



TO: TERRY EMERY, CITY MANAGER
FROM: JUSTIN NAHVI
SUBJECT: JANUARY 2020 FINANCIAL REPORT
DATE: 2/5/2020

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 January 31, 2020, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of January 31, 2020. 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 January 31, 2020. 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 January 31, 2020.

Revenues

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

- **Property Taxes** – Settlement revenue is received after the 1st and 2nd half real estate collection periods in March and August respectively.
- **Income Tax** – Year-to-date receipts total \$2,210,361 which is \$489,672 or 27.9% greater than amount the City received during the same period in the prior year. The decline is attributed to a decline in the income tax withholding payment for a large employer within the City of Marysville that occurred in January 2019 and was previously discussed with the Finance Committee last fiscal year.
- **Charges for Services** – Chargebacks for the Sanitation, Sewer, Water, and Stormwater Funds are posted on a quarterly basis and the 1st quarterly chargeback will be released at the end of March 2020.

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 (\$550,500) and the Events & Recreation Fund (\$32,500).

**GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2020**

	2019 ACTUAL YTD JAN 31	2020 ACTUAL YTD JAN 31	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Property Taxes	0	0	1,780,300	0.00%
Intergovernmental Receipts	16,261	22,777	414,965	5.49%
Other Taxes	22,059	7,593	452,000	1.68%
Income Taxes	1,727,689	2,210,361	18,841,928	11.73%
Fees, Licenses, & Permits	7,180	2,980	100,000	2.98%
Miscellaneous	76	381	8,000	4.76%
Transfer In	0	0	0	0.00%
Other Financing	0	587	10,000	5.87%
Earnings on Investments	21,560	28,554	150,000	19.04%
Charges for Services	11,109	7,748	1,101,283	0.70%
Total Revenues	1,805,934	2,280,980	22,858,476	9.98%
EXPENDITURES				
Council	13,339	12,529	167,554	7.48%
City Manager	37,170	58,760	626,856	9.37%
Human Resources	17,550	26,035	308,020	8.45%
Parks & Grounds	51,747	82,601	1,105,625	7.47%
Law Director	44,809	44,221	295,094	14.99%
Information Technology	93,566	81,198	987,161	8.23%
Street Lighting	33,193	37,928	455,929	8.32%
Finance Department	63,496	76,295	1,012,618	7.53%
Engineering Department	134,786	144,849	1,849,670	7.83%
Municipal Operations Center	31,053	44,152	459,728	9.60%
Transfers	862,544	583,000	18,691,589	3.12%
Total Expenditures	1,383,254	1,191,568	25,959,844	4.59%

2020 total budget expenditures include \$267,937.21 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 January 31, 2020.

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 – \$63,924 in Municipal Court fines and \$50 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 \$75,719.
 - 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, 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). Invoices in relation to these agreements are billed semiannually and the 1st half invoice for each contract will be issued in March 2020.

Expenditures

The Security of Persons & Property Fund expenditures are performing as expected through January 31, 2020.

