

**CITY OF DELAWARE  
FINANCE COMMITTEE  
MEETING TO BE HELD VIRTUALLY VIA CISCO WEBEX \*\*4:00 P.M.**

**AGENDA**

December 16, 2020

1. Roll Call
2. Approval of the Motion Summary for the meeting held October 29, 2020, as recorded and transcribed.
3. Public Comments  
Due to the meeting being held virtually, public comment is requested to be received before 1 pm the date of the meeting through email at [emccloskey@delawareohio.net](mailto:emccloskey@delawareohio.net). To join the meeting please call Elaine McCloskey at 740-203-1013 or email [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 November Financial Report and 2020 Budget Gauge
5. Winterbrook Place (Grden) Public Infrastructure Financing Options: Update
6. Transportation Funding Options (see enclosed FAQs from Public Works Director/City Engineer, Bill Ferrigno
7. Other Business
8. Member Comments
9. 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  
October 29, 2020**

ITEM 1. Roll Call

Chairman Hellinger called the Virtual Cisco Webex Finance Committee meeting to order at 1:01 p.m.

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

Council in attendance: Mayor Carolyn Kay Riggle

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

ITEM 2. Approval of the Motion Summary for the meeting held September 21, 2020, as recorded and transcribed.

**Motion:** Vice-Mayor Shafer moved to approve the Motion Summary from September 29, 2020, as recorded and transcribed, seconded by Vice-Chairman Jones. Motion approved by a 3-0 vote.

ITEM 3. Public Comments

Brett Latta  
Via Email  
376 North Sandusky Street  
Delaware, Ohio

The Clerk read Mr. Latta's email into the record requesting information on dollars available from not operating the city pool in 2020.

ITEM 4. Discussion on Year End Budget Amendment

Mr. Nahvi reviewed the various amendments. Three of the items are for tax refunds. A second item have experienced unemployment claims by Ohio Department of Jobs and Family Services. There was a large unanticipated term payment for an employee in storm water department. Another item includes with cost incurred with debt refunding for the Recreation Bonds that were refunding in March. A few other items include refunds issues for impact fees. The other items are related to wastewater. There is a maintenance fee for the Munis Accounting system. Also notified on appropriations needed for signage repair and utility work along the East William Street. Also included is the CARES

Act fund as a contingency in the event money needs returned back to the State or if there is a fourth round of funding.

ITEM 5. Review of September Financial Report

Mr. Nahvi reviewed the September Financial Report. He discussed that the second half real estate taxes have not been received at this time. He expects the money to be available in November. Income taxes were marginally down by 1% and discussed the charges for services from the enterprise funds. The General Fund expenditures are performing as expected.

Mr. Nahvi address the public comment question regarding the money not spent on the pool in 2020. He discussed that the City on made of the quarterly payments to the YMCA for the recreation services agreement which included operating the municipal pool. These savings were not reprogramed into other recreation services in the current fiscal year.

ITEM 6. Review of 2020 Budget Gauge

Mr. Nahvi reviewed that 2020 Budget Gauge remains at Elevated Monitoring.

ITEM 7. Review of 2021 Recommend Budget

Mr. Nahvi reviewed 2021 budget discussion items including the methodology and basis of budgeting an the development of the 5 year Financial Forecast on all Funds.

For the methodology he discussed being conservation on revenue estimates for all funds and that they adhere to financial policies relating to Cash Reserve Balances. For 2021 revenue estimates for the General Fund are equalized to recommended expenditures and that they are wanting to preserve of ending cash reserves in the even of a continued economic decline.

For the 2021 budget guidance it was requested to have no new positions and replace only vehicles/equipment that is critical to the safety and welfare of the community. Infrastructure expenditures only for projects that include grant funding or are required pursuant to State or Federal mandates. Mr. Nahvi reviewed the 2021 Budget Assumptions.

He discussed the 5-year financial forecast on revenues and expenditures for all funds which was developed. In February of 2021, City Administration will report on this forecast for the General Fund after year end close for the 2020 Fiscal Year. This all funds forecast will be utilized for the preparation of the CIP as well as determining utility rates on a annual basis.

ITEM 8 Member Comments

Vice-Mayor Shafer praised Mr. Nahvi's presentation and the idea of a 5 year forecast. He discussed concerns on if the swimming pool will open in 2021 and at what point does the decision need to be made. Mr. Homan discussed planning on different scenarios to open the pool, even if it is through reservations as other cities did.

Vice-Chairman Jones questioned about the funding from the CARES Act and providing the funding to non-profits. Mr. Homan discussed that staff is working on a report to be provided to Council.

Mayor Riggle discussed having a meeting with the Lt. Governor and discussion was held on funding to be provided to non-profits from the state level.

ITEM 9. Adjournment

**Motion:** Chairman Hellinger moved to adjourn the Finance Committee meeting. The Finance Committee meeting adjourned at 4:16 p.m.

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Chairman

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Elaine McCloskey, Clerk



**TO:** TOM HOMAN, CITY MANAGER  
**FROM:** JUSTIN NAHVI, FINANCE DIRECTOR  
**SUBJECT:** NOVEMBER 2020 FINANCIAL REPORT  
**DATE:** 12/8/2020

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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, Recreation Center 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 November 30, 2020, and ties to the amount listed in Appendix B.

Appendix B is the Financial Statement for the city as of November 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 November 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 November 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. Total collections through the end of November were \$1,675,942 reflecting an increase of \$17,539 or 1.1% from the prior year.
- Intergovernmental – Total intergovernmental receipts were \$499,002 or 71.9% greater than the amount received during the same period in the prior year. This increase is attributed to the receipt of \$488,130 in CARES Act reimbursements to the General Fund for administrative leave payroll expenditures incurred during the 2<sup>nd</sup> quarter of the current fiscal year.
- Income Tax – Year-to-date receipts total \$14,451,131 which is \$55,258 or 0.4%, greater than amount the City received during the same period in the prior year.
- Charges for Services – Chargebacks for the General Fund related services attributed to special revenue and enterprise funds through the end of November equaled \$2,128,927.

### 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 to the Capital Improvement Fund (\$1,695,834), Recreation Fund (\$811,646), Street Maintenance & Repair Fund (\$741,430), Cemetery Fund (\$50,000) and the Airport Fund (\$10,000).

