

**CITY OF DELAWARE
FINANCE COMMITTEE
CITY COUNCIL CHAMBERS
1 SOUTH SANDUSKY STREET
4:30 P.M.**

AGENDA

February 11, 2020

1. Roll Call
2. Approval of the Motion Summary for the meeting held August 19, 2019, as recorded and transcribed.
3. REVIEW of 2019 Year-End Financial Report and January 2020 Financial Report
4. DISCUSSION of Transportation Funding Options
5. Public Comments
6. Member Comments
7. Future Meeting Dates
8. Adjournment

**FINANCE COMMITTEE
MOTION SUMMARY
August 19, 2019**

ITEM 1. Roll Call

Chairman Hellinger called the Finance Committee meeting to order at 4:00 p.m.

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

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

ITEM 2. Approval of the Motion Summary for the meeting held June 17, 2019 as recorded and transcribed.

Motion: Vice-Mayor Shafer moved to approve the Motion Summary from April 3, 2019, as recorded and transcribed, seconded by Vice-Chairman Jones. Motion approved by a 3-0 vote.

ITEM 3. REVIEW of Annual Financial Statement 2018 Audit

PRESENTOR:

Meghan Poth
Wilson, Shannon & Snow
10 West Locust Street
Newark, Ohio

Ms. Poth reviewed the annual audit process and findings. She discussed the noncompliance citation and suggestions for improving operations.

ITEM 4. DISCUSSION of 2020-2024 Capital Improvement Program

Mr. Stelzer discussed the CIP and that he is encouraging directors to use the CIP process to anticipate future needs.

Mr. Jones discussed the need to look at funding for the pool and to determine if the pool needs to be expanded. He discussed how the community population has increased and if this is a capacity issue at Mingo.

Vice-Mayor Shafer discussed the need to look at replacing parking meters. He discussed that many of the meters are older and break easy. He discussed replacing the meters in the downtown with smart meters. He also discussed the need to look at placing infrastructure along Sawmill Parkway to attract potential businesses.

ITEM 5. Staff Comments

ITEM 6. Member Comments

There were no other member comments.

ITEM 7. Next Meeting Date

The Committee discussed having a meeting in October of 2019.

ITEM 8. Adjournment

Motion: Chairman Hellinger moved to adjourn the Finance Committee meeting. The Finance Committee meeting adjourned at 4:54 p.m.

Chairman

Elaine McCloskey, Clerk

EST 1808

CITY OF

DELAWARE

OHIO

YEAR END
FINANCE
REPORT

2019



Dean P. Stelzer, CPA - Finance Director

2019
FINANCE DIRECTOR'S REPORT
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**FINANCE DIRECTOR'S REPORT
GENERAL FUND
December 31, 2019**

	2019 Revenues	2019 Budget	% of Budget	2018 Revenues	% Change 2018-19
REVENUES					
Property Tax	1,658,403	1,629,406	101.78%	1,593,916	4.05%
City Income Tax	15,572,613	15,645,000	99.54%	15,048,475	3.48%
Local Government Fund	698,125	618,976	112.79%	609,739	14.50%
Fines and Forfeitures	107,889	148,000	72.90%	154,916	(30.36%)
Engineering Fees	536,496	1,200,000	44.71%	1,318,509	(59.31%)
Prosecutor Contracts	247,360	285,000	86.79%	254,300	(2.73%)
Parking Meters	36,627	38,000	96.39%	39,249	(6.68%)
Liquor Permits	48,465	45,000	107.70%	45,068	7.54%
Franchise Fees	413,311	405,000	102.05%	409,886	0.84%
Licenses & Permits	1,299,001	830,000	156.51%	1,134,609	14.49%
Investment Income	941,768	650,000	144.89%	796,562	18.23%
Miscellaneous	148,534	110,000	135.03%	238,132	(37.63%)
Reimbursements	224,367	200,000	112.18%	216,349	3.71%
Transfers	2,028,462	1,920,000	105.65%	1,940,662	4.52%
TOTAL	23,961,421	23,724,382	101.00%	23,800,372	0.68%

	2019 Expenditures	2019 Budget	% of Budget	2018 Expenditures	% Change 2018-19
EXPENDITURES					
City Council	166,966	184,347	90.57%	151,103	10.50%
City Manager	801,643	823,711	97.32%	683,835	17.23%
Human Resources	364,248	358,692	101.55%	298,547	22.01%
Economic Development	410,729	474,137	86.63%	369,198	11.25%
Legal Affairs/Prosecutor	772,055	842,343	91.66%	779,530	(0.96%)
Finance	1,422,782	1,485,683	95.77%	1,521,106	(6.46%)
Income Tax Refunds	745,731	450,000	165.72%	490,574	52.01%
General Administration	6,717,307	6,090,255	110.30%	7,112,145	(5.55%)
Risk Management	275,806	349,100	79.00%	334,175	(17.47%)
Police	8,580,581	9,105,357	94.24%	8,399,395	2.16%
Planning	1,148,020	1,268,512	90.50%	1,174,662	(2.27%)
Engineering	1,677,876	1,988,887	84.36%	1,813,889	(7.50%)
City Buildings	496,606	554,958	89.49%	489,504	1.45%
TOTAL	23,580,350	23,975,982	98.35%	23,617,663	(0.16%)

General Fund Beginning Balance Jan. 1, 2019	5,184,250
2019 General Fund Revenues	23,961,421
2019 General Fund Expenditures	(23,580,350)
Outstanding Encumbrances Dec 31, 2019	(571,886)
Advance Due General Payback	1,236,286
General Fund Ending Balance Dec. 31, 2019	6,229,721

FINANCE DIRECTOR'S REPORT
OTHER OPERATING FUNDS
December 31, 2019

REVENUES	2019 Revenues	2019 Budget	% of Budget	2018 Revenues	% Change 2018-2019
STREET MAINTENANCE & REPAIR	3,829,371	3,231,000	118.52%	3,021,801	26.72%
STORM SEWER	857,211	863,000	99.33%	851,836	0.63%
PARKS AND RECREATION	1,555,605	1,571,500	98.99%	1,325,852	17.33%
CEMETERY	263,057	256,000	102.76%	224,107	17.38%
AIRPORT OPERATIONS	864,682	924,840	93.50%	814,791	6.12%
FIRE/EMS INCOME TAX	11,968,221	11,866,361	100.86%	11,626,108	2.94%
MUNICIPAL COURT	2,722,701	2,744,000	99.22%	2,935,597	(7.25%)
GOLF COURSE	169,733	183,500	92.50%	161,058	5.39%
WATER	6,269,474	6,536,132	95.92%	5,975,202	4.92%
SEWER	7,529,744	7,407,971	101.64%	7,127,856	5.64%
REFUSE	3,657,809	3,672,095	99.61%	3,562,787	2.67%
GARAGE ROTARY	718,600	718,600	100.00%	653,824	9.91%
INFORMATION TECH. ROTARY	1,076,223	1,076,017	100.02%	1,076,017	0.02%
TOTAL	41,482,431	41,051,016	101.05%	39,356,836	5.40%

EXPENDITURES	2019 Expenditures	2019 Budget	% of Budget	2018 Expenditures	% Change 2018-2019
STREET MAINTENANCE & REPAIR	3,687,745	3,313,335	111.30%	3,076,399	19.87%
STORM SEWER	612,565	1,380,464	44.37%	465,944	31.47%
PARKS AND RECREATION	1,507,579	1,592,532	94.67%	1,403,373	7.43%
CEMETERY	252,126	315,113	80.01%	255,965	(1.50%)
AIRPORT OPERATIONS	951,888	974,226	97.71%	814,570	16.86%
FIRE/EMS INCOME TAX	11,600,085	11,182,079	103.74%	13,163,127	(11.87%)
MUNICIPAL COURT	2,606,225	2,734,190	95.32%	2,631,900	(0.98%)
GOLF COURSE	128,439	183,401	70.03%	189,794	(32.33%)
WATER OPERATIONS	5,984,998	6,336,213	94.46%	5,986,463	(0.02%)
SEWER OPERATIONS	6,939,592	7,075,047	98.09%	6,651,117	4.34%
REFUSE	3,407,576	3,813,216	89.36%	5,044,718	(32.45%)
GARAGE ROTARY	599,556	707,989	84.68%	608,502	(1.47%)
INFORMATION TECH. ROTARY	1,285,039	1,384,166	92.84%	936,213	37.26%
TOTAL	39,563,413	40,991,971	96.52%	41,228,085	(4.04%)

FUND BALANCES	Fund Balance 1/1/2019	2019 Revenue	2019 Expenditure	Outstanding Encumb.	Fund Balance 12/31/2019
STREET MAINTENANCE & REPAIR	461,581	3,829,371	3,687,745	99,939	503,268
STORM SEWER	1,868,735	857,211	612,565	556,238	1,557,143
PARKS AND RECREATION	218,433	1,555,605	1,507,579	14,953	251,506
CEMETERY	265,769	263,057	252,126	156,122	120,578
AIRPORT OPERATIONS	272,195	864,682	951,888	28,656	156,333
FIRE/EMS INCOME TAX	9,031,814	11,968,221	11,600,085	224,259	9,175,691
MUNICIPAL COURT	2,744,978	2,722,701	2,606,225	19,900	2,841,554
GOLF COURSE	39,762	169,733	128,439	0	81,056
WATER OPERATIONS	1,219,585	6,269,474	5,984,998	87,099	1,416,962
SEWER OPERATIONS	3,134,518	7,529,744	6,939,592	175,184	3,549,486
REFUSE	909,634	3,657,809	3,407,576	673,099	486,768
GARAGE ROTARY	385,951	718,600	599,556	64,327	440,668
INFORMATION TECH. ROTARY	864,189	1,076,223	1,285,039	72,283	583,090
TOTAL	21,417,144	41,482,431	39,563,413	2,172,059	21,164,103

