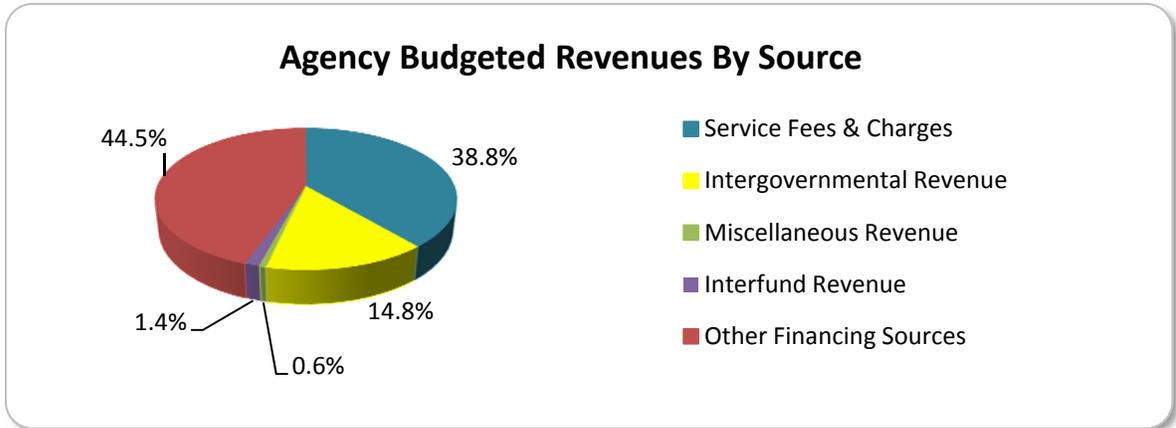
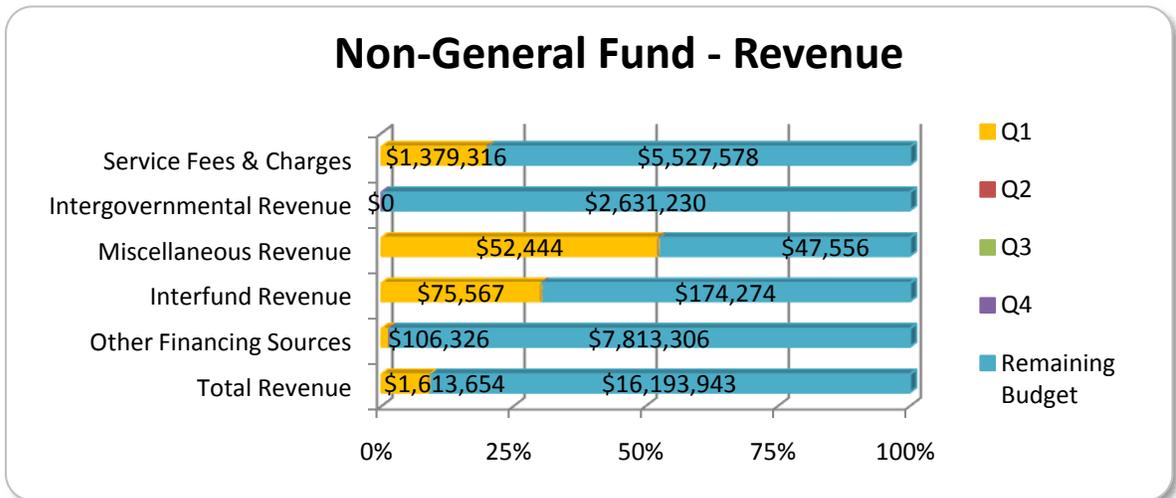


Non-General Fund Analysis



- The main sources of Non-General Fund revenue for the Sanitary Engineer's Office are: Sanitary Water fees collected from residents and businesses that connect to the water lines (\$1,688,413); Sanitary Sewer fees collected from residents and businesses that connect to the sewer lines (\$3,745,197); American Recovery and Reinvestment Act (ARRA) (\$1,049,030); Federal Grants (\$1,582,200); Bond Funds (\$4,219,400); and the Ohio Water Development Authority (OWDA) loan (\$3,700,232).



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,648,196	\$1,405,668	\$1,556,869	\$1,437,927	\$1,648,196	\$6,048,660
Current Year Actuals	\$1,613,654				\$1,613,654	\$17,807,597

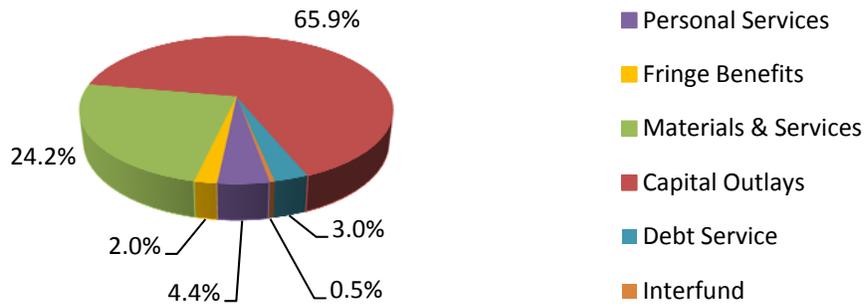
* Current year total represents revised budget.

