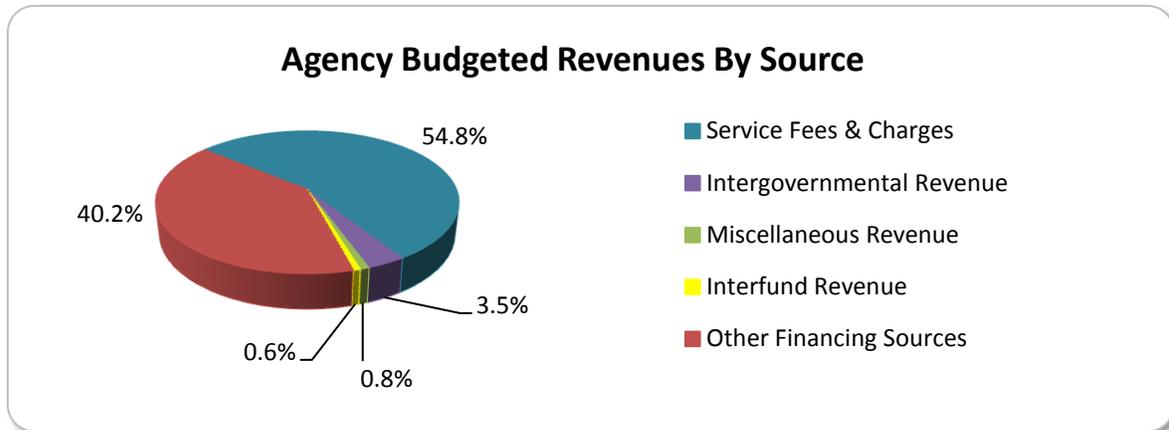
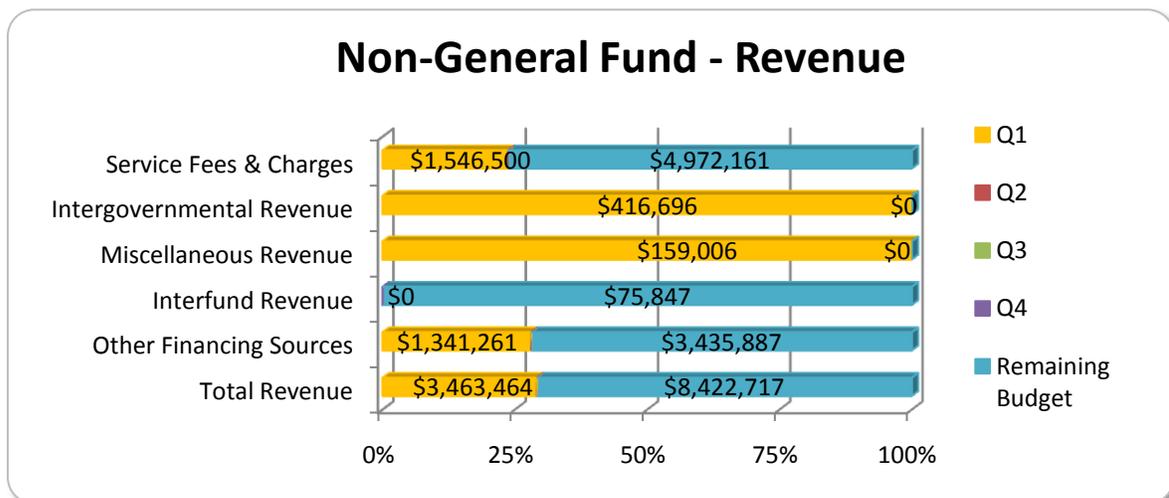


### Non-General Fund Analysis



- 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; Sanitary Sewer fees collected from residents and businesses that connect to the sewer lines; and the Ohio Water Development Authority (OWDA) loan.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,613,654	\$2,042,558	\$2,708,894	\$2,892,657	\$6,365,106	\$9,257,763
Current Year Actuals	\$3,463,464				\$3,463,464	\$11,886,181

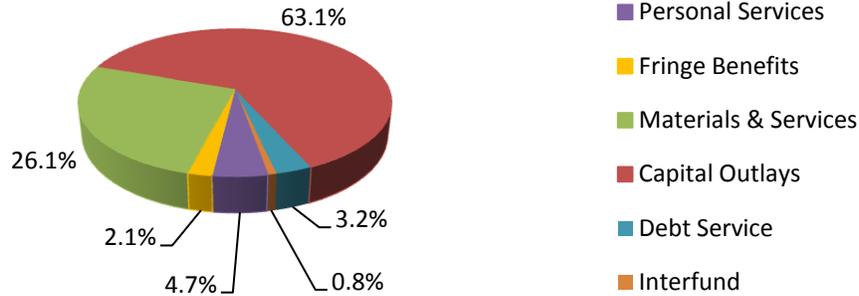
\* Current year total represents revised budget.

