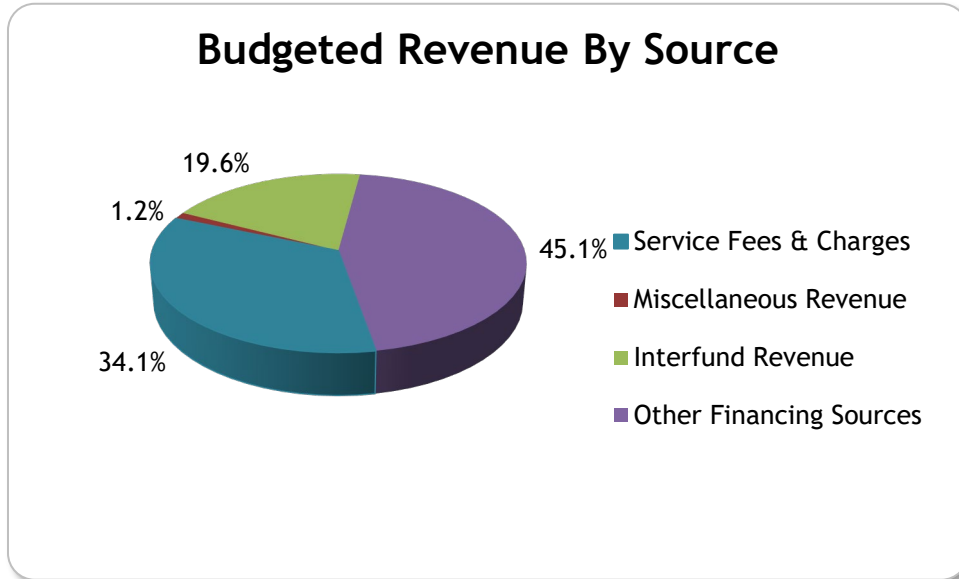
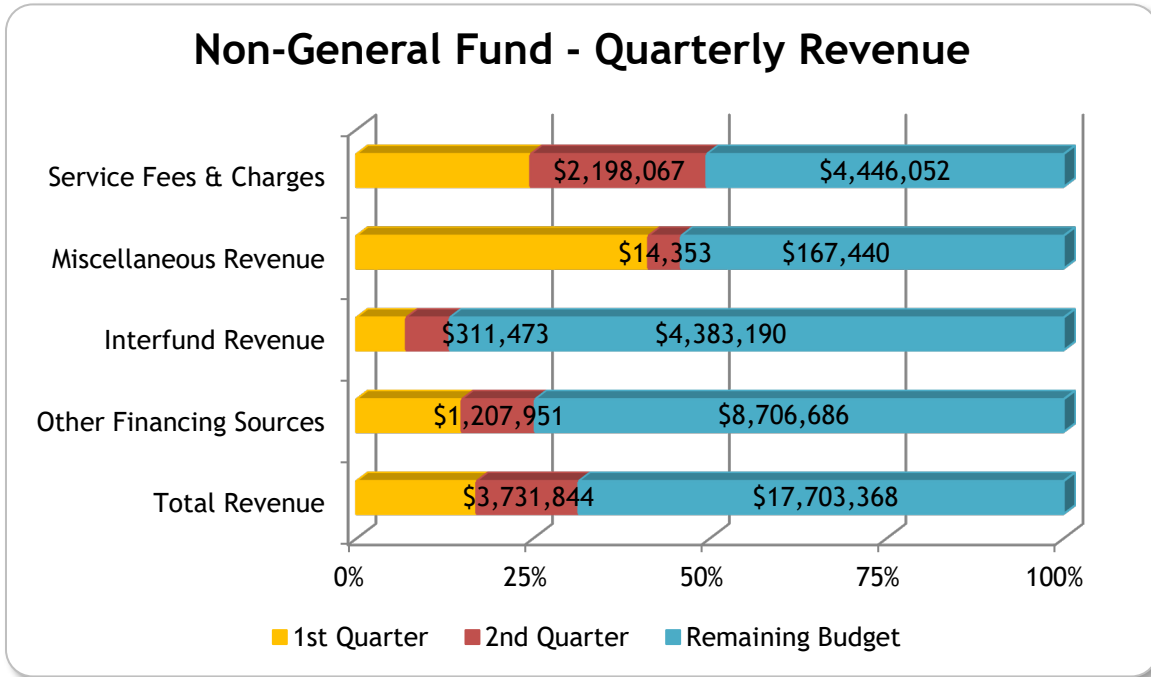


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$25,825,877** for 2020.
- The main sources of non-general fund revenue for the Sanitary Engineer are fees collected from residents and businesses that connect to the water and sewer lines, loans from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA), and a subsidy from the General Fund.