FINANCE DIRECTOR'S REPORT
UNENCUMBERED FUND BALANCES
COMPARISON TO PRIOR YEARS - MAJOR FUNDS
December 31, 2019

	2015	2016	2017	2018	2019
General Fund	\$ 3,408,165	\$ 4,122,821	\$ 4,570,274	\$ 5,916,845	\$ 6,229,720
Special Revenue Funds					
STREET MAINTENANCE & REPAIR	\$ 90,326	\$ 361,044	\$ 447,788	\$ 387,047	\$ 503,268
STORM SEWER	\$ 2,138,810	\$ 1,751,571	\$ 1,376,011	\$ 1,685,168	\$ 1,557,142
PARKS AND RECREATION	\$ 224,064	\$ 214,761	\$ 278,570	\$ 194,959	\$ 251,507
CEMETERY	\$ 263,510	\$ 252,959	\$ 252,648	\$ 254,247	\$ 120,578
AIRPORT OPERATIONS	\$ 230,150	\$ 226,670	\$ 266,229	\$ 204,821	\$ 156,333
FIRE/EMS INCOME TAX	\$ 5,342,783	\$ 5,377,907	\$ 7,036,895	\$ 7,886,537	\$ 9,175,691
MUNICIPAL COURT	\$ 1,490,802	\$ 1,865,402	\$ 2,436,023	\$ 2,737,913	\$ 2,841,554
Enterprise Funds					
GOLF COURSE	\$ 85,141	\$ 69,362	\$ 68,196	\$ 38,211	\$ 81,056
WATER	\$ 1,602,637	\$ 1,291,153	\$ 1,142,570	\$ 1,092,215	\$ 1,416,962
SEWER	\$ 2,401,351	\$ 2,535,571	\$ 2,516,818	\$ 2,964,572	\$ 3,549,486
REFUSE	\$ 1,698,435	\$ 2,045,048	\$ 491,244	\$ 503,004	\$ 486,768
Internal Service Funds					
GARAGE ROTARY	\$ 190,041	\$ 245,757	\$ 309,751	\$ 364,006	\$ 440,668
INFORMATION TECH. ROTARY	\$ 353,689	\$ 500,508	\$ 641,165	\$ 779,821	\$ 583,090
HEALTH INSURANCE FUND	\$ 2,396,651	\$ 2,214,259	\$ 1,909,922	\$ 1,507,428	\$ 513,604
WORKERS COMPENSATION FUND	\$ 1,945,286	\$ 1,969,888	\$ 2,351,455	\$ 2,628,787	\$ 2,625,578
Capital Improvement Funds					
GENERAL FUND CIP	\$ 1,433,888	\$ 785,524	\$ 831,508	\$ 669,376	\$ (205,637)
EQUIPMENT REPLACEMENT	\$ 116,514	\$ 89,212	\$ 137,016	\$ 155,614	\$ 51,233
IMPACT FEE FUNDS	\$ 999,559	\$ 2,120,150	\$ 2,255,889	\$ 2,247,187	\$ 3,448,339
WATER CIP	\$ 7,319,155	\$ 7,373,464	\$ 8,050,992	\$ 10,393,900	\$ 12,811,437
SEWER CIP	\$ 5,912,280	\$ 4,135,973	\$ 5,420,603	\$ 6,314,461	\$ 10,018,131
Reserve Funds					
DEVELOPMENT RESERVE	\$ 861,500	\$ 807,886	\$ 924,886	\$ 964,886	\$ 1,008,886
GENERAL FUND RESERVE	\$ 425,871	\$ 1,012,323	\$ 1,047,056	\$ 1,163,864	\$ 1,188,864
WATER RESERVE FUND	\$ 1,870,439	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
SEWER RESERVE FUND	\$ 181,130	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
TOTAL	\$ 42,982,177	\$ 44,869,213	\$ 48,763,509	\$ 55,054,869	\$ 62,854,258
TOTAL ALL FUNDS	\$ 50,664,469	\$ 57,337,593	\$ 62,142,567	\$ 70,423,764	\$ 76,455,464

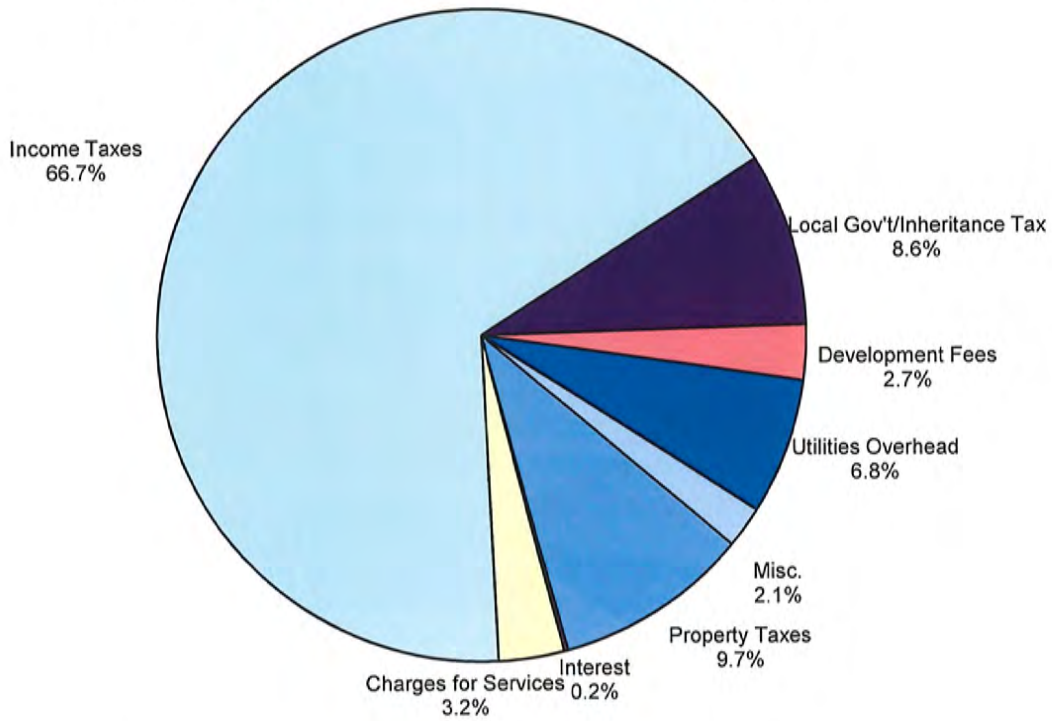
**FINANCE DIRECTOR'S REPORT
BUDGET VS. ACTUAL
OPERATING FUNDS
December 31, 2019**

	Original 2019 Budget	2018 PO Carryover	Combined 2019 Budget	Actual 2019 Expenditures	2019 Year End Encumbrances	Variance Positive (Negative)	Supplemental Appropriations
GENERAL FUND							
City Council	184,347	245	184,592	166,966	779	16,847	500
City Manager	823,711	5,200	828,911	801,643	685	26,583	
Administrative Services	358,692	32,044	390,736	364,248	930	25,558	
Economic Development	474,137	32,968	507,105	410,729	25,000	71,376	
Legal Affairs/Prosecutor	842,343	1,800	844,143	772,055	2,304	69,784	
Finance	1,485,683	22,480	1,508,163	1,422,782	12,733	72,648	
Income Tax Refunds	450,000	0	450,000	745,731	0	(295,731)	350,000
General Administration	6,090,255	141,447	6,231,702	6,717,307	97,919	(583,524)	660,000
Risk Management	349,100	0	349,100	275,806	0	73,294	
Police	9,105,357	54,221	9,159,578	8,580,581	62,162	516,835	
Planning	1,268,512	14,609	1,283,121	1,148,020	36,713	98,388	
Engineering	1,988,887	169,557	2,158,444	1,677,876	314,962	165,606	
City Buildings	554,958	29,120	584,078	496,606	17,700	69,772	1,800
TOTAL GENERAL FUND	23,975,982	503,691	24,479,673	23,580,350	571,887	327,436	1,012,300
OTHER OPERATING FUNDS							
Street Maintenance Admin.	921,749	3,215	924,964	890,393	10,577	23,994	25,000
Street Maintenance Streets	1,619,077	21,593	1,640,670	2,025,242	77,456	(462,028)	550,000
Street Maintenance Traffic	772,509	49,725	822,234	772,110	11,906	38,218	
Grounds and Facilities	1,388,760	23,473	1,412,233	1,303,807	14,953	93,473	
Recreation	203,772	0	203,772	203,772	0	-	
Cemetery	315,113	11,522	326,635	252,126	156,122	(81,613)	125,000
Fire/EMS	11,182,079	1,145,276	12,327,355	11,600,085	224,259	503,011	
Golf Course	183,401	1,551	184,952	128,439	0	56,513	
Airport	974,226	67,373	1,041,599	951,888	28,656	61,055	
Storm Sewer	1,380,464	147,532	1,527,996	612,565	556,238	359,193	
Water Administration	3,156,083	35,569	3,191,652	3,171,031	390	20,231	26,000
Treatment	2,177,766	54,974	2,232,740	1,941,672	57,890	233,178	
Distribution	1,002,364	36,827	1,039,191	872,296	28,818	138,077	
Sewer Administration	4,332,884	43,901	4,376,785	4,425,173	23,391	(71,779)	100,000
Treatment	1,985,502	70,049	2,055,551	1,889,348	68,016	98,187	
Collection	756,661	55,996	812,657	625,071	83,776	103,810	
Refuse Administration	439,900	60,230	500,130	458,357	28,771	13,002	
Collection	2,342,577	339,768	2,682,345	2,235,255	356,721	90,369	
Recycling	1,030,739	6,332	1,037,071	713,964	287,606	35,501	
Garage Rotary	707,989	21,946	729,935	599,556	64,327	66,052	20,000
IT Rotary	1,384,166	84,368	1,468,534	1,285,039	72,283	111,212	
Court Administration	1,514,956	3,065	1,518,021	1,473,620	8,261	36,140	29,000
Clerk of Courts	1,219,234	4,000	1,223,234	1,132,605	11,639	78,990	
TOTAL OTHER FUNDS	40,991,971	2,288,285	43,280,256	39,563,414	2,172,056	1,544,786	875,000

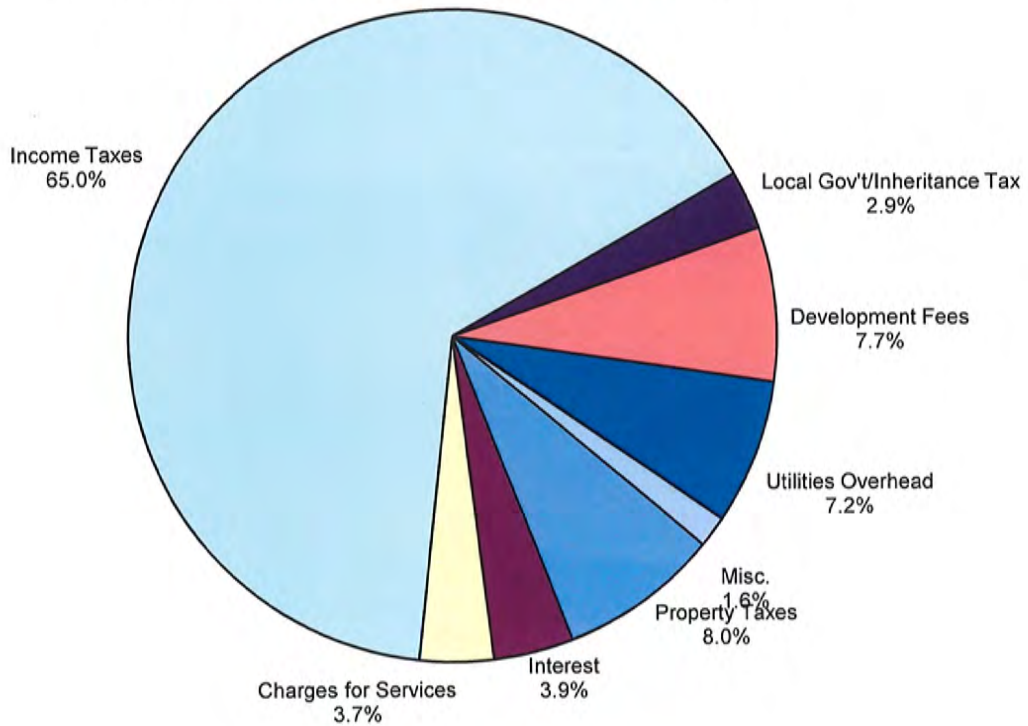
FINANCE DIRECTOR'S REPORT
GENERAL FUND REVENUES
December 31, 2019

