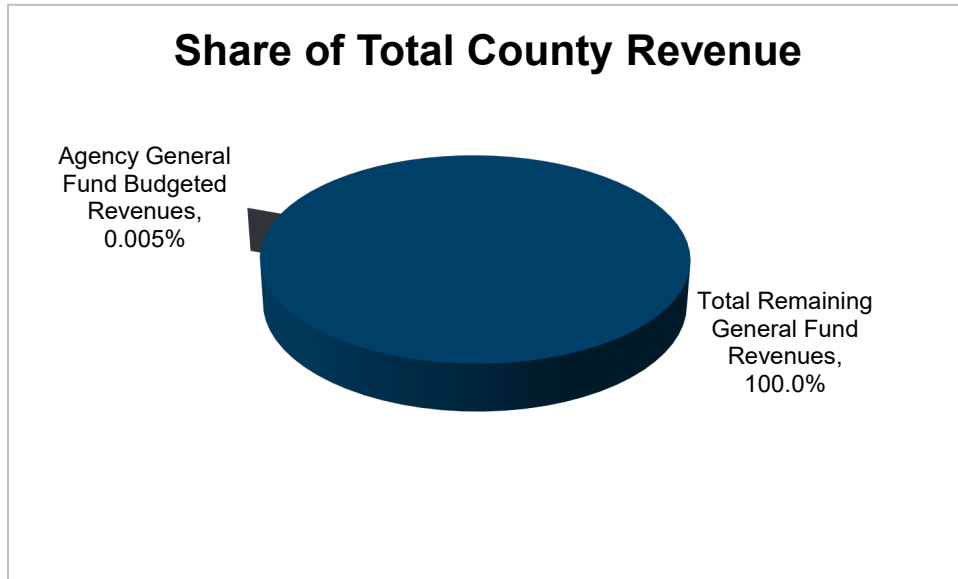
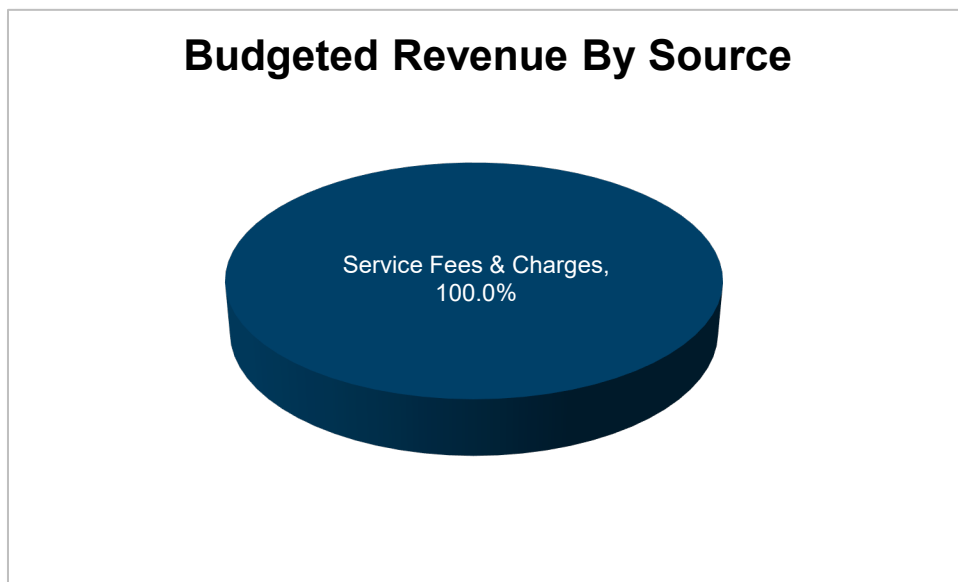


