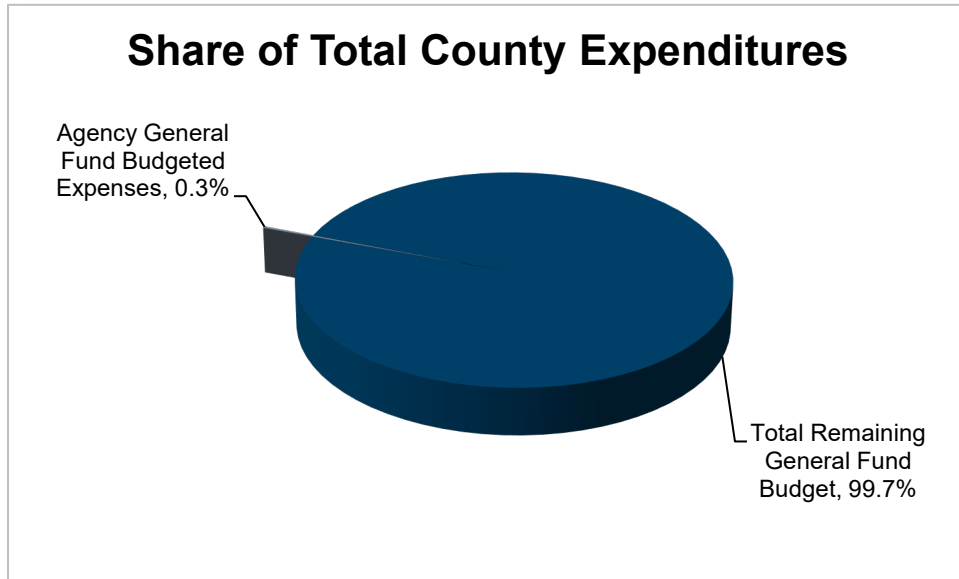
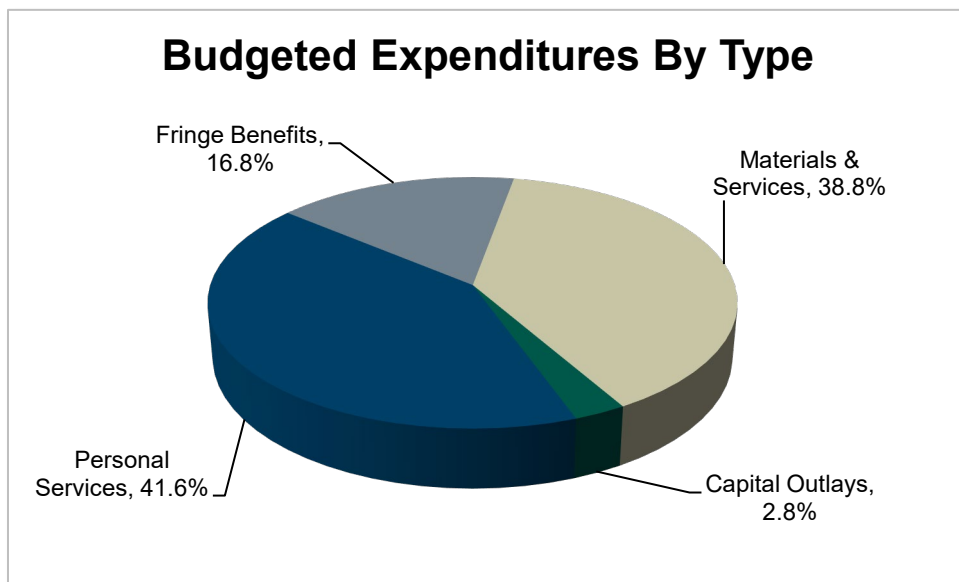
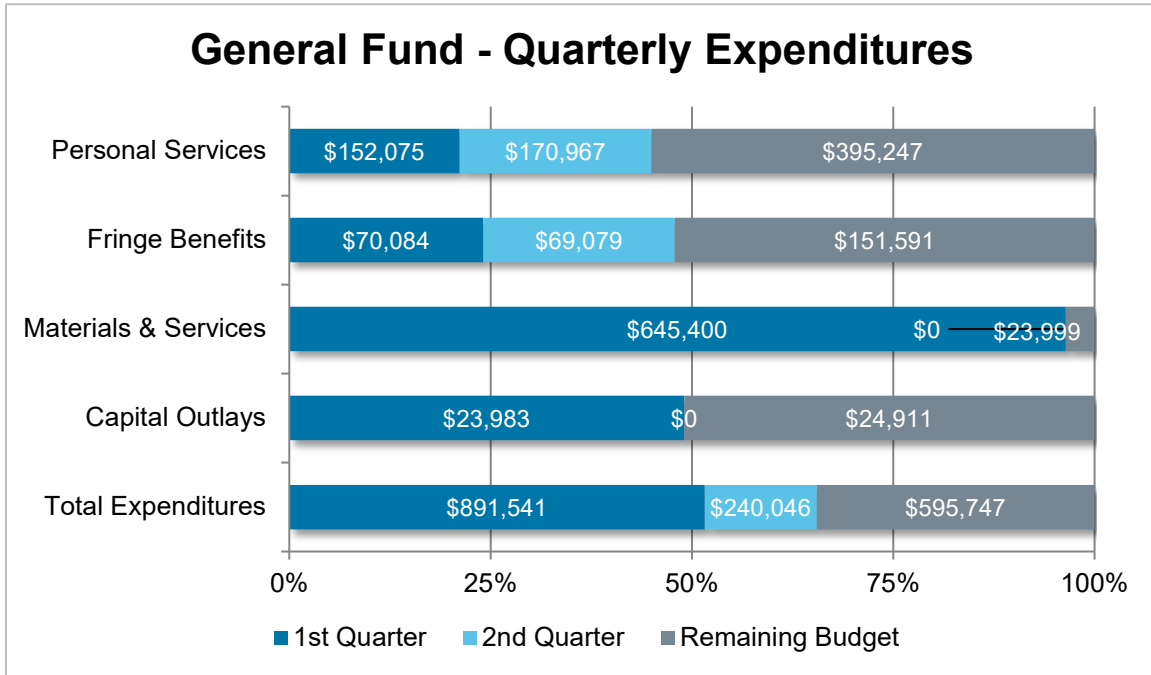


