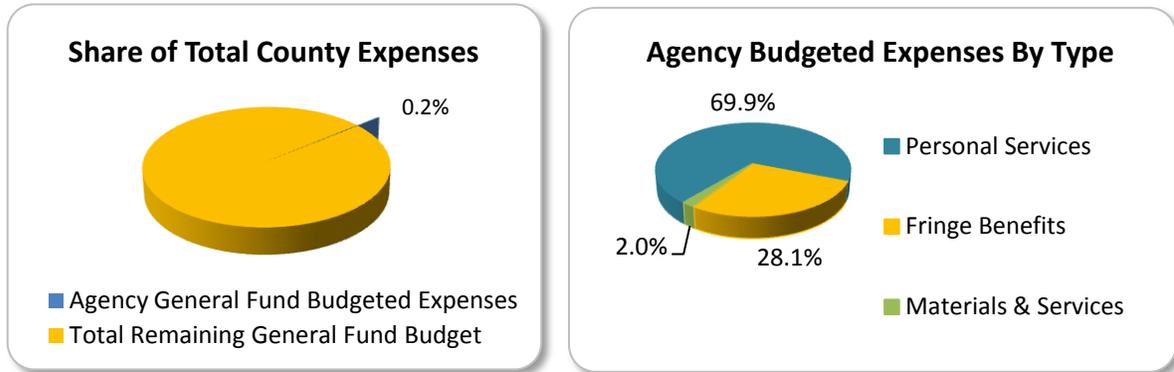
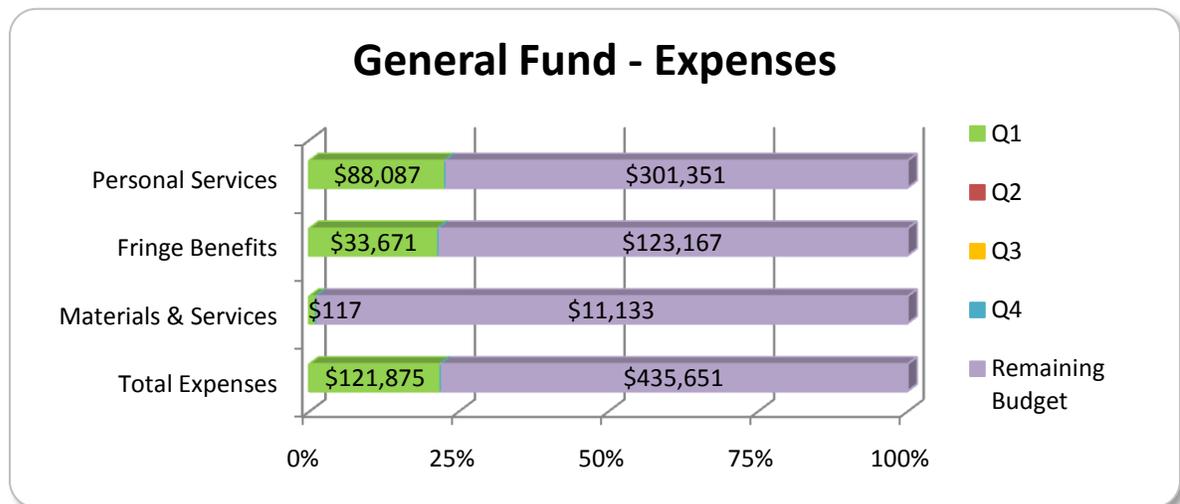


General Fund Analysis



- The General Fund expenditures for the Engineer are estimated to be **\$557,526** for 2011, which is **0.2%** of the total budgeted expenditures for the General Fund.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$120,261	\$116,888	\$130,574	\$147,066	\$120,261	\$514,789
Current Year Actuals	\$121,875				\$121,875	\$557,526

** Current year total represents revised budget.*

- First quarter expenditures of **\$121,875** represent **21.9%** 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.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$89,870	\$88,087	98.0%
2nd Quarter	\$89,870		
3rd Quarter	\$104,849		
4th Quarter	\$104,849		
Total	\$389,438	\$88,087	22.6%

- There are 8.41 FTEs budgeted; 8.40 are currently active. This agency is on target, expending 22.6% of budgeted personal services.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.