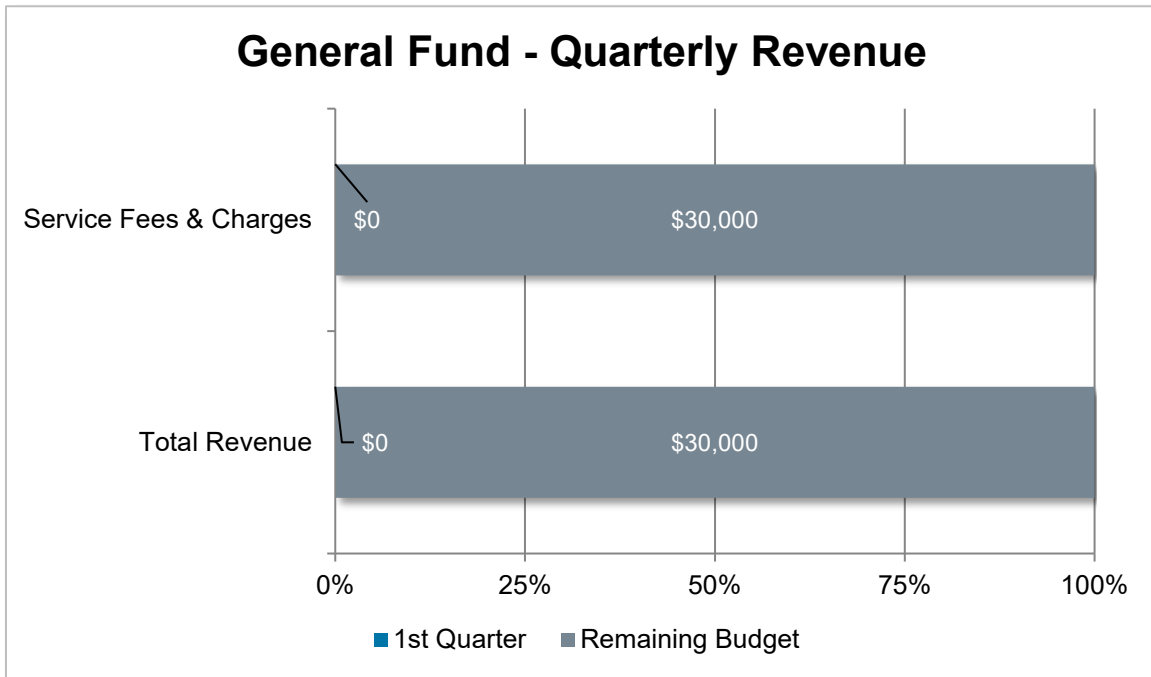
General Fund – Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be **\$30,000** for 2023, which is **0.005%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for Human Resources are chargebacks associated with shared human resources positions.

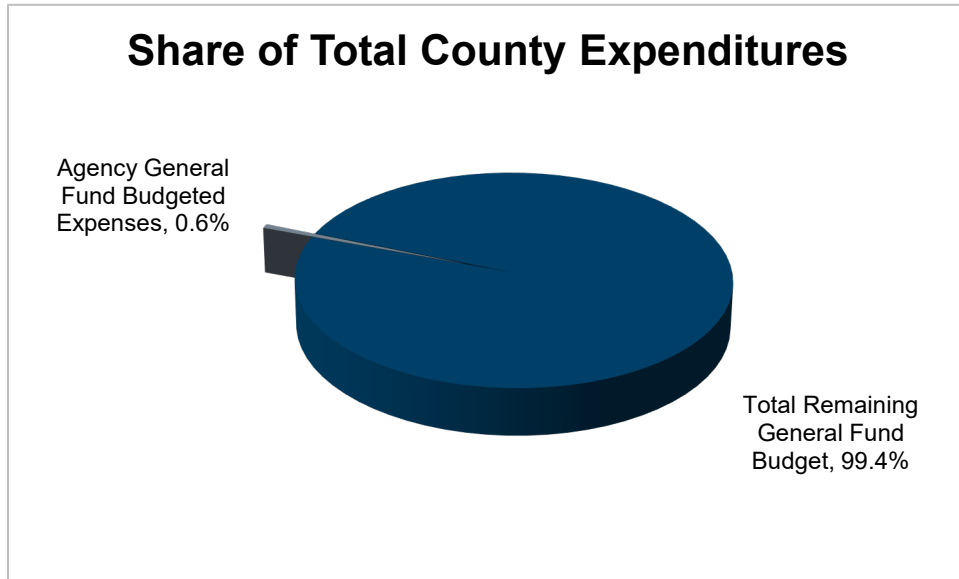


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$8,036	\$5,278	\$12,974	\$8,112	\$8,036	\$34,400
Current Year	\$0				\$0	\$30,000

