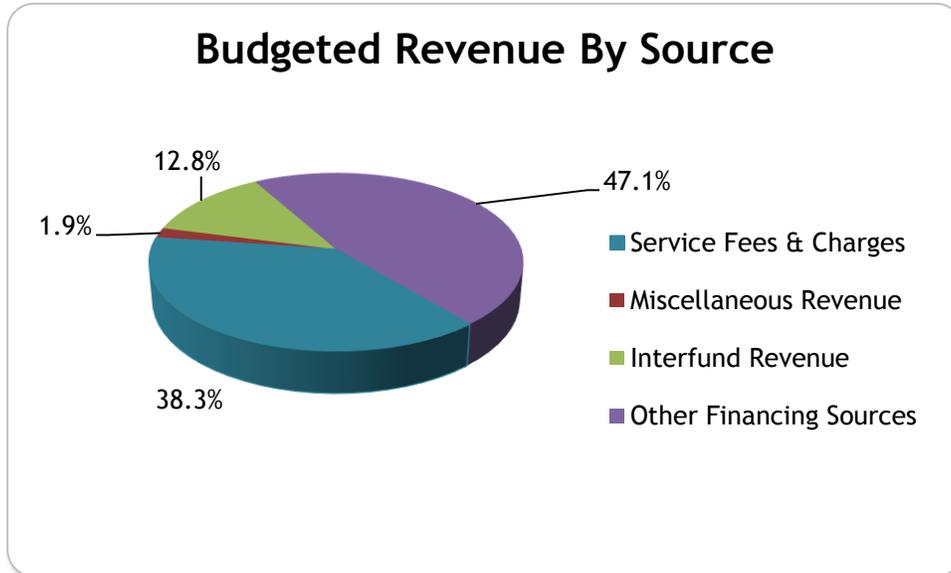
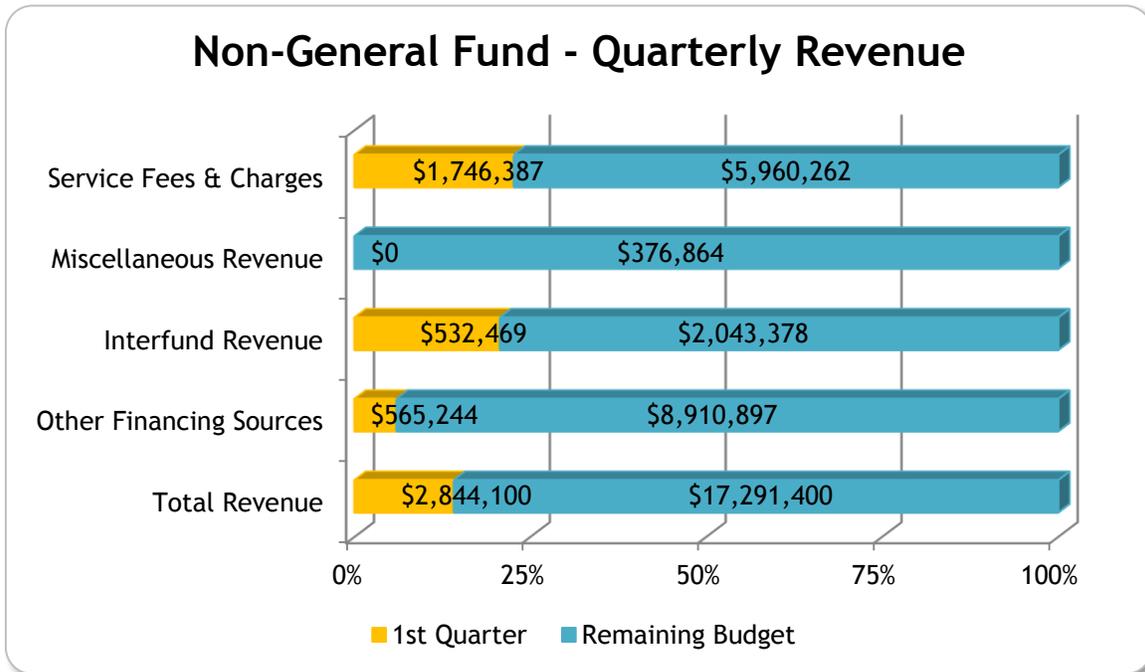


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$20,135,499** for 2015.
- 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, transfers from the General Fund, and loans from the Ohio Water Development Authority (OWDA).

