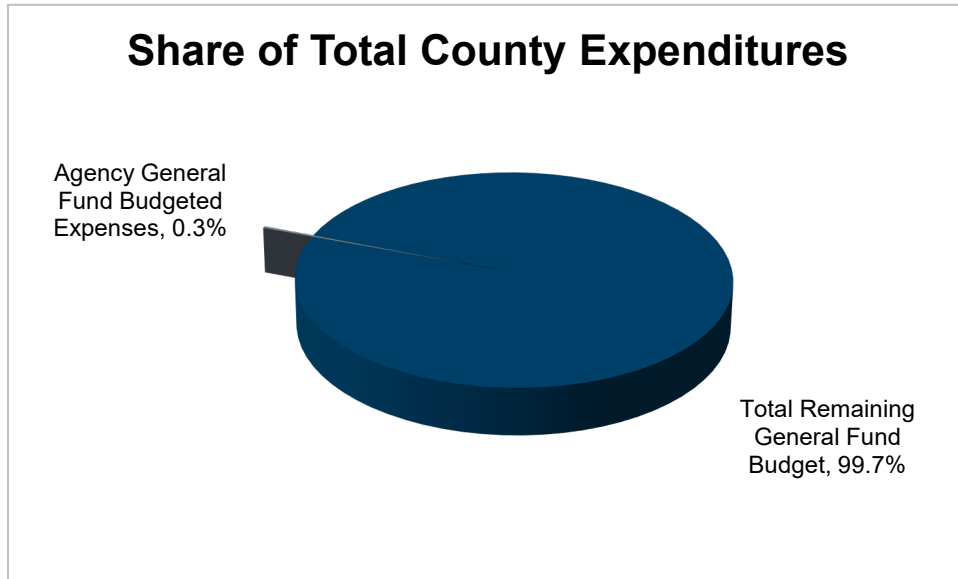
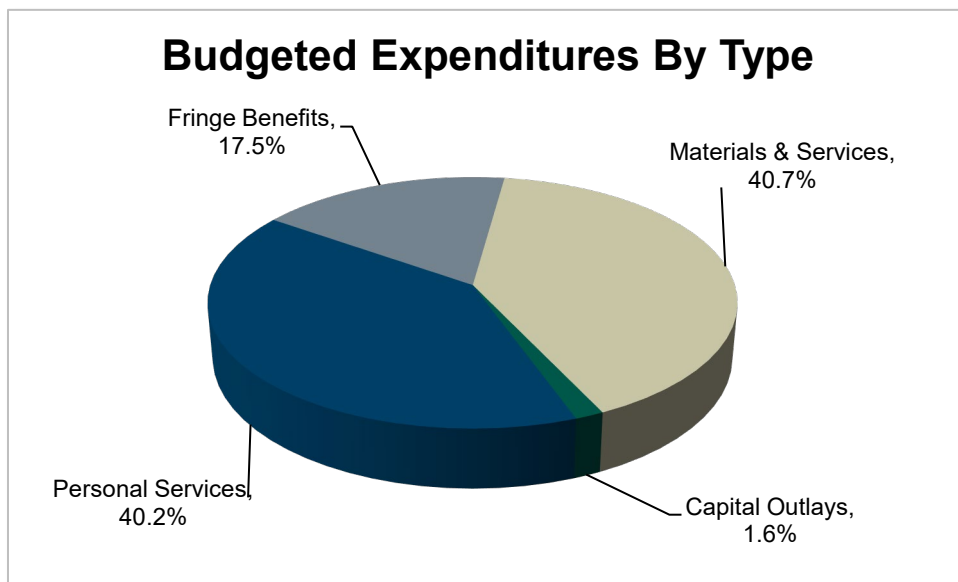
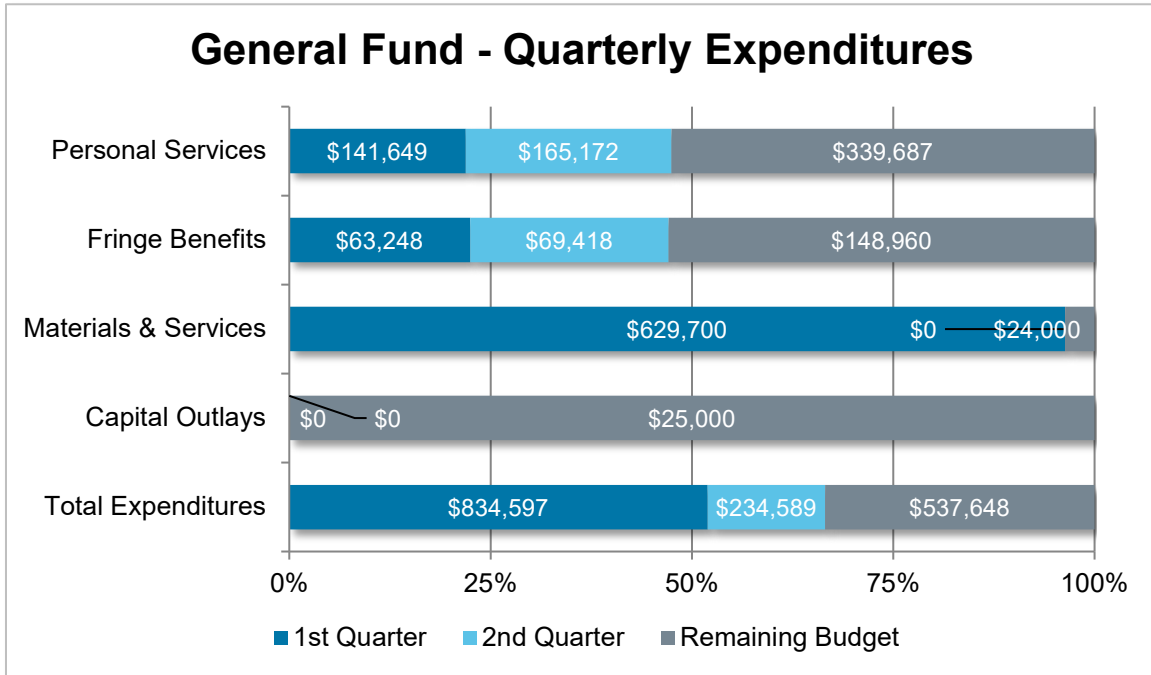