Pending

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

Not Recommended

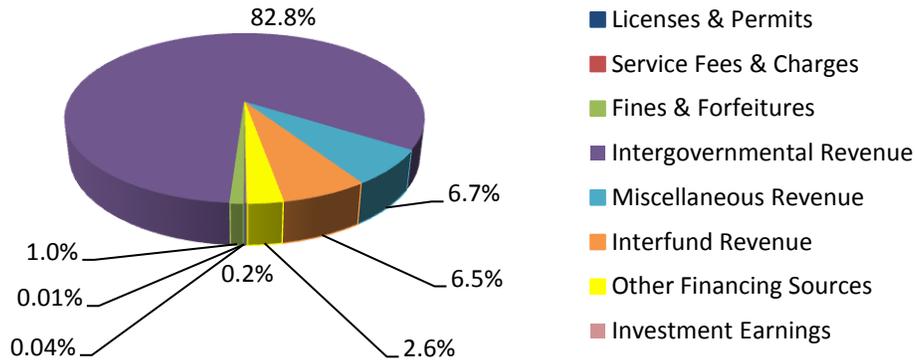
- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

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

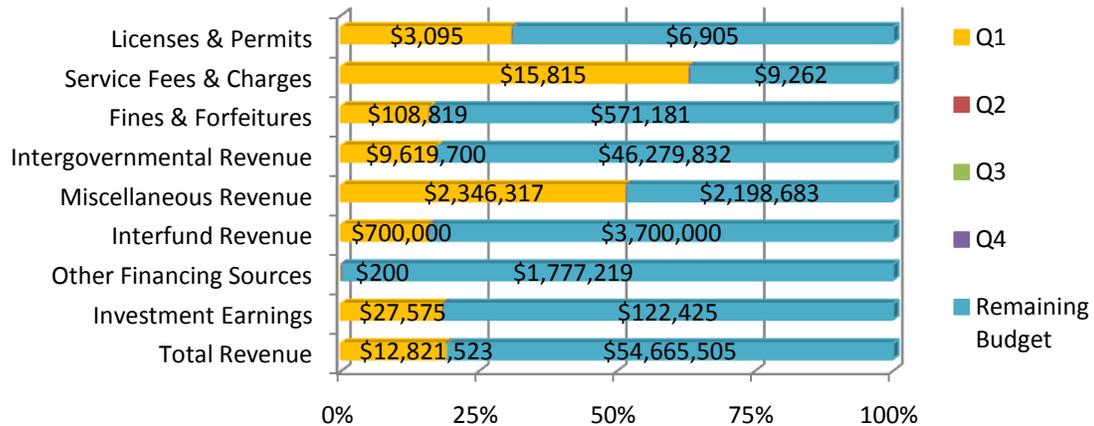
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- 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 and the Motor Vehicle License Tax. Within the Stormwater Management Fund, the primary revenue sources are State Grants and operating transfers from the General Fund.

Non-General Fund - Revenue



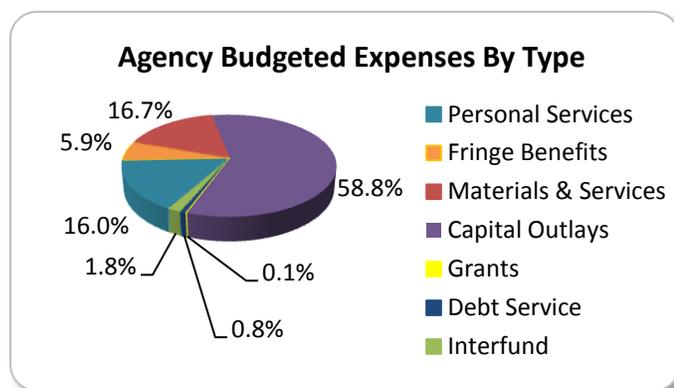
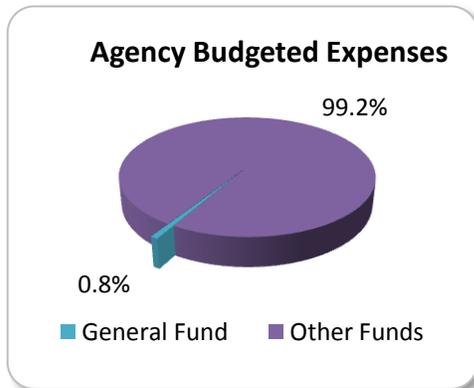
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$9,332,561	\$10,808,593	\$10,638,122	\$14,424,722	\$30,779,276	\$45,203,998
Current Year Actuals	\$12,821,523				\$12,821,523	\$67,487,028

* Current year total represents revised budget.

