</b>	<b>23,663,219</b>	<b>21,653,885</b>	<b>22,696,888</b>	<b>95.40%</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 December 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 – \$739,869 in Municipal Court fines and \$1,360 in parking tickets have been through the end of 2019
- Charges for Services
  - EMS Billing - The city contracts with MED3000 to bill and collect the fees for providing EMS services. Through the end of 2019, the City has received \$737,717.
    - 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 December 31, 2019.

### Expenditures

The Security of Persons & Property Fund expenditures performed as expected through December 31, 2019.

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

	<b>2018 ACTUAL YTD DEC 31</b>	<b>2019 ACTUAL YTD DEC 31</b>	<b>2019 TOTAL BUDGET</b>	<b>2019 % of BUDGET</b>
<b>REVENUES</b>				
Intergovernmental Receipts	16,658	<b>3,204</b>	6,000	53.40%
Fees, Licenses, & Permits	59,951	<b>66,970</b>	66,970	100.00%
Fines & Costs	647,407	<b>741,229</b>	733,430	101.06%
Miscellaneous	17,135	<b>41,391</b>	40,000	103.48%
Transfer In	9,216,092	<b>9,958,465</b>	10,379,250	95.95%
Charges for Services	1,323,764	<b>1,329,506</b>	1,419,577	93.66%
<b>Total Revenues</b>	<b>11,281,007</b>	<b>12,140,765</b>	12,645,227	96.01%
<b>EXPENDITURES</b>				
<b>Municipal Court</b>				
Personal Services	760,281	<b>809,166</b>	857,388	94.38%
Materials & Supplies	66,556	<b>69,931</b>	123,747	56.51%
Contract Services	12,722	<b>15,857</b>	27,449	57.77%
Other Expenses	12,090	<b>12,528</b>	38,260	32.74%
<b>Total Court Expenditures</b>	<b>851,650</b>	<b>907,482</b>	1,046,844	86.69%
<b>Police Division</b>				
Personal Services	4,867,522	<b>5,039,742</b>	5,196,665	96.98%
Materials & Supplies	88,636	<b>90,350</b>	99,807	90.53%
Contract Services	55,626	<b>70,877</b>	73,177	96.86%
Other Expenses	133,880	<b>165,939</b>	224,086	74.05%
Capital Improvements	0	<b>0</b>	0	0.00%
<b>Total Police Expenditures</b>	<b>5,145,663</b>	<b>5,366,908</b>	5,593,735	95.94%
<b>Fire Division</b>				
Personal Services	5,329,433	<b>5,333,671</b>	5,576,145	95.65%
Materials & Supplies	89,419	<b>104,205</b>	114,480	91.02%
Contract Services	79,376	<b>74,504</b>	88,073	84.59%
Other Expenses	207,167	<b>197,870</b>	240,506	82.27%
Capital Outlay	0	<b>0</b>	10,748	0.00%
<b>Total Fire Expenditures</b>	<b>5,705,394</b>	<b>5,710,250</b>	6,029,952	94.70%
<b>Total Expenditures</b>	<b>11,702,707</b>	<b>11,984,640</b>	12,670,531	94.59%

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 December 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 \$1,910,654 which is \$338,218 or 21.5% more than the City received from the same period in the prior year. Effective 1/1/17, the monthly sanitation fee was increased by \$0.75 to \$5.75. A subsequent increase of \$0.75 for this monthly fee has also be authorized with an effective date of 1/1/18 that will be reflected on the bills issued in February 2018. A third increase of \$0.50 was authorized for this monthly fee effective 1/1/18 that will be reflected on bills issued in February 2019 for which the monthly fee will be \$7.00. In addition for the February 2019 billing, an increase of \$4.50 was authorized for trash collection service thereby increasing the monthly fee from \$16.00 to \$20.50.

### **Expenditures**

The Sanitation Fund expenditures performed as expected through December 31, 2019.

