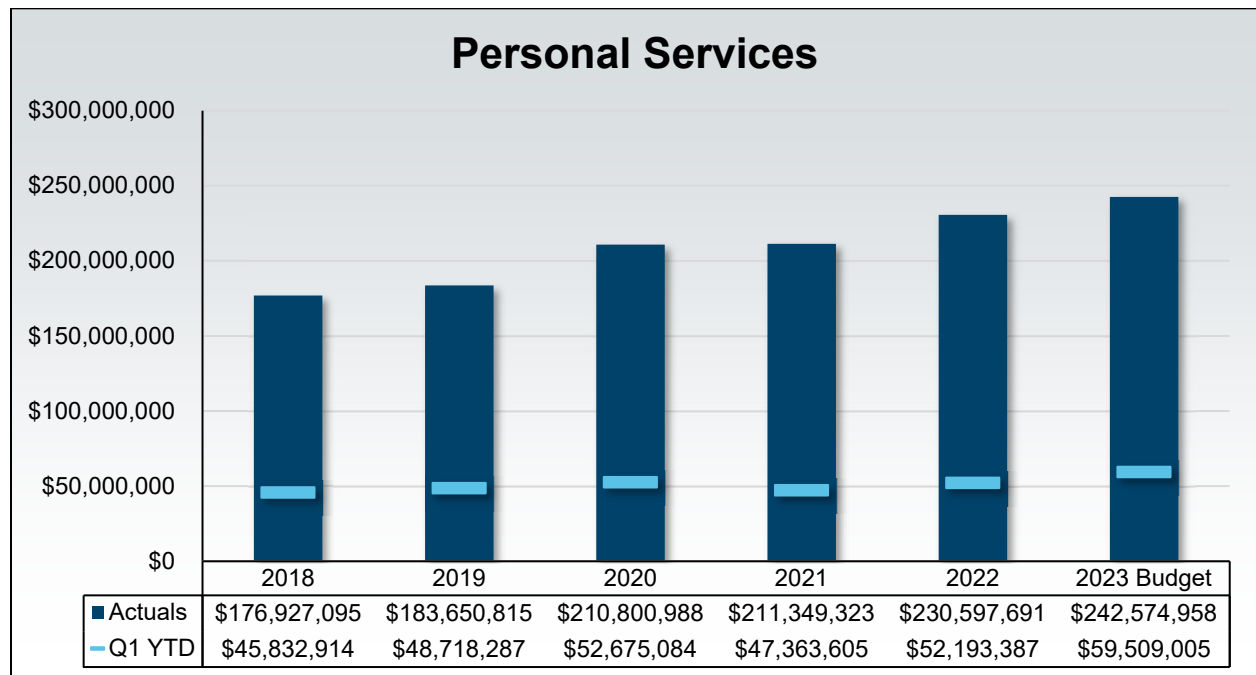


**Personal Services**

Year-to-date expenditures within Personal Services were \$59,509,005, which represent 24.5% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$7,315,618 or 14.0% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$49,411,117 or 83.0% was related to salaries and wages. This amount was \$5,684,936 or 13.0% more than the amount for 2022.
- \$2,767,272 or 4.7% was related to retroactive adjustments, which is related primarily to the 2022 wage increases associated with the collective bargaining agreement with the deputies that were not paid until 2023.
- \$2,694,779 or 4.5% was related to overtime. This amount was \$899,375 or 50.1% more than the amount for 2022. The variance is primarily due to increases in overtime at the Sheriff's Office (\$720,102) and Domestic Court (\$195,036).
- \$840,797 or 1.4% was related to termination payouts of unused leave time. This amount was \$149,078 or 21.6% more than the amount for 2022.

