

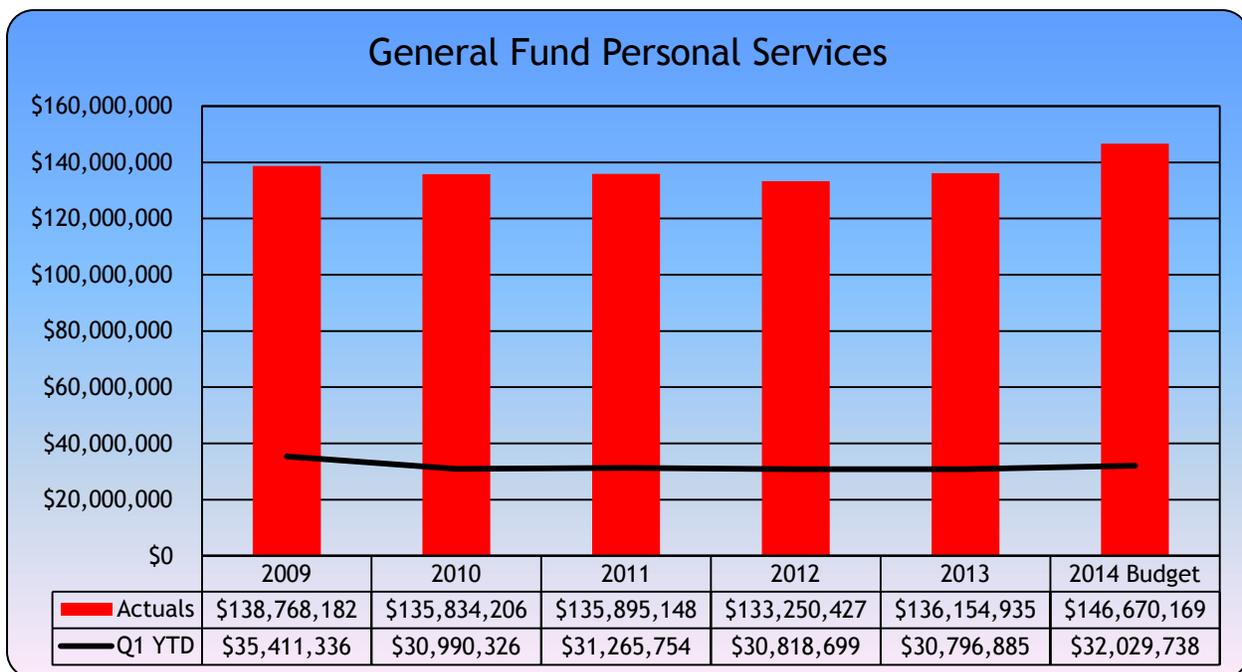
GENERAL FUND EXPENDITURE ANALYSIS 1st Quarter - 2014

Personal Services

Expenditures within Personal Services were \$32,029,738, which represent 21.8% of the budgeted amount for the year. For comparison, expenditures are \$1,232,853 or 4.0% above the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$29,240,198 or 91.3% was related to salaries and wages. This amount was \$1,170,003 or 4.2% greater than the amount for 2013.
- \$1,068,880 or 3.3% was related to overtime. This amount was \$308,600 or 40.6% greater than the amount for 2013. The increase is due primarily to a \$294,800 or 43.4% increase in overtime in the Sheriff's Office.
- \$625,897 or 2.0% was related to termination payouts of unused leave time. This amount was \$495,194 or 44.2% less than the amount for 2013.



