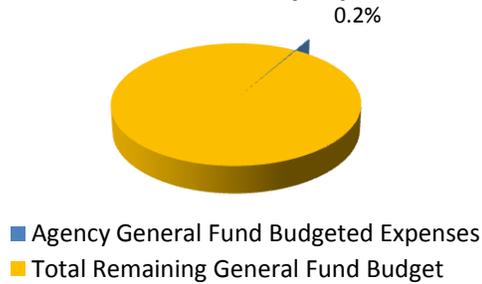
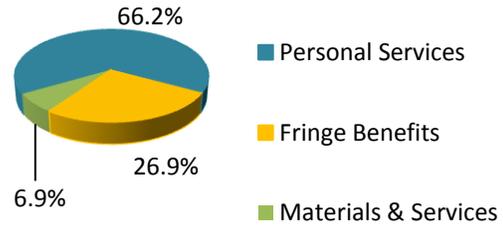


General Fund Analysis

Share of Total County Expenses

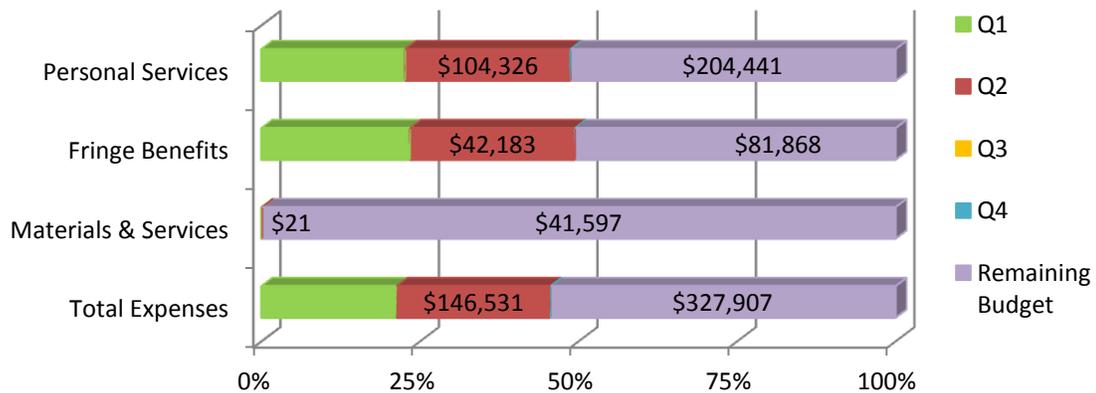


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Engineer's Office are estimated to be **\$602,850** for 2013, 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	\$128,075	\$140,345	\$122,127	\$145,679	\$268,420	\$536,226
Current Year Actuals	\$128,413	\$146,531			\$274,944	\$602,850

* Current year total represents revised budget.

- Second quarter expenditures of **\$146,531** represent **24.3%** of the budgeted amount for the year. YTD expenditures of **\$274,944** represent **45.6%** of the budgeted amount for the year.
- Materials and Services are expended on an "as needed" basis for travel, computers and software subscriptions.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$92,118	\$90,412	98.1%
2nd Quarter	\$107,471	\$104,326	97.1%
3rd Quarter	\$92,118		
4th Quarter	\$107,471		
Total	\$399,179	\$194,738	48.8%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50% of budget. Based on the expenditures from the 2nd quarter, Personal Services for the Engineer's Office are on target with the budgeted amount.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Engineer's Office was \$7,421.