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

	2018 ACTUAL YTD DEC 31	2019 ACTUAL YTD DEC 31	2019 TOTAL BUDGET	2019 % of BUDGET
<b>REVENUES</b>				
Assessments	4,934	<b>1,584</b>	2,050	77.27%
Charges for Services	1,572,436	<b>1,910,654</b>	1,989,360	96.04%
<b>Total Revenues</b>	<b>1,577,370</b>	<b>1,912,239</b>	1,991,410	96.02%
<b>EXPENDITURES</b>				
Personal Services	278,281	<b>306,920</b>	311,691	98.47%
Materials & Supplies	33,551	<b>42,217</b>	83,110	50.80%
Contract Services	1,250,749	<b>1,524,184</b>	1,586,997	96.04%
Other Expenses	23,957	<b>41,323</b>	70,434	58.67%
Capital Improvements	2,925	<b>159,432</b>	170,504	93.51%
<b>Total Expenditures</b>	<b>1,589,464</b>	<b>2,074,076</b>	2,222,736	93.31%

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 December 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 \$4,619,866 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 \$11,452,898 which is \$250,497 or 2.2% greater than the amount collected in the same period from the prior year.
  - **County Capacity Fees** – Year-to-date receipts total \$2,131,549 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 \$1,885,996 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 December 31, 2019. However, the following expenditures require additional explanations:

- **Transfers** – Transfers to the Wastewater Replacement & Improvement Fund were posted on a quarterly basis and totaled \$2,000,000 through December 31<sup>st</sup>.



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

	<b>2018 ACTUAL YTD DEC 31</b>	<b>2019 ACTUAL YTD DEC 31</b>	<b>2019 TOTAL BUDGET</b>	<b>2019 % of BUDGET</b>
<b>REVENUES</b>				
Property Tax (TIF)	3,825,941	<b>4,619,866</b>	3,645,457	126.73%
Assessments	7,651	<b>3,019</b>	6,500	46.44%
Miscellaneous	124	<b>6,483</b>	5,000	129.65%
Earnings on Investments	242,139	<b>460,767</b>	150,000	307.18%
Charges for Services	13,977,909	<b>13,874,774</b>	11,297,709	122.81%
<b>Total Revenues</b>	<b>18,053,765</b>	<b>18,964,909</b>	15,104,666	125.56%
<b>EXPENDITURES</b>				
Personal Services	1,735,770	<b>1,822,313</b>	1,874,236	97.23%
Materials & Supplies	651,763	<b>712,430</b>	950,091	74.99%
Contract Services	1,942,861	<b>1,949,392</b>	2,191,094	88.97%
Debt Service	7,068,315	<b>7,315,017</b>	7,358,444	99.41%
Transfer	540,000	<b>2,000,000</b>	2,000,000	100.00%
Other Expenses	1,291,258	<b>1,520,044</b>	1,597,883	95.13%
<b>Total Expenditures</b>	<b>13,229,967</b>	<b>15,319,195</b>	15,971,747	95.91%

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 December 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 \$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 \$7,727,744 which is \$443,943 or 6.1% greater than the same period from the prior year.
  - County Capacity Fees – Year-to-date receipts total \$1,788,556 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 \$1,514,982 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 December 31, 2019. However, the following expenditures require additional explanations:

- Transfers – Transfers to the Water Replacement & Improvement Fund were posted on a quarterly basis and totaled \$1,269,000 through December 31<sup>st</sup>.

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

	2018 ACTUAL YTD DEC 31	2019 ACTUAL YTD DEC 31	2019 TOTAL BUDGET	2019 % of BUDGET
<b>REVENUES</b>				
Assessments	8,070	<b>2,970</b>	7,600	39.08%
Miscellaneous	64,393	<b>73,894</b>	35,000	211.13%
Earnings on Investments	312,336	<b>545,237</b>	150,000	363.49%
Charges for Services	9,403,970	<b>9,781,042</b>	7,608,358	128.56%
<b>Total Revenues</b>	<b>9,788,770</b>	<b>10,403,144</b>	7,800,958	133.36%
<b>EXPENDITURES</b>				
Personal Services	1,699,955	<b>1,825,356</b>	1,851,821	98.57%
Materials & Supplies	841,042	<b>617,113</b>	906,548	68.07%
Contract Services	727,651	<b>1,271,025</b>	1,484,836	85.60%
Debt Service	1,592,071	<b>1,560,780</b>	1,574,618	99.12%
Transfer	1,269,000	<b>1,269,000</b>	1,269,000	100.00%
Other Expenses	84,624	<b>84,925</b>	203,655	41.70%
<b>Total Expenditures</b>	<b>6,214,344</b>	<b>6,628,198</b>	7,290,479	90.92%

