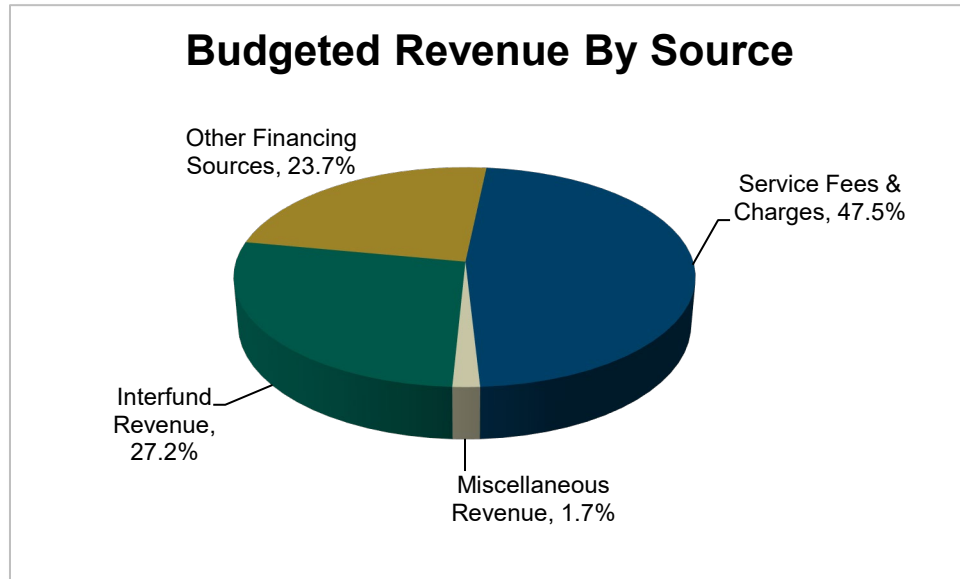
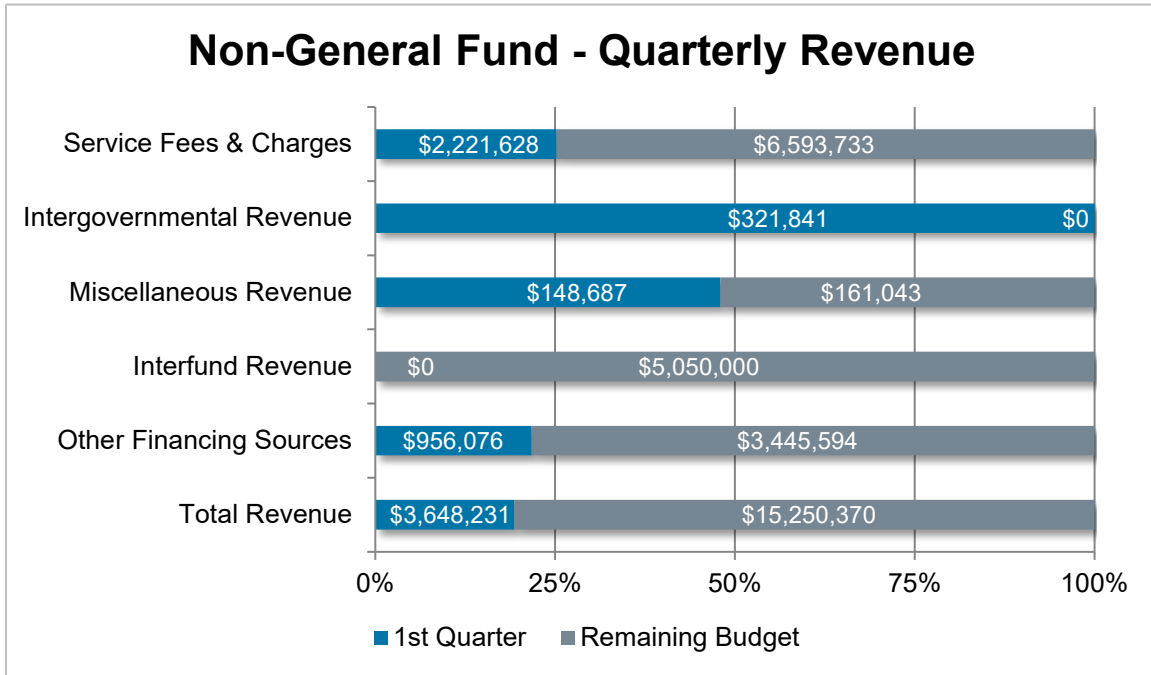


