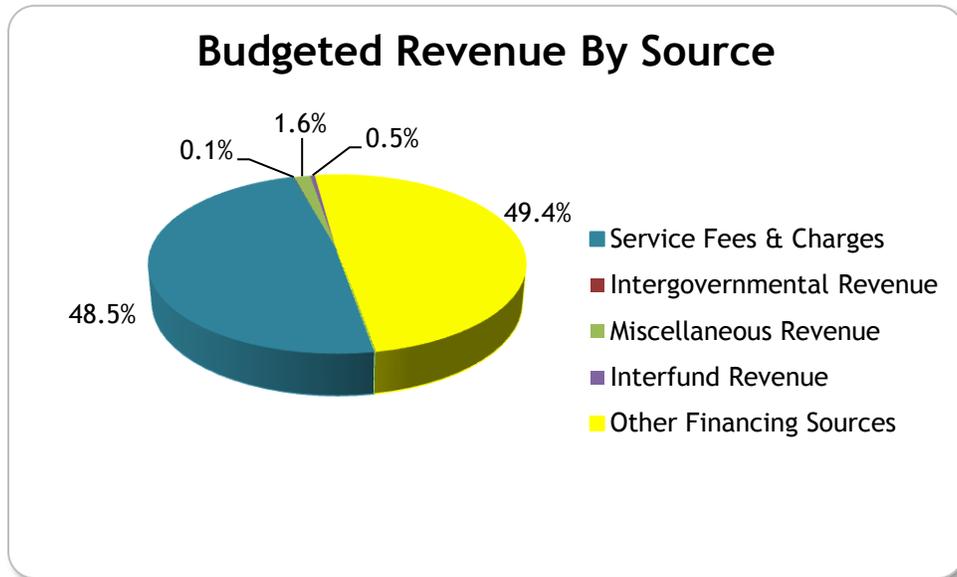
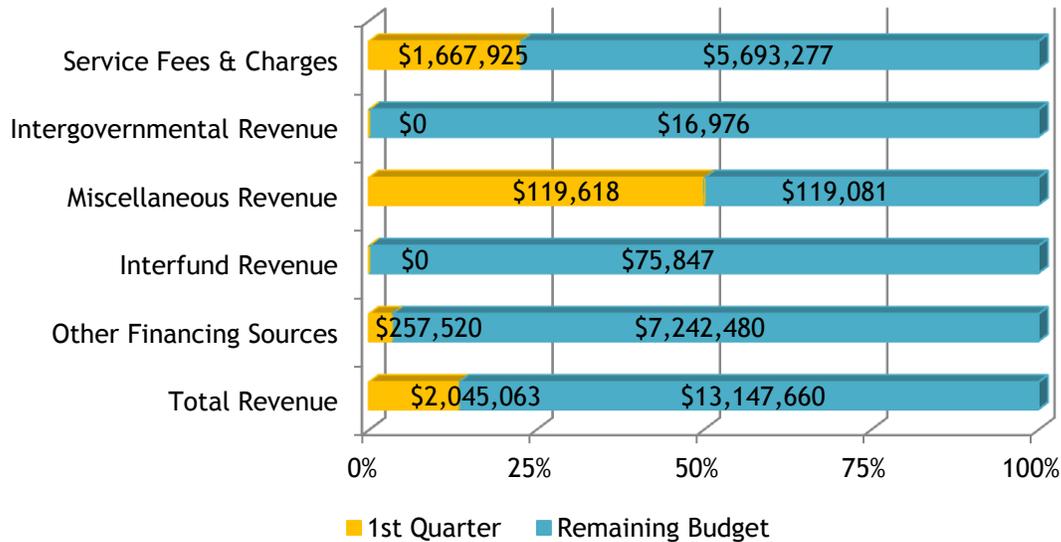


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$15,192,723** for 2014.
- The main sources of non-general fund revenue for the Sanitary Engineer are: fees collected from residents and businesses that connect to water and sewer lines; bond proceeds, and the Ohio Water Development Authority (OWDA) loans.

### Non-General Fund - Quarterly Revenue

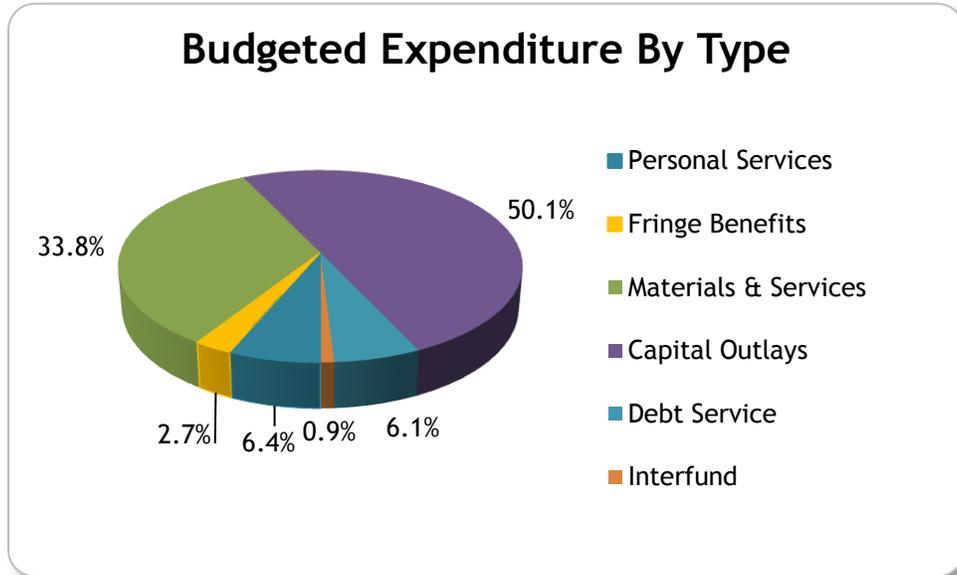


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,562,185	\$1,837,357	\$3,306,859	\$2,312,585	\$2,562,185	\$10,018,986
Current Year	\$2,045,060				\$2,045,060	\$15,192,723

\*Current year total represents revised budget.