	2016	2017	2018	2019	% Change 2018 to 2019
Property Taxes					
Real Estate	1,506,546	1,445,141	1,635,414	1,743,406	6.60%
Rollbacks/Homestead Credits	174,504	176,533	196,292	169,134	-13.84%
Total Property Taxes	\$ 1,681,050	\$ 1,621,674	\$ 1,831,706	\$ 1,912,540	4.41%
Income Taxes					
1.0% General Operations	13,515,572	14,007,389	15,048,475	15,572,613	3.48%
Total Income Taxes	\$ 13,515,572	\$ 14,007,389	\$ 15,048,475	\$ 15,572,613	3.48%
Other Taxes					
Inheritance Tax	1,803	-	-	-	0.00%
State Shared Taxes (Local Gov't)	604,095	591,818	609,739	698,125	14.50%
Miscellaneous Taxes	1,013	1,075	975	997	2.26%
Total Other Taxes	\$ 606,911	\$ 592,893	\$ 610,714	\$ 699,122	14.48%
Charges for Services					
Engineering Fees	1,109,269	1,826,791	1,318,509	536,496	-59.31%
Prosecutor Fees	266,810	287,045	254,300	247,360	-2.73%
Parking Meters	38,282	32,748	39,249	36,627	-6.68%
Licenses and Permits	867,689	717,232	1,134,609	1,299,001	14.49%
Cable Franchise Fees	357,145	373,236	409,887	413,311	0.84%
City Court/Diversion Fines	139,971	139,540	154,916	107,889	-30.36%
Miscellaneous Fees	72,892	71,210	84,928	87,419	2.93%
Total Charges for Services	\$ 2,852,058	\$ 3,447,802	\$ 3,396,398	\$ 2,728,103	-19.68%
Investment Income	\$ 144,144	\$ 387,615	\$ 796,562	\$ 941,768	18.23%
Utility Fund Overhead Transfers	\$ 1,575,032	\$ 1,679,339	\$ 1,678,500	\$ 1,732,185	3.20%
Miscellaneous/Reimbursements	\$ 300,917	\$ 244,218	\$ 438,017	\$ 375,090	-14.37%
TOTAL GENERAL FUND REVENUE	\$ 20,675,684	\$ 21,980,930	\$ 23,800,372	\$ 23,961,421	0.68%
Other General Government Revenue					
Fire Department	\$ 9,884,056	\$ 10,985,622	\$ 11,626,108	\$ 11,968,221	2.94%
Municipal Court	\$ 2,751,715	\$ 3,064,686	\$ 2,935,597	\$ 2,935,597	0.00%
TOTAL GENERAL GOV'T REVENUE	\$ 33,311,455	\$ 36,031,238	\$ 38,362,077	\$ 38,865,239	1.31%

2009 General Fund Revenue



2019 General Fund Revenue

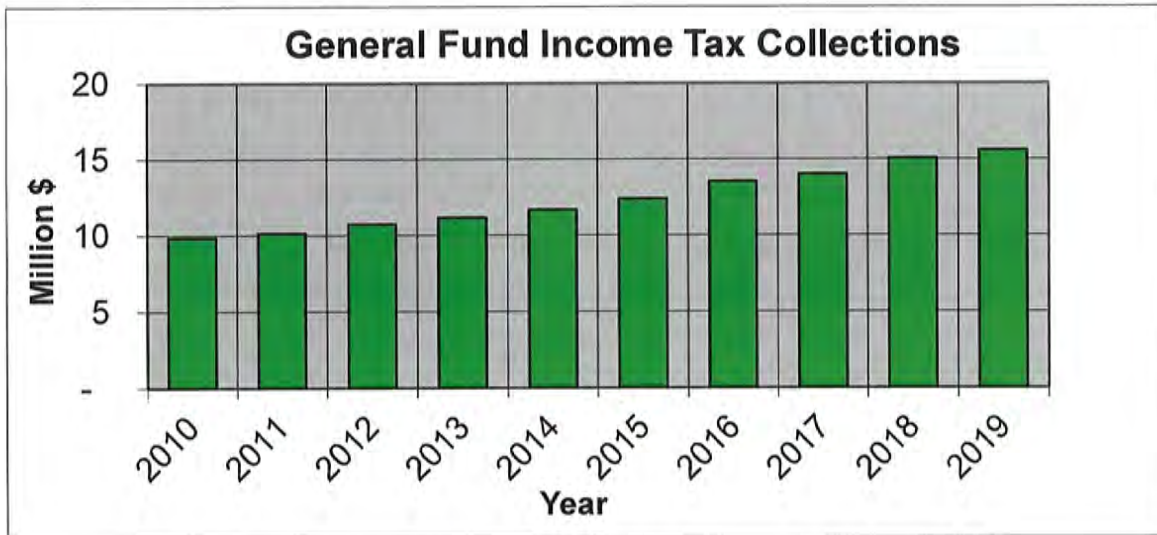


FINANCE DIRECTOR'S REPORT

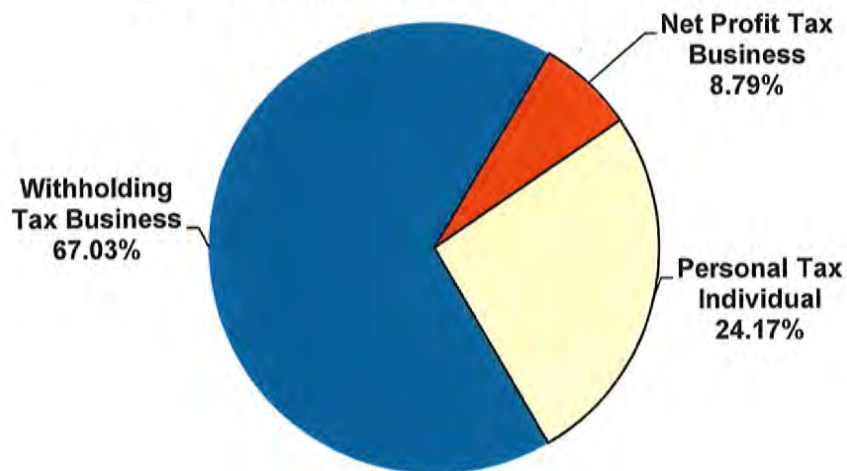
Year-End Report

Income Tax Collections

Year	1.00% General Fund	% Increase	0.70% Fire/EMS	0.15% Rec Facilities	TOTAL	Rate
2010	9,835,301	0.36%	3,932,939	1,416,239	15,184,479	1.55%
2011	10,136,058	3.06%	6,147,283	1,482,349	17,765,690	1.85%
2012	10,717,681	5.74%	7,357,166	1,583,182	19,658,029	1.85%
2013	11,158,354	4.11%	7,743,266	1,656,146	20,557,766	1.85%
2014	11,671,156	4.60%	8,126,904	1,739,367	21,537,427	1.85%
2015	12,390,195	6.16%	8,612,636	1,849,904	22,852,735	1.85%
2016	13,515,572	9.08%	9,436,600	2,033,023	24,985,195	1.85%
2017	14,007,389	3.64%	9,791,640	2,099,160	25,898,189	1.85%
2018	15,048,475	7.43%	10,524,572	2,256,245	27,829,292	1.85%
2019	15,572,613	3.48%	10,896,589	2,335,384	28,804,586	1.85%



2019 Income Tax Breakdown



FINANCE DIRECTOR'S REPORT

Year-End Report 2019

General Fund Expenditure History

	2000	2005	2010	2017	2018	2019	% of Total	% of Total	% of Total
All Expenditures									
City Administration	954,994	1,168,300	1,109,593	1,449,762	1,502,683	1,743,586	8.3%	7.1%	6.9%
Legal/Prosecutor	293,579	503,172	592,713	764,928	779,530	772,055	2.5%	3.8%	3.6%
Finance	686,627	959,941	1,269,385	1,486,475	1,521,106	1,422,782	5.9%	8.2%	6.9%
Police/911	3,845,687	5,086,843	6,465,943	7,952,097	8,399,395	8,580,581	33.3%	41.6%	38.4%
General Administration	799,071	1,142,369	1,062,930	1,441,800	1,647,034	1,544,664	6.9%	6.8%	7.5%
Capital Improvement	1,705,000	1,000,000	1,500,000	2,039,700	2,237,500	2,365,055	14.7%	9.6%	10.2%
Planning/Engineering	1,525,961	2,566,964	1,783,502	2,920,381	2,988,551	2,825,896	13.2%	11.5%	13.7%
Street Maintenance	995,000	707,348	719,640	1,361,754	1,490,000	2,050,000	8.6%	4.6%	6.8%
Parks/Cemetery	700,000	887,138	995,000	1,375,000	1,295,004	1,500,000	6.1%	6.4%	5.9%
Airport	55,000	150,592	50,000	30,000	30,000	30,000	0.5%	0.3%	0.1%
Total	11,560,919	14,172,667	15,548,706	20,821,897	21,890,803	22,834,619			

Wages and Benefits

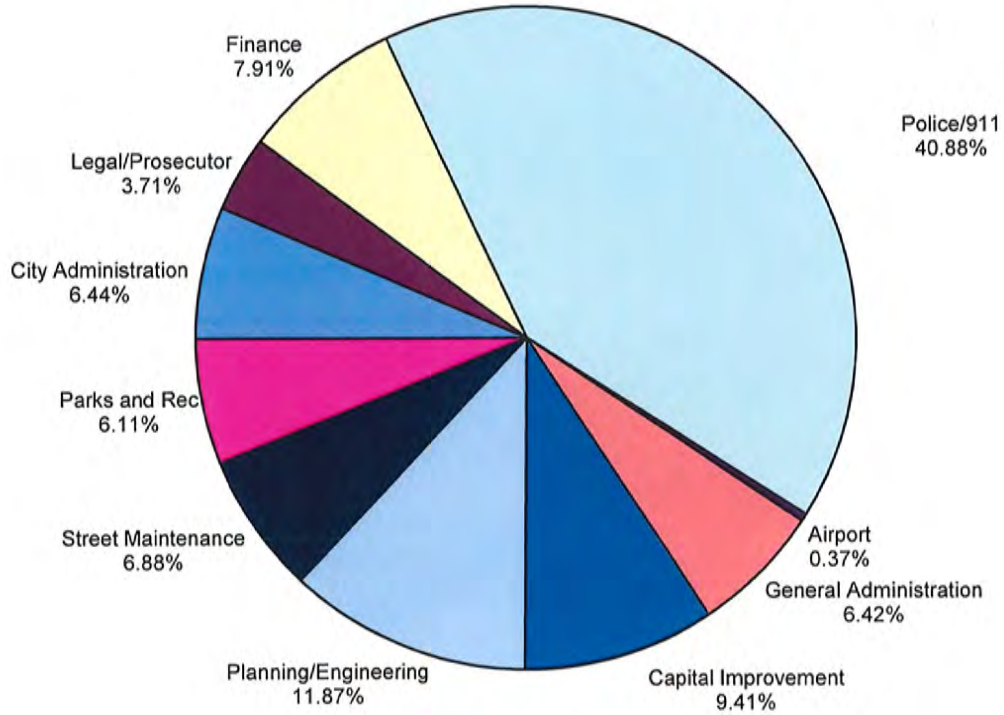
City Administration	714,082	855,269	874,555	1,136,098	1,176,936	1,300,916	11.9%	8.7%	9.2%
Legal/Prosecutor	277,214	469,239	556,451	701,278	727,271	724,212	4.6%	5.5%	5.7%
Finance	586,105	832,214	1,061,322	1,220,815	1,226,462	1,132,485	9.8%	10.5%	9.5%
Police/911	3,386,148	4,623,810	5,930,940	7,218,017	7,562,993	7,747,063	56.4%	58.9%	58.9%
Planning	483,681	789,342	702,674	911,711	1,028,997	1,018,564	8.1%	7.0%	8.0%
Engineering	509,012	765,043	867,987	804,372	972,600	998,006	8.5%	8.6%	7.6%
Other	51,767	76,969	72,937	121,359	152,179	157,604	0.9%	0.7%	1.2%
Total	6,008,009	8,411,886	10,066,866	12,113,650	12,847,438	13,078,850			