- First quarter revenues of **\$3,463,464** represent **29.1%** 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 4<sup>th</sup> quarter. The agency has collected a total of \$1,546,501 or 23.72% year-to-date, a \$167,185 or 3.75% increase from 1<sup>st</sup> quarter 2010.

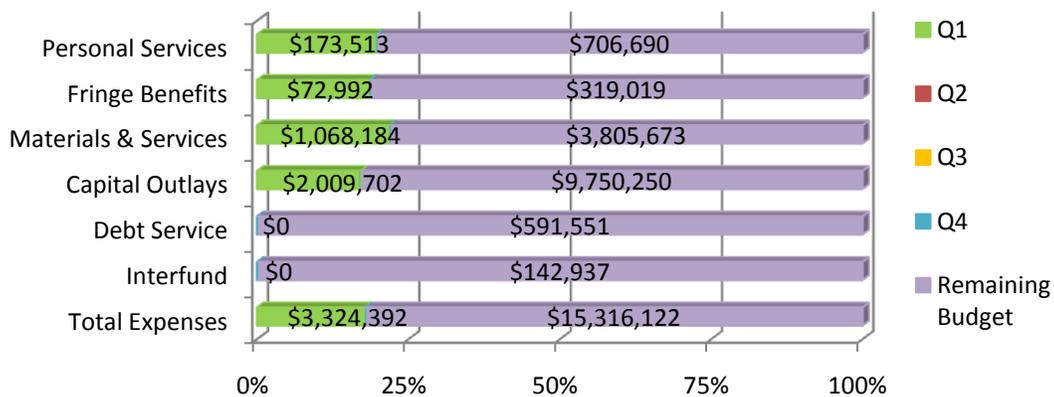
- Intergovernmental revenue includes ARRA related projects and bond subsidy. As of the 1<sup>st</sup> quarter, there has been \$416,696 collected for ARRA related projects as one-time revenue.
- Miscellaneous revenue includes reimbursements, real estate collections and refunds from water and sewer expenses collected. To date, the agency has collected \$157,396, which is related to first-half real estate collections.
- Interfund revenue will align with budget by 4<sup>th</sup> quarter and are collected as one-time revenue.
- Other Financing Sources includes the Ohio Water Development Authority (OWDA) loan, which pays for the construction costs relating to the Timberlake Wastewater Treatment System and the Timberlake Water Plant.

## Non-General Fund Analysis

### Agency Budgeted Expenses By Type



### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,437,945	\$2,256,727	\$2,149,936	\$4,706,620	\$1,437,945	\$10,551,228
Current Year Actuals	\$3,324,392				\$3,324,392	\$18,640,514

\* Current year total represents revised budget.

- First quarter expenditures of **\$3,324,392** represent **17.8%** of the budgeted amount for the year.
- Materials and Services category includes the water and sewer line item, which has expended \$863,069 of the \$3,665,758 budget, or 23.54% in 2011, compared to \$493,234 of the \$3,365,442, or 14.6%, in 1<sup>st</sup> quarter 2010.
- Capital Outlays include projects such as Brown Road East, Mon-E-Bak, Taylor Estates and Holton Park which have begun, and \$2,008,755 was expended in the 1<sup>st</sup> quarter. \$43,961 of this amount was paid from the bond fund.

- Also included in Capital Outlays are ARRA expenses totaling \$374,556 in the 1<sup>st</sup> quarter, which are one-time expenses.
- In the Debt Services category, principal and interest payments for the OWDA loan will occur during the 2<sup>nd</sup> quarter, and are anticipated to align with budget.
- The Interfund category is associated with the Franklin County Water Drainage project which will begin in the 3<sup>rd</sup> quarter.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$203,124	\$173,513	85.4%
2nd Quarter	\$203,124		
3rd Quarter	\$236,978		
4th Quarter	\$236,978		
<b>Total</b>	<b>\$880,203</b>	<b>\$173,513</b>	<b>19.7%</b>

- There were six pay periods in the 1<sup>st</sup> quarter of 2011, which represents 23.3% of total pay periods. Sanitary Engineer's 1<sup>st</sup> quarter personal services expenditures, at 19.7% are slightly less due to five (5) vacancies. There are 22 FTEs budgeted; 17 are currently active. The agency is working with Human Resources to begin the hiring process and expects to have all five (5) positions filled by the end of 2<sup>nd</sup> quarter 2011.

#### Budget Corrective Items

##### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0027-11 authorized non-general fund supplemental appropriations for Timberlake Wastewater Treatment System and the Timberlake Water Plant in the amount of \$2,565,913.
- Resolution No. 0055-11 authorized decreases of appropriations in the amount of \$87,051.79 in the ARRA - Sanitary Engineer Fund (Fund 2215) to align the 2011 appropriations with the amended certificate of estimated resources.

##### Pending

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

##### Not Recommended

- There have been no requests for budget adjustments not approved to date.

#### Additional Budget Analysis and Budget Recommendations

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