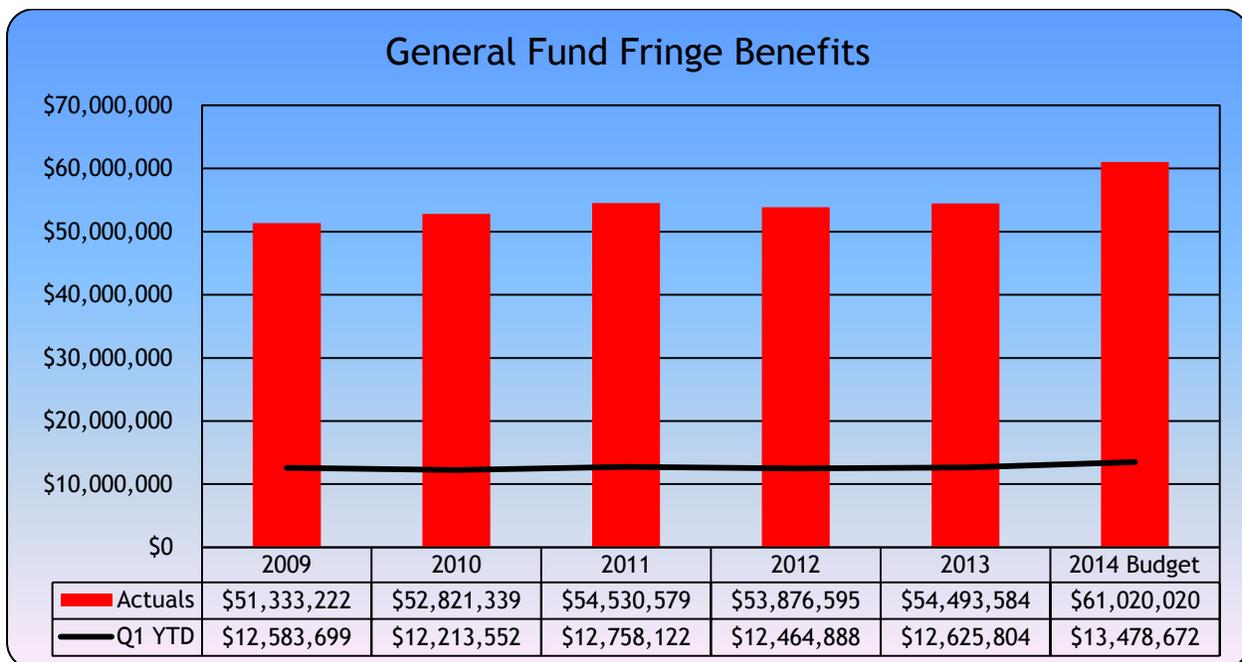
**2009 Actuals included a 27th pay period. All other years include 26 pay periods.

Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$13,478,672, which represent 22.1% of the budgeted amount for the year. For comparison, expenditures are \$852,868 or 6.8% above the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$7,623,251 or 56.6% was related to healthcare (employer premiums less employee contribution). This amount was \$412,452 or 5.7% greater than the amount for 2013.
- \$4,736,595 or 35.1% was related to OPERS contributions. This amount was \$285,431 or 6.4% greater than the amount for 2013.
- \$438,729 or 3.3% was related to Medicare contributions. This amount was \$24,066 or 5.8% greater than the amount for 2013.