General Fund Revenues 11,848,137 14,873,448 17,030,217 21,980,929 23,800,372 23,961,421

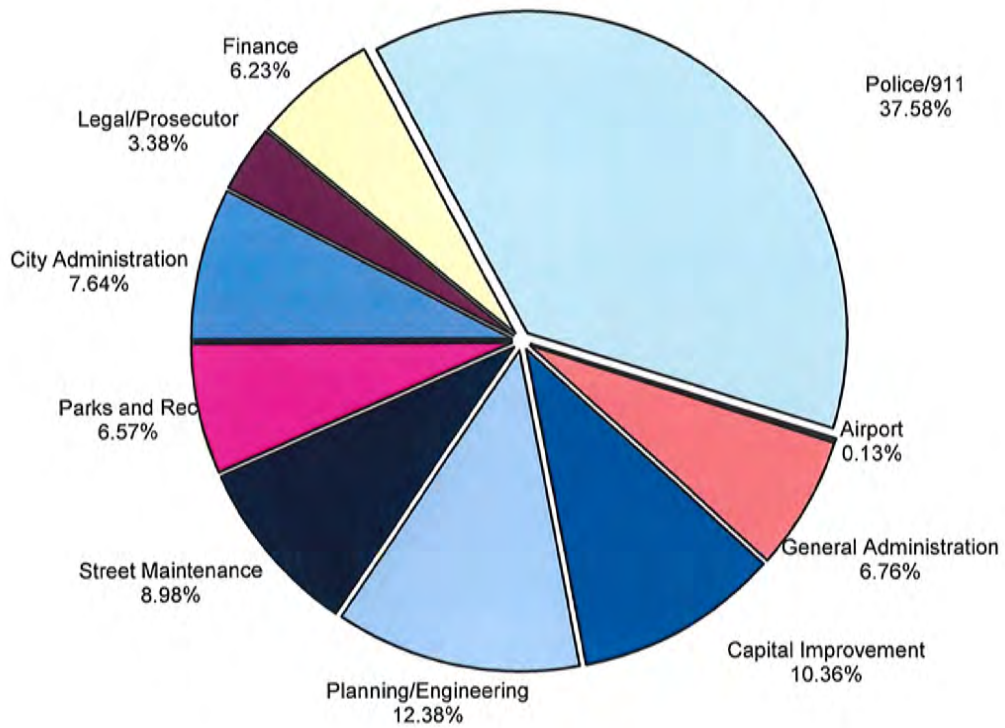
Wages as a % of General Fund Revenue 50.7% 56.6% 59.1% 55.1% 54.0% 54.6%

CIP Transfer as a % of General Fund Revenue 14.4% 6.7% 8.8% 9.3% 9.4% 9.9%

2009 General Fund Expenditures



2019 General Fund Expenditures



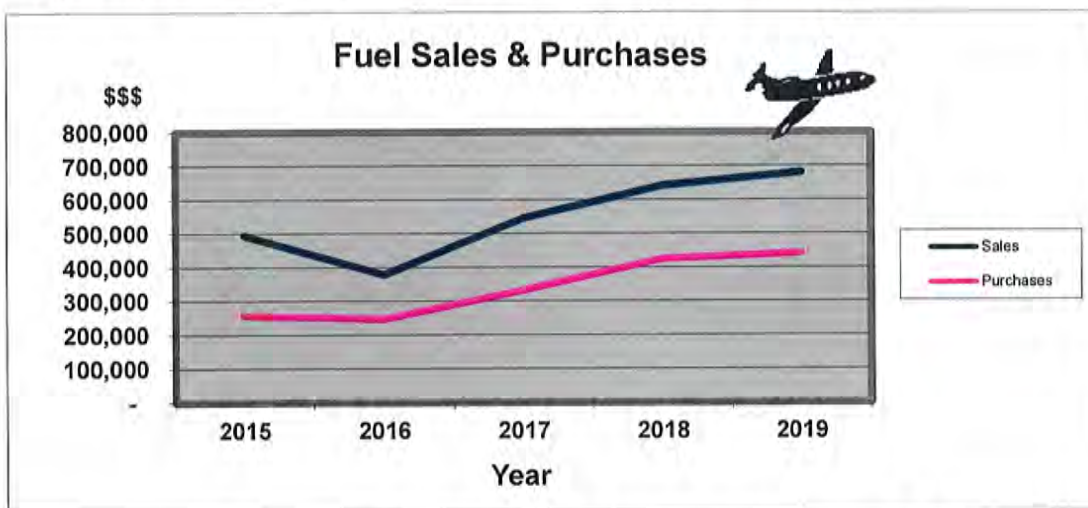
FINANCE DIRECTOR'S REPORT
REVENUES BY SOURCE
December 31, 2019

	Revenues @ 12/31/19	Revenues @ 12/31/18	% Change
TAXES			
Income Tax	\$ 28,804,586	\$ 27,829,292	3.50%
Property Tax	2,166,676	2,069,496	4.70%
Local Government Fund	698,125	609,739	14.50%
Hotel/Motel Tax	79,740	85,748	-7.01%
Gasoline Taxes	1,503,232	1,192,567	26.05%
License Plate Tax	680,359	684,309	-0.58%
FEES			
Franchise Fee (cable tv)	\$ 413,311	\$ 409,887	0.84%
Parking Meter & Lot Fees	82,842	83,017	-0.21%
Fines/Forfeitures/Court Diversion Fees	107,889	154,916	-30.36%
Impact Fees	1,342,640	1,130,067	18.81%
Airport - Fuel	681,744	642,394	6.13%
Cemetery	163,057	129,103	26.30%
Golf Course	169,733	161,058	5.39%
REIMBURSEMENTS			
Engineering Fees	\$ 536,496	\$ 1,318,509	-59.31%
Fire/EMS Reimbursement	775,178	855,957	-9.44%
Prosecutor Reimbursements	247,360	254,300	-2.73%
Building Permits and Fees	1,299,001	1,134,609	14.49%
UTILITY CHARGES			
Water - Meter Charges	\$ 5,783,275	\$ 5,592,719	3.41%
- Capacity Fees	3,867,658	3,081,171	25.53%
Sewer - Meter Charges	6,942,554	6,636,884	4.61%
- Capacity Fees	3,699,495	2,961,459	24.92%
Refuse	3,571,209	3,482,445	2.55%
Storm Sewer	856,076	850,672	0.64%



CITY OF DELAWARE Airport Fund 2019 Year-End Report

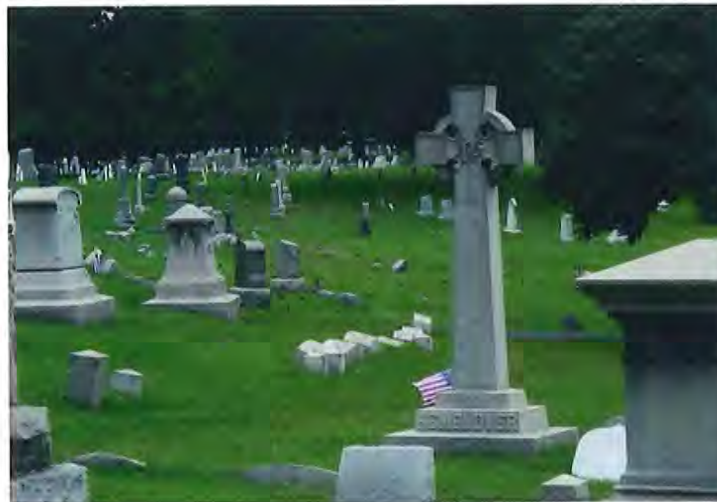
	2015	2016	2017	2018	2019
REVENUES					
Hangar Rent	169,764	171,763	178,611	177,916	178,138
Tie Down Rent	2,702	2,474	1,873	2,385	2,581
Land Rent	9,224	11,464	11,767	11,892	12,075
Fuel Sales	494,567	378,371	545,634	642,394	681,744
Property Tax Reimbursement	37,187	36,326	46,653	30,573	39,355
Other Income	16,772	12,563	16,276	19,704	18,714
TOTAL REVENUE	\$ 730,216	\$ 612,961	\$ 800,814	\$ 884,864	\$ 932,607
OPERATING EXPENDITURES					
Wages and Benefits	155,064	154,411	162,457	190,086	195,635
Operating Expenses	93,557	88,496	104,009	108,667	107,588
Special Events/Promotions	-	-	445	195	435
Fuel Purchases	259,353	247,641	332,044	424,698	441,834
Facility Maintenance	21,568	23,989	32,176	24,958	31,031
Consulting/Professional Services	2,959	780	2,530	6,828	49,391
Capital Outlay	4,000	2,543	-	-	68,404
Real Estate Taxes	73,735	72,021	83,656	82,155	79,342
TOTAL EXPENDITURES	\$ 610,236	\$ 589,881	\$ 717,317	\$ 837,587	\$ 973,660
OPERATING PROFIT/LOSS	\$ 119,980	\$ 23,080	\$ 83,497	\$ 47,277	\$ (41,053)
General Fund Subsidy	18,890	18,890	30,000	30,000	30,000
Debt Service	(80,435)	(79,120)	(53,151)	(67,897)	(69,063)
NET CASH FLOW	\$ 58,435	\$ (37,150)	\$ 60,346	\$ 9,380	\$ (80,116)
FUND BALANCE	\$ 413,950	\$ 375,824	\$ 436,171	\$ 445,548	\$ 365,432
Amount Reserved for Debt	152,325	143,529	164,197	173,352	180,443
Encumbrances Outstanding	31,475	5,625	5,745	67,373	28,656
UNRESERVED FUND BALANCE	\$ 230,150	\$ 226,670	\$ 266,229	\$ 204,823	\$ 156,333
Airport Capital Improvements	\$ 399,963	\$ 4,661,061	\$ 524,575	\$ 4,170	\$ 73,978



	2015	2016	2017	2018	2019
Sales	494,567	378,371	545,634	642,394	681,744
Purchases	259,353	247,641	332,044	424,698	441,834
Gross Profit %	90.7%	52.8%	64.3%	51.3%	54.3%