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

	<b>2019 ACTUAL YTD NOV 30</b>	<b>2020 ACTUAL YTD NOV 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>	<b>2020 PRJ YR END</b>
<b>REVENUES</b>					
Property Taxes	1,658,403	<b>1,675,942</b>	1,548,000	108.27%	1,662,367
Intergovernmental Receipts	693,726	<b>1,192,728</b>	1,013,726	117.66%	1,301,157
Income Taxes	14,395,873	<b>14,451,131</b>	16,510,750	87.53%	16,022,000
Fines & Forfeitures	102,445	<b>69,435</b>	140,000	49.60%	69,435
Fees, Licenses, & Permits	2,377,119	<b>2,483,477</b>	2,998,000	82.84%	2,709,247
Miscellaneous	341,936	<b>188,000</b>	380,000	49.47%	205,091
Other Financing	-	<b>5,013</b>	-	0.00%	5,013
Earnings on Investments	810,165	<b>254,431</b>	950,000	26.78%	277,561
Charges for Services	1,856,256	<b>2,128,927</b>	2,299,603	92.58%	2,299,603
<b>Total Revenues</b>	<b>22,235,924</b>	<b>22,449,083</b>	<b>25,840,079</b>	<b>86.88%</b>	<b>24,551,475</b>
<b>EXPENDITURES</b>					
Council	145,323	<b>153,673</b>	187,299	82.05%	168,064
City Manager	685,517	<b>753,093</b>	927,910	81.16%	831,044
Admin Services	339,207	<b>298,908</b>	425,183	70.30%	325,296
Economic Development	392,529	<b>339,696</b>	528,655	64.26%	339,696
Legal Affairs	706,077	<b>736,824</b>	882,940	83.45%	779,837
Finance	2,075,422	<b>2,097,688</b>	2,353,870	89.12%	2,288,386
General Admin	4,842,259	<b>4,166,071</b>	6,508,792	64.01%	5,207,199
Risk Management	275,307	<b>275,978</b>	349,100	79.05%	332,698
Police	7,749,435	<b>7,982,218</b>	9,739,704	81.96%	8,831,221
Planning	1,029,472	<b>1,133,128</b>	1,551,146	73.05%	1,278,256
Engineering	1,429,050	<b>1,542,200</b>	2,349,511	65.64%	1,895,015
Building Maintenance	452,075	<b>437,029</b>	589,467	74.14%	463,114
<b>Total Expenditures</b>	<b>20,121,673</b>	<b>19,916,506</b>	<b>26,393,576</b>	<b>75.46%</b>	<b>22,739,826</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 November 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 \$661,950.
  - 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 \$10,113,053 which is \$39,952, or 0.4%, greater than amount the City received during the same period in the prior year.

### Expenditures

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

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

	<b>2019 ACTUAL YTD NOV 30</b>	<b>2020 ACTUAL YTD NOV 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>	<b>2020 PRJ YR END</b>
<b>REVENUES</b>					
Intergovernmental Receipts	226,988	<b>664,715</b>	752,765	88.30%	664,715
Income Taxes	10,073,101	<b>10,113,053</b>	11,500,000	87.94%	11,335,968
Miscellaneous	4,047	<b>8,986</b>	39,195	22.93%	8,986
Other Financing	-	<b>1,175</b>	-	0.00%	1,880
Transfer In	254,136	<b>254,262</b>	240,717	105.63%	254,262
<b>Total Revenues</b>	<b>10,558,272</b>	<b>11,042,190</b>	<b>12,532,677</b>	<b>88.11%</b>	<b>12,265,811</b>
<b>EXPENDITURES</b>					
Personal Services	7,497,608	<b>7,948,021</b>	9,501,589	83.65%	8,700,989
Charges & Services	700,295	<b>649,731</b>	1,138,934	57.05%	886,238
Materials & Supplies	217,236	<b>291,998</b>	447,354	65.27%	333,463
Capital Outlay	1,068,289	<b>358,247</b>	1,463,030	24.49%	1,262,405
Refunds	521,950	<b>423,213</b>	500,000	84.64%	461,687
Transfer	602,261	<b>621,277</b>	848,044	73.26%	848,044
Debt	42,087	-	514	0.00%	-
<b>Total Fire Expenditures</b>	<b>10,649,726</b>	<b>10,292,487</b>	<b>13,899,465</b>	<b>74.05%</b>	<b>12,492,826</b>

**REC CENTER INCOME TAX FUND  
RECREATION LEVY SUMMARY  
NOVEMBER 2020**

Account #	Description	2014 Expended	2015 Expended	2016 Expended	2017 Expended	2018 Expended	2019 Expended	2020 Expended	2020 Encumbered	2020 Remaining Budget	Total 2014 - 2020
<b>Phase 1 - \$20,000,000</b>											
233-0233-5230	Design	7,090	0	0	0	0	0	0	0	0	7,090
5513	Other Park Improvements	14,981	0	0	0	0	0	0	0	0	14,981
5521	National Guard City Alternatives	117,500	0	0	0	0	0	0	0	0	117,500
5533	Veterans Park Restroom/Shelter	0	100,000	150,000	0	0	0	0	0	0	250,000
	<b>Total</b>	<b>139,571</b>	<b>100,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,571</b>
<b>Phase 2 - \$3,800,000</b>											
233-0233-5501	Houk Rd. Site Improvements	0	0	0	0	0	235,000	0	0	0	235,000
5522	Park Asphalt Projects	306,291	59,111	27,841	0	0	0	0	0	0	393,243
5523	Park Seal Coating Projects	36,025	100,894	0	0	0	0	0	0	0	136,919
5524	Smith Park Trail	27,461	3,699	205,818	0	0	0	0	0	0	236,978
5525	Park Irrigation	0	0	0	0	0	0	0	0	0	0
5526	Park Aeration	20,109	0	0	0	0	0	0	0	0	20,109
5527	Parks General Construction Projects	113,737	6,250	12,645	57,797	148,270	48,464	0	0	39,859	427,022
5528	Dog Park	32,354	34,003	0	0	0	0	0	0	0	66,357
5529	Drainage & Excavation Projects	2,608	0	0	0	0	0	0	0	0	2,608
5530	Miscellaneous Park Improvements	42,715	0	0	18,532	0	0	0	0	0	61,247
5531	Veterans Park Parking Lot Addition	337,203	0	0	0	0	0	0	0	0	337,203
5532	Wayfinding and Signage	0	0	0	21,160	2,590	61,357	30,758	6,785	98,900	221,550
5534	Veterans Park Playtoy	0	152,551	94,449	0	0	0	0	0	0	247,000
5535	Splashpad Construction	5,300	479,956	51,627	12,791	34,302	0	0	0	0	583,976
5536	Parkland Acquisition/Improvement	0	722,272	428,577	0	0	0	0	0	0	1,150,849
5537	Park Improvements Contingency	3,040	0	0	0	0	0	0	0	0	3,040
5538	Pickleball Courts	0	17,035	0	0	0	0	0	0	0	17,035
5710	In House Design	0	4,237	0	0	0	0	0	0	0	4,237
	<b>Total</b>	<b>926,843</b>	<b>1,580,008</b>	<b>820,957</b>	<b>110,280</b>	<b>185,162</b>	<b>344,821</b>	<b>30,758</b>	<b>6,785</b>	<b>138,759</b>	<b>4,144,373</b>
	<b>Phase 1 Totals</b>	<b>139,571</b>	<b>100,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,571</b>
	<b>Phase 1 Reimbursements</b>	<b>72,000</b>									<b>72,000</b>
	<b>Phase 1 Net Cost</b>	<b>67,571</b>	<b>100,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>317,571</b>
	<b>Phase 1 Net Cost 2009-2013</b>										<b>19,609,505</b>
	<b>TOTAL PHASE 1 COSTS</b>										<b>19,927,076</b>
	<b>Phase 2 Totals</b>	<b>926,843</b>	<b>1,580,008</b>	<b>820,957</b>	<b>110,280</b>	<b>185,162</b>	<b>344,821</b>				<b>3,968,071</b>
	<b>Phase 2 Reimbursements</b>		<b>212,722</b>								<b>212,722</b>
	<b>TOTAL PHASE 2 COSTS</b>	<b>926,843</b>	<b>1,367,286</b>	<b>820,957</b>	<b>110,280</b>	<b>185,162</b>	<b>344,821</b>				<b>3,755,349</b>
	<b>TOTAL ALL PHASES</b>										<b>23,682,425</b>

