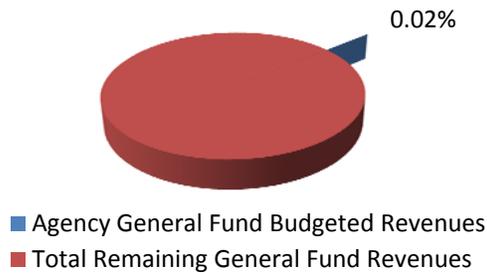


General Fund Analysis

Share of Total County Revenue

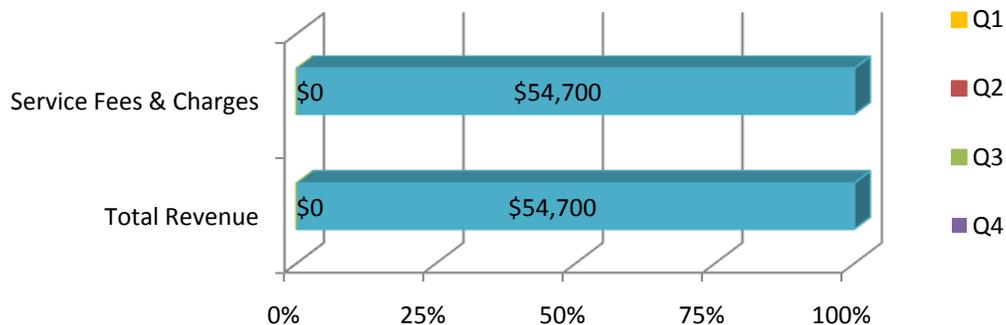


Agency Budgeted Revenues By Source



- The General Fund revenue for the Engineer is estimated to be \$54,700 for 2010, which is 0.0% 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



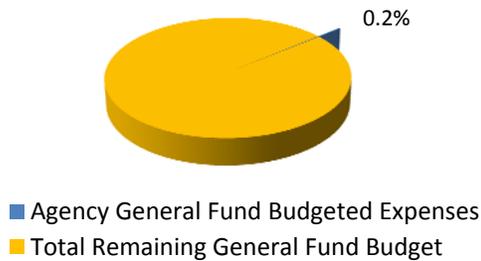
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$0	\$0	\$0	\$0	\$0	\$0
Current Year Actuals	\$0	\$0			\$0	\$54,700

* Current year total represents revised budget.

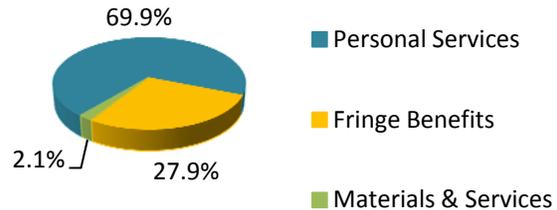
- Second quarter revenues of \$0 represent 0.0% of the budgeted amount for the year. YTD revenues of \$0 represent 0.0% of the budgeted amount for the year.
- Service Fees & Charges include revenue to support the E-911 Wireless Mapping project. Revenue will be collected during the 2nd half of 2010.

General Fund Analysis

Share of Total County Expenses

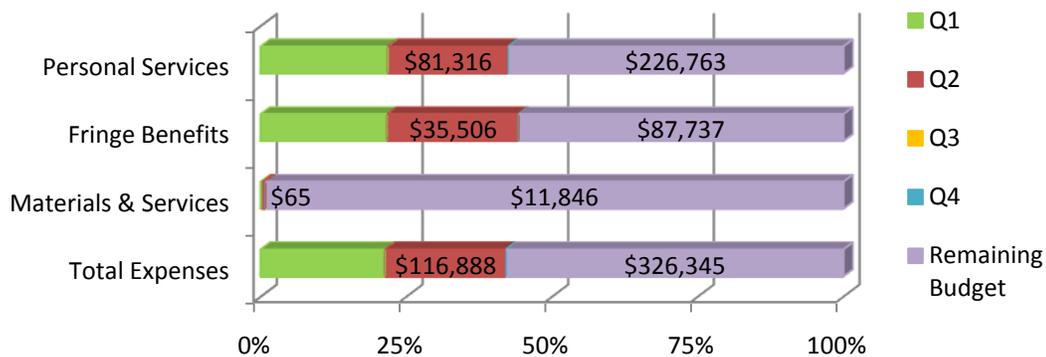


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Engineer are estimated to be \$563,494 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	\$378,481	\$521,966
Current Year Actuals	\$120,261	\$116,888			\$237,149	\$563,494

* Current year total represents revised budget.