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$18,576,761** for 2021.
- 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 and/or grants from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA), and a subsidy from the General Fund.

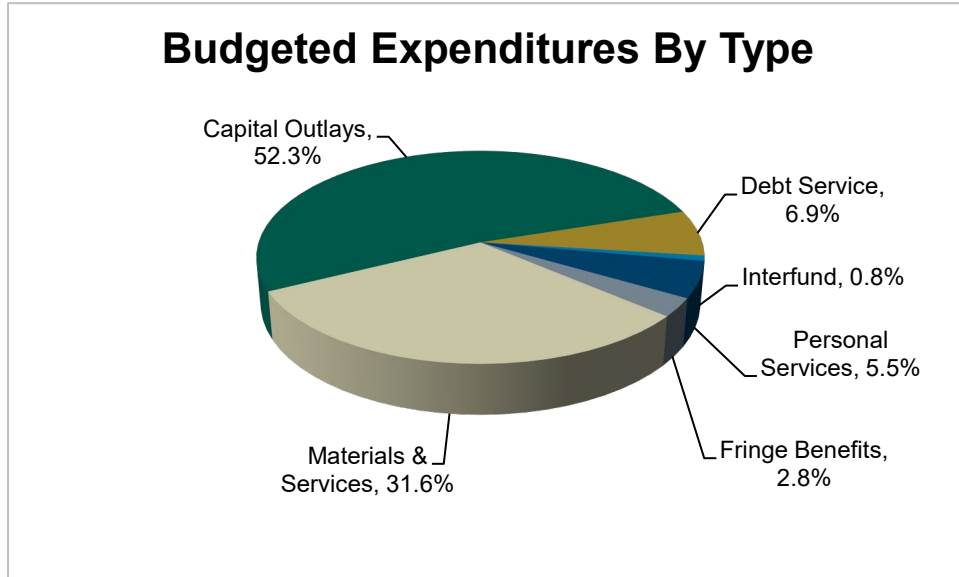


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,390,665	\$3,731,844	\$4,643,474	\$7,813,023	\$4,390,665	\$20,579,006
Current Year	\$3,648,231				\$3,648,231	\$18,576,761

