

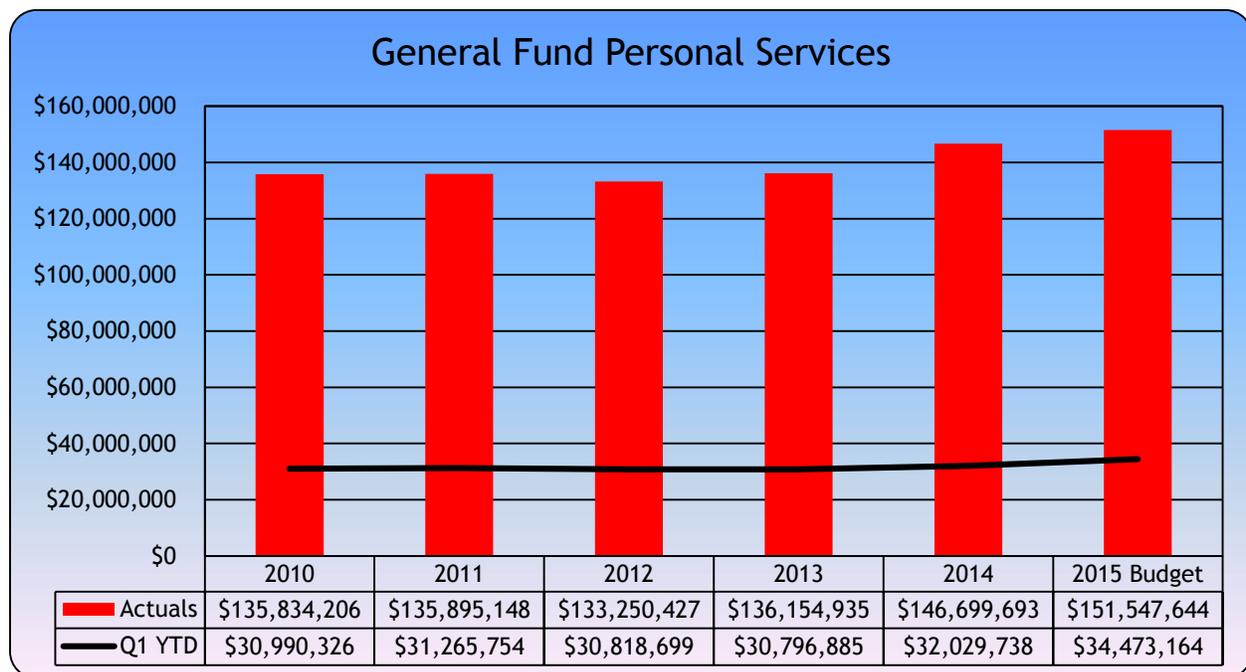
GENERAL FUND EXPENDITURE ANALYSIS 1st Quarter - 2015

Personal Services

Expenditures within Personal Services were \$34,473,164, which represent 22.7% of the budgeted amount for the year. For comparison, expenditures are \$2,443,427 or 7.6% above the amount in the prior year amount.

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

- \$31,992,749 or 92.8% was related to salaries and wages. This amount was \$2,752,552 or 9.4% greater than the amount for 2014.
- \$798,921 or 2.3% was related to overtime. This amount was \$269,959 or 25.3% less than the amount for 2014. The decrease is due primarily to a \$355,577 or 36.5% reduction in overtime in the Sheriff’s Office.
- \$416,913 or 1.2% was related to termination payouts of unused leave time. This amount was \$208,984 or 33.4% less than the amount for 2014.