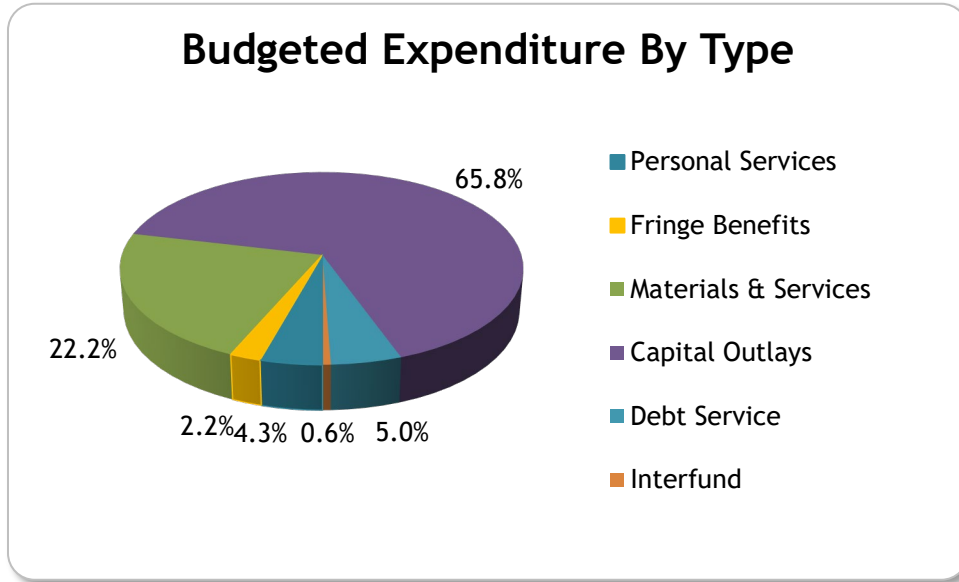


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,120,366	\$2,870,051	\$2,943,200	\$6,207,272	\$6,990,417	\$16,140,889
Current Year	\$4,390,665	\$3,731,844			\$8,122,509	\$25,825,877

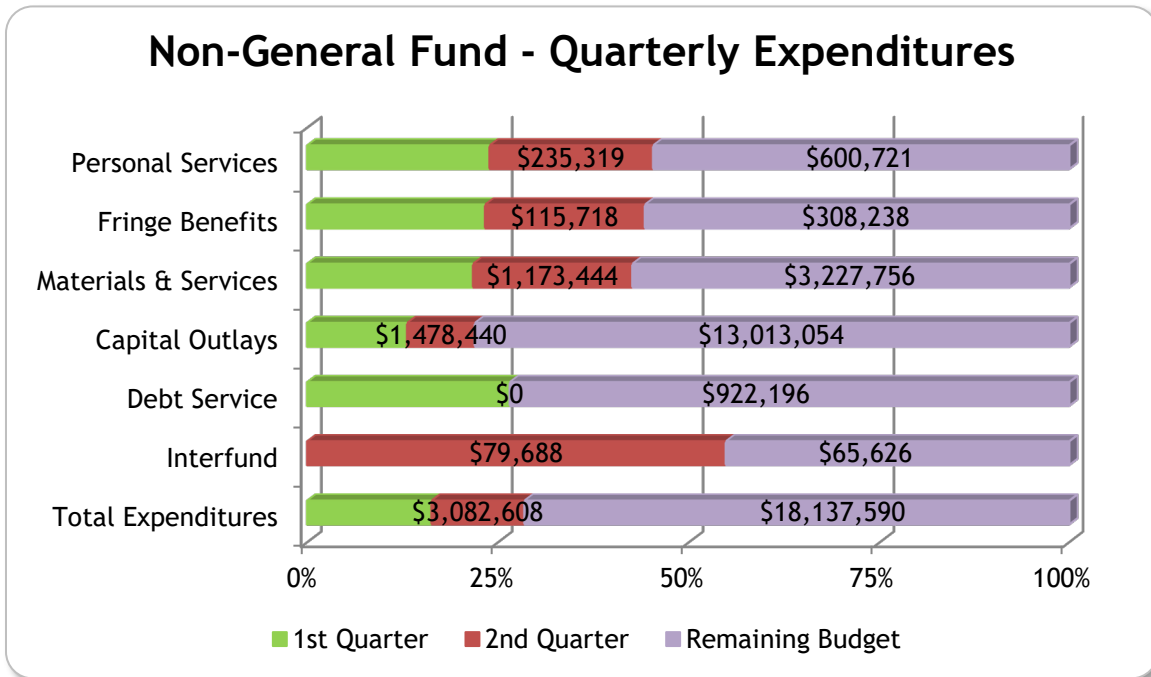
*Current year total represents revised budget.