FINANCE DIRECTOR'S REPORT
Year-end Report 2019
Cemetery Fund

	2015	2016	2017	2018	2019
REVENUES					
Pre-Need Space Sale	36,546	45,408	61,848	35,551	35,486
At-Need Space Sale	15,950	16,802	20,400	9,213	28,600
Interment Charges	72,275	60,723	64,920	63,195	81,275
Foundation Charges	19,024	14,472	17,877	19,969	17,312
Donations	175	1,625	650	225	-
Rental Income	900	900	900	900	-
Investment Income	456	469	-	-	-
Other Income	75	105	212	50	384
TOTAL REVENUE	\$ 145,401	\$ 140,504	\$ 166,807	\$ 129,103	\$ 163,057
OPERATING EXPENDITURES					
Wages and Benefits	140,433	164,191	165,965	184,017	203,294
Operating Expenses	46,111	47,818	32,332	33,375	25,943
Lot Repurchases and Refunds	3,015	5,150	2,500	5,100	1,721
Capital Improvements	3,000	-	-	11,694	-
TOTAL EXPENDITURES	\$ 192,559	\$ 217,159	\$ 243,557	\$ 234,186	\$ 230,958
CASH FLOW OPERATIONS					
	\$ (47,158)	\$ (76,655)	\$ (76,750)	\$ (105,083)	\$ (67,901)
General Fund Transfer	\$ 38,175	\$ 75,000	\$ 75,000	\$ 95,000	\$ 100,000
Perpetual Care Funds	(37,522)	-	(42,760)	(21,778)	(21,168)
NET CASH FLOW Increase/(Decrease)	\$ (46,505)	\$ (1,655)	\$ (44,510)	\$ (31,861)	\$ 10,931
SPECIAL CARE RESERVE	\$ 37,522	\$ 36,063	\$ 34,982	\$ 34,191	\$ 33,840
CEMETERY FUND RESERVE	\$ 301,032	\$ 299,377	\$ 297,627	\$ 265,769	\$ 276,700



FINANCE DIRECTOR'S REPORT
Year-end Report 2019
Golf Course Fund

	2015	2016	2017	2018	2019
REVENUES					
Memberships	16,475	16,200	17,749	16,841	16,205
Green Fees	91,388	92,187	89,474	83,521	83,535
Concessions/Merchandise Sales	9,281	9,725	8,424	8,633	8,769
Alcohol Sales	-	-	-	-	2,370
Cart and Club Rental	23,735	28,017	28,109	28,247	39,167
Driving Range	13,028	13,506	15,005	13,733	10,345
League Fees	7,456	5,614	5,196	5,083	6,224
Rentals	182	1,700	2,250	-	-
Other Income	1,289	326	2,787	5,000	3,118
TOTAL REVENUE	\$ 162,834	\$ 167,275	\$ 168,994	\$ 161,058	\$ 169,733
OPERATING EXPENDITURES					
Wages and Benefits	126,920	135,561	126,486	138,899	52,613
Transfer to P&R/Staffing Assistance	-	-	-	-	25,628
Operating Expenses	39,084	40,357	32,009	41,697	41,406
Concession/Merchandise Supply	3,710	3,937	3,109	3,698	3,436
Alcohol Purchases	-	-	-	-	742
TOTAL EXPENDITURES	\$ 169,714	\$ 179,855	\$ 161,604	\$ 184,294	\$ 123,083
CASH FLOW OPERATIONS	\$ (6,880)	\$ (12,580)	\$ 7,390	\$ (23,236)	\$ 46,650
Equipment Purchases	\$ -	\$ 2,600	8,853	5,500	5,356
NET CASH FLOW Increase/(Decrease)	\$ (6,880)	\$ (15,180)	\$ (1,463)	\$ (28,736)	\$ 41,294
CASH RESERVES	\$ 85,142	\$ 69,962	\$ 68,499	\$ 39,763	\$ 81,057



FINANCE DIRECTOR'S REPORT
Year-end Report 2019
Water Fund Operations



OPERATIONS	2015	2016	2017	2018	2019
Revenues					
Meter Charges	5,108,989	5,314,306	5,467,317	5,592,719	5,783,275
Investment Income	15,880	46,397	110,972	227,655	326,545
Surcharges/Other Misc.	211,566	212,368	178,089	154,828	159,654
Total Revenue	\$ 5,336,435	\$ 5,573,071	\$ 5,756,378	\$ 5,975,202	\$ 6,269,474
Operating Expenses					
Treatment	1,770,657	1,780,002	1,984,704	1,902,683	1,941,672
Distribution	789,461	829,353	912,010	884,534	872,296
Administration	1,104,456	1,179,416	1,232,325	1,338,335	1,263,400
Total Operation	\$ 3,664,574	\$ 3,788,771	\$ 4,129,039	\$ 4,125,552	\$ 4,077,368
Revenues less Expenses	\$ 1,671,861	\$ 1,784,300	\$ 1,627,339	\$ 1,849,650	\$ 2,192,106
Debt Service - Maintenance	1,320,281	1,320,281	1,216,620	1,285,727	1,285,727
Capacity Debt Service Allocation	-	-	-	-	-
Available for Maintenance	\$ 351,580	\$ 464,019	\$ 410,719	\$ 563,923	\$ 906,379
Capital Improvements					
Repairs and Replacement					
Meters/Vaults	2,688	-	19,251	28,828	1,889
Existing Line Repairs	566,322	327,341	48,020	203,044	422,058
Equipment/Prof Services	10,690	974,725	116,812	74,933	107,238
Plant Repairs	157,451	90,858	171,864	91,659	187,470
Tank Maintenance	-	-	-	-	47,047
Sludge Lagoon Cleaning	59,083	289,428	-	-	-
Total Repair	796,234	1,682,352	355,947	398,464	765,702
Cash Flow Operations	\$ (444,654)	\$ (1,218,333)	\$ 54,772	\$ 165,459	\$ 140,677
Water Rates					
0 to 3,000 cu. ft.	\$ 4.08	\$ 4.08	\$ 4.32	\$ 4.32	\$ 4.32
3,001 to 47,000 cu. ft.	\$ 2.86	\$ 2.86	\$ 3.03	\$ 3.03	\$ 3.03
Over 47,000 cu. ft.	\$ 1.98	\$ 1.98	\$ 2.10	\$ 2.10	\$ 2.10
Minimum Charge (Residential)	\$ 10.36	\$ 10.36	\$ 10.98	\$ 10.98	\$ 10.98
Avg. Charge (800 cu. ft.)	\$ 34.84	\$ 34.84	\$ 36.90	\$ 36.90	\$ 36.90
% Increase	0.0%	0.0%	5.9%	0.0%	0.0%
All Water Fund Balances					
Water Fund Operation Reserve	1,784,670	1,421,338	1,230,846	1,219,585	1,504,061
Water Maintenance CIP Reserve	3,163,217	1,904,487	2,146,541	2,323,261	2,479,462
Water Capacity Fee Fund Reserve	4,933,458	5,790,941	6,003,395	8,005,102	10,619,957
Water Utility Reserve Fund	1,870,439	2,000,000	2,000,000	2,000,000	2,000,000
Total Water Fund Reserves	\$ 11,751,784	\$ 11,116,766	\$ 11,380,782	\$ 13,547,948	\$ 16,603,480
Outstanding Encumbrances					\$ 375,081
Net Water Fund Reserves 12/31/19					\$ 16,228,399
Total Outstanding Debt 12/31/19					\$ 31,407,587

FINANCE DIRECTOR'S REPORT
Year-end Report 2019
Sewer Fund Operations



OPERATIONS	2015	2016	2017	2018	2019
Revenues					
Meter Charges	6,254,470	6,567,638	6,546,592	6,636,884	6,942,554
Investment Income	11,971	38,721	97,135	208,496	302,698
Septic Receiving Fees	148,234	158,962	166,855	163,521	205,201
Surcharges	165,534	121,438	100,041	97,959	78,516
Misc./Other	12,968	11,799	70,919	20,996	775
Total Revenue	\$ 6,593,177	\$ 6,898,558	\$ 6,981,542	\$ 7,127,856	\$ 7,529,744
Operating Expenses					
Treatment	1,669,450	1,738,990	1,781,705	1,838,330	1,889,348
Collection	566,204	544,014	584,601	638,880	625,071
Administration/Transfers	1,135,519	1,151,364	1,128,745	1,123,523	1,313,783
Total Operation	\$ 3,371,173	\$ 3,434,368	\$ 3,495,051	\$ 3,600,733	\$ 3,828,202
Revenues less Expenses	\$ 3,222,004	\$ 3,464,190	\$ 3,486,491	\$ 3,527,123	\$ 3,701,542
Debt Service - Maintenance	158,993	150,687	151,333	152,002	152,695
Capacity Debt Service Allocation	2,000,000	681,131	1,599,039	1,631,020	1,663,640
Available for Maintenance Capital Improvements	\$ 1,063,011	\$ 2,632,372	\$ 1,736,119	\$ 1,744,101	\$ 1,885,207
Repairs and Replacement					
Inflow/Infiltration	56,781	-	-	-	-
Meters/Manholes/Laterals	-	-	19,251	28,955	1,761
Existing Line Repairs	-	-	-	7,626	3,927
Equipment/Prof Services	-	640,223	450,005	100,426	191,806
Plant Repairs	176,044	768,930	792,155	1,843,757	758,518
Total Repair	232,825	1,409,153	1,261,411	1,980,764	956,012
Cash Flow Operations	\$ 830,186	\$ 1,223,219	\$ 474,708	\$ (236,663)	\$ 929,195
Sewer Rates					
1st 200 cu. ft.	\$ 6.72	\$ 6.72	\$ 6.72	\$ 6.72	\$ 6.72
Over 200 cu. ft.	\$ 5.52	\$ 5.52	\$ 5.52	\$ 5.52	\$ 5.52
Minimum Charge	\$ 13.44	\$ 13.44	\$ 13.44	\$ 13.44	\$ 13.44
Avg. Monthly Charge (800 cu. ft.)	\$ 46.56	\$ 46.56	\$ 46.56	\$ 46.56	\$ 46.56
% Increase	0.0%	0.0%	0.0%	0.0%	0.0%
All Sewer Fund Balances					
Sewer Fund Operation Reserve	2,561,917	2,661,859	2,657,780	3,134,518	3,724,670
Sewer Maintenance CIP Reserve	3,679,226	3,483,634	3,462,422	2,749,019	3,088,062
Sewer Capacity Fee Fund Reserve	2,518,370	1,755,328	1,940,990	3,802,018	6,796,916
Sewer Utility Reserve Fund	181,130	1,500,000	2,000,000	2,000,000	2,000,000
SE Highland Sewer Fund	27,976	96,980	161,159	270,078	268,390
Total Sewer Fund Reserves	\$ 8,968,619	\$ 9,497,801	\$ 10,222,351	\$ 11,955,633	\$ 15,878,038
Outstanding Encumbrances					\$ 310,421
Net Sewer Fund Reserves 12/31/19					\$ 15,567,617
Total Outstanding Debt 12/31/19					\$ 22,912,960

