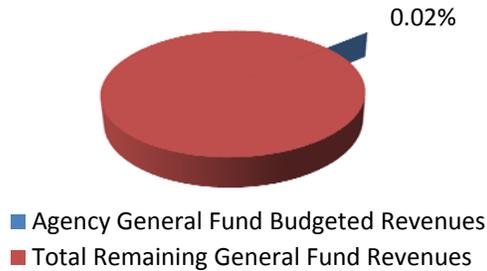


General Fund Analysis

Share of Total County Revenue

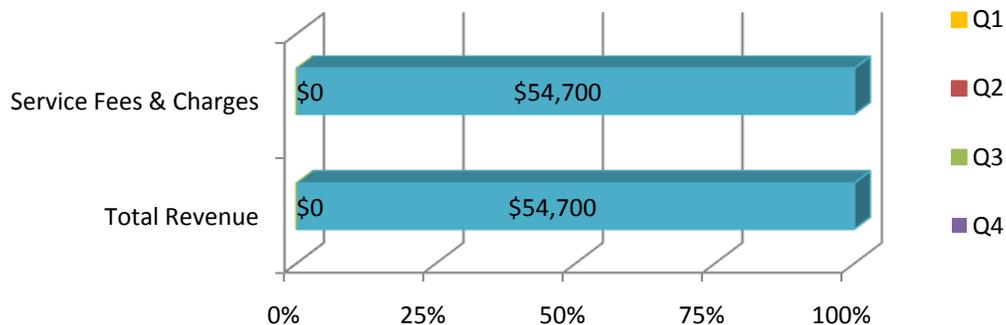


Agency Budgeted Revenues By Source



- The General Fund revenue for the Engineer is estimated to be \$54,700 for 2010, which is 0.02% of the total budgeted revenue for the General Fund.
- The main source of General Fund revenue is from the Wireless 911 Fund (\$54,700).

General Fund - Revenue



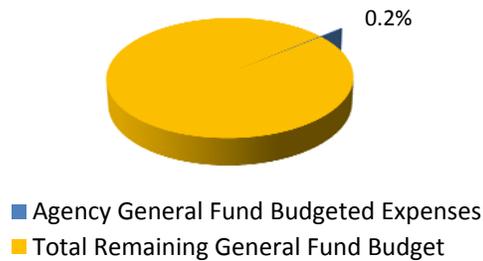
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$0	\$0	\$0	\$0	\$0	\$0
Current Year Actuals	\$0				\$0	\$54,700

* Current year total represents revised budget.

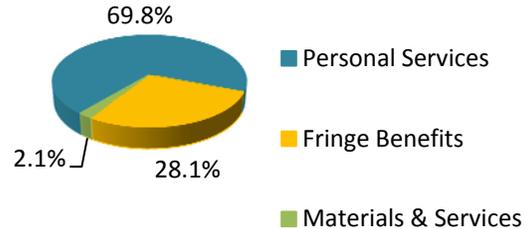
- First quarter revenues of \$0 represent 0.0% of the budgeted amount for the year. YTD revenues of \$0 represent 0.0% of the budgeted amount for the year.
- Service Fees & Charges include revenue to support the E-911 Wireless Mapping project. Revenue will be collected during the 2nd or 3rd quarters.

General Fund Analysis

Share of Total County Expenses

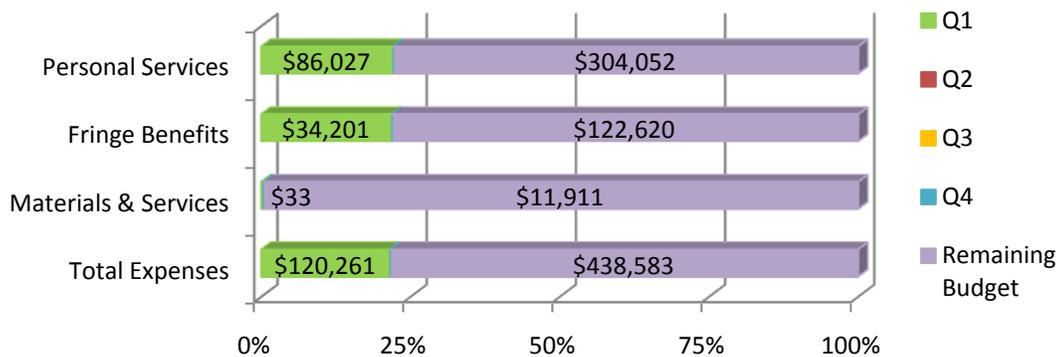


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Engineer are estimated to be \$558,844 for 2010, which is 0.2% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$131,129	\$117,042	\$130,310	\$143,485	\$131,129	\$521,966
Current Year Actuals	\$120,261				\$120,261	\$558,844

* Current year total represents revised budget.

