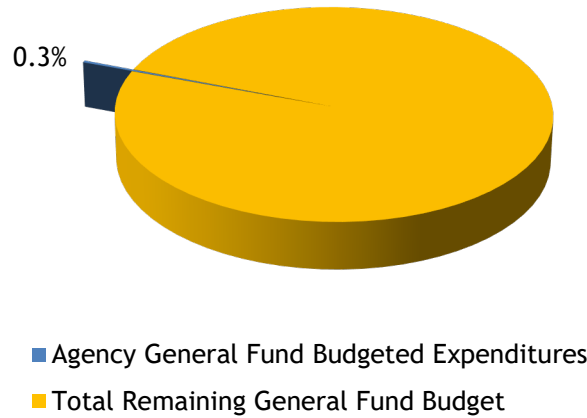


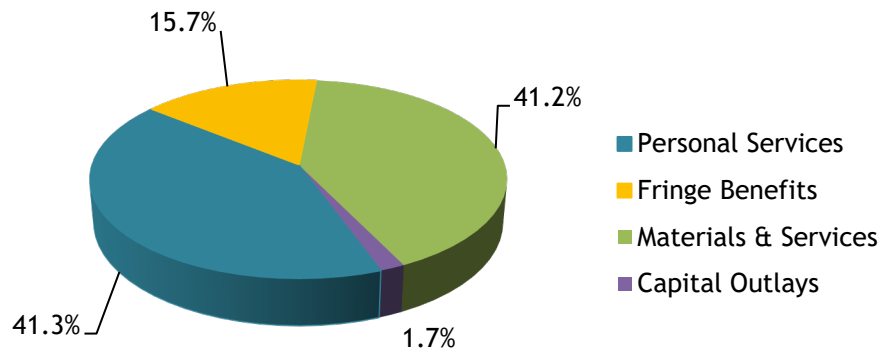
General Fund - Expenditure Analysis

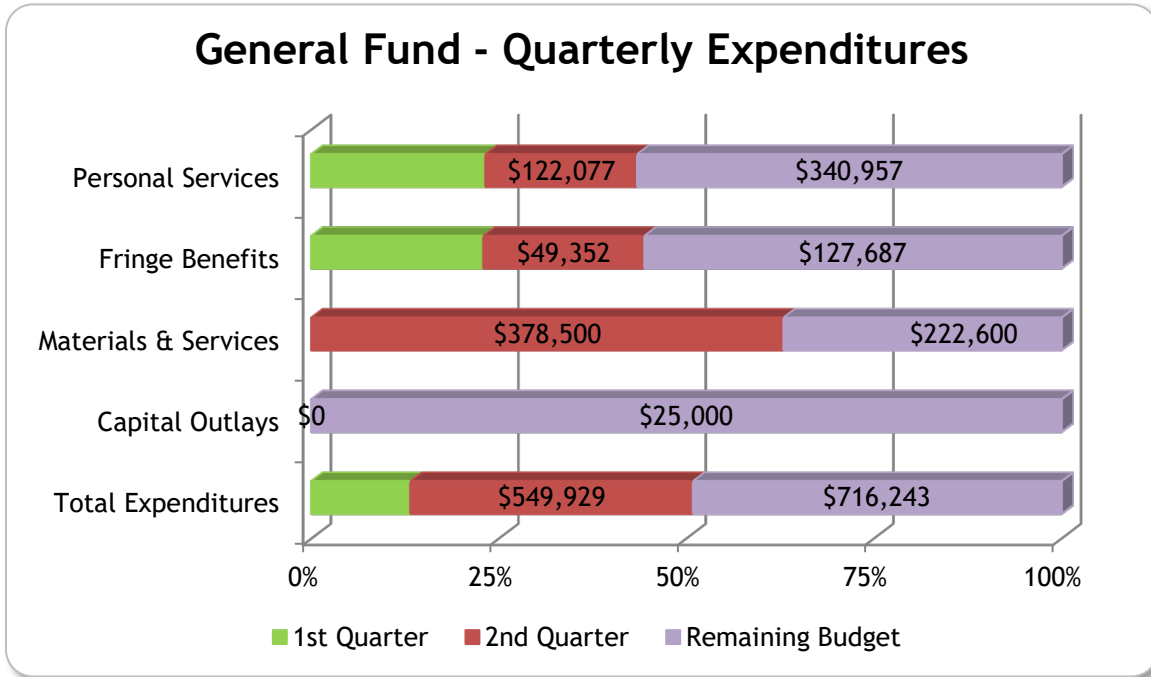
Share of Total County Expenditures



- The General Fund expenditures for the Engineer's Office are estimated to be **\$1,458,909** for 2020, which is **0.3%** of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$206,512	\$554,599	\$192,955	\$386,944	\$761,111	\$1,341,010
Current Year	\$192,737	\$549,929			\$742,666	\$1,458,909

*Current year total represents revised budget.

- Second quarter expenditures of **\$549,929** represent **37.7%** of the budgeted amount for the year. YTD expenditures of **\$742,666** represent **50.9%** of the budgeted amount for the year.
