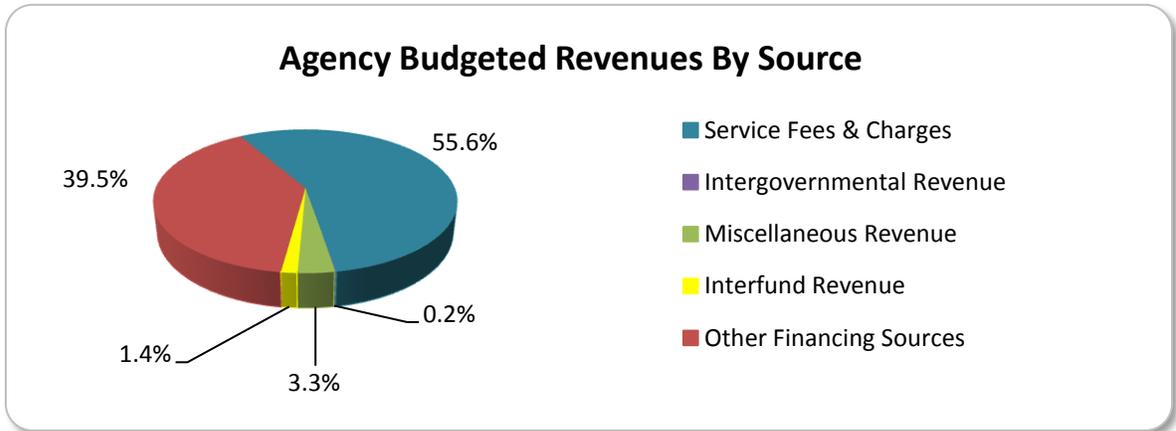
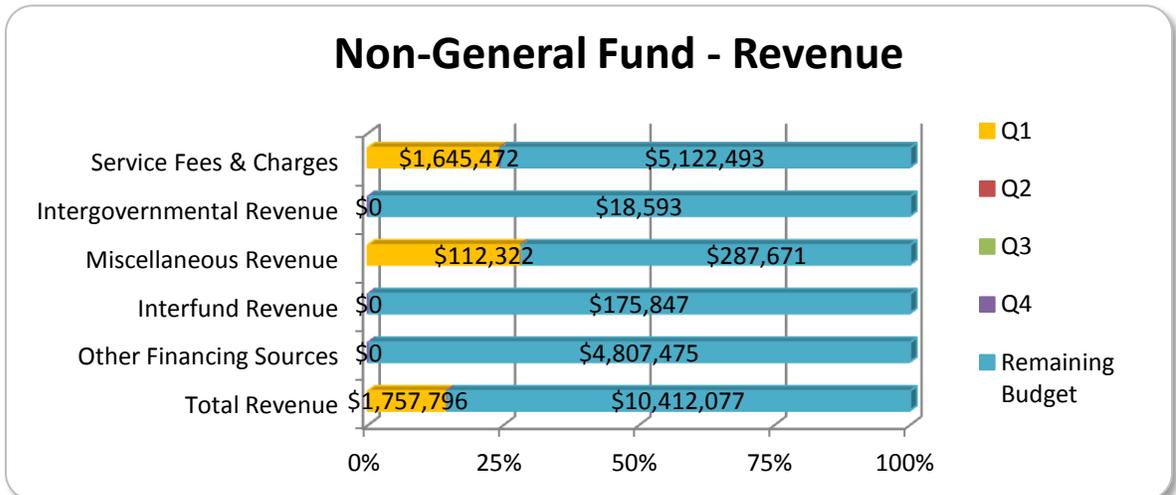


Non-General Fund Analysis



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



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,463,464	\$2,070,723	\$2,343,672	\$1,765,242	\$3,463,464	\$9,643,101
Current Year Actuals	\$1,757,796				\$1,757,796	\$12,169,873

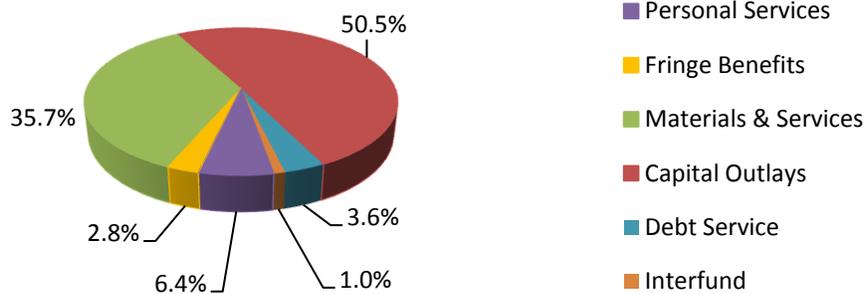
* Current year total represents revised budget.

