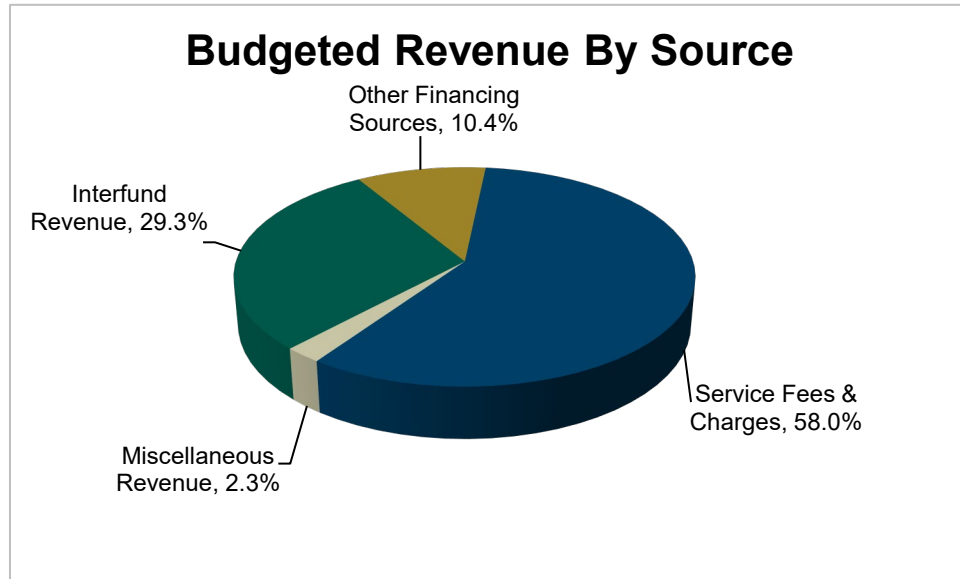
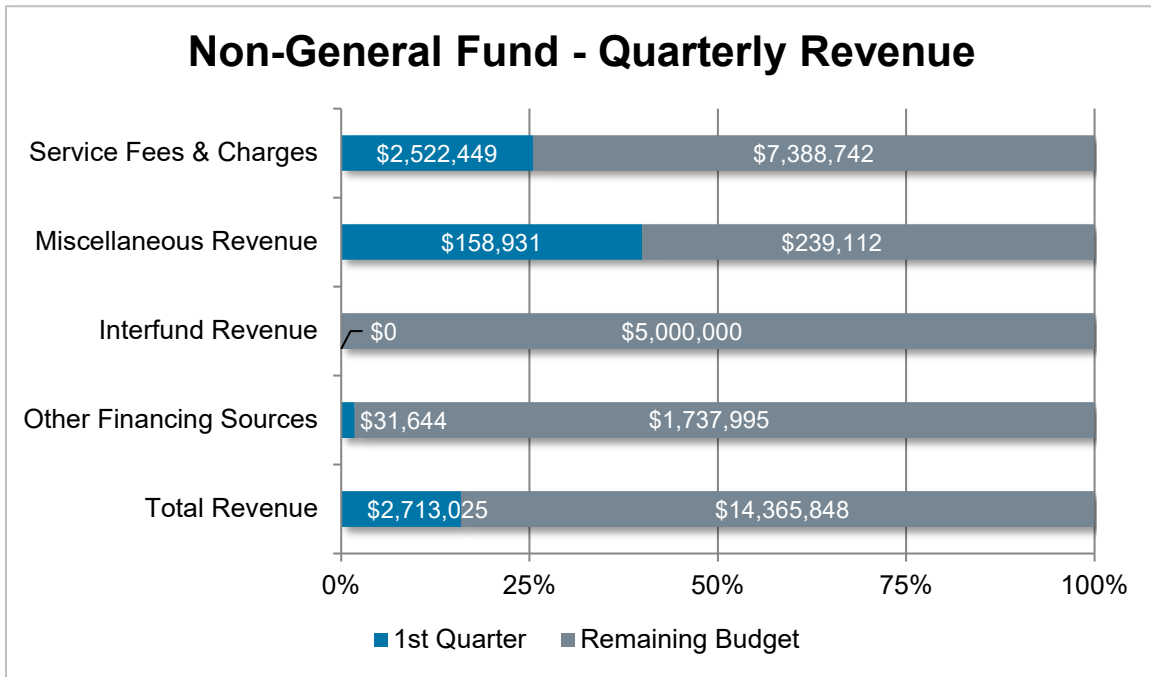


### Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Sanitary Engineer is estimated to be **\$17,078,873** for 2024.
- 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	\$2,902,455	\$2,658,390	\$2,812,348	\$4,848,809	\$2,902,455	\$13,222,002
Current Year	\$2,713,025				\$2,713,025	\$17,078,873

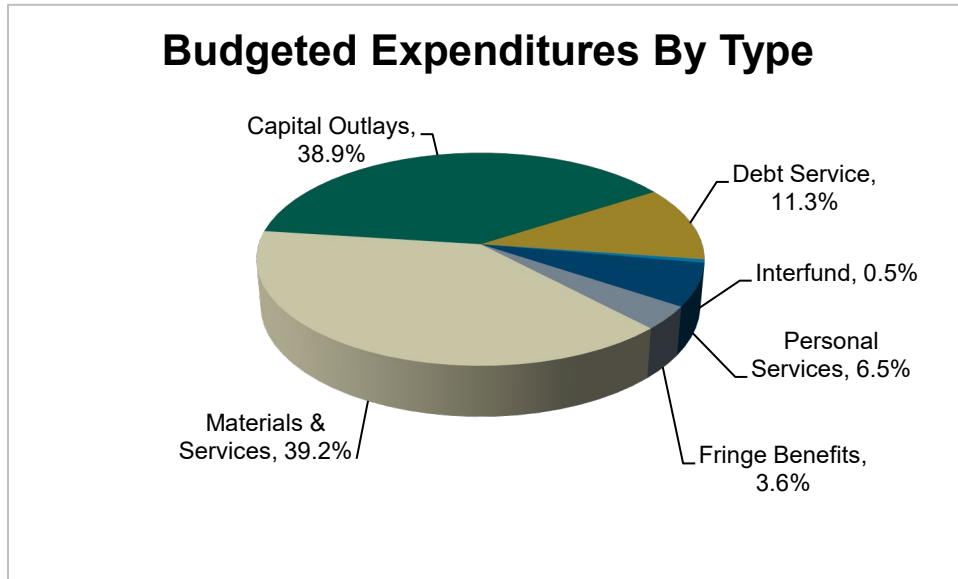
\*Current year total represents revised budget.

