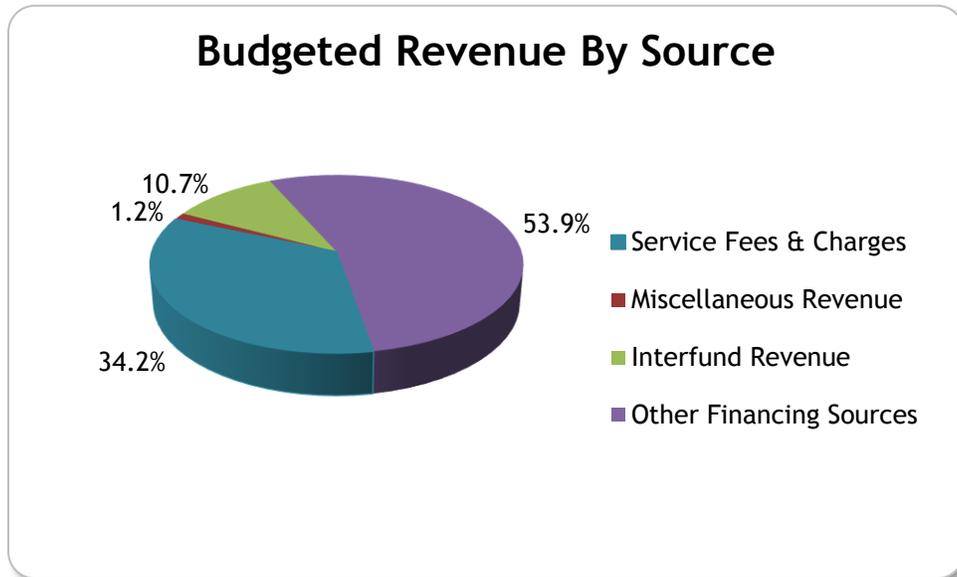
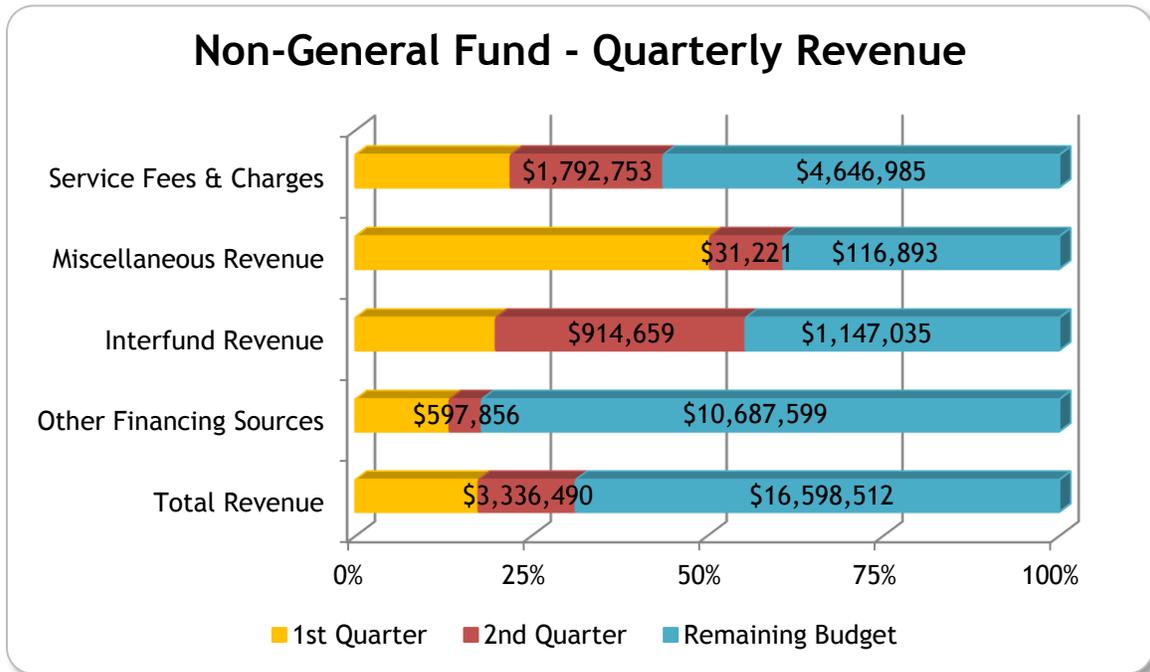


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$24,166,349** 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).

