

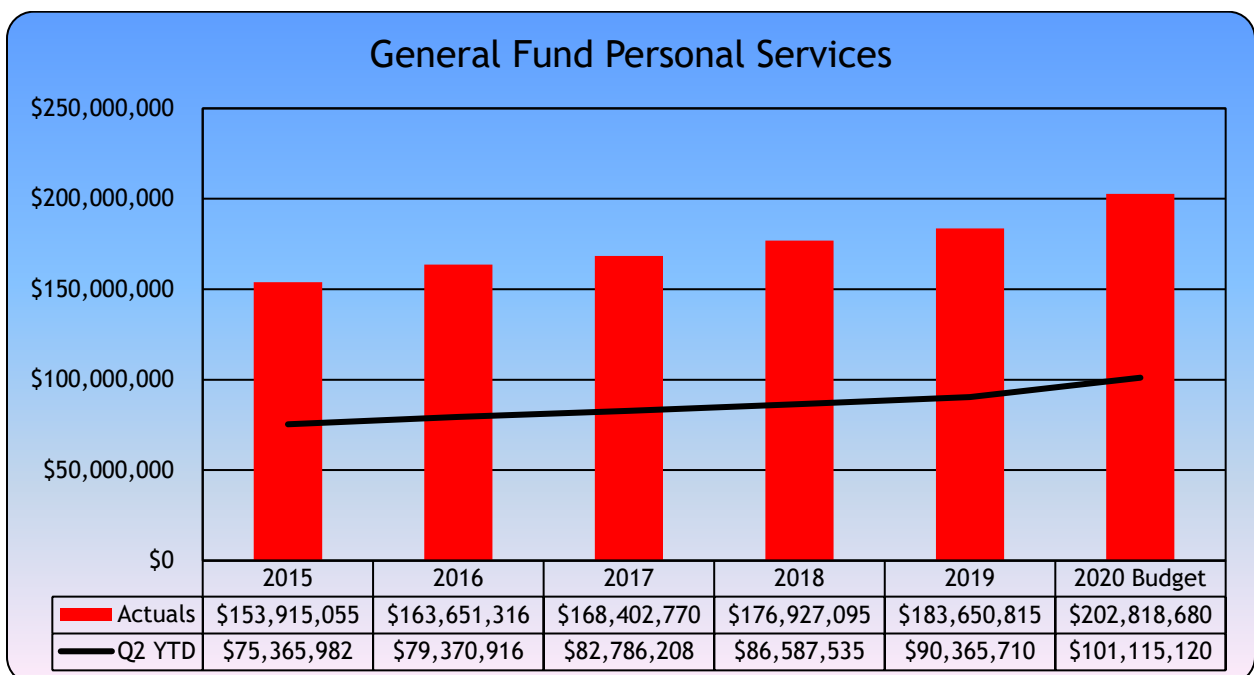
GENERAL FUND EXPENDITURE ANALYSIS 2nd Quarter - 2020

Personal Services

Year-to-date expenditures within Personal Services were \$101,115,120, which represent 49.9% of the budgeted amount for the year. For comparison, these expenditures were \$10,749,410 or 11.9% above the amount in the prior year.

Of the amount expended through the end of the 2nd quarter:

- \$89,721,374 or 88.7% was related to salaries and wages. This amount was \$6,461,250 or 7.8% greater than the amount for 2019.
- \$2,870,591 or 2.8% was related to overtime. This amount was \$416,625 or 17.0% greater than the amount for 2019. The variance is primarily due to an increase in overtime at the Board of Elections related to conducting the primary election (\$208,123), as well as increases in the Sheriff's Office (\$125,962) and Domestic Court (\$46,429).
- \$1,134,227 or 1.1% was related to termination payouts of unused leave time. This amount was \$326,823 or 40.5% more than the amount for 2019.