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 December 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 \$1,119,269 which is \$150,651 or 15.5% 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 performed as expected through December 31, 2019.

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

	<b>2018 ACTUAL YTD DEC 31</b>	<b>2019 ACTUAL YTD DEC 31</b>	<b>2019 TOTAL BUDGET</b>	<b>2019 % of BUDGET</b>
<b>REVENUES</b>				
Assessments	2,937	<b>0</b>	2,500	0.00%
Miscellaneous	11,172	<b>16,106</b>	10,000	161.06%
Charges for Services	968,618	<b>1,119,269</b>	1,056,992	105.89%
<b>Total Revenues</b>	<b>982,727</b>	<b>1,135,375</b>	1,069,492	106.16%
<b>EXPENDITURES</b>				
Personal Services	313,919	<b>302,416</b>	326,991	92.48%
Materials & Supplies	77,392	<b>85,713</b>	147,824	57.98%
Contract Services	170,033	<b>182,427</b>	194,040	94.01%
Other Expenses	27,197	<b>34,186</b>	70,645	48.39%
Capital Improvements	363,399	<b>862,525</b>	971,449	88.79%
<b>Total Expenditures</b>	<b>951,940</b>	<b>1,467,266</b>	1,710,948	85.76%

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

APPENDIX A

YEAR TO DATE FUND REPORT  
December 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	5,601,698.33	23,888,422.70	21,651,804.11	7,838,316.92	267,937.21	7,570,379.71
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	0.00	0.00
206	Enterprise Zone Revenue	20,120.94	0.00	20,120.94	0.00	0.00	0.00
207	Pool	8,527.62	214,152.92	221,291.13	1,389.41	1,389.41	0.00
208	City Events and Recreation	29,524.56	409,540.95	396,403.23	42,662.28	42,662.28	0.00
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	3,144.00	11,694.76	0.00	11,694.76
224	Street Tree Fund	194,344.51	195,228.87	137,194.18	252,379.20	5,206.62	247,172.58
225	Street Maintenance	42,783.67	1,256,285.20	1,205,386.42	93,682.45	59,704.12	33,978.33
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	2,679.79	0.00	116,310.26	0.00	116,310.26
228	DUI Alcohol Educ & Enforce	33,124.62	1,347.50	96.72	34,375.40	0.00	34,375.40
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	168,120.90	161,946.94	28,530.53	8,366.24	20,164.29
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	12,140,765.20	11,984,143.21	237,517.65	219,354.33	18,163.32
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	28,159.29	1,458.29	363,825.60	18.27	363,807.33
242	Court Clerk Computerization	191,135.35	28,184.74	45,146.75	174,173.34	8,703.25	165,470.09
243	Court Special Projects	516,591.42	65,157.08	2,741.45	579,007.05	0.00	579,007.05
244	Court Probation Fine	267,502.49	13,918.38	0.00	281,420.87	144.03	281,276.84
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	5,132.00	0.00	36,175.65	0.00	36,175.65
263	Cemetery Endowment	11,256.29	823.86	0.00	12,080.15	0.00	12,080.15
266	Indigent Drivers Local Interlock	172,954.57	16,836.00	138.00	189,652.57	472.00	189,180.57
267	Indigent Drivers State Interlock	226,296.67	25,405.20	0.00	251,701.87	0.00	251,701.87
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  
December 31, 2019