Pending

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

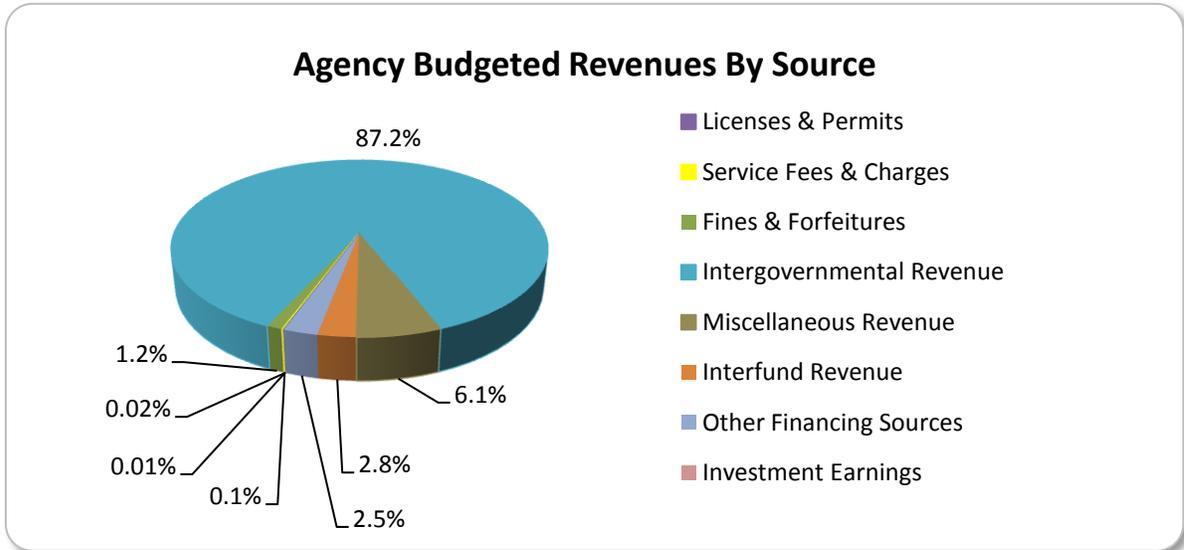
Not Recommended

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

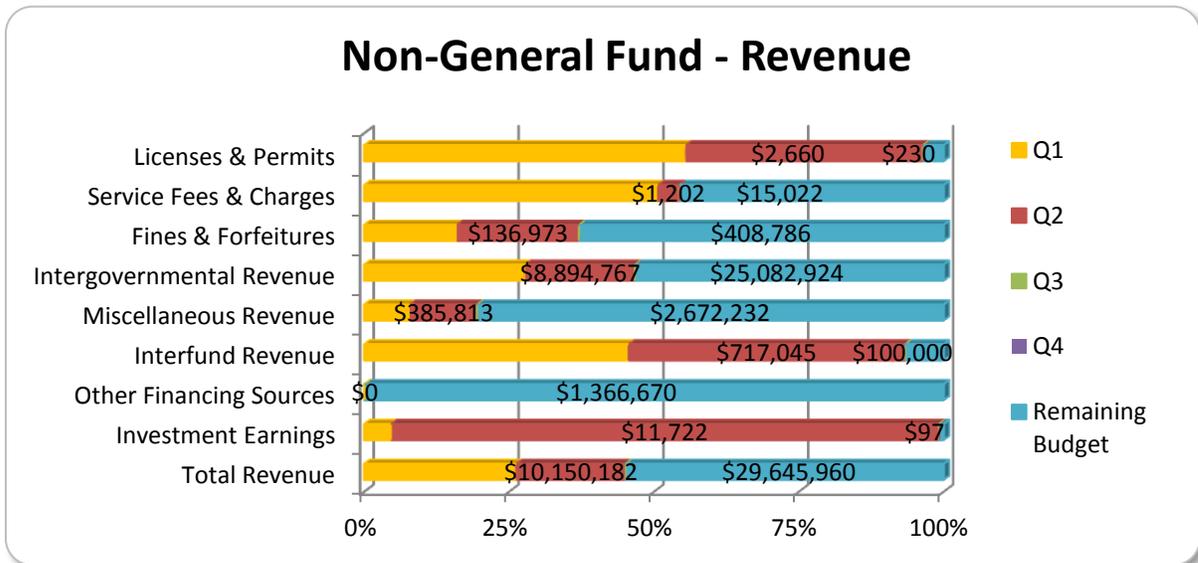
Additional Budget Analysis and Budget Recommendations

- 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’s Office are within two separate funds. Within the Motor Vehicle and Gas Tax Fund, the primary revenue sources are State and Federal Grants and Motor Vehicle License and Taxes. Within the Stormwater Management Fund, the primary revenue sources are operating transfers from the General Fund and State Grants.