## **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 eight for a breakdown of the revenues and expenditures through November 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 \$782,530 which is \$2,320 (0.3%) less than the amount collected during the same period in the prior year.

### Expenditures

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

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

	<b>2019 ACTUAL YTD NOV 30</b>	<b>2020 ACTUAL YTD NOV 30</b>	<b>2020 TOTAL BUDGET</b>	<b>2020 % of BUDGET</b>	<b>2020 PRJ YR END</b>
<b>REVENUES</b>					
Miscellaneous	1,121	<b>16,307</b>	500	3261.32%	2,974
Charges for Services	784,850	<b>782,530</b>	900,200	86.93%	853,669
Total Revenues	785,971	<b>798,836</b>	900,700	88.69%	856,643
<b>EXPENDITURES</b>					
<b>Stormwater Operations</b>					
Personal Services	202,549	<b>242,673</b>	257,186	94.36%	256,814
Charges & Services	120,448	<b>84,731</b>	223,891	37.84%	92,944
Materials & Supplies	41,971	<b>33,005</b>	100,340	32.89%	49,515
Capital Outlay	8,524	<b>80</b>	20,000	0.40%	128
Refunds	36	<b>22</b>	2,000	1.09%	35
Total Ops Expenditures	373,529	<b>360,510</b>	603,416	59.74%	399,436
<b>Stormwater Capital</b>					
Capital Outlay	182,884	<b>729,744</b>	1,716,338	42.52%	1,090,556
Total Cap Expenditures	182,884	<b>729,744</b>	1,716,338	42.52%	1,090,556
Total Expenditures	556,412	<b>1,090,254</b>	2,319,754	47.00%	1,489,992

## **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 ten for a breakdown of the revenues and expenditures through November 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 \$5,323,415 which is \$37,190 or 0.7% greater than the amount collected same period from the prior year.
  - Capacity Fees – Year-to-date receipts total \$2,365,839 and these fees are deposited into the Water Capacity Fee Fund (Fund 536).

### Expenditures

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

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET	2020 PRJ YR END
<b>REVENUES</b>					
Miscellaneous	38,819	<b>78,615</b>	25,000	314.46%	78,615
Other Financing	-	<b>6,549</b>	11,000	59.54%	10,478
Earnings on Investments	276,213	<b>100,667</b>	300,000	33.56%	140,271
Charges for Services	5,394,463	<b>5,417,297</b>	6,220,000	87.09%	5,909,778
<b>Total Revenues</b>	<b>5,709,495</b>	<b>5,603,127</b>	6,556,000	85.47%	6,139,142
<b>EXPENDITURES</b>					
<b>Water Administration</b>					
Personal Services	266,435	<b>279,323</b>	325,759	0.00%	311,562
Charges & Services	233,729	<b>243,677</b>	276,520	88.12%	273,514
Materials & Supplies	601	<b>693</b>	775	0.00%	756
Capital Outlay	-	-	-	0.00%	-
Refunds	12,240	<b>9,870</b>	27,750	35.57%	10,768
Transfers	2,563,827	<b>2,034,058</b>	2,659,783	76.47%	2,659,783
<b>Total Admin Expenditures</b>	<b>3,076,832</b>	<b>2,567,622</b>	3,290,587	78.03%	3,256,383
<b>Water Treatment</b>					
Personal Services	752,044	<b>781,752</b>	930,138	84.05%	840,513
Charges & Services	592,799	<b>648,192</b>	812,894	79.74%	707,118
Materials & Supplies	345,197	<b>338,509</b>	448,903	75.41%	369,282
Capital Outlay	29,664	<b>69,922</b>	87,045	80.33%	76,278
Refunds	-	-	-	0.00%	-
<b>Total Treat Expenditures</b>	<b>1,719,705</b>	<b>1,838,374</b>	2,278,981	80.67%	1,993,191
<b>Water Distribution</b>					
Personal Services	518,321	<b>528,369</b>	617,833	85.52%	565,075
Charges & Services	80,647	<b>69,709</b>	121,283	57.48%	94,495
Materials & Supplies	192,759	<b>202,276</b>	300,470	67.32%	223,610
Capital Outlay	10,148	-	15,000	0.00%	-
Refunds	-	-	-	0.00%	-
<b>Total Dist Expenditures</b>	<b>801,875</b>	<b>800,355</b>	1,054,586	75.89%	883,180
<b>Total Expenditures</b>	<b>5,598,412</b>	<b>5,206,351</b>	6,624,154	78.60%	6,132,755

## **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 twelve for a breakdown of the revenues and expenditures through November 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 \$6,321,280 which is \$16,962 or 0.3% less than the amount collected during same period from the prior year.
  - Capacity Fees – Year-to-date receipts total \$3,548,715 and these fees are deposited into the Wastewater Capacity Fee Fund (Fund 546).

