

**CITY OF DELAWARE  
FINANCE COMMITTEE  
CITY COUNCIL CHAMBERS  
1 SOUTH SANDUSKY STREET  
4:00 P.M.**

**AGENDA**

February 28, 2018

1. Roll Call
2. Election of Chair and Vice-Chair
3. Approval of the Motion Summary for the meeting held August 16, 2017 as recorded and transcribed.
4. Review/Recommendation on Impact Fee Report
5. Enterprise Resource Planning Software Update
6. Financing Residential Infrastructure Costs – New Community Authorities
7. Member Comments
8. Schedule Meeting Dates for 2018
9. **Executive Session:** Pursuant to Ohio Revised Code Section 121.22 (G) (3) pending or imminent court action, Section 121.22 (G) (1) personnel, Section 121.22 (G) (5) matters required to be kept confidential by State statute, Section 121.22 (G) (2) acquisition of property for public purpose and 121.22(G) (8) consideration of confidential information related to a request for economic development assistance.
10. Adjournment

**FINANCE COMMITTEE  
MOTION SUMMARY  
August 16, 2017**

ITEM 1. Roll Call

Vice-Chairman Jones called the Finance Committee meeting to order at 1:05 p.m.

Members Present: Councilmember Lisa Keller, Vice-Chairman Chris Jones and Vice-Mayor Shafer

Staff Present: Rob Alger, City Accountant, Dean Stelzer, Finance Director, and Tom Homan, City Manager

ITEM 2. Approval of the Motion Summary for the meeting held April 11, 2017 as recorded and transcribed.

**Motion:** Mrs. Keller moved to approve the Motion Summary from April 11, 2017, seconded by Vice-Mayor Shafer. Motion approved by a 3-0 vote.

ITEM 3. CIP Update/Discussion

Mr. Homan discussed the available money available towards road resurfacing and CIP monies designated towards the Point Project. Mr. Homan discussed the project to renovate the Gazette Building and use the second floor for office space for City Hall.

ITEM 4. **Executive Session:** Pursuant to Ohio Revised Code Section 121.22 (G) (3) pending or imminent court action, Section 121.22 (G) (1) personnel, Section 121.22 (G) (5) matters required to be kept confidential by State statute, Section 121.22 (G) (2) acquisition of property for public purpose and 121.22(G) (8) consideration of confidential information related to a request for economic development assistance.

Vice-Mayor Shafer moved to enter into Executive Session at 1:06 p.m. This motion was seconded by Mrs. Keller and approved by a 3-0 vote. The Finance Committee met in executive session pursuant to Ohio Revised Code Section 121.22 (G) (3) pending or imminent court action, Section 121.22 (G) (1) personnel, Section 121.22 (G) (5) matters required to be kept confidential by State statute, and Section 121.22 (G) (2) acquisition of property for public purpose and 121.22 (G) (8) consideration of confidential information related to a request for economic development assistance. The Finance Committee conducted a discussion of those items with the following members present: Vice-Chairman Chris Jones, Councilmember Lisa Keller, and Vice-Mayor Kent Shafer.

Following the discussion at 2:35 p.m., it was moved by Vice-Mayor Shafer that the Finance Committee move into Open Session, seconded by Mrs. Keller and approved by 3-0 vote.

ITEM 5. Member Comments

Vice-Chairman Jones recommended voting for Vice-Chairman and Chairman at the next scheduled meeting.

ITEM 6. Next Meeting Date

ITEM 7. Adjournment

**Motion:** Mrs. Keller moved to adjourn the Finance Committee meeting. The Finance Committee meeting adjourned at 2:41 p.m.

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Chairman

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Elaine McCloskey, Clerk



## MEMORANDUM

**TO:** City Council

**FROM:** Dean Stelzer, Finance Director

A handwritten signature in blue ink, appearing to be "DS", is written over the name "Dean Stelzer" in the "FROM" field.