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	0.98	7,085,226.40	7,080,227.38	5,000.00	0.00	5,000.00
410	Parkland Development	218,524.03	950,550.00	709,157.03	459,917.00	457,917.00	2,000.00
439	CIP	1,097,601.13	4,712,241.48	5,007,119.22	802,723.39	801,892.91	830.48
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	875,086.91	972,000.46	0.00	74,913.09	(74,913.09)
482	NW 33 Grant Fund	647,204.04	297,047.46	294,251.50	650,000.00	224,643.33	425,356.67
483	CDBG Formula Grant	18,411.23	238,505.69	251,916.92	5,000.00	5,000.00	0.00
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	0.00	0.00
491	Bike Route Grant Fund	0.00	87,880.00	87,880.00	0.00	0.00	0.00
505	Sanitation	304,416.12	1,908,664.70	2,074,076.40	139,004.42	54,942.01	84,062.41
534	Incr Wastewater Capacity Fee	5,481,529.07	1,268,683.81	103,918.91	6,646,293.97	11,068.80	6,635,225.17
535	Sewer	13,969,610.16	18,951,032.81	15,319,312.42	17,601,330.55	106,333.60	17,494,996.95
536	Sewer Replace & Improve	1,718,539.27	2,700,943.68	1,579,466.74	2,840,016.21	710,537.70	2,129,478.51
550	Water Revenue	18,301,434.28	10,389,373.99	6,628,197.63	22,062,610.64	119,878.81	21,942,731.83
551	Water Replacement & Improve	3,829,971.83	2,035,154.81	1,891,304.62	3,973,822.02	205,770.35	3,768,051.67
553	Incremental Water Capacity Fee	5,629,793.43	761,732.82	334,116.99	6,057,409.26	7,710.00	6,049,699.26
570	Stormwater Assessment	914,504.98	1,132,996.75	1,467,266.28	580,235.45	55,581.60	524,653.85
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	72,150.98	72,150.98	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	169,667.33	433,668.96	334,237.36	254,643.32	79,594.04
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>96,408,009.94</b>	<b>84,627,745.72</b>	<b>76,044,910.62</b>	<b>4,006,777.68</b>	<b>72,038,132.94</b>

APPENDIX B

**CITY OF MARYSVILLE, OHIO  
FINANCIAL STATEMENT  
December 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)*	1.08%	\$ 51,424		\$ 9,675,667
Escrow Accounts				44,343
Total Bank Deposits				<u>\$ 9,720,010</u>
<u>Investments</u>				
Star Ohio	1.86%	\$ 511,968		\$ 27,665,748
Star Ohio 2	1.86%	27,905		587,183
Star Ohio 3	1.86%	3,121		453,836
Richwood Bank - CD	2.50%	56,815	227	2,591,999
Redtree Investments - Operating Account	1.88%	645,393	599	35,026,135
RedtreeInvestments - Bond Proceeds	0.00%	44,570		-
5/3 Securities - Operating	0.00%	89,808		-
Total Investments		<u>\$ 1,379,580</u>		<u>\$ 66,324,900</u>
<b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		<b>\$ 1,431,003</b>		<b>\$ 76,044,911</b>

\* 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

December 31, 2019  
Date

*Terry Emery*  
City Manager

December 31, 2019  
Date



APPENDIX C

**CITY OF MARYSVILLE  
DEBT SCHEDULE  
DECEMBER 2019**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2019			12/31/2019		YTD Payments
				Beginning Balance	Additions	Deletions	Ending Balance	Interest Paid	
<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		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		875,000	16,530,000	656,212	1,531,212
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		1,282,739	41,387,261	1,774,397	3,057,136
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	75,045,000		816,185	74,228,815	2,896,796	3,712,981
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	5,133,493	165,445,234	6,639,767	11,773,260
<b>TOTAL DEBT</b>				<b>172,049,703</b>	<b>6,199,024</b>	<b>5,833,493</b>	<b>172,415,234</b>	<b>6,762,799</b>	<b>12,596,292</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
Feb-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
Mar-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
Apr-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
Dec-19	Nov-19	9,815	7,729,163	\$ 558,194	8,799	9,222,532	\$ 833,357	6,197	\$ 120,550	6,613	18,828	\$ 84,727

## APPENDIX D