- First quarter expenditures of \$120,261 represent 21.5% of the budgeted amount for the year. YTD expenditures of \$120,261 represent 21.5% of the budgeted amount for the year.
- Materials and Services are expended on an "as needed" basis.
- There are no significant one-time expenses in the current quarter or YTD.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$90,018	\$86,027	95.6%
2nd Quarter	\$90,018		
3rd Quarter	\$105,021		
4th Quarter	\$105,021		
Total	\$390,079	\$86,027	22.1%

- There are 8.41 FTEs budgeted; 8 are currently active. After the 1st quarter, this agency is on target, expending 22.1% of budgeted personal services.

Budget Corrective Items

Approved

- There were no approved budget adjustments in this quarter.

Pending

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

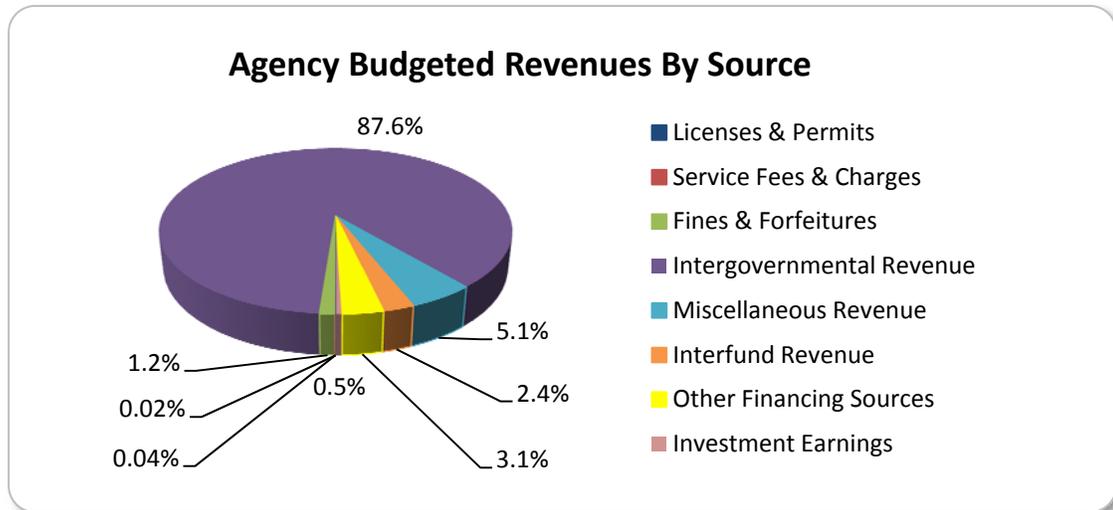
Not Recommended

- There were no budget adjustments requested in this quarter that were not recommended.

