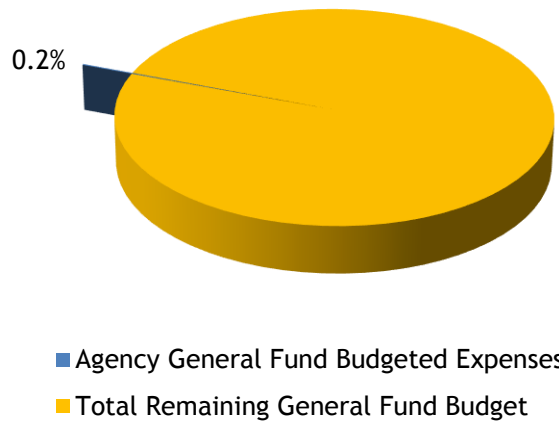


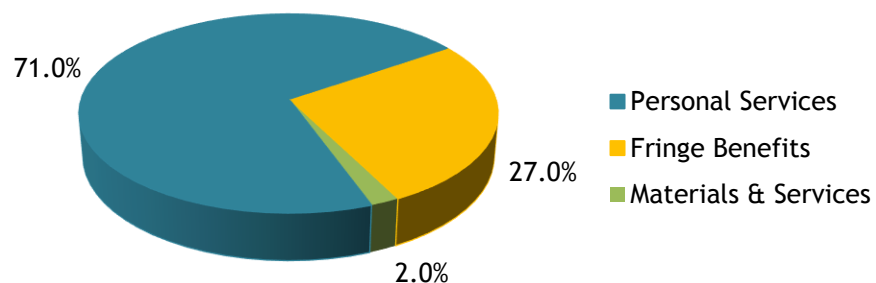
General Fund - Expenditure Analysis

Share of Total County Expenditures

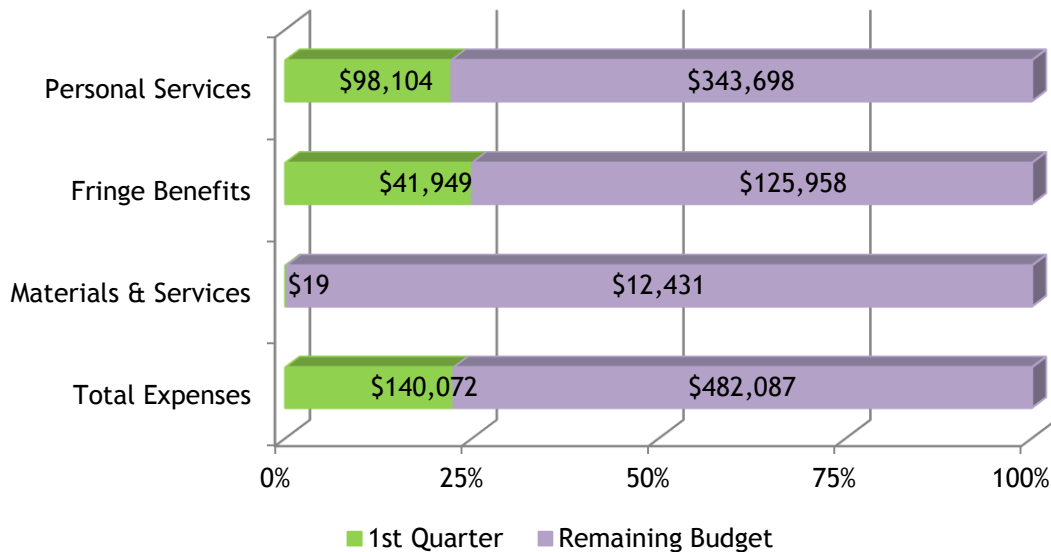


- The General Fund expenditures for the Engineer's Office are estimated to be **\$622,159** for 2015, which is **0.2%** of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$132,981	\$152,862	\$140,964	\$162,582	\$132,981	\$589,389
Current Year	\$140,071				\$140,071	\$622,159

**Current year total represents revised budget.*

- First quarter expenditures of **\$140,071** represent **22.5%** of the budgeted amount for the year.
- Materials and Services are expended on an as needed basis for travel, computers and software subscriptions; and there were minimal expenditures made during the 1st quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$101,954	\$98,103	96.2%
2 nd Quarter	\$118,947		
3 rd Quarter	\$101,954		
4 th Quarter	\$118,947		
Total	\$441,802	\$98,103	22.2%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Based on the expenditures from the 1st quarter, Personal Services for the Engineer's Office are on target with the budgeted amount.