### **Expenditures**

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

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET	2020 PRJ YR END
<b>REVENUES</b>					
Miscellaneous	775	63,135	10,000	631.35%	63,135
Other Financing	-	7,423	-	0.00%	11,877
Earnings on Investments	254,206	98,501	275,000	35.82%	135,634
Charges for Services	6,601,649	6,622,019	7,426,500	89.17%	7,224,020
<b>Total Revenues</b>	<b>6,856,629</b>	<b>6,791,077</b>	<b>7,711,500</b>	<b>88.06%</b>	<b>7,434,666</b>
<b>EXPENDITURES</b>					
<b>Sewer Administration</b>					
Personal Services	169,747	246,508	323,556	0.00%	250,817
Charges & Services	313,139	217,350	247,743	87.73%	237,109
Materials & Supplies	733	634	1,000	0.00%	691
Capital Outlay	-	-	-	0.00%	-
Refunds	485	24,010	7,500	320.14%	38,416
Transfers	3,852,364	3,928,035	3,996,618	98.28%	3,996,618
<b>Total Admin Expenditures</b>	<b>4,336,467</b>	<b>4,416,536</b>	<b>4,576,417</b>	<b>96.51%</b>	<b>4,523,651</b>
<b>Sewer Treatment</b>					
Personal Services	805,626	822,289	975,531	84.29%	888,889
Charges & Services	735,063	872,175	1,004,447	86.83%	884,090
Materials & Supplies	195,572	167,597	238,770	70.19%	176,397
Capital Outlay	-	13,985	25,000	55.94%	13,985
Refunds	-	-	-	0.00%	-
<b>Total Treat Expenditures</b>	<b>1,736,261</b>	<b>1,876,046</b>	<b>2,243,747</b>	<b>83.61%</b>	<b>1,963,361</b>
<b>Sewer Collection</b>					
Personal Services	353,612	247,298	291,090	84.96%	264,733
Charges & Services	89,219	128,914	253,935	50.77%	173,128
Materials & Supplies	85,857	93,955	187,702	50.06%	102,497
Capital Outlay	17,863	10,066	16,100	62.52%	10,238
Refunds	-	-	-	0.00%	-
<b>Total Col Expenditures</b>	<b>546,551</b>	<b>480,233</b>	<b>748,826</b>	<b>64.13%</b>	<b>550,596</b>
<b>Total Expenditures</b>	<b>6,619,279</b>	<b>6,772,816</b>	<b>7,568,991</b>	<b>89.48%</b>	<b>7,037,608</b>

## **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 fourteen for a breakdown of the revenues and expenditures through November 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 \$3,272,066 which is \$34,223 or 1.0% less than the amount received from the same period in the prior year.

### Expenditures

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

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

	2019 ACTUAL YTD NOV 30	2020 ACTUAL YTD NOV 30	2020 TOTAL BUDGET	2020 % of BUDGET	2020 PRJ YR END
<b>REVENUES</b>					
Miscellaneous	157	<b>86,890</b>	260,000	33.42%	86,890
Other Financing	13,251	<b>5,166</b>	-	0.00%	5,166
Earnings on Investments	21,132	<b>7,791</b>	12,000	64.93%	10,499
Charges for Services	3,306,289	<b>3,272,066</b>	3,793,350	86.26%	3,569,526
<b>Total Revenues</b>	<b>3,340,829</b>	<b>3,371,913</b>	4,065,350	82.94%	3,672,081
<b>EXPENDITURES</b>					
<b>Refuse Administration</b>					
Personal Services	-	-	-	0.00%	-
Charges & Services	41,238	<b>45,614</b>	92,834	49.14%	49,761
Materials & Supplies	-	-	-	0.00%	-
Capital Outlay	40,747	<b>5,985</b>	9,287	64.44%	9,576
Refunds	610	<b>385</b>	1,000	38.52%	568
Transfers	332,108	<b>340,248</b>	371,180	91.67%	371,180
<b>Total Admin Expenditures</b>	<b>414,703</b>	<b>392,233</b>	474,301	82.70%	431,085
<b>Refuse Collection</b>					
Personal Services	645,680	<b>691,799</b>	784,850	88.14%	749,640
Charges & Services	1,048,581	<b>938,240</b>	1,332,353	70.42%	1,015,706
Materials & Supplies	145,686	<b>136,751</b>	203,514	67.19%	138,410
Capital Outlay	243,537	-	731,207	0.00%	843,783
Refunds	-	-	-	0.00%	-
<b>Total Collect Expenditures</b>	<b>2,083,483</b>	<b>1,766,790</b>	3,051,924	57.89%	2,747,539
<b>Refuse Recycling</b>					
Personal Services	405,947	<b>411,047</b>	474,996	86.54%	449,428
Charges & Services	199,644	<b>213,417</b>	300,209	71.09%	255,801
Materials & Supplies	57,371	<b>38,002</b>	86,650	43.86%	50,030
Capital Outlay	-	<b>255,447</b>	513,447	49.75%	255,447
Refunds	-	-	-	0.00%	-
<b>Total Recycle Expenditures</b>	<b>662,961</b>	<b>917,913</b>	1,375,302	66.74%	1,010,706
<b>Total Expenditures</b>	<b>3,161,148</b>	<b>3,076,935</b>	4,901,528	62.78%	4,189,330

APPENDIX A

YEAR TO DATE FUND REPORT  
November 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
101	General Fund	6,801,606.03	22,449,083.48	19,916,505.54	9,334,183.97	724,628.45	8,609,555.52
200	Street Maintenance & Repair	603,206.35	2,720,672.01	2,586,095.14	737,783.22	779,635.79	(41,852.57)
201	State Highway Improvement	353,397.37	144,500.96	472,491.56	25,406.77	0.00	25,406.77
202	License Fee	426,903.67	403,985.49	504,759.85	326,129.31	34,144.81	291,984.50
203	Stormwater	2,113,380.23	798,836.25	1,090,253.86	1,821,962.62	215,798.47	1,606,164.15
210	Recreation	266,459.06	853,688.14	1,112,062.81	8,084.39	36,490.95	(28,406.56)
212	Oak Grove Cemetery	276,700.20	204,187.26	281,802.72	199,084.74	84,324.69	114,760.05
215	Tree Replacement	119,237.10	106,860.48	14,643.80	211,453.78	0.00	211,453.78
222	Airport	184,988.85	775,695.94	704,154.57	256,530.22	1,176.44	255,353.78
223	Hangars	180,442.96	88,256.50	91,978.90	176,720.56	0.00	176,720.56
231	Fire/EMS Income Tax	9,399,949.67	11,042,190.38	10,292,487.08	10,149,652.97	1,287,339.19	8,862,313.78
233	Rec Center Income Tax	5,065,048.57	2,200,053.29	2,617,553.63	4,647,548.23	6,785.00	4,640,763.23
235	Airport TIF	136,735.75	26,651.32	0.00	163,387.07	0.00	163,387.07
236	Glenn Road TIF	2,011,525.35	3,662,471.70	3,335,014.69	2,338,982.36	380,628.63	1,958,353.73
237	Sky Climber TIF	0.00	47,237.08	23,619.40	23,617.68	28,380.73	(4,763.05)
238	Mill Run TIF	0.00	133,005.66	51,477.73	81,527.93	0.00	81,527.93
240	Municipal Court	2,861,453.86	2,184,153.49	2,501,061.46	2,544,545.89	22,642.49	2,521,903.40
241	Court IDIAM	14,674.86	27,515.33	17,879.14	24,311.05	3,096.51	21,214.54
250	Drug Enforcement	51,218.50	3,078.70	3,307.52	50,989.68	0.00	50,989.68
251	Court Alcohol Treatment	592,279.16	35,209.33	5,264.16	622,224.33	0.00	622,224.33
252	OMVI Enforcement/Education	4,520.65	1,137.00	0.00	5,657.65	0.00	5,657.65
253	Police Judgement	40,138.50	229.52	17,044.00	23,324.02	0.00	23,324.02
254	Police Fed Judgement	0.00	17,084.57	3,200.00	13,884.57	0.00	13,884.57
255	Park Exaction Fee	184,116.07	0.00	97,887.00	86,229.07	0.00	86,229.07
256	Court Computer Legal Research	757,780.68	174,559.80	162,038.89	770,301.59	105,246.43	665,055.16
257	Court Special Projects	749,712.50	175,587.01	279,578.29	645,721.22	49,000.66	596,720.56
259	Court Probation Services	614,641.81	306,596.62	232,970.66	688,267.77	760.00	687,507.77
261	Police Disability Pension	0.00	254,262.24	254,262.24	0.00	0.00	0.00
262	Fire Disability Pension	0.00	254,262.28	254,262.28	0.00	0.00	0.00
272	Community Promotion	84,603.77	50,445.54	124,494.25	10,555.06	26,125.00	(15,569.94)
280	Local Coronavirus Relief	0.00	2,808,274.66	1,514,585.39	1,293,689.27	1,137,746.61	155,942.66
291	CDBG	0.00	11,000.00	11,000.00	0.00	1,290.80	(1,290.80)
292	Police Fed Treasury Seizures	0.00	3,541.54	0.00	3,541.54	0.00	3,541.54
295	ED Revolving Loan	240,333.27	88,863.05	13,555.80	315,640.52	51,351.20	264,289.32
296	Housing Program Income	8,150.00	0.00	8,150.00	0.00	0.00	0.00

