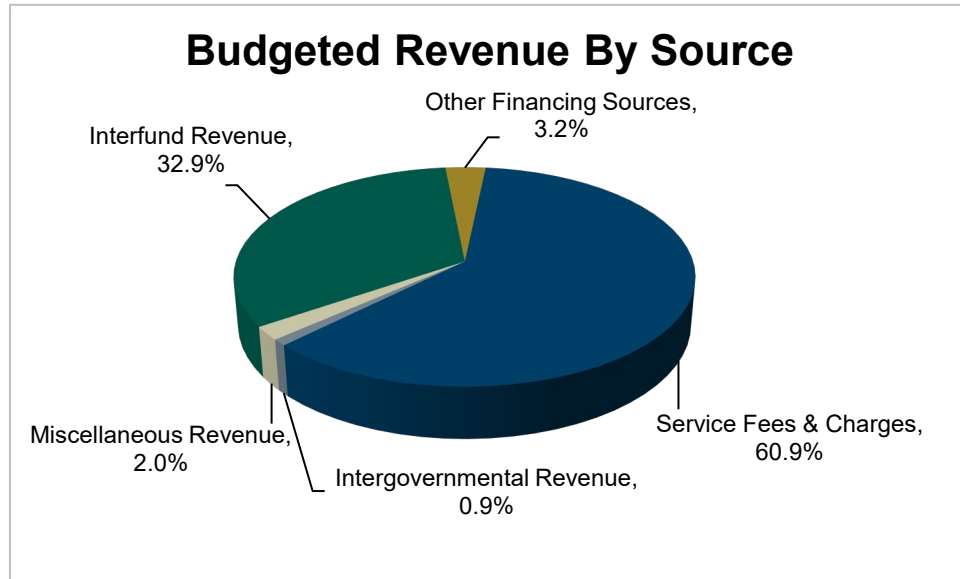
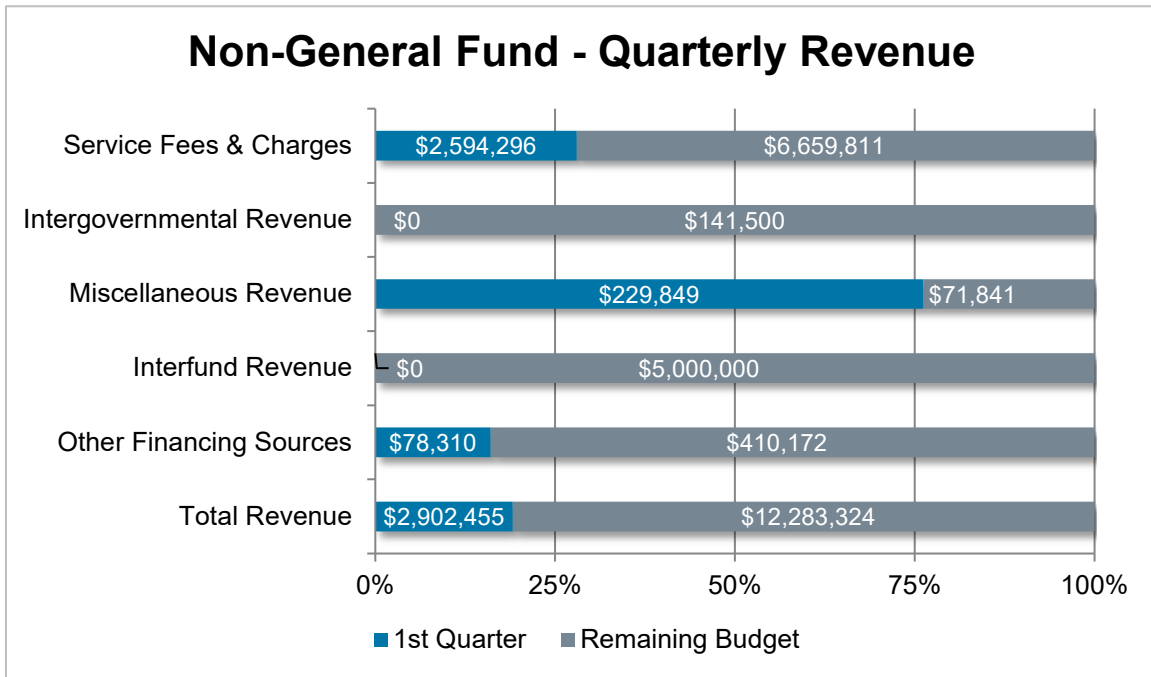