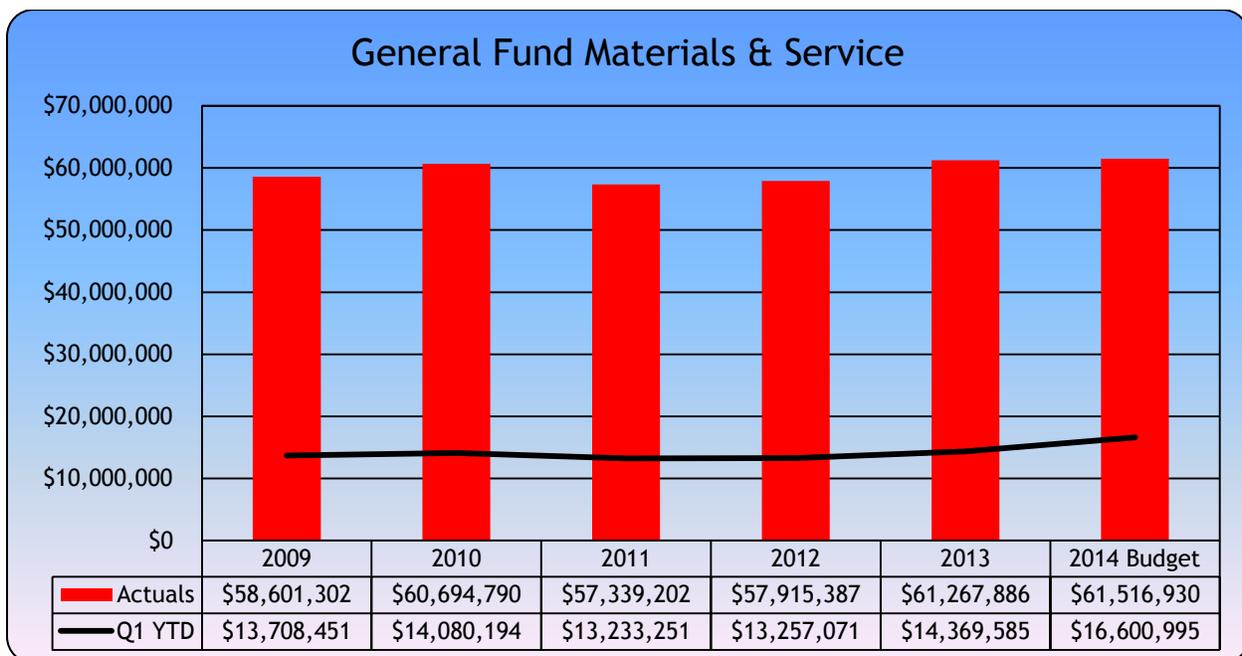


Materials & Services

Year-to-date expenditures within Materials & Services were \$16,600,995, which represent 27.0% of the budgeted amount for the year. For comparison, expenditures are \$2,231,410 or 15.5% above the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$4,195,911 or 25.3% was related to various purchased personal services. This amount was \$1,938,493 or 85.9% greater than the amount for 2013. However, this is primarily due to a timing variance for the payments to the City of Columbus for the prosecution of state code cases (\$1,049,096) and the Municipal Court bailiffs (\$603,591).
- \$2,140,749 or 12.9% was related to maintenance and repair charges. This amount was \$4,268 or 0.2% less than the amount for 2013.
- \$1,858,014 or 11.2% was related to appointed counsel. This amount was \$126,491 or 7.3% greater than the amount for 2013.
- \$1,354,174 or 8.2% was related to utilities. This amount was \$234,805 or 14.8% less than the amount for 2013.

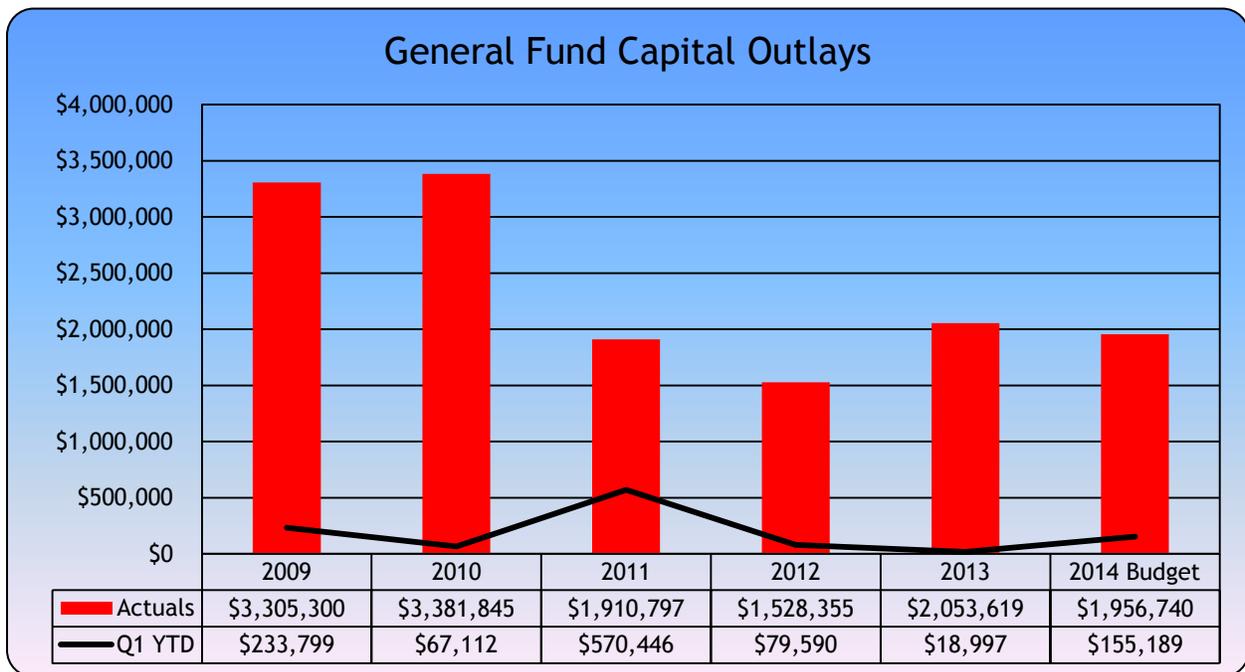


Capital Outlays

Year-to-date expenditures within Capital Outlays were \$155,189, which represent 7.9% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$136,192 or 716.9% above the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$101,004 or 65.1% was related to the purchase and lease of various machinery and equipment. This amount was \$82,006 or 431.7% greater than the amount for 2013. This is primarily due to a timing variance for the payment by the Board of Elections for the lease of its Relia-Vote system (\$70,785).
- \$53,232 or 34.3% was related to the purchase of vehicles. In the prior year, no vehicles were purchased in the 1st quarter.

