

**CITY OF DELAWARE  
FINANCE COMMITTEE  
MEETING TO BE HELD VIRTUALLY VIA CISCO WEBEX \*\*2:30 P.M.**

**AMENDED AGENDA**

May 13, 2020

1. Roll Call
2. Approval of the Motion Summary for the meeting held April 15, 2020, as recorded and transcribed.
3. Public Comments  
Due to the meeting being held virtually, public comment is requested to be received either before or during the meeting through email at [emccloskey@delawareohio.net](mailto:emccloskey@delawareohio.net). Comments received on Facebook may have to be addressed by staff subsequent to the meeting.
4. Review of April Financial Report
5. Review of 2020 Budget Gauge
6. Continued Discussion of Strategy for Addressing Financial Impact of COVID-19
7. Member Comments
8. Adjournment

\*\* This meeting will be a virtual meeting. Residents are encouraged to view online through the City of Delaware Facebook page. To comply with the CDC recommendation prohibiting group meetings, no in person attendance by Council, staff, or the public will be available.

**FINANCE COMMITTEE**  
**MOTION SUMMARY**  
**April 15, 2020**

ITEM 1. Roll Call

Chairman Hellinger called the Virtual Cisco Webex Finance Committee meeting to order at 1:00 p.m.

Members Present: Vice-Mayor Kent Shafer, Vice-Chairman Chris Jones and Chairman George Hellinger

Council Members Present: Mayor Carolyn Kay Riggle, Second Ward Lisa Keller, Fourth Ward Drew Farrell,

Staff Present: Justin Nahvi, Finance Director, Rob Alger, City Accountant, Alycia Ballone, Budget Analyst, Kyle Kridler, Assistant City Manager, Tom Homan, City Manager

ITEM 2. Approval of the Motion Summary for the meeting held February 11, 2020, as recorded and transcribed.

**Motion:** Vice-Mayor Shafer moved to approve the Motion Summary from February 11, 2020, as recorded and transcribed, seconded by Vice-Chairman Jones. Motion approved by a 3-0 vote.

ITEM 3. Public Comments

There were no public comments received through email or Facebook Live.

ITEM 4. Review of March Financial Report

Mr. Nahvi discussed the first half of property tax settlement received in March which had a 2% increase and a 4% increase in income tax receipts. The March revenue and expenditures for the General Fund were reviewed. Revenues for the month of March did not have a decline, but staff is closely watching daily collections. He projects that with the Federal Rate to zero there will be a significant decline in interest income for the General Fund and some Enterprise Funds. The Fire/EMS Income Tax Fund expenditures are performing as expected through March 31, 2020. 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. There was an increase for March for basic services, but these increases were marginal. Once it was released that customers would not have their services turned off due to lack of payment and coupled with the layoffs in March the increase was minor. The Water Fund had 1.4% greater water consumption in Meter Charges relating to the same period for 2019. Year

to date receipts for the Capacity Fees total \$566,356 and these fees are deposited into the Water Capacity Fee Fund. The Wastewater Fund total collections were up 1.2% more than last year from the same period. The Wastewater Fund expenditures are performing as expected. The Refuse Fund is up approximately 1.3% received from the City from the same period in the prior year.

Mr. Nahvi discussed action by Council for Utility Assistance. He discussed that the credits are applied they will be reflected in the line items that charge for services. The \$100,000 will be applied to all four Enterprise Funds and reflected to charges for services. Staff will be tracking daily what was distributed for the day and how much is available. Mr. Nahvi plans to have the application placed on the website and include information in the water bill as an insert.

#### ITEM 5. Review of 2020 Budget Gauge

Mr. Homan discussed that tool that was created during the 2008-2010 recession and provided a useful graphic on the five different levels that the City operates on. He discussed that the City is currently in a Budget Restraint mode and this current crisis is much different than what the City has had to deal with then in the past. He discussed that it is still premature to predict what the future will be. The gauge will be continued to be used while monitoring our expenditures and revenues. There is a current hiring freeze in place, except in the need for essential position needs. This gauge will assist develop the mitigation strategy on possible budget needs. He discussed the budget message from 2009 and how the recession started in 2007, but the budget was not affected until 2009. He discussed that there are FEMA Funds set aside to assist municipalities and that the City is tracking expenditures.

#### ITEM 6. Discussion of Strategy for Addressing Financial Impact of COVID-19

Chairman Hellinger requested a timeline on decision points, such as, 30/60/90-day timeline and what will be factors may lead to certain decisions. Mr. Homan discussed that they are closely monitoring the State Gas Tax Revenue and believe that there will be an impact to the road resurfacing program. Mr. Homan recommended that the Finance Committee meet monthly. Mr. Nahvi discussed that the Gas Tax declines may not be seen for a few months due to delays from when the funds are distributed by the State.

Vice-Mayor Shafer and Vice-Chairman Jones discussed their agreement to meet on a monthly basis as the information will be rapidly changing, making it difficult to forecast long term. Mr. Homan discussed that staff will start preparing the 2021 Budget process and CIP process. He discussed looking at delaying on some purchases through the General Fund, but some projects are not through this fund and can move ahead, such as the Glenn Road Project.

ITEM 7. Member Comments

There were no other member comments.