- Second quarter expenditures of \$116,888 represent 20.7% of the budgeted amount for the year. YTD expenditures of \$237,149 represent 42.1% 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	\$90,948	\$86,027	94.6%
2nd Quarter	\$90,948	\$81,316	89.4%
3rd Quarter	\$106,105		
4th Quarter	\$106,105		
Total	\$394,106	\$167,343	42.5%

- There are 8.41 FTEs budgeted; 7 are currently active.
- This agency is under budget in personnel services due to one vacant position. The agency is actively working to fill this position. As of the 2nd quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

Budget Corrective Items

Approved

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

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

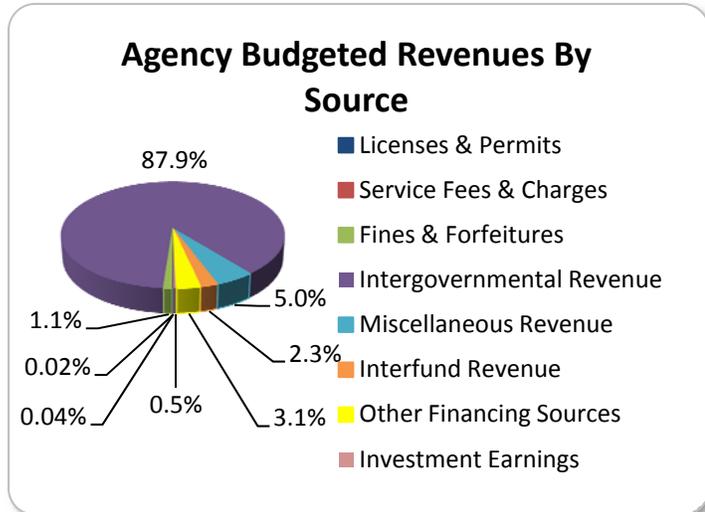
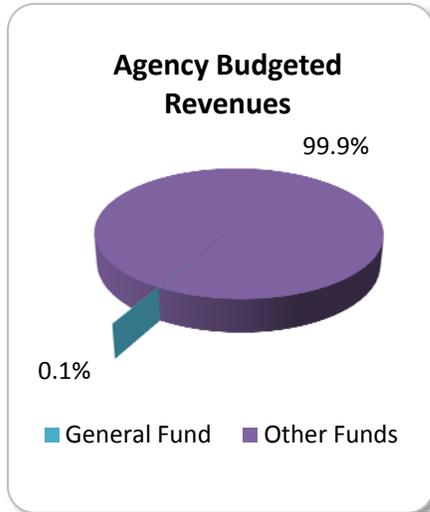
Not Recommended

- There have been no requests for budget adjustments not approved to date.