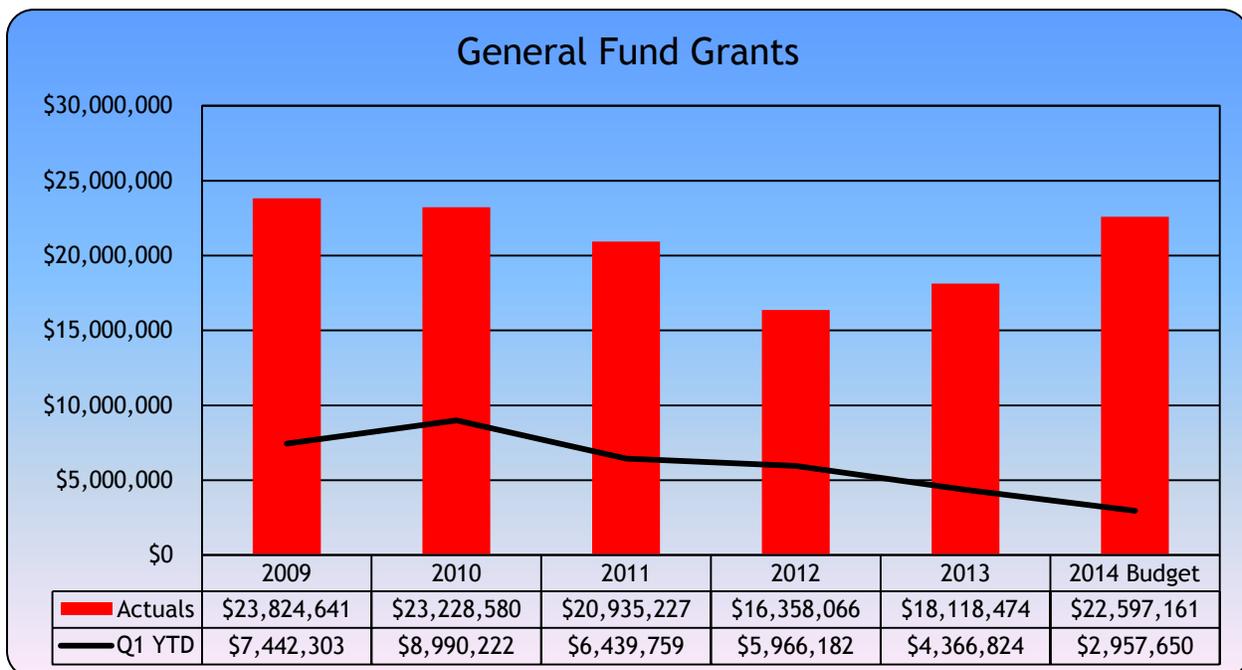


Grants

Year-to-date expenditures within Grants were \$2,957,650, which represent 13.1% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$1,409,174 or 32.3% below the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$2,332,966 or 78.9% was related to grants to non-profit organizations. This amount was \$698,250 or 42.7% greater than the amount for 2013.
- \$624,684 or 21.1% was related to grants to other providers (including rental assistance). This amount was \$91,881 or 17.2% greater than the amount for 2013.
- No expenditures were made for grants to other governments. In the prior year, \$2,199,305 was expended, including \$2,169,150 for the final payment to the Columbus Regional Airport Authority related to the Rickenbacker agreement.



Interfund

Year-to-date expenditures within Interfund were \$5,280,069, which represent 13.0% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$1,196,089 or 18.5% below the amount in the prior year amount.

Of the amount expended through the end of the 1st quarter:

- \$5,280,069 or 100% was related to operating transfers. This includes:
 - \$1,833,009 or 34.7% to Job and Family Services as part of the County's mandated share.
 - \$1,400,000 or 26.5% for the transfer to the Public Safety Center Fund for the purchase of the location for the new jail and morgue facilities.
 - \$998,247 or 18.9% for the subsidy provided to Child Support Enforcement Agency.
 - \$800,000 or 15.2% for the first half of the transfer to the Drainage Engineer for Stormwater projects.