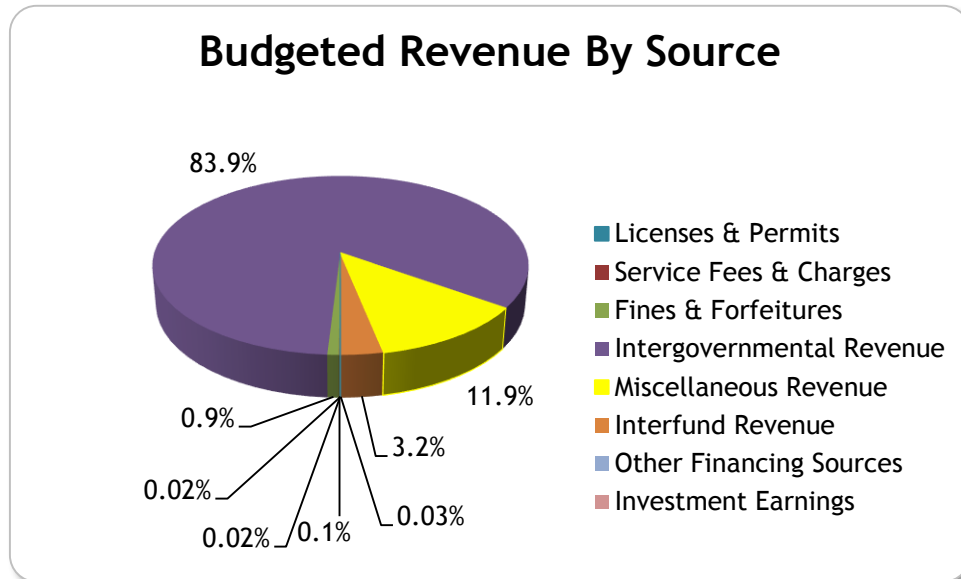
General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Engineer's Office was \$10,587.

General Fund - Budget Corrective Items - Pending

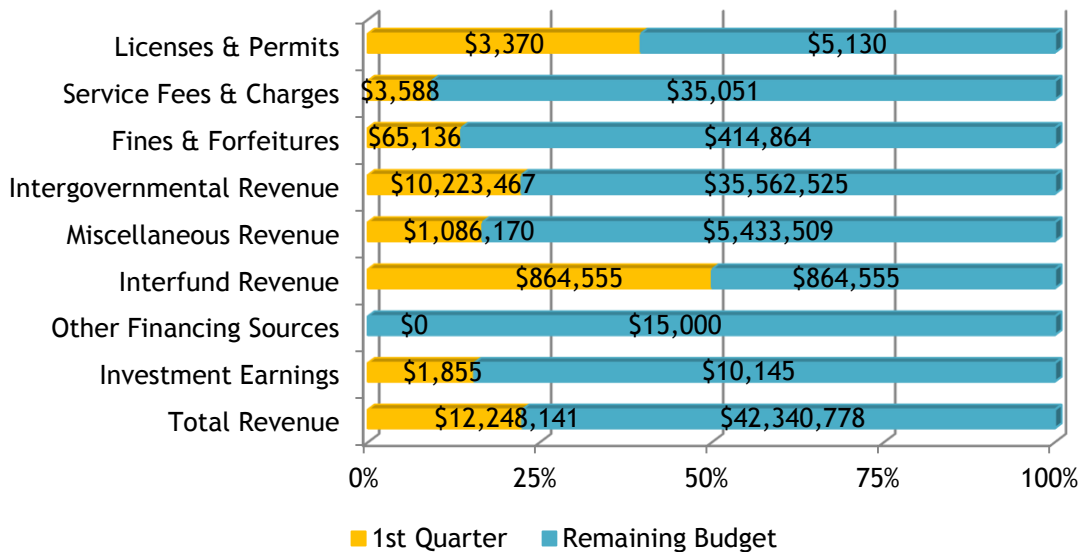
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Engineer's Office is estimated to be \$54,588,919 for 2015.
- The main sources of non-general fund revenue for the Engineer's Office are:
 - State and Federal Grants and Motor Vehicle License and Taxes within the Motor Vehicle and Gas Tax Fund (Fund 2015).
 - Operating transfers from the General Fund and State Grants within the Stormwater Management Fund (Fund 2095).

Non-General Fund - Quarterly Revenue



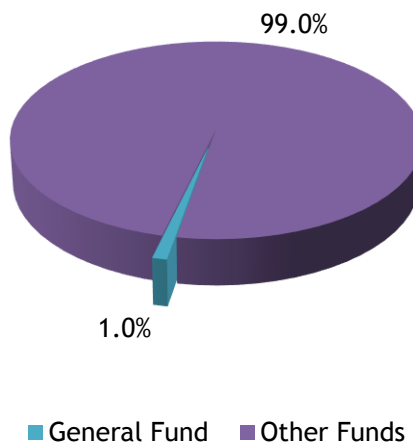
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$7,027,227	\$8,783,170	\$14,242,414	\$16,770,583	\$7,027,227	\$46,823,394
Current Year	\$12,248,140				\$12,248,140	\$54,588,919

*Current year total represents revised budget.

- First quarter revenue of **\$12,248,140** represents **22.4%** of the budgeted amount for the year.
- Intergovernmental revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. State grants (budgeted at \$7.5 million) and Federal grants (budgeted at \$9.4 million) are collected during the 2nd half of the year and other government entity reimbursements are collected during the 4th quarter when projects are active. Motor vehicle license taxes are on target with 22.8% of budget received.
- Miscellaneous Revenue includes revenue from other government entities for services obtained through collaboration on projects, of which 16.7% 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 \$864,555 from the General Fund occurred in the 1st quarter. The remaining transfer will occur during the 3rd quarter.

