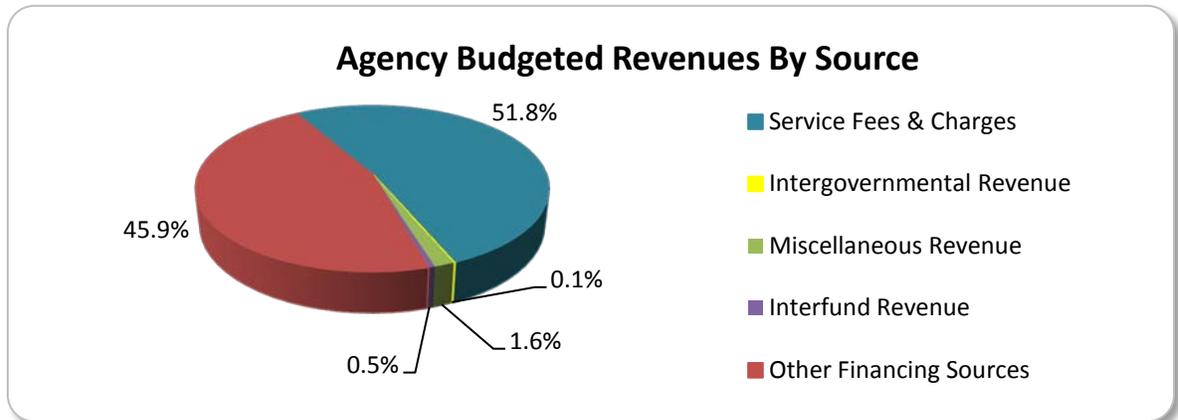
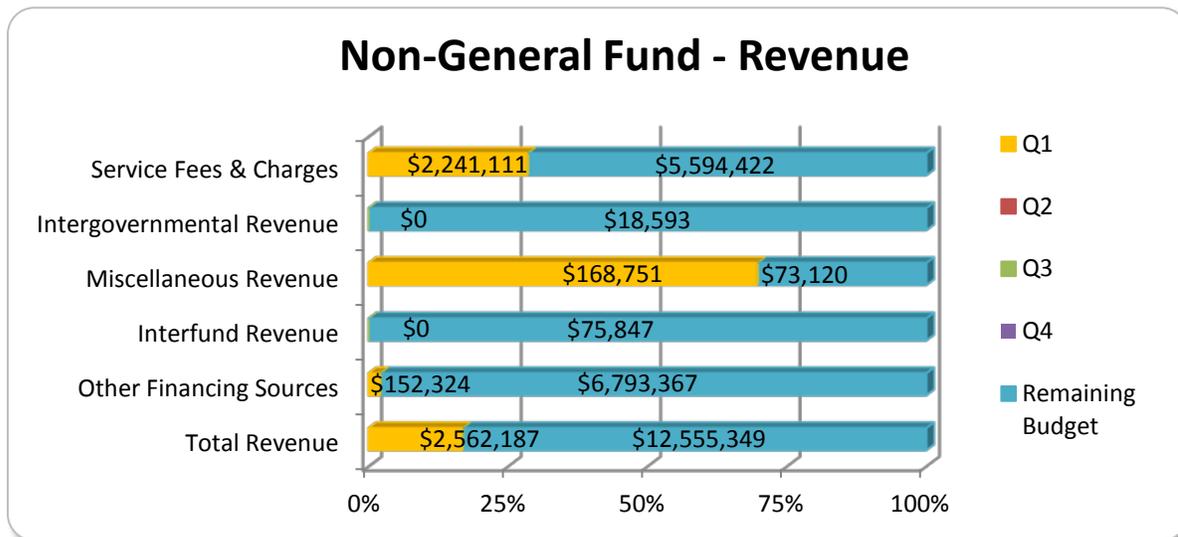


Non-General Fund Analysis



- 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; Sanitary Sewer bond proceeds, and the Ohio Water Development Authority (OWDA) loans.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,757,797	\$1,671,357	\$2,208,575	\$1,660,303	\$1,757,797	\$7,298,032
Current Year Actuals	\$2,562,187				\$2,562,187	\$15,117,535

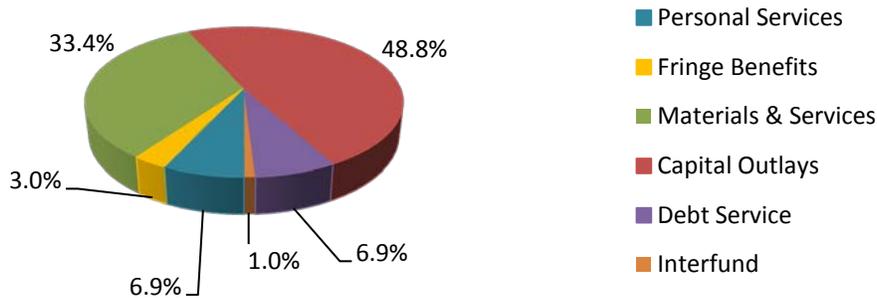
* Current year total represents revised budget.