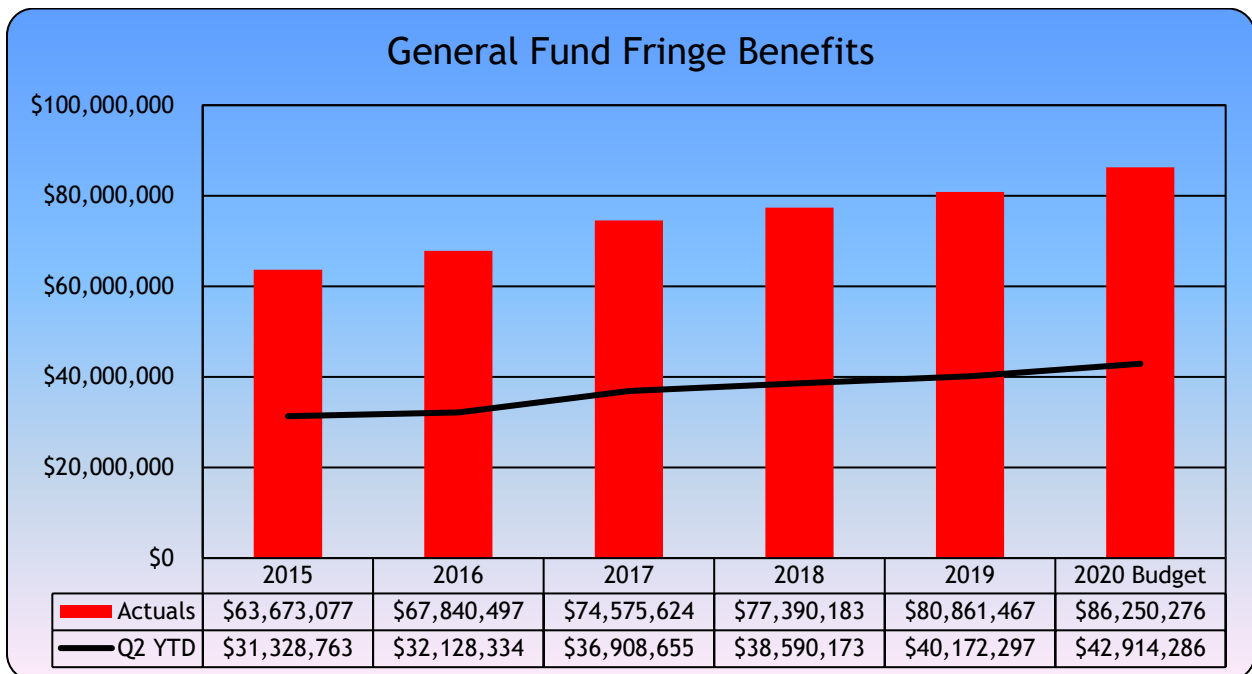


Fringe Benefits

Year-to-date expenditures within Fringe Benefits were \$42,914,286, which represent 49.8% of the budgeted amount for the year. For comparison, these expenditures were \$2,741,989 or 6.8% above the amount in the prior year.

Of the amount expended through the end of the 2nd quarter:

- \$24,755,049 or 57.7% was related to healthcare (employer premiums less employee contribution). This amount was \$709,067 or 2.9% greater than the amount for 2019.
- \$15,057,072 or 35.1% was related to OPERS contributions. This amount was \$1,621,673 or 12.1% greater than the amount for 2019.
- \$1,402,095 or 3.3% was related to Medicare contributions. This amount was \$155,921 or 12.5% greater than the amount for 2019.

