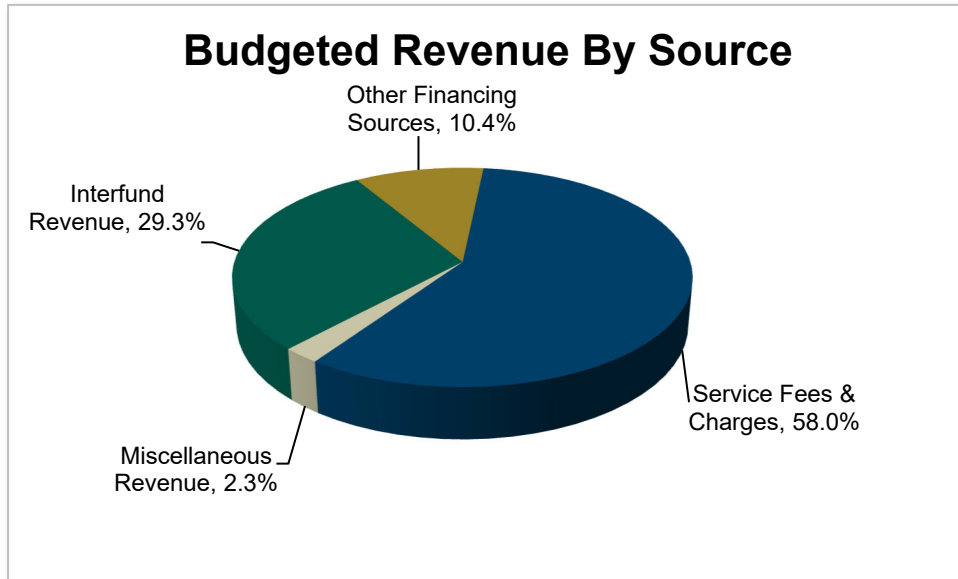
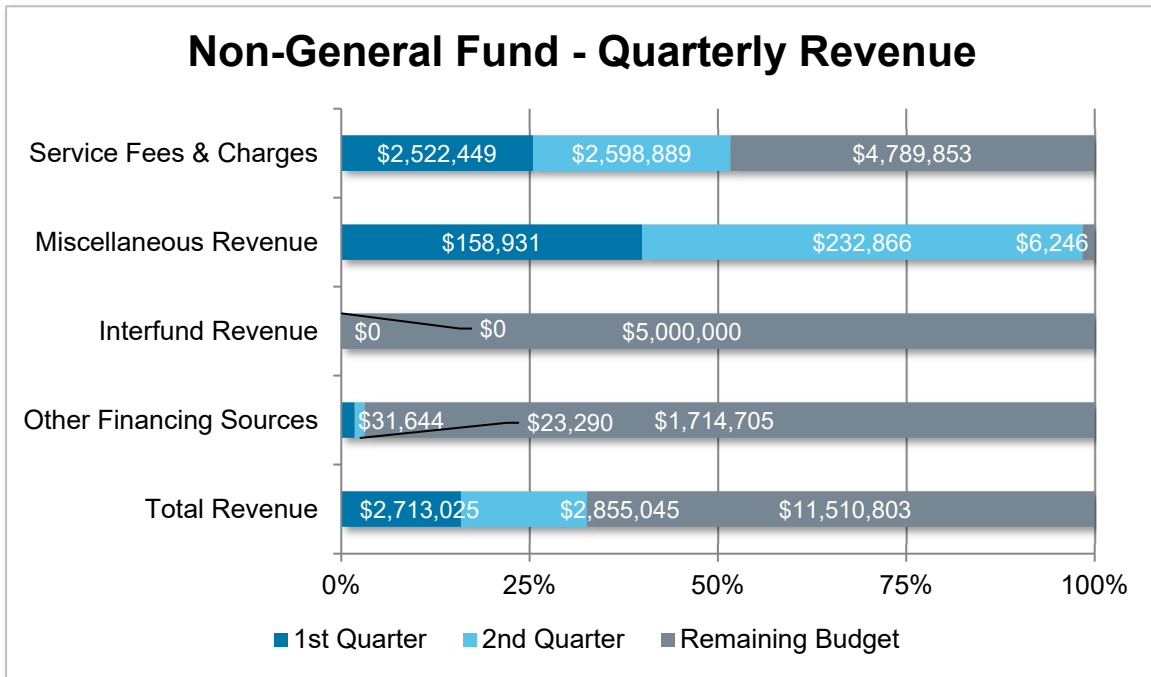


### Non-General Fund – Revenue Analysis



- 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	\$5,560,845	\$13,222,002
Current Year	\$2,713,025	\$2,855,045			\$5,568,070	\$17,078,873