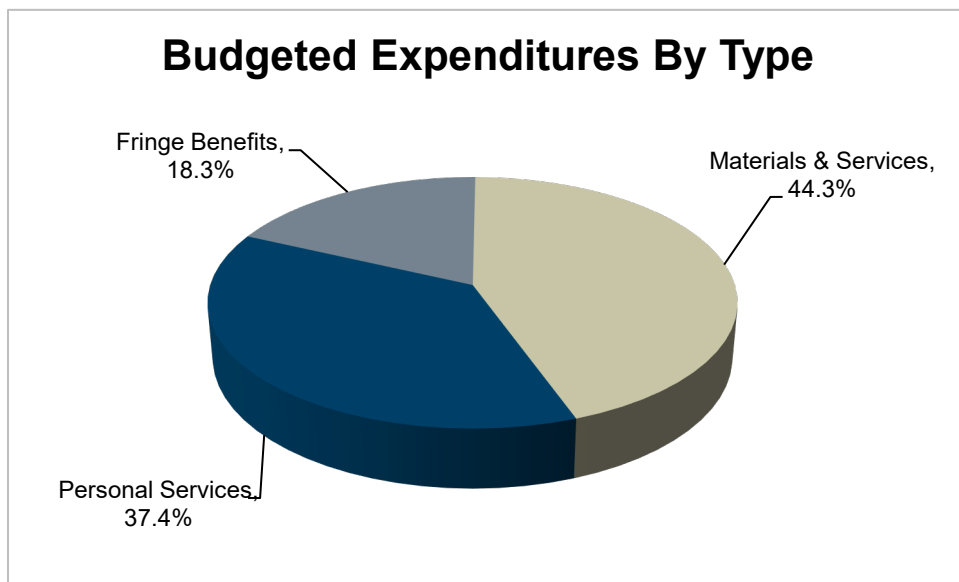
*Current year total represents revised budget.

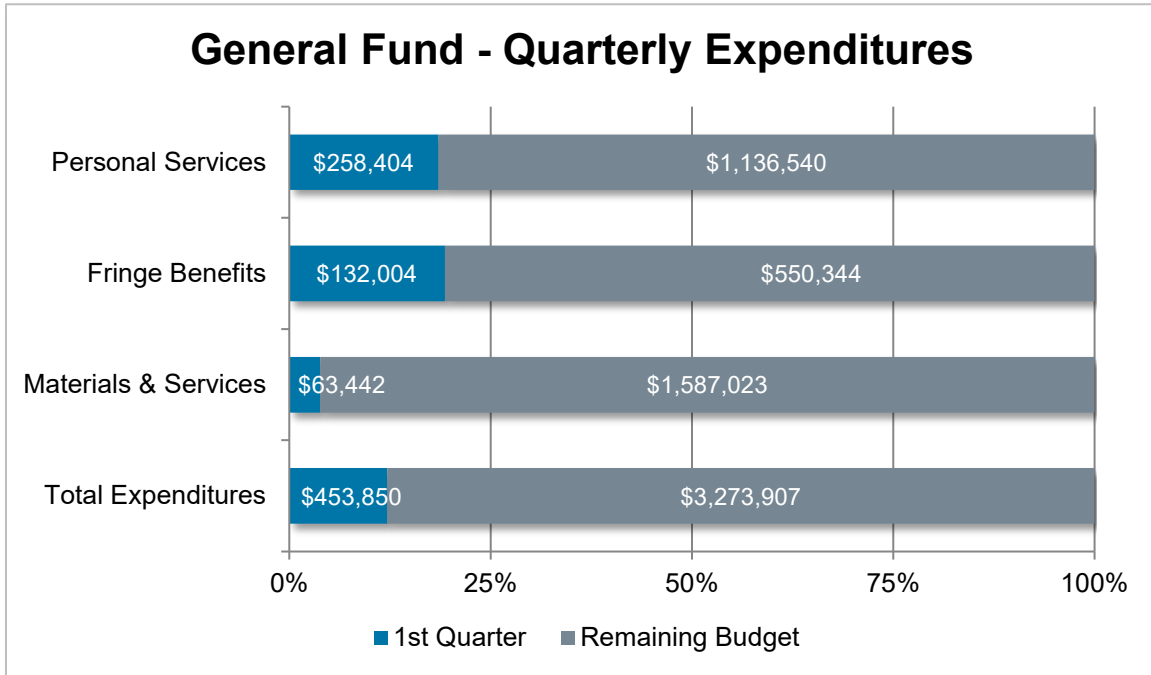
- First quarter revenue of **\$0** represents **0.0%** of the budgeted amount for the year.
- Service Fees & Charges are associated with Human Resources services provided to MORPC and are expected to align with budget by the end of the year.