**DATE:** February 7, 2018

**RE:** Annual Impact Fee Report

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Attached is the annual Impact Fee Report for 2017 required as part of our impact fee legislation. The report reflects the following:

Part A. – Impact fees paid to the City by month for 2017.

Part B. – Impact fee expenditures for 2017 by project.

Part C. – Detail for individual projects.

The current status of the four Impact Fee funds:

**Park Impact Fees** – Outstanding Debt for the Mingo Pool/Office expansion and the Skate Park construction was paid off in 2016. Funds were used in 2017 to construct two bikeways along Central Avenue west. 2018 projects include completion of the Westfield to Trotters Landing trail and construction of a new trail from Applegate to Houk Road on West William Street. Funds are also allocated for conversion of the Ross St. maintenance area to parkland.

**Police Impact Fees** – Current police impact fee collections are being utilized to pay back money borrowed to expand the Police Station several years ago. The debt issued matures in 2032 and it is anticipated that all fees collected will need to be allocated to future debt service payments.

**Fire Impact Fees** – Current fire impact fee collections are being utilized to pay back money borrowed to construct Station 303. The debt issued matures in 2032 and it is anticipated that most fees collected will need to be allocated to future debt service payments.

**Municipal Impact Fees** – Current municipal impact fee collections are being utilized to pay back money borrowed to expand the Justice Center and to acquire and improve the Public Works facility. The debt issued matures in 2032.

The current impact fees (single family) of \$1,226 Parks, \$162 Police, \$314 Fire, and \$366 Municipal were last increased in 2006 and are assessed at 90% of the maximum calculated impact for Parks and Fire, and 100% of the maximum calculated impact for Police and Municipal fees.

**City of Delaware  
Impact Fee Annual Report  
1/1/17 - 12/31/17**

A. Impact Fee Funds Collected

	<u>Parks Impact Fee</u>	<u>Police Impact Fees</u>	<u>Fire Impact Fee</u>	<u>Municipal Impact Fee</u>
January	14,712	3,355	5,300	5,770
February	17,164	2,268	4,396	5,124
March	30,040	3,968	7,696	8,972
April	19,616	2,775	5,502	6,286
May	37,553	4,050	9,623	11,220
June	36,728	4,692	9,096	10,602
July	28,198	3,726	7,222	8,418
August	17,164	2,268	4,396	5,124
September	28,355	3,745	7,265	8,470
October	21,766	2,874	5,578	6,504
November	20,842	5,980	8,115	8,718
December	17,164	2,268	4,396	5,124
<b>Totals</b>	<b>\$ 289,302</b>	<b>\$ 41,969</b>	<b>\$ 78,585</b>	<b>\$ 90,332</b>

B. Impact Fees Expended by Service Area

	<u>2017 Expenditures</u>	<u>Prior Year Expenditures</u>	<u>Total Project Expenditures</u>
<b>Park Services</b>			
Impact Fee Update Services	22,243	-	22,243
City Bike Plan	2,750	39,039	41,789
Central Ave. Bikeway	90,798	-	90,798
SR37 Bikeway	147,998	-	147,998
<b>TOTAL PARKS</b>	<b>\$ 263,789</b>	<b>\$ 39,039</b>	<b>\$ 302,828</b>
<b>Police Services</b>			
Impact Fee Update Services	7,401	-	7,401
Debt Service - Interest (less premium)	17,965	208,678	226,643
<b>TOTAL POLICE</b>	<b>\$ 25,366</b>	<b>\$ 208,678</b>	<b>\$ 234,044</b>
<b>Fire Services</b>			
Impact Fee Update Services	7,421	-	7,421
Debt Service - Interest	20,657	237,965	258,622
<b>TOTAL FIRE</b>	<b>\$ 20,657</b>	<b>\$ 237,965</b>	<b>\$ 258,622</b>
<b>Municipal Improvement</b>			
Impact Fee Update Services	7,421	-	7,421
Debt Service - Interest (less premium)	39,260	330,501	369,761
<b>TOTAL MUNICIPAL</b>	<b>\$ 39,260</b>	<b>\$ 330,501</b>	<b>\$ 369,761</b>

