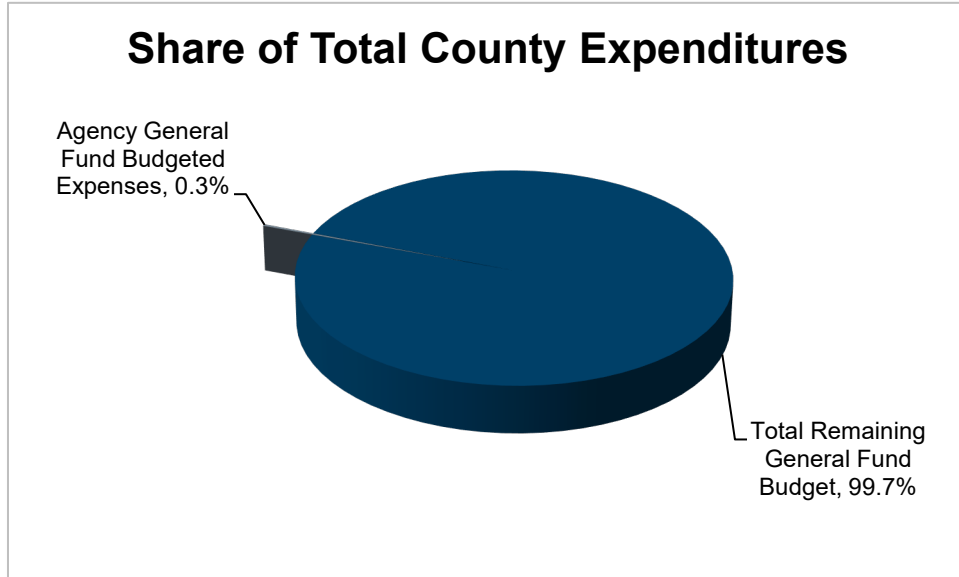
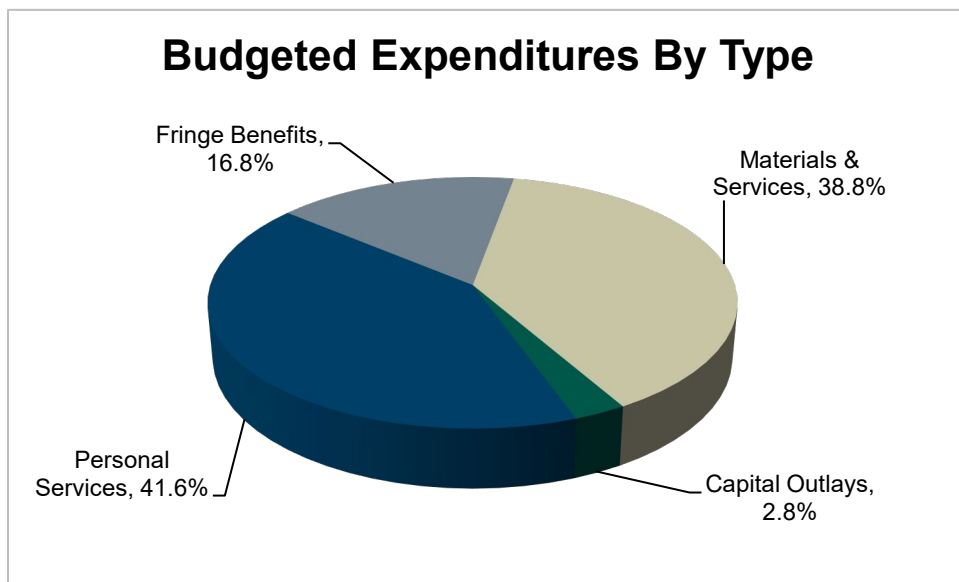
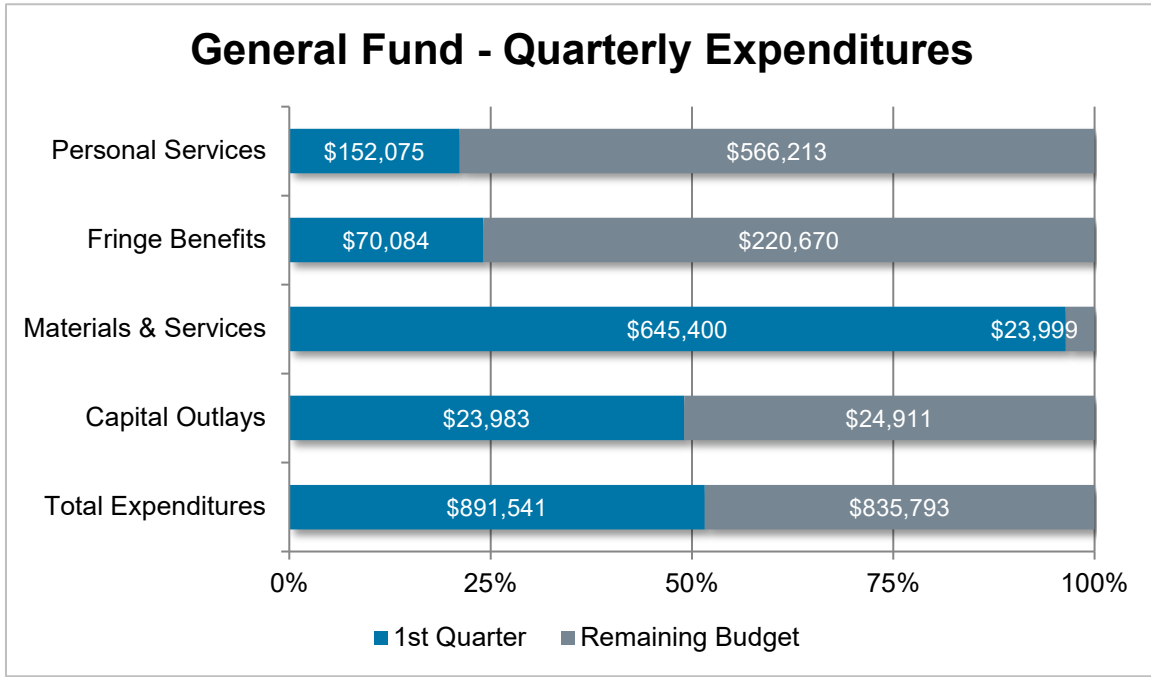


