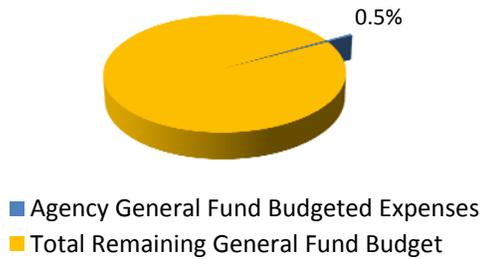
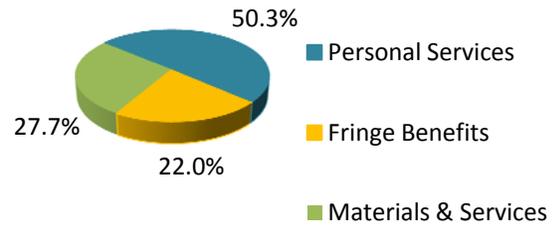


### General Fund Analysis

**Share of Total County Expenses**

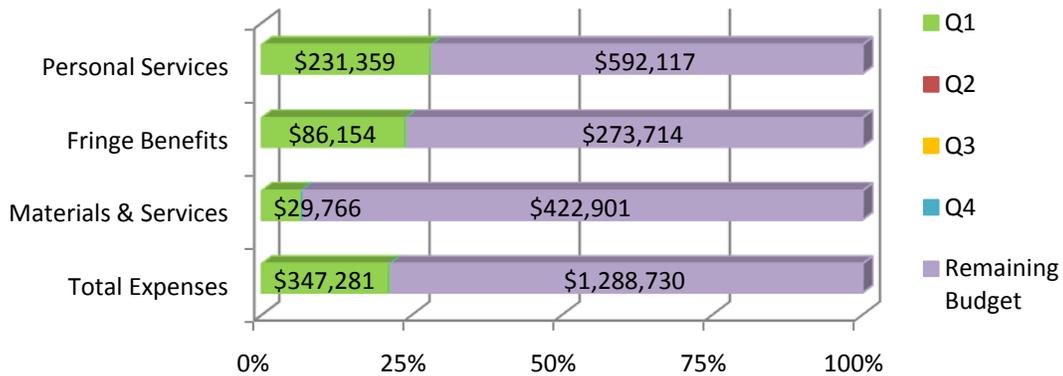


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for Human Resources are estimated to be \$1,636,011 for 2010, which is 0.5% of the total budgeted expenditures for the General Fund.

### General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$629,162	\$206,617	\$395,281	\$407,000	\$629,162	\$1,638,060
Current Year Actuals	\$347,281				\$347,281	\$1,636,011

\* Current year total represents revised budget.

- First quarter expenditures of \$347,281 represent 21.2% of the budgeted amount for the year. YTD expenditures of \$347,281 represent 21.2% of the budgeted amount for the year.
- Human Resources expended \$29,766 within Materials & Services during the 1<sup>st</sup> quarter, which represents 6.6% of the 2010 budgeted amount. The main expense item within this category is the General Fund portion of the County's property insurance (approximately \$200,000), which is expected to be paid during the 2<sup>nd</sup> quarter.



# OMB Quarterly Report

## 1<sup>st</sup> Quarter 2010 - Human Resources

- The decrease in expenditures in the 1<sup>st</sup> quarter from 2009 to 2010 is due to the accounting for the payment of the County's property insurance. In 2009, the entire expenditure was initially made out of the General Fund, and reimbursement from the non-General Fund agencies was used to reduce expenditures throughout the year. In 2010, the entire expense was paid out of the Benefits Fund, with payments for the General Fund portion and non-General Fund agencies to be deposited in the Benefits Fund as revenue.

### General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$190,033	\$231,359	121.7%
2nd Quarter	\$190,033		
3rd Quarter	\$221,705		
4th Quarter	\$221,705		
<b>Total</b>	<b>\$823,476</b>	<b>\$231,359</b>	<b>28.1%</b>

- The amount of Expenditures within Personal Services during the 1<sup>st</sup> quarter included a term payout of \$42,620 that occurred in March due to a retirement within the agency. Excluding that payment, Personal Services would have been \$188,739, or 99.3% of the Agency Budget in the 1<sup>st</sup> quarter. OMB will continue to monitor these expenses to determine if supplemental appropriations will be required as part of the Omnibus Termination and Wellness Resolution at the end of the year.