- First quarter revenues of \$1,757,796 represent 14.4% 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 \$1,621,513 or 24.77% year-to-date, a \$75,012 or 4.6% increase from 1st quarter 2011 (\$1,546,501). 2012 water rates increased by 30% and 2012 sewer rates increased by 9%.

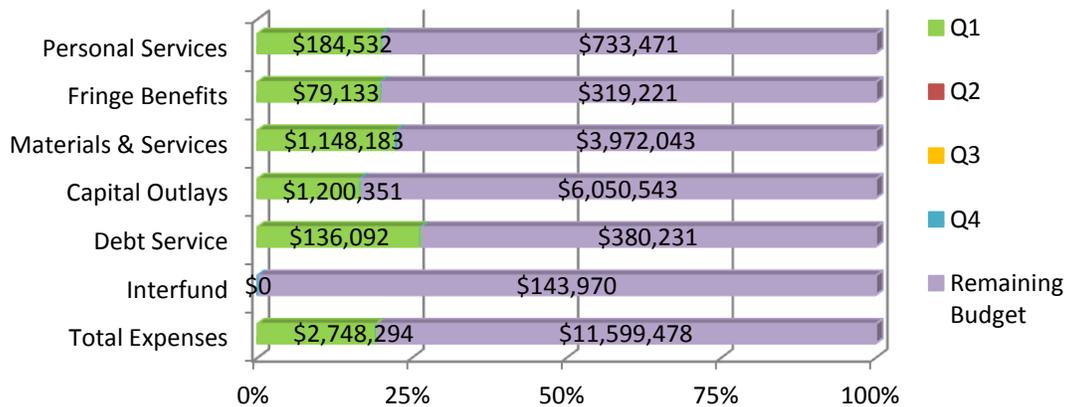
- Miscellaneous revenue includes reimbursements, real estate collections and refunds from water and sewer expenses collected. During the 1st quarter, the agency has collected \$112,323, which is a real estate collection for the first half of 2012.
- Interfund revenue will align with budget by 4th quarter and are collected as one-time revenue. It includes \$75,847 for a loan repayment from the Water Fund to the Sewer Fund; and \$100,000 for Community Development Block Grant (CDBG) proceeds for Leonard Park water distribution system.
- Other Financing Sources includes the Ohio Water Development Authority (OWDA) loan, which pays for the construction costs relating to the Brown Road East and Mon-E-Bak bond projects.

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	\$3,324,392	\$3,968,446	\$2,915,648	\$4,127,068	\$3,324,392	\$14,335,554
Current Year Actuals	\$2,748,294				\$2,748,294	\$14,347,772

* Current year total represents revised budget.

- First quarter expenditures of **\$2,748,294** represent **19.2%** of the budgeted amount for the year.
- Materials and Services category includes the payments to the City of Columbus for water and sewer services, in which \$931,595 has been expended of the \$3,909,224 budget, or 23.83% in 2012, compared to \$493,234 of the \$3,665,758 budget, or 23.54% in 2011.
- Capital Outlays include projects such as Brown Road East, Mon-E-Bak, Taylor Estates and Holton Park which have begun, and \$1,200,112 was expended in the 1st quarter. \$1,162,892 of this amount was paid from the bond fund.

- In the Debt Services category, principal and interest payments for the OWDA loan will occur during the 2nd 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 3rd 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	\$211,847	\$184,532	87.1%
2nd Quarter	\$247,155		
3rd Quarter	\$211,847		
4th Quarter	\$247,155		
Total	\$918,003	\$184,532	20.1%

- First quarter of 2012 represents 23.1% of total pay periods. This agency had one vacant position during the 1st quarter and it is in the process of being filled.

Budget Corrective Items

Approved

- Resolution No. 0134-12 authorized non-general fund supplemental appropriations in the Sanitary Engineer Bond Fund for the Taylor Estates and Holton Park sewer projects in the amount of \$885,850.34.

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.