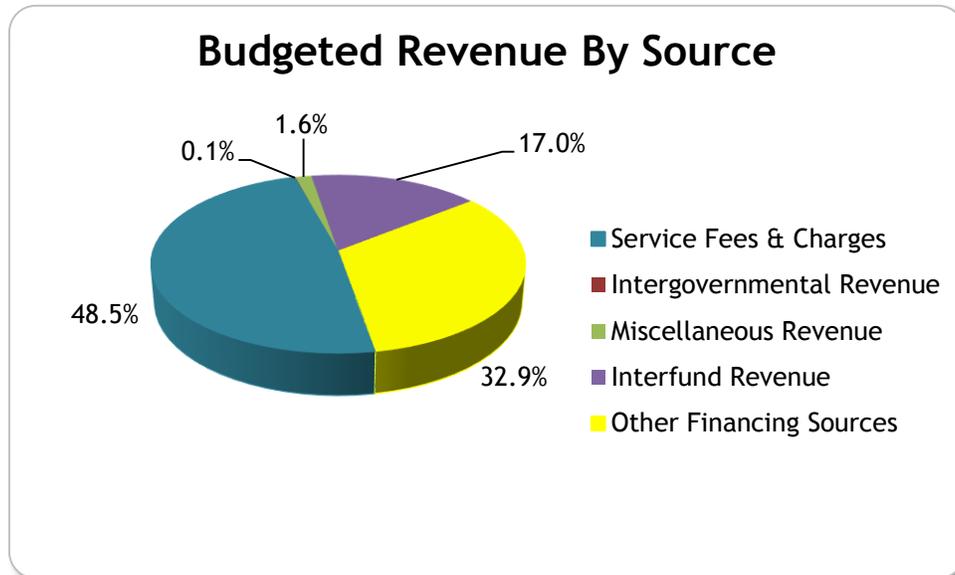
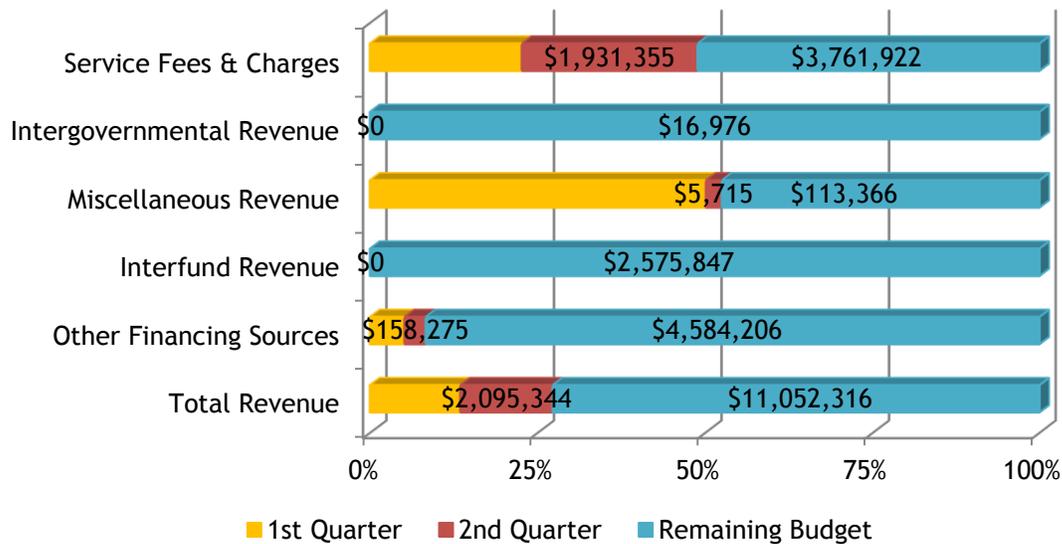


Non-General Fund - Revenue Analysis



- 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

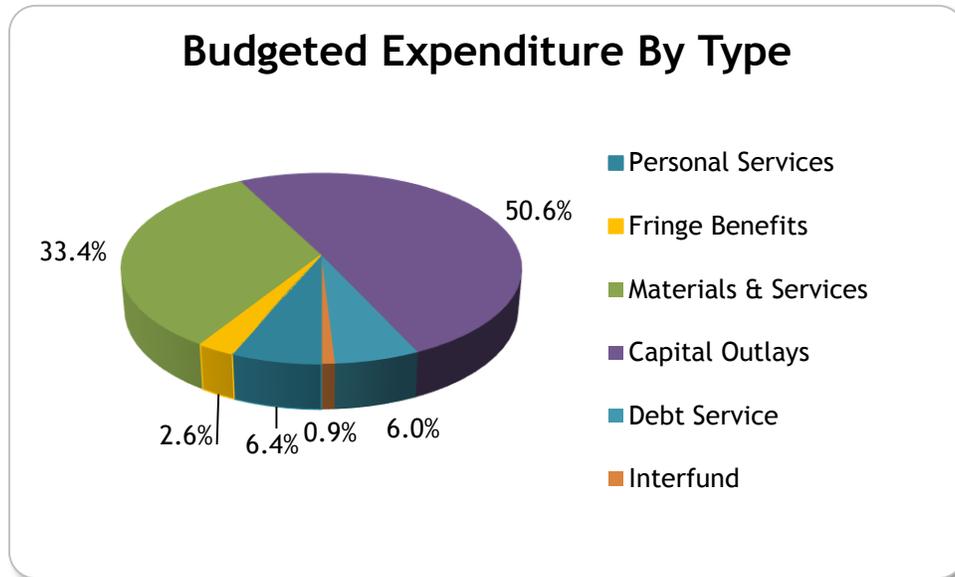


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,562,185	\$1,837,357	\$3,306,859	\$2,312,585	\$4,399,542	\$10,018,986
Current Year	\$2,045,060	\$2,095,345			\$4,140,405	\$15,192,723

\*Current year total represents revised budget.