General Fund – Expenditure Analysis



- The General Fund expenditures for the Engineer's Office are estimated to be **\$1,727,334** for 2024, 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	\$834,597	\$234,589	\$206,836	\$260,931	\$834,597	\$1,536,953
Current Year	\$891,541				\$891,541	\$1,727,334

\*Current year total represents revised budget.

- YTD expenditures of **\$891,541** represent **51.6%** of the budgeted amount for the year. In the current year, the variance above the 25% benchmark is primarily due to the timing of the payment to the Franklin County Soil and Water Conservation District (Soil & Water) in support of the Stormwater Management Program.

### General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Soil & Water Support	Materials & Services	\$645,400	72.4%
Land Purchase - Easement	Capital Outlays	\$23,983	2.7%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$165,759	\$152,075	91.7%
2 <sup>nd</sup> Quarter	\$193,385		
3 <sup>rd</sup> Quarter	\$165,759		
4 <sup>th</sup> Quarter	\$193,385		
<b>Total</b>	<b>\$718,288</b>	<b>\$152,075</b>	<b>21.2%</b>

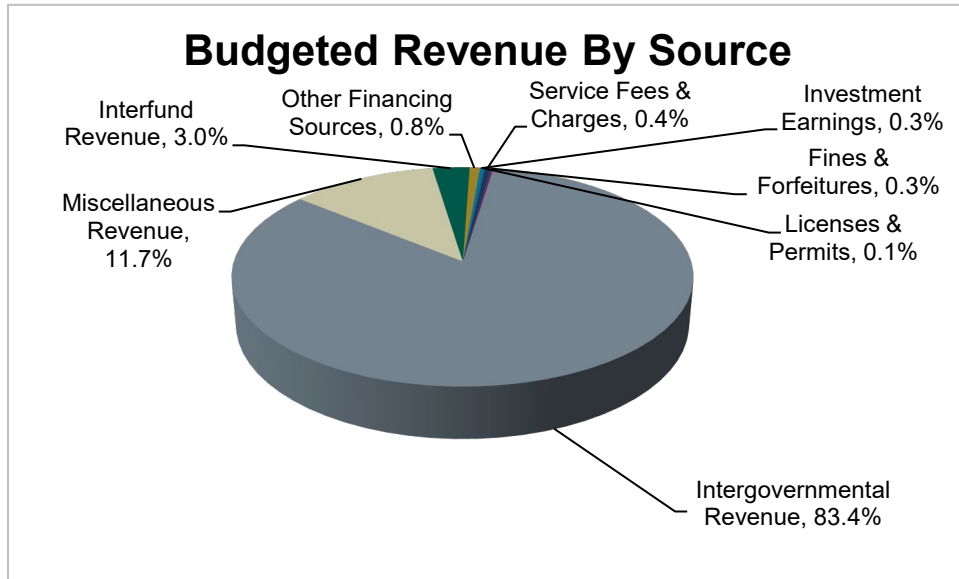
- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance is due to the seasonal nature of the work performed by the Engineer's Office this quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$150,782	99.2%
Termination Payouts	\$0	0.0%
Overtime	\$180	0.1%
Other Personal Services	\$1,113	0.7%

