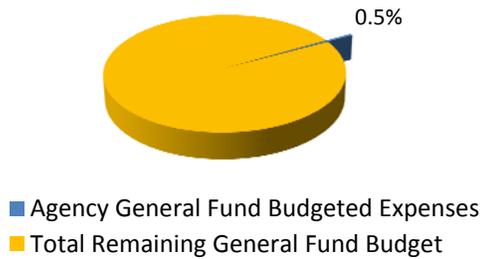
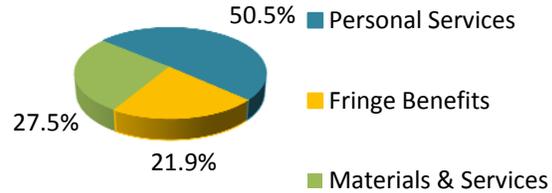


General Fund Analysis

Share of Total County Expenses

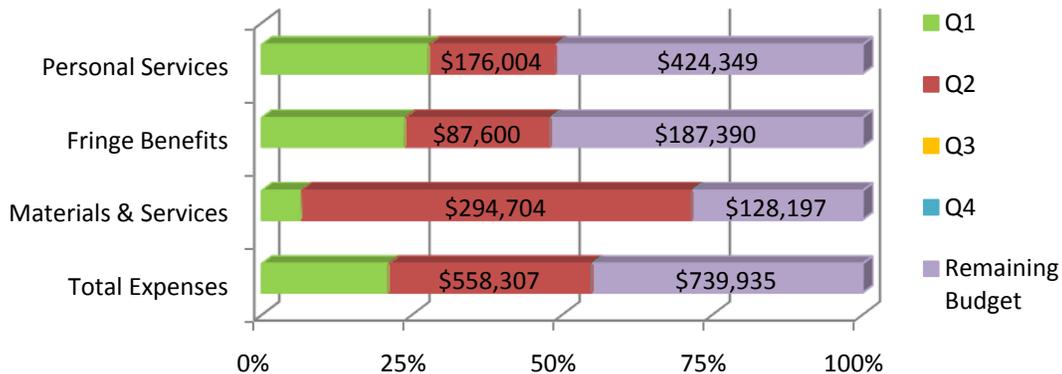


Agency Budgeted Expenses By Type



- The General Fund expenditures for Human Resources are estimated to be \$1,645,523 for 2010, which is 0.5% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$629,162	\$206,617	\$395,281	\$407,000	\$835,779	\$1,638,060
Current Year Actuals	\$347,281	\$558,307			\$905,588	\$1,645,523

* Current year total represents revised budget.

- Second quarter expenditures of \$558,307 represent 33.9% of the budgeted amount for the year. YTD expenditures of \$905,588 represent 55.0% of the budgeted amount for the year.
- Human Resources expended \$294,704 within Materials & Services during the 2nd quarter, which represents 65.1% of the 2010 budgeted amount. The main expense items within this category that were paid in the 2nd quarter are the General Fund portion of the County's property insurance (\$179,892), services provided by the County's third party administrator for Workers' Compensation (\$54,587), and property insurance consulting services (\$47,000). As a result of several unbudgeted items and other expenditures that were higher than budgeted, a supplemental appropriation within Materials & Services will be necessary before the end of the year.

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	\$176,004	92.6%
3rd Quarter	\$227,724		
4th Quarter	\$223,922		
Total	\$831,712	\$407,363	49.0%

- The amount of expenditures within Personal Services during the 1st 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 1st quarter. A portion of the term payout was offset by vacancy savings that were achieved during the 2nd 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