General Fund – Expenditure Analysis



- The General Fund expenditures for the Engineer's Office are estimated to be **\$1,606,834** for 2023, which is **0.3%** of the total budgeted expenditures for 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	\$184,579	\$792,489	\$224,968	\$242,470	\$977,068	\$1,444,506
Current Year	\$834,597	\$234,589			\$1,069,186	\$1,606,834

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$234,589** represent **14.6%** of the budgeted amount for the year. YTD expenditures of **\$1,069,186** represent **66.5%** of the budgeted amount for the year.
- Materials & Services expenditures year-to-date represent payments to the Franklin County Soil and Water Conservation District in support of the Stormwater Management Program.
- The variance in expenditures year-to-date from the prior year is due to increased support for Franklin County Soil & Water, along with the difference in the number of pay periods (i.e. thirteen pay periods during the first half of 2023 as opposed to twelve pay periods during the first half of 2022).

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$149,194	\$141,649	94.9%
2 <sup>nd</sup> Quarter	\$174,060	\$165,172	94.9%
3 <sup>rd</sup> Quarter	\$149,194		
4 <sup>th</sup> Quarter	\$174,060		
<b>Total</b>	<b>\$646,508</b>	<b>\$306,821</b>	<b>47.5%</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 the seasonal nature of the work performed by the Engineer's Office this quarter.

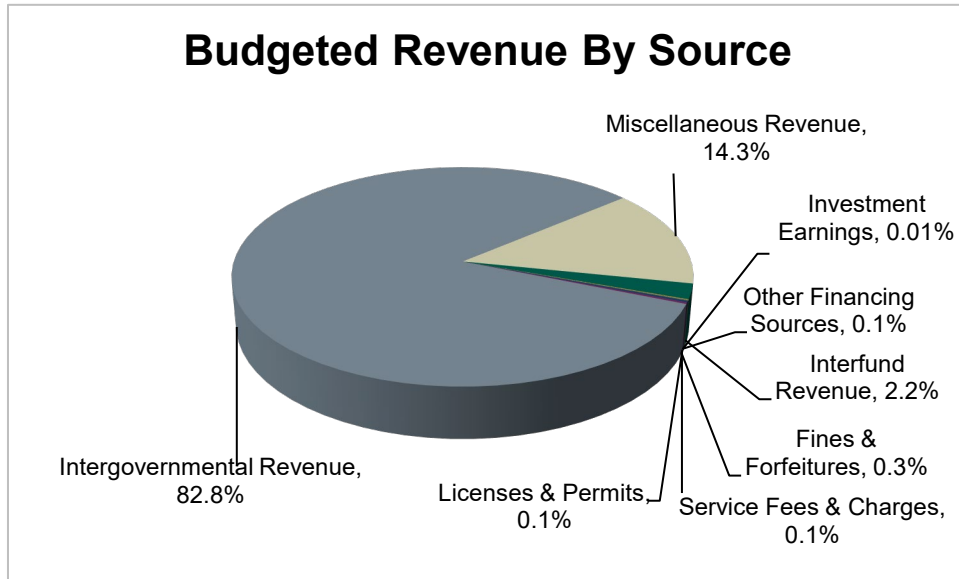
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$31,866	Transfer from Reserves	Non-Bargaining Increase