General Fund – Expenditure Analysis



- 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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$834,597	\$234,589	\$206,836	\$260,931	\$1,069,186	\$1,536,953
Current Year	\$891,541	\$240,046			\$1,131,587	\$1,727,334

*Current year total represents revised budget.

- YTD expenditures of **\$1,131,587** represent **65.5%** of the budgeted amount for the year. The change from the prior year is primarily due an increase in support to the Franklin County Soil and Water Conservation District (Soil & Water) and the purchase of easements 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 st Quarter	\$165,759	\$152,075	91.7%
2 nd Quarter	\$193,385	\$170,967	88.4%
3 rd Quarter	\$165,759		
4 th Quarter	\$193,385		
Total	\$718,288	\$323,041	45.0%

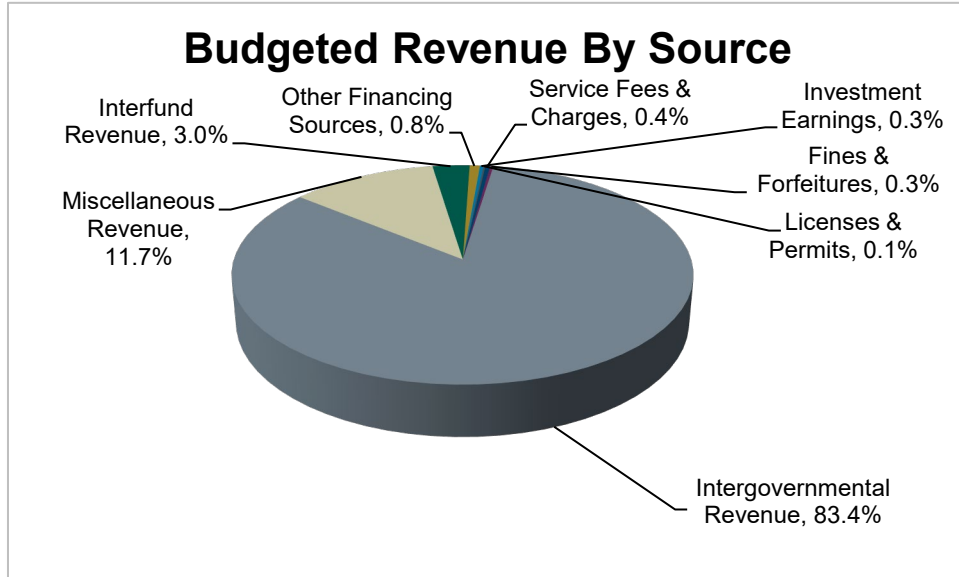
- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance is due to the seasonal nature of the work performed by the Engineer's Office.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$318,704	98.7%
Termination Payouts	\$2,458	0.8%
Overtime	\$180	0.1%
Other Personal Services	\$1,699	0.5%