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

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

Not Recommended

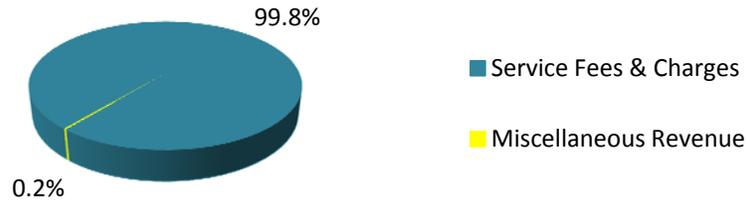
- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- As part of the 2011 budget process, it is recommended that positions that have been vacant since January 1, 2009 be reviewed for possible elimination. Human Resources would provide the list of these positions to OMB during the 3rd quarter, and OMB would request justification from the Commissioner Agencies for not eliminating the positions from the agency's Table of Organization.
- As a result of several unbudgeted items and other expenditures that were higher than budgeted, a supplemental appropriation within Materials & Services will be necessary before the end of the year. OMB will continue to work with Human Resources to determine the necessary amount of supplemental appropriations required for the remainder of 2010.

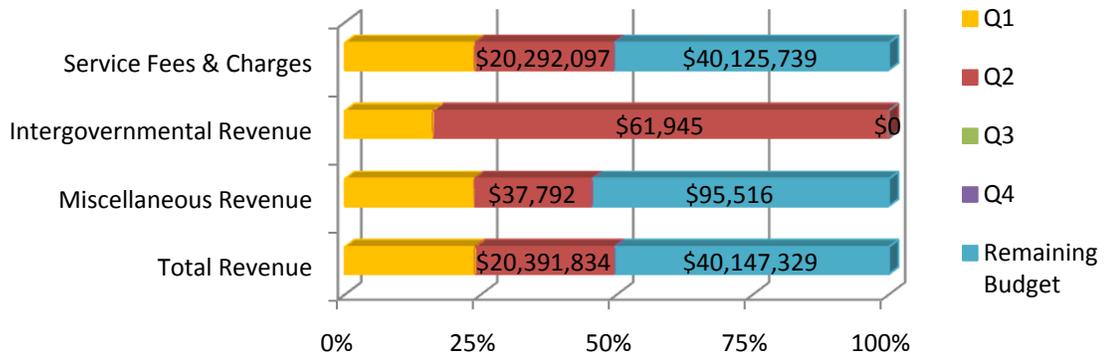
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- 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.

Non-General Fund - Revenue



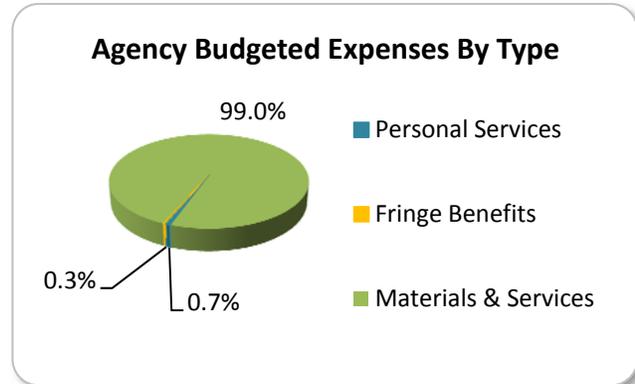
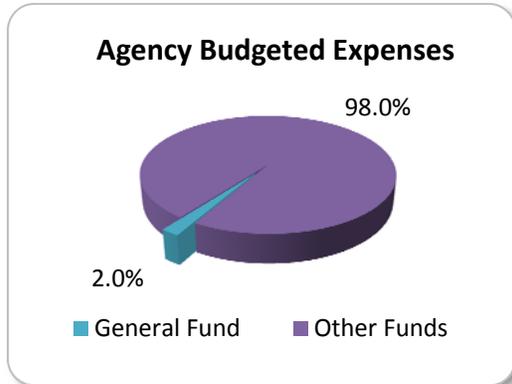
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$18,450,722	\$18,959,785	\$18,023,104	\$19,136,601	\$37,410,507	\$74,570,212
Current Year Actuals	\$19,049,579	\$20,391,834			\$39,441,413	\$79,588,742

* Current year total represents revised budget.

