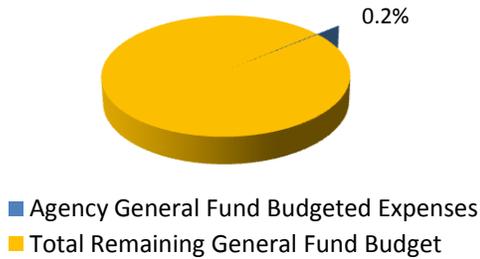
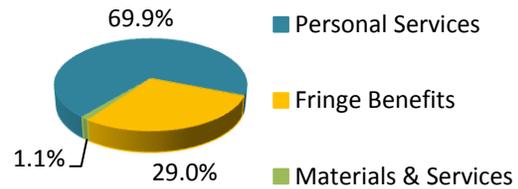


General Fund Analysis

Share of Total County Expenses

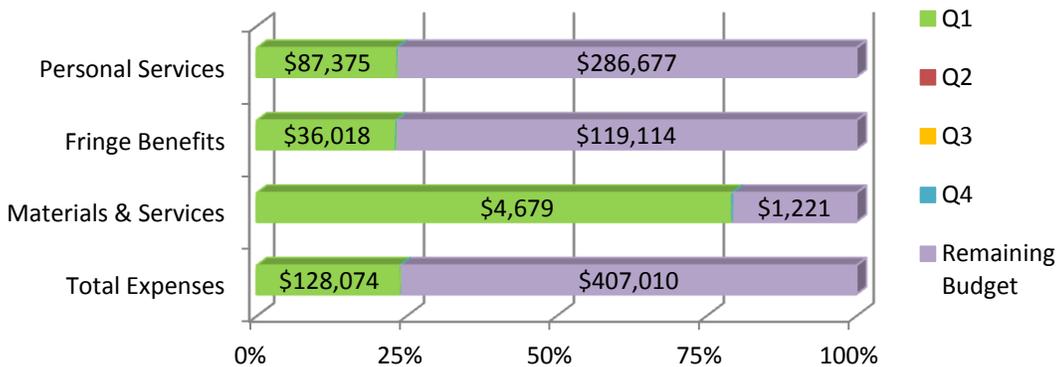


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Engineer are estimated to be **\$535,084** for 2012, 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	\$121,875	\$121,938	\$138,209	\$169,021	\$121,875	\$551,043
Current Year Actuals	\$128,074				\$128,074	\$535,084

* Current year total represents revised budget.

- First quarter expenditures of **\$128,074** represent **23.9%** of the budgeted amount for the year
- Materials and Services are expended on an "as needed" basis. This line-item includes one-time software subscriptions in the amount of **\$4,609** which was paid this quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$86,320	\$87,375	101.2%
2nd Quarter	\$100,706		
3rd Quarter	\$86,320		
4th Quarter	\$100,706		
Total	\$374,052	\$87,375	23.4%

- First quarter of 2012 represents 23.1% of total pay periods. The agency is slightly over budget due to personal leave payouts made in the 1st quarter, in the amount of \$2,884.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

