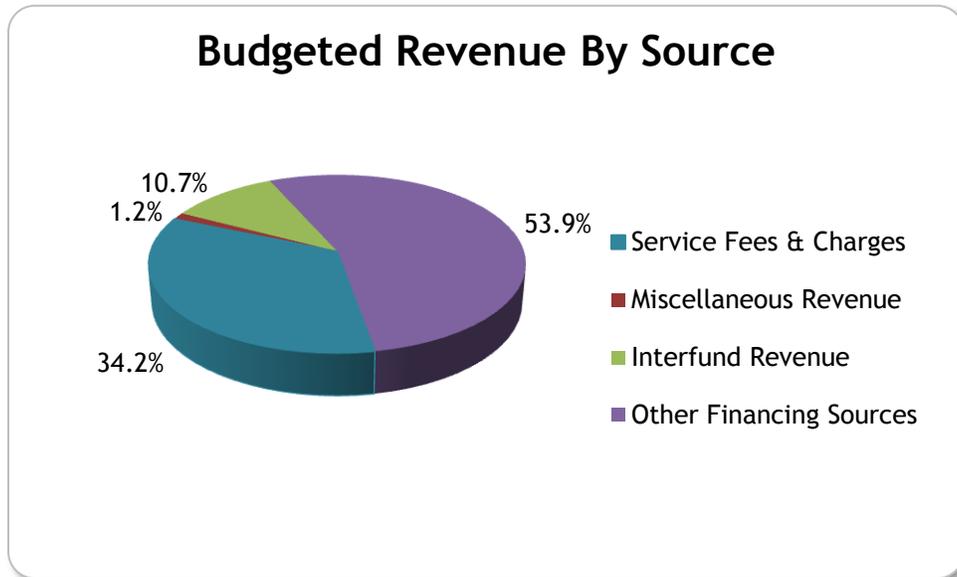
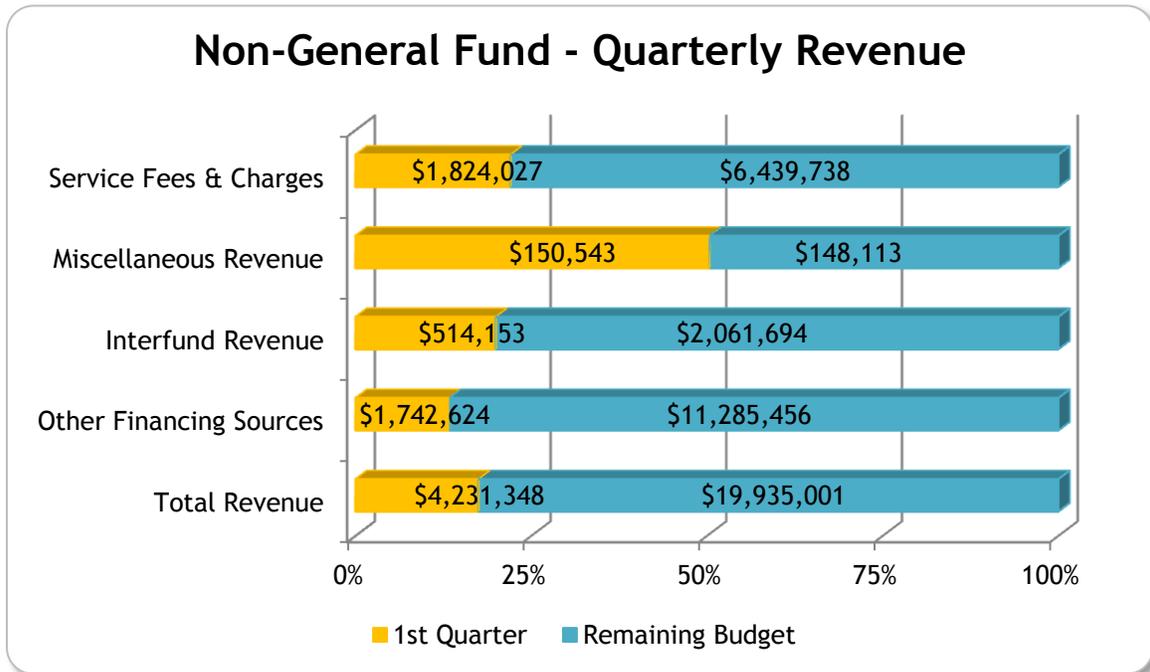


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$24,166,348** for 2016.
- The main sources of non-general fund revenue for the Sanitary Engineer are 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, and loans from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC).