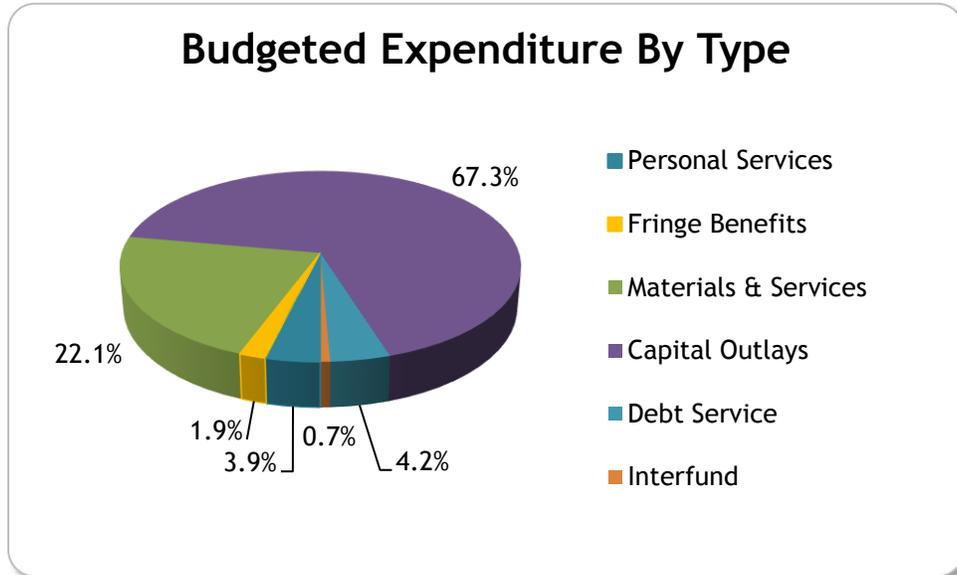


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,855,071	\$3,301,549	\$3,066,438	\$3,066,267	\$6,156,620	\$12,289,325
Current Year	\$4,231,348	\$3,336,490			\$7,567,838	\$24,166,349

*Current year total represents revised budget.

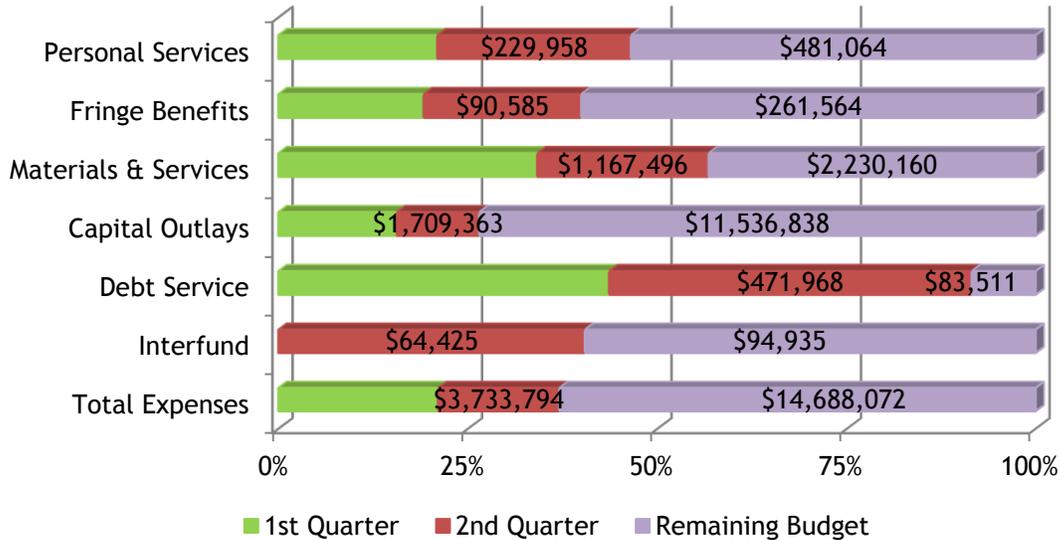
- Second quarter revenue of **\$3,336,490** represents **13.8%** of the budgeted amount for the year. YTD revenue of **\$7,567,838** represents **31.3%** of the budgeted amount for the year.
- Service Fees & Charges for water and sewer services have yielded a total of \$3,616,780 or 43.8% through the end of the 2nd 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 1st and 2nd quarters is related to the 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) and the Ohio Public Works Commission (OPWC), for which \$2,340,481 has been received during the first half of the year.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$23,336,115** for 2016.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,733,529	\$3,170,820	\$2,694,468	\$2,317,475	\$5,904,349	\$10,916,292
Current Year	\$4,914,249	\$3,733,794			\$8,648,043	\$23,336,115

*Current year total represents revised budget.

- Second quarter expenditures of **\$3,733,794** represent **16.0%** of the budgeted amount for the year. YTD expenditures of **\$8,648,043** represent **37.1%** 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 \$2,929,072 or 56.8% of the water/sewer budget in the 2nd quarter of 2016, which is an increase over the \$1,617,915 expended by the conclusion of the 2nd quarter of 2015. This variance is due to the timing of a water and sewer payment that did not occur until the 1st quarter of 2016.
- Capital Outlays include support for various projects, with expenditures of \$1,709,363, or 26.5% in the 2nd quarter of 2016. This represents an increase of \$524,881, or 44.3% over the \$1,184,482 expended during the 2nd quarter of 2015.
- The Debt Service category includes principal and interest payments for OPWC and OWDA loans. A total of \$471,968 of principal and interest was paid during the 2nd quarter.

- Of the \$159,360 budgeted within Interfund, \$83,513 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 2nd and 4th quarters, while the Interfund loan repayment is scheduled for the 4th quarter.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$207,579	\$188,486	90.8%
2 nd Quarter	\$242,175	\$229,958	95.0%
3 rd Quarter	\$242,175		
4 th Quarter	\$207,579		
Total	\$899,507	\$418,443	46.5%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variances during the first half of the year are primarily due to higher than anticipated vacancies.

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)
- Resolution No. 0435-16 authorized non-general fund supplemental appropriations in the amount of \$175,543 to various Board of Commissioner agencies for the implementation of a classification and compensation study for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sanitary Engineer's Office were:
 - \$846 in the Water Fund (Fund 5052)
 - \$1,781 in the Sewer Fund (Fund 5053)
- Resolution No. 0445-16 authorized non-general fund supplemental appropriations in the amount of \$578,685 to the Sanitary Engineer for to support various loan payments and operating expenditures. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sanitary Engineer's Office were:
 - \$112,097 in the Water Fund (Fund 5052)
 - \$391,588 in the Sewer Fund (Fund 5053)
 - \$75,000 in the Capital Outlays Fund (Fund 5056)

Non-General Fund - Budget Corrective Items - Pending

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