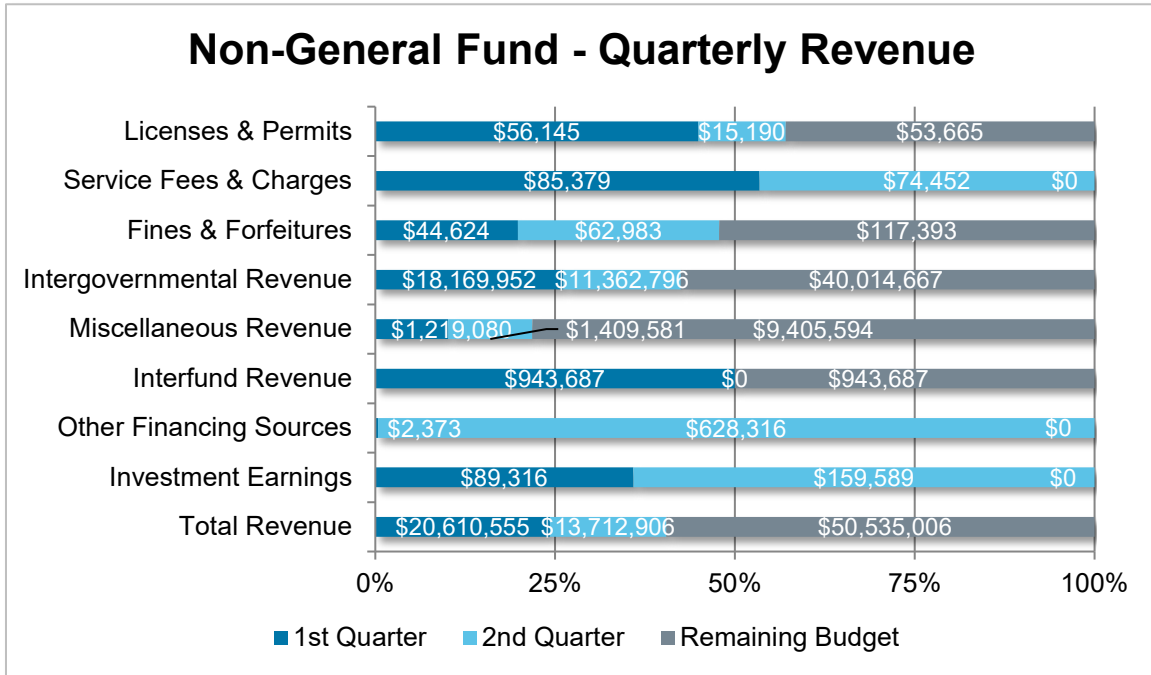
General Fund – Budget Corrective Items - Pending

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

Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Engineer's Office is estimated to be **\$84,035,464** for 2023, which is **100.0%** of the total budgeted revenue for the Engineer's Office
- The main sources of non-general fund revenue for the Engineer's Office are:
  - State and Federal Grants and Motor Vehicle License and Taxes within the Motor Vehicle and Gas Tax Fund (Fund 2015)
  - Operating transfers from the General Fund within the Stormwater Management Fund (Fund 2095)

