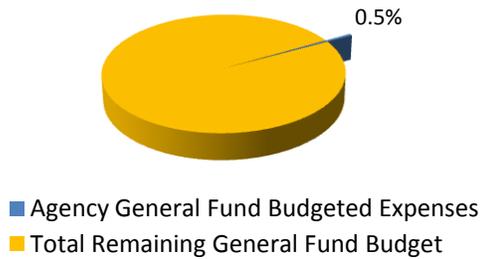
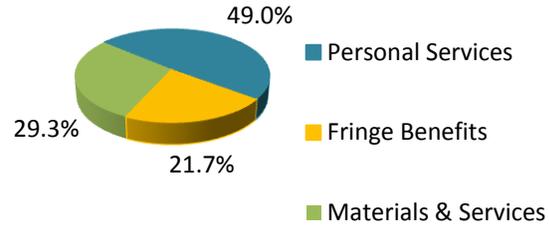


General Fund Analysis

Share of Total County Expenses

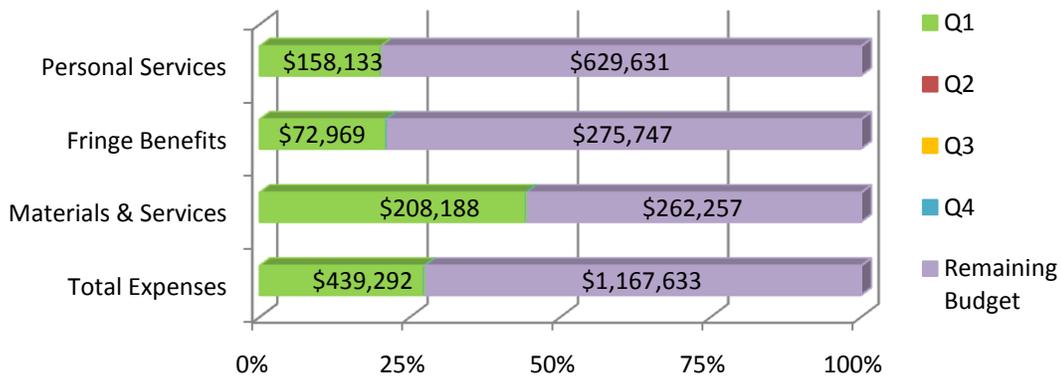


Agency Budgeted Expenses By Type



- The General Fund expenditures for Human Resources are estimated to be **\$1,606,925** for 2011, 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	\$347,281	\$558,307	\$385,968	\$324,198	\$347,281	\$1,615,754
Current Year Actuals	\$439,292				\$439,292	\$1,606,925

* Current year total represents revised budget.

- First quarter expenditures of **\$439,292** represent **27.3%** of the budgeted amount for the year.
- Human Resources expended **\$208,188** within Materials & Services during the 1st quarter, which represents **44.3%** of the 2011 budgeted amount. The amount in the 1st quarter includes a one-time payment of **\$176,220** for the General Fund portion of the County's property insurance for 2011. Last year, the property insurance payment was made in the 2nd quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$181,792	\$158,133	87.0%
2nd Quarter	\$181,792		
3rd Quarter	\$212,090		
4th Quarter	\$212,090		
Total	\$787,764	\$158,133	20.1%

- Human Resources expended \$158,133 in Personal Services during the 1st quarter, which represents 87.0% of the 2011 budgeted amount for the quarter. Expenditures for the quarter have been below budget due to various positions remaining vacant for the quarter.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.