ITEM 8. Establish Monthly Meeting Dates/Times for 2020

The Committee discussed having a meeting on the second Wednesday of the month at 1:00 p.m.

ITEM 8. Adjournment

**Motion:** Chairman Hellinger moved to adjourn the Finance Committee meeting. The Finance Committee meeting adjourned at 1:40 p.m.

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Chairman

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Elaine McCloskey, Clerk



# 2020 BUDGET GAUGE

MARCH 19, 2020

**Current Budget Condition:**

**BUDGET RESTRAINT**

Budget Gauge	What Each Level Means
<b>SERVICE LEVEL REDUCTIONS</b>	Forced service level reductions; program elimination; project deferrals; staff reductions
<b>BUDGET CUTS</b>	Mandatory budget cuts across departments to maintain fund balances; serious evaluation of budgets and programs
<b>BUDGET RESTRAINT</b>	Department head directed to be more cautious of spending; show restraint in purchases and implementation of new programs
<b>ELEVATED MONITORING</b>	Regular monthly monitoring among CMO and budget staff; consideration of changing economic conditions
<b>NORMAL OPERATIONS</b>	No indicators of changing financial condition



**TO:** TOM HOMAN, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** APRIL 2020 FINANCIAL REPORT  
**DATE:** 5/4/2020

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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, Fire/EMS Income Tax Fund, Stormwater Fund, Water Fund, Wastewater Fund, and Refuse 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 funds. 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 April 30, 2020, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of April 30, 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 April 30, 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 units billed 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 April 30, 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 1<sup>st</sup> and 2<sup>nd</sup> half real estate collection periods in March and August respectively. 1<sup>st</sup> half real estate collections were \$786,031 reflecting a decrease of \$69,393 or 8.1% from the same period in the prior year. The decline is attributed to State distributions of real estate reimbursements for the homestead exemption and owner occupancy that were not yet received through April 2020.
- **Income Tax** – Year-to-date receipts total \$5,262,302 which is \$1,160,617 or 18.1%, less than amount the City received during the same period in the prior year. The decline is attributed to both the shifting of the income tax filing due date to July 15, 2020 as well as the rise in the unemployment rate which began in March 2020. Based on flat revenue collections for the enterprise funds, it can be inferred that most of the decline in income tax collections is primarily linked to the revised filing deadline. Based on the current unemployment rate for Delaware County, the current projected decline for income tax collections is \$704,185 or 4.3% of the total estimated revenue from this source in 2020. This projection will be updated monthly based on the County unemployment rate and will be modified after the filing deadline in July.
- **Charges for Services** – Chargebacks for the General Fund related services attributed to special revenue and enterprise funds for the 1<sup>st</sup> and 2<sup>nd</sup> quarters of 2020 equaled \$710,727.

### **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: Street Maintenance & Repair Fund (\$745,643), Capital Improvement Fund (\$616,667), Recreation Fund (\$507,141), Cemetery Fund (\$53,750) and the Airport Fund (\$10,000).

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

	<b>2019 ACTUAL YTD APR 30</b>	<b>2020 ACTUAL YTD APR 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>
<b>REVENUES</b>				
Property Taxes	855,424	<b>786,031</b>	1,548,000	50.78%
Intergovernmental Receipts	205,084	<b>248,220</b>	1,013,726	24.49%
Income Taxes	6,422,919	<b>5,262,302</b>	16,510,750	31.87%
Fines & Forfeitures	34,677	<b>20,416</b>	140,000	14.58%
Fees, Licenses, & Permits	751,257	<b>827,998</b>	2,998,000	27.62%
Miscellaneous	162,001	<b>70,059</b>	380,000	18.44%
Other Financing	-	<b>5,013</b>	-	0.00%
Earnings on Investments	244,780	<b>185,272</b>	950,000	19.50%
Charges for Services	708,517	<b>710,727</b>	2,299,603	30.91%
<b>Total Revenues</b>	<b>9,384,658</b>	<b>8,116,038</b>	<b>25,840,079</b>	<b>31.41%</b>
<b>EXPENDITURES</b>				
Council	49,611	<b>52,298</b>	187,299	27.92%
City Manager	219,028	<b>256,853</b>	927,910	27.68%
Admin Services	150,783	<b>105,856</b>	425,183	24.90%
Economic Development	192,569	<b>72,306</b>	528,655	13.68%
Legal Affairs	245,248	<b>236,769</b>	882,940	26.82%
Finance	603,994	<b>781,434</b>	2,353,870	33.20%
General Admin	2,103,344	<b>2,185,483</b>	6,508,792	33.58%
Risk Management	10,804	<b>7,005</b>	349,100	2.01%
Police	2,532,534	<b>2,750,240</b>	9,739,704	28.24%
Planning	330,022	<b>364,118</b>	1,551,146	23.47%
Engineering	439,306	<b>469,377</b>	2,349,511	19.98%
Building Maintenance	176,435	<b>156,062</b>	589,467	26.48%
<b>Total Expenditures</b>	<b>7,053,677</b>	<b>7,437,801</b>	<b>26,393,576</b>	<b>28.18%</b>

## **FIRE/EMS INCOME TAX FUND**

The Fire/EMS Income Tax Fund is a Special Revenue Fund which means that the resources are restricted to only funding expenditures that support the Fire Department. Please refer to page five for a breakdown of the revenues and expenditures through April 30, 2020.