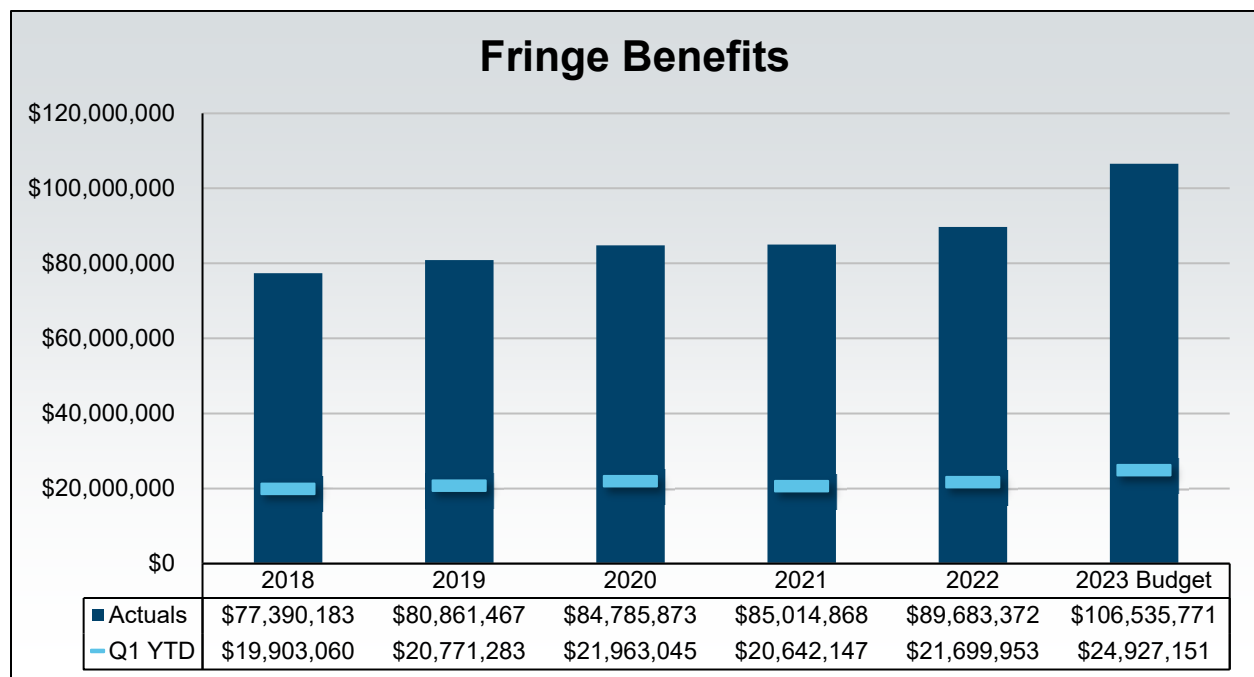


**Fringe Benefits**

Year-to-date expenditures within Fringe Benefits were \$24,927,151, which represent 23.4% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$3,227,198 or 14.9% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$14,405,057 or 57.8% was related to healthcare (employer premiums less employee contribution). This amount was \$1,630,556 or 12.8% more than the amount for 2022.
- \$8,554,140 or 34.3% was related to OPERS contributions. This amount was \$1,465,535 or 20.7% more than the amount for 2022.
- \$834,022 or 3.3% was related to Medicare contributions. This amount was \$135,576 or 19.4% more than the amount for 2022.