**SECURITY OF PERSONS AND PROPERTY FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2020**

	2019 ACTUAL YTD JAN 31	2020 ACTUAL YTD JAN 31	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Intergovernmental Receipts	0	1,136	6,000	18.93%
Fees, Licenses, & Permits	0	32,436	61,750	52.53%
Fines & Costs	48,444	63,974	751,500	8.51%
Miscellaneous	3,068	203	12,000	1.69%
Transfer In	826,711	550,500	11,101,412	4.96%
Charges for Services	45,382	155,147	1,474,434	10.52%
Total Revenues	923,605	803,396	13,407,096	5.99%
EXPENDITURES				
Municipal Court				
Personal Services	60,418	70,416	882,782	7.98%
Materials & Supplies	2,868	843	110,383	0.76%
Contract Services	5,291	920	27,625	3.33%
Other Expenses	2,019	926	41,670	2.22%
Total Court Expenditures	70,596	73,105	1,062,460	6.88%
Police Division				
Personal Services	393,144	463,127	5,694,508	8.13%
Materials & Supplies	4,575	7,176	104,350	6.88%
Contract Services	1,583	3,243	80,545	4.03%
Other Expenses	12,862	18,780	216,024	8.69%
Capital Improvements	0	0	0	0.00%
Total Police Expenditures	412,165	492,326	6,095,427	8.08%
Fire Division				
Personal Services	464,270	496,536	6,048,975	8.21%
Materials & Supplies	9,784	8,259	105,519	7.83%
Contract Services	11,347	7,675	80,902	9.49%
Other Expenses	21,569	19,872	222,419	8.93%
Capital Outlay	0	0	10,748	0.00%
Total Fire Expenditures	506,970	532,341	6,468,563	8.23%
Total Expenditures	989,730	1,097,772	13,626,450	8.06%

2020 total budget expenditures include \$219,354.33 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 January 31, 2020.

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 is received after the 1st and 2nd half real estate collection periods in March and August respectively.
- **Charges for Services** – Year-to-date receipts total \$187,762 which is \$57,536 or 44.2% greater than the City received from the same period in the prior year. This increase is primarily attributed to the delivery of utility bills in December 2019. 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 1/1/19 that will be reflected on bills issued in February 2020 for which the monthly fee will be \$7.50. In additional for the February 2020 billing, an increase of \$0.50 was authorized for trash collection service thereby increasing the monthly fee from \$21.00 to \$21.50. As of January 31, there were 6,220 utility customers received trash collection service.

Expenditures

The Sanitation Fund expenditures are performing as expected through January 31, 2020.

**SANITATION FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2020**

	2019 ACTUAL YTD JAN 31	2020 ACTUAL YTD JAN 31	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	0	0	1,320	0.00%
Charges for Services	130,226	187,762	1,971,242	9.53%
Total Revenues	130,226	187,762	1,972,562	9.52%
EXPENDITURES				
Personal Services	22,002	26,497	284,053	9.33%
Materials & Supplies	3,961	3,180	78,483	4.05%
Contract Services	108,030	124,710	1,579,319	7.90%
Other Expenses	1,410	389	54,687	0.71%
Capital Improvements	9,500	13,624	31,402	43.38%
Total Expenditures	144,902	168,400	2,027,943	8.30%

2020 total budget expenditures include \$54,942.01 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 January 31, 2020.

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. Settlement revenue is received after the 1st and 2nd half real estate collection periods in March and August respectively.
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** – 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 \$1,028,696 which is \$97,748 or 10.5% greater than the amount collected in the same period from the prior year. This increase is primarily attributed to a delay in the delivery of utility bills in December 2019. As of January 31, there were 8,838 utility customers with sewer service.
 - **County Capacity Fees** – Year-to-date receipts total \$88,189 which includes tap-ins for 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 \$32,810 which includes tap-ins for 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 January 31, 2020. However, the following expenditures require additional explanations:

- **Transfers** – Transfers to the Wastewater Replacement & Improvement Fund are scheduled to occur on a quarterly basis and the first transfer will be processed in March 2020.

**SEWER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2020**

	2019 ACTUAL YTD JAN 31	2020 ACTUAL YTD JAN 31	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Property Tax (TIF)	0	0	4,620,000	0.00%
Assessments	0	0	3,520	0.00%
Miscellaneous	0	0	5,000	0.00%
Earnings on Investments	27,458	36,666	150,000	24.44%
Charges for Services	1,045,318	1,123,741	11,541,547	9.74%
Total Revenues	1,072,776	1,160,407	16,320,067	7.11%
EXPENDITURES				
Personal Services	158,838	169,688	2,047,344	8.29%
Materials & Supplies	47,961	80,953	1,017,978	7.95%
Contract Services	165,731	136,455	2,326,694	5.86%
Debt Service	567,795	568,295	7,365,244	7.72%
Transfer	0	0	5,500,000	0.00%
Other Expenses	14,183	22,751	1,757,012	1.29%
Total Expenditures	954,509	978,143	20,014,273	4.89%

2020 total budget expenditures include \$106,333.60 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 January 31, 2020.