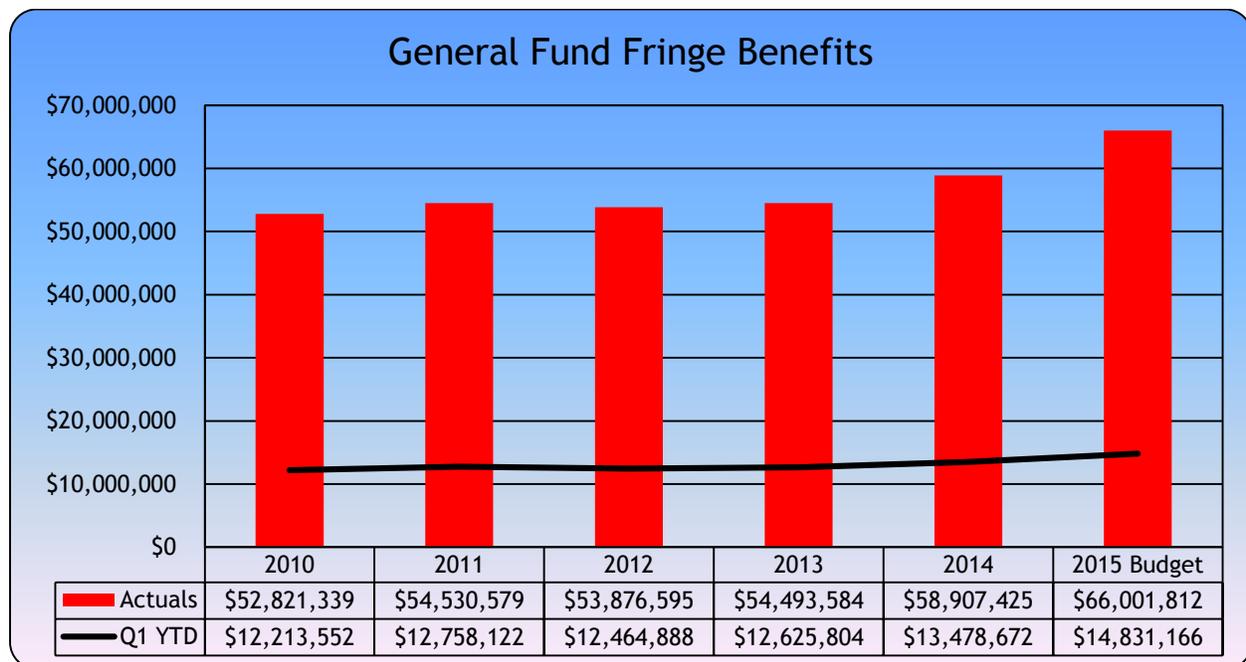


Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$14,831,166, which represent 22.5% of the budgeted amount for the year. For comparison, expenditures are \$1,352,494 or 10.0% above the amount in the prior year amount.

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

- \$8,484,803 or 57.2% was related to healthcare (employer premiums less employee contribution). This amount was \$861,552 or 11.3% greater than the amount for 2014.
- \$5,085,386 or 34.3% was related to OPERS contributions. This amount was \$348,790 or 7.4% greater than the amount for 2014.
- \$471,740 or 3.2% was related to Medicare contributions. This amount was \$33,012 or 7.5% greater than the amount for 2014.