General Fund – Expenditure Analysis



- The General Fund expenditures for Human Resources are estimated to be **\$3,727,757** for 2023, which is **0.6%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$386,002	\$462,927	\$915,687	\$669,713	\$386,002	\$2,434,329
Current Year	\$453,850				\$453,850	\$3,727,757

*Current year total represents revised budget.

- First quarter expenditures of **\$453,850** represent **12.2%** of the budgeted amount for the year.
- Personal Services expenditures represent 18.5% of the budgeted amount for the year while Fringe Benefits represent 19.3%. This is an increase of \$32,191 and \$15,453, respectively, from the amounts expended in 2022.
- Materials & Services expenditures are \$63,442 and represent 3.8% of the budgeted amount for the year. These expenditures are primarily associated with payments made to the contracted vendors for IT Subscription and Maintenance, training classes and background checks.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$321,910	\$258,404	80.3%
2 nd Quarter	\$375,562		
3 rd Quarter	\$321,910		
4 th Quarter	\$375,562		
Total	\$1,394,944	\$258,404	18.5%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

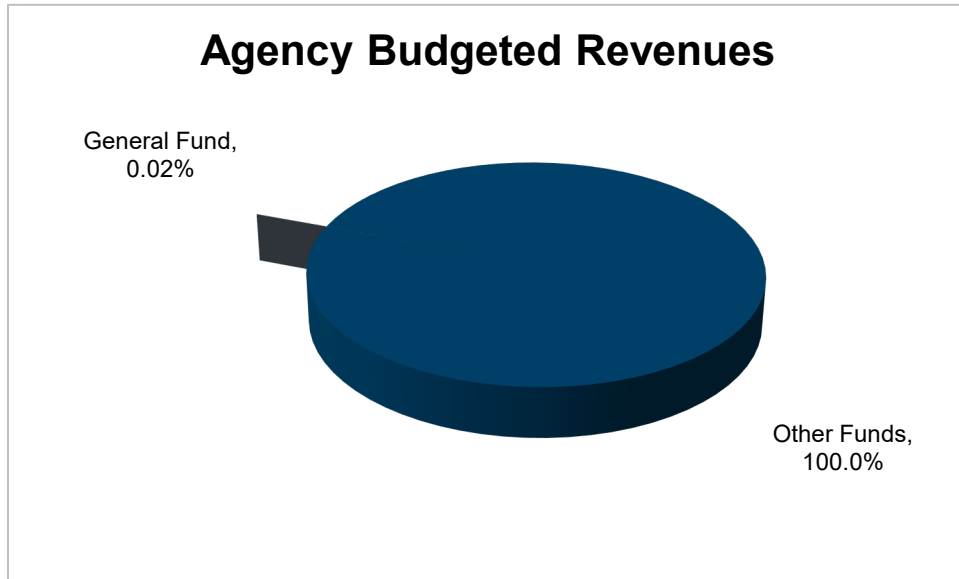
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$59,391	Transfer from Reserves	Non-Bargaining Increase