- Materials & Services expenditures during the 2nd quarter represent payments to the Franklin Soil and Water Conservation District in support of the Stormwater Management Program.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$156,353	\$140,043	89.6%
2 nd Quarter	\$134,017	\$122,077	91.1%
3 rd Quarter	\$156,353		
4 th Quarter	\$134,017		
Total	\$603,077	\$262,120	43.5%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance is due to the seasonal nature of the work performed by the Engineer's Office.

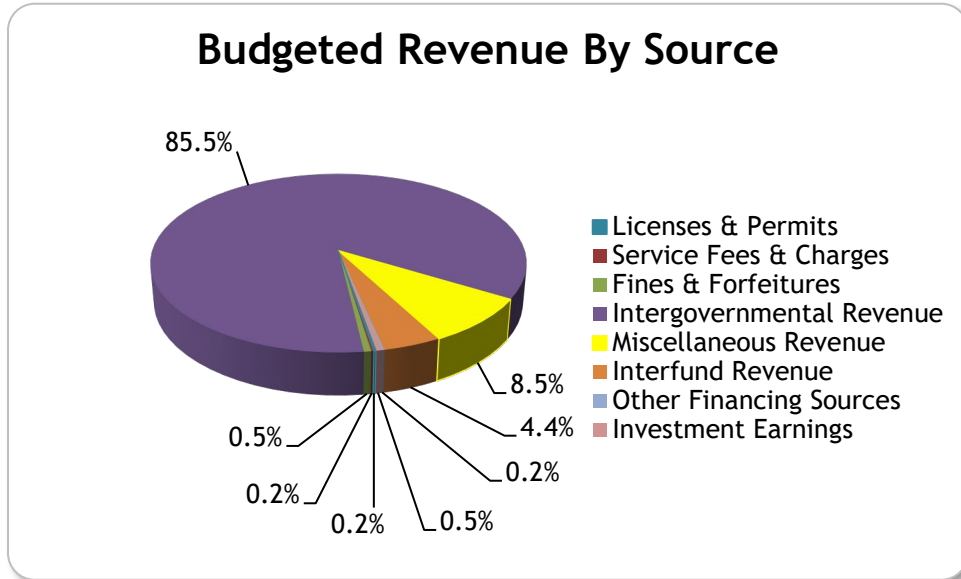
General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$3,941,136 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Engineer's Office was \$23,433.