### Revenues

Several sources of revenue support this fund, including intergovernmental as well as income tax collections.

- EMS Service Agreement - The city contracts with Delaware County to provide EMS services to certain unincorporated portions of the County. To date, the City has received \$171,931.
  - For the 2020 fiscal year, the per unit reimbursement rate will be \$220 for EMS transport and \$110 per non-transport runs.
- Income Tax – Year-to-date receipts total \$3,681,722 which is \$812,665, or 18.1%, less than amount the City received during the same period in the prior year. Based on the current module used to forecast the decline in income tax collections for the General Fund, it is estimated that a similar decline for the Fire/EMS Income Tax Fund would be \$494,500 or 4.3% of the current revenue estimate for this line item.

### Expenditures

Fire/EMIS Income Tax Fund expenditures are performing as expected through April 30, 2020.

**FIRE/EMS INCOME TAX FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	<b>2019 ACTUAL YTD APR 30</b>	<b>2020 ACTUAL YTD APR 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>
<b>REVENUES</b>				
Intergovernmental Receipts	192,293	<b>174,696</b>	752,765	23.21%
Income Taxes	4,494,387	<b>3,681,722</b>	11,500,000	32.01%
Miscellaneous	1,440	<b>883</b>	39,195	2.25%
Other Financing	-	<b>1,175</b>	-	0.00%
Transfer In	131,122	<b>122,310</b>	240,717	50.81%
<b>Total Revenues</b>	<b>4,819,242</b>	<b>3,980,786</b>	12,532,677	31.76%
<b>EXPENDITURES</b>				
Personal Services	2,408,664	<b>2,776,466</b>	9,501,589	29.22%
Charges & Services	220,218	<b>304,790</b>	1,138,934	26.76%
Materials & Supplies	73,545	<b>136,267</b>	447,354	30.46%
Capital Outlay	831,173	<b>30,738</b>	1,463,030	2.10%
Refunds	118,918	<b>132,384</b>	500,000	26.48%
Transfer	-	-	848,044	0.00%
Debt	42,087	-	514	0.00%
<b>Total Fire Expenditures</b>	<b>3,694,607</b>	<b>3,380,645</b>	13,899,465	24.32%

## **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 April 30, 2020.

### Revenues

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

- Charges for Services – Year-to-date service charges totaled \$299,019, which is \$3,430 (1.2%) greater than this period last year.

### Expenditures

The Stormwater Fund expenditures are performing as expected through April 30, 2020.

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

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Miscellaneous	750	<b>968</b>	500	193.60%
Charges for Services	295,589	<b>299,019</b>	900,200	33.22%
<b>Total Revenues</b>	<b>296,339</b>	<b>299,987</b>	900,700	33.31%
<b>EXPENDITURES</b>				
<b>Stormwater Operations</b>				
Personal Services	63,509	<b>80,495</b>	257,186	31.30%
Charges & Services	15,255	<b>16,031</b>	223,891	7.16%
Materials & Supplies	7,511	<b>10,869</b>	100,340	10.83%
Capital Outlay	8,524	-	20,000	0.00%
Refunds	11	<b>22</b>	2,000	1.09%
<b>Total Ops Expenditures</b>	<b>94,810</b>	<b>107,417</b>	603,416	17.80%
<b>Stormwater Capital</b>				
Capital Outlay	107,442	<b>180,374</b>	1,716,338	10.51%
<b>Total Cap Expenditures</b>	<b>107,442</b>	<b>180,374</b>	1,716,338	10.51%
<b>Total Expenditures</b>	<b>202,252</b>	<b>287,790</b>	2,319,754	12.41%

## **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 April 30, 2020.

### Revenues

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

- Charges for Services – Included in this category are Services Charges & Collections.
  - Meter Charges – Year-to-date meter charges for water consumption totaled \$1,764,225 which is \$8,268 or 4.7% greater than the same period from the prior year.
  - Capacity Fees – Year-to-date receipts total \$639,806 and these fees are deposited into the Water Capacity Fee Fund (Fund 536).

### Expenditures

The Water Fund expenditures are performing as expected through April 30, 2020.