#### Budget Corrective Items

##### Approved

- There were no budget adjustments approved in the 1<sup>st</sup> quarter.

##### Pending

- There were no budget adjustments pending during the 1<sup>st</sup> quarter.

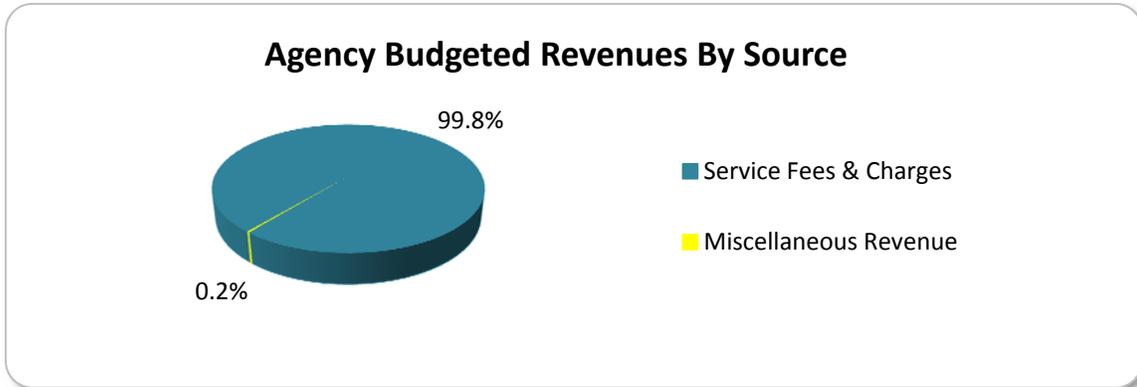
##### Not Recommended

- There were no budget adjustments not recommended in the 1<sup>st</sup> quarter.

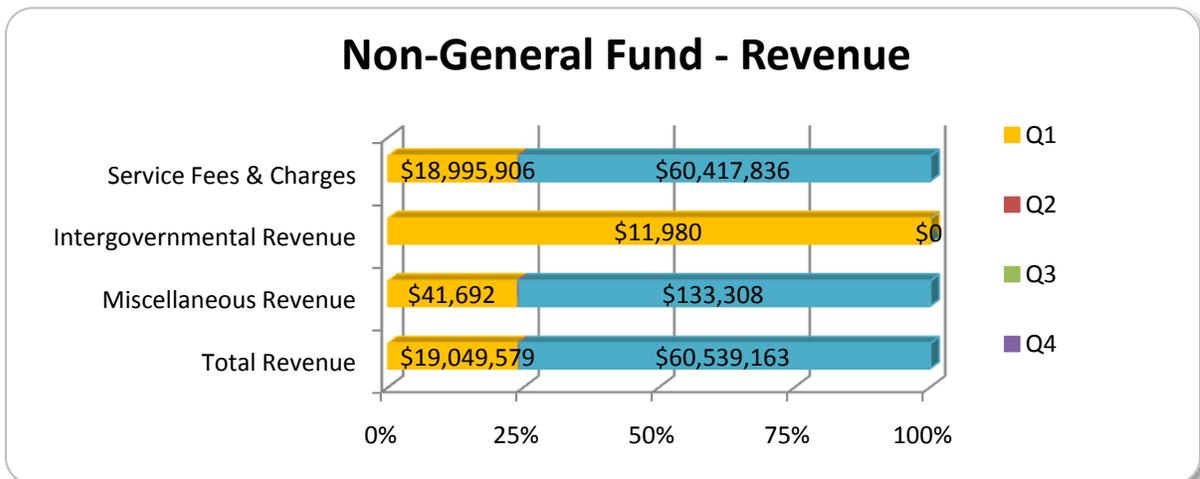
#### Budget Recommendations

- As part of the 2011 budget process, it is recommended that positions that have been vacant since January 1, 2009 be eliminated from the baseline budget. Human Resources would provide the list of these positions to OMB during the 2<sup>nd</sup> quarter, and OMB would incorporate the changes during the payroll review process. Any Commissioner Agency seeking reinstatement of such a position would be required to submit a Request for Results in order to justify the return of the position to the agency's Table of Organization.

