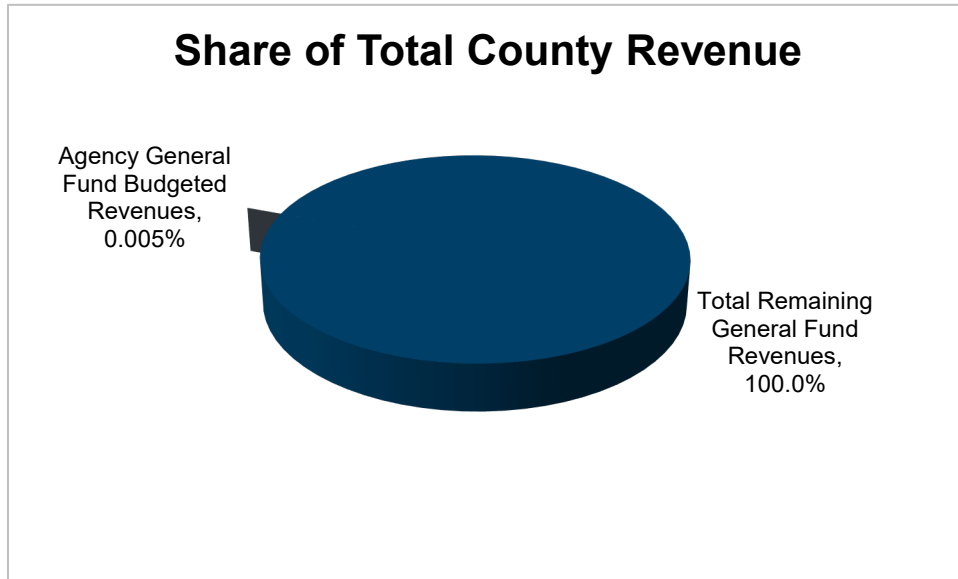
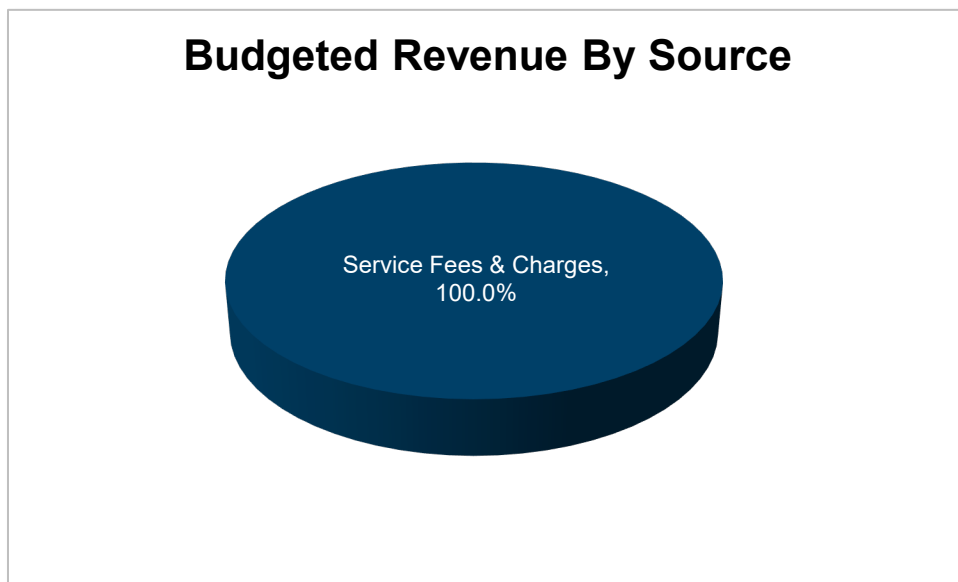