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 is received after the 1st and 2nd half real estate collection periods in March and August respectively.
- **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 \$730,846 which is \$173,587 or 31.2% greater than the same period from the prior year. The increase is attributed the delay in the delivery of utility bills due in December 2019. As of January 31, there were 9,867 utility customers with water service.
 - **County Capacity Fees** – Year-to-date receipts total \$65,790 which includes tap-ins for 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 \$187,441 which includes tap-ins for 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 January 31, 2020. However, the following expenditures require additional explanations:

- **Transfers** – Transfers to the Water Replacement & Improvement Fund are scheduled to be posted on a quarterly basis and the first transfer will be processed in March 2020.

**WATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2020**

	2019 ACTUAL YTD JAN 31	2020 ACTUAL YTD JAN 31	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	0	0	4,355	0.00%
Miscellaneous	4,422	536	50,000	1.07%
Earnings on Investments	35,323	46,917	150,000	31.28%
Charges for Services	636,285	834,175	7,760,326	10.75%
Total Revenues	676,030	881,628	7,964,681	11.07%
EXPENDITURES				
Personal Services	136,393	164,846	1,985,158	8.30%
Materials & Supplies	54,539	43,900	972,702	4.51%
Contract Services	20,146	32,441	1,520,590	2.13%
Debt Service	127,413	125,980	2,879,815	4.37%
Transfer	0	0	12,900,000	0.00%
Other Expenses	4,307	4,500	195,670	2.30%
Total Expenditures	342,798	371,667	20,453,935	1.82%

2020 total budget expenditures include \$119,878.81 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 January 31, 2020.

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 \$121,293, which is \$13,538 or 12.6% greater than the amount collected in the same period from the prior 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 2020 utility billing will be \$5.25. As of January 31, there were 6,641 utility customers paying the stormwater fee on a monthly basis

Expenditures

The Stormwater Fund expenditures are performing as expected through January 31, 2020.

**STORMWATER FUND
STATEMENT OF REVENUE AND EXPENDITURES
JANUARY 2020**

	2019 ACTUAL YTD JAN 31	2020 ACTUAL YTD JAN 31	2020 TOTAL BUDGET	2020 % of BUDGET
REVENUES				
Assessments	0	0	2,035	0.00%
Miscellaneous	0	10,848	10,000	108.48%
Charges for Services	107,755	121,293	1,258,971	9.63%
Total Revenues	107,755	132,142	1,271,006	10.40%
EXPENDITURES				
Personal Services	26,258	30,745	357,172	8.61%
Materials & Supplies	4,723	2,031	154,017	1.32%
Contract Services	1,882	23,982	130,480	18.38%
Other Expenses	3,634	569	62,452	0.91%
Capital Improvements	14,839	13,401	546,639	2.45%
Total Expenditures	51,336	70,728	1,250,760	5.65%

2020 total budget expenditures include \$55,581.60 in carryover encumbrances.