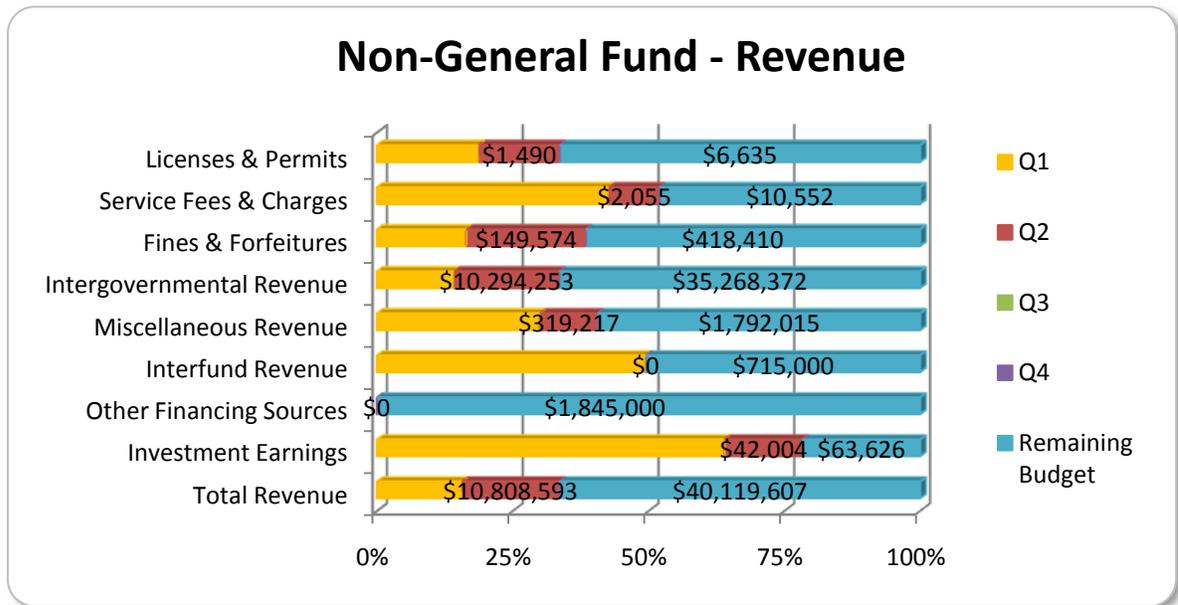
Budget Recommendations

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

Non-General Fund Analysis



- The Non-General Fund revenue for the Engineer is estimated to be \$60,404,212 for 2010, which is 99.9% of the total budgeted revenue (\$60,458,912) for the Engineer.
- 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).

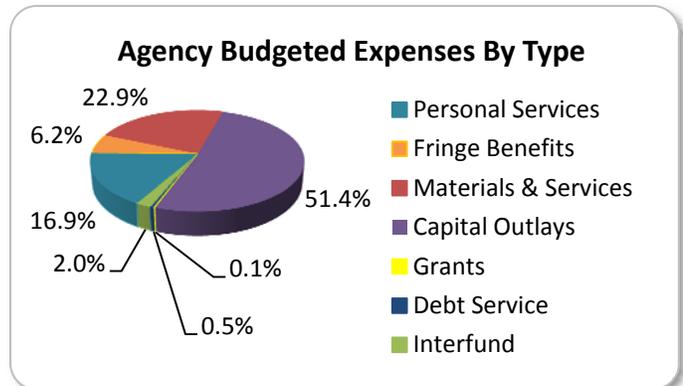
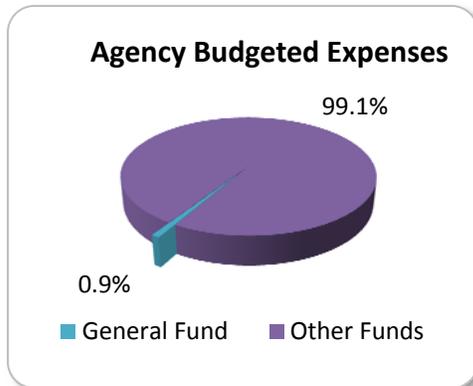


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$7,770,284	\$10,448,638	\$8,292,714	\$12,808,276	\$18,218,922	\$39,319,912
Current Year Actuals	\$9,476,012	\$10,808,593			\$20,284,605	\$60,404,212