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

	<b>2019 ACTUAL YTD APR 30</b>	<b>2020 ACTUAL YTD APR 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>
<b>REVENUES</b>				
Miscellaneous	14,608	<b>9,164</b>	25,000	36.66%
Other Financing	-	<b>6,549</b>	11,000	59.54%
Earnings on Investments	78,616	<b>73,623</b>	300,000	24.54%
Charges for Services	1,796,801	<b>1,802,355</b>	6,220,000	28.98%
<b>Total Revenues</b>	<b>1,890,025</b>	<b>1,891,691</b>	6,556,000	28.85%
<b>EXPENDITURES</b>				
<b>Water Administration</b>				
Personal Services	99,505	<b>89,961</b>	325,759	0.00%
Charges & Services	76,590	<b>59,525</b>	276,520	21.53%
Materials & Supplies	242	<b>269</b>	775	0.00%
Capital Outlay	-	-	-	0.00%
Refunds	3,124	<b>3,081</b>	27,750	11.10%
Transfers	238,617	<b>243,333</b>	2,659,783	9.15%
<b>Total Admin Expenditures</b>	<b>418,077</b>	<b>396,168</b>	3,290,587	12.04%
<b>Water Treatment</b>				
Personal Services	239,961	<b>256,040</b>	930,138	27.53%
Charges & Services	233,779	<b>254,520</b>	812,894	31.31%
Materials & Supplies	106,793	<b>97,338</b>	448,903	21.68%
Capital Outlay	26,464	<b>10,420</b>	87,045	11.97%
Refunds	-	-	-	0.00%
<b>Total Treat Expenditures</b>	<b>606,997</b>	<b>618,319</b>	2,278,981	27.13%
<b>Water Distribution</b>				
Personal Services	161,314	<b>166,130</b>	617,833	26.89%
Charges & Services	24,641	<b>22,911</b>	121,283	18.89%
Materials & Supplies	95,063	<b>76,173</b>	300,470	25.35%
Capital Outlay	10,148	-	15,000	0.00%
Refunds	-	-	-	0.00%
<b>Total Dist Expenditures</b>	<b>291,166</b>	<b>265,213</b>	1,054,586	25.15%
<b>Total Expenditures</b>	<b>1,316,240</b>	<b>1,279,701</b>	6,624,154	19.32%

## **WASTEWATER FUND**

The purpose of the Wastewater 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 April 30, 2020.

### Revenues

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

- Charges for Services – Included in this category are Services Charges & Collections.
  - Meter Charges – Year-to-date meter charges for wastewater treatment totaled \$2,120,839 which is \$32,981 or 1.6% greater than the same period from the prior year.
  - Capacity Fees – Year-to-date receipts total \$608,505 and these fees are deposited into the Wastewater Capacity Fee Fund (Fund 546).

### Expenditures

The Wastewater Fund expenditures are performing as expected through April 30, 2020.

**WASTEWATER FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
APRIL 2020**

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Miscellaneous	7	<b>18,203</b>	10,000	182.03%
Other Financing	-	<b>7,423</b>	-	0.00%
Earnings on Investments	70,044	<b>70,957</b>	275,000	25.80%
Charges for Services	2,168,319	<b>2,202,021</b>	7,426,500	29.65%
<b>Total Revenues</b>	<b>2,238,370</b>	<b>2,298,605</b>	7,711,500	29.81%
<b>EXPENDITURES</b>				
<b>Sewer Administration</b>				
Personal Services	55,371	<b>81,633</b>	323,556	0.00%
Charges & Services	41,670	<b>19,325</b>	247,743	7.80%
Materials & Supplies	379	<b>297</b>	1,000	0.00%
Capital Outlay	-	-	-	0.00%
Refunds	142	<b>24,010</b>	7,500	320.14%
Transfers	269,445	<b>274,333</b>	3,996,618	6.86%
<b>Total Admin Expenditures</b>	<b>367,007</b>	<b>399,599</b>	4,576,417	8.73%
<b>Sewer Treatment</b>				
Personal Services	256,936	<b>264,789</b>	975,531	27.14%
Charges & Services	301,351	<b>356,370</b>	1,004,447	35.48%
Materials & Supplies	65,965	<b>62,207</b>	238,770	26.05%
Capital Outlay	-	-	25,000	0.00%
Refunds	-	-	-	0.00%
<b>Total Treat Expenditures</b>	<b>624,252</b>	<b>683,365</b>	2,243,747	30.46%
<b>Sewer Collection</b>				
Personal Services	110,003	<b>77,312</b>	291,090	26.56%
Charges & Services	27,223	<b>60,223</b>	253,935	23.72%
Materials & Supplies	48,955	<b>33,969</b>	187,702	18.10%
Capital Outlay	17,863	-	16,100	0.00%
Refunds	-	-	-	0.00%
<b>Total Col Expenditures</b>	<b>204,044</b>	<b>171,503</b>	748,826	22.90%
<b>Total Expenditures</b>	<b>1,195,303</b>	<b>1,254,468</b>	7,568,991	16.57%

## **REFUSE FUND**

The Refuse 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 April 30, 2020.

### Revenues

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

- Charges for Services – Year-to-date receipts total \$1,193,497 which is \$1,247 or 0.1% more than the City received from the same period in the prior year.

### Expenditures

The Refuse Fund expenditures are performing as expected through April 30, 2020.