APPENDIX A

YEAR TO DATE FUND REPORT
January 31, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
100	General Fund	7,838,316.92	2,280,979.96	1,191,580.95	8,927,715.93	1,124,674.93	7,803,041.00
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	0.00	0.00	0.00	0.00	0.00	0.00
207	Pool	1,389.41	0.00	783.10	606.31	4,708.96	(4,102.65)
208	City Events and Recreation	42,662.28	35,055.00	80,242.52	(2,525.24)	25,932.24	(28,457.48)
211	Police Pension	0.00	0.00	0.00	0.00	0.00	0.00
212	Fire Pension	0.00	0.00	0.00	0.00	0.00	0.00
213	Police Grant	15,276.13	0.00	0.00	15,276.13	0.00	15,276.13
214	Fire Grant	11,694.76	0.00	0.00	11,694.76	0.00	11,694.76
224	Street Tree Fund	252,379.20	4,942.00	8,346.79	248,974.41	6,144.58	242,829.83
225	Street Maintenance	93,682.45	104,538.04	90,776.28	107,444.21	190,195.88	(82,751.67)
226	Law Enforcement Trust	44,739.72	498.98	0.00	45,238.70	0.00	45,238.70
227	Mandatory Drug Fine	116,310.26	26.50	0.00	116,336.76	0.00	116,336.76
228	DUI Alcohol Educ & Enforce	34,375.40	35.00	0.00	34,410.40	0.00	34,410.40
229	DUI Indigent Driver's Treatment	169,406.75	0.00	0.00	169,406.75	0.00	169,406.75
230	State Highway	28,530.53	8,318.51	553.32	36,295.72	144,338.75	(108,043.03)
231	Accrued Leave Fund	0.00	0.00	0.00	0.00	0.00	0.00
232	Security of Persons & Property	237,517.65	803,395.58	1,098,269.03	(57,355.80)	667,659.68	(725,015.48)
233	Federal Law Enforcement	1,003.79	(498.98)	0.00	504.81	0.00	504.81
238	Court Computer & Research	363,825.60	2,095.00	0.00	365,920.60	18.27	365,902.33
242	Court Clerk Computerization	174,173.34	2,097.87	0.00	176,271.21	58,703.25	117,567.96
243	Court Special Projects	579,007.05	4,396.50	0.00	583,403.55	0.00	583,403.55
244	Court Probation Fine	281,420.87	908.00	1,134.59	281,194.28	12.38	281,181.90
245	CHIP Grand Fund	0.00	0.00	0.00	0.00	0.00	0.00
247	Coleman's Crossing TIF	802,373.71	0.00	550.00	801,823.71	1,987.40	799,836.31
259	Eljer Park	31,524.34	0.00	0.00	31,524.34	0.00	31,524.34
260	Cemetery Maintenance	36,175.65	452.50	0.00	36,628.15	0.00	36,628.15
263	Cemetery Endowment	12,080.15	70.54	0.00	12,150.69	0.00	12,150.69
266	Indigent Drivers Local Interlock	189,652.57	2,329.50	0.00	191,982.07	1,265.91	190,716.16
267	Indigent Drivers State Interlock	251,701.87	1,708.65	0.00	253,410.52	0.00	253,410.52
275	CHIP Grant	56,674.37	0.00	0.00	56,674.37	0.00	56,674.37