### Non-General Fund Analysis



- The main sources of Non-General Fund revenue for Human Resources are: the premiums paid by County offices for their employees' health benefits, as well as the premiums paid by outside entities (MORPC, SWACO, etc.), Fairfield County, and Pickaway County for their participation in the benefits cooperative.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$18,450,722	\$18,959,785	\$18,023,104	\$19,136,601	\$18,450,722	\$74,570,212
Current Year Actuals	\$19,049,579				\$19,049,579	\$79,588,742

\* Current year total represents revised budget.

- First quarter revenues of \$19,049,579 represent 23.9% of the budgeted amount for the year. YTD revenues of \$19,049,579 represent 23.9% of the budgeted amount for the year.
- The premiums paid by County offices, County employees, and outside entities that are included within Service Fees & Charges accounted for 99.7% of the revenue received in the Benefits Fund (Fund 6063) during the 1<sup>st</sup> quarter.

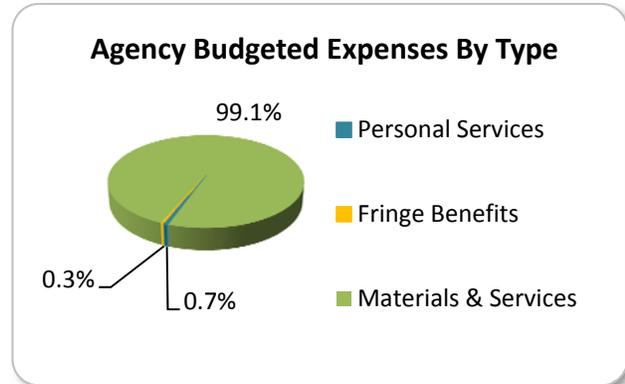
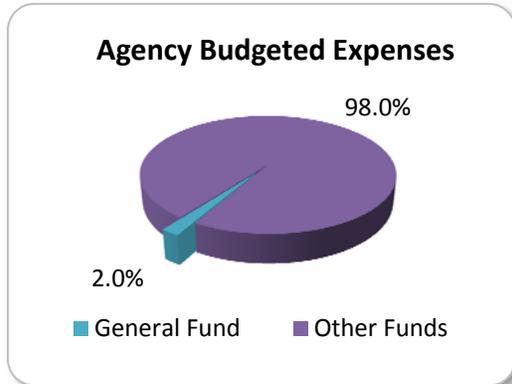


# OMB Quarterly Report

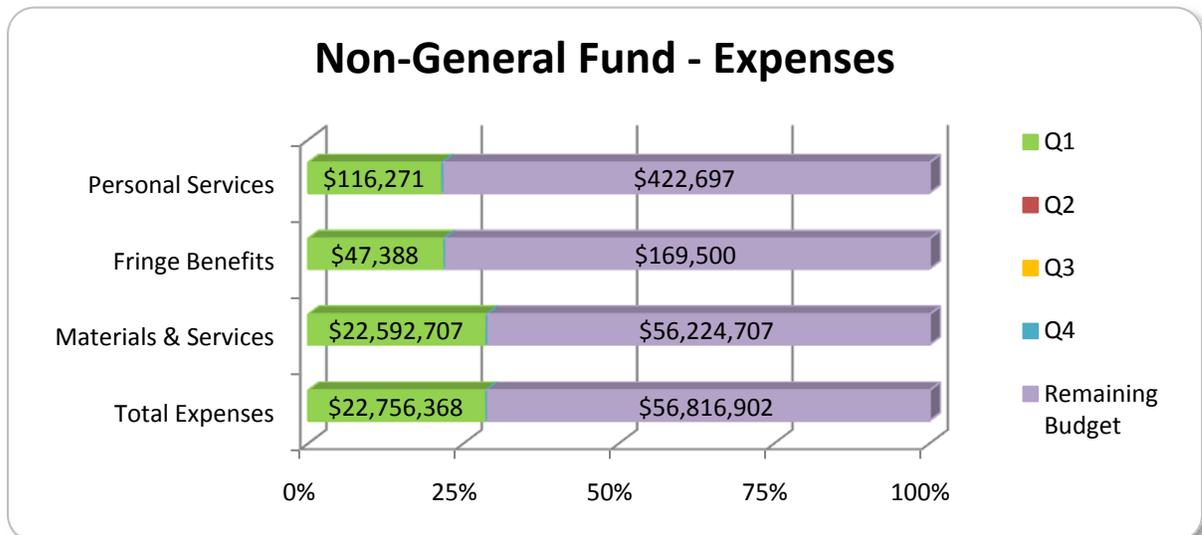
## 1<sup>st</sup> Quarter 2010 - Human Resources