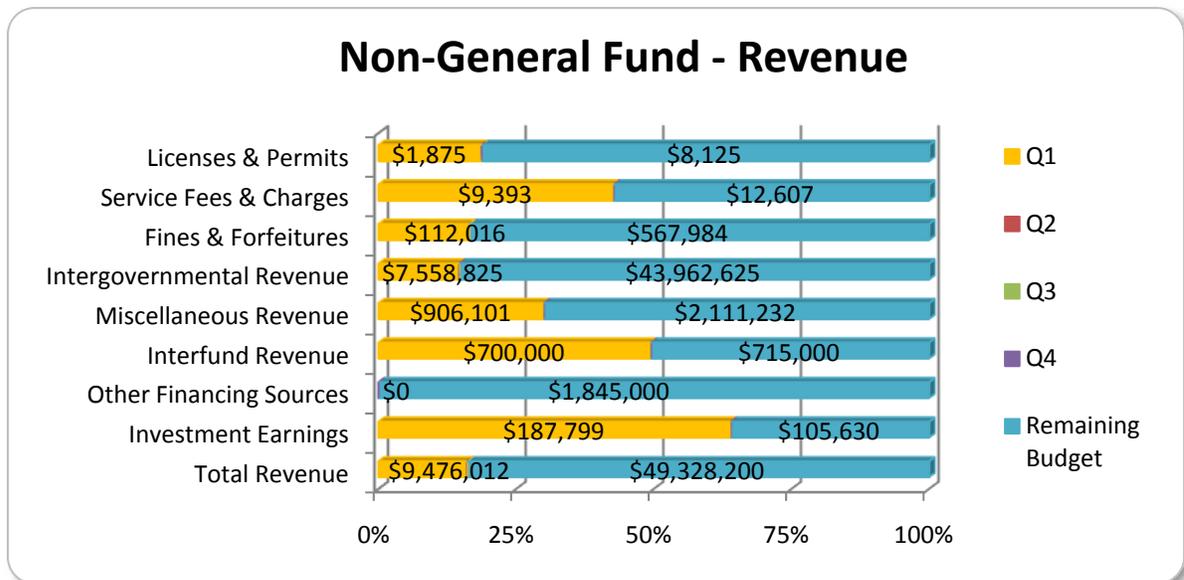
Budget Recommendations

- Based upon the 1st quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis



- The main sources of Non-General Fund revenue for the Engineer are within two separate funds. Within the Motor Vehicle and Gas Tax Fund, the primary revenue sources are State and Federal Grants (\$17,967,077) and the Motor Vehicle License Tax (\$23,000,000). Within the Stormwater Management Fund, the primary revenue sources are State Grants (\$1,138,800) and operating transfers from the General Fund (\$1,415,000).



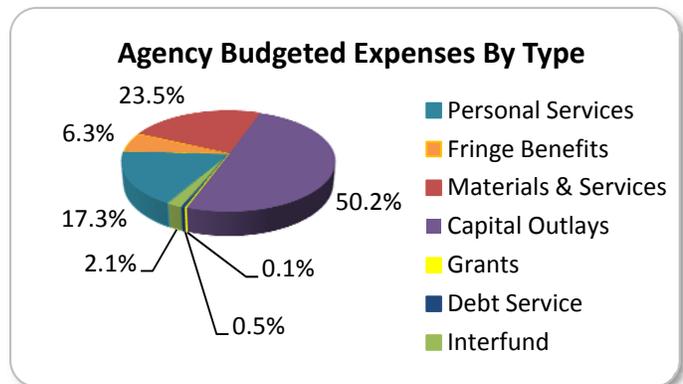
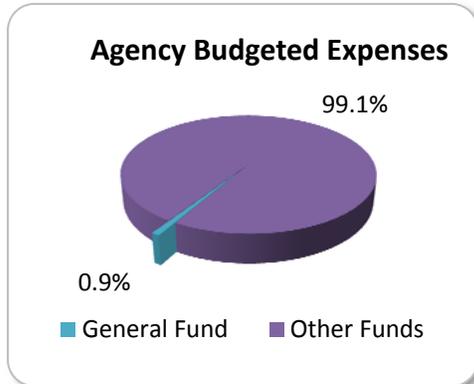
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$7,770,284	\$10,448,638	\$8,292,714	\$12,808,276	\$7,770,284	\$39,319,912
Current Year Actuals	\$9,476,012				\$9,476,012	\$58,804,212

* Current year total represents revised budget.

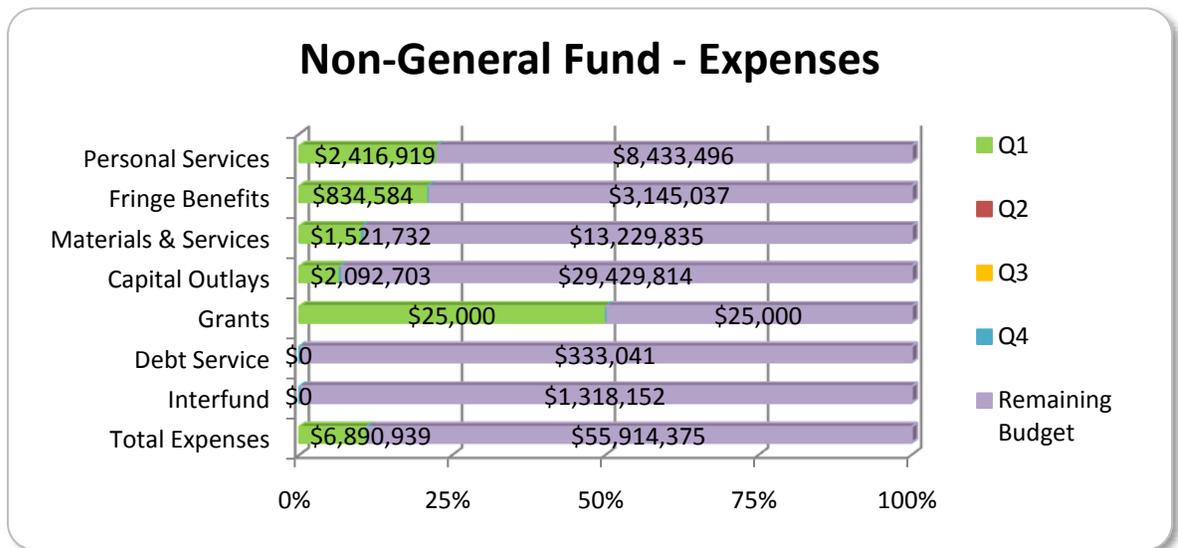
- First quarter revenues of \$9,476,012 represent 16.1% of the budgeted amount for the year. YTD revenues of \$9,476,012 represent 16.1% of the budgeted amount for the year.