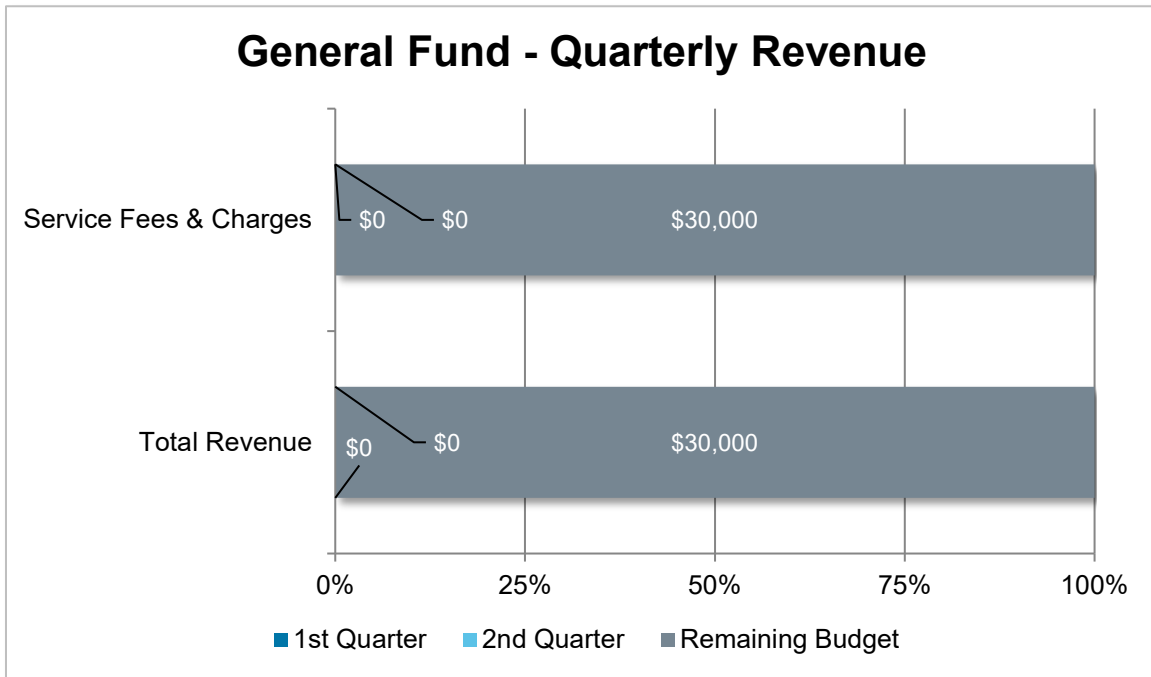
General Fund – Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be **\$30,000** for 2023, which is **0.0%** 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.

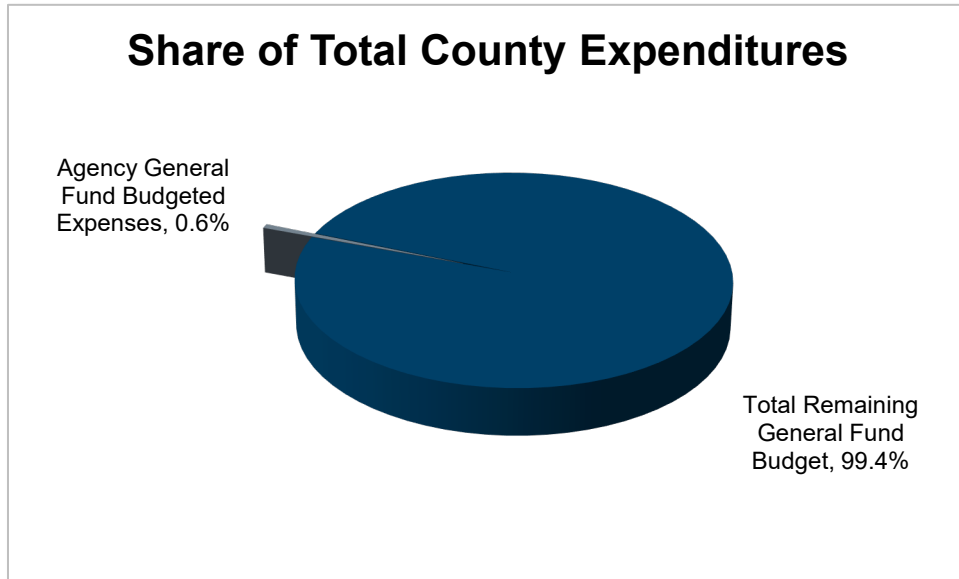


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$8,036	\$5,278	\$12,974	\$8,112	\$34,400	\$34,400
Current Year	\$0	\$0			\$0	\$30,000