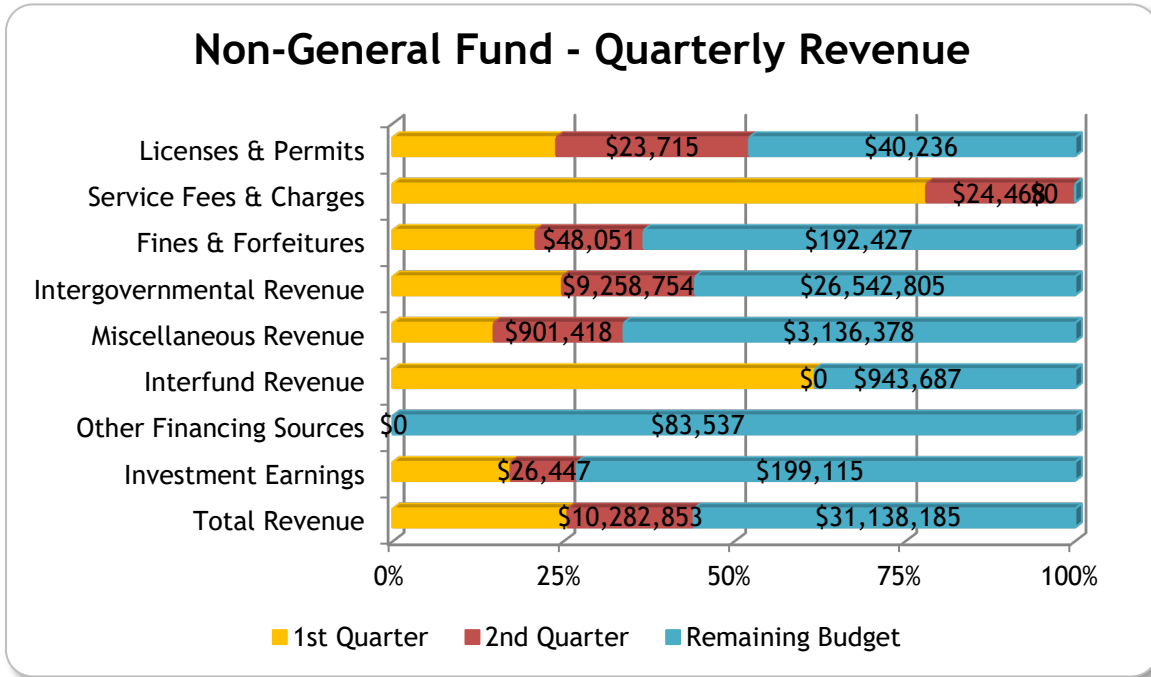
General Fund - Budget Corrective Items - Pending

- 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 **\$55,643,450** for 2020, 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)

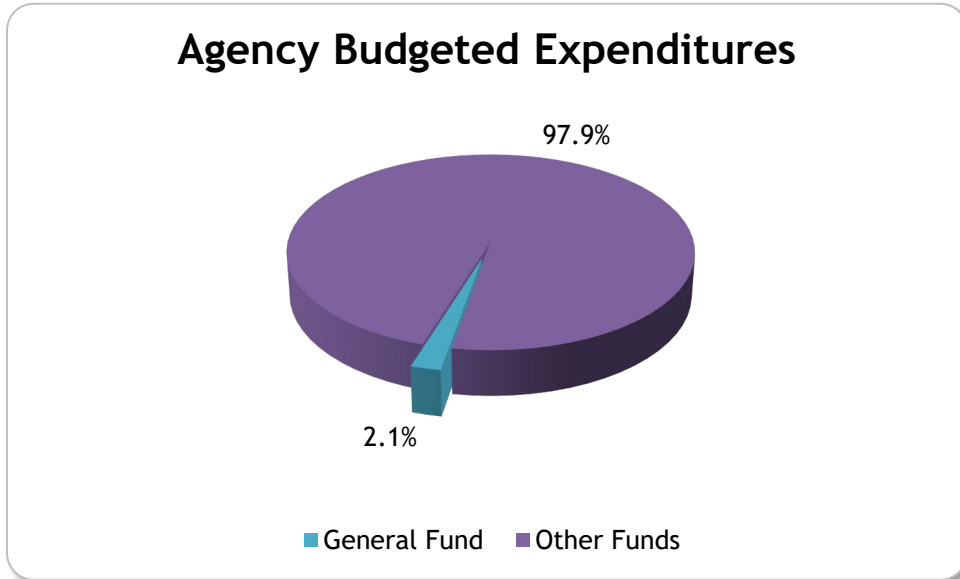


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$8,973,063	\$12,297,804	\$10,583,722	\$13,052,659	\$21,270,867	\$44,907,248
Current Year	\$14,227,239	\$10,282,853			\$24,510,093	\$55,643,450