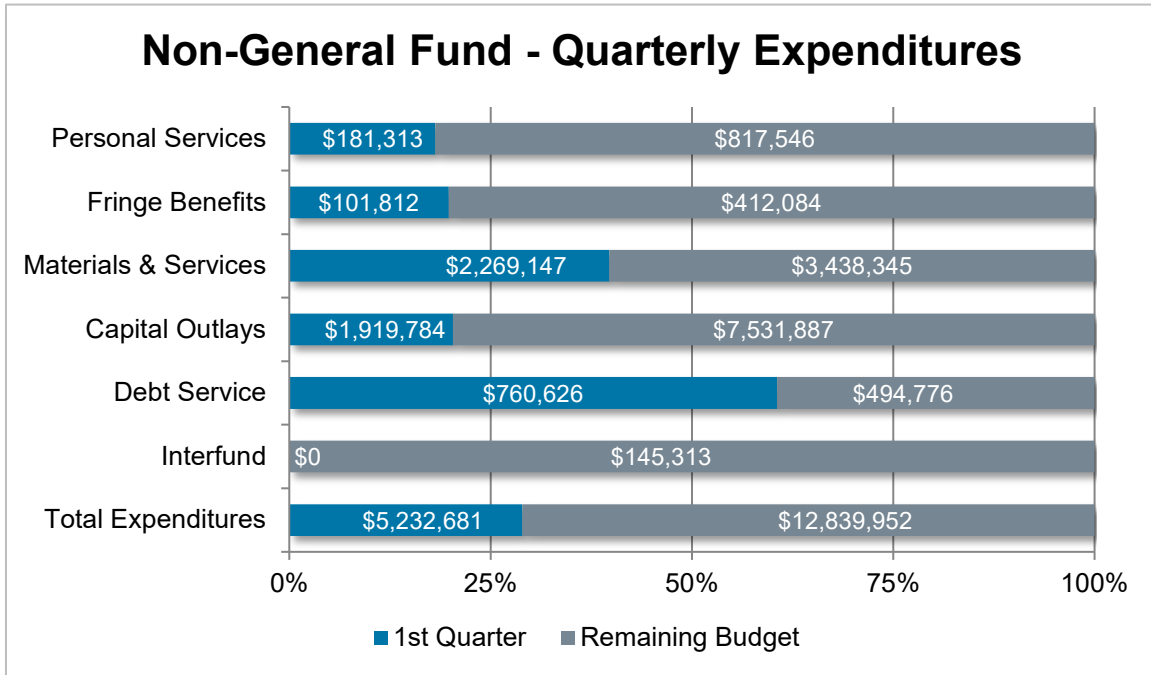
**Current year total represents revised budget.*

- First quarter revenue of **\$3,648,231** represents **19.6%** of the budgeted amount for the year.
- Service Fees & Charges during the 1st quarter were \$2,221,628, which represents 25.2% of the amount budgeted for the year. This amount is comparable to the 1st quarter of 2020.
- Miscellaneous Revenue includes special assessments that are charged and distributed through the real estate collection process. During the 1st quarter, the agency collected \$148,687 which represents 48.0% of the amount budgeted for the year.
- Interfund Revenue includes a subsidy of \$5.0 million from the General Fund to the Water Capital and Sewer Capital funds to meet critical infrastructure needs. Due to the carryover cash balance, the operating subsidy won't be required until later in the year.
- Other Financing Sources during the 1st quarter were \$956,076 or 21.7% 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. Grant funding received from OWDA is categorized under Intergovernmental Revenue.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$18,072,633** for 2021.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$4,131,159	\$3,082,608	\$4,111,050	\$5,570,619	\$4,131,159	\$16,895,436
Current Year	\$5,232,681				\$5,232,681	\$18,072,633

**Current year total represents revised budget.*

- First quarter expenditures of **\$5,232,681** represent **29.0%** of the budgeted amount for the year.
- Expenditures within Materials & Services during the 1st quarter were \$2,269,147, which represents 39.8% of the budgeted amount. Of the amount expended, \$2,030,732 or 89.5% was related to payments to the City of Columbus for water and sewer services. Materials & Services expenditures increased \$1,046,765 or 85.6% from the prior year due to the 3rd quarter 2020 Columbus water and sewer invoices not being received until 2021.
- Capital Outlays includes support for various projects. During the 1st quarter, expenditures were \$1,919,784 or 20.3% of the budgeted amount. This represents a decrease of \$264,361 or 12.1% compared to the amount expended during the 1st quarter of 2020. 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 \$760,626 in principal and interest during the 1st quarter. Compared to the same period in 2020, payments increased \$427,420 or 128.3% due to OPWC loan payment deferrals. In 2020, OPWC delayed 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	\$230,506	\$181,313	78.7%
2 nd Quarter	\$230,506		
3 rd Quarter	\$268,924		
4 th Quarter	\$268,924		
Total	\$998,859	\$181,313	18.2%

- 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 expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$25,125	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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