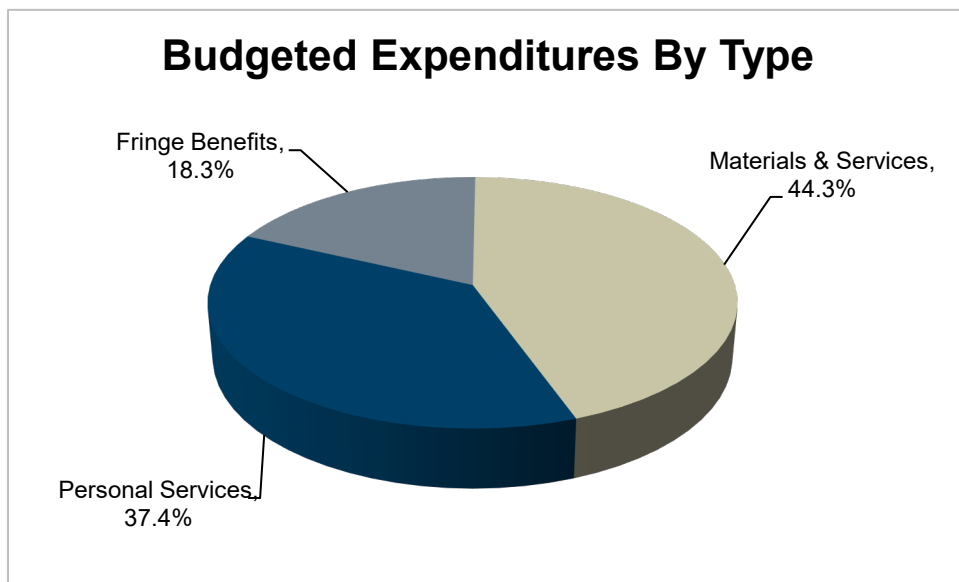
*Current year total represents revised budget.

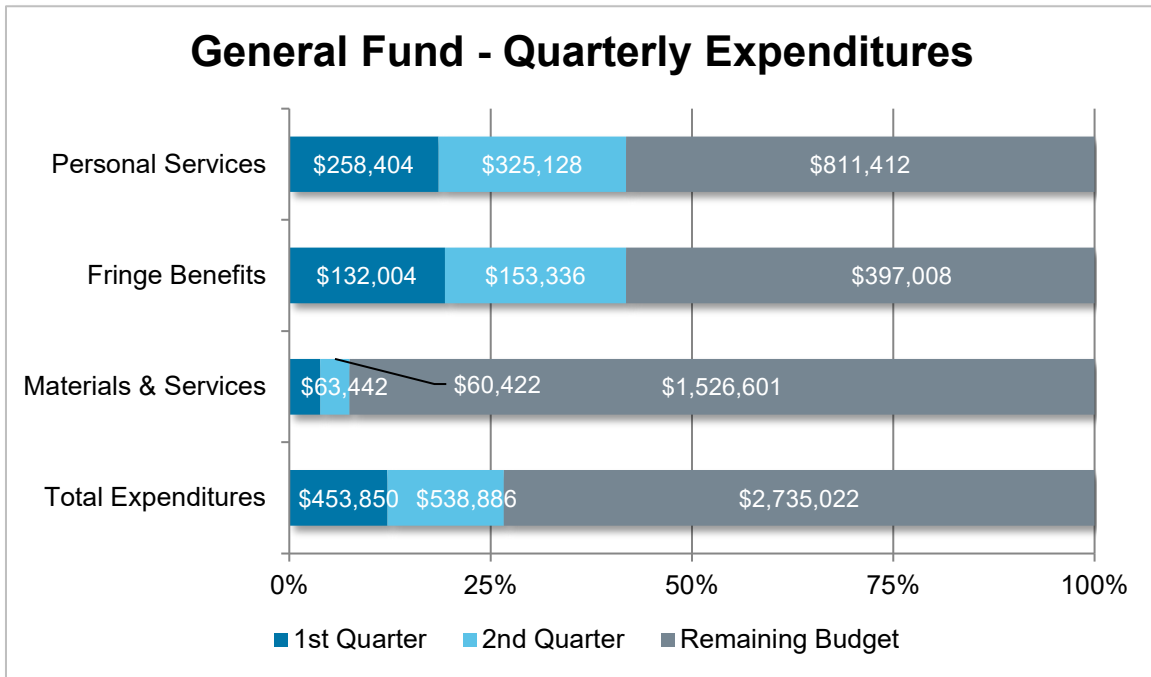
- Second quarter revenue of **\$0** represents **0.0%** of the budgeted amount for the year. YTD revenue of **\$0** represents **0.0%** of the budgeted amount for the year.
- Service Fees & Charges are associated with Human Resources services provided to MORPC and are expected to align with budget by 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	\$848,929	\$2,434,329
Current Year	\$453,850	\$538,886			\$992,735	\$3,727,757