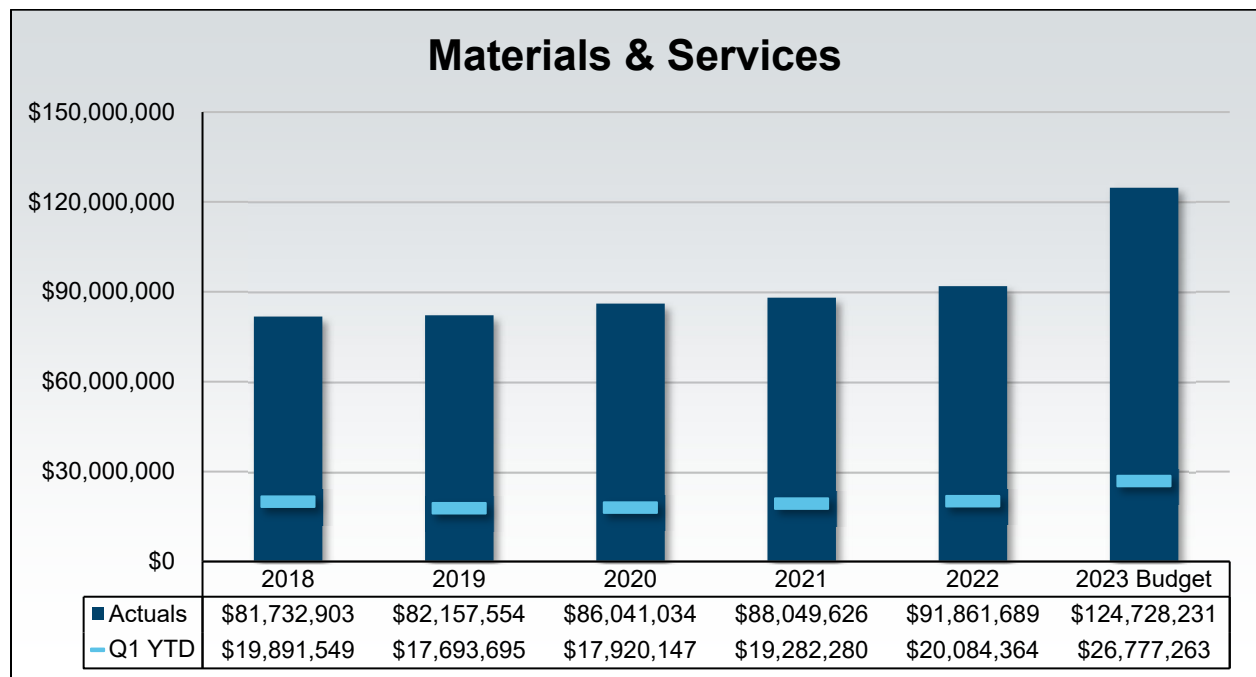


**Materials & Services**

Year-to-date expenditures within Materials & Services were \$26,777,263, which represent 21.5% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$6,692,900 or 33.3% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$9,338,897 or 34.9% was related to various purchased personal services. This amount was \$2,344,581 or 33.5% more than the amount for 2022.
- \$2,853,146 or 10.7% was related to appointed counsel. This amount was \$776,705 or 37.4% more than the amount for 2022.
- \$3,238,314 or 12.1% was related to maintenance and repair charges. This amount was \$1,417,590 or 77.9% more than the amount for 2022.
- \$1,847,510 or 6.9% was related to utilities. This amount was \$229,245 or 14.2% more than the amount for 2022.



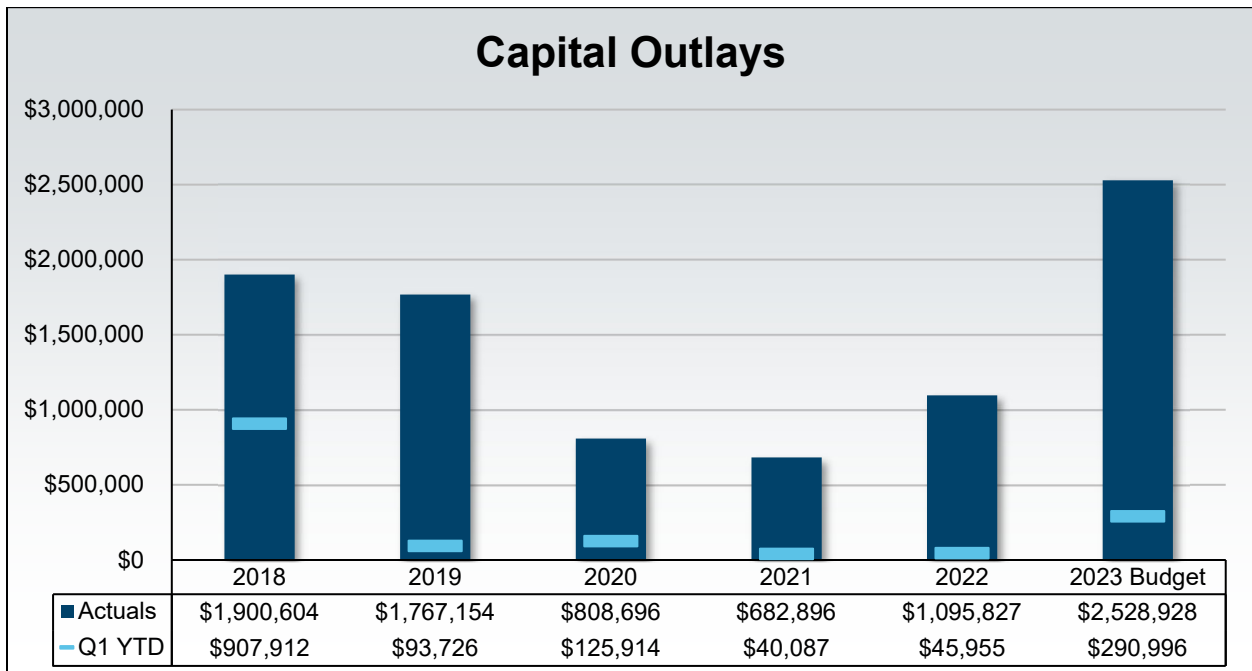
\*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

**Capital Outlays**

Year-to-date expenditures within Capital Outlays were \$290,996, which represent 11.5% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$245,041 or 533.2% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$285,817 or 98.2% was related to the purchase and lease of various machinery and equipment. This amount was \$239,862 or 521.9% more than the amount for 2022 due to the timing of purchases.
- \$5,179 or 1.2% was related to purchases of IT hardware and software. There were no expenditures during the comparable period in 2022.
- Beginning in 2016, the purchase of vehicles is being made from the Fleet Capital Fund rather than the General Fund. As a result, there are no expenditures within Capital Outlays for the purchase of vehicles in the chart below.