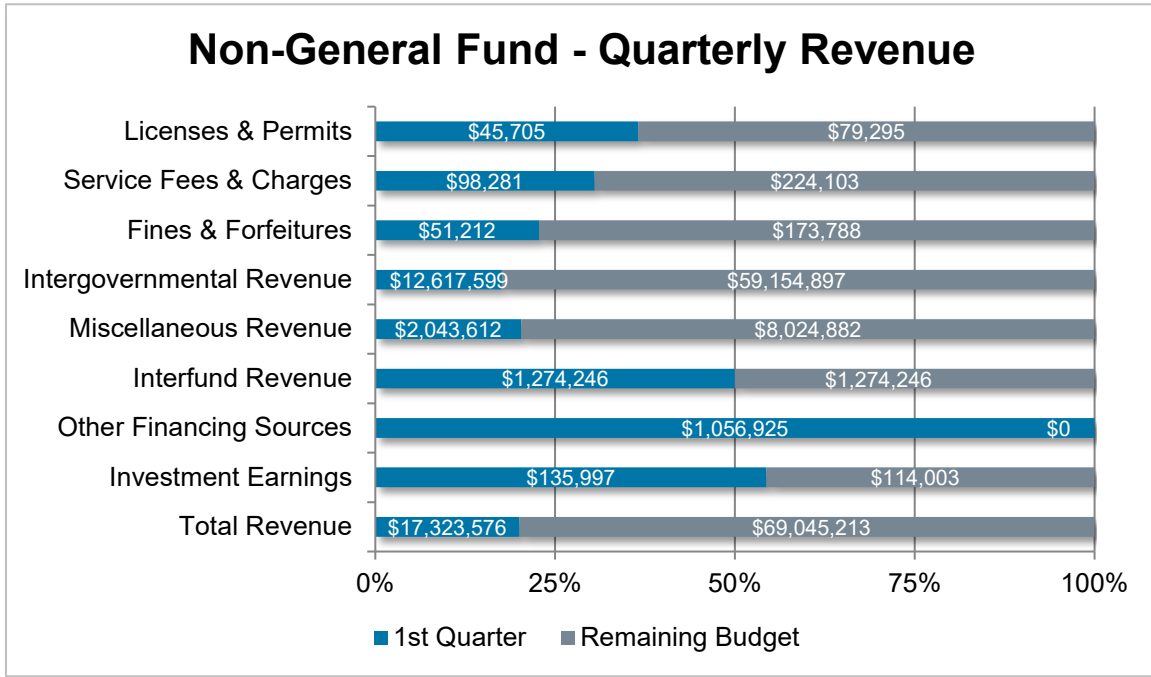
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$30,456	Transfer from Reserves	Non-Bargaining Increase
0185-24	\$23,893	Transfer from Reserves	Increase in Easement Related Expenditures

Non-General Fund – Revenue Analysis



- 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.