**Current year total represents revised budget.*

- Second quarter expenditures of **\$538,886** represent **14.5%** of the budgeted amount for the year. YTD expenditures of **\$992,735** represent **26.6%** of the budgeted amount for the year.
- Personal Services expenditures represent 41.8% of the budgeted amount for the year while Fringe Benefits represent 41.8%. This is an increase of \$91,509 and \$60,352, respectively, from the amounts expended in 2022, which is primarily due to the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Materials & Services expenditures were \$123,864 through the end of the 2nd quarter, which represents 7.5% of the budgeted amount for the year. This is a decrease of \$8,055 or 6.1% from the amount expended in 2022. 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	\$325,128	86.6%
3 rd Quarter	\$321,910		
4 th Quarter	\$375,562		
Total	\$1,394,944	\$583,532	41.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

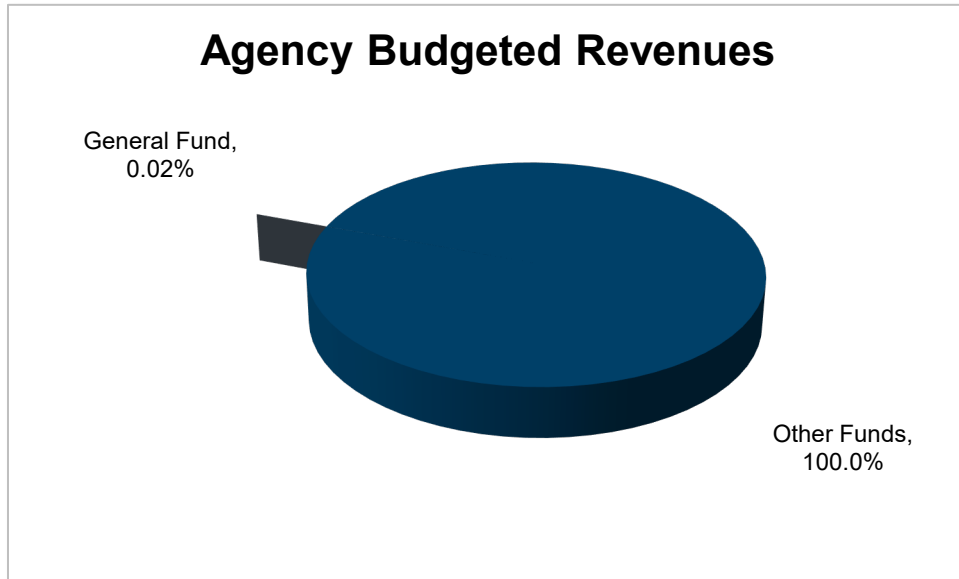
General Fund – Budget Corrective Items - Approved