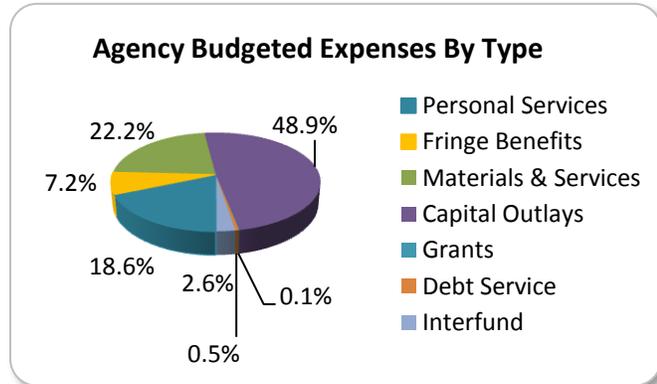
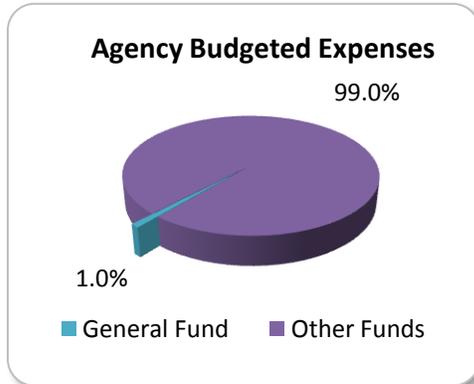
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$9,214,873	\$13,388,106	\$17,643,299	\$16,105,219	\$22,602,979	\$56,351,497
Current Year Actuals	\$14,194,271	\$10,150,182			\$24,344,453	\$53,990,413

* Current year total represents revised budget.

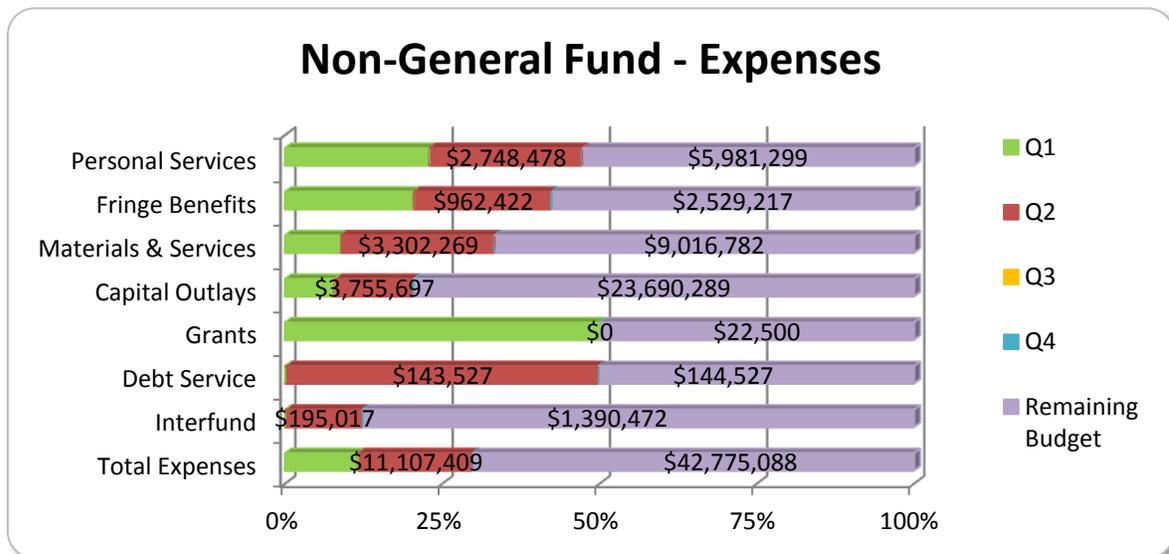
- Second quarter revenues of \$10,150,182 represent 18.8% of the budgeted amount for the year. YTD revenues of \$24,344,453 represent 45.1% of the budgeted amount for the year.