**REFUSE FUND**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**APRIL 2020**

	2019 ACTUAL YTD APR 30	2020 ACTUAL YTD APR 30	2020 TOTAL BUDGET	2020 % of BUDGET
<b>REVENUES</b>				
Miscellaneous	-	3,365	260,000	1.29%
Other Financing	-	-	-	0.00%
Earnings on Investments	5,959	5,418	12,000	45.15%
Charges for Services	1,192,250	1,193,497	3,793,350	31.46%
<b>Total Revenues</b>	<b>1,198,210</b>	<b>1,202,280</b>	<b>4,065,350</b>	<b>29.57%</b>
<b>EXPENDITURES</b>				
<b>Refuse Administration</b>				
Personal Services	-	-	-	0.00%
Charges & Services	20,907	9,375	92,834	10.10%
Materials & Supplies	-	-	-	0.00%
Capital Outlay	16,302	5,985	9,287	64.44%
Refunds	331	115	1,000	11.52%
Transfers	120,767	123,727	371,180	33.33%
<b>Total Admin Expenditures</b>	<b>158,306</b>	<b>139,202</b>	<b>474,301</b>	<b>29.35%</b>
<b>Refuse Collection</b>				
Personal Services	209,495	218,441	784,850	27.83%
Charges & Services	316,816	356,020	1,332,353	26.72%
Materials & Supplies	28,074	31,680	203,514	15.57%
Capital Outlay	-	-	731,207	0.00%
Refunds	-	-	-	0.00%
<b>Total Collect Expenditures</b>	<b>554,385</b>	<b>606,141</b>	<b>3,051,924</b>	<b>19.86%</b>
<b>Refuse Recycling</b>				
Personal Services	134,970	133,882	474,996	28.19%
Charges & Services	54,881	95,668	300,209	31.87%
Materials & Supplies	13,848	-	86,650	0.00%
Capital Outlay	-	-	513,447	0.00%
Refunds	-	-	-	0.00%
<b>Total Recycle Expenditures</b>	<b>203,699</b>	<b>229,551</b>	<b>1,375,302</b>	<b>16.69%</b>
<b>Total Expenditures</b>	<b>916,389</b>	<b>974,894</b>	<b>4,901,528</b>	<b>19.89%</b>

APPENDIX A

YEAR TO DATE FUND REPORT  
April 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
101	General Fund	6,801,606.03	8,116,038.10	7,437,800.76	7,479,843.37	874,350.12	6,605,493.25
200	Street Maintenance & Repair	603,206.35	1,406,672.02	917,814.66	1,092,063.71	327,040.34	765,023.37
201	State Highway Improvement	353,397.37	54,794.91	256,228.19	151,964.09	216,151.81	(64,187.72)
202	License Fee	426,903.67	138,195.59	448,790.01	116,309.25	86,051.10	30,258.15
203	Stormwater	2,113,380.23	299,987.32	287,790.39	2,125,577.16	532,130.87	1,593,446.29
210	Recreation	266,459.06	510,589.41	355,568.21	421,480.26	79,422.64	342,057.62
212	Oak Grove Cemetery	276,700.20	90,963.14	76,159.23	291,504.11	144,073.92	147,430.19
215	Tree Replacement	119,237.10	32,450.00	0.00	151,687.10	0.00	151,687.10
222	Airport	184,988.85	213,223.55	256,571.51	141,640.89	30,134.36	111,506.53
223	Hangars	180,442.96	31,165.50	11,416.08	200,192.38	0.00	200,192.38
231	Fire/EMS Income Tax	9,399,949.67	3,980,785.96	3,380,644.58	10,000,091.05	1,272,212.72	8,727,878.33
233	Rec Center Income Tax	5,065,048.57	812,273.45	251,284.50	5,626,037.52	37,543.00	5,588,494.52
235	Airport TIF	136,735.75	13,326.15	0.00	150,061.90	0.00	150,061.90
236	Glenn Road TIF	2,011,525.35	2,446,489.27	72,757.35	4,385,257.27	3,322,378.32	1,062,878.95
237	Sky Climber TIF	0.00	23,619.40	0.00	23,619.40	0.00	23,619.40
238	Mill Run TIF	0.00	51,477.73	0.00	51,477.73	51,477.73	0.00
240	Municipal Court	2,861,453.86	860,933.79	829,949.63	2,892,438.02	22,718.36	2,869,719.66
241	Court IDIAM	14,674.86	11,013.47	5,755.67	19,932.66	241.33	19,691.33
250	Drug Enforcement	51,218.50	918.70	0.00	52,137.20	0.00	52,137.20
251	Court Alcohol Treatment	592,279.16	10,897.80	1,736.57	601,440.39	0.00	601,440.39
252	OMVI Enforcement/Education	4,520.65	336.00	0.00	4,856.65	0.00	4,856.65
253	Police Judgement	40,138.50	0.00	17,044.00	23,094.50	0.00	23,094.50
254	Police Fed Judgement	0.00	17,063.23	4,700.00	12,363.23	0.00	12,363.23
255	Park Exaction Fee	184,116.07	0.00	20,208.98	163,907.09	19,791.02	144,116.07
256	Court Computer Legal Research	757,780.68	80,386.90	36,806.78	801,360.80	63,039.57	738,321.23
257	Court Special Projects	749,712.50	80,110.91	80,765.48	749,057.93	13,669.35	735,388.58
259	Court Probation Services	614,641.81	101,257.39	6,779.41	709,119.79	7,744.00	701,375.79
261	Police Disability Pension	0.00	122,310.00	122,310.00	0.00	0.00	0.00
262	Fire Disability Pension	0.00	122,310.10	122,310.10	0.00	0.00	0.00
272	Community Promotion	84,603.77	18,044.41	73,369.25	29,278.93	40,550.00	(11,271.07)
291	CDBG	0.00	0.00	275.00	(275.00)	3,000.00	(3,275.00)
292	Police Fed Treasury Seizures	0.00	3,535.77	0.00	3,535.77	0.00	3,535.77
295	ED Revolving Loan	240,333.27	38,537.35	10,712.80	268,157.82	1,647.20	266,510.62
296	Housing Program Income	8,150.00	0.00	0.00	8,150.00	0.00	8,150.00