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	\$20,610,555	\$13,712,906	\$16,928,990	\$21,392,946	\$20,610,555	\$72,645,397
Current Year	\$17,323,576				\$17,323,576	\$86,027,160

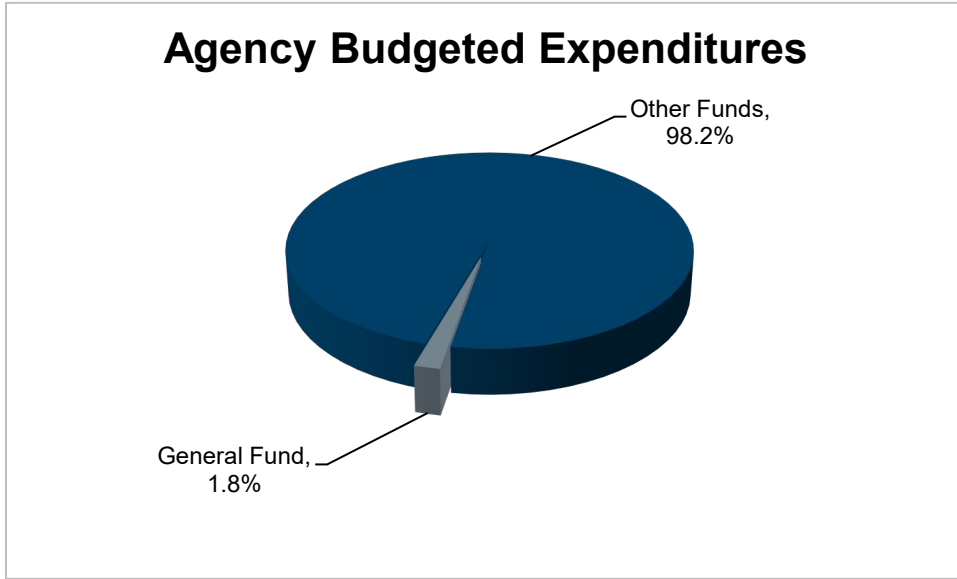
\*Current year total represents revised budget.

- YTD revenue of **\$17,323,576** represents **20.1%** of the budgeted amount for the year. The change from the prior year is primarily due to one-time moneys received from the Coronavirus Local Fiscal Recovery Fund authorized by the American Rescue Plan (\$6.3 million in the prior year compared to \$2.0 million in the current year), as well as the timing of projects.

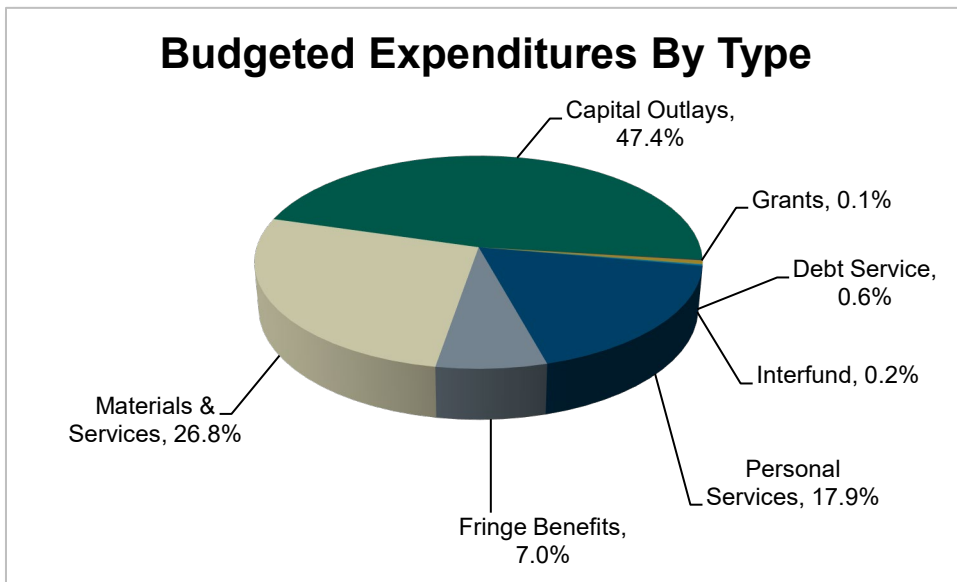
### Non-General Fund – Significant Revenue Sources