- The \$11,980 that was collected in Intergovernmental Revenue during the 1<sup>st</sup> quarter is associated with reimbursements of COBRA premiums by the federal government. These reimbursements, which cover 65% of the COBRA premium for individuals, were originally authorized by the American Recovery and Reinvestment Act of 2009, and were recently extended for the third time by the Continuing Extension Act of 2010.

### Non-General Fund Analysis



- The Non-General Fund expenditure budget for Human Resources is estimated to be \$79,573,270 for 2010, which is 98.0% of the total budgeted expenditures (\$81,209,281) for Human Resources.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$19,052,582	\$19,331,037	\$19,025,127	\$19,253,900	\$19,052,582	\$76,662,646
Current Year Actuals	\$22,756,368				\$22,756,368	\$79,573,270

\* Current year total represents revised budget.

- First quarter expenditures of \$22,756,368 represent 28.6% of the budgeted amount for the year. YTD expenditures of \$22,756,368 represent 28.6% of the budgeted amount for the year.
- Of the total expenditures in the 1<sup>st</sup> quarter, \$22,229,236 or 96.2% were for the self-insured expenses related to the County's healthcare plan. These expenses are recorded within Materials & Services.
- Expenditures in the Benefits Fund (Fund 6063) exceeded revenue by \$3,706,788 through the end of the 1<sup>st</sup> quarter. This is due primarily to the carryover of 2009 expenses into 2010 due to the timing of the invoice submission by the County's third party administrator and the year-end close of the County's accounting system. At this time, it is too early in the year to determine if supplemental appropriations will be required.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$124,377	\$116,271	93.5%
2nd Quarter	\$124,377		
3rd Quarter	\$145,107		
4th Quarter	\$145,107		
<b>Total</b>	<b>\$538,968</b>	<b>\$116,271</b>	<b>21.6%</b>

- The Actual Expenditures within Personal Services during the 1<sup>st</sup> quarter were \$116,271, or 93.5% of the Agency Budget for the quarter. This was a result of one vacancy within the Benefits Fund (Fund 6063) during the quarter.

#### Budget Corrective Items

##### Approved

- There were no budget adjustments approved in the 1<sup>st</sup> quarter.

##### Pending

- There were no budget adjustments pending during the 1<sup>st</sup> quarter.

##### Not Recommended

- There were no budget adjustments not recommended in the 1<sup>st</sup> quarter.

#### Budget Recommendations

- Due to the large amount of carryover claims expenditures from 2009 into 2010, OMB will continue to work with Human Resources to monitor the status of the Benefits Fund (Fund 6063) to ensure that sufficient appropriations are available to make all necessary expenditures related to the benefits plan for the remainder of 2010.
- Human Resources and the Joint Benefits Committee continue to look for opportunities to improve the benefits plan and achieve organizational and budget savings. Throughout 2010, the plan design changes that were implemented at the end of 2009 will be examined to determine the impact on the Benefits Fund.