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$15,185,779** for 2023.
- The main sources of non-general fund revenue for the Sanitary Engineer are fees collected from residents and businesses that connect to the water and sewer lines, loans and/or grants from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA), and a subsidy from the General Fund.

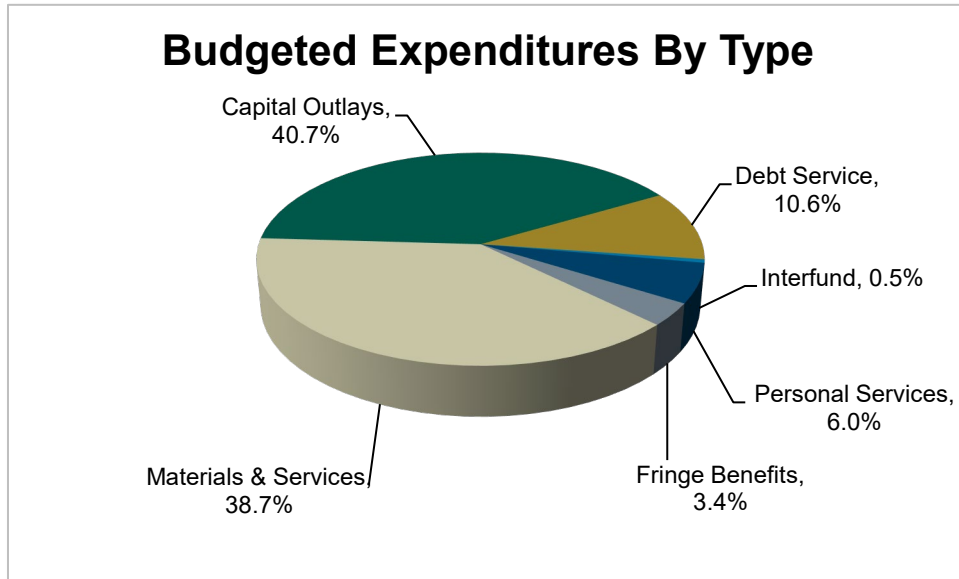


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,583,035	\$2,322,270	\$2,624,231	\$4,638,654	\$2,583,035	\$12,168,190
Current Year	\$2,902,455				\$2,902,455	\$15,185,779