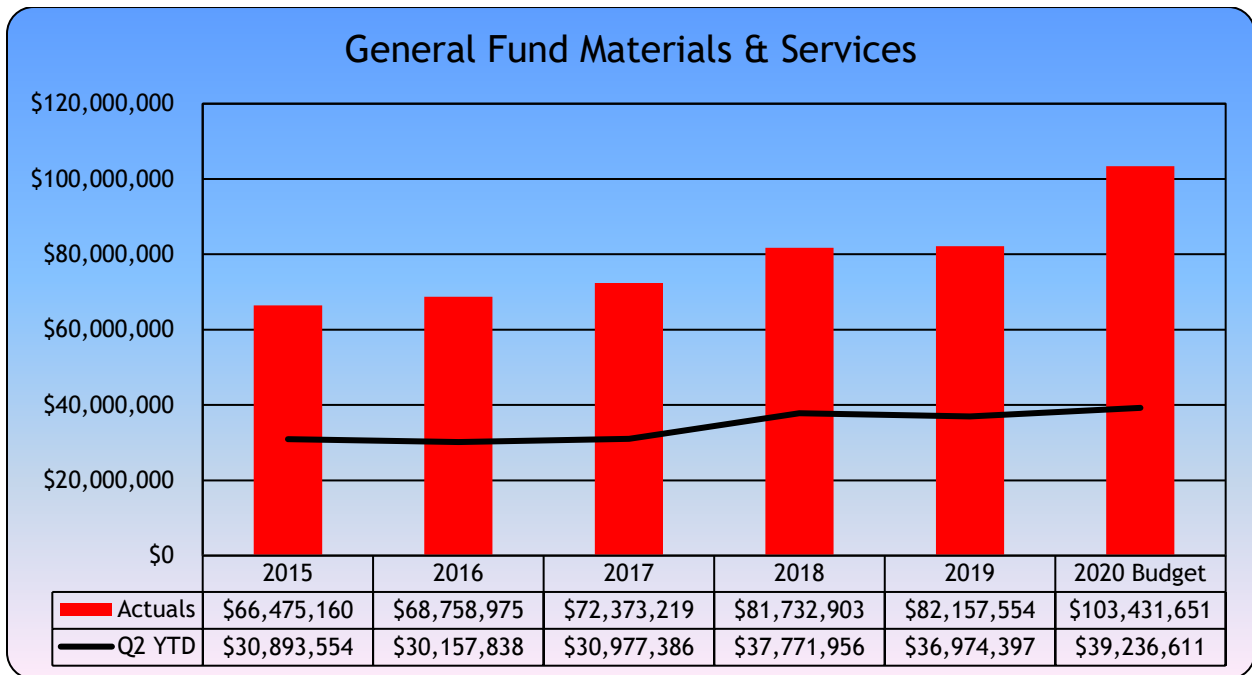


Materials & Services

Year-to-date expenditures within Materials & Services were \$39,236,611, which represent 37.9% of the budgeted amount for the year. For comparison, these expenditures were \$2,262,215 or 6.1% above the amount in the prior year.

Of the amount expended through the end of the 2nd quarter:

- \$11,396,422 or 29.0% was related to various purchased personal services. This amount was \$400,424 or 3.6% more than the amount for 2019.
- \$3,884,727 or 9.9% was related to appointed counsel. This amount was \$1,338,332 or 25.6% less than the amount for 2019. The variance is primarily due to a decrease in appointed counsel at the Domestic Court (\$903,454) and the Common Pleas Court (\$294,041).
- \$3,872,401 or 9.9% was related to maintenance and repair charges. This amount was \$221,096 or 6.1% more than the amount for 2019. This is primarily due to the maintenance on the new voting machines paid in 2020 after the maintenance on the prior voting machines was not required for 2019.
- \$2,365,375 or 6.0% was related to utilities. This amount was \$217,079 or 8.4% less than the amount for 2019.