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

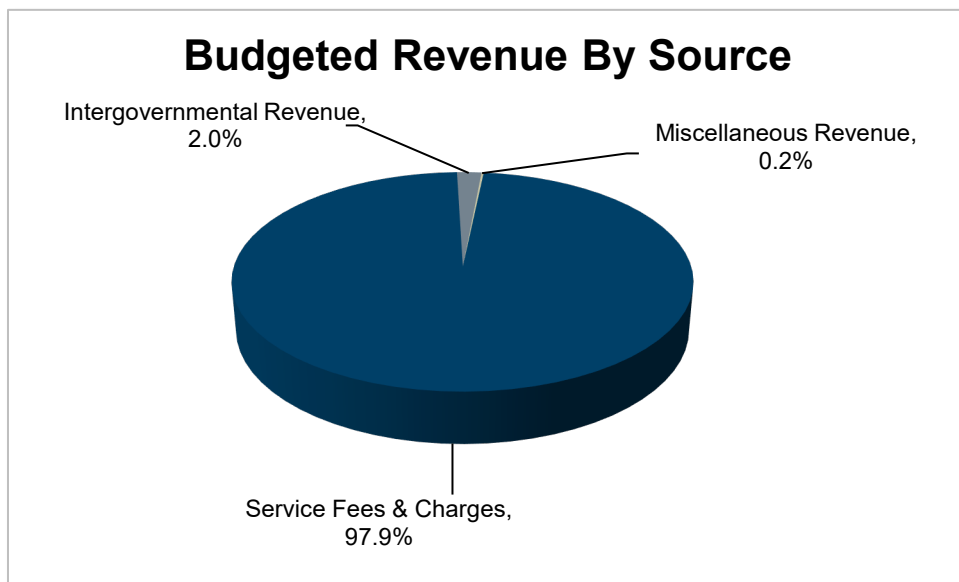
General Fund – Budget Corrective Items - Pending

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

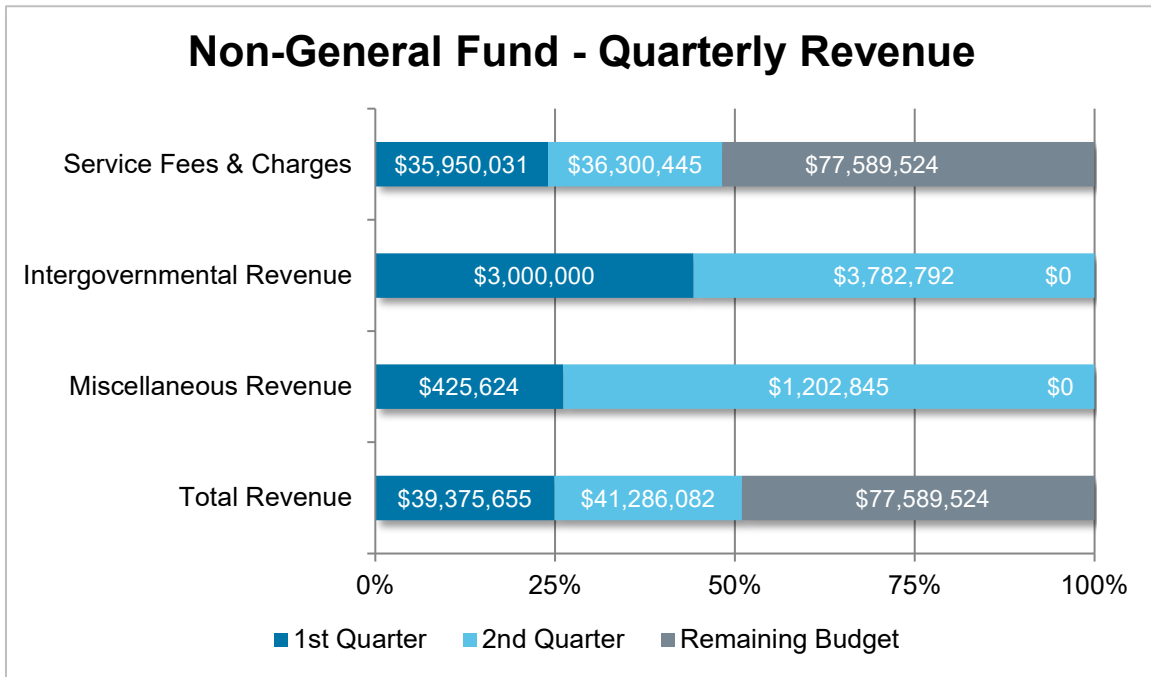
Non-General Fund – Revenue Analysis



- 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.

