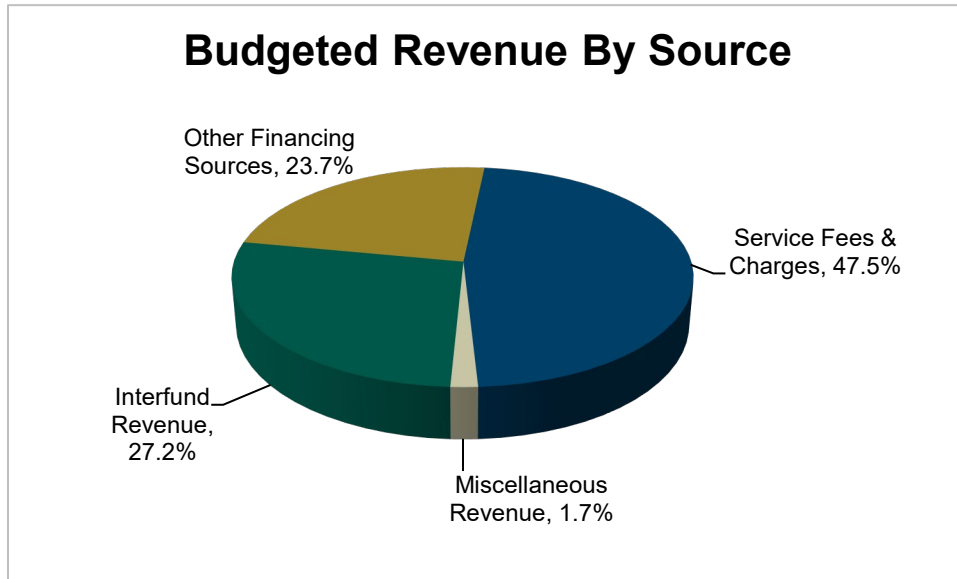
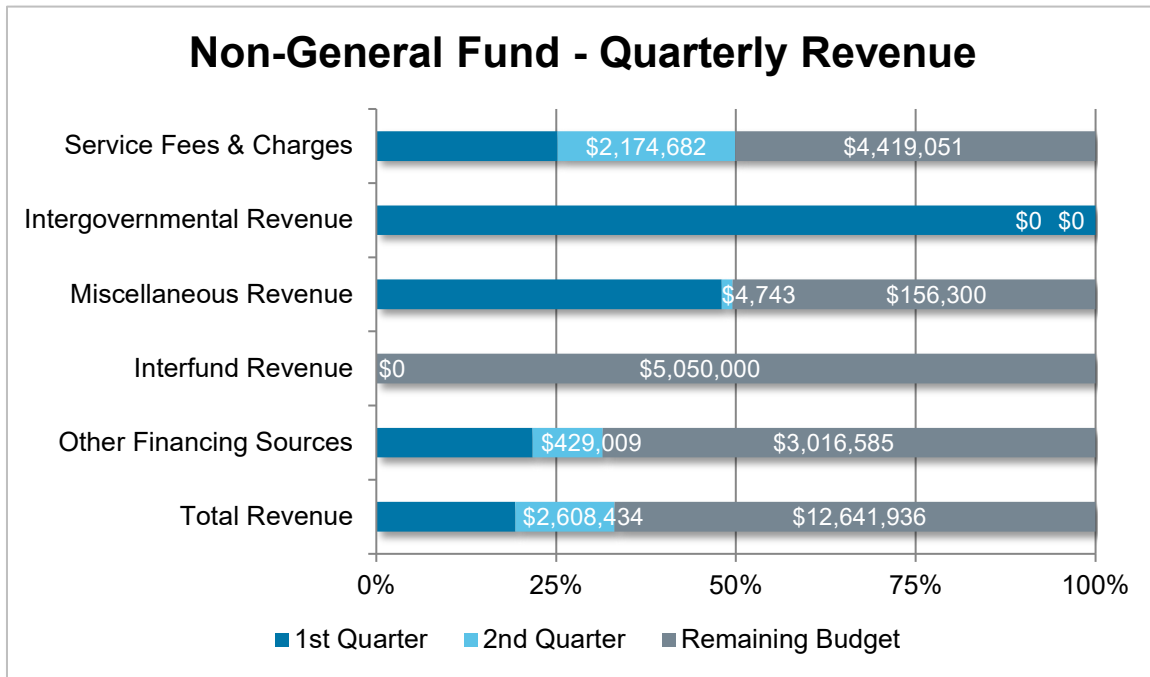


Non-General Fund – Revenue Analysis



- 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.