APPENDIX A

YEAR TO DATE FUND REPORT  
November 30, 2020

Fund #	FUND	BEGINNING BALANCE	YTD REVENUES	YTD EXPEND	ENDING BALANCE	ENCUMB	UNENCUMB BALANCE
300	General Bond Retirement	621,579.51	1,792,327.48	1,921,294.63	492,612.36	0.00	492,612.36
301	Park Improvement Bond	111,104.83	17,655,864.65	17,718,808.44	48,161.04	4,000.00	44,161.04
302	SE Highland Bond	0.00	828,354.43	828,319.99	34.44	0.00	34.44
410	Capital Improvement	4,666,224.39	4,457,687.09	8,120,890.70	1,003,020.78	2,744,907.75	(1,741,886.97)
415	Point Project	933,691.72	1,721,771.16	1,526,401.50	1,129,061.38	1,274,618.96	(145,557.58)
431	FAA Alloc/Improvement Grant	95,193.38	48,896.83	54,324.80	89,765.41	15,355.85	74,409.56
440	Equipment Replacement	217,510.22	416,508.00	356,230.75	277,787.47	218,102.00	59,685.47
491	Parks Impact Fee	2,067,688.56	503,411.86	70,343.41	2,500,757.01	346,467.03	2,154,289.98
492	Police Impact Fee	429,784.34	114,149.38	59,286.54	484,647.18	164.93	484,482.25
493	Fire Impact Fee	544,494.17	174,520.29	101,256.00	617,758.46	168.79	617,589.67
494	Municipal Impact Fee	444,342.10	190,250.47	131,875.48	502,717.09	7,168.78	495,548.31
496	Glenn Rd S Construction	926,595.96	1,119,974.94	670,417.00	1,376,153.90	0.00	1,376,153.90
498	Glenn Rd N	330,020.80	100,179.49	139,870.00	290,330.29	0.00	290,330.29
501	Golf Course	81,056.66	224,168.49	79,779.98	225,445.17	6,400.00	219,045.17
520	Parking Lots	52,087.14	32,633.16	40,419.87	44,300.43	384.90	43,915.53
530	Water	1,504,060.97	5,603,127.18	5,206,351.29	1,900,836.86	164,554.62	1,736,282.24
531	Water Construction	2,479,462.37	1,364,891.50	2,364,367.42	1,479,986.45	139,575.45	1,340,411.00
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	2,365,839.36	1,400,252.81	11,585,543.18	173,958.47	11,411,584.71
540	Wastewater	3,724,670.38	6,791,077.33	6,772,815.73	3,742,931.98	239,352.18	3,503,579.80
541	Wastewater Construction	3,088,062.39	1,476,705.00	595,397.84	3,969,369.55	501,946.25	3,467,423.30
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	(28,798.33)	2,974.12	196,545.15	0.00	196,545.15
546	Wastewater Capacity Fee	6,796,915.87	3,933,069.05	2,429,272.82	8,300,712.10	400,353.25	7,900,358.85
548	SE Highland Wastewater	268,389.54	777,899.60	837,389.03	208,900.11	0.00	208,900.11
550	Refuse	1,159,867.16	3,371,913.43	3,076,935.43	1,454,845.16	1,055,149.64	399,695.52
601	Garage Rotary	504,994.89	213,850.93	645,727.75	73,118.07	50,881.03	22,237.04
602	IT Rotary	655,372.98	1,132,814.03	1,686,212.11	101,974.90	11,893.01	90,081.89
610	Health Insurance	522,534.62	8,037,157.54	5,875,114.09	2,684,578.07	4,885.00	2,679,693.07
620	Workers Compensation	2,626,777.89	9,515.16	31,522.69	2,604,770.36	600.00	2,604,170.36
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	11,965.00	7,749.03	0.00	7,749.03
703	Police Donation	10,836.60	500.00	2,000.00	9,336.60	0.00	9,336.60
704	Mayors Donation	898.15	550.00	50.00	1,398.15	0.00	1,398.15
705	Project Trust	1,129,526.94	111,252.41	116,238.72	1,124,540.63	0.00	1,124,540.63

APPENDIX A

**YEAR TO DATE FUND REPORT  
November 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	20,501.71	315.00	106,562.89	0.00	106,562.89
709	Development Reserve	1,008,885.74	788,688.34	1,248,631.14	548,942.94	17,975.13	530,967.81
710	Reserve Account	1,188,864.04	25,000.00	0.00	1,213,864.04	0.00	1,213,864.04
711	Berkshire JEDD	84,717.65	364,657.31	323,004.48	126,370.48	180,531.05	(54,160.57)
750	Cemetery Perpetual Care	33,839.98	205.20	360.00	33,685.18	483.99	33,201.19
801	State Highway Patrol	4,866.99	46,411.09	47,541.04	3,737.04	0.00	3,737.04
803	State Building Permit	1,296.92	11,310.07	10,767.97	1,839.02	0.00	1,839.02
804	Performance Bond	694,227.73	50,800.00	192,876.73	552,151.00	0.00	552,151.00
		<b>88,121,216.74</b>	<b>117,909,512.25</b>	<b>113,293,044.66</b>	<b>92,737,684.33</b>	<b>12,536,470.91</b>	<b>80,201,213.42</b>

APPENDIX B

**CITY OF DELAWARE, OHIO  
FINANCIAL STATEMENT  
NOVEMBER 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)*		-		23,582,506
Total Bank Deposits		\$ -		\$ 23,582,506
 <u>Investments</u>				
Star Ohio	0.14%	534,522		69,155,179
Total Investments		\$ 534,522		\$ 69,155,179
 <b>TOTAL BANK DEPOSITS &amp; INVESTMENTS</b>		 <b>\$ 534,522</b>		 <b>\$ 92,737,684</b>

\* The city participates in an Earning Credit Allowance program. The City maintains a minimum balance in the checking account so that a credit is earned that then offsets the monthly service charge.