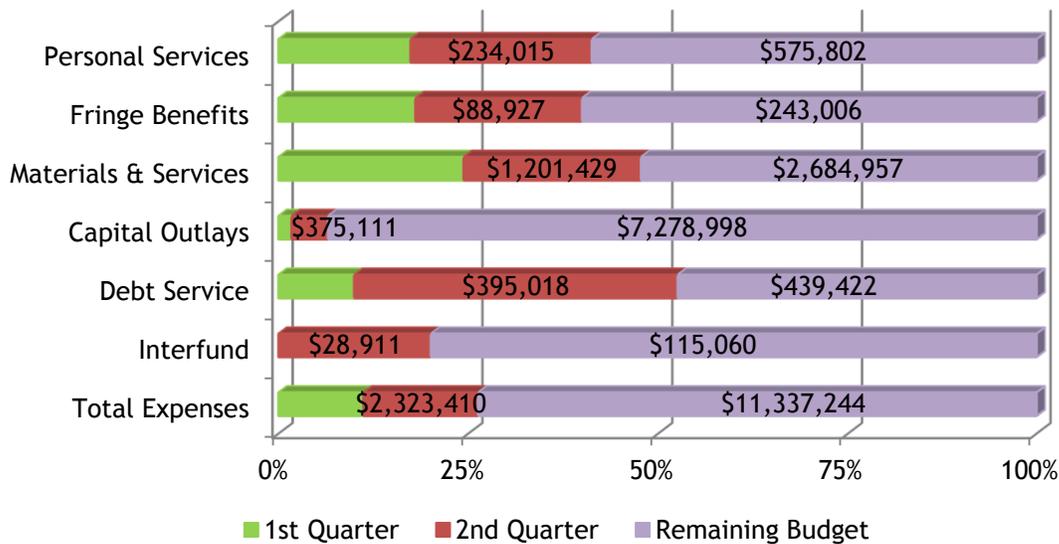
- Second quarter revenue of **\$2,095,345** represents **13.8%** of the budgeted amount for the year. YTD revenue of **\$4,140,405** represents **27.3%** of the budgeted amount for the year.
- Service Fees and Charges are on target to align with budget by year-end. The agency has collected a total of \$3,599,280 or 48.9% through the 2<sup>nd</sup> quarter of 2014, which is \$273,492 or 7.1% less than the \$3,872,772 collected through the 2<sup>nd</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.
- 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 \$2,500,000 from the General Fund to help support water and sewer projects that will be received in the 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- Other Financing Sources include the loans from the Ohio Water Development Authority (OWDA), of which \$158,275 was collected during the 2<sup>nd</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 **\$15,383,493** 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	\$4,145,943	\$9,247,953
Current Year	\$1,722,837	\$2,323,409			\$4,046,246	\$15,383,493

\*Current year total represents revised budget.

- Second quarter expenditures of **\$2,323,409** represent **15.1%** of the budgeted amount for the year. YTD expenditures of **\$4,046,246** represent **26.3%** of the budgeted amount for the year.
- Materials and Services include payments to the City of Columbus for water and sewer services. These payments totaled \$1,818,260 or 49.7% of the budget through the 2<sup>nd</sup> quarter of 2014, which is \$285,592 or 13.6% less than the \$2,103,852 expended through the 2<sup>nd</sup> quarter of 2013.
- Capital Outlays include support for various projects, including support for Eureka Park, Leonard Park, and Brown Road during the 2<sup>nd</sup> quarter. Other projects to be supported include the Mon-E-Bak, Capacity, Management, Operations and Maintenance (CMOM), Century Acres, Holton Park, Timberlake Wastewater Treatment System, Taylor Estates, Oakhurst, and Pleasant Acres.
- Debt Services includes principal and interest payments for OPWC and OWDA loans. A total of \$395,018 of principal and interest was paid during the 2<sup>nd</sup> quarter.
- Interfund includes loan repayments, debt service payments, and other transfers. Of the \$28,911 expended in the 2<sup>nd</sup> quarter, \$15,000 was for a transfer to the Stormwater Fund to support the Drainage Engineer, and \$13,911 was for 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	\$234,015	88.7%
3 <sup>rd</sup> Quarter	\$226,234		
4 <sup>th</sup> Quarter	\$263,940		
<b>Total</b>	<b>\$980,349</b>	<b>\$404,548</b>	<b>41.3%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services during the 2<sup>nd</sup> quarter is largely due to four 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).
- Resolution No. 0312-14 authorized non-general fund supplemental appropriations in the amount of \$166,759 for the purchase of a new sludge truck.
- Resolution No. 0447-14 authorized support of \$2.5 million from the General Fund to help finance the critical infrastructure needs of the water and sewer systems in Franklin County. The transfers will be made when needed to the appropriate fund within the Sanitary Engineer during the 3<sup>rd</sup> and 4<sup>th</sup> quarters.

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

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