APPENDIX A

YEAR TO DATE FUND REPORT  
April 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
300	General Bond Retirement	621,579.51	2,759.38	0.00	624,338.89	0.00	624,338.89
301	Park Improvement Bond	111,104.83	15,585,882.15	15,696,812.62	174.36	9,000.00	(8,825.64)
302	SE Highland Bond	0.00	276,467.38	0.00	276,467.38	0.00	276,467.38
410	Capital Improvement	4,666,224.39	1,897,227.15	2,784,467.74	3,778,983.80	4,203,550.55	(424,566.75)
415	Point Project	933,691.72	351,945.56	643,346.42	642,290.86	1,572,379.04	(930,088.18)
431	FAA Alloc/Improvement Grant	95,193.38	34,627.14	38,474.61	91,345.91	31,206.04	60,139.87
440	Equipment Replacement	217,510.22	416,508.00	308,922.75	325,095.47	232,871.25	92,224.22
491	Parks Impact Fee	2,067,688.56	146,680.94	14,630.00	2,199,739.50	57,779.50	2,141,960.00
492	Police Impact Fee	429,784.34	44,446.36	0.00	474,230.70	164.93	474,065.77
493	Fire Impact Fee	544,494.17	58,610.49	0.00	603,104.66	168.79	602,935.87
494	Municipal Impact Fee	444,342.10	61,877.24	0.00	506,219.34	7,168.78	499,050.56
496	Glenn Rd S Construction	926,595.96	585,642.14	0.00	1,512,238.10	0.00	1,512,238.10
498	Glenn Rd N	330,020.80	50,712.25	0.00	380,733.05	0.00	380,733.05
501	Golf Course	81,056.66	5,782.00	11,807.37	75,031.29	7,022.32	68,008.97
520	Parking Lots	52,087.14	11,671.86	14,528.95	49,230.05	479.35	48,750.70
530	Water	1,504,060.97	1,891,691.29	1,279,700.83	2,116,051.43	292,592.62	1,823,458.81
531	Water Construction	2,479,462.37	0.00	673,082.63	1,806,379.74	787,467.36	1,018,912.38
533	Water Reserve	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00
536	Water Capacity Fee	10,619,956.63	639,806.30	376,422.42	10,883,340.51	585,560.30	10,297,780.21
540	Wastewater	3,724,670.38	2,298,604.84	1,254,467.78	4,768,807.44	294,618.68	4,474,188.76
541	Wastewater Construction	3,088,062.39	0.00	176,252.67	2,911,809.72	374,031.79	2,537,777.93
543	Wastewater Reserve	2,000,000.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00
545	Water Customer Deposit	228,317.60	(1,757.47)	1,241.74	225,318.39	0.00	225,318.39
546	Wastewater Capacity Fee	6,796,915.87	608,505.00	812,195.25	6,593,225.62	0.00	6,593,225.62
548	SE Highland Wastewater	268,389.54	118,400.00	276,106.64	110,682.90	0.00	110,682.90
550	Refuse	1,159,867.16	1,202,280.02	974,893.51	1,387,253.67	852,429.72	534,823.95
601	Garage Rotary	504,994.89	199,164.00	241,004.75	463,154.14	128,600.56	334,553.58
602	IT Rotary	655,372.98	376,444.20	677,207.53	354,609.65	223,171.44	131,438.21
610	Health Insurance	522,534.62	2,851,819.05	1,792,307.80	1,582,045.87	14,014.25	1,568,031.62
620	Workers Compensation	2,626,777.89	9,515.16	16,488.34	2,619,804.71	1,765.50	2,618,039.21
701	Fire Donation	1,083.36	200.00	0.00	1,283.36	0.00	1,283.36
702	Parks/Rec Donation	13,214.03	6,500.00	9,115.00	10,599.03	3,500.00	7,099.03
703	Police Donation	10,836.60	0.00	2,000.00	8,836.60	0.00	8,836.60
704	Mayors Donation	898.15	150.00	50.00	998.15	0.00	998.15
705	Project Trust	1,129,526.94	86,316.91	12,170.00	1,203,673.85	87,118.72	1,116,555.13

APPENDIX A

**YEAR TO DATE FUND REPORT  
April 30, 2020**

707	Unclaimed Funds	18,620.57	0.00	0.00	18,620.57	0.00	18,620.57
708	Municipal Court Unclaimed Funds	86,376.18	7,337.27	0.00	93,713.45	0.00	93,713.45
709	Development Reserve	1,008,885.74	0.00	0.00	1,008,885.74	0.00	1,008,885.74
710	Reserve Account	1,188,864.04	0.00	0.00	1,188,864.04	0.00	1,188,864.04
711	Berkshire JEDD	84,717.65	135,744.15	202,735.90	17,725.90	298,162.34	(280,436.44)
750	Cemetery Perpetual Care	33,839.98	150.22	0.00	33,990.20	0.00	33,990.20
801	State Highway Patrol	4,866.99	18,264.76	19,168.94	3,962.81	3,962.82	(0.01)
803	State Building Permit	1,296.92	3,587.40	3,561.42	1,322.90	0.00	1,322.90
804	Performance Bond	694,227.73	50,800.00	122,615.24	622,412.49	0.00	622,412.49
		<b>88,121,216.74</b>	<b>49,724,070.46</b>	<b>43,521,327.99</b>	<b>94,323,959.21</b>	<b>17,214,154.41</b>	<b>77,109,804.80</b>