FINANCE DIRECTOR'S REPORT

Year-end Report 2019

Refuse Fund

	2015	2016	2017	2018	2019
Revenues					
Collection Charges	3,372,646	3,430,310	3,493,122	3,482,445	3,573,461
Grant Income	18,000	22,000	-	-	-
Bulk Waste	-	-	9,130	13,848	15,527
Bag Tags/Cleanup Income	5,194	5,929	6,187	7,570	8,327
Toter Fees	11,065	13,588	13,715	25,133	22,518
Investment Income	2,901	9,283	15,124	-	24,568
Other Income	5,606	2,058	7,108	33,791	13,408
TOTAL REVENUE	\$ 3,415,412	\$ 3,483,168	\$ 3,544,386	\$ 3,562,787	\$ 3,657,809

Operating Expenses

Refuse Collection	803,259	833,835	903,871	987,589	1,027,563
Tipping Fees	836,398	883,645	916,026	890,284	1,045,240
Recycling Collection	532,619	536,999	526,892	585,486	576,081
Vehicle Purchase/Lease	82,367	392,651	494,047	189,251	243,537
Tip-Cart/Dumpster Purchases	82,221	77,214	41,635	44,663	56,798
Closed Landfill Costs	456,951	245,108	94,098	77,984	92,701
Debt Service	59,675	57,338	-	-	-
Building Improvements	7,029	7,250	19,190	1,916,376	2,643
Other Indirect Costs	327,391	332,758	342,781	353,085	363,012
TOTAL EXPENDITURES	\$ 3,187,910	\$ 3,366,798	\$ 3,338,540	\$ 5,044,718	\$ 3,407,575

Cash Flow Operations	\$ 227,502	\$ 116,370	\$ 205,846	\$ (1,481,931)	\$ 250,234
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Cash Reserve	\$ 2,069,350	\$ 2,185,720	\$ 2,391,566	\$ 909,635	\$ 1,159,869
Outstanding Encumbrances					\$ 673,099
Net Reserve December 31, 2019					\$ 486,770

Refuse Rates

Residential	\$ 19.73	\$ 19.73	\$ 20.60	\$ 20.60	\$ 20.60
Discounted Residential	\$ 9.87	\$ 9.87	\$ 10.30	\$ 10.30	\$ 10.30
Commercial 2 cu. yrds.	\$ 100.27	\$ 100.27	\$ 85.37	\$ 85.37	\$ 85.37
Commercial 4 cu. yrds.	\$ 123.35	\$ 123.35	\$ 103.58	\$ 103.58	\$ 103.58
Commercial 6 cu. yrds.	\$ 143.98	\$ 143.98	\$ 121.80	\$ 121.80	\$ 121.80
% Increase	0.0%	0.0%	-0.16%	0.00%	0.00%



FINANCE DIRECTOR'S REPORT
Year-end Report 2019
Storm Sewer Fund



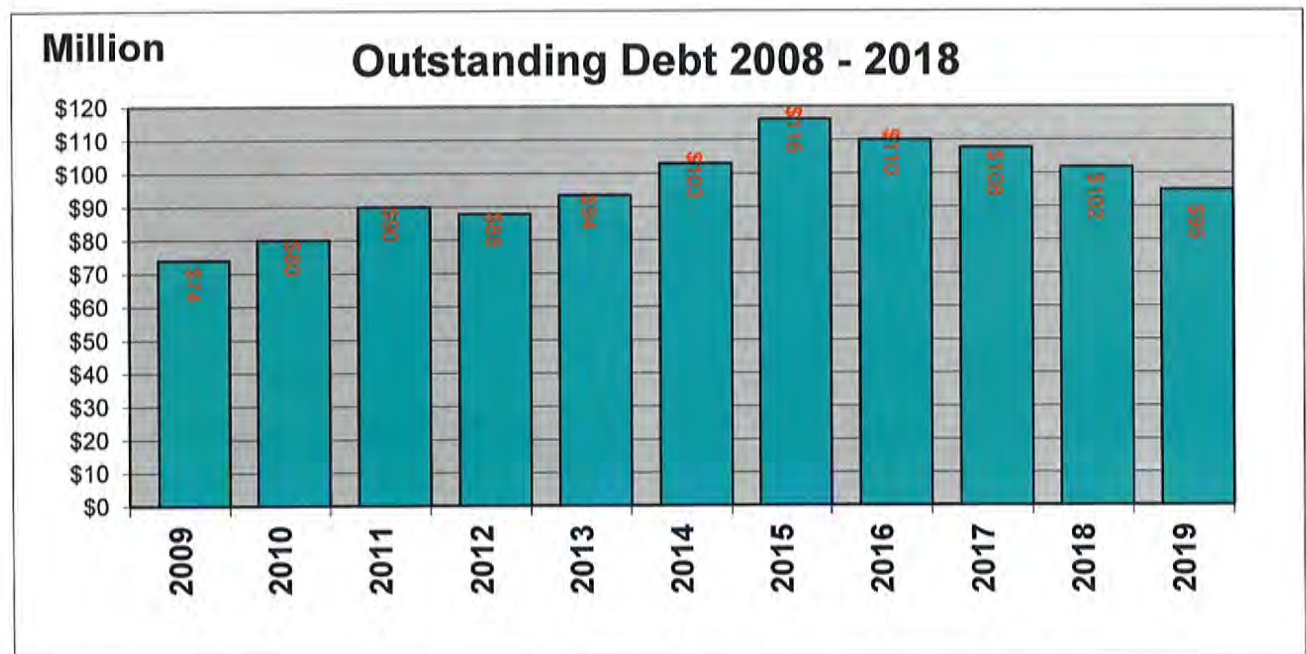
	2015	2016	2017	2018	2019
<i>Revenues</i>					
Storm Sewer Fees	821,561	834,161	831,618	850,672	856,076
Grant Revenue	98,876	-	-	-	-
Miscellaneous	2,123	916	1,770	1,164	1,135
Total Revenue	\$ 922,560	\$ 835,077	\$ 833,388	\$ 851,836	\$ 857,211
<i>Operating Expenses</i>					
Wages and Benefits	215,272	226,360	215,612	220,129	222,800
Professional Services	101,222	92,958	122,081	89,278	132,700
Materials and Supplies	41,261	61,734	42,970	61,612	43,624
Capital Outlay	4,109	16,230	17,610	6,923	8,524
Total Operation	\$ 361,864	\$ 397,282	\$ 398,273	\$ 377,942	\$ 407,648
Revenues less Expenses	\$ 560,696	\$ 437,795	\$ 435,115	\$ 473,894	\$ 449,563
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Available for Maintenance</i>	\$ 560,696	\$ 437,795	\$ 435,115	\$ 473,894	\$ 449,563
<i>Capital Improvements</i>					
<i>Repairs and Replacement</i>					
Inflow/Infiltration	27,230	-	-	-	-
Catch Basins/Manholes/Laterals	-	59,545	-	-	-
Existing Line Repairs	478,947	621,055	840,249	36,513	69,868
Equipment/Prof Services	-	64,799	33,612	51,489	135,049
Total Repair	506,177	745,399	873,861	88,002	204,917
Cash Flow Operations	\$ 54,519	\$ (307,604)	\$ (438,746)	\$ 385,892	\$ 244,646
Cash Reserve	\$ 2,229,301	\$ 1,921,697	\$ 1,482,842	\$ 1,868,735	\$ 2,113,380
Outstanding Encumbrances					556,238
Net Reserve December 31, 2019					\$ 1,557,142
Storm Sewer Rates					
Residential per month	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Non-Residential per ERU	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50

FINANCE DIRECTOR'S REPORT

Year-end Report 2019

Outstanding Debt

ISSUE	Issuance Date	Balance 12/31/2019	Rate	Net Interest	Payoff Amount	Maturity Date
SHORT-TERM NOTES						
Glenn Rd	4/11/18	\$0	0.000%	\$0	\$0	
Sidewalk Repair Program	4/11/18	\$0	0.000%	\$0	\$0	
Total Notes		\$0		\$0		
LONG-TERM BONDS						
				2019 Interest	2019 Principal	
2012 Refunding Bonds	12/28/12	\$1,890,000	1.514%	\$50,900	\$655,000	12/1/22
2013 GO Bonds	4/4/13	\$5,190,000	2.207%	\$125,225	\$445,000	12/1/32
2015 GO Bonds	4/21/15	\$5,205,000	2.705%	\$165,675	\$250,000	12/1/34
2017 GO Bonds	5/10/17	\$5,805,000	2.202%	\$229,450	\$485,000	12/1/31
2019 GO Bonds	2019	\$20,875,000	2.292%	\$166,299	\$440,000	12/1/37
OWDA Sewer Plant	1/1/07	\$11,327,491	3.590%	\$371,418	\$1,399,990	7/1/27
OWDA Hills Miller Waterline	1/11/11	\$1,681,322	3.670%	\$63,721	\$73,029	1/1/36
OWDA Penry Rd. Waterline	7/1/12	\$832,366	3.550%	\$30,418	\$32,557	7/1/37
OWDA Water Plant	7/1/14	\$26,936,245	3.215%	\$888,468	\$948,285	7/1/39
SE Highland Sewer Bonds		\$0	-	\$278,304	\$12,510,000	
Park Improvement Bonds	2/18/10	\$15,260,000	4.375%	\$715,401	\$605,000	12/1/34
Total Bonds		\$95,002,424		\$3,085,279	\$17,843,861	
Total Outstanding Debt		\$95,002,424				



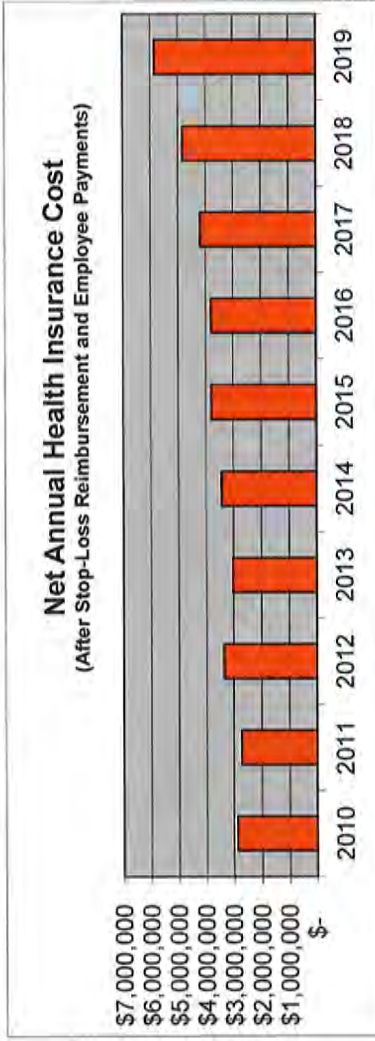
FINANCE DIRECTOR'S REPORT Self-Funded Health Insurance YE 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
PREMIUMS										
Life Ins.	\$ 20,473	\$ 20,276	\$ 21,001	\$ 18,834	\$ 21,872	\$ 22,317	\$ 22,837	\$ 23,160	\$ 9,322	\$ 21,194
AD&D Ins.	3,900	3,862	4,000	3,587	4,166	4,251	4,678	4,746	1,909	4,341
Vision Coverage								15,139	33,668	27,057
Stop-Loss Ins.	297,311	348,047	407,739	402,411	459,292	585,135	614,141	731,081	737,761	850,297
TOTAL	\$ 321,684	\$ 372,185	\$ 432,740	\$ 424,832	\$ 485,330	\$ 611,703	\$ 641,656	\$ 774,126	\$ 782,660	\$ 902,889