Pending

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

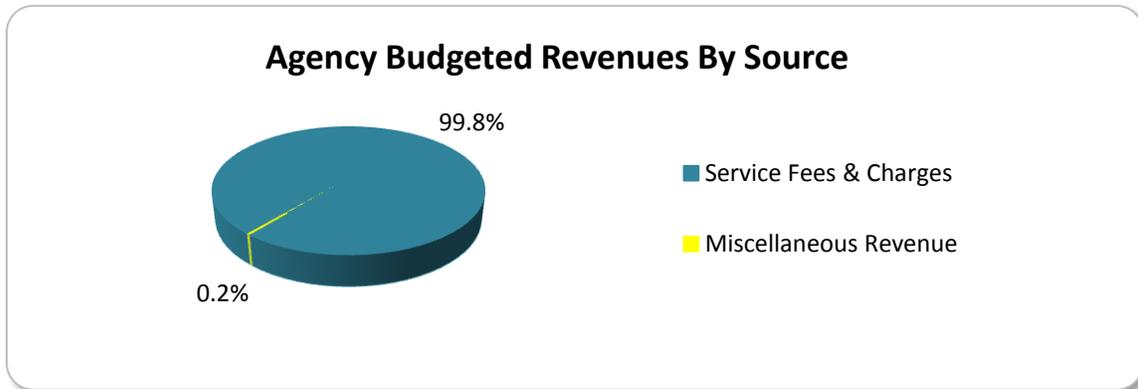
Not Recommended

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

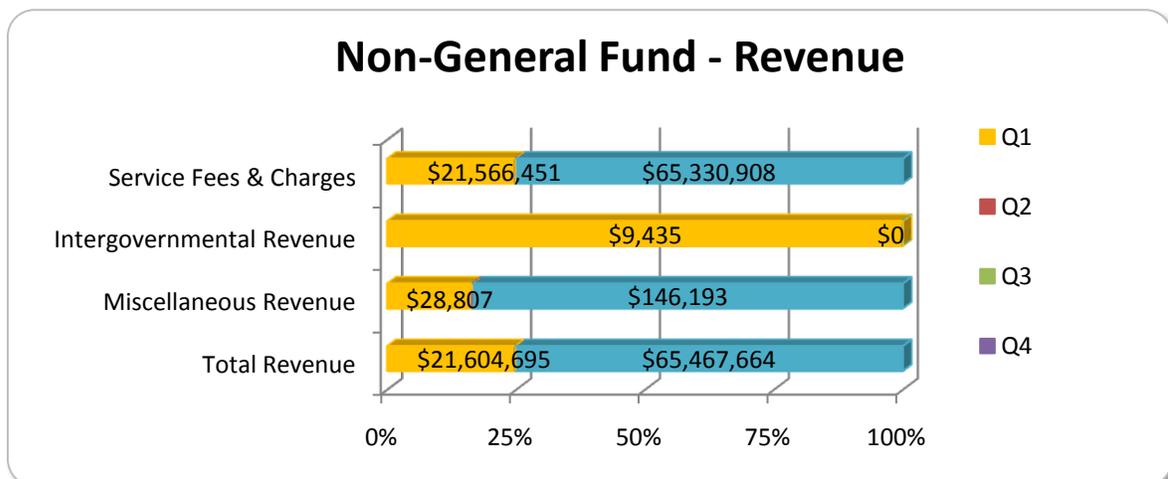
Additional Budget Analysis and Budget Recommendations

- Proposed changes from Amended Substitute Senate Bill 5 and the Fiscal Year 2012-2013 State Budget could have an impact on the policies and procedures for Human Resources. OMB will continue to work with Human Resources to monitor and determine the impact of these changes.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

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.

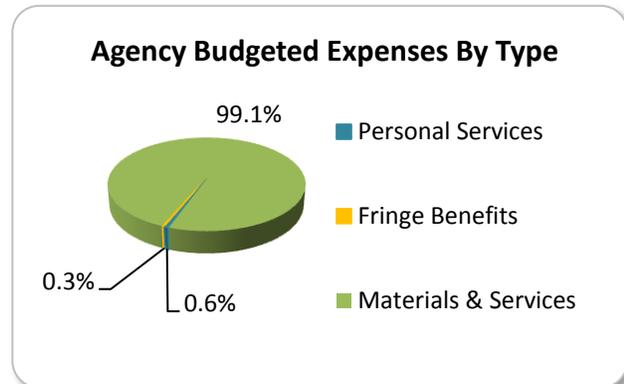
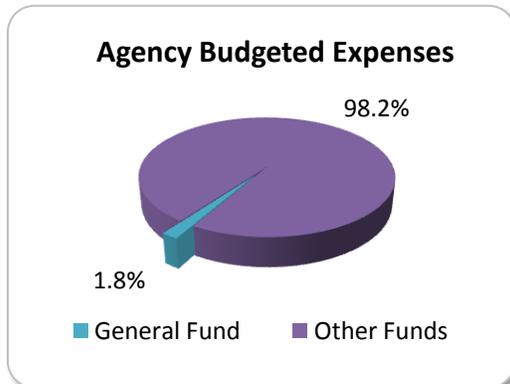