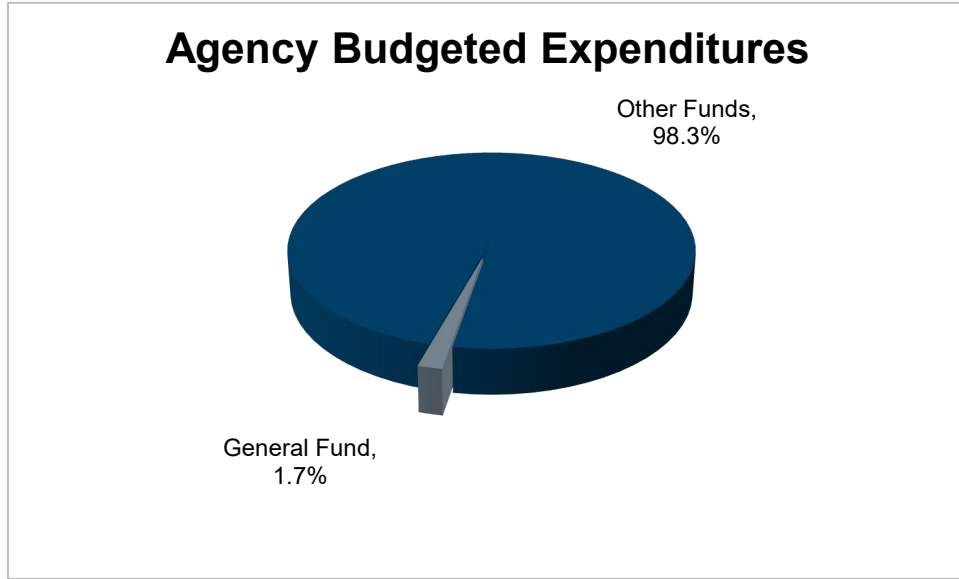


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$13,847,840	\$14,952,926	\$12,385,363	\$21,962,552	\$28,800,766	\$63,148,681
Current Year	\$20,610,555	\$13,712,906			\$34,323,461	\$84,035,464

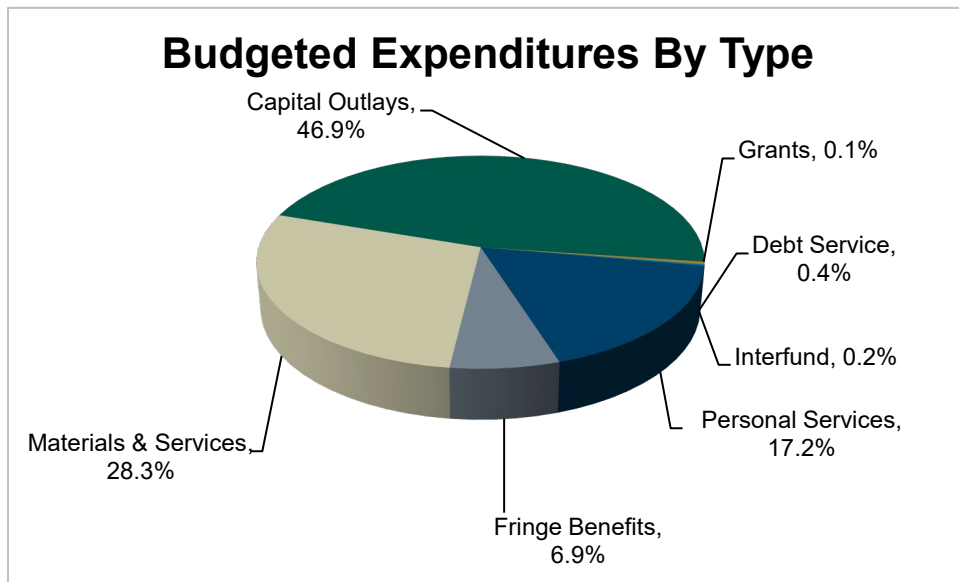
\*Current year total represents revised budget.