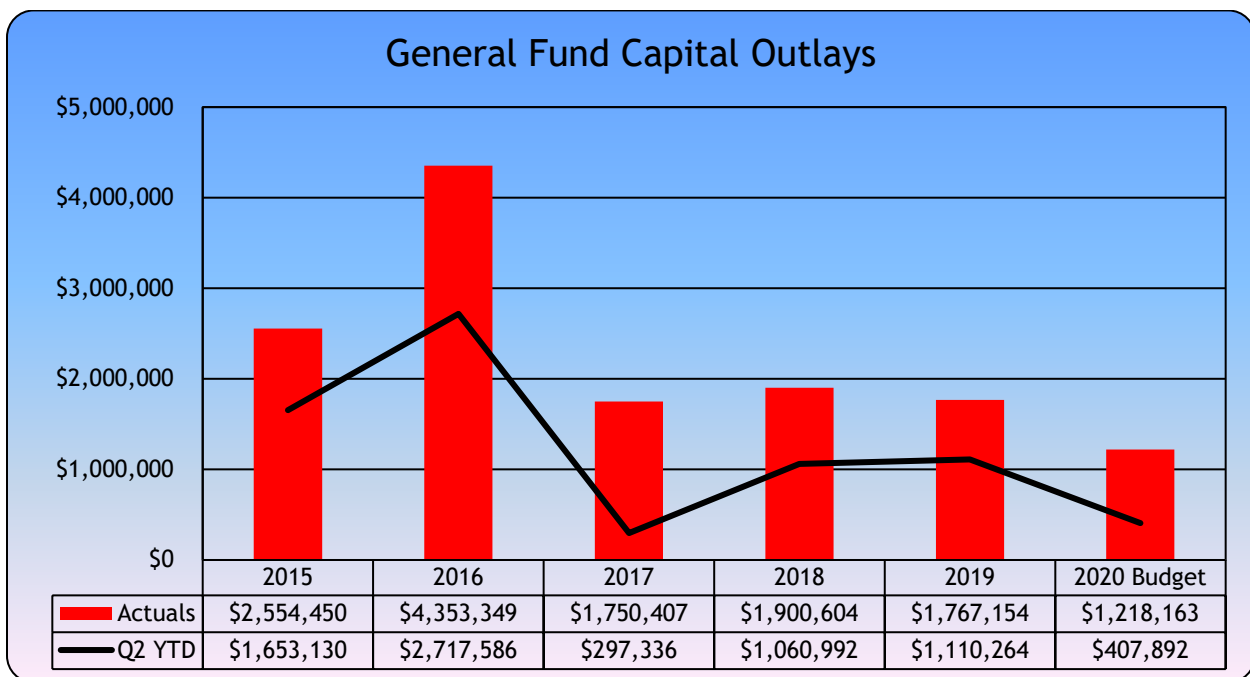
*Actual amounts exclude the 1% administrative fee withheld by the state for the collection of the County's sales tax.

Capital Outlays

Year-to-date expenditures within Capital Outlays were \$407,892, which represent 33.5% of the budgeted amount for the year. For comparison, these expenditures were \$702,372 or 63.3% above the amount in the prior year.

Of the amount expended through the end of the 2nd quarter:

- \$243,514 or 59.7% was related to the purchase and lease of various machinery and equipment. This amount is \$124,341 or 104.3% more than the amount for 2019, which is primarily due to safety & security equipment purchased by the Sheriff's Office (\$129,080).
- \$164,378 or 40.3% was related to the purchase of IT hardware and software. This amount is \$826,713 or 83.4% less than the amount for 2019, which is primarily due to the purchase and associated maintenance of data backup and recovery systems by the Data Center in the prior year (\$873,283).
- 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 between 2016 and 2020.