- Second quarter revenue of **\$3,731,844** represents 14.5% of the budgeted amount for the year. YTD revenue of **\$8,122,509** represents 31.5% of the budgeted amount for the year.
- Service Fees & Charges through the end of the 2nd quarter were \$4,369,309 of 49.6% of the amount budgeted for the year. This amount is comparable to the first half of 2019.
- Miscellaneous Revenue includes special assessments charged and distributed through the real estate collection process. Through the end of the 2nd quarter, collections were \$142,290 or 45.9% of the amount budgeted for the year. Compared to 2019, collections decreased \$27,126 or 16.0%.
- Interfund Revenue includes a subsidy of \$5.0 million from the General Fund to the Water Capital (Fund 5056) and Sewer Capital (Fund 5057) funds to meet critical infrastructure needs. Through the end of the 2nd quarter, the agency received \$666,810 or 13.3% of the subsidy. This represents an increase of \$362,903 or 119.4% compared to the same period in 2019.
- Other Financing Sources through the end of the 2nd quarter were \$2,944,100 which represents 25.3% of the amount budgeted for the year. This revenue source consists of loan proceeds collected from the Ohio Water Development Authority (OWDA) for various projects.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$25,351,357** for 2020.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,725,791	\$2,588,005	\$2,789,840	\$5,754,205	\$6,313,796	\$14,857,841
Current Year	\$4,131,159	\$3,082,608			\$7,213,767	\$25,351,357

*Current year total represents revised budget.

- Second quarter expenditures of **\$3,082,608** represent **12.2%** of the budgeted amount for the year. YTD expenditures of **\$7,213,767** represent **28.5%** of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter were \$2,395,826, which represents 42.6% of the budgeted amount. Of the amount expended, \$2,046,831 or 86.7% was related to payments to the City of Columbus for water and sewer services. Compared to 2019, Materials & Services expenditures increased \$176,152 or 7.9%.
- Capital Outlays includes support for various projects. Through the end of the 2nd quarter, expenditures were \$3,662,585 or 22.0% of the budgeted amount. This represents an increase of \$866,668 or 31.0% compared to the same period in 2019. This variance is due to the timing of various projects.
- The Debt Service category includes principal and interest payments for OPWC and OWDA loans. The agency paid \$333,206 in principal and interest through the end of the 2nd quarter. Compared to the same period in 2019, payments decreased \$289,312 or 46.5% due to OPWC loan payment deferrals. OPWC will not accept loan payments until January 2021 because of COVID-19.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$284,827	\$262,578	92.2%
2 nd Quarter	\$244,137	\$235,319	96.4%
3 rd Quarter	\$284,827		
4 th Quarter	\$284,827		
Total	\$1,098,618	\$497,897	45.3%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter was due to higher than anticipated vacancies. There was no significant variance in Personal Service expenditures during the 2nd quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sanitary Engineer were:
 - \$11,873 in the Water Fund (Fund 5052)
 - \$30,869 in the Sewer Fund (Fund 5053)

Non-General Fund - Budget Corrective Items - Pending

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