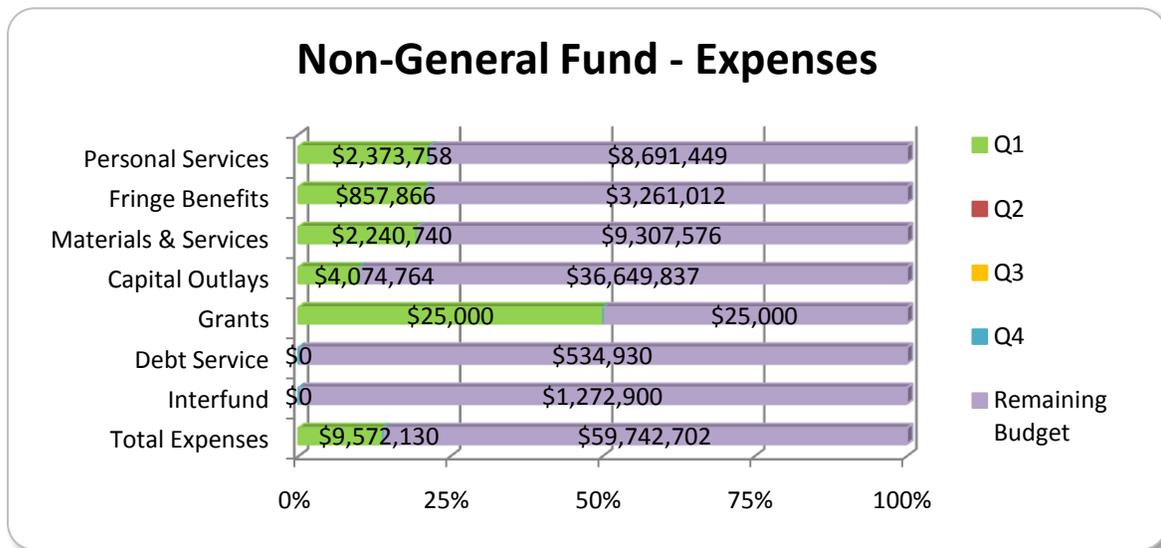
- First quarter revenues of \$12,821,523 represent 19.0% of the budgeted amount for the year.
- Service Fees and Charges, such as county atlas sales, assessment fees and inspection fees, generally are collected throughout the year (\$15,818). These items are sold throughout the year.

- Intergovernmental revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. State grants are budgeted at \$5.8 million, of which 3% has been collected. Federal grants are budgeted at \$22.0 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 \$1,697,150 and \$1,043,751 was received during the 1st quarter. These projects were carried over into 2011 and scheduled to be completed by the end of the 2nd quarter.
- Miscellaneous revenue includes other government contributions of which 52% of budget has been collected; the remaining revenues 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. Year-to-date interest earnings represent 18% of budget.
- The ARRA projects are one-time revenues in the current quarter.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Engineer is estimated to be **\$69,314,832** for 2011, which is **99.2%** of the total budgeted expenditures (**\$69,872,358**) for the Engineer.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$6,890,939	\$7,128,543	\$13,553,469	\$18,690,233	\$6,890,939	\$46,263,184
Current Year Actuals	\$9,572,130				\$9,572,130	\$69,314,832

* Current year total represents revised budget.

- First quarter expenditures of **\$9,572,130** represent **13.8%** 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 Capital Outlays. As of the 1st quarter, \$1,043,751 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 1st payment to MORPC to support the Greenways program. The remaining 2011 payment is due in July.
- The ARRA projects are one-time expenses in the current quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,553,509	\$2,373,758	93.0%
2nd Quarter	\$2,553,509		
3rd Quarter	\$2,979,094		
4th Quarter	\$2,979,094		
Total	\$11,065,207	\$2,373,758	21.5%

- There are 197.59 FTEs budgeted; 176.60 are currently active. This agency is currently under budget due to approximately 21 vacant positions.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- 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 2011 budget.

Pending

- A request submitted for approval during the 2nd quarter (Resolution No. 0211-11 on April 12, 2011) will authorize non-general fund supplemental appropriations for the Stormwater Management Program in the amount of \$114,734.05.
- A request submitted for approval during the 2nd quarter (Resolution No. 0219-11 on April 12, 2011) will authorize non-general fund supplemental appropriations in the Motor Vehicle & Gas Tax Fund for roadway and bridge program expenses in the amount of \$6,187,497.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

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