- First quarter revenues of \$1,613,654 represent 9.1% of the budgeted amount for the year. YTD revenues of \$1,613,654 represent 9.1% of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are slightly under budget, but are projected to align with budget by 4th quarter. The agency has collected a total of \$1,379,316 YTD or 19.97% of this line item.

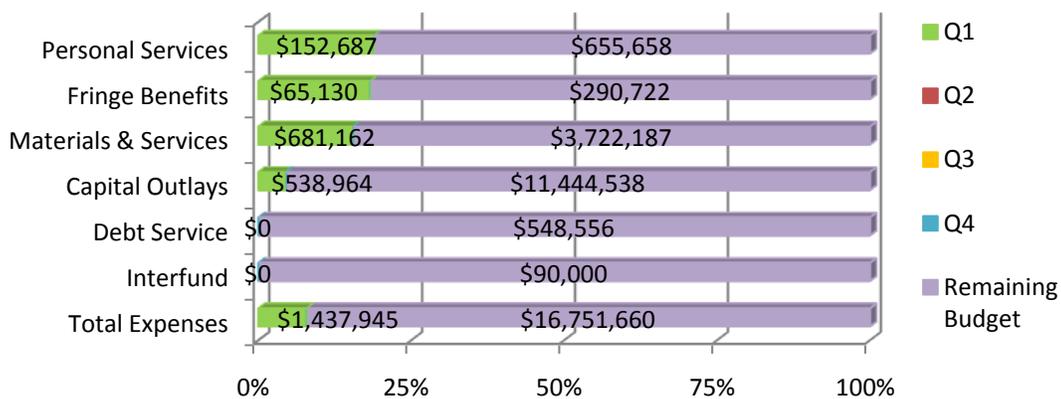
- Intergovernmental revenue includes ARRA related projects in the amount of \$1,049,030 and \$1,582,200 for the Timberlake Water Plant. As of the 1st quarter, there have been no revenues collected for ARRA related projects. These projects have begun and have several additional funding sources, such as federal grants and Ohio Water Development Authority (ODWA) loan proceeds. Revenue has recently been collected and will be reported in the 2nd quarter.
- Miscellaneous revenue such as reimbursements and refunds from water and sewer expenses are collected every month. To date, the agency has collected \$52,444, of which \$50,501 is related to first-half real estate collections.
- Interfund revenue has collected \$75,567 in Community Development Block Grant (CDBG) funds for the Cleveland Heights project. By the end of the year, 90% of the residents will be connected to the system, and 100% in 2011.
- Other Financing includes the OWDA loans that support the Brown East Road project, and the Timberlake Water Treatment Plant project. Both projects have begun and will report revenue in the 2nd quarter.
- The ARRA projects and Interfund revenues collected are one-time revenues for 2010.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,358,799	\$1,652,608	\$1,612,039	\$1,769,951	\$1,358,799	\$6,393,397
Current Year Actuals	\$1,437,945				\$1,437,945	\$18,189,605

* Current year total represents revised budget.

- First quarter expenditures of \$1,437,945 represent 7.9% of the budgeted amount for the year. YTD expenditures of \$1,437,945 represent 7.9% of the budgeted amount for the year.
- Materials and Services expenditures are slightly under budget due to lower than expected water and sewer invoices from the City of Columbus. Within this category, the water and sewer line item has expended \$493,234 of the \$3,365,442, or 14.6%.
- ARRA related projects have begun and expenditures will be reported in the 2nd quarter.
- Capital Outlays activities for projects such as Brown Road East and Cleveland Heights have begun, and \$538,965 was expended during this quarter. Both projects are expected to be 100% complete by 1st quarter 2011. Other projects such as the Timberlake projects and Mon-E-Bak are expected to have expenses from this line-item during 2010.



OMB Quarterly Report

1st Quarter 2010 - Sanitary Engineer

- In the Debt Services category, principal and interest payments for the OWDA loan will occur during the 2nd quarter, and are anticipated to be aligned with budget.
- Interfund expenditures are for the Franklin County Water Drainage project, which will begin in the 3rd quarter.
- There were no significant one-time expenses in the current quarter or YTD.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$186,541	\$152,687	81.9%
2nd Quarter	\$186,541		
3rd Quarter	\$217,631		
4th Quarter	\$217,631		
Total	\$808,345	\$152,687	18.9%

- There are 20 FTEs budgeted; 15 are currently active. The agency is under budget due to 5 open positions. The agency is working with Human Resources to begin the hiring process and expects to have all 5 positions filled by 3rd quarter 2010.

Budget Corrective Items

Approved

- There were no approved budget adjustments in this quarter.

Pending

- Resolution No. 254-10, submitted during the 2nd quarter, authorized the issuance of bonds in a principal amount not to exceed \$6,630,000 to support improvements to the Brown Road East and Mon-E-Bak projects (April 2010).

Not Recommended

- There were no budget adjustments requested in this quarter that were not recommended.

Budget Recommendations

- Based upon the 1st quarter analysis, there are no additional recommendations for budget savings or organizational performance improvements at this time.