# City of Delaware Impact Fee 2017 Annual Report

## C. Expenditures

### Park Development:

**Project #:** PR 2017-3  
**Description:** SR 37 Bikeway  
**Purpose:** Construct a new bikeway along Central Ave. from Buehler-Lexington  
**Location:** Central Ave West  
**Amount:** \$147,998  
**Prior Years:** \$0  
**Date Initiated:** 2017  
**Date Completed:**  
**Useful Life:** 20 years  
**Other Non-Impact**  
**Funds Utilized:** \$0  
**% Impact Fees:** 100.0%  
**In Current City CIP:** No

**Project #:** PR 2017-2  
**Description:** Central Ave Bikeway  
**Purpose:** Construct a new bikeway along Central Ave. from Westfield-Trotters  
**Location:** Central Avenue West  
**Amount:** \$90,798  
**Prior Years:** \$0  
**Date Initiated:** 2017  
**Date Completed:**  
**Useful Life:** 20 years  
**Other Non-Impact**  
**Funds Utilized:** \$0  
**% Impact Fees:** 100.0%  
**In Current City CIP:** No

**Project #:** PR 2017-1  
**Description:** Impact Fee Rate Update Services  
**Purpose:** Update methodologies and impact fee rate amounts  
**Location:** City Hall  
**Amount:** \$22,243  
**Prior Years:** \$0  
**Date Initiated:** 2017  
**Date Completed:** 2017  
**Useful Life:** 5 years  
**Other Non-Impact**  
**Funds Utilized:** \$0  
**% Impact Fees:** 100.0%  
**In Current City CIP:** No

**Project #:** PR 2015-1  
**Description:** City Bike Plan  
**Purpose:** Create a bikeway masterplan  
**Location:** various  
**Amount:** \$2,075  
**Prior Years:** \$39,039

*Date Initiated:* 2015  
*Date Completed:* 2017  
*Useful Life:* 15 years  
*Other Non-Impact*  
*Funds Utilized:* \$0  
*% Impact Fees:* 100.0%  
*In Current City CIP:* No

**Police Services:**

*Project #:* **PR 2017-1**  
*Description:* *Impact Fee Rate Update Services*  
*Purpose:* Update methodologies and impact fee rate amounts  
*Location:* City Hall  
*Amount:* \$7,401  
*Prior Years:* \$0  
*Date Initiated:* 2017  
*Date Completed:* 2017  
*Useful Life:* 5 years  
*Other Non-Impact*  
*Funds Utilized:* \$0  
*% Impact Fees:* 100.0%  
*In Current City CIP:* No

**Fire Services:**

*Project #:* **PR 2017-1**  
*Description:* *Impact Fee Rate Update Services*  
*Purpose:* Update methodologies and impact fee rate amounts  
*Location:* City Hall  
*Amount:* \$7,421  
*Prior Years:* \$0  
*Date Initiated:* 2017  
*Date Completed:* 2017  
*Useful Life:* 5 years  
*Other Non-Impact*  
*Funds Utilized:* \$0  
*% Impact Fees:* 100.0%  
*In Current City CIP:* No

**Municipal Improvement Services:**

*Project #:* **PR 2017-1**  
*Description:* *Impact Fee Rate Update Services*  
*Purpose:* Update methodologies and impact fee rate amounts  
*Location:* City Hall  
*Amount:* \$7,421  
*Prior Years:* \$0  
*Date Initiated:* 2017  
*Date Completed:* 2017  
*Useful Life:* 5 years  
*Other Non-Impact*  
*Funds Utilized:* \$0  
*% Impact Fees:* 100.0%  
*In Current City CIP:* No