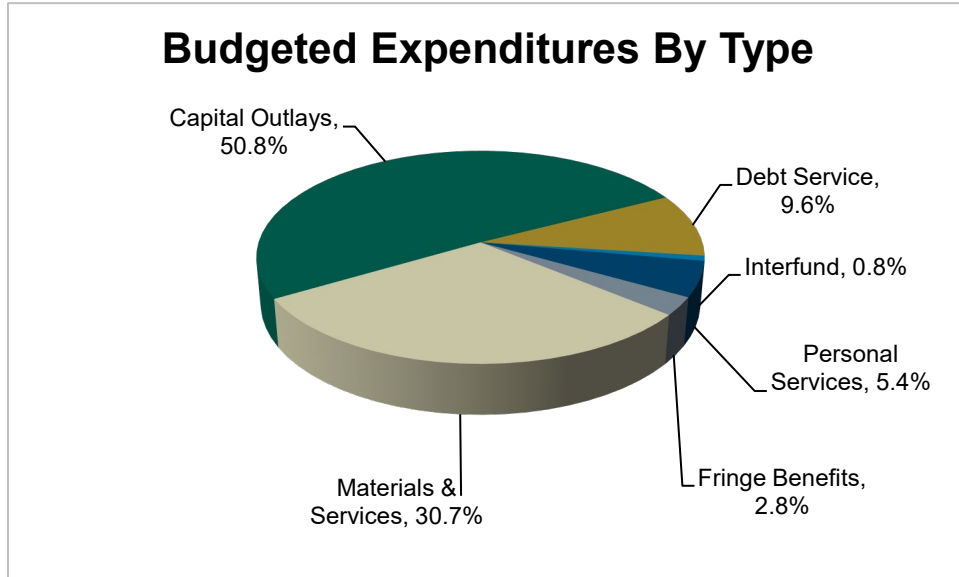


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$4,390,665	\$3,731,844	\$4,643,474	\$7,813,023	\$8,122,509	\$20,579,006
Current Year	\$3,648,231	\$2,608,434			\$6,256,666	\$18,576,761