I certify that the balances stated above are true to the best of my knowledge.

*Justin Nahvi*  
Finance Director

NOVEMBER 30, 2020  
Date

*Tom Homan*  
City Manager

NOVEMBER 30, 2020  
Date

APPENDIX C

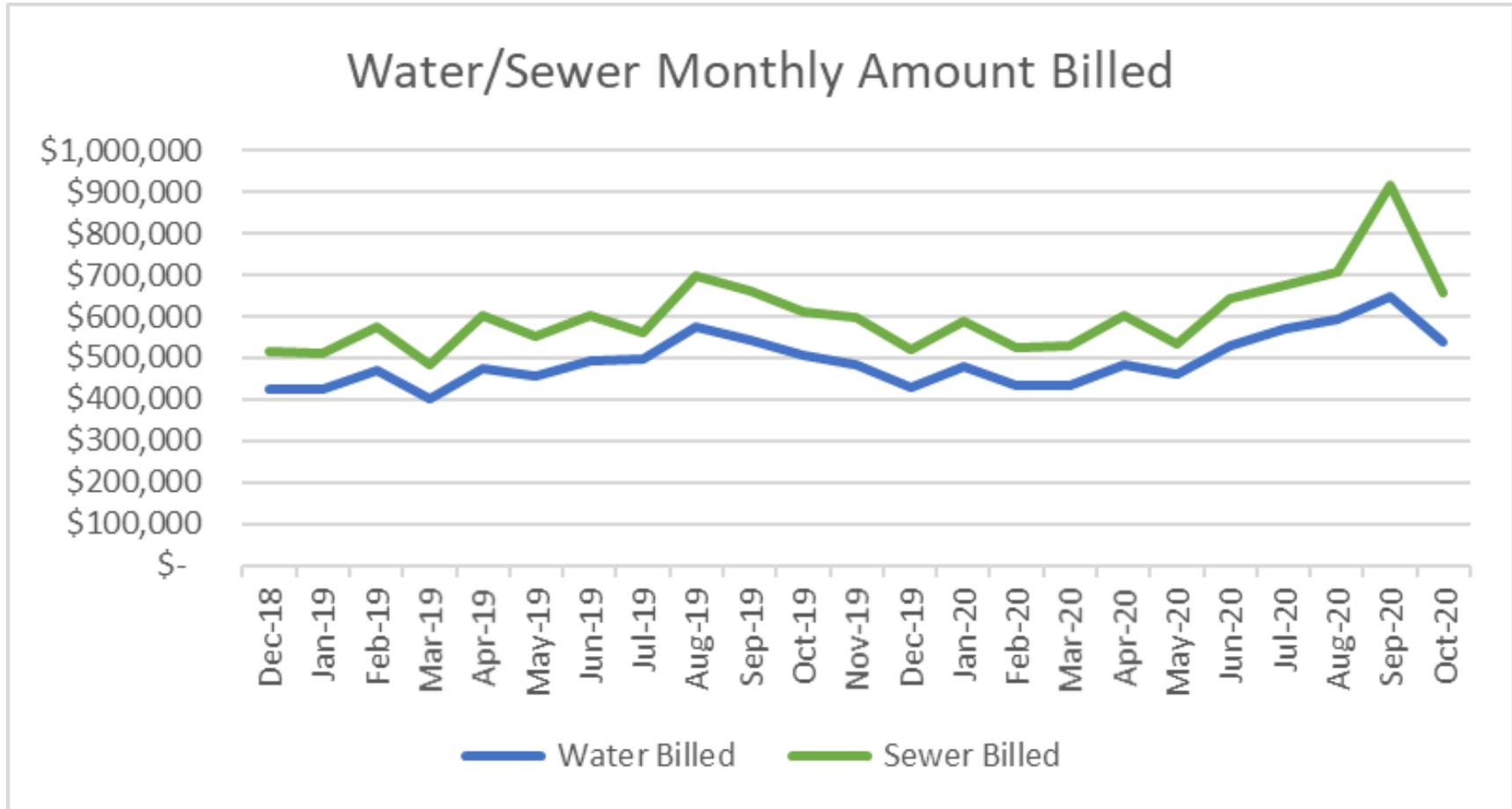
CITY OF DELAWARE  
DEBT SCHEDULE  
NOVEMBER 2020

	Outstanding Balance 11/30/2020	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	\$ 19,780,000	\$ 3,615,000					\$ 6,280,000				\$ 9,885,000
2017 General Obligation Bonds	\$ 5,405,000	\$ 587,605	\$ 2,485,000						\$ 1,820,494		\$ 511,901
2015 General Obligation Bonds	\$ 4,930,000		\$ 350,000	\$ 2,215,000			\$ 2,365,000				
2013 General Obligation Bonds	\$ 4,740,000		\$ 1,725,000		\$ 534,750	\$ 1,190,250	\$ 1,290,000				
2012 General Obligation Bonds	\$ 1,265,000	\$ 565,148	\$ 114,852								\$ 585,000
OWDA Water Projects	\$ 28,361,628						\$ 18,170,178	\$ 10,191,450			
OWDA Sewer Projects	\$ 9,876,790									\$ 851,379	\$ 9,025,411
2020 Recreation Levy Bonds	\$ 12,085,000			\$ 12,085,000							
<b>Total Long Term Debt</b>	<b>\$ 86,443,418</b>	<b>\$ 4,767,753</b>	<b>\$ 4,674,852</b>	<b>\$ 14,300,000</b>	<b>\$ 534,750</b>	<b>\$ 1,190,250</b>	<b>\$ 9,935,000</b>	<b>\$ 18,170,178</b>	<b>\$ 12,011,943</b>	<b>\$ 851,379</b>	<b>\$ 20,007,312</b>
<b>Fund Balance Reserves 11/30/20</b>		<b>\$ 5,846,062</b>	<b>\$ 8,239,744</b>	<b>\$ 5,354,930</b>	<b>\$ 447,344</b>	<b>\$ 475,112</b>	<b>\$ 1,806,453</b>	<b>\$ 4,666,539</b>	<b>\$ 10,642,030</b>	<b>\$ 8,813,290</b>	<b>\$ 6,521,891</b>
<b>Annual Debt Service</b>		<b>\$ 767,721</b>	<b>\$ 702,262</b>	<b>\$ 2,431,580</b>	<b>\$ 136,700</b>	<b>\$ 353,500</b>	<b>\$ 999,126</b>	<b>\$ 1,285,727</b>	<b>\$ 964,722</b>	<b>\$ 152,695</b>	<b>\$ 3,003,987</b>
<b>2020 Revenue</b>		<b>\$ 25,840,079</b>	<b>\$ 12,532,677</b>	<b>\$ 2,521,500</b>	<b>\$ 80,000</b>	<b>\$ 222,500</b>	<b>\$ 3,051,300</b>	<b>\$ 6,205,500</b>	<b>\$ 4,050,000</b>	<b>\$ 7,430,300</b>	<b>\$ 4,080,000</b>