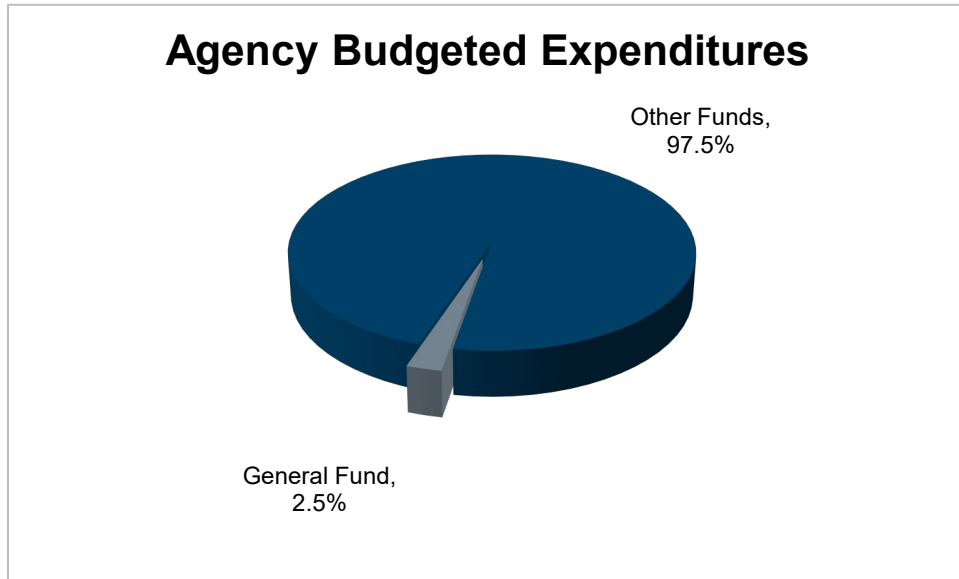


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$35,741,566	\$34,330,919	\$34,651,244	\$35,444,968	\$70,072,485	\$140,168,697
Current Year	\$39,375,655	\$41,286,082			\$80,661,737	\$153,103,000

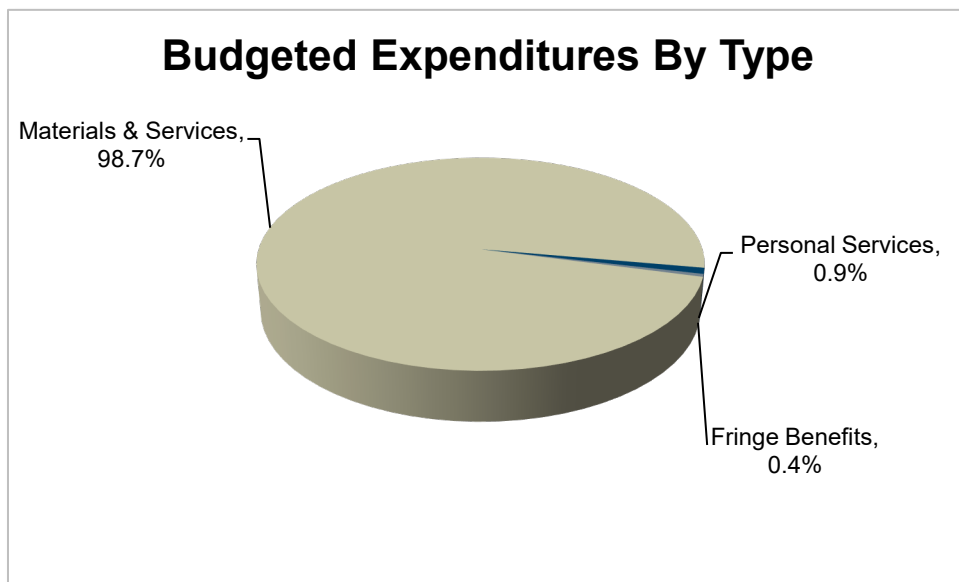
*Current year total represents revised budget.