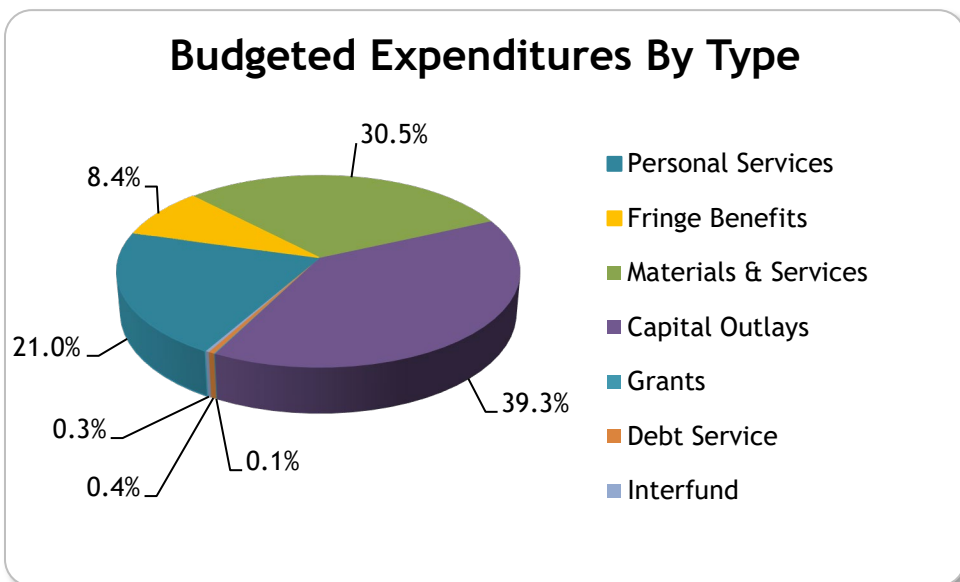
*Current year total represents revised budget.