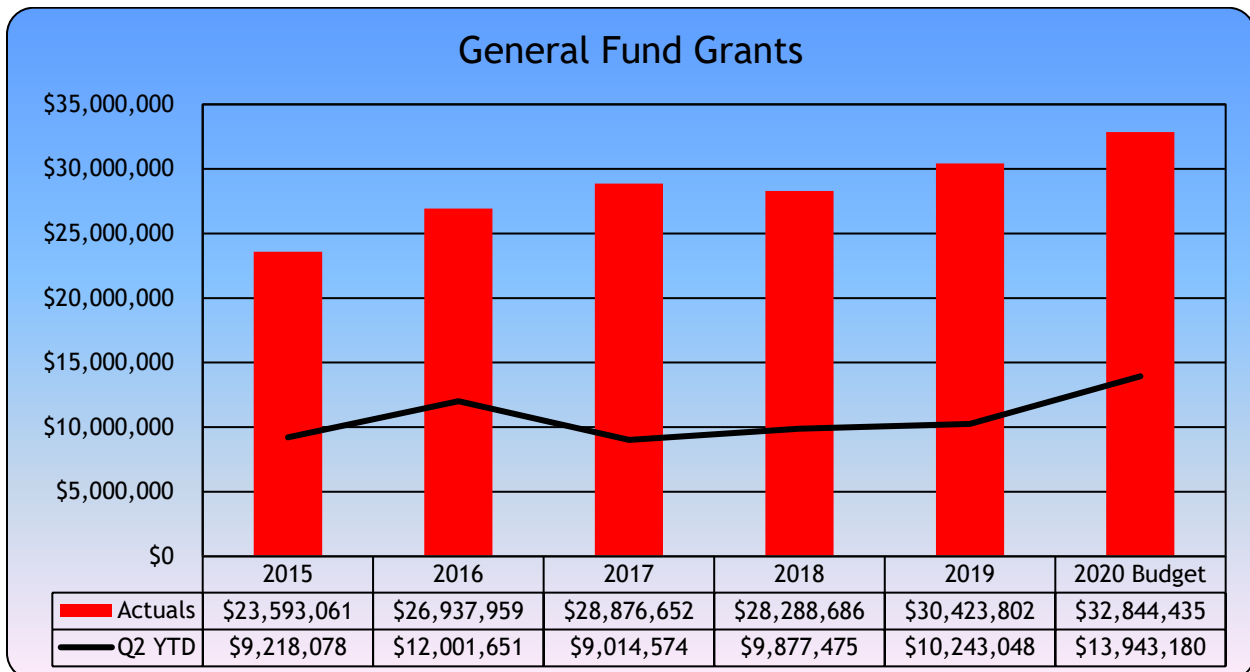


Grants

Year-to-date expenditures within Grants were \$13,943,180, which represent 42.5% of the budgeted amount for the year. For comparison, these expenditures were \$3,700,132 or 36.1% above the amount in the prior year.

Of the amount expended through the end of the 2nd quarter:

- \$7,762,915 or 55.7% was related to grants from Economic Development & Planning. This amount was \$4,862,790 or 167.7% more than the amount for 2019, which is due to the timing of the \$2.5 million economic development contribution to the Confluence Community Authority.
- \$4,186,542 or 30.0% was related to grants from Community Partnerships. This amount was \$1,160,022 or 21.7% less than the amount for 2019, which is due to the Community Partnerships grants from 2019 that were allocated to the Affordable & Emergency Housing Fund in 2020.
- \$1,993,723 or 14.3% was related to grants from the Veterans Service Commission. This amount was \$2,636 or 0.1% less than the amount for 2019.



Interfund

Year-to-date expenditures within Interfund were \$35,055,093, which represent 54.7% of the budgeted amount for the year. For comparison, these expenditures were \$9,992,919 or 22.2% below the amount in the prior year as a result of the final transfers to the Public Safety Center Fund that occurred in the 1st quarter of 2019.

Of the amount expended through the end of the 2nd quarter:

- \$24,263,200 or 69.2% was related to debt service transfers. This amount was \$241,288 or 1.0% less than the amount for 2019.
- \$10,213,375 or 29.1% was related to operating transfers. This includes:
 - \$2,617,375 or 25.6% for the operating subsidy to the Child Support Enforcement Agency.
 - \$2,548,128 or 25.3% to Job and Family Services as part of the County’s mandated share.
 - \$1,919,585 or 18.8% for the operating subsidy to Animal Care and Control.
 - \$943,687 or 9.2% to the Drainage Engineer for the support of the County’s Stormwater Management efforts
 - \$875,000 or 8.6% for the operating subsidy to the Office of Justice Policy & Programs.
 - \$642,779 or 6.3% to the Sanitary Engineer in support of various capital projects.