- First quarter revenues of \$2,562,187 represent 17.0% of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are on target to align with budget by year-end. The agency has collected a total of \$2,241,111 or 28.6% in the 1st quarter of 2013 compared to \$1,621,513 or 24.8% in the 1st quarter of 2012. The 2013 water and sewer rates include new surcharge revenue, of which \$38,024 was collecting during the 1st quarter.

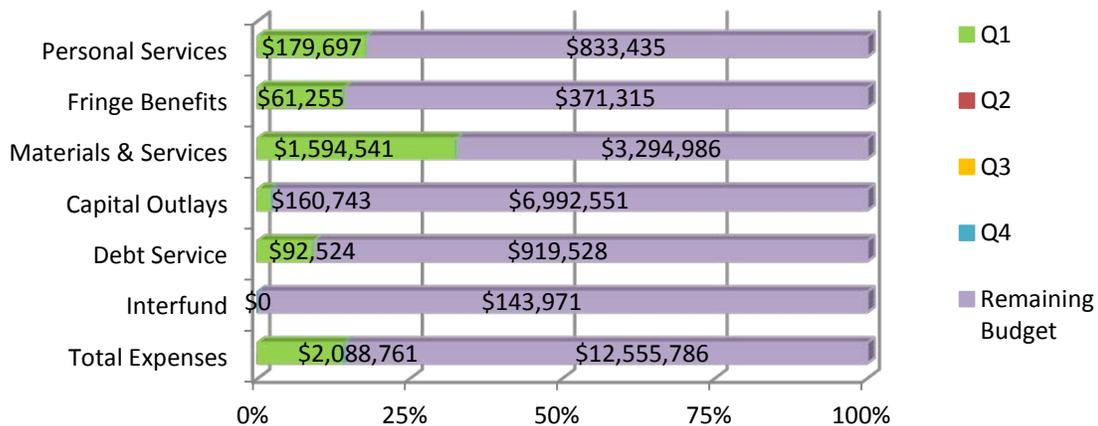
- Miscellaneous revenue includes reimbursements, special assessments and refunds from water and sewer expenses collected. During the 1st quarter, the agency received \$165,912 in special assessments from the first half real estate tax collection. Revenue from the second half collection is expected to be received in the 3rd quarter.
- Interfund revenue includes \$75,847 for a loan repayment from the Water Fund to the Sewer Fund, which is expected to occur in the 4th quarter.
- Other Financing Sources includes the Ohio Water Development Authority (OWDA) loan, which pays for the construction costs relating to the Mon-E-Bak, Eureka Park, Capacity, Management, Operations and Maintenance (CMOM), Century Acres, Cherrydale, Oakhurst, and Pleasant Acres projects. \$152,324 was collected during the 1st quarter for Eureka Park, Pleasant Acres and Timberlake Sewer 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	\$3,388,448	\$3,059,799	\$1,884,344	\$2,076,516	\$3,388,448	\$10,409,107
Current Year Actuals	\$2,088,761				\$2,088,761	\$14,644,547

* Current year total represents revised budget.

- First quarter expenditures of \$2,088,761 represent 14.3% of the budgeted amount for the year.
- Materials and Services category includes the payments to the City of Columbus for water and sewer services. These payments totaled \$1,332,788 or 35.8% of the budget in the 1st quarter of 2013, compared to \$931,595 or 23.8% in the 1st quarter of 2012. The budget overage is due to quarterly invoices for sewage treatment fees from the second and third quarters of 2012 for the Lincoln Village service area being issued by the City of Columbus in the first quarter of 2013.
- Capital Outlays include Mon-E-Bak, Eureka Park, Capacity, Management, Operations and Maintenance (CMOM), Century Acres, Cherrydale, Oakhurst, and Pleasant Acres projects. \$160,743 has been spent to date for the Timberlake Subdivision and Pleasant Acres projects.



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- The Debt Services category includes principal and interest payments for the OWDA loan. A total of \$92,524 of principal and interest was paid during the 1st quarter.
- Of the \$143,971 budgeted in Interfund, \$15,000 is related to the Franklin County Water Drainage project, \$75,847 for a loan repayment from the Water Fund to the Sewer Fund and \$53,124 is related to debt service payments from the 2010 bond issuance.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$233,800	\$179,697	76.9%
2nd Quarter	\$272,766		
3rd Quarter	\$233,800		
4th Quarter	\$272,766		
Total	\$1,013,132	\$179,697	17.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The agency's under spending for personal services in the 1st quarter is largely due to nine vacancies. These positions are in the process of being filled.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Sanitary Engineer were:
 - \$5,010 in the Water Fund (Fund 5052).
 - \$11,266 in the Sewer Fund (Fund 5053).

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.