APPENDIX B

**CITY OF DELAWARE, OHIO  
FINANCIAL STATEMENT  
APRIL 30, 2020**

	<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)*		-		25,318,960
Total Bank Deposits		\$ -		\$ 25,318,960
 <u>Investments</u>				
Star Ohio	0.82%	384,343		69,005,000
Total Investments		\$ 384,343		\$ 69,005,000
 TOTAL BANK DEPOSITS & INVESTMENTS		 \$ 384,343		 \$ 94,323,959

\* 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

APRIL 30, 2020  
Date

*Tom Homan*  
City Manager

APRIL 30, 2020  
Date

APPENDIX C

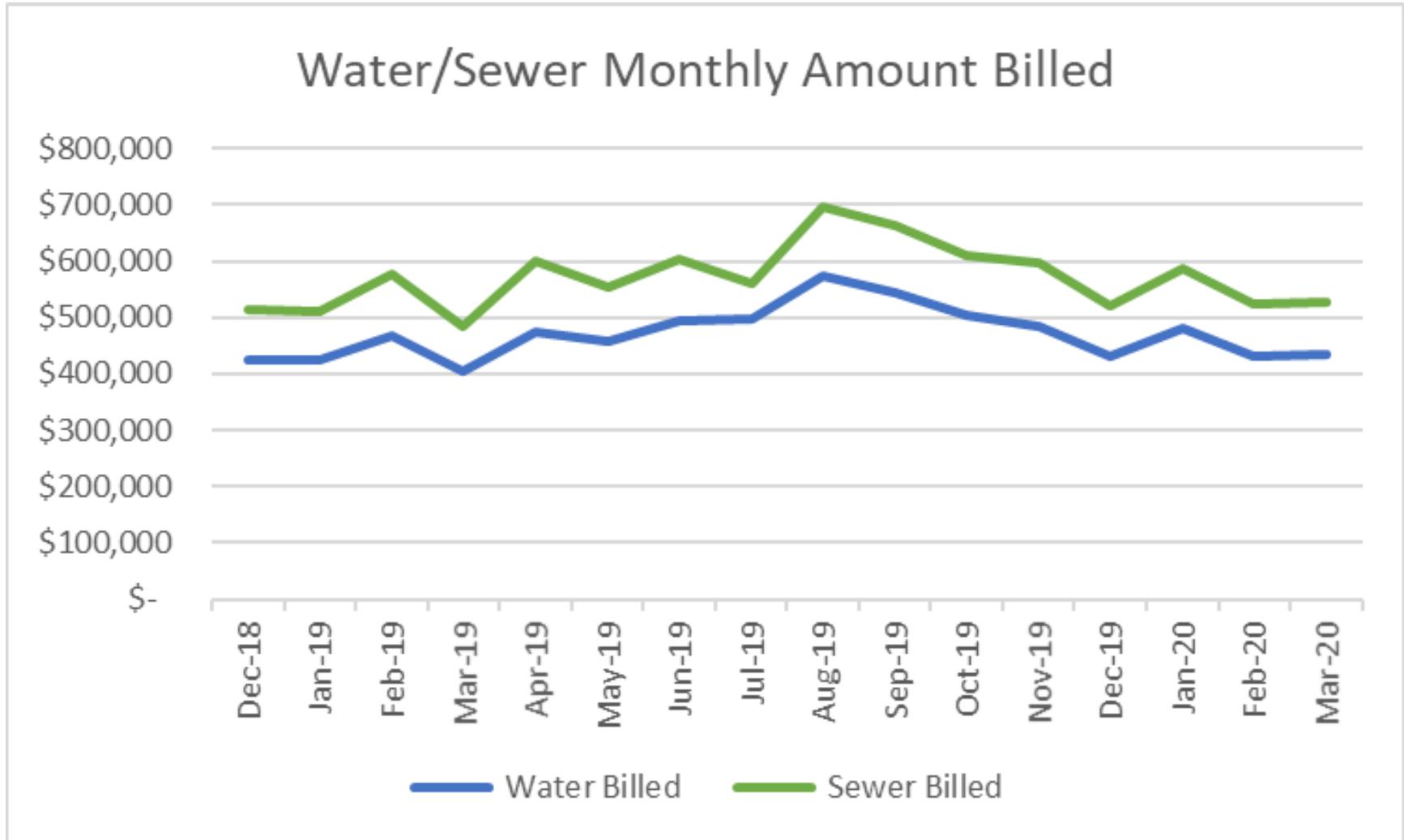
CITY OF DELAWARE  
DEBT SCHEDULE  
APRIL 2020