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
SELF FUNDED CLAIMS										
Medical	\$ 2,364,641	\$ 2,114,935	\$ 2,582,288	\$ 2,644,529	\$ 2,757,973	\$ 3,546,160	\$ 3,302,686	\$ 3,848,658	\$ 4,366,684	\$ 4,800,664
Dental	195,382	200,513	194,090	219,942	213,656	220,896	275,903	253,291	253,948	261,328
Prescription	423,894	470,458	533,515	531,955	575,912	678,827	657,753	793,502	943,463	1,155,100
Preventative Care	2,890	3,866	6,715	5,729	29,894	12,203	36,388	31,169	34,021	29,429
TOTAL	\$ 2,986,807	\$ 2,789,772	\$ 3,316,608	\$ 3,402,155	\$ 3,577,435	\$ 4,458,086	\$ 4,272,730	\$ 4,926,620	\$ 5,598,116	\$ 6,246,521

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ADMIN. FEES										
TPA Fees	\$ 68,821	\$ 67,494	\$ 71,885	\$ 73,516	\$ 77,073	\$ 75,811	\$ 81,379	\$ 94,459	\$ 94,248	\$ 98,317
Broker Fee	5,814	5,076	5,758	5,780	5,906	5,988	6,084	1,800	5,852	6,467
PPO Fee	49,419	38,794	40,306	41,207	42,980	41,916	42,588	44,296	36,780	37,835
ACA Excise Tax	-	-	-	-	47,691	34,889	22,044	1,724	2,820	2,891
TOTAL	\$ 124,054	\$ 111,364	\$ 117,949	\$ 120,503	\$ 173,650	\$ 158,604	\$ 152,095	\$ 142,279	\$ 139,700	\$ 145,510

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
OPT OUT COSTS										
	\$ 26,500	\$ 24,802	\$ 20,350	\$ 21,580	\$ 21,945	\$ 22,660	\$ 27,340	\$ 27,240	\$ 27,440	\$ 25,640
GRAND TOTAL	\$ 3,459,045	\$ 3,298,123	\$ 3,887,647	\$ 3,969,070	\$ 4,258,360	\$ 5,251,053	\$ 5,093,821	\$ 5,870,265	\$ 6,547,916	\$ 7,320,560
CENSUS - SINGLE/FAMILY	46/205	37/198	39/202	48/199	52/196	50/199	49/208	52/217	57/214	63/211
EMPLOYEES OPTING OUT	25	24	18	13	17	18	25	12	13	15



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net Cost % Increase	-3.7%	-5.2%	22.9%	-9.5%	12.8%	11.1%	-0.1%	10.2%	15.5%	21.1%
Employee %	8.4%	9.3%	9.9%	14.8%	15.0%	15.8%	17.2%	17.3%	15.6%	14.3%
City %	91.6%	90.7%	90.1%	85.2%	85.0%	84.2%	82.8%	82.7%	84.4%	85.7%

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Stop Loss Reimbursement	\$ 3,459,045	\$ 3,298,123	\$ 3,887,647	\$ 3,969,070	\$ 4,258,360	\$ 5,251,053	\$ 5,093,821	\$ 5,870,265	\$ 6,547,916	\$ 7,320,560
Employee Payments	318,452	291,958	167,763	409,615	234,185	737,811	508,833	814,682	823,391	497,664
Net Cost	\$ 2,877,852	\$ 2,727,860	\$ 3,351,394	\$ 3,032,348	\$ 3,420,938	\$ 3,801,553	\$ 3,797,395	\$ 4,183,445	\$ 4,830,958	\$ 5,849,988
% Increase	-3.7%	-5.2%	22.9%	-9.5%	12.8%	11.1%	-0.1%	10.2%	15.5%	21.1%



JANUARY FINANCE REPORT

TO: Members of City Council
FROM: Justin Nahvi, Finance Director
DATE: February 6, 2020

Reports Included

<u>Page</u>	<u>Reports</u>	<u>Purpose</u>
2	Revenues by Source	This summary compares year-to-date revenues for 2020 to 2019 by source.
3	General Fund	Summary of General Fund budgeted revenues, expenditures and fund balance.
4	Other Operating Funds	Summary of budgeted revenues, expenditures, & fund balances for non-general fund operating funds.
5	Other Funds	Other non-operating funds revenues, expenditures and fund balance.
6	Insurance	Summary of the City's self-funded health insurance costs with comparisons to last year.
7	Income Tax	Monthly income tax collections for last three years. Also includes tax collection projections for remainder of the year.

Highlights:

- * Too early in year to determine any trends

YTD 2020 Budget Supplementals

FINANCE DIRECTOR'S REPORT

REVENUES BY SOURCE

January 31, 2020

	Revenues @ 1/31/20		Revenues @ 1/31/19	% Change
TAXES				
Income Tax	\$ 2,390,351		\$ 2,254,493	6.03%
Property Tax	-		-	0.00%
Local Government Fund	61,868		48,744	26.92%
Hotel/Motel Tax	4,507		4,436	1.60%
Gasoline Taxes	159,513		95,503	67.02%
License Plate Tax	52,613		52,384	0.44%
FEES				
Franchise Fee (cable tv)	\$ -		\$ -	0.00%
Parking Meter & Lot Fees	6,997		7,564	-7.49%
Fines/Forfeitures/Court Diversion Fees	6,249		11,755	-46.84%
Impact Fees	89,652		91,632	-2.16%
Airport - Fuel	39,960		30,317	31.81%
Cemetery	6,860		14,018	-51.06%
Golf Course	795		467	70.31%
REIMBURSEMENTS				
Engineering Fees	\$ 105,743		\$ 26,998	291.68%
Fire/EMS Reimbursement	-		-	0.00%
Prosecutor Reimbursements	-		54,230	-100.00%
Building Permits and Fees	103,237		64,718	59.52%
UTILITY CHARGES				
Water - Meter Charges	\$ 450,478		\$ 440,091	2.36%
- Capacity Fees	226,000		148,313	52.38%
Sewer - Meter Charges	534,024		526,951	1.34%
- Capacity Fees	215,400		143,887	49.70%
Refuse	305,643		297,040	2.90%
Storm Sewer	87,601		85,197	2.82%
MUNICIPAL COURT REVENUES	\$ 451,493		\$ 208,509	116.53%

FINANCE DIRECTOR'S REPORT
GENERAL FUND REVENUES
January 31, 2020

Jan 8.3% of year	Revenues 1/31/2020	2020 Budget	Revenues As % of Budget	Comparative Revenues 1/31/2019	% Change YTD
GENERAL FUND					
Property Tax	0	1,720,000	0.00%	0	0.00%
City Income Tax	1,292,265	16,510,750	7.83%	1,218,906	6.02%
Other Taxes	16	0	0.00%	0	0.00%
Local Government Fund	61,868	700,000	8.84%	48,744	26.92%
Fines and Forfeitures	6,249	140,000	4.46%	11,755	(46.84%)
Engineering Fees	105,743	900,000	11.75%	26,998	291.68%
Prosecutor Contracts	0	260,000	0.00%	54,230	(100.00%)
Parking Meters	3,273	38,000	8.61%	4,180	(21.69%)
Other Fees and Contracts	2,590	0	0.00%	1,880	37.77%
Liquor Permits	0	50,000	0.00%	1,592	0.00%
Franchise Fees		415,000	0.00%	0	0.00%
Licenses & Permits	103,237	1,335,000	7.73%	64,718	59.52%
Investment Income	0	950,000	0.00%	0	0.00%
Miscellaneous	10,193	230,000	4.43%	48,663	0.00%
Reimbursements	16,314	291,726	5.59%	15,658	4.19%
Transfers	0	2,299,603	0.00%	144,349	(100.00%)
TOTAL	1,601,749	25,840,079	6.20%	1,641,673	(2.43%)

GENERAL FUND EXPENDITURES

	Expenses 1/31/2020	2020 Budget	Expenses As % of Budget	Comparative Expenses 1/31/2019	% Change YTD
GENERAL FUND					
City Council	11,961	187,299	6.39%	18,147	(34.09%)
City Manager	60,303	927,910	6.50%	92,988	(35.15%)
Human Resources	16,129	425,183	3.79%	59,704	(72.99%)
Economic Development	9,789	528,655	1.85%	32,235	(69.63%)
Legal Affairs/Prosecution	60,647	882,940	6.87%	94,603	(35.89%)
Finance	119,732	1,703,870	7.03%	180,129	(33.53%)
Income Tax Refunds	38,204	650,000	5.88%	17,578	117.35%
General Administration	108,017	6,508,792	1.66%	509,386	(78.79%)
Risk Management	750	349,100	0.21%	0	0.00%
Police	610,544	9,739,704	6.27%	912,550	(33.09%)
Planning	85,706	1,551,146	5.53%	123,659	(30.69%)
Engineering	127,868	2,349,511	5.44%	176,565	(27.58%)
City Buildings	35,682	589,467	6.05%	60,018	(40.55%)
TOTAL	1,285,332	26,393,576	4.87%	2,277,561	(43.57%)

General Fund Beginning Balance January 1, 2020	6,801,606
2020 General Fund Revenues	1,601,749
2020 General Fund Expenditures	(1,285,332)
Advances to Other Funds	1,236,286
Outstanding Encumbrances 1/31/20	(868,090)
General Fund Ending Fund Balance Jan 31, 2020	7,486,220

FINANCE DIRECTOR'S REPORT
OTHER OPERATING FUNDS
January 31, 2020

REVENUES

	Revenues 1/31/2020	2020 Budget	Revenues As % of Budget	Comparative Revenues 1/31/2019	% Change YTD
STREET MAINTENANCE & REPAIR	165,280	4,379,000	3.77%	260,703	(36.60%)
STORM SEWER	87,859	900,700	9.75%	85,228	3.09%
PARKS AND RECREATION	1,703	1,663,673	0.10%	121,664	(98.60%)
CEMETERY	6,860	302,000	2.27%	22,352	(69.31%)
AIRPORT OPERATIONS	58,132	890,450	6.53%	11,359	411.77%
FIRE/EMS INCOME TAX	904,292	12,532,677	7.22%	856,403	5.59%
MUNICIPAL COURT	391,559	2,694,000	14.53%	142,686	174.42%
GOLF COURSE	795	180,000	0.44%	467	70.31%
WATER	465,018	6,556,000	7.09%	450,619	3.20%
SEWER	551,243	7,711,500	7.15%	548,589	0.48%
REFUSE	313,291	4,065,350	7.71%	299,873	4.47%
GARAGE ROTARY	0	811,000	0.00%	179,650	(100.00%)
INFORMATION TECH. ROTARY	0	1,506,424	0.00%	269,049	(100.00%)
TOTAL	2,946,033	44,192,774	6.67%	3,248,640	(9.31%)