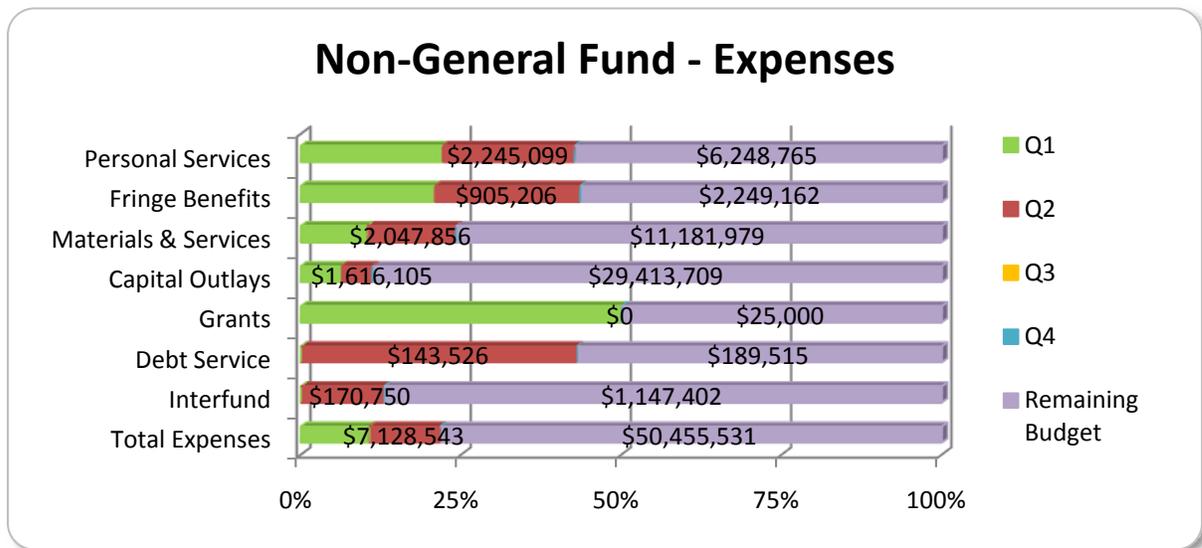
* Current year total represents revised budget.

- Second quarter revenues of \$10,808,593 represent 17.9% of the budgeted amount for the year. YTD revenues of \$20,284,605 represent 33.6% 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.
- 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 21% 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 51% 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. Budgeted revenues are in the amount of \$4.2 million and \$219,930 was received during the 1st half. Projects are active and scheduled to be completed by the end of the 3rd quarter.
- Miscellaneous revenue includes other government contributions of which 40% 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. To date, \$235,919 has been collected in interest earnings, of which \$179,610 is related to 2008 and 2009 interest that had not been previously posted to the accounts. The budget was revised in the 1st half from \$150,000 to \$293,429, accordingly.
- The interest earning collection in the amount of \$179,610 is a one-time revenue.

Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Engineer is estimated to be \$64,475,013 for 2010, which is 99.1% of the total budgeted expenditures (\$65,038,507) 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	\$13,757,305	\$40,966,399
Current Year Actuals	\$6,890,939	\$7,128,543			\$14,019,482	\$64,475,013

* Current year total represents revised budget.

- Second quarter expenditures of \$7,128,543 represent 11.1% of the budgeted amount for the year. YTD expenditures of \$14,019,482 represent 21.7% 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 typically 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 half, \$219,930 has been spent.

- 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 first payment to MORPC to support the Greenways program. The final 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	\$2,517,873	\$2,416,919	96.0%
2nd Quarter	\$2,517,873	\$2,245,099	89.2%
3rd Quarter	\$2,937,519		
4th Quarter	\$2,937,519		
Total	\$10,910,783	\$4,662,018	42.7%

- There are 196.59 FTEs budgeted; 176 are currently active.
- This agency is slightly under budget due to approximately 20.5 vacant positions. This agency is working to fill the vacant positions. As of the 2nd quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

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).
- Resolution No. 0451-10 authorized a non-general fund supplemental appropriation for American Recovery and Reinvestment Act of 2009 ARRA-Engineer Fund (2216) for the Alum Creek Drive/Groveport Road/I-270 project (\$1,600,000).
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

- Resolution 0535-10 authorizing the second and final transfer of funds from the General Fund for the Stormwater Management Program (\$700,000) was approved in July during the 3rd quarter. This transfer was included in the 2010 budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

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