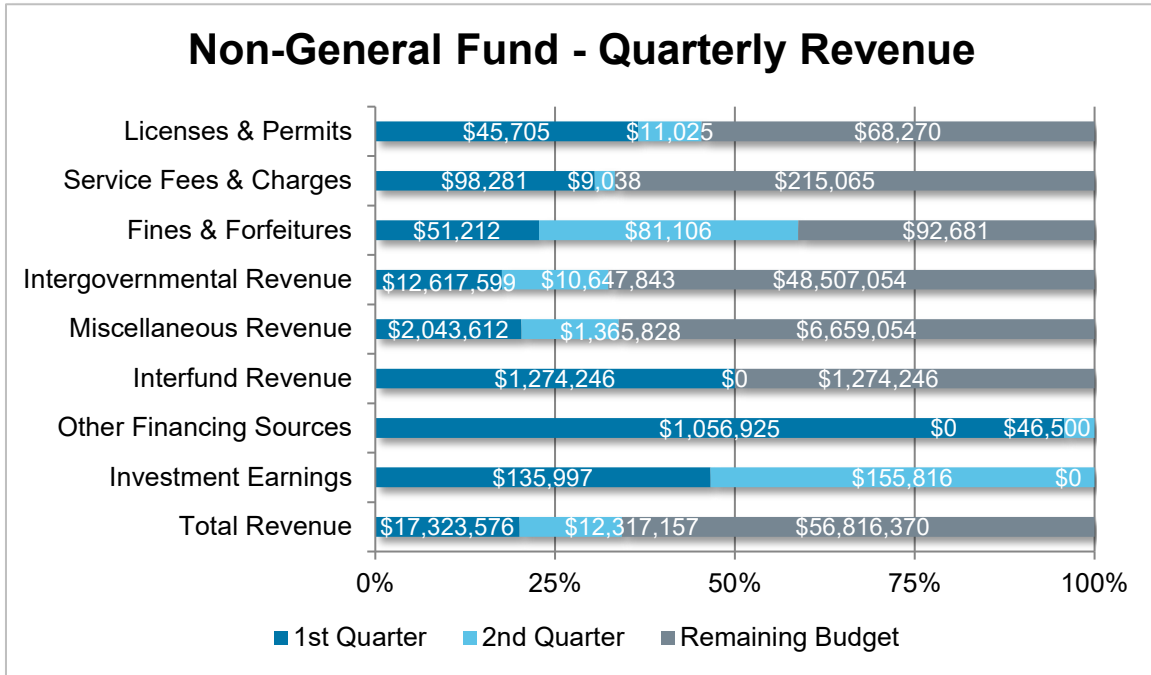
General Fund – Budget Corrective Items - Approved

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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$20,610,555	\$13,712,906	\$16,928,990	\$21,392,946	\$34,323,461	\$72,645,397
Current Year	\$17,323,576	\$12,317,157			\$29,640,733	\$86,027,160