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

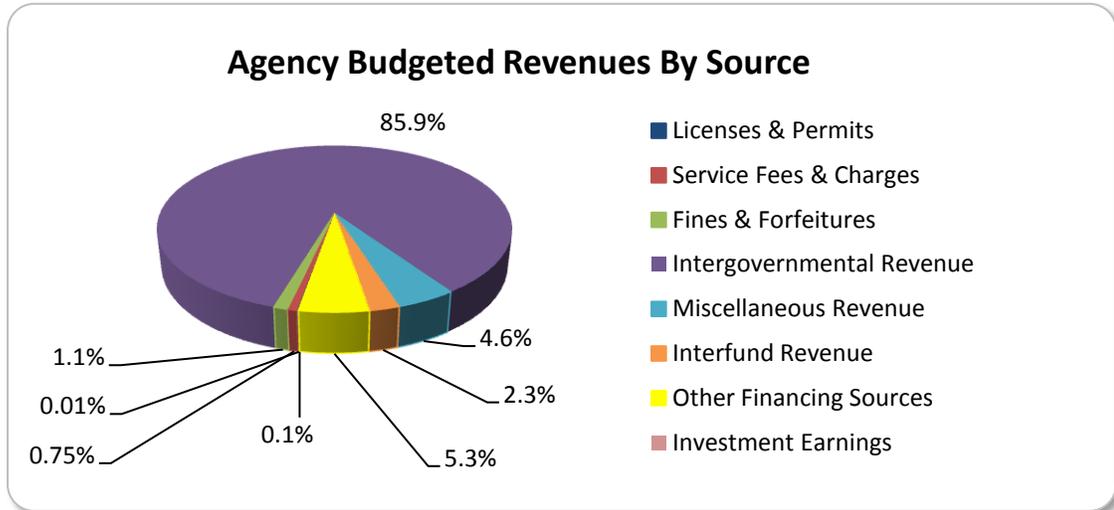
Not Recommended

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

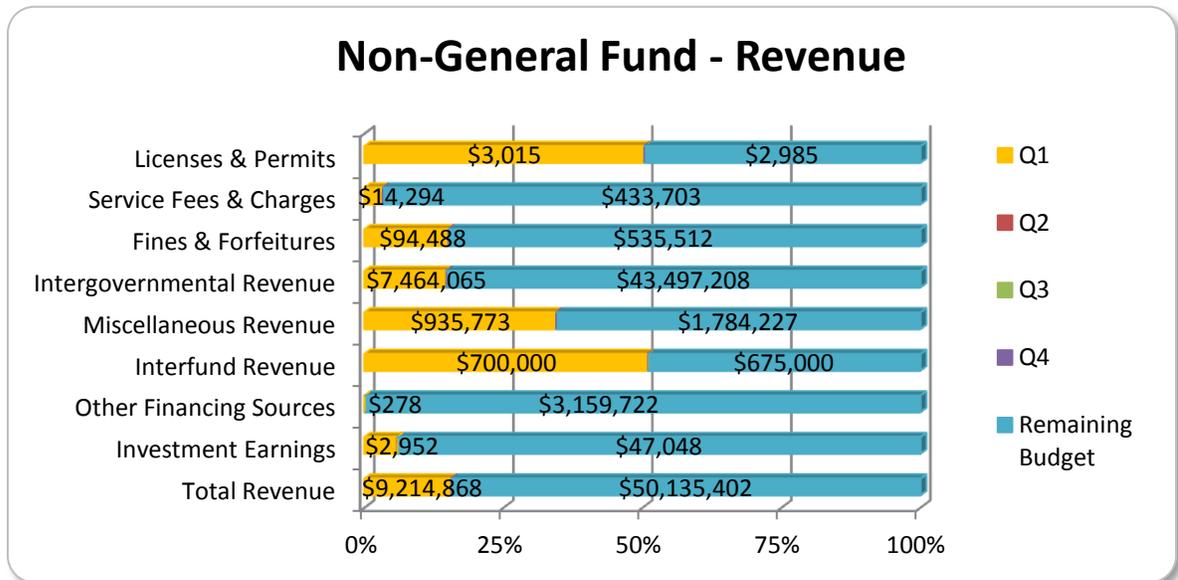
Additional Budget Analysis and Budget Recommendations

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

Non-General Fund Analysis



- 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.



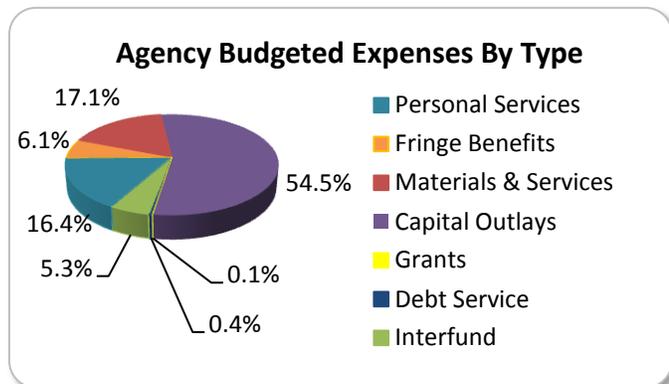
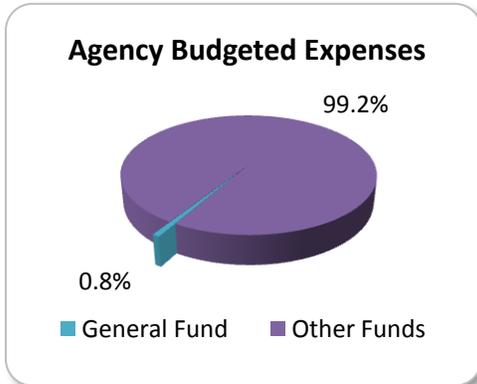
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$12,821,523	\$13,328,686	\$25,044,003	\$21,487,779	\$12,821,523	\$72,681,991
Current Year Actuals	\$9,214,868				\$9,214,868	\$59,350,270

* Current year total represents revised budget.