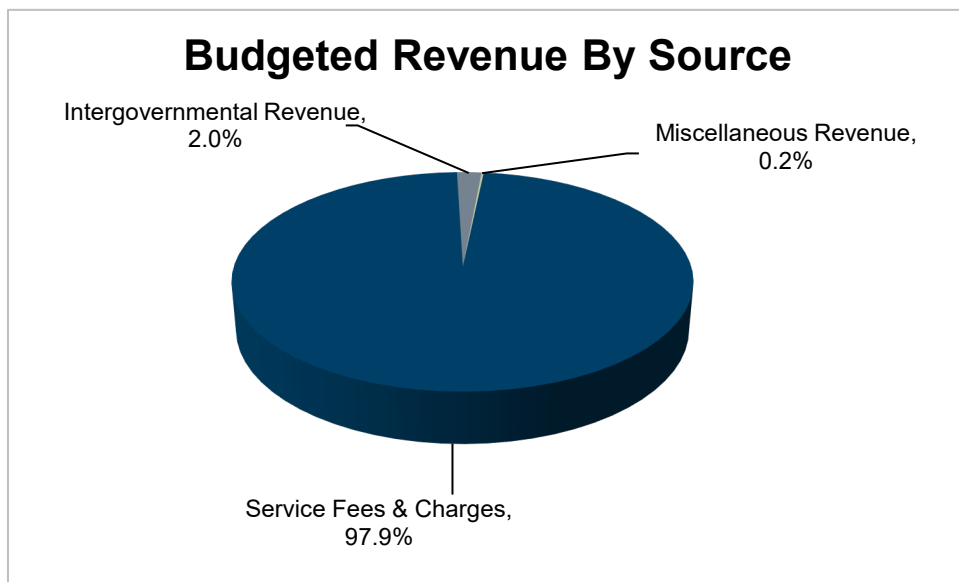
General Fund – Budget Corrective Items - Pending

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

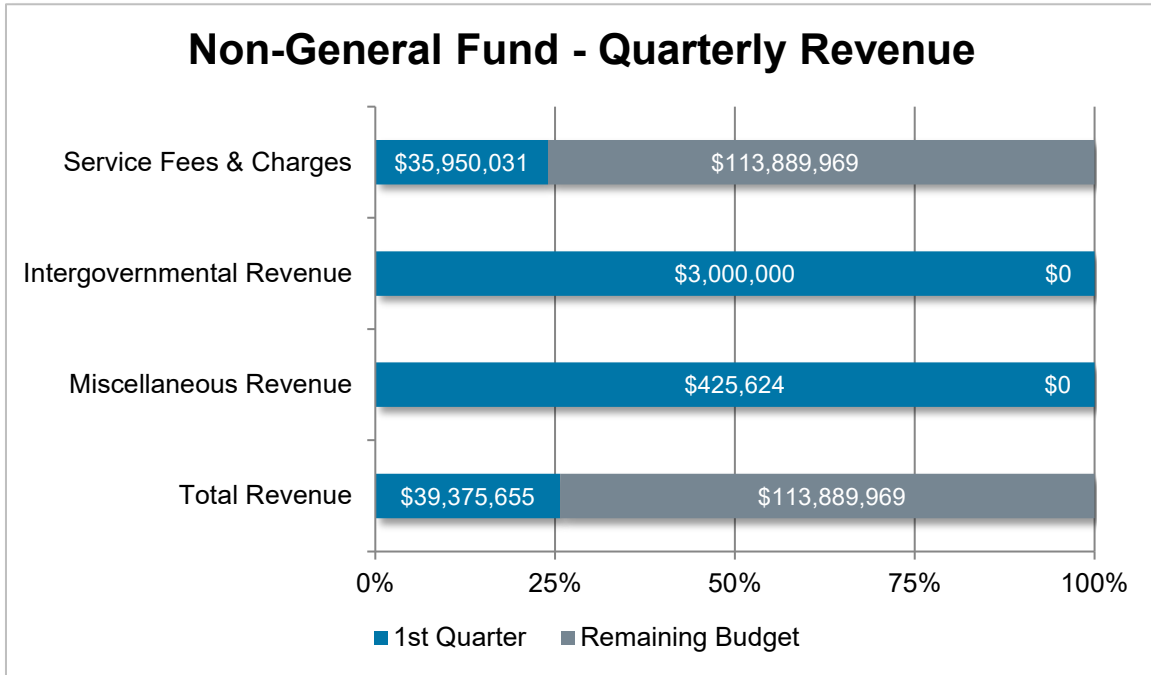
Non-General Fund – Revenue Analysis



- The non-general fund revenue for Human Resources is estimated to be **\$153,103,000** for 2023, which is **100.0%** of the total budgeted revenue for Human Resources.



- The main sources of non-general fund revenue for Human Resources are premiums paid by County agencies and Franklin County Cooperative partners for their employees' participation in the health improvement plan, and premiums paid for Workers' Compensation coverage.