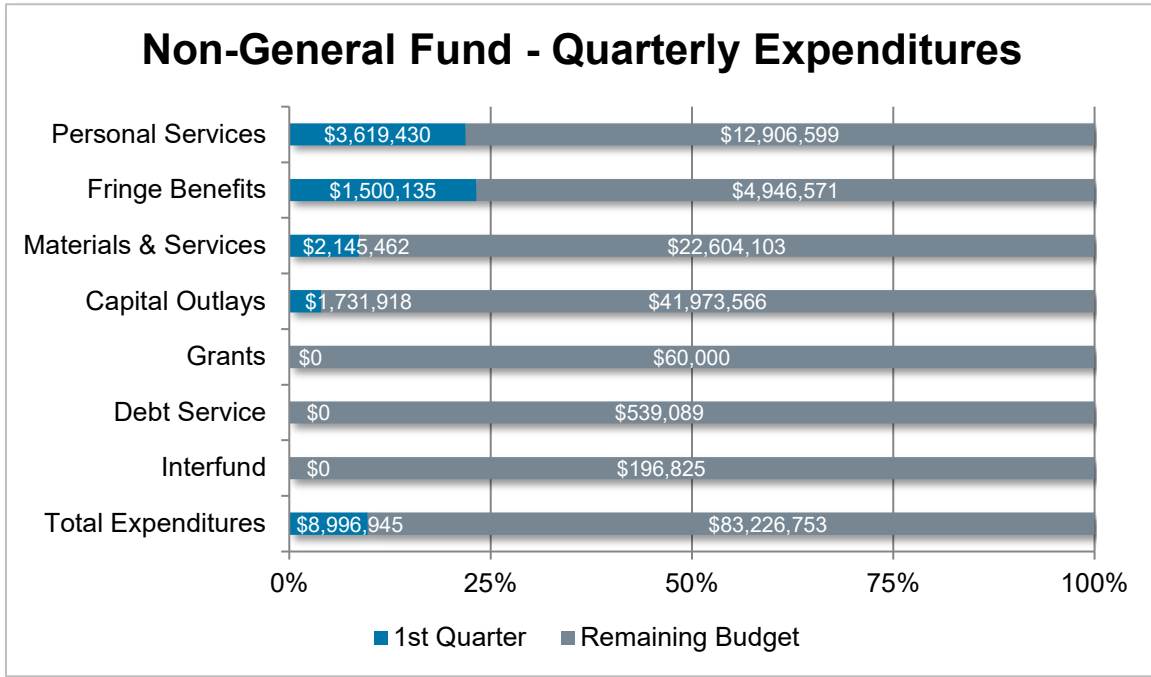
Description	Budget Category	YTD Amount	% of YTD Revenue
Motor Vehicle License	Intergovernmental Revenue	\$8,903,776	51.4%
County Grant - CLFRF	Intergovernmental Revenue	\$2,000,000	11.5%
Other Gov't Contributions	Miscellaneous Revenue	\$1,852,538	10.7%
Operating Transfers In	Interfund Revenue	\$1,274,246	7.4%
Loan Proceeds	Other Financing Sources	\$1,030,906	6.0%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Engineer's Office are estimated to be **\$92,223,698** for 2024, which is **98.2%** 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	\$10,427,853	\$17,127,130	\$18,966,748	\$23,923,893	\$10,427,853	\$70,445,624
Current Year	\$8,996,945				\$8,996,945	\$92,223,698

\*Current year total represents revised budget.

- YTD expenditures of **\$8,996,945** represent **9.8%** of the budgeted amount for the year. The change from the prior year and the variance from the 25% benchmark are due to the timing of projects.

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

Description	Budget Category	YTD Amount	% of YTD Expenditures
Arch/Engineering Design	Capital Outlays	\$964,186	10.7%
Infrastructure Repair	Materials & Services	\$764,851	8.5%
Road Construction	Capital Outlays	\$419,289	4.7%
Sheriff's Fees – Weight	Materials & Services	\$339,291	3.8%
Land Purchase	Capital Outlays	\$183,550	2.0%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$3,813,699	\$3,619,430	94.9%
2 <sup>nd</sup> Quarter	\$4,449,316		
3 <sup>rd</sup> Quarter	\$3,813,699		
4 <sup>th</sup> Quarter	\$4,449,316		
<b>Total</b>	<b>\$16,526,029</b>	<b>\$3,619,430</b>	<b>21.9%</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 the seasonal nature of the work performed by the Engineer's Office this quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$3,533,021	97.6%
Termination Payouts	\$0	0.0%
Overtime	\$67,764	1.9%
Other Personal Services	\$18,646	0.2%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$751,244	Supplemental	Non-Bargaining Increase
0063-24	\$8,217,292	Supplemental	Carryover of Prior Year Expenditures