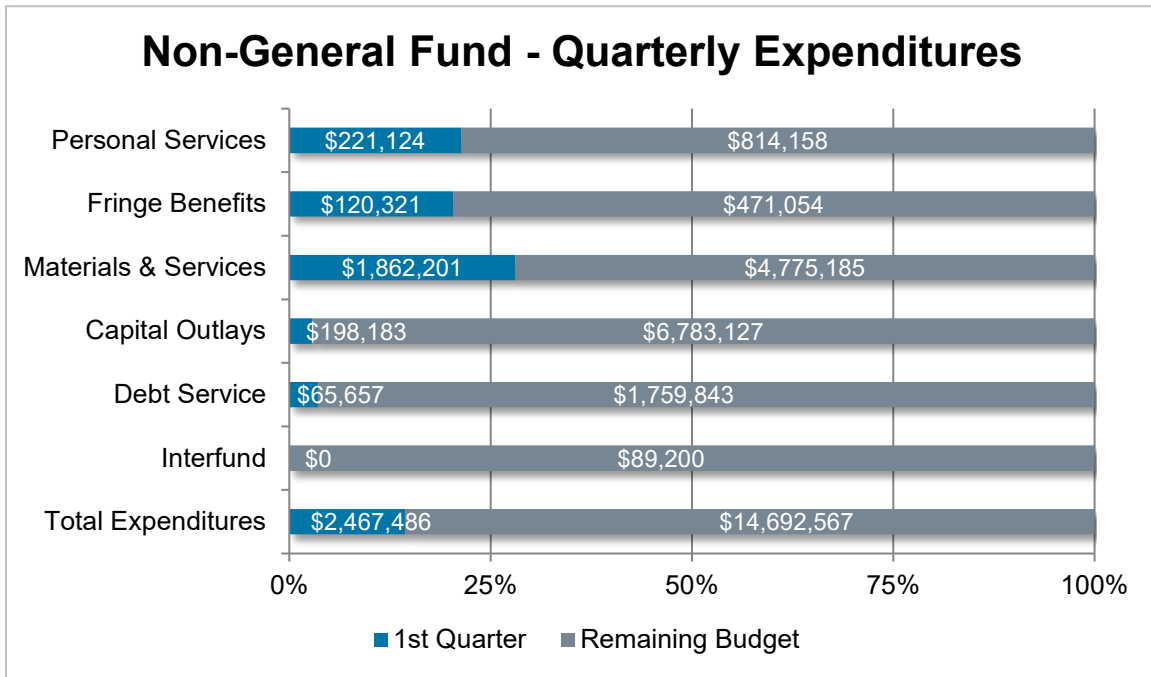
*Current year total represents revised budget.

- First quarter revenue of **\$2,902,455** represents **19.1%** of the budgeted amount for the year.
- Service Fees & Charges during the 1st quarter were \$2,902,455, which represents 28.0% of the amount budgeted for the year. This amount is an increase of \$227,643 or 9.6% compared to the same timeframe in 2022.
- Miscellaneous Revenue includes special assessments that are charged and distributed through the real estate collection process. During the 1st quarter, the agency collected \$229,849, which represents 76.2% of the amount budgeted for the year.
- Interfund Revenue includes a subsidy of \$5.0 million from the General Fund to the Water Capital and Sewer Capital funds to meet critical infrastructure needs. Due to the carryover cash balance, the operating subsidy won't be required until later in the year.
- Other Financing Sources during the 1st quarter were \$78,310 or 16.0% of the amount budgeted for the year. This revenue source consists of loan proceeds collected from the Ohio Water Development Authority (OWDA) for various projects. Grant funding received from OWDA is categorized under Intergovernmental Revenue.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$17,160,053** for 2023.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,245,060	\$1,880,747	\$3,087,656	\$2,626,303	\$2,245,060	\$9,839,766
Current Year	\$2,467,486				\$2,467,486	\$17,160,053

**Current year total represents revised budget.*

- First quarter expenditures of **\$2,467,486** represent **14.4%** of the budgeted amount for the year.
- Expenditures within Materials & Services during the 1st quarter were \$1,862,201, which represents 28.1% of the budgeted amount. Of the amount expended, \$1,598,560 or 85.8% was related to payments to the City of Columbus for water and sewer services. Materials & Services expenditures increased \$343,817 or 22.6% from the prior year primarily due to increased expenses for water and sewer services.
- Capital Outlays includes support for various projects. During the 1st quarter, expenditures were \$198,183 or 2.8% of the budgeted amount. This represents a decrease of \$185,192 or 48.3% compared to the amount expended during the 1st quarter of 2022. This variance is due to the timing of various projects.
- The Debt Service category includes principal and interest payments for OPWC and OWDA loans, which will be paid in June and December. The agency paid \$65,657 in principal and interest during the 1st quarter related to a State Infrastructure Bank (SIB) Loan.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$238,911	\$221,124	92.6%
2 nd Quarter	\$278,730		
3 rd Quarter	\$238,911		
4 th Quarter	\$278,730		
Total	\$1,035,282	\$221,124	21.4%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$51,044	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.