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$19,049,579	\$20,391,834	\$19,894,917	\$19,811,907	\$59,336,330	\$79,148,237
Current Year Actuals	\$21,604,695				\$21,604,695	\$87,072,359

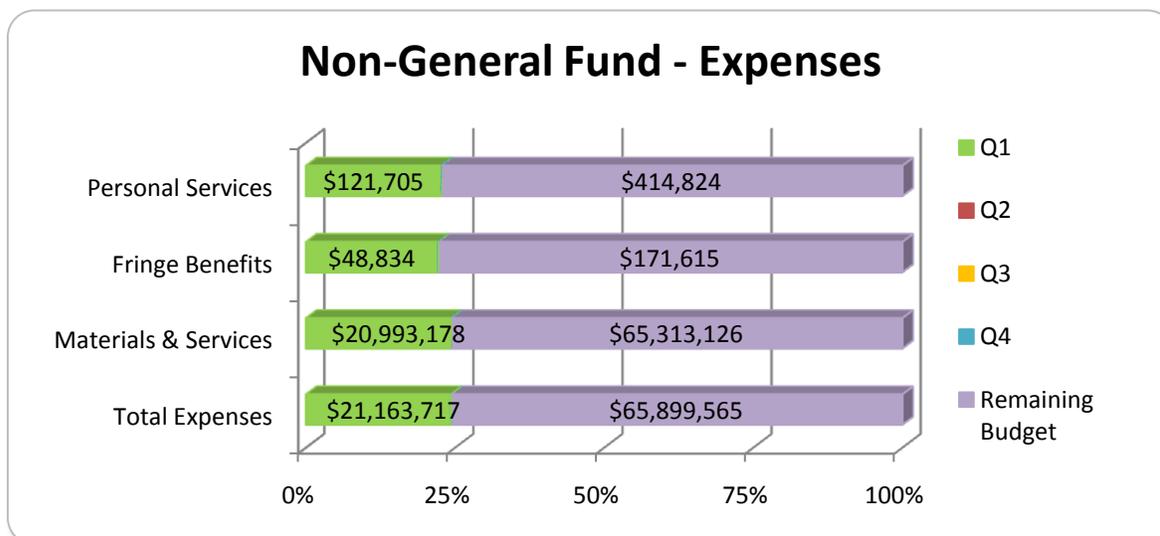
* Current year total represents revised budget.

- First quarter revenues of **\$21,604,695** represent **24.8%** of the budgeted amount for the year.
- Revenues in the Benefits Fund (Fund 6063) exceeded expenditures by \$440,978 through the end of the 1st quarter. OMB will continue to work with Human Resources to monitor the status of the Benefits Fund for the remainder of 2011.

Non-General Fund Analysis



- The non-general fund expenditure budget for Human Resources is estimated to be **\$87,063,282** for 2011, which is **98.2%** of the total budgeted expenditures (**\$88,670,207**) for Human Resources.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$22,756,368	\$19,175,233	\$19,759,502	\$16,485,278	\$22,756,368	\$78,176,381
Current Year Actuals	\$21,163,717				\$21,163,717	\$87,063,282

* Current year total represents revised budget.

- First quarter expenditures of **\$21,163,717** represent **24.3%** of the budgeted amount for the year.
- Of the total expenditures in the 1st quarter, **\$20,691,778** or **97.8%** were for the self-insured expenses related to the County's healthcare plan. These expenses are recorded within Materials & Services.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$123,814	\$121,705	98.3%
2nd Quarter	\$123,814		
3rd Quarter	\$144,450		
4th Quarter	\$144,450		
Total	\$536,529	\$121,705	22.7%

- The amount of expenditures within Personal Services during the 1st quarter included a termination payout of \$8,274 that occurred in January. Excluding that payment, Personal Services would have been \$113,431, or 91.6% of the Agency Budget in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency 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.

Additional Budget Analysis and Budget Recommendations

- Human Resources and the Joint Benefits Committee will continue to look for opportunities to improve the benefits plan and achieve organizational and budget savings. Throughout 2011, the plan design changes that were implemented for 2010 and 2011 will be examined to determine the magnitude of the impact on the Benefits Fund.
- Proposed changes from Amended Substitute Senate Bill 5 and the Fiscal Year 2012-2013 State Budget could have an impact on the policies and procedures for Human Resources, particularly related to healthcare. OMB will continue to work with Human Resources to monitor and determine the impact of these changes.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.