	Outstanding Balance 3/31/2020	General	Fire/EMS	Rec Levy	Police Impact Impact Fee	Municipal Impact Fee	Glenn Rd. TIF/NCA	Water User Fee	Water Capacity Fee	Sewer User Fee	Sewer Capacity Fee
2019 GO Bonds	\$20,595,000	\$ 3,491,250				\$ 508,750	\$ 6,710,000				\$ 9,885,000
2017 General Obligation Bonds	\$ 5,805,000	\$ 631,877	\$ 2,665,000						\$ 1,957,654		\$ 550,469
2015 General Obligation Bonds	\$ 5,205,000		\$ 435,000	\$ 2,345,000			\$ 2,425,000				
2013 General Obligation Bonds	\$ 5,190,000		\$ 1,855,000		\$ 587,500	\$ 1,282,500	\$ 1,465,000				
2012 General Obligation Bonds	\$ 1,890,000	\$ 847,722	\$ 172,278								\$ 870,000
OWDA Water Projects	\$29,449,933							\$18,855,372	\$10,594,561		
OWDA Sewer Projects	\$11,327,491									\$ 976,430	\$10,351,061
2020 Recreation Levy Bonds	\$13,690,000			\$13,690,000							
<b>Total Long Term Debt</b>	<b>\$93,152,424</b>	\$ 4,970,849	\$ 5,127,278	\$16,035,000	\$ 587,500	\$ 1,791,250	\$10,600,000	\$18,855,372	\$12,552,215	\$ 976,430	\$21,656,530
<b>Fund Balance Reserves 3/31/20</b>		\$ 5,846,062	\$ 8,239,744	\$ 5,354,930	\$ 447,344	\$ 475,112	\$ 1,806,453	\$ 4,666,539	\$10,642,030	\$ 8,813,290	\$ 6,521,891
<b>Annual Debt Service</b>		\$ 767,721	\$ 702,262	\$ 2,431,580	\$ 136,700	\$ 353,500	\$ 999,126	\$ 1,285,727	\$ 964,722	\$ 152,695	\$ 3,003,987
<b>2020 Revenue</b>		\$25,840,079	\$12,532,677	\$ 2,521,500	\$ 80,000	\$ 222,500	\$ 3,051,300	\$ 6,205,500	\$ 4,050,000	\$ 7,430,300	\$ 4,080,000

APPENDIX D

Billing Month	Consumption Period	Water Customers	Water Consumption	Water Billed	Sewer Customers	Sewer Consumption	Sewer Billed	Refuse Customers	Refuse Billed	Stormwater ERU	Stormwater Billed
Jan-19	Dec-18	12,928	91,066	\$ 425,547	12,691	89,468	\$ 515,265	14,235	\$ 293,242	36,466	\$ 91,166
Feb-19	Jan-19	12,951	88,253	\$ 423,755	12,711	86,832	\$ 511,264	14,247	\$ 293,493	27,873	\$ 69,681
Mar-19	Feb-19	12,957	113,997	\$ 469,192	12,716	111,840	\$ 576,244	14,316	\$ 294,918	27,908	\$ 69,771
Apr-19	Mar-19	12,983	84,044	\$ 403,182	12,742	82,418	\$ 485,058	14,294	\$ 294,455	27,947	\$ 69,868
May-19	Apr-19	13,050	106,911	\$ 474,402	12,810	104,035	\$ 601,199	14,349	\$ 295,593	27,949	\$ 69,873
Jun-19	May-19	13,096	99,139	\$ 456,613	12,854	95,180	\$ 553,500	14,395	\$ 296,542	28,008	\$ 70,020
Jul-19	Jun-19	13,134	113,613	\$ 494,816	12,890	104,409	\$ 604,106	14,464	\$ 297,966	27,991	\$ 69,978
Aug-19	Jul-19	13,151	115,139	\$ 499,167	12,914	105,412	\$ 559,491	14,495	\$ 298,591	28,039	\$ 70,097
Sep-19	Aug-19	13,172	134,924	\$ 575,052	12,930	122,650	\$ 697,696	14,519	\$ 299,099	28,052	\$ 70,129
Oct-19	Sep-19	13,207	125,047	\$ 544,381	12,965	116,228	\$ 661,645	14,573	\$ 300,203	28,083	\$ 70,208
Nov-19	Oct-19	13,243	111,664	\$ 504,206	13,000	106,141	\$ 608,906	14,599	\$ 300,738	28,011	\$ 70,028
Dec-19	Nov-19	13,211	100,944	\$ 483,479	12,966	103,133	\$ 596,428	14,595	\$ 300,649	27,976	\$ 69,941
Jan-20	Dec-19	13,270	87,728	\$ 431,208	13,024	87,642	\$ 522,014	14,631	\$ 301,390	36,363	\$ 90,907
Feb-20	Jan-20	13,219	102,900	\$ 480,375	12,975	101,172	\$ 587,089	14,382	\$ 296,269	28,119	\$ 70,297
Mar-20	Feb-20	13,240	90,393	\$ 431,582	12,994	88,700	\$ 522,680	14,651	\$ 301,820	28,156	\$ 70,390
Apr-20	Mar-20	13,278	90,392	\$ 433,859	13,031	89,541	\$ 527,488	14,707	\$ 302,973	28,156	\$ 70,390

APPENDIX D



APPENDIX D