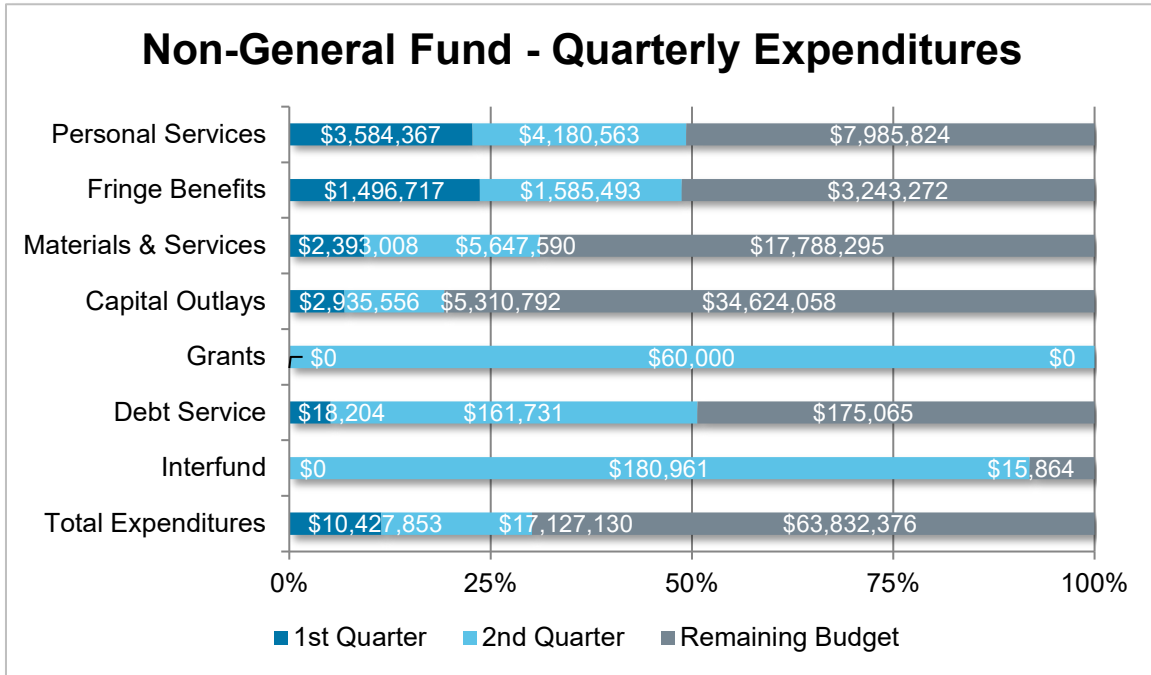
- Second quarter revenue of **\$13,712,906** represents **16.3%** of the budgeted amount for the year. YTD revenue of **\$34,323,461** represents **40.8%** of the budgeted amount for the year.
- Intergovernmental Revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. The amount received year-to-date includes \$6,623,102 from the Coronavirus Local Fiscal Recovery Fund authorized by the American Rescue Plan to make up for revenue loss as a result of the COVID-19 pandemic and support various stormwater projects. State and Federal grants are generally collected during the second half of the year and other government entity reimbursements are collected during the 4<sup>th</sup> quarter when projects are active.
- Miscellaneous Revenue includes revenue from other government entities for services obtained through collaboration on projects, of which 21.8% has been collected year-to-date. The variance is due to the timing of projects.
- Interfund Revenue includes General Fund support of the Stormwater Management efforts. A transfer of \$943,687 from the General Fund occurred in the 1<sup>st</sup> quarter. The remaining transfer will occur during the 3<sup>rd</sup> quarter.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Engineer's Office are estimated to be **\$91,387,359** for 2023, which is **98.3%** of the total budgeted expenditures for the Engineer's Office.





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	\$9,290,390	\$10,957,268	\$15,663,456	\$33,489,832	\$20,247,658	\$69,400,946
Current Year	\$10,427,853	\$17,127,130			\$27,554,983	\$91,387,359

\*Current year total represents revised budget.

- Second quarter expenditures of **\$17,127,130** represent **18.7%** of the budgeted amount for the year. YTD expenditures of **\$27,554,983** represent **30.2%** of the budgeted amount for the year.
- Materials & Services and Capital Outlays, such as infrastructure repairs and improvement, land purchases, and heavy machinery, are typically expended during the 3<sup>rd</sup> and 4<sup>th</sup> quarters when projects are active.
- The budget for Debt Service is related to road construction, bridge construction, and other projects that are supported by the Ohio Public Works Commission (OPWC) loans and are typically expended during the 2<sup>nd</sup> and 4<sup>th</sup> quarters.
- The budget for Interfund is associated with the debt service transfers related to the various bond issuances of the County for road and bridge projects. The debt service transfers are scheduled for the 2<sup>nd</sup> and 4<sup>th</sup> quarters.

### Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$3,634,789	\$3,584,367	98.6%
2 <sup>nd</sup> Quarter	\$4,240,587	\$4,180,563	98.6%
3 <sup>rd</sup> Quarter	\$3,634,789		
4 <sup>th</sup> Quarter	\$4,240,587		
<b>Total</b>	<b>\$15,750,753</b>	<b>\$7,764,929</b>	<b>49.3%</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. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

### Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$667,754	Supplemental	Non-Bargaining Increase
0053-23	\$23,462,626	Supplemental	Carryover of Prior Year Expenditures

### Non-General Fund – Budget Corrective Items - Pending

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