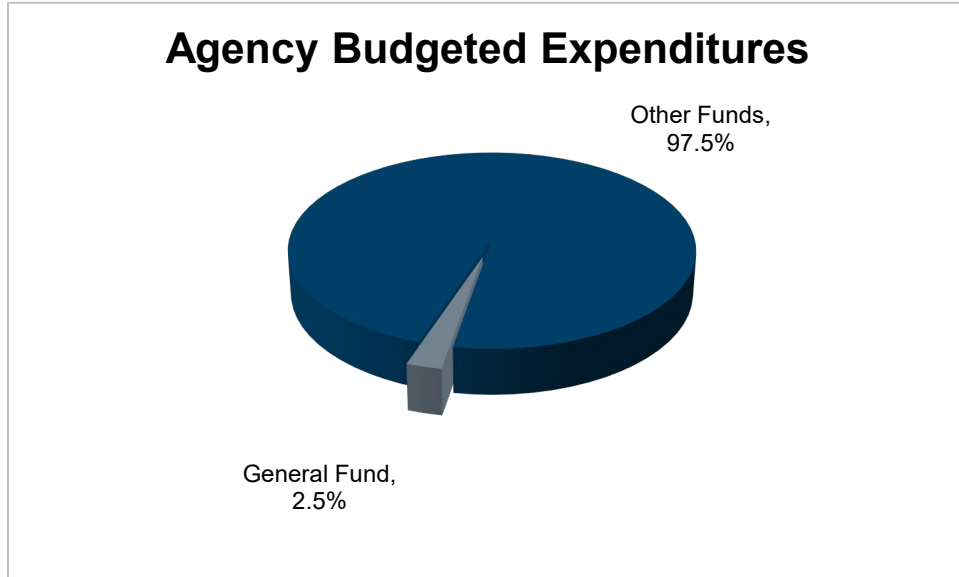


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$35,741,566	\$34,330,919	\$34,651,244	\$35,444,968	\$35,741,566	\$140,168,697
Current Year	\$39,375,655				\$39,375,655	\$153,103,000

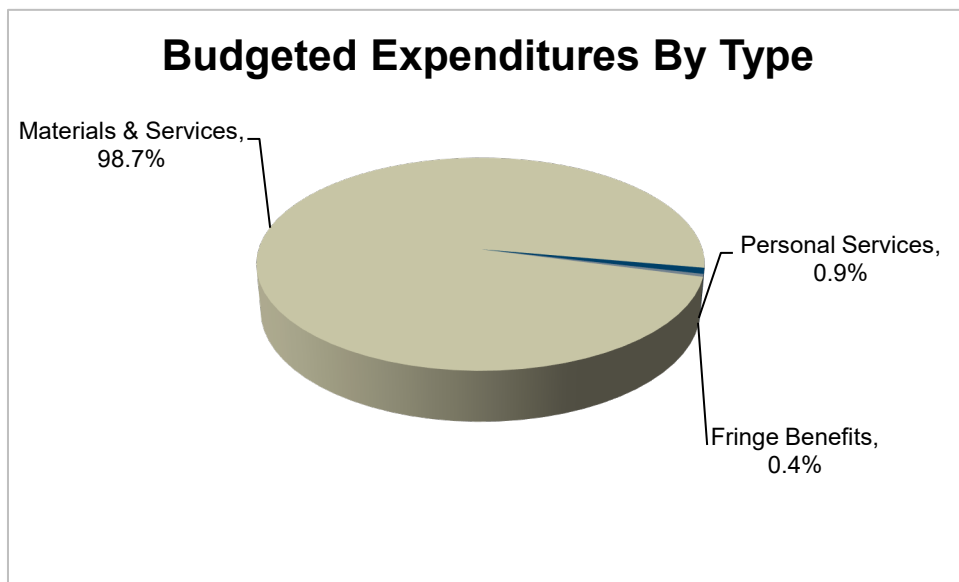
**Current year total represents revised budget.*