APPENDIX A

YEAR TO DATE FUND REPORT
January 31, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
337	Debt Service	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00
410	Parkland Development	459,917.00	0.00	457,118.00	2,799.00	799.00	2,000.00
439	CIP	802,723.39	44,299.23	246,395.35	600,627.27	1,308,682.51	(708,055.24)
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	0.00	0.00	0.00	0.00	0.00	0.00
478	City Development Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
479	Town Run Restoration Fund	0.00	0.00	0.00	0.00	0.00	0.00
480	OPWC Capital Project Fund	0.00	29,109.99	29,109.99	0.00	45,803.10	(45,803.10)
482	NW 33 Grant Fund	650,000.00	0.00	53,224.41	596,775.59	171,418.92	425,356.67
483	CDBG Formula Grant	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
488	Pedestrian Bridge Fund	0.00	0.00	0.00	0.00	0.00	0.00
489	Safe Routes to School Grant	123,599.85	0.00	0.00	123,599.85	0.00	123,599.85
490	SR 31 Fund	0.00	0.00	0.00	0.00	0.00	0.00
491	Bike Route Grant fund	0.00	0.00	0.00	0.00	0.00	0.00
505	Sanitation	139,004.42	187,762.33	168,399.70	158,367.05	488,185.96	(329,818.91)
534	Incr Wastewater Capacity Fee	6,646,293.97	22,638.90	0.00	6,668,932.87	11,068.80	6,657,864.07
535	Sewer	17,601,330.55	1,160,406.74	978,142.83	17,783,594.46	1,491,601.79	16,291,992.67
536	Sewer Replace & Improve	2,840,016.21	13,699.10	82,513.74	2,771,201.57	1,323,464.00	1,447,737.57
550	Water Revenue	22,062,610.64	881,627.77	371,666.93	22,572,571.48	655,820.60	21,916,750.88
551	Water Replacement & Improve	3,973,822.02	93,195.46	8,996.88	4,058,020.60	690,613.12	3,367,407.48
553	Incremental Water Capacity Fee	6,057,409.26	94,245.12	0.00	6,151,654.38	7,710.00	6,143,944.38
570	Stormwater Assessment	580,235.45	132,141.71	70,728.27	641,648.89	118,395.77	523,253.12
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	5,223.30	0.00	17,800.51	0.00	17,800.51
991	Unclaimed Moneys	70,096.84	0.00	101.02	69,995.82	0.00	69,995.82
998	NW 33 COG	334,237.36	0.00	53,224.41	281,012.95	201,418.91	79,594.04
999	Marysville-Union Cnty Port Auth	11,922.16	0.00	0.00	11,922.16	0.00	11,922.16
		76,044,910.62	5,915,698.80	4,991,858.11	76,968,751.31	9,045,624.71	67,923,126.60

APPENDIX B

**CITY OF MARYSVILLE, OHIO
FINANCIAL STATEMENT
January 31, 2020**

	Weighted Average Interest Rate	YTD Interest Earned	Weighted Average Maturity (Days)	Ending Balance
<u>Checking/Depository</u>				
Checking (Operating & Payroll)*	1.01%	\$ 2,690		\$ 10,488,506
Escrow Accounts				44,343
Total Bank Deposits				\$ 10,532,849
 <u>Investments</u>				
Star Ohio	1.74%	\$ 42,406		\$ 27,709,135
Star Ohio 2	1.74%	900		588,104
Star Ohio 3	1,74%	696		455,054
Richwood Bank - CD	2.50%	-	196	2,591,999
Redtree Investments - Operating Account	1.87%	49,116	613	35,091,611
Total Investments		\$ 93,118		\$ 66,435,902
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 95,807		 \$ 76,968,751