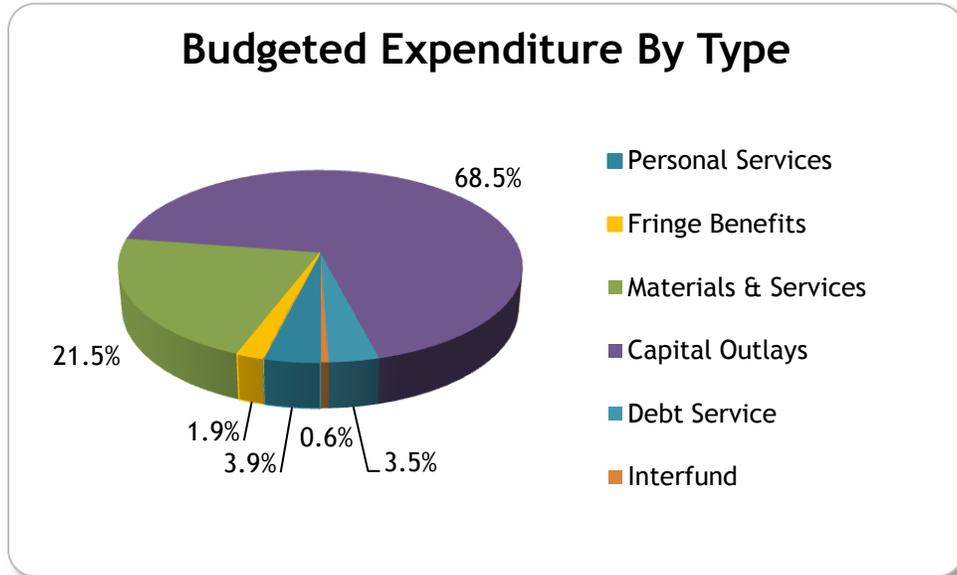


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,855,071	\$3,301,550	\$3,066,437	\$3,066,266	\$2,855,071	\$12,289,324
Current Year	\$4,231,348				\$4,231,348	\$24,166,348

*\*Current year total represents revised budget.*

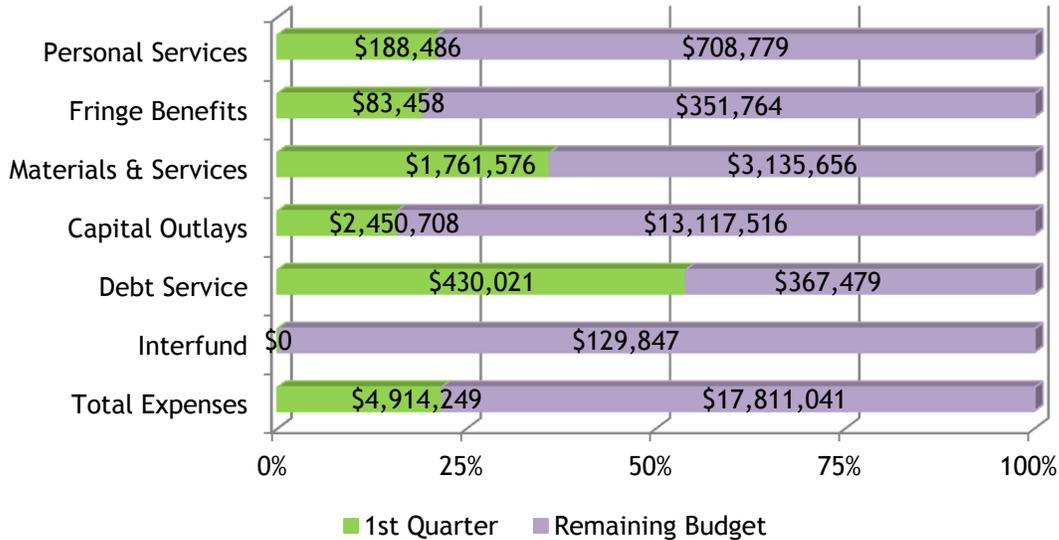
- First quarter revenue of **\$4,231,348** represents **17.5%** of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are on target to align with budget by year-end. The agency has collected a total of \$1,824,027 or 22.1% in the 1<sup>st</sup> quarter of 2016.
- Miscellaneous Revenue includes reimbursements, special assessments, and refunds from water and sewer expenses collected, which are primarily collected through the real estate collection.
- Interfund Revenue received during the 1<sup>st</sup> quarter is related to the \$514,153 transfer from the General Fund to support various water and sewer projects.
- Other Financing Sources include the loans from the Ohio Water Development Authority (OWDA). \$1,742,624 was collected during the 1<sup>st</sup> quarter for various projects.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$22,725,290** for 2016.

### 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	\$2,733,530	\$3,170,820	\$2,694,468	\$2,317,474	\$2,733,530	\$10,916,292
Current Year	\$4,914,248				\$4,914,248	\$22,725,290

\*Current year total represents revised budget.

- First quarter expenditures of **\$4,914,248** represent **21.6%** 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 \$1,574,816 or 41.7% of the water/sewer budget in the 1<sup>st</sup> quarter of 2016, compared to \$509,734 in the 1<sup>st</sup> quarter of 2015. This variance is due to the carryover of a payment to the City of Columbus for services provided in 2015 that was not processed until 2016. Additional appropriations may be necessary later in the year to accommodate this payment.
- Capital Outlays include support for various projects, with expenditures of \$2,450,708, or 15.7% in the 1<sup>st</sup> quarter of 2016. This represents an increase of \$1,254,522, or 104.9% over the \$1,196,186 expended during the 1<sup>st</sup> quarter of 2015.
- The Debt Service category includes principal and interest payments for OPWC and OWDA loans. A total of \$430,021 of principal and interest was paid during the 1<sup>st</sup> quarter.

- Of the \$129,847 budgeted within Interfund, \$54,000 is associated with debt service transfers for the Series 2010 bond issuance and \$75,847 is related to an interfund loan repayment from the Water Fund to the Sewer Fund. The debt service transfers are scheduled for the 2<sup>nd</sup> and 4<sup>th</sup> quarters, while the interfund loan repayment is scheduled for the 4<sup>th</sup> quarter.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$207,061	\$188,485	91.0%
2 <sup>nd</sup> Quarter	\$241,571		
3 <sup>rd</sup> Quarter	\$241,571		
4 <sup>th</sup> Quarter	\$207,061		
<b>Total</b>	<b>\$897,264</b>	<b>\$188,485</b>	<b>21.0%</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 variance in Personal Services is due to six positions that were vacant during the 1<sup>st</sup> quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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:
  - \$6,504 in the Water Fund (Fund 5052)
  - \$17,377 in the Sewer Fund (Fund 5053).

Non-General Fund - Budget Corrective Items - Pending

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