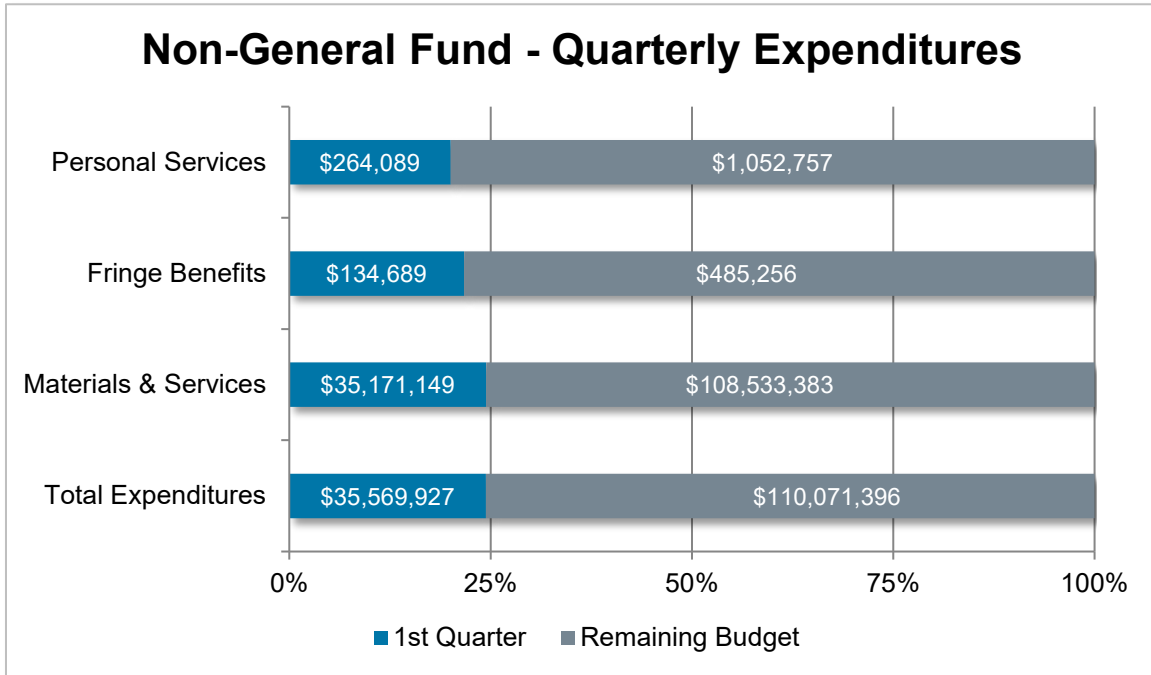
- First quarter revenue of **\$39,375,655** represents **25.7%** of the budgeted amount for the year.
- Service Fees & Charges of \$35,950,031 represents 24.0% of the budgeted amount for the year and are primarily associated with premiums paid by Cooperative members. This is \$280,202 or 0.8% greater than the same period in 2022, which is primarily related to the change in the healthcare rate (8%).
- Intergovernmental Revenue is related to the reimbursement of the Employee Benefits Fund by the Coronavirus Local Fiscal Recovery Fund for costs related to the treatment of COVID-19.
- Miscellaneous Revenue of \$425,624 represents 161.8% of the budgeted amount for the year and is a \$353,888 or 493.3% increase from the same period in 2022. This revenue is primarily related to Stop Loss claims reimbursements and COBRA reimbursements which may vary based on the respective number of large dollar claims and former employees who elected COBRA coverage.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Human Resources are estimated to be **\$145,641,323** for 2023, which is **97.5%** of the total budgeted expenditures for Human Resources.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$37,226,012	\$32,090,570	\$33,805,671	\$35,489,760	\$37,226,012	\$138,612,013
Current Year	\$35,569,927				\$35,569,927	\$145,641,323

*Current year total represents revised budget.

- First quarter expenditures of **\$35,569,927** represent **24.4%** of the budgeted amount for the year.
- Personal Services expenditures represent 20.1% of the budgeted amount for the year while Fringe Benefits represent 21.7%. This is an increase of \$43,324 and \$20,686, respectively from the amounts expended in 2022.
- Materials & Services are \$35,171,149 and represent 24.5% of the budgeted amount for the year. This is a \$1,720,095 decrease from the same period in 2022. Of the amount expended in the current year, \$34,181,841 or 97.2% was related to self-insured expenses for the County’s healthcare plan.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$303,888	\$264,089	86.9%
2 nd Quarter	\$354,535		
3 rd Quarter	\$303,888		
4 th Quarter	\$354,535		
Total	\$1,316,846	\$264,089	20.1%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$56,343	Supplemental	Non-Bargaining Increase
0254-23	\$3,000,000	Revenue Adjustment	Reimbursement from the Coronavirus Local Fiscal Recovery Fund

Non-General Fund – Budget Corrective Items - Pending

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