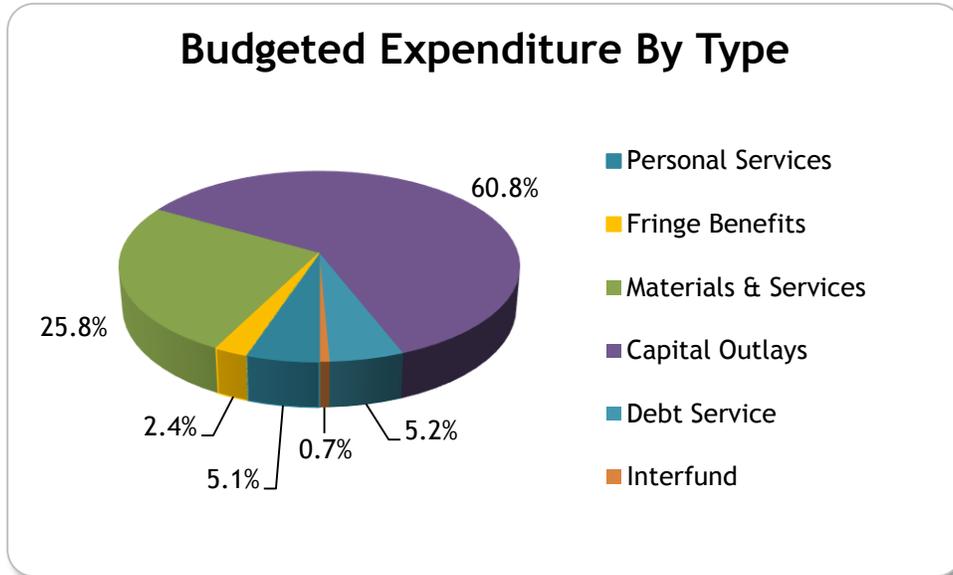


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,045,060	\$2,095,345	\$2,107,295	\$3,682,607	\$2,045,060	\$9,930,307
Current Year	\$2,844,097				\$2,844,097	\$20,135,499

**Current year total represents revised budget.*

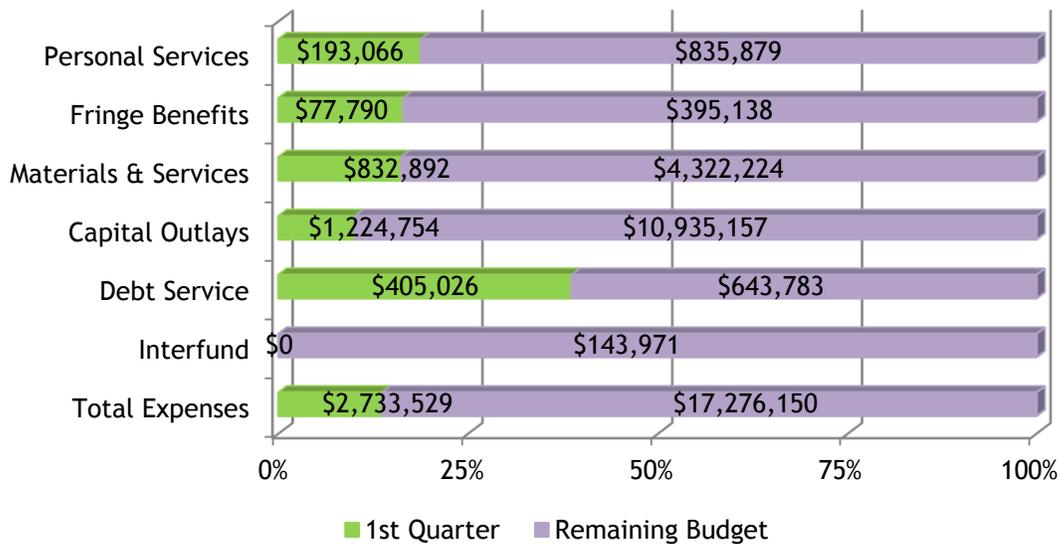
- First quarter revenue of **\$2,844,097** represents 14.1% of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are on target to align with budget by year-end. The agency has collected a total of \$1,746,387 or 22.7% in the 1st quarter of 2015.
- Miscellaneous Revenue includes reimbursements, special assessments, and refunds from water and sewer expenses collected. No revenue was collected during the 1st quarter due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2nd quarter, rather than the 1st quarter as in the prior year.
- Interfund Revenue received during the 1st quarter is related to the \$2.5 million from the General Fund to support various water and sewer projects.
- Other Financing Sources include the loans from the Ohio Water Development Authority (OWDA). \$565,244 was collected during the 1st quarter for the Brown Road Sewer project, Eureka Park Sanitary Sewer construction, and the Leonard Park Waterline Extension.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$20,009,679** for 2015.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,722,837	\$2,323,409	\$1,631,169	\$4,469,713	\$1,722,837	\$10,147,128
Current Year	\$2,733,527				\$2,733,527	\$20,009,679

*Current year total represents revised budget.

- First quarter expenditures of **\$2,733,527** represent **13.7%** of the budgeted amount for the year.
- Expenditures within the Materials and Services category include payments to the City of Columbus for water and sewer services. These payments totaled \$509,734 or 13.9% of the water/sewer budget in the 1st quarter of 2015, compared to \$928,158 or 25.4% in the 1st quarter of 2014.
- Capital Outlays include support for various projects, with expenditures of \$1,196,186 during the 1st quarter supporting the Cherrydale Pump Station, SSES/GIS, Brown Road Sewer project, Eureka Park Sanitary Sewer construction, and Leonard Park Waterline Extension projects.
- The Debt Services category includes principal and interest payments for OPWC and OWDA loans. A total of \$405,026 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 - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$237,449	\$193,065	81.3%
2 nd Quarter	\$277,023		
3 rd Quarter	\$237,449		
4 th Quarter	\$277,023		
Total	\$1,028,944	\$193,065	18.8%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services is due to seven positions that were vacant during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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’s Office were:
 - \$6,736 in the Water Fund (Fund 5052)
 - \$17,164 in the Sewer Fund (Fund 5053).

Non-General Fund - Budget Corrective Items - Pending

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