EXPENDITURES

	Expenditures 1/31/2020	2020 Budget	Expenses As % of Budget	Comparative Expenses 1/31/2019	% Change YTD
STREET MAINTENANCE & REPAIR	166,461	4,462,472	3.73%	601,880	(72.34%)
STORM SEWER	28,298	606	4669.70%	100,494	(71.84%)
PARKS AND RECREATION	73,842	603,416	12.24%	199,017	(62.90%)
CEMETERY	10,931	501,601	2.18%	46,584	(76.53%)
AIRPORT OPERATIONS	63,511	975,766	6.51%	107,865	(41.12%)
FIRE/EMS INCOME TAX	846,834	13,899,465	6.09%	1,789,057	(52.67%)
MUNICIPAL COURT	170,658	1,542,705	11.06%	503,538	(66.11%)
GOLF COURSE	917	178,657	0.51%	24,318	(96.23%)
WATER OPERATIONS	233,029	6,624,154	3.52%	785,997	(70.35%)
SEWER OPERATIONS	195,813	7,568,991	2.59%	661,121	(70.38%)
REFUSE	186,836	4,901,528	3.81%	1,081,307	(82.72%)
GARAGE ROTARY	42,384	909,425	4.66%	120,611	(64.86%)
INFORMATION TECH. ROTARY	67,105	1,812,616	3.70%	245,033	(72.61%)
TOTAL	2,086,620	43,981,403	4.74%	6,266,822	(66.70%)

FUND BALANCES

	Fund Balance 1/1/2020	Revenues 1/31/2020	Expenditures 1/31/2020	Outstanding Encumb.	Fund Balance 1/31/2020
STREET MAINTENANCE & REPAIR	603,206	165,280	166,461	287,110	314,915
STORM SEWER	2,113,380	87,859	28,298	618,565	1,554,376
PARKS AND RECREATION	266,459	1,703	73,842	65,301	129,019
CEMETERY	276,700	6,860	10,931	158,522	114,107
AIRPORT OPERATIONS	184,989	58,132	63,511	14,172	165,437
FIRE/EMS INCOME TAX	9,399,950	904,292	846,834	1,206,238	8,251,170
MUNICIPAL COURT	2,861,454	391,559	170,658	28,378	3,053,976
GOLF COURSE	81,057	795	917	482	80,452
WATER OPERATIONS	1,504,061	465,018	233,029	328,212	1,407,839
SEWER OPERATIONS	3,724,670	551,243	195,813	289,939	3,790,161
REFUSE	1,159,867	313,291	186,836	689,557	596,765
GARAGE ROTARY	504,995	0	42,384	138,736	323,874
INFORMATION TECH. ROTARY	655,373	0	67,105	300,716	287,552
TOTAL	23,336,161	2,946,033	2,086,620	4,125,930	20,069,645

FINANCE DIRECTOR'S REPORT
OTHER FUND REVENUES/EXPENSES/FUND BALANCE
January 31, 2020

	Beginning Fund Balance	Revenues 1/31/2020	Expenses 1/31/2020	Outstanding Encumbrances	Ending Fund Balance
STATE HIGHWAY IMPROVEMENT	353,397	13,401	0	296,504	70,294
LICENSE FEE	426,904	33,446	327,014	90,690	42,645
TREE FUND	119,237	18,500	0	0	137,737
AIRPORT 2000 T-HANGAR	180,443	10,797	10,237	0	181,003
RECREATION FACILITIES TAX	5,065,049	193,824	5,732	37,543	5,215,597
AIRPORT TIF	136,736	0	0	0	136,736
GLENN RD BRIDGE TIF	2,011,525	0	0	51,798	1,959,727
SKY CLIMBER/V&P TIF	0	0	0	0	0
MILL RUN TIF	0	0	0	0	0
COURT IDIAM	14,675	2,821	4,749	0	12,747
DRUG ENFORCEMENT	51,219	310	0	0	51,528
COURT ALCOHOL TREATMENT	592,279	2,198	0	0	594,477
OMVI ENFORCEMENT/EDUCATION	4,521	75	0	0	4,596
POLICE JUDGEMENT	40,139	0	17,044	608	22,487
LAW ENFORCEMENT TRUST	0	17,044	0	0	17,044
PARK DEVELOPMENT	184,116	0	4,066	35,934	144,116
COMPUTER LEGAL RESEARCH	757,781	18,398	3,684	92,660	679,835
COURT SPECIAL PROJECTS	749,713	17,998	14,996	57,958	694,757
PROBATION SERVICES	614,642	20,642	1,280	2,312	631,691
POLICE/FIRE DISABILITY	0	0	0	0	0
COMMUNITY PROMOTION FUND	84,604	4,507	21,911	43,365	23,834
CDBG GRANT	0	0	0	3,275	(3,275)
POLICE FED TREAS SEIZURES	0	3,530	0	0	3,530
ED REVOLVING LOAN	240,333	14,204	2,160	10,335	242,042
HOUSING GRANT PROGRAM INCOME	8,150	0	0	0	8,150
CHIP GRANT	0	0	0	0	0
GENERAL BOND RETIREMENT	621,580	0	0	1,412	620,168
PARK IMPROV BONDS FUND	111,105	0	0	0	111,105
SE HIGHLAND SEWER BOND FUND	0	0	0	0	0
CAPITAL IMPROVEMENT	4,666,224	377,540	1,224,509	4,068,470	(249,215)
POINT PROJECT	933,692	55,598	161,525	2,054,201	(1,226,436)
FAA AIRPORT GRANT	0	0	0	0	0
FAA AIRPORT AIP GRANT	95,193	0	0	69,681	25,513
EQUIPMENT REPLACEMENT	217,510	0	163,709	210,810	(157,009)
PARK IMPACT FEE	2,067,689	47,814	0	30,410	2,085,093
POLICE IMPACT FEE	429,784	6,318	0	165	435,937
FIRE IMPACT FEE	544,494	12,246	0	169	556,571
MUNICIPAL SERVICES IMPACT FEE	444,342	14,274	0	7,227	451,389
GLENN ROAD CONSTRUCTION FUNDS	1,256,617	53,296	0	6,209	1,303,703
PARKING LOTS	52,087	3,724	7,456	14,288	34,067
WATER CIP	15,327,737	225,135	1,032,794	271,758	14,248,319
SEWER CIP	12,153,368	241,000	926,305	165,077	11,302,985
SELF INSURANCE	522,535	386,105	471,130	21,968	415,542
WORKERS COMP RESERVE	2,626,778	6,288	1,049	1,964	2,630,053
FIRE DONATION	1,083	0	0	0	1,083
PARK DONATION	13,214	6,500	0	12,615	7,099
POLICE DONATION	10,837	0	0	2,000	8,837
MAYOR'S DONATION	898	0	0	0	898
PROJECT TRUST	1,129,527	2,000	930	4,950	1,125,647
UNCLAIMED FUNDS	104,997	482	0	0	105,479
DEVELOPMENT RESERVE FUND	1,008,886	0	0	0	1,008,886
RESERVE ACCOUNT FUND	1,188,864	0	0	0	1,188,864
BERKSHIRE JEDD FUND	84,718	44,766	0	0	129,483
CEMETERY PERPETUAL CARE FUND	33,840	0	0	0	33,840
STATE PATROL TRANSFER	4,867	4,146	9,013	0	(0)
STATE BUILDING PERMIT FEES	1,297	1,061	1,045	0	1,313
PERFORMANCE BOND FUND	694,228	0	0	126,500	567,728
TOTAL	57,983,450	1,859,986	4,412,339	7,792,856	47,638,241

City of Delaware
Employee Health Insurance Plan
January 31, 2020

Account	January 2020	YTD 2020	2020 Budget	% of Budget	YTD 2019	% Change 2019-20
Life Insurance	\$ 2,128	\$ 2,128	\$ 27,000	7.9%	\$ 2,111	0.8%
Insurance Opt-Out	2,195	2,195	30,000	7.3%	2,195	0.0%
Preventative Care	1,397	1,397	30,850	4.5%	759	84.1%
Vision Coverage	-	-	33,081	0.0%	-	0.0%
Administrative Fees						
Excise Tax	-	-	5,000	0.0%	-	0.0%
TPA Fees	9,045	9,045	100,000	9.0%	7,610	18.9%
PPO Fees	3,140	3,140	40,000	7.8%	3,151	-0.4%
Broker Fees	434	434	7,000	6.2%	411	0.0%
Total Admin	12,618	12,618	152,000	8.3%	11,172	12.9%
Stop Loss Insurance	73,822		1,000,000	0.0%	71,080	-100.0%
Claims						
Medical	206,688	206,688	4,650,000	4.4%	323,645	-36.1%
Dental	16,521	16,521	285,000	5.8%	17,327	-4.7%
Prescription	155,760	155,760	1,200,000	13.0%	82,208	89.5%
Total Claims	378,969	378,969	6,135,000	6.2%	423,180	-10.4%
Total Costs	471,130	397,307	7,407,931	5.4%	510,497	-22.2%
Employee Payment	116,858	116,858	967,500	12.1%	72,776	
Reimbursements	269,247	269,247	500,000	53.8%	202,669	
NET PLAN COSTS	\$ 85,024	\$ 11,202	\$ 5,940,431	0.2%	\$ 235,052	-95.2%

**MONTHLY INCOME TAX REVENUES
2018-2020**

	2018				% OF ACTUAL	2019				% OF ACTUAL	2020				% OF BUDGET
	W/H	PERSONAL	BUSINESS	TOTAL		W/H	PERSONAL	BUSINESS	TOTAL		W/H	PERSONAL	BUSINESS	TOTAL	
JANUARY	1,741,914	440,952	56,565	2,239,431		1,570,681	603,605	80,207	2,254,493		1,706,358	637,606	46,387	2,390,351	
SUBTOTAL	1,741,914	440,952	56,565	2,239,431	8.05%	1,570,681	603,605	80,207	2,254,493	7.83%	1,706,358	637,606	46,387	2,390,351	7.85%
FEBRUARY	1,389,048	337,974	56,041	1,783,063		1,616,403	398,566	112,062	2,127,031						
MARCH	1,240,476	682,589	192,027	2,115,092		1,308,699	737,799	133,499	2,179,997						
APRIL	1,949,558	2,433,093	806,548	5,189,199		1,941,656	2,595,734	781,735	5,319,125						
MAY	1,387,867	213,714	18,117	1,619,698		1,440,447	242,575	54,049	1,737,071						
JUNE	1,407,521	622,838	374,208	2,404,567		1,696,517	732,504	153,590	2,582,611						
JULY	1,718,647	227,721	28,964	1,975,332		1,630,973	329,142	27,910	1,988,025						
AUGUST	1,363,624	171,517	142,149	1,677,290		1,393,601	220,627	97,863	1,712,091						
SEPTEMBER	1,648,825	624,312	164,383	2,437,520		1,742,714	764,332	253,449	2,760,495						
OCTOBER	1,675,716	307,591	462,819	2,446,126		1,688,264	281,632	96,126	2,066,022						
NOVEMBER	1,442,983	252,947	59,435	1,755,365		1,563,442	258,284	79,136	1,900,863						
DECEMBER	1,688,530	412,229	85,907	2,186,666		1,683,645	368,333	124,744	2,176,722						
TOTALS	18,654,709	6,727,477	2,447,163	27,829,349	100.00%	19,277,042	7,533,133	1,994,370	28,804,546	100.00%	1,706,358	637,606	46,387	2,390,351	7.85%
BUDGETED				26,614,811					27,437,537					30,437,250	