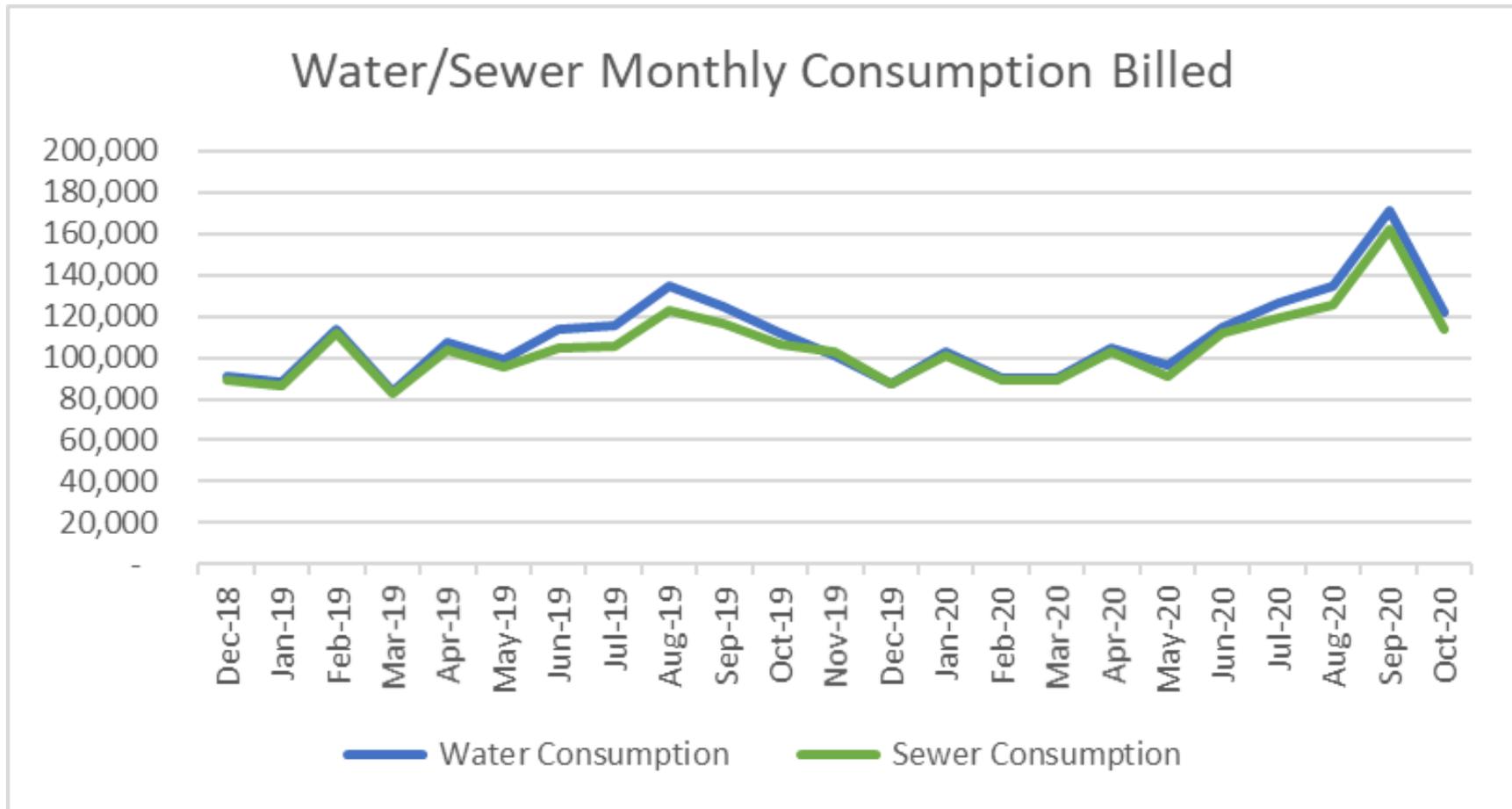
APPENDIX D

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
May-20	Apr-20	13,333	104,347	\$ 483,078	13,086	102,909	\$ 601,266	14,681	\$ 302,426	28,247	\$ 70,616
Jun-20	May-20	13,386	96,858	\$ 460,005	13,138	90,592	\$ 534,923	14,687	\$ 302,549	28,221	\$ 70,552
Jul-20	Jun-20	13,415	114,917	\$ 528,781	13,166	111,910	\$ 642,513	14,727	\$ 303,372	28,240	\$ 70,600
Aug-20	Jul-20	13,402	126,267	\$ 569,456	13,156	119,040	\$ 675,202	14,755	\$ 303,959	28,348	\$ 70,870
Sep-20	Aug-20	13,473	134,662	\$ 592,850	13,227	125,526	\$ 706,345	14,837	\$ 305,640	28,245	\$ 70,612
Oct-20	Sep-20	13,475	171,441	\$ 649,461	13,227	162,429	\$ 916,105	14,857	\$ 306,057	28,318	\$ 70,796
Nov-20	Oct-20	13,506	121,983	\$ 537,031	13,257	113,341	\$ 656,170	14,867	\$ 306,269	28,368	\$ 70,921