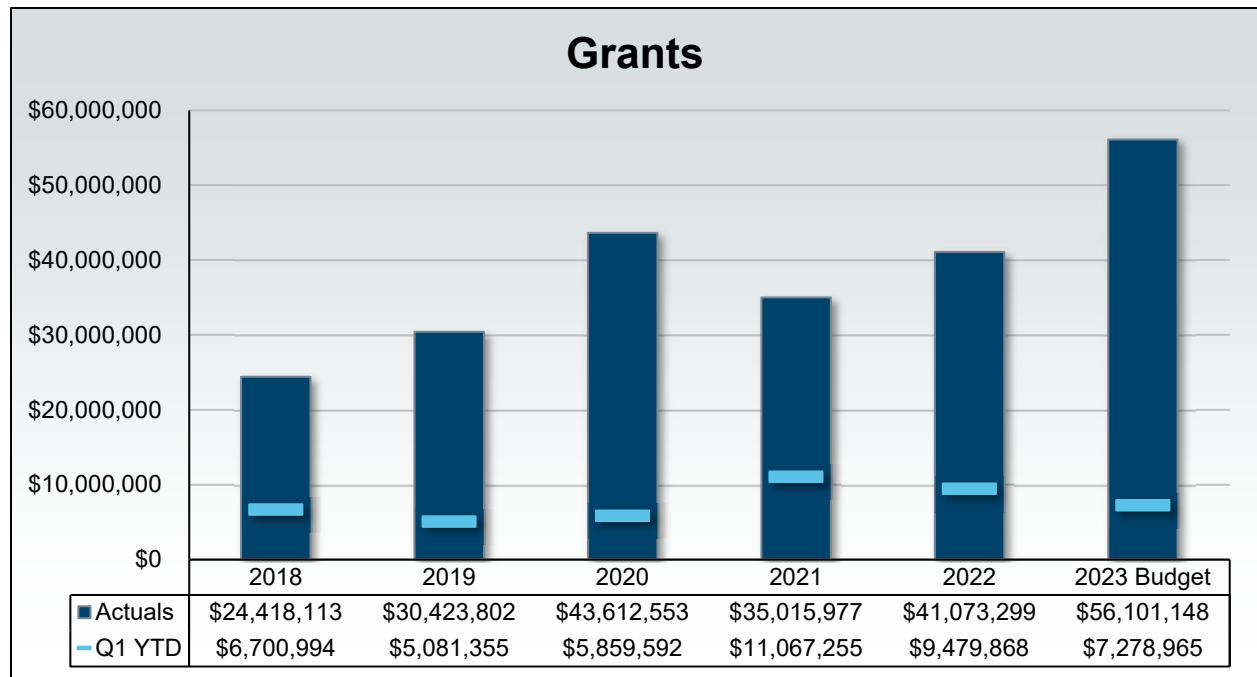


**Grants**

Year-to-date expenditures within Grants were \$7,278,965, which represent 13.0% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$2,200,903 or 23.2% below the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$2,777,500 or 38.2% was related to grants from Economic Development & Planning. This amount was \$5,285,000 or 65.6% less than the amount for 2022.
- \$3,590,163 or 49.3% was related to grants from Community Partnerships. This amount was \$1,226,839 or 9.0% less than the amount for 2022.
- \$911,303 or 12.5% was related to grants from the Veterans Service Commission. This amount was \$512,553 or 128.5% more than the amount for 2022. This is primarily due to the impact of the COVID-19 pandemic on prior year expenditures.



**Interfund**

Year-to-date expenditures within Interfund were \$17,051,528, which represent 26.7% of the budgeted amount for the year. For comparison, 1<sup>st</sup> quarter expenditures were \$53,564 or 0.3% above the amount in the prior year.

Of the amount expended through the end of the 1<sup>st</sup> quarter:

- \$14,234,313 or 83.5% was related to the annual debt service payment. This amount was \$2,625 less than the amount for 2022.
- \$2,817,216 or 16.5% was related to operating transfers. This includes:
  - \$1,593,774 or 56.6% to Job and Family Services as part of the County’s mandated share.
  - \$943,687 or 33.5% to the Drainage Engineer for the support of the County’s Stormwater Management efforts.
  - \$250,000 or 8.9% to the Probate Court Mental Health Fund for support of the Guardianship Services Board.