City of Delaware  
Impact Fee 5 Year Utilization Report  
As of 12/31/17

	Expended in 2001	Expended in 2002	Expended in 2003	Expended in 2004	Expended in 2005	Expended in 2006	Expended in 2007	Expended in 2008	Expended in 2009	Expended in 2010	Expended in 2011	Expended in 2012	Expended in 2013	Expended in 2014	Expended in 2015	Expended in 2016	Expended in 2017	Unspent Balance
<b>Park Services</b>																		
2001 Collections	\$ 355,426	(244,276)	(66,815)															\$ -
2002 Collections	\$ 326,135		(182,370)	(143,765)														\$ -
2003 Collections	\$ 631,809			(280,723)	(351,086)													\$ -
2004 Collections	\$ 456,381				(8,954)	(447,427)												\$ -
2005 Collections	\$ 456,296					(456,296)												\$ -
Interest Income	\$ 22,720					(22,720)												\$ -
2006 Collections	\$ 208,278					(208,278)												\$ -
Interest Income	\$ 29,922					(29,922)												\$ -
2007 Collections	\$ 236,667					(236,667)												\$ -
Interest Income	\$ 12,432					(12,432)												\$ -
2008 Collections	\$ 138,949					(138,949)												\$ -
Reimbursed Prior Cost- ONG	\$ 877,720					(129,164)	(848,556)											\$ -
Interest Income	\$ 8,583					(8,583)												\$ -
2009 Collections	\$ 124,474					(124,474)												\$ -
Interest Income	\$ 2,230					(2,230)												\$ -
2010 Collections	\$ 127,504					(127,504)												\$ -
Interest Income	\$ 462					(462)												\$ -
2011 Collections	\$ 133,652					(133,652)												\$ -
Interest Income	\$ 209					(209)												\$ -
2012 Collections	\$ 211,779					(42,938)	(124,103)											\$ -
Interest Income	\$ 304					(304)												\$ -
2013 Collections	\$ 317,171					(9,682)	(58,281)	(25,092)	(21,789)	(17,980)	(63,802)	(72,641)	(47,904)	(455)				\$ -
Interest Income	\$ 455																	\$ -
2014 Collections	\$ 274,859																	\$ -
Interest Income	\$ 646																	\$ -
2015 Collections	\$ 230,198																	\$ -
Interest Income	\$ 1,144																	\$ -
2016 Collections	\$ 326,517																	\$ -
Grant and Donation Income	\$ 528,569																	\$ -
Interest Income	\$ 3,286																	\$ -
2017 Collections	\$ 289,302																	\$ -
Interest Income	\$ 11,724																	\$ -
<b>Expenditure Carryover</b>																		\$ -
<b>Total</b>	6,445,803	(44,335)	(244,276)	(249,185)	(424,488)	(360,040)	(1,690,438)	(124,103)	(54,724)	(58,281)	(25,092)	(21,789)	(17,980)	(63,802)	(72,641)	(453,328)	(263,789)	<b>997,487</b>