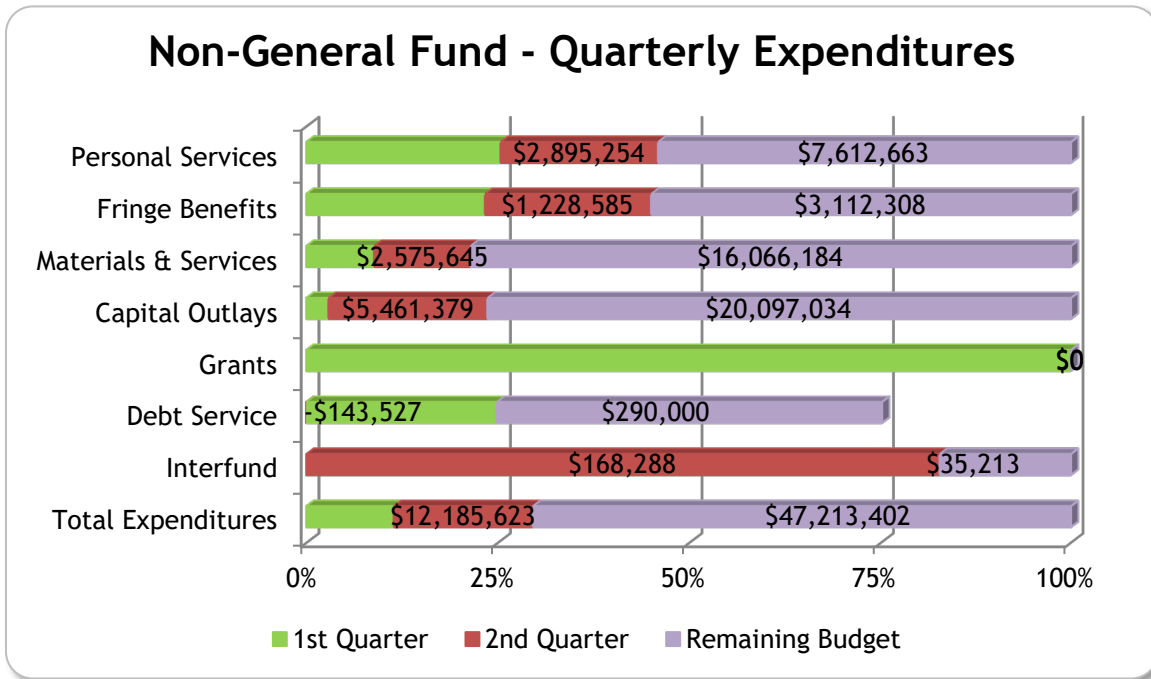
- Second quarter revenue of **\$10,282,853** represents **18.5%** of the budgeted amount for the year. YTD revenue of **\$24,510,093** represents **44.1%** of the budgeted amount for the year.
- Intergovernmental Revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. Motor vehicle license taxes are below target with 44.8% of the budget received through the end of the 2nd quarter, and \$1,861,031 or 11.7% lower than the prior year. The decrease is due to the closing of Deputy Registrar offices from March 18th through May 26th due to the COVID-19 pandemic.
- Miscellaneous Revenue includes revenue from other government entities for services obtained through collaboration on projects, of which 33.8% of budget has been collected year-to-date. The remaining budgeted revenues will be collected throughout the year.
- Interfund Revenue includes General Fund support of the Stormwater Management efforts. A transfer of \$943,687 from the General Fund occurred in the 1st quarter. The remaining transfer will occur during the 3rd quarter. Resolution No. 0046-20 authorized an interfund loan in the amount of \$578,519 from the General Fund to the Ditch Maintenance Fund (Fund 2868) in support of the Kahler Ditch Watershed Improvement project.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Engineer's Office are estimated to be **\$67,056,522** for 2020, which is **97.9%** of the total budgeted expenditures for the Engineer's Office.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$7,846,437	\$7,726,471	\$12,297,518	\$21,104,833	\$15,572,908	\$48,975,259
Current Year	\$7,657,497	\$12,185,623			\$19,843,120	\$67,056,522

*Current year total represents revised budget.

- Second quarter expenditures of **\$12,185,623** represent **18.2%** of the budgeted amount for the year. YTD expenditures of **\$19,843,120** represent **29.6%** 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 3rd and 4th 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 2nd and 4th quarters. During the 2nd quarter, a previous payment was returned. OPWC waived the July 2020 payment as a result of the COVID-19 pandemic. The next payment will occur in December 2020 for the January 2021 due date.
- 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 2nd and 4th quarters.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,649,906	\$3,570,292	97.8%
2 nd Quarter	\$3,128,491	\$2,895,254	92.5%
3 rd Quarter	\$3,649,906		
4 th Quarter	\$3,649,906		
Total	\$14,078,209	\$6,465,546	45.9%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance is primarily due to the timing of seasonal employees, who generally work during the summer, as well as less than anticipated overtime expenditures due to the mild weather this winter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Engineer's Office were:
 - \$542,801 in the Motor Vehicle and Gas tax Fund (Fund 2015)
 - \$7,031 in the Stormwater Management Fund (Fund 2095)
- Resolution No. 0046-20 authorized a supplemental appropriation in the amount of \$578,519 within the Ditch Maintenance Fund (Fund 2868) in support of the Kahler Ditch Watershed Improvement Project. The funding for the project is being provided through an interfund loan from the General Fund.

Non-General Fund - Budget Corrective Items - Pending

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