APPENDIX D



APPENDIX D



MONTHLY INCOME TAX REVENUES  
2018-2020

	2018					% OF	2019					% OF	2020					% OF
	W/H	PERSONAL	BUSINESS	TOTAL	ACTUAL		W/H	PERSONAL	BUSINESS	TOTAL	ACTUAL		W/H	PERSONAL	BUSINESS	TOTAL	BUDGET	
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	44,177	2,388,141				
FEBRUARY	1,389,048	337,974	56,041	1,783,063		1,616,403	398,566	112,062	2,127,031		1,757,517	309,713	92,790	2,160,019				
MARCH	1,240,476	682,589	192,027	2,115,092		1,308,699	737,799	133,499	2,179,997		1,597,825	513,367	158,820	2,270,012				
APRIL	1,949,558	2,433,093	806,548	5,189,199		1,941,656	2,595,734	781,735	5,319,125		1,942,011	774,039	198,985	2,915,035				
MAY	1,387,867	213,714	18,117	1,619,698		1,440,447	242,575	54,049	1,737,070		1,436,969	284,090	63,824	1,784,883				
JUNE	1,407,521	622,838	374,208	2,404,566		1,696,517	732,504	153,590	2,582,612		1,486,251	546,475	182,455	2,215,181				
JULY	1,718,647	227,721	28,964	1,975,332		1,630,973	329,142	27,910	1,988,025		1,564,181	1,991,877	459,118	4,015,176				
AUGUST	1,363,624	171,517	142,149	1,677,290		1,393,601	220,627	97,863	1,712,090		1,813,509	215,388	47,643	2,076,540				
SEPTEMBER	1,648,825	624,312	164,383	2,437,519		1,742,714	764,332	253,449	2,760,494		1,470,918	797,195	287,393	2,555,506				
OCTOBER	1,675,716	307,591	462,819	2,446,126		1,688,264	281,632	96,126	2,066,022		1,803,650	308,140	128,510	2,240,300				
NOVEMBER	1,442,983	252,947	59,435	1,755,365		1,563,442	258,284	79,136	1,900,863		1,848,195	180,009	82,625	2,110,829				
<b>SUBTOTAL</b>	<b>16,966,179</b>	<b>6,315,247</b>	<b>2,361,255</b>	<b>25,642,681</b>	<b>92.14%</b>	<b>17,593,398</b>	<b>7,164,800</b>	<b>1,869,624</b>	<b>26,627,822</b>	<b>92.44%</b>	<b>18,427,384</b>	<b>6,557,899</b>	<b>1,746,340</b>	<b>26,731,623</b>	<b>87.52%</b>			
DECEMBER	1,688,530	412,229	85,907	2,186,665		1,683,645	368,333	124,744	2,176,722						-			
<b>TOTALS</b>	<b>18,654,709</b>	<b>6,727,477</b>	<b>2,447,162</b>	<b>27,829,347</b>		<b>19,277,043</b>	<b>7,533,133</b>	<b>1,994,369</b>	<b>28,804,544</b>		<b>18,427,384</b>	<b>6,557,899</b>	<b>1,746,340</b>	<b>26,731,623</b>				

	Total Receipts	NOVEMBER Receipts	% of Annual Collections	Projection based on ten year trend!
				NOVEMBER 2020 RECEIPTS = \$26,731,623
2010	15,185,348	14,114,118	92.95%	
2011	17,765,717	16,743,424	94.25%	HIGH = 92.03% \$29,047,756
2012	19,658,101	18,283,422	93.01%	LOW = 94.25% \$28,363,759
2013	20,557,766	19,064,551	92.74%	
2014	21,537,420	19,820,126	92.03%	LAST 3 YR
2015	22,852,743	21,118,225	92.41%	AVG = 92.24% \$28,980,830
2016	24,975,316	23,026,585	92.20%	
2017	25,898,396	23,860,510	92.13%	*2020 BUDGETED RECEIPTS \$30,545,000
2018	27,829,347	25,642,681	92.14%	
2019	28,804,544	26,627,822	92.44%	
	10 Year Avg.		92.63%	



# 2020 BUDGET GAUGE

December 16, 2020

**Current Budget Condition:** **ELEVATED MONITORING**

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

# Street Resurfacing in Delaware - FAQ's

**How many miles of roadway is the City responsible for?** – The City of Delaware maintains just over 174 miles of roadway and has been adding on average, 2 ½ miles of new roadway per year in association with growth.

**What is the City's responsibility toward roads?** - Street maintenance includes pavement patching & pothole repair, crack sealing, striping and signage, street lighting, snow/ice removal, and paving (resurfacing).

**What condition are the City's streets in?** - Delaware has just under 89 miles of 'Local' streets of which 34% (30 miles) require resurfacing; 47 miles of 'Collector' streets of which 32% (16 miles) require resurfacing; and 15 miles of 'Local Arterial' streets of which 69% (9 miles) require resurfacing. In total there are 55 miles of streets in Delaware that are currently in need of resurfacing based on most recent pavement condition assessment.

**What does it cost to pave a city street?** – The typical road paving or resurfacing operation includes removing (milling) the top 1 ½" of pavement and placing a new asphalt overlay at a cost of \$300,000 per mile. However, if paving is delayed due to a lack of funding, the amount of work necessary to restore the pavement surface can increase substantially with costs rising to \$500,000 to \$600,000 per mile or higher.

**How are Gas Tax and License fees used for street maintenance and paving?** - Delaware receives an estimated \$3.6 million in combined State Gas Tax, Vehicle License Fees and Grant funding to support annual road maintenance. In 2021, approximately \$2.4 million will be directed toward street paving efforts.

- |  |             |                                    |
|--|-------------|------------------------------------|
| • Ohio Public Works Commission Grant (OPWC)  | \$450,000   | High volume street paving          |
| • Delaware County Engineer OPWC Match        | \$150,000   | High volume street paving          |
| • Block Grant (CDBG) & Rev. Loan (RLF) funds | \$85,000    | Low/Mod. income area street paving |
| • License Fees                               | \$18,000    | State route paving                 |
| • License Fees                               | \$690,000   | Local street paving                |
| • License Fees                               | \$180,000   | Safety Improvement Projects        |
| • State Gas Tax                              | \$132,000   | State route paving                 |
| • State Gas Tax                              | \$650,000   | Local street paving                |
| • State Gas Tax                              | \$1,240,000 | Street Maintenance Operations      |

**How much should the City spend annually on street paving?** – The City should be spending an estimated \$3.7 to \$4.9 million annually on street paving to fully sustain the City's street network.

Funding to Support a Sustainable Pavement Management (Paving) Program				
Street Classification	Miles	Pavement Life Cycle	Miles Per Year Paved	Annual Cost
Local Streets	88.74	20 - 30 Yrs.	2.9 to 4.4	\$1.6 - \$2.1 M
Collector Streets	46.57	15 - 25 Yrs.	1.9 to 3.1	\$1.2 - \$1.6 M
Arterial Streets	14.55	10 -15 Yrs.	1.0 to 1.4	\$0.7 - \$1.0 M
US/State Routes *	14.96	10 Yrs.	by ODOT	\$0.2 M
US23 Expressway *	10.33	10 Yrs.	by ODOT	\$0
<b>Estimated Annual Expense for Street Paving</b>				<b>\$3.7 - \$4.9 M</b>
*City contributes 20% of the cost for ODOT to pave US36, SR37, US42 and SR521 within the City corporation limits. ODOT pays for 100% of the cost of paving US23. Delaware is responsible for the general maintenance (potholes, plowing, guardrail etc.) on all State and US routes through the City, covered through street maintenance operations.				

**What happens if the City does not increase spending for street paving?** – Currently there is an estimated \$25 million backlog in streets in poor or failed condition requiring paving. Without additional funding, the backlog of failing streets (mostly residential) will continue to increase along with the cost.