	Expended in 2001	Expended in 2002	Expended in 2003	Expended in 2004	Expended in 2005	Expended in 2006	Expended in 2007	Expended in 2008	Expended in 2009	Expended in 2010	Expended in 2011	Expended in 2012	Expended in 2013	Expended in 2014	Expended in 2015	Expended in 2016	Expended in 2017	Unspent Balance
<b>Police Services</b>																		
2001 Collections	\$ 96,615	(23,083)	(75,532)															\$ -
2002 Collections	\$ 109,666	(34,106)	(19,350)	(56,210)	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2003 Collections	\$ 96,251			(62,430)	(35,821)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2004 Collections	\$ 95,842			(54,580)	(17,540)	(23,722)	-	-	-	-	-	-	-	-	-	-	-	\$ -
2005 Collections	\$ 112,317					(112,317)												\$ -
Interest Income	\$ 3,681					\$ (3,681)												\$ -
2006 Collections	\$ 108,369					(24,321)	(84,048)											\$ -
Interest Income	\$ 8,010					\$ (8,010)												\$ -
2007 Collections	\$ 76,178						(76,178)											\$ -
Interest Income	\$ 73,474						\$ (73,474)											\$ -
2008 Collections	\$ 234,524						(234,524)											\$ -
Interest Income	\$ 35,556						(35,556)											\$ -
2009 Collections	\$ 48,753						(48,753)											\$ -
Interest Income	\$ 1,598						(1,598)											\$ -
2010 Collections	\$ 19,172						(19,172)											\$ -
Interest Income	\$ 434						(434)											\$ -
2011 Collections	\$ 24,016						(24,016)											\$ -
Interest Income	\$ 198						(198)											\$ -
2012 Collections	\$ 31,715						(31,715)											\$ -
Interest Income	\$ 216						(216)											\$ -
2013 Collections	\$ 69,341						(69,341)											\$ -
Interest Income	\$ 229						(229)											\$ -
2014 Collections	\$ 62,180						(62,180)											\$ -
Interest Income	\$ 228						(228)											\$ -
2015 Collections	\$ 66,872						(66,872)											\$ -
Interest Income	\$ 383						(383)											\$ -
2016 Collections	\$ 143,853						(143,853)											\$ -
Interest Income	\$ 1,349						(1,349)											\$ -
2017 Collections	\$ 41,969						(41,969)											\$ -
Interest Income	\$ 3,457						(3,457)											\$ -
<b>Expenditure Carryover</b>																		\$ (376,842)
<b>Total</b>	1,570,446	(23,083)	(109,638)	(19,350)	(118,640)	(17,540)	(172,051)	(1,029,024)	(221,237)	(12,586)	(6,400)	(7,344)	(30,659)	(23,036)	(21,312)	(19,621)	(25,366)	(376,842)

	Expended in 2001	Expended in 2002	Expended in 2003	Expended in 2004	Expended in 2005	Expended in 2006	Expended in 2007	Expended in 2008	Expended in 2009	Expended in 2010	Expended in 2011	Expended in 2012	Expended in 2013	Expended in 2014	Expended in 2015	Expended in 2016	Expended in 2017	Unspent Balance
<b>Fire Services</b>																		
2001 Collections	\$ 174,257		(110,660)		(18,027)	(45,570)	-											\$ -
2002 Collections	\$ 231,030				(231,030)													\$ -
2003 Collections	\$ 163,329				(10,908)	(41,413)	(111,008)											\$ -
2004 Collections	\$ 180,093							(180,093)										\$ -
2005 Collections	\$ 147,981						(147,981)											\$ -
Interest Income	\$ 18,419						\$ (18,419)											\$ -
2006 Collections	\$ 198,512						(8,077)	(190,435)										\$ -
Interest Income	\$ 28,948						\$ (13,693)	\$ (15,255)										\$ -
2007 Collections	\$ 139,900							(139,900)										\$ -
Interest Income	\$ 49,303							\$ (49,303)										\$ -
2008 Collections	\$ 287,008							(287,008)										\$ -
Interest Income	\$ 26,154							(26,154)										\$ -
2009 Collections	\$ 61,737							(61,737)										\$ -
Interest Income	\$ 3,059							(3,059)										\$ -
2010 Collections	\$ 37,619							(37,619)										\$ -
Interest Income	\$ 1,453							(1,453)										\$ -
2011 Collections	\$ 50,626							(50,626)										\$ -
Interest Income	\$ 605							(605)										\$ -
2012 Collections	\$ 61,972							(61,972)					(7,155)					\$ -
Interest Income	\$ 200							(200)					(200)					\$ -
2013 Collections	\$ 114,863							(114,863)					(10,888)	(79,564)				\$ -
Interest Income	\$ 52							(52)					(52)					\$ -
2014 Collections	\$ 107,831							(107,831)					(49,575)					\$ -
Interest Income	\$ 125							(125)					(125)					\$ -
2015 Collections	\$ 115,911							(115,911)					(10,071)					\$ 85,183
Interest Income	\$ 256							(256)					(256)					\$ 256
2016 Collections	\$ 253,747							(253,747)										\$ 253,747
Interest Income	\$ 1,190							(1,190)										\$ 1,190
2017 Collections	\$ 78,565							(78,565)										\$ 78,565
Interest Income	\$ 3,564							(3,564)										\$ 3,564
<b>Future Substation</b>																		\$ 492,627
<b>Set-Aside</b>																		\$ (492,627)
<b>Substation Expenditures</b>																		
<b>Total</b>	2,538,329	-	(110,660)	-	(18,027)	(287,508)	(41,413)	(29,592)	-	(21,674)	(582,770)	(763,206)	(18,243)	(79,564)	(74,018)	(68,452)	(20,657)	422,525