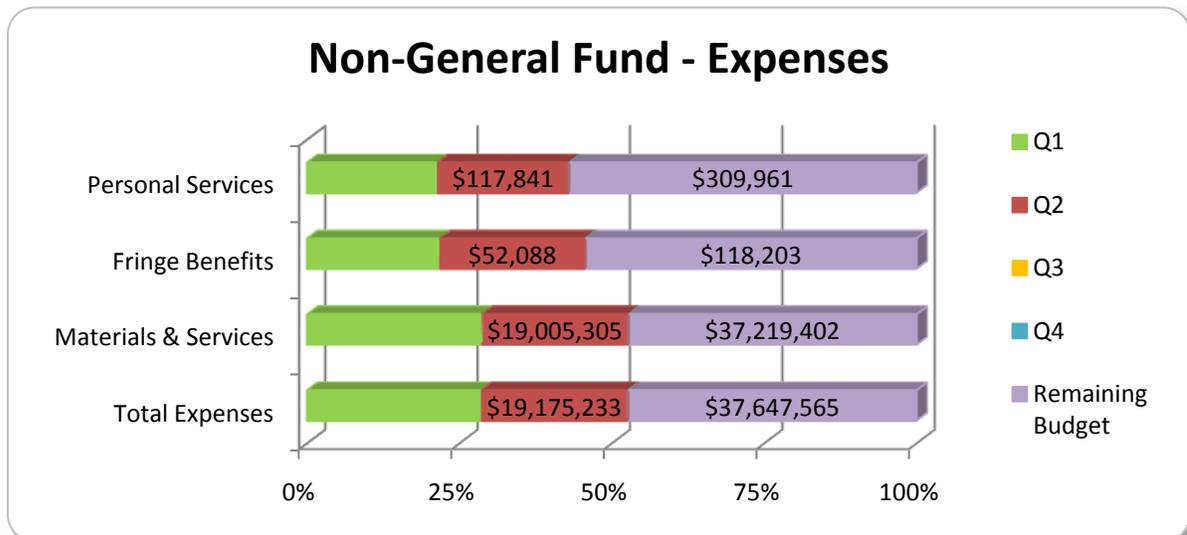
- Second quarter revenues of \$20,391,834 represent 25.6% of the budgeted amount for the year. YTD revenues of \$39,441,413 represent 49.6% of the budgeted amount for the year.
- The premiums paid by County offices, County employees, and outside entities that are included within Service Fees & Charges accounted for 99.6% of the revenue received in the Benefits Fund (Fund 6063) during the first half of the year.

- The \$61,945 that was collected in Intergovernmental Revenue during the 2nd 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 \$79,579,166 for 2010, which is 98.0% of the total budgeted expenditures (\$81,224,689) for Human Resources.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$19,052,582	\$19,331,037	\$19,025,127	\$19,253,900	\$38,383,619	\$76,662,646
Current Year Actuals	\$22,756,368	\$19,175,233			\$41,931,601	\$79,579,166

* Current year total represents revised budget.

- Second quarter expenditures of \$19,175,233 represent 24.1% of the budgeted amount for the year. YTD expenditures of \$41,931,601 represent 52.7% of the budgeted amount for the year.
- Of the total expenditures in the 2nd quarter, \$18,880,314 or 98.4% 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 \$2,490,188 through the end of the 2nd 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. OMB will continue to work with Human Resources to monitor the status of the Benefits Fund for the remainder of 2010.

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	\$117,841	94.7%
3rd Quarter	\$148,838		
4th Quarter	\$146,481		
Total	\$544,073	\$234,112	43.0%

- The actual expenditures within Personal Services during the first half of the year were \$234,112, or 94.1% of the Agency Budget for the same period. This was a result of one vacancy within the Benefits Fund (Fund 6063) during the first half of the year.

Budget Corrective Items

Approved

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- Due to the large amount of carryover claim 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.