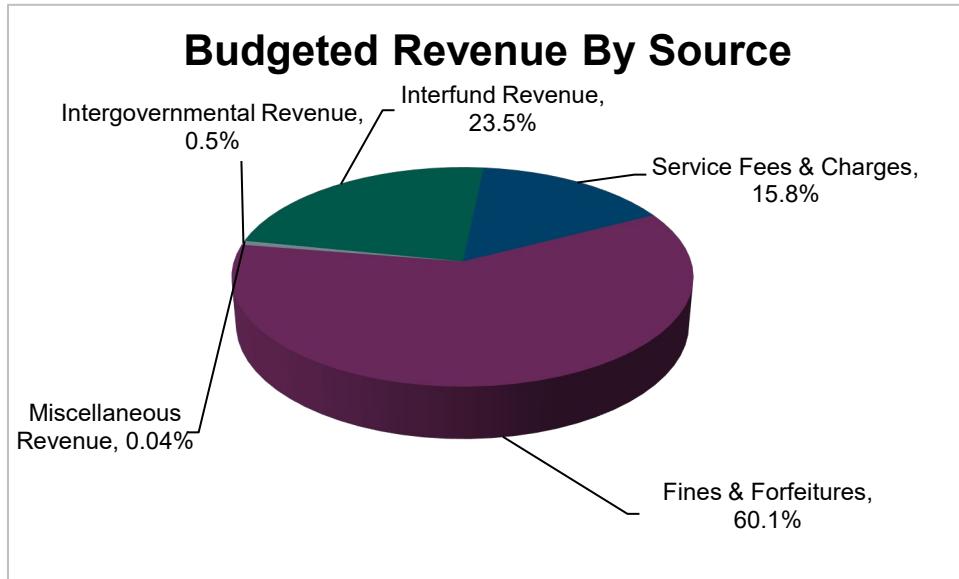
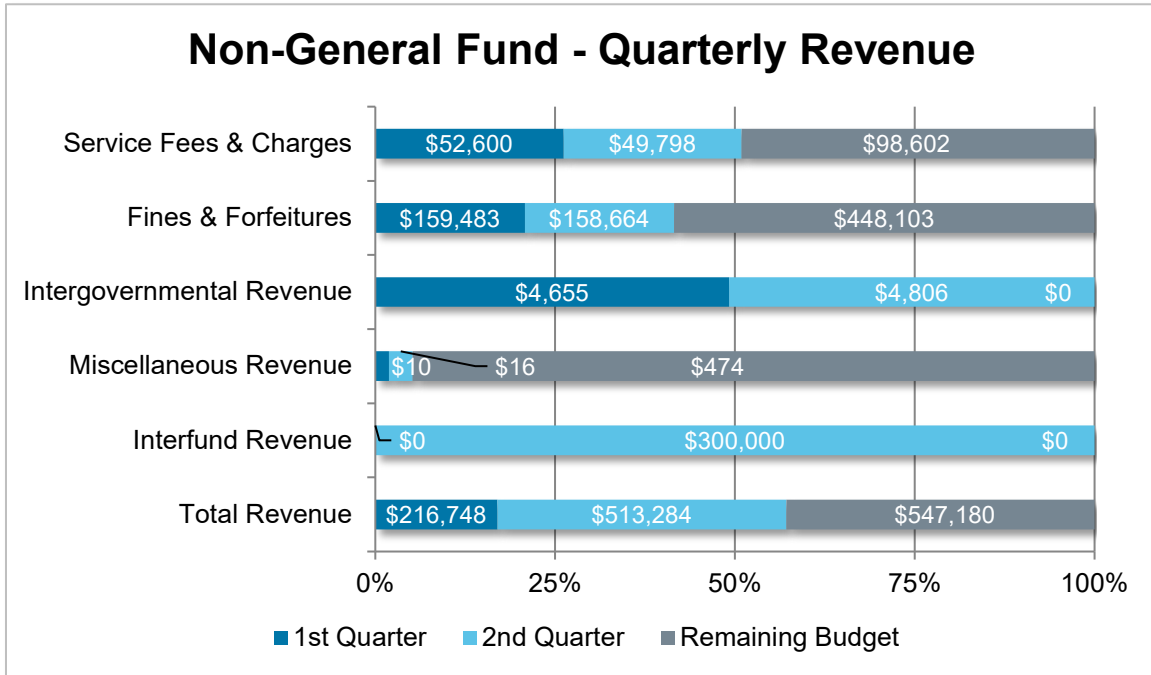


### Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Law Library is estimated to be **\$1,274,750** for 2023.
- The main sources of non-general fund revenue for the Law Library are fines and penalties from the Franklin County Courts, copier use charges, and payments from various county entities for Lexis/Nexis purchases.

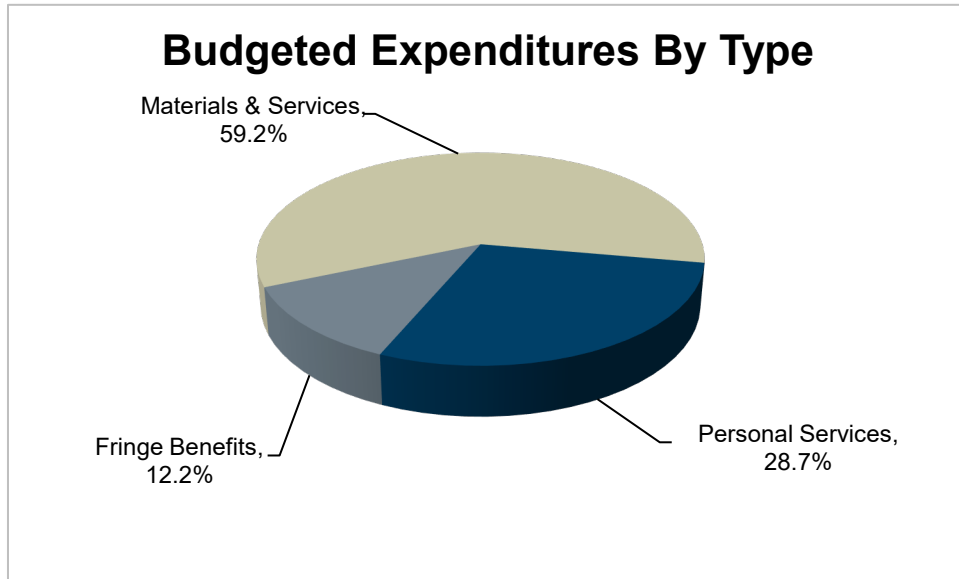


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$187,020	\$405,688	\$278,965	\$223,849	\$592,708	\$1,095,522
Current Year	\$216,748	\$513,284			\$730,032	\$1,274,750