	Expended in 2001	Expended in 2002	Expended in 2003	Expended in 2004	Expended in 2005	Expended in 2006	Expended in 2007	Expended in 2008	Expended in 2009	Expended in 2010	Expended in 2011	Expended in 2012	Expended in 2013	Expended in 2014	Expended in 2015	Expended in 2016	Expended in 2017	Unspent Balance
<b>Municipal Improvements</b>																		
2006 Collections	\$ 68,810						\$ (68,810)											\$ -
Interest Income	\$ 2,241						\$ (2,241)											\$ -
2007 Collections	\$ 141,323						(141,323)											\$ -
Interest Income	\$ -																	\$ -
2008 Collections	\$ 268,105						(268,105)											\$ -
Interest Income	\$ 32,680						\$ (32,680)											\$ -
2009 Collections	\$ 58,331						\$ (58,331)											\$ -
Interest Income	\$ 2,408						\$ (2,408)											\$ -
2010 Collections	\$ 42,527						\$ (42,527)											\$ -
Interest Income	\$ 433						\$ (433)											\$ -
2011 Collections	\$ 51,803						\$ (51,803)											\$ -
Interest Income	\$ 179						\$ (179)											\$ -
2012 Collections	\$ 70,219						(70,219)											\$ -
Reimbursed Prior Cost-Sewer	\$ 45,000						(45,000)											\$ -
Interest Income	\$ 186						(186)											\$ -
2013 Collections	\$ 124,957						\$ (124,957)											\$ -
Reimbursed Prior Cost-Sewer	\$ 65,000						(65,000)											\$ -
Interest Income	\$ 238						\$ (238)											\$ -
2014 Collections	\$ 115,692						(112,423)											\$ -
Reimbursed Prior Cost-Sewer	\$ 65,000						(65,000)											\$ -
Interest Income	\$ 275						(275)											\$ -
2015 Collections	\$ 119,953						(119,953)											\$ -
Reimbursed Prior Cost-Sewer	\$ 65,000						(65,000)											\$ -
Interest Income	\$ 499						(499)											\$ -
2016 Collections	\$ 251,398						(251,398)											\$ -
Reimbursed Prior Cost-Sewer	\$ 65,000						(65,000)											\$ -
Interest Income	\$ 2,015						(2,015)											\$ -
2017 Collections	\$ 90,332						(90,332)											\$ -
Reimbursed Prior Cost-Sewer	\$ 65,000						(47,032)		(17,968)									\$ -
Interest Income	\$ 5,745						(5,745)											\$ -
<b>Expenditure Carryover</b>							<b>(700,234)</b>		<b>(700,234)</b>	<b>(30,244)</b>	<b>(13,965)</b>	<b>(16,024)</b>	<b>(68,293)</b>	<b>(50,389)</b>	<b>(46,713)</b>	<b>(43,004)</b>	<b>(43,004)</b>	<b>\$ (1,011,870)</b>
<b>Total</b>	<b>1,840,349</b>						<b>(997,709)</b>	<b>(818,927)</b>	<b>(723,947)</b>	<b>(30,244)</b>	<b>(13,965)</b>	<b>(16,024)</b>	<b>(68,293)</b>	<b>(50,389)</b>	<b>(46,713)</b>	<b>(43,004)</b>	<b>(43,004)</b>	<b>(1,011,870)</b>