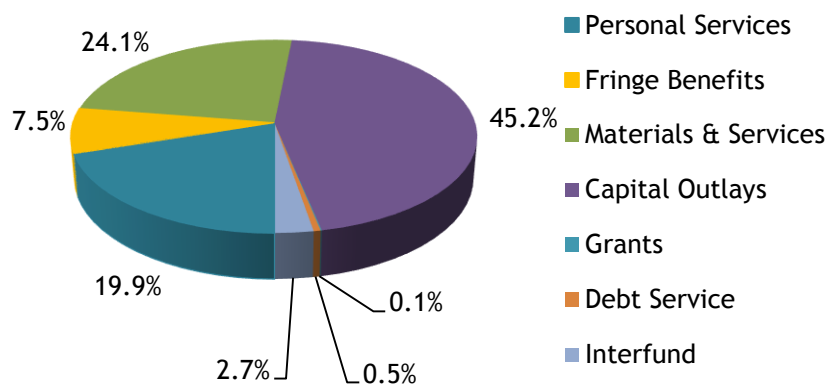
Non-General Fund - Expenditure Analysis

Agency Budgeted Expenditures

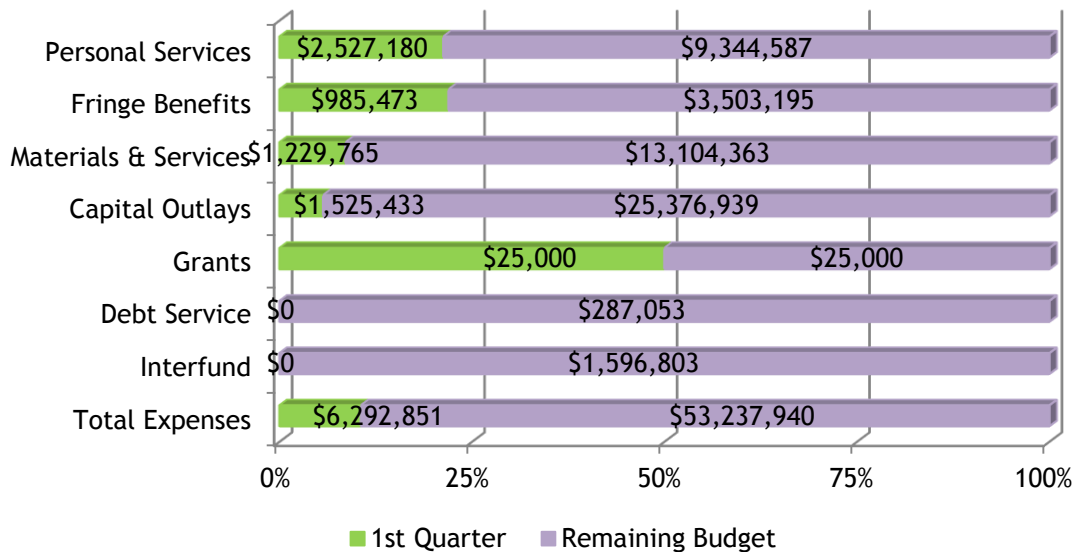


- The non-general fund expenditures for the Engineer's Office are estimated to be **\$59,530,790** for 2015, which is **99.0%** of the total budgeted expenditures for the Engineer's Office.

Budgeted Expenditure By Type



Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$6,188,225	\$9,746,582	\$11,689,234	\$21,252,734	\$6,188,225	\$48,876,775
Current Year	\$6,292,850				\$6,292,850	\$59,530,790

**Current year total represents revised budget.*

- First quarter expenditures of **\$6,292,850** represent **10.6%** 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 first payment to the Mid-Ohio Regional Planning Commission (MORPC) for support of the Greenways program. The remaining 2015 payment is due in July.
- 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 and are typically paid 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. The debt service transfers are scheduled for the 2nd and 4th quarters.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$2,739,639	\$2,527,180	92.2%
2 nd Quarter	\$3,196,245		
3 rd Quarter	\$2,739,639		
4 th Quarter	\$3,196,245		
Total	\$11,871,767	\$2,527,180	21.3%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Based on the expenditures from the 1st quarter, Personal Services for the Engineer's Office are lower than anticipated due to seasonal vacancies.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 to various County offices for a 2.0% 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:
 - \$260,465 in the Motor Vehicle and Gas Tax Fund (Fund 2015)
 - \$3,161 in the Stormwater Management Fund (Fund 2095).
- Resolution No. 0026-15 authorized a transfer of funds in the amount of \$864,555 from the General Fund for the Stormwater Management Program.
- Resolution No. 0056-15 authorized non-general fund supplemental appropriations in the amount of \$2,912,284 for construction contracts that were budgeted, but not paid for, in 2014 and carried over into 2015.

Non-General Fund - Budget Corrective Items - Pending

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