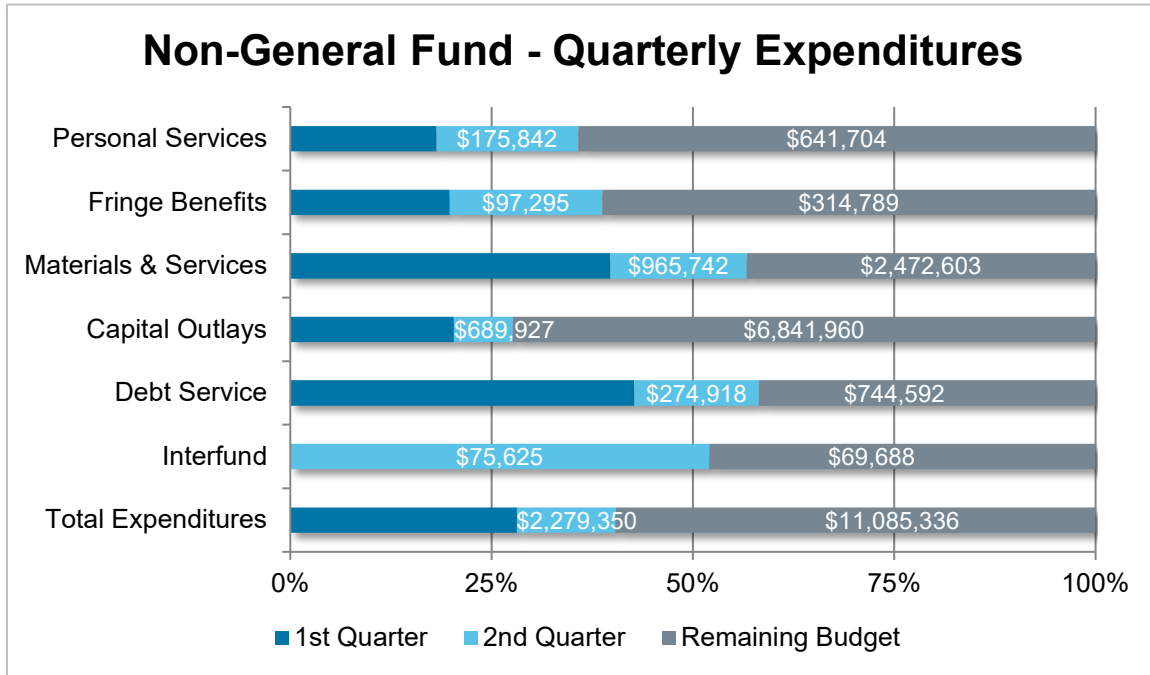
*\*Current year total represents revised budget.*

- Second quarter revenue of **\$2,608,434** represents **14.0%** of the budgeted amount for the year. YTD revenue of **\$6,256,666** represents **33.7%** of the budgeted amount for the year.
- Service Fees & Charges through the end of the 2<sup>nd</sup> quarter were \$4,396,310, which represents 49.9% of the amount budgeted for the year. This amount is comparable to the same timeframe in 2020.
- Miscellaneous Revenue includes special assessments that are charged and distributed through the real estate collection process. Through the end of the 2<sup>nd</sup> quarter, the agency collected \$153,430 which represents 49.5% 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 through the end of the 2<sup>nd</sup> quarter were \$1,385,085 or 31.5% 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 **\$18,597,367** for 2021.



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	\$4,131,159	\$3,082,608	\$4,111,050	\$5,570,619	\$7,213,767	\$16,895,436
Current Year	\$5,232,681	\$2,279,350			\$7,512,031	\$18,597,367

\*Current year total represents revised budget.

- Second quarter expenditures of **\$2,279,350** represent **12.3%** of the budgeted amount for the year. YTD expenditures of **\$7,512,031** represent **40.4%** of the budgeted amount for the year.
- Expenditures within Materials & Services through the end of the 2<sup>nd</sup> quarter were \$3,234,889, which represents 56.7% of the budgeted amount. Of the amount expended, \$2,756,082 or 85.2% was related to payments to the City of Columbus for water and sewer services. Materials & Services for the first half of the year increased \$839,062 or 35.0% from the prior year due to the 3<sup>rd</sup> quarter 2020 Columbus water and sewer invoices not being received until 2021.
- Capital Outlays includes support for various projects. Through the end of the 2<sup>nd</sup> quarter, expenditures were \$2,609,711 or 27.6% of the budgeted amount. This represents a decrease of \$1,052,874 or 28.7% compared to the amount expended during the same timeframe in 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 \$1,035,544 in principal and interest through the end of the 2<sup>nd</sup> quarter. Compared to the same period in 2020, payments increased \$702,338 or 210.8% 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 <sup>st</sup> Quarter	\$230,506	\$181,313	78.7%
2 <sup>nd</sup> Quarter	\$230,506	\$175,842	76.3%
3 <sup>rd</sup> Quarter	\$268,924		
4 <sup>th</sup> Quarter	\$268,924		
<b>Total</b>	<b>\$998,859</b>	<b>\$357,155</b>	<b>35.8%</b>

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% 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
0502-21	\$524,734	Supplemental	Capital Project Loan Repayment

Non-General Fund – Budget Corrective Items - Pending

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