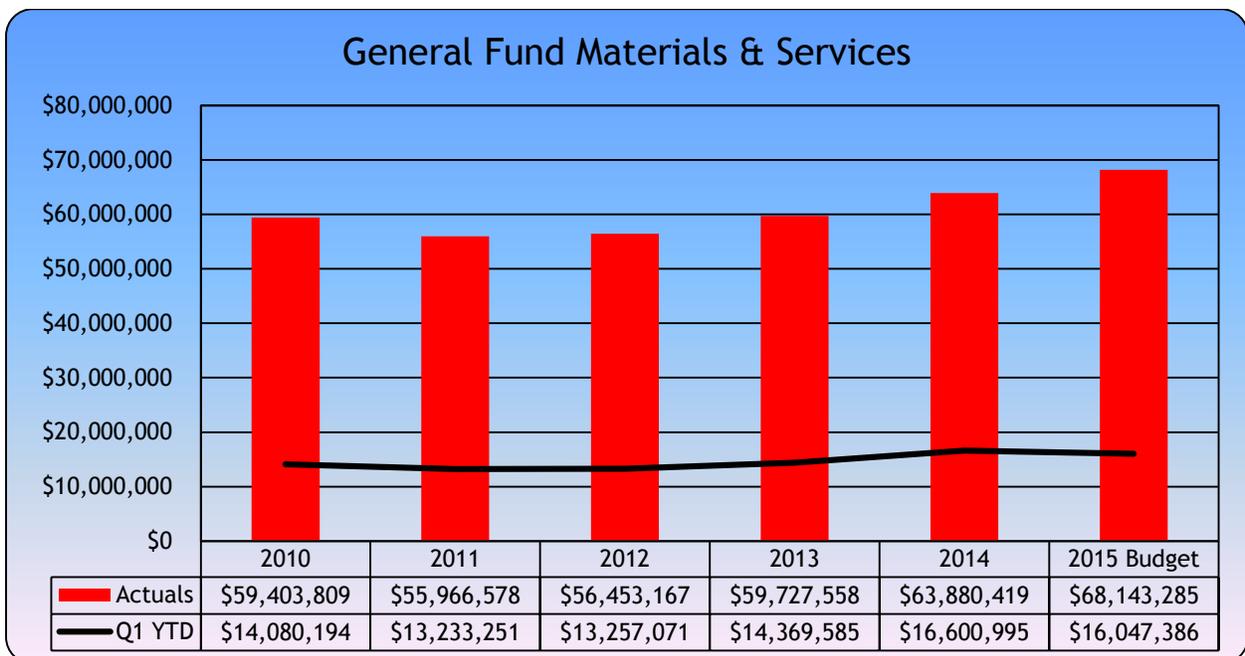


Materials & Services

Year-to-date expenditures within Materials & Services were \$16,047,386, which represent 23.5% of the budgeted amount for the year. For comparison, expenditures are \$553,609 or 3.3% below the amount in the prior year amount.

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

- \$3,964,973 or 24.7% was related to various purchased personal services. This amount was \$230,938 or 5.5% less than the amount for 2014. This is primarily due to contract security being replaced by employees of the Sheriff's Office as a result of courthouse security moving from PFM in April 2014.
- \$2,051,014 or 12.8% was related to maintenance and repair charges. This amount was \$89,736 or 4.2% less than the amount for 2014.
- \$1,922,606 or 12.0% was related to appointed counsel. This amount was \$64,591 or 3.5% greater than the amount for 2014.
- \$1,348,962 or 8.4% was related to utilities. This amount was \$5,212 or 0.4% less than the amount for 2014.



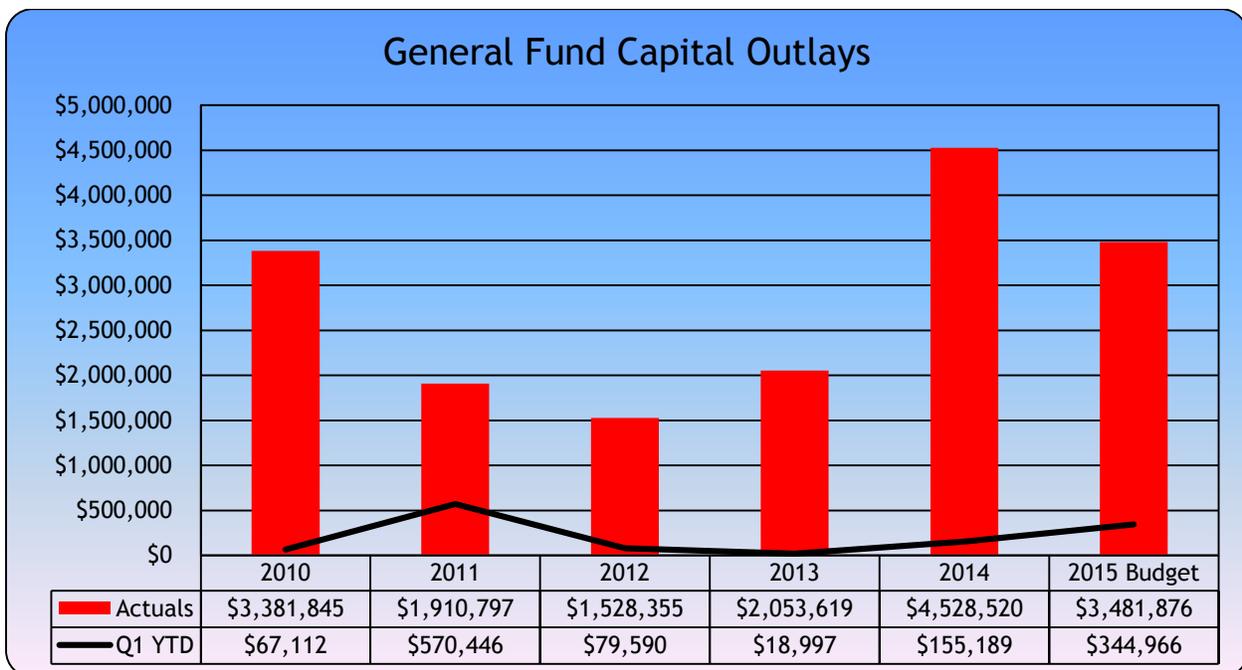
*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

Capital Outlays

Year-to-date expenditures within Capital Outlays were \$344,966, which represent 9.9% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$189,777 or 122.3% above the amount in the prior year amount.