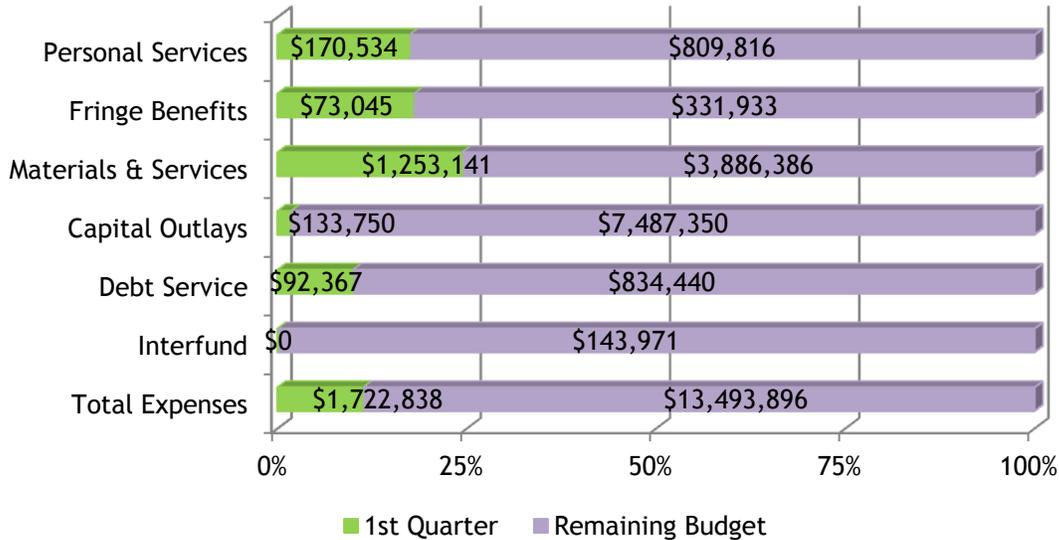
- First quarter revenue of **\$2,045,060** represents **13.5%** of the budgeted amount for the year. YTD revenue of **\$2,045,060** represents **13.5%** of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are on target to align with budget by year-end. The agency has collected a total of \$1,667,925 or 22.6% in the 1<sup>st</sup> quarter of 2014 compared to \$2,241,111 or 28.6% in the 1<sup>st</sup> quarter of 2013. The variance between 2013 and 2014 is due to a one-time payment from the U.S. Army Corp of Engineers for the Timberlake Sewer Project in 2013 and a decrease in water and sewer collections in the 1<sup>st</sup> quarter.
- Miscellaneous revenue includes reimbursements, special assessments and refunds from water and sewer expenses collected. During the 1<sup>st</sup> quarter, the agency received \$119,618 in special assessments from the first half real estate tax collection. Revenue from the second half collection is expected to be received in the 3<sup>rd</sup> 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 4<sup>th</sup> quarter.
- Other Financing Sources include the loans from the Ohio Water Development Authority (OWDA). \$257,520 was collected during the 1<sup>st</sup> quarter for the Brown Road Sewer project.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$15,216,734** for 2014.

### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,088,761	\$2,057,182	\$2,393,940	\$2,708,070	\$2,088,761	\$9,247,953
Current Year	\$1,722,837				\$1,722,837	\$15,216,734

\*Current year total represents revised budget.

- First quarter expenditures of **\$1,722,837** represent **11.3%** of the budgeted amount for the year. YTD expenditures of **\$1,722,837** represent **11.3%** 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 \$1,253,141 or 24.4% of the budget in the 1<sup>st</sup> quarter of 2014, compared to \$1,332,788 or 35.8% in the 1<sup>st</sup> quarter of 2013.
- Capital Outlays include support for various projects, such as the Mon-E-Bak, Eureka Park, Capacity, Management, Operations and Maintenance (CMOM), Century Acres, Holton Park, Timberlake Wastewater Treatment System, Leonard Park, Taylor Estates, Oakhurst, and Pleasant Acres projects. \$133,750 has been spent to date for the Brown Road project.
- The Debt Services category includes principal and interest payments for OPWC and OWDA loans. A total of \$92,367 of principal and interest was paid during the 1<sup>st</sup> 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 - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$226,234	\$170,533	75.4%
2 <sup>nd</sup> Quarter	\$263,940		
3 <sup>rd</sup> Quarter	\$226,234		
4 <sup>th</sup> Quarter	\$263,940		
<b>Total</b>	<b>\$980,349</b>	<b>\$170,533</b>	<b>17.4%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The agency's under spending for Personal Services in the 1<sup>st</sup> quarter is largely due to six vacancies, which are in the process of being filled.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sanitary Engineer in the following funds are listed below:
  - \$6,321 in the Water Fund (Fund 5052).
  - \$15,997 in the Sewer Fund (Fund 5053).

### Non-General Fund - Budget Corrective Items - Pending

- The Sanitary Engineer is working with OMB to determine its ability to either lease or purchase a replacement sludge truck. The Sanitary Engineer's Office is currently spending approximately \$60,000 a year to contract this work out and the cost of a new truck is approximately \$170,000.
- The 2014 Budget for the Board of Commissioners includes \$2.5 million in General Fund support that will be transferred to the Sanitary Engineer for critical infrastructure needs, such as the Leonard Park water lines, the CMOM project, and the Cherrydale Pump Station. The Sanitary Engineer will request these funds as needed once the Capital Projects are started.