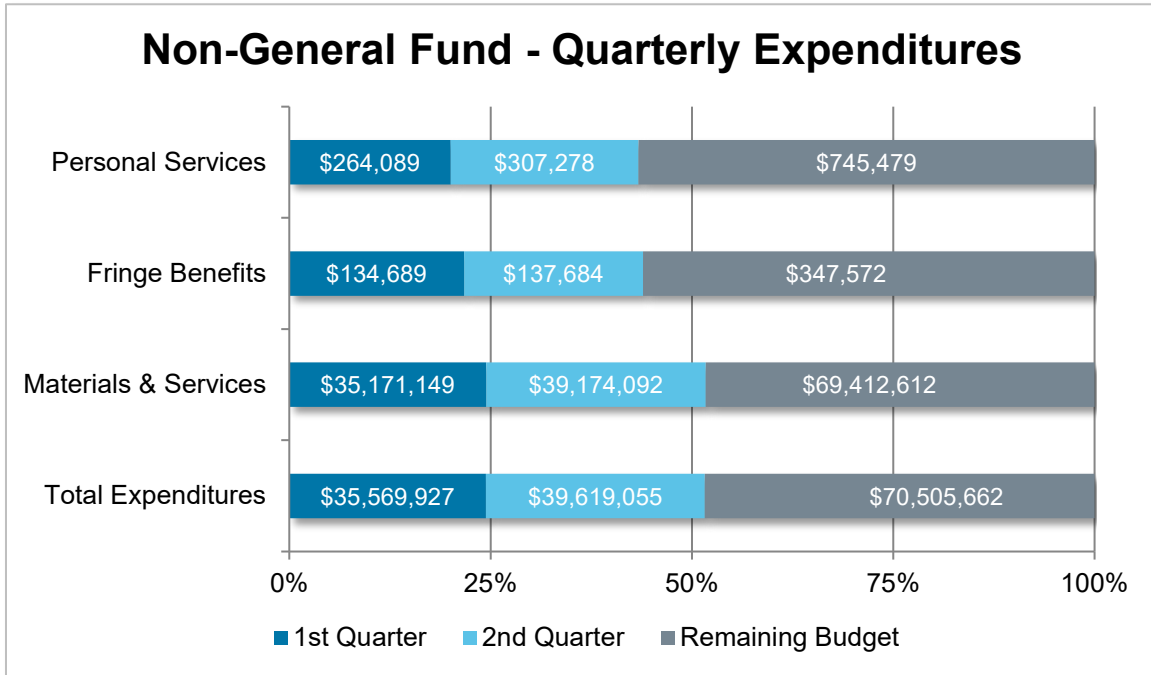
- Second quarter revenue of **\$41,286,082** represents **27.0%** of the budgeted amount for the year. YTD revenue of **\$80,661,737** represents **52.7%** of the budgeted amount for the year.
- Service Fees & Charges of \$72,250,476 represents 48.2% of the budgeted amount for the year and are primarily associated with premiums paid by Cooperative members. This is \$2,332,004 or 3.3% 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 (\$3,000,000) and the Health & Wellness Rebate (\$3,782,792).
- Miscellaneous Revenue of \$1,628,469 represents 619.2% of the budgeted amount for the year and is a \$1,474,456 or 957.4% 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 **\$145,694,644** 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	\$69,316,582	\$138,612,013
Current Year	\$35,569,927	\$39,619,055			\$75,188,982	\$145,694,644

*Current year total represents revised budget.

- Second quarter expenditures of **\$39,619,055** represent **27.2%** of the budgeted amount for the year. YTD expenditures of **\$75,188,982** represent **51.6%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent 43.4% of the budgeted amount for the year while Fringe Benefits represent 43.9%. This is an increase of \$118,633 and \$43,724, respectively from the amounts expended in 2022, which is primarily due to the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Materials & Services are \$74,345,241 and represent 51.7% of the budgeted amount for the year. This is a \$5,710,043 increase from the same period in 2022. Of the amount expended in the current year, \$67,870,799 or 91.3% 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	\$307,278	86.7%
3 rd Quarter	\$303,888		
4 th Quarter	\$354,535		
Total	\$1,316,846	\$571,367	43.4%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% 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.