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

- \$334,782 or 97.0% was related to the purchase and lease of various machinery and equipment. This amount was \$232,825 or 228.4% greater than the amount for 2014 due to the timing related to a non-recurring capital expenditure. This increase is primarily due to the purchase of a Mass Spectrometer by the Coroner's Office (\$232,928).
- No expenditures were made related to the purchase of vehicles. These expenditures will occur later in the year. In the prior year, \$53,232 was expended in the 1st quarter.

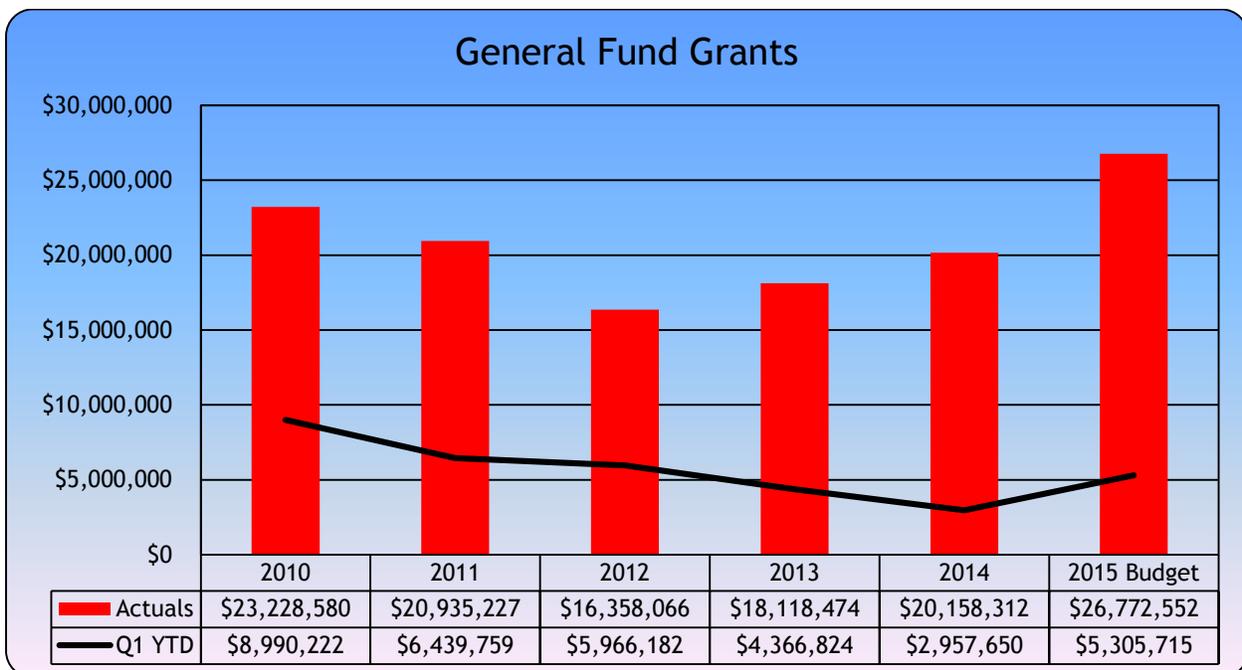


Grants

Year-to-date expenditures within Grants were \$5,305,715, which represent 19.8% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$2,348,065 or 79.4% above the amount in the prior year amount.

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

- \$3,956,671 or 74.6% was related to grants to non-profit organizations. This amount was \$1,623,705 or 69.6% greater than the amount for 2014.
- \$919,044 or 17.3% was related to grants to other providers (including rental assistance). This amount was \$294,360 or 47.1% greater than the amount for 2014.
- \$430,000 or 8.1% was related to grants to other governments. In the prior year, no expenditures were made for grants to other governments.



Interfund

Year-to-date expenditures within Interfund were \$14,049,111, which represent 17.3% of the budgeted amount for the year. For comparison, current year-to-date expenditures are \$8,769,042 or 166.1% above the amount in the prior year amount.

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

- \$14,049,111 or 100% was related to operating transfers. This includes:
 - \$10,500,000 or 74.7% for the transfer to the Public Safety Center Fund for the purchase of the location for the new jail and forensic science facilities.
 - \$1,485,613 or 10.6% to Job and Family Services as part of the County’s mandated share.
 - \$864,555 or 6.2% for the first half of the transfer to the Drainage Engineer for Stormwater projects.
 - \$686,708 or 4.9% to Sanitary Engineering to support various sewer and water projects.
 - \$496,427 or 3.5% for the subsidy provided to Child Support Enforcement Agency.

