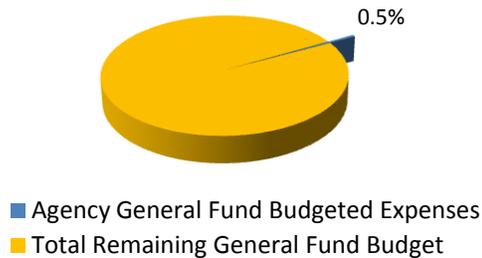
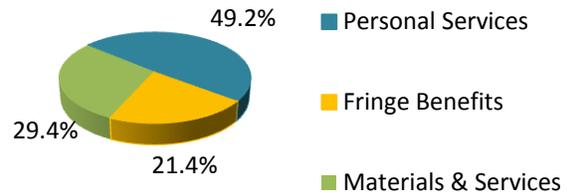


### General Fund Analysis

**Share of Total County Expenses**

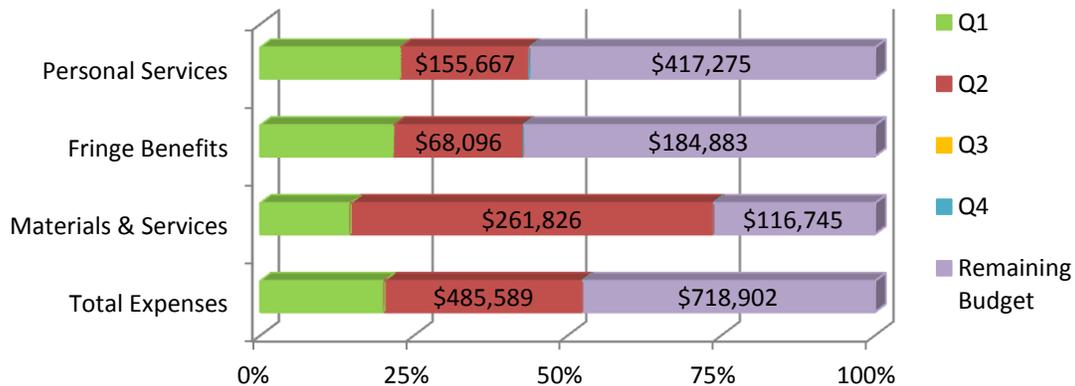


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for Human Resources are estimated to be **\$1,508,996** for 2012, 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	\$439,292	\$339,792	\$331,700	\$302,291	\$779,084	\$1,413,075
Current Year Actuals	\$304,505	\$485,589			\$790,094	\$1,508,996

\* Current year total represents revised budget.

- Second quarter expenditures of **\$485,589** represent **32.2%** of the budgeted amount for the year. YTD expenditures of **\$790,094** represent **52.4%** of the budgeted amount for the year.
- YTD expenditures in the Materials and Services category are **73.7%** of the budgeted amount. The variance is due to a one-time payment for the county's property insurance.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$171,275	\$169,250	98.8%
2nd Quarter	\$199,821	\$155,667	77.9%
3rd Quarter	\$171,275		
4th Quarter	\$199,821		
<b>Total</b>	<b>\$742,192</b>	<b>\$324,917</b>	<b>43.8%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The variance in General Fund personal services expenditures is primarily due to a retirement and a transfer of positions from the General Fund to the Workers' Compensation Fund as a result of the transition to self-insured status for workers' compensation beginning in the 2<sup>nd</sup> quarter.

### Budget Corrective Items

#### Approved

- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Human Resources was \$6,308.

#### Pending

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

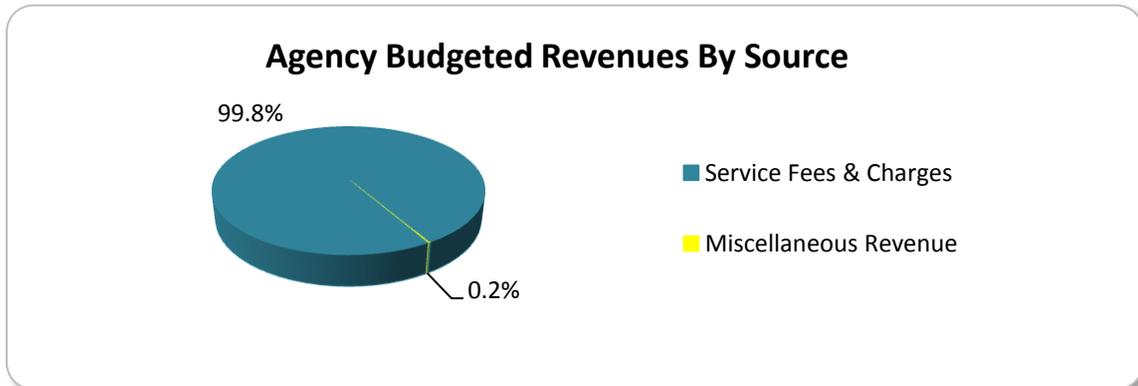
#### Not Recommended

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

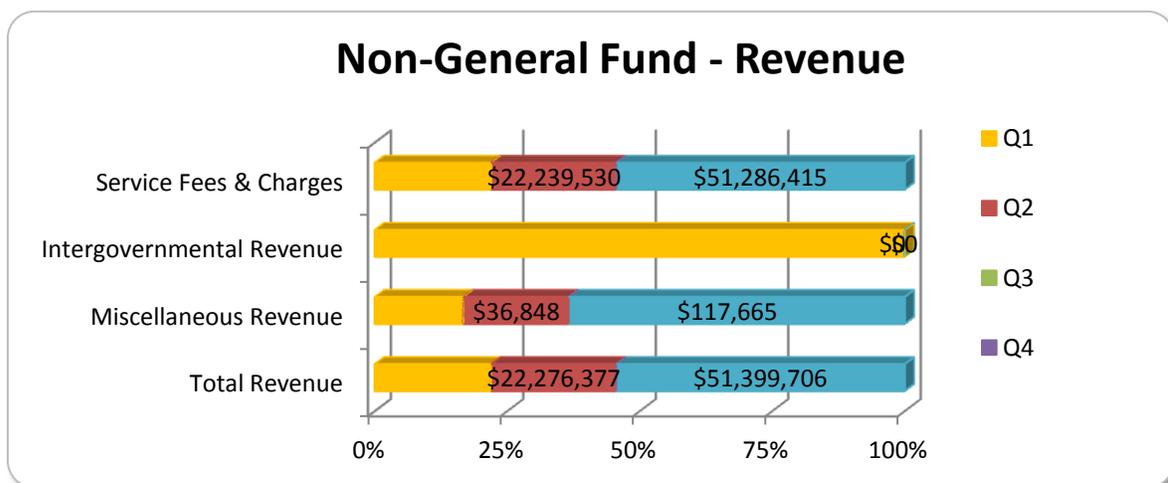
### Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvement 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.