- YTD revenue of **\$2,713,025** represents **15.9%** of the budgeted amount for the year. In the current year, the variance below the 25% benchmark is primarily due to the timing of water and sewer capital projects.

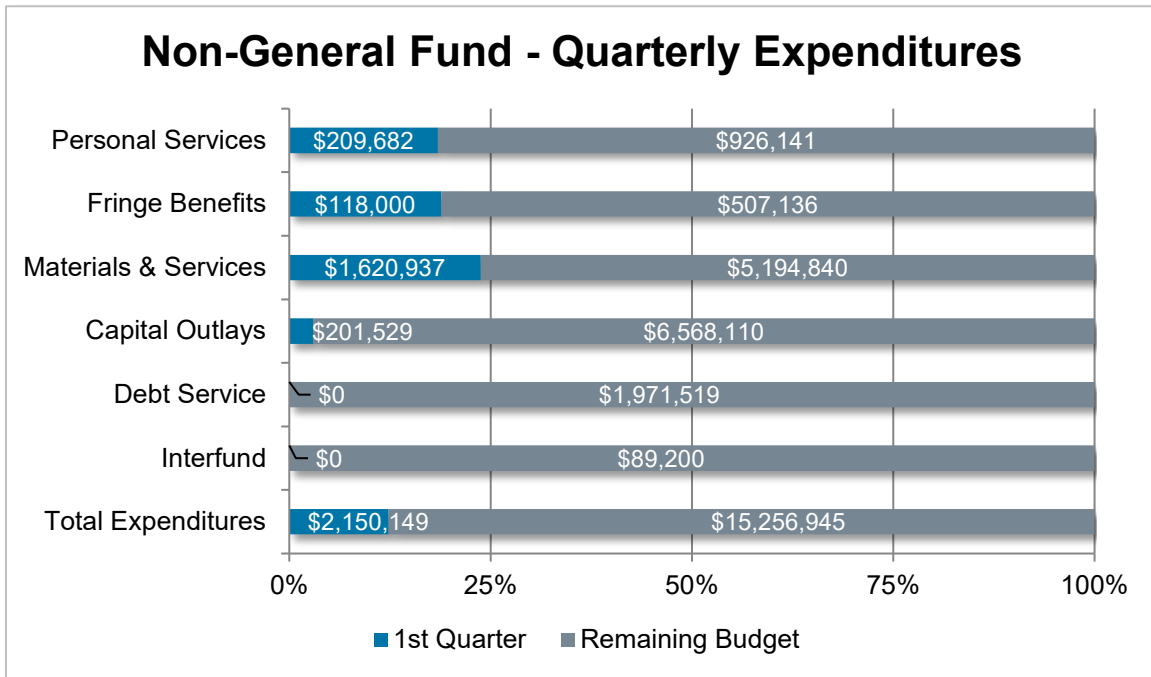
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Water & Sewer Receipts	Service Fees & Charges	\$2,373,661	87.5%
Other Miscellaneous Revenue	Miscellaneous Revenue	\$155,193	5.7%
Surcharge Receipts	Service Fees & Charges	\$145,734	5.4%
Loan Proceeds	Other Financing Sources	\$31,644	1.2%
Miscellaneous Revenue	Miscellaneous Revenue	\$3,443	0.1%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Sanitary Engineer are estimated to be **\$17,407,094** for 2024.



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	\$2,467,486	\$3,348,921	\$1,300,089	\$3,643,282	\$2,467,486	\$10,759,778
Current Year	\$2,150,149				\$2,150,149	\$17,407,094

*\*Current year total represents revised budget.*

- YTD expenditures of **\$2,150,149** represent **12.4%** of the budgeted amount for the year. In the current year, the variance below the 25% benchmark is primarily due to the timing of water and sewer capital projects.

### Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Water & Sewer	Materials & Services	\$1,291,958	60.1%
Water/Sewer Lines	Capital Outlays	\$173,823	8.1%
IT Data Processing Services	Materials & Services	\$101,023	4.7%
Electricity	Materials & Services	\$42,588	2.0%
Minor Tools & Equipment	Materials & Services	\$42,472	2.0%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$262,113	\$209,682	80.0%
2 <sup>nd</sup> Quarter	\$305,799		
3 <sup>rd</sup> Quarter	\$262,113		
4 <sup>th</sup> Quarter	\$305,799		
<b>Total</b>	<b>\$1,135,823</b>	<b>\$209,682</b>	<b>18.5%</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 is due to higher than anticipated vacancies during the 1<sup>st</sup> quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$205,248	97.9%
Termination Payouts	\$0	0.0%
Overtime	\$4,434	2.1%
Other Personal Services	\$0	0.0%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$56,069	Supplemental	Non-Bargaining Increase
0063-24	\$124,964	Supplemental	Carryover of Prior Year Expenditures