* 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

January 31, 2020
Date

Terry Emery
City Manager

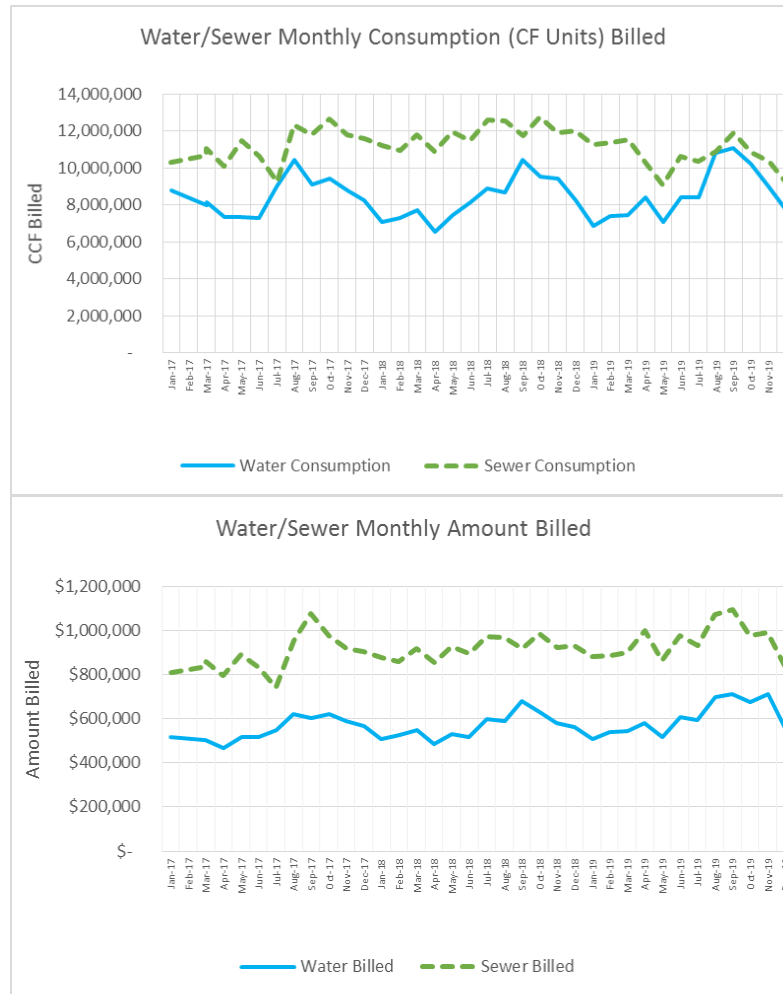
January 31, 2020
Date

APPENDIX C

**CITY OF MARYSVILLE
DEBT SCHEDULE
JANUARY 2020**

Description of Debt	Net Interest Cost	Maturity Date	Fund	1/1/2020 Beginning Balance	Additions	Deletions	1/31/2020 Ending Balance	Interest Paid	YTD Payments
SHORT TERM DEBT									
Fire Station BAN	2.25%	2020	General	400,000			400,000		0
VARIOUS PURPOSE BAN	2.25%	2020	General	2,035,000			2,035,000		0
2018 Capital Improvement BAN	3.00%	2020	General	1,800,000			1,800,000		0
2019 Capital Improvement BAN	3.00%	2020	General	2,735,000			2,735,000		0
Total Short Term Debt				6,970,000	0	0	6,970,000	0	0
LONG TERM DEBT									
Various Purpose GO	4.00%	12/01/20	General	760,000			760,000		0
Various Purpose Facility GO	2.00%	12/01/31	General	9,960,000			9,960,000		0
PP Loan*	3.99%	12/01/24	General	670,000			670,000		0
Water Revenue Reservoir Refunded (2016)	3.08%	12/01/38	Water	16,530,000		72,917	16,457,083	53,063	125,980
OPWC Loan	0.00%	01/01/31	Water	340,134			340,134		0
Wastewater GO Bonds (2015)	3.75%	12/01/47	Sewer	9,445,000			9,445,000		0
Wastewater Imp Refunded (2015)	3.83%	12/01/47	Sewer	41,387,261		112,500	41,274,761	143,695	256,195
Wastewater Imp Refunded (2016)	3.80%	12/01/47	Sewer	74,228,815		72,083	74,156,731	240,017	312,100
Non-Tax Rev Bonds (TIF) Colemans Cross	3.29%	12/01/34	TIF	8,660,000			8,660,000		0
Non-Tax Rev Bonds (TIF) Cook's Pointe	4.75%	12/01/48	TIF	3,464,024			3,464,024		0
Total Long Term Debt				165,445,234	0	257,500	165,187,734	436,775	694,275
TOTAL DEBT				172,415,234	0	257,500	172,157,734	436,775	694,275

APPENDIX D



APPENDIX D

Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Sanitation Customers	Sanitation Billed	Stormwater Customers	Stormwater ERU	Stormwater Billed
Jan-17	Dec-16	8,459	8,763,889	\$ 518,280	8,109	10,278,225	\$ 807,304	5,774	\$ 116,991	6,228	17,421	\$ 65,330
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
Jan-20	Dec-19	9,867	7,929,886	\$ 569,583	8,838	9,078,940	\$ 837,549	6,220	\$ 120,764	6,641	21,162	\$ 95,228