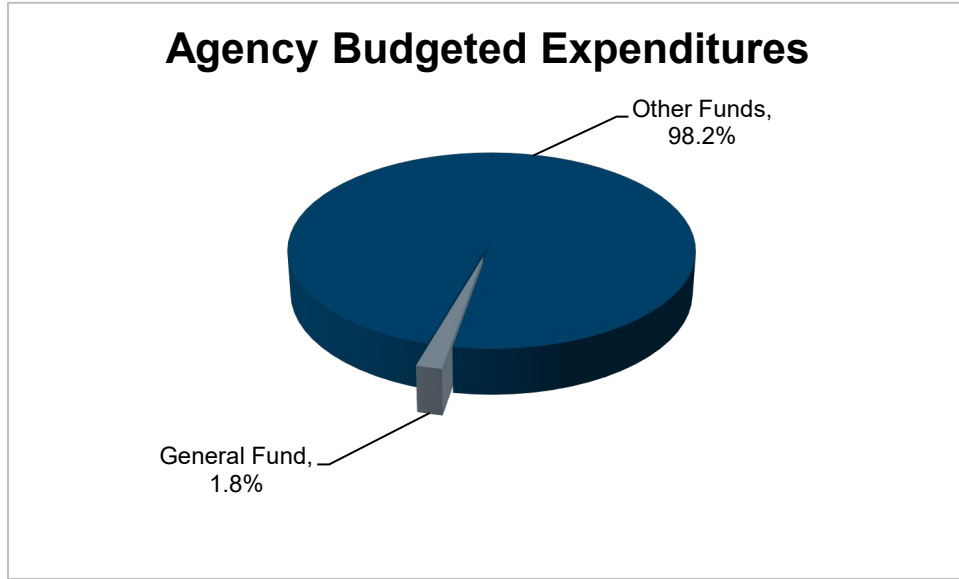
*Current year total represents revised budget.

- YTD revenue of **\$29,640,733** represents **34.5%** 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 (\$6.6 million in the prior year compared to \$2.0 million in the current year), as well as the timing of projects.

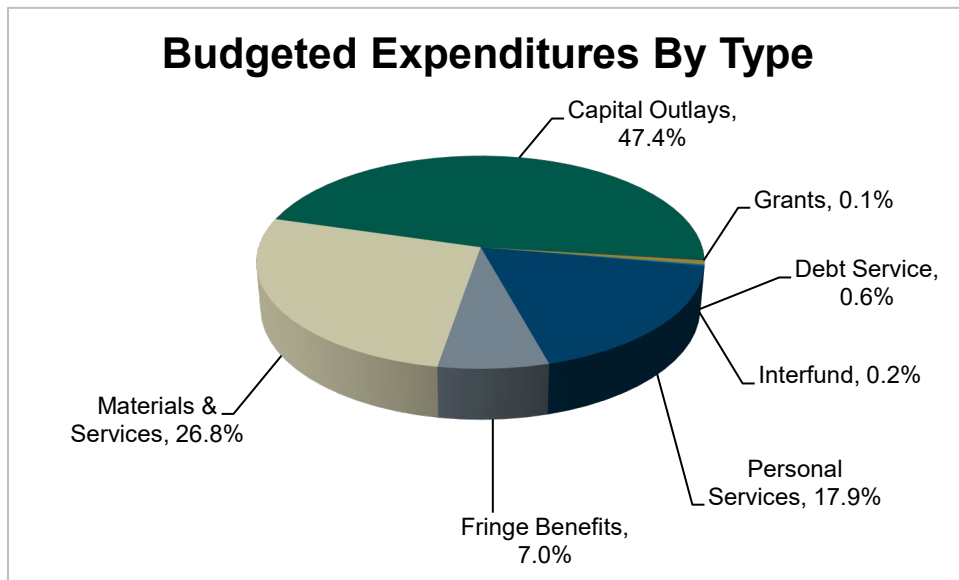
Non-General Fund – Significant Revenue Sources