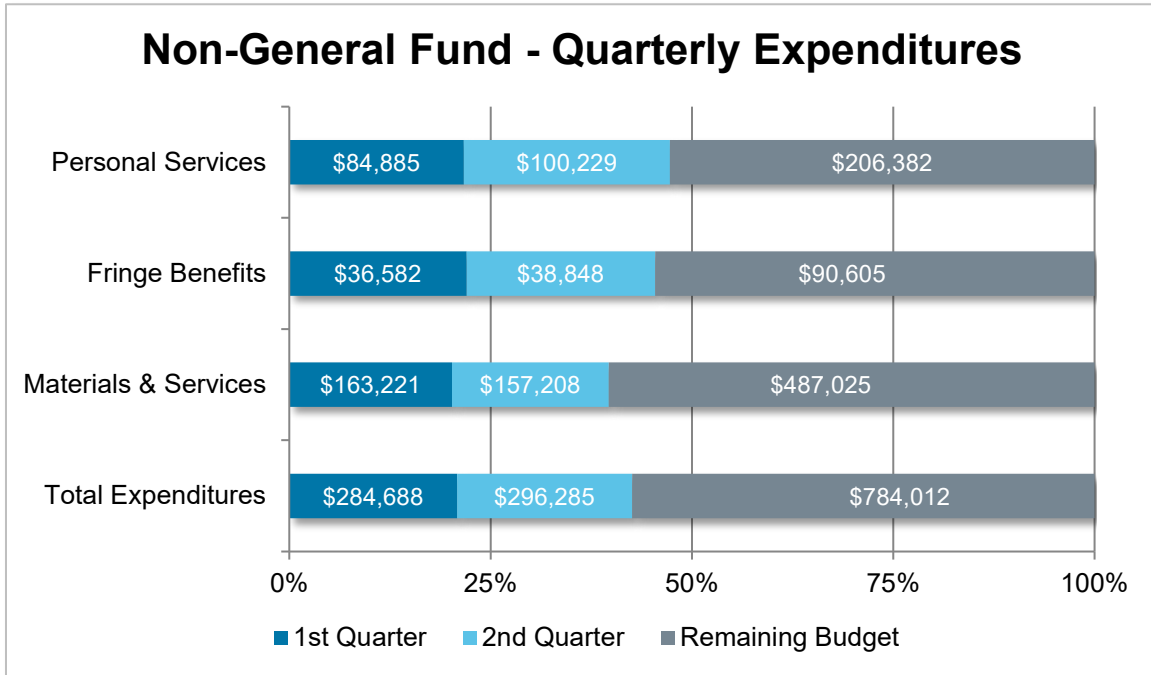
\*Current year total represents revised budget.

- Second quarter revenue of **\$513,284** represents **40.3%** of the budgeted amount for the year. YTD revenue of **\$730,032** represents **57.3%** of the budgeted amount for the year.
- Service Fees & Charges collected through the end of the 2<sup>nd</sup> quarter were \$102,398, which represent 50.9% of the budgeted amount for the year. This is \$3,809 or 3.9% greater than the same period in 2022. Of the revenue collected, \$97,838 is related to the centralization of the Lexis/Nexis contract.
- Fines & Forfeitures through the end of the 2<sup>nd</sup> quarter were \$318,147 which represent 41.5% of the budgeted amount for the year. This amount is \$35,747 or 12.7% greater than the same period in 2022 due to an increase in the number of charges.
- Intergovernmental Revenue represents 135.2% of the budgeted amount for the year. This revenue is associated with a grant from the State of Ohio for library operations.
- Interfund Revenue is associated with the Coronavirus Local Fiscal Recovery Fund to assist with revenue loss to support the publications/subscriptions and staffing costs.

### Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Law Library are estimated to be **\$1,364,985** for 2023.



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	\$408,375	\$286,678	\$264,132	\$269,426	\$695,053	\$1,228,611
Current Year	\$284,688	\$296,285			\$580,973	\$1,364,985

\*Current year total represents revised budget.

- Second quarter expenditures of **\$296,285** represent **21.7%** of the budgeted amount for the year. YTD expenditures of **\$580,973** represent **42.6%** of the budgeted amount for the year.
- Personal Services expenditures represent 47.3% of the budgeted amount for the year while Fringe Benefits represent 45.4%. This is an increase of \$18,998 and \$6,446, respectively, from the amounts expended in 2022, which is primarily due to the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Materials & Services expenditures represent 39.7% of the budgeted amount for the year. This reflects a \$139,525 or 30.3% decrease from the amounts expended in 2022 primarily due to a decrease in publications & subscriptions.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$90,345	\$84,885	94.0%
2 <sup>nd</sup> Quarter	\$105,403	\$100,229	95.1%
3 <sup>rd</sup> Quarter	\$90,345		
4 <sup>th</sup> Quarter	\$105,403		
<b>Total</b>	<b>\$391,496</b>	<b>\$185,114</b>	<b>47.3%</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 2<sup>nd</sup> quarter.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$21,037	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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