- Service Fees and Charges, such as county atlas sales and inspection fees, generally are collected throughout the year (\$9,393).
- Intergovernmental revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. State grants are budgeted at \$6.1 million, of which 17% has been collected. Federal grants are budgeted at \$13.0 million and are collected during the 2nd half of the year when projects are active. Motor vehicle license tax is on target with 24% of budget received, and other government entity reimbursements are collected during the 4th quarter when projects are active.
- American Recovery and Reinvestment Act (ARRA) revenue is also included in Intergovernmental revenue. Budget revenues are in the amount of \$4.2 million and \$219,930 was received during the 1st quarter. Projects are active and scheduled to be completed by the end of the 3rd quarter.
- Miscellaneous revenue includes other government contributions of which 35% have been collected and are collected throughout the year.
- Other Financing Sources include proceeds from the sale of fixed assets, which are done periodically.
- Investment Earnings includes interest earned on the Engineer's motor vehicle & gas tax fund balance and bond fund balances. First quarter interest earnings included \$179,610 that were related to 2008 and 2009 interest that had not been posted to the accounts. This budget was revised in the 1st quarter from \$150,000 to \$293,429, accordingly.
- The interest earning collection in the amount of \$179,610 is a one-time revenue in the current quarter or YTD.

Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Engineer is estimated to be \$62,805,314 for 2010, which is 99.1% of the total budgeted expenditures (\$63,364,158) for the Engineer.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$6,216,851	\$7,540,454	\$10,256,430	\$16,952,664	\$6,216,851	\$40,966,399
Current Year Actuals	\$6,890,939				\$6,890,939	\$62,805,314

* Current year total represents revised budget.

- First quarter expenditures of \$6,890,939 represent 11.0% of the budgeted amount for the year. YTD expenditures of \$6,890,939 represent 11.0% of the budgeted amount for the year.
- Materials and Services and Capital Outlays, such as infrastructure repairs and improvement, land purchases and heavy machinery, are expensed during the 3rd and 4th quarters when projects are active.
- American Recovery and Reinvestment Act (ARRA) expenditures are also included in Materials and Services. As of the 1st quarter, \$219,930 has been spent.



OMB Quarterly Report

1st Quarter 2010 - Engineer

- Debt service and Interfund budgets are related to road construction, bridge construction and other projects, these projects are supported by OPWC loans and are typically paid during the 4th quarter.
- Grant expenditures include the 1st payment to MORPC to support the Greenways program the next payment is due in July.
- There are no significant one-time expenses in the current quarter or YTD.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,503,942	\$2,416,919	96.5%
2nd Quarter	\$2,503,942		
3rd Quarter	\$2,921,266		
4th Quarter	\$2,921,266		
Total	\$10,850,415	\$2,416,919	22.3%

- There are 196.59 FTEs budgeted; 175 are currently active. This agency is slightly under budget due to approximately 21.5 vacant positions. This agency is working to fill the vacant positions.

Budget Corrective Items Approved

- Resolution No. 0075-10 authorized a transfer of funds from the General Fund for the Stormwater Management Program (\$700,000). This transfer was included in the 2010 budget.
- Resolution No. 0076-10 authorized a non-general fund supplemental appropriation in the amount of \$1,113,854.41 for the 2007 Bond Fund (\$579,873.85) and ARRA projects (\$533,980.56).

Pending

- A resolution authorizing the second and final transfer of funds from the General Fund for the Stormwater Management Program (\$777,750) is expected to occur during the 2nd half of the year. This transfer was included in the 2010 budget.

Not Recommended

- There were no budget adjustments requested in this quarter that were not recommended.

Budget Recommendations

- Based upon the 1st quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.