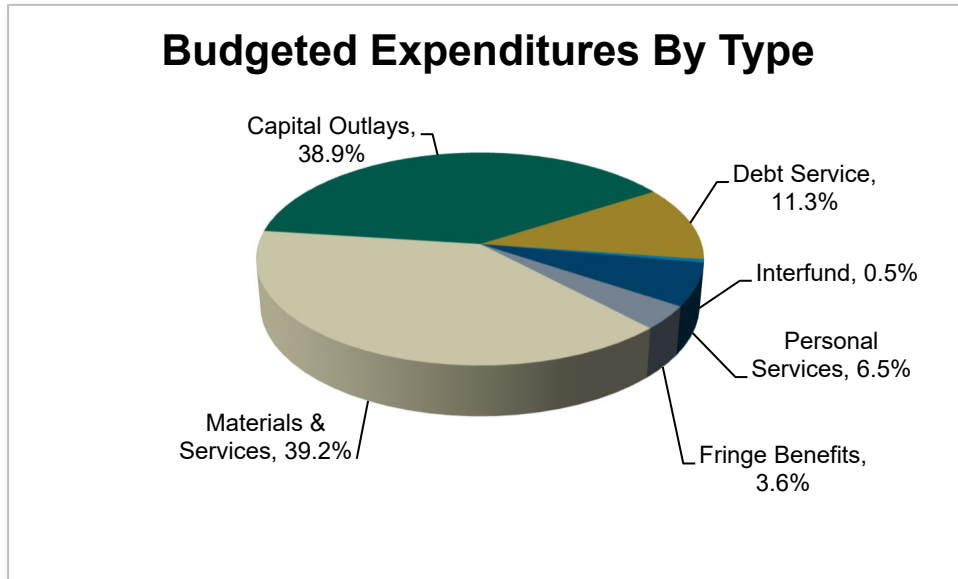
\*Current year total represents revised budget.

- YTD revenue of **\$5,568,070** represents **32.6%** of the budgeted amount for the year. In the current year, the variance below the 50% benchmark is primarily due to the timing of water and sewer capital projects.

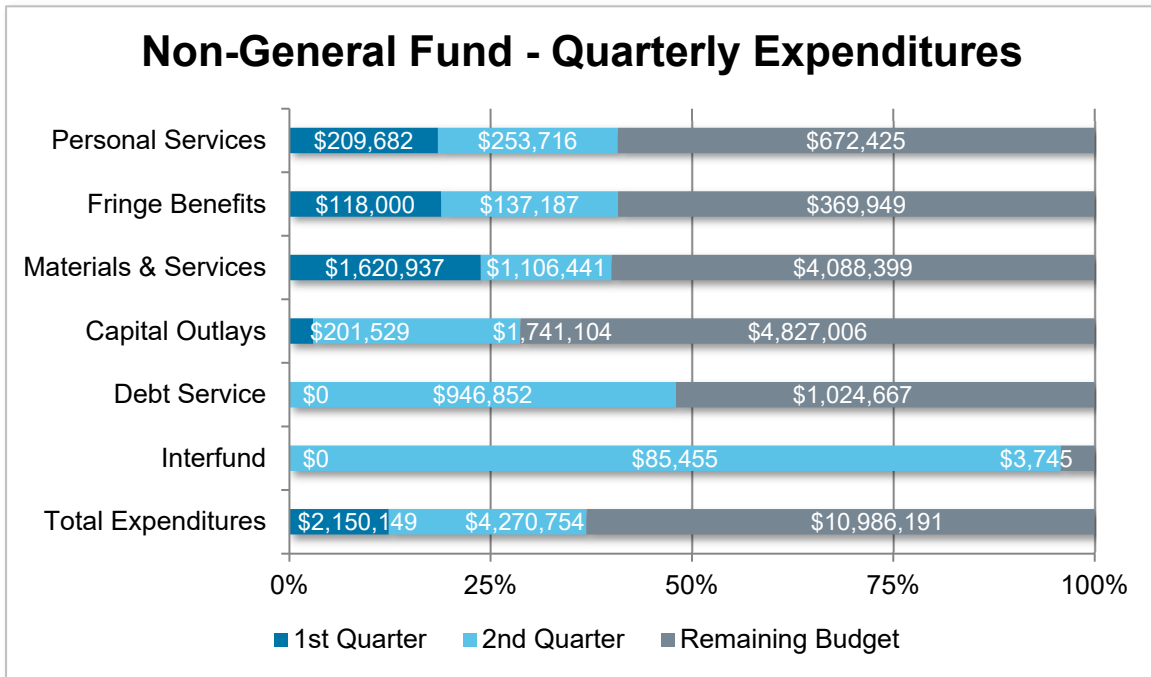
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Water & Sewer Receipts	Service Fees & Charges	\$4,697,197	84.4%
Capacity Fees (Tie ins)	Service Fees & Charges	\$227,688	4.1%
Miscellaneous Revenue	Miscellaneous Revenue	\$209,198	3.8%
Surcharge Receipts	Service Fees & Charges	\$186,431	3.3%
Other Miscellaneous Revenue	Miscellaneous Revenue	\$182,061	3.3%

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	\$5,816,407	\$10,759,778
Current Year	\$2,150,149	\$4,270,754			\$6,420,903	\$17,407,094

\*Current year total represents revised budget.

- YTD expenditures of **\$6,420,903** represent **36.9%** of the budgeted amount for the year. In the current year, the variance below the 50% 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	\$2,206,914	34.4%
Water/Sewer Lines	Capital Outlays	\$1,903,277	29.6%
Principle & Interest	Debt Service/Interfund	\$968,140	17.4%
IT Data Processing Services	Materials & Services	\$103,992	1.6%
Electricity	Materials & Services	\$77,696	1.2%

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	\$253,716	83.0%
3 <sup>rd</sup> Quarter	\$262,113		
4 <sup>th</sup> Quarter	\$305,799		
<b>Total</b>	<b>\$1,135,823</b>	<b>\$463,398</b>	<b>40.8%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated vacancies during the first half of the year.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$453,065	97.8%
Termination Payouts	\$74	0.0%
Overtime	\$10,260	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