- Service Fees and Charges, such as county atlas sales and inspection fees are generally are collected throughout the year, while assessment fees are collected during the 1st and 3rd quarters.
- Fines and forfeitures include local traffic fines and weight enforcement fines. YTD collections are at 37% of budget or \$241,214, compared to 30% in 2012.
- Intergovernmental revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. State grants are budgeted at \$8.4 million, of which 13% has been collected. Federal grants are budgeted at \$12.6 million, of which 50.3% has been collected. Motor vehicle license tax is on target with 52.4% of budget received. Other government entity reimbursements will be collected during the 4th quarter when projects are completed.
- Miscellaneous revenue includes revenue from other government entities for services obtained through collaboration on projects of which 19.5% 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 \$687,500 from the General Fund occurred in the 1st and 2nd quarters.
- 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 99% of budget.

Non-General Fund Analysis



- The non-general fund expenditure budget for the Engineer's Office is estimated to be **\$60,938,092** for 2013, which is **99.0%** of the total budgeted expenditures (**\$61,540,942**) for the Engineer.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$10,938,834	\$15,023,644	\$15,346,093	\$21,406,491	\$25,962,478	\$62,715,062
Current Year Actuals	\$7,055,595	\$11,107,409			\$18,163,004	\$60,938,092

* Current year total represents revised budget.

- Second quarter expenditures of **\$11,107,409** represent **18.2%** of the budgeted amount for the year. YTD expenditures of **\$18,163,004** represent **29.8%** 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.
- Grant expenditures include the payments to the Mid Ohio Regional Planning Committee (MORPC) to support the Greenways program, which are due to be made in the 1st and 3rd quarters.

- The budget for Debt Service is related to road construction, bridge construction and other projects that are supported by the Ohio Public Works Commission (OPWC) loans. The first half payment was made in the 2nd quarter and the second half payment will be made during the 4th quarter.
- The budget for Interfund is associated with the debt service transfers related to the various bond issuances of the County for road and bridge projects. In the 2nd quarter \$165,472 was transferred for debt service and the remaining transfer is scheduled for the 4th quarter. Interfund expenditures in the 2nd quarter also include a transfer of \$29,545 for the reimbursement of costs associated with the recovery from Severe Storms and Straight-line Winds in 2012 from the FEMA Fund (Fund 2128) to Motor Vehicle and Gas Tax Fund (Fund 2015).

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,614,922	\$2,601,551	99.5%
2nd Quarter	\$3,050,742	\$2,748,478	90.1%
3rd Quarter	\$2,614,922		
4th Quarter	\$3,050,742		
Total	\$11,331,329	\$5,350,029	47.2%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50% of budget. Based on the expenditures from the 2nd quarter, Personal Services for the Engineer's Office are on target with the budgeted amount.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Engineer's Office were:
 - \$189,134 in the Motor Vehicle and Gas Tax Fund (Fund 2015).
 - \$2,080 in the Stormwater Management Fund (Fund 2095).
- Resolution No. 0043-13 authorized a transfer of funds from the General Fund for the Stormwater Management Program in the amount of \$687,500.
- Resolution No. 0044-13 authorized non-general fund supplemental appropriations for multiple ditch funds in the amount of \$4,903.
- Resolution No. 0045-13 authorized non-general fund supplemental appropriations for Phase I and II of the Whims Ditch Acquisition Project in the amount of \$2,324,320.
- Resolution No. 0322-13 authorized non-general fund supplemental appropriations in the amount of \$29,545 and a transfer of funds in the amount of \$29,545 for the distribution grant dollars to the Engineer's Office received from FEMA for the reimbursement of costs associated with the recovery from Severe Storms and Straight-line Winds in 2012
- Resolution No. 0335-13 authorized non-general fund supplemental appropriations for construction contracts that were budgeted, but not paid, in 2012 and carried over into 2013 in the amount of \$4,259,382 and \$1,000,000 for the Township Resurfacing project.
- Resolution No. 0419-13 authorized non-general fund supplemental appropriations in the amount of \$65,459 within the Road Projects - 2010 Bond Fund in order to be able to expend the bond proceeds by the end of the year.
- Resolution No. 0459-13 authorized a transfer of funds from the General Fund for the 2nd half allotment for the Stormwater Management Program in the amount of \$687,500.

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

- The subsidy payments received in May related to the Build America Bonds and the Recovery Zone Economic Development Bonds that were issued in 2010 were reduced by 8.7% due to the federal sequester, which amounted to a loss of \$1,821 in the Motor Vehicle and Gas Tax Fund.