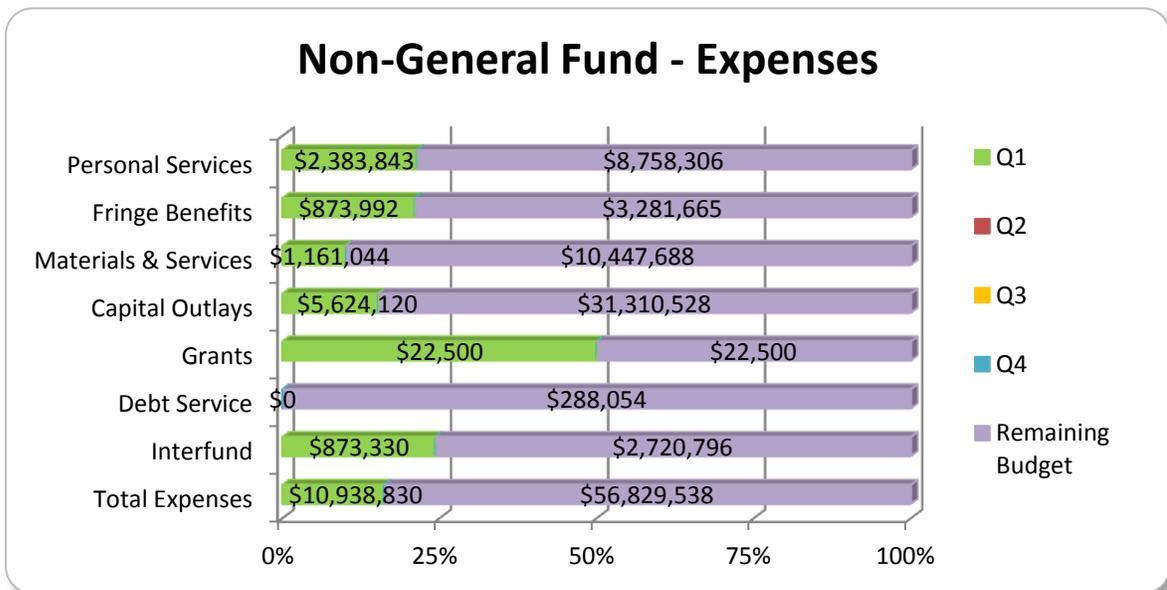
- First quarter revenues of **\$9,214,868** represent 15.5% of the budgeted amount for the year.
- Service Fees and Charges, such as county atlas sales, assessment fees and inspection fees, generally are collected throughout the year (\$14,294 received in 1st quarter).

- Fines and forfeitures include local traffic fines and weight enforcement fines. Fifteen percent or \$94,488 was collected in the 1st quarter compared to 16% or \$108,819 in 1st quarter 2011.
- 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 \$75,194 and all estimated revenues were received during the 1st quarter. All of the Engineer's ARRA projects are complete. Final sign-off from ODOT is in the process of being completed. These are one-time revenues.
- Miscellaneous revenue includes other government contributions of which 34.5% of budget has been collected; the remaining budgeted revenues will be collected throughout the year.
- Interfund revenue includes General Fund support of Stormwater Management efforts. A transfer of \$700,000 from the General Fund occurred in the 1st quarter. The remaining transfer will occur during the 3rd quarter.
- 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 6% of budget.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Engineer is estimated to be **\$67,768,368** for 2012, which is **99.2%** of the total budgeted expenditures (**\$68,303,452**) for the Engineer.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$9,572,130	\$14,818,116	\$20,447,806	\$20,706,911	\$9,572,130	\$65,544,963
Current Year Actuals	\$10,938,830				\$10,938,830	\$67,768,368

* Current year total represents revised budget.

- First quarter expenditures of **\$10,938,830** represent **16.1%** 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, \$75,194 has been spent. All of the Engineer's ARRA projects are complete. Final sign-off from ODOT is in the process of being completed. These are one-time expenditures.

- Grant expenditures include the 1st payment to MORPC to support the Greenways program. The remaining 2012 payment is due in July.
- Debt Service and Interfund budgets are related to road construction, bridge construction and other projects, as these projects are supported by OPWC loans and are typically paid during the 4th quarter.
- Interfund expenditures also include the repayment to the General Fund for the Whims Ditch EMA Grant. \$873,330 was repaid during the 1st quarter and the remaining is expected to be paid in the 4th 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	\$2,571,265	\$2,383,843	92.7%
2nd Quarter	\$2,999,809		
3rd Quarter	\$2,571,265		
4th Quarter	\$2,999,809		
Total	\$11,142,149	\$2,383,843	21.4%

- First quarter of 2012 represents 23.1% of total pay periods. Currently this agency has 20 vacant positions to be filled. The agency is in the process of recruiting seasonal and temporary positions. Historically, this agency distributes pay raises during the 4th quarter.

Budget Corrective Items

Approved

- Resolution No. 0015-12 authorized non-general fund supplemental appropriations for the Whims Ditch Acquisition Project in the amount of \$256,000.
- Resolution No. 0059-12 authorized non-general fund supplemental appropriations for the Auto & Gas Tax Fund in the amount of \$4,649,390 and the American Recovery and Reinvestment Act (ARRA) Engineer Fund in the amount of \$75,193.94 for projects that carried over from 2011 into 2012.
- Resolution No. 0113-12 authorized a transfer of funds from the General Fund for the Stormwater Management Program in the amount of \$700,000.
- Resolution No. 0114-12 authorized non-general fund supplemental appropriations for the Hamilton Run Stream Restoration project in the amount of \$24,813.96.
- Resolution No. 0202-12 authorized a partial repayment of an interfund loan to the General Fund for the Whims Ditch Acquisition Project in the amount of \$873,330.51.

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.