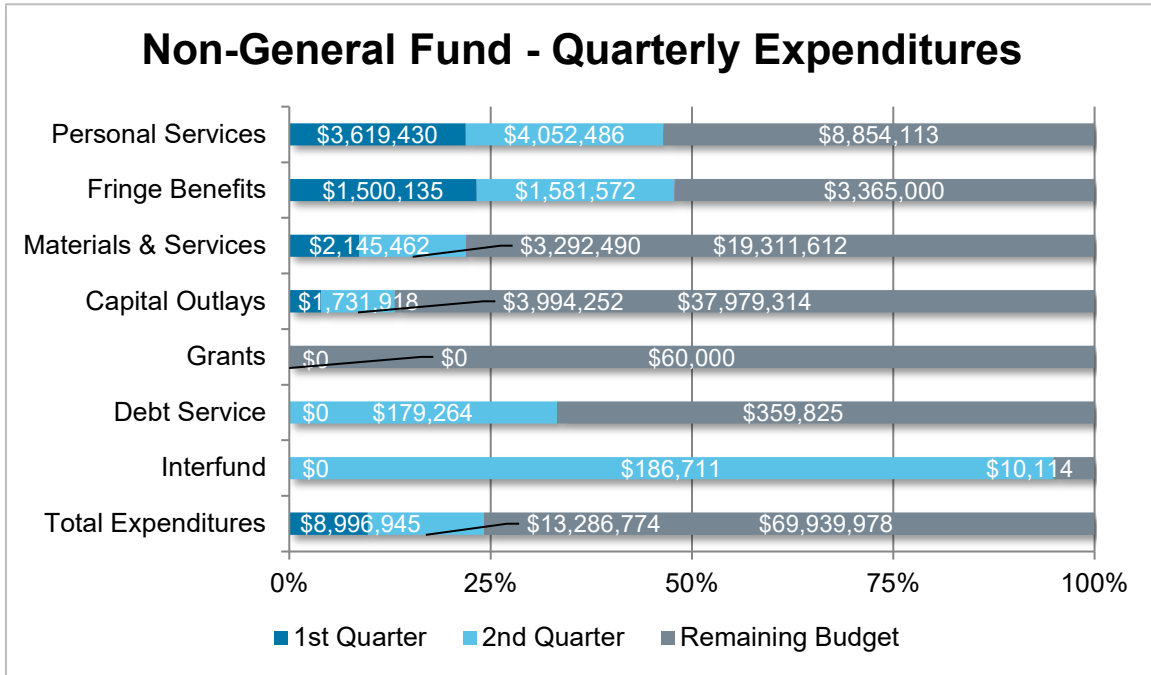
Description	Budget Category	YTD Amount	% of YTD Revenue
Motor Vehicle License	Intergovernmental Revenue	\$17,974,059	60.6%
Other Gov't Contributions	Miscellaneous Revenue	\$2,935,258	9.9%
County Grant – CLFRF	Intergovernmental Revenue	\$2,000,000	6.7%
Motor Vehicle Gasoline	Intergovernmental Revenue	\$1,868,397	6.3%
Operating Transfers In	Interfund Revenue	\$1,274,246	4.3%

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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$10,427,853	\$17,127,130	\$18,966,748	\$23,923,893	\$27,554,983	\$70,445,624
Current Year	\$8,996,945	\$13,286,774			\$22,283,720	\$92,223,698

*Current year total represents revised budget.

- YTD expenditures of **\$22,283,720** represent **24.2%** of the budgeted amount for the year. The change from the prior year and the variance below the 50% benchmark is primarily due to the timing of projects which typically occur during the second half of the year.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Arch/Engineering Design	Capital Outlays	\$7,485,371	10.2%
Infrastructure Repair	Materials & Services	\$2,130,608	9.6%
Heavy Machinery	Capital Outlays	\$911,961	4.1%
Bridge Construction	Capital Outlays	\$873,679	3.9%
Road Construction	Capital Outlays	\$821,743	3.7%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$3,813,699	\$3,619,430	94.9%
2 nd Quarter	\$4,449,316	\$4,052,486	91.1%
3 rd Quarter	\$3,813,699		
4 th Quarter	\$4,449,316		
Total	\$16,526,029	\$7,671,916	46.4%

- There were thirteen pay periods through the end of the 2nd 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.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$7,485,371	97.6%
Termination Payouts	\$0	0.0%
Overtime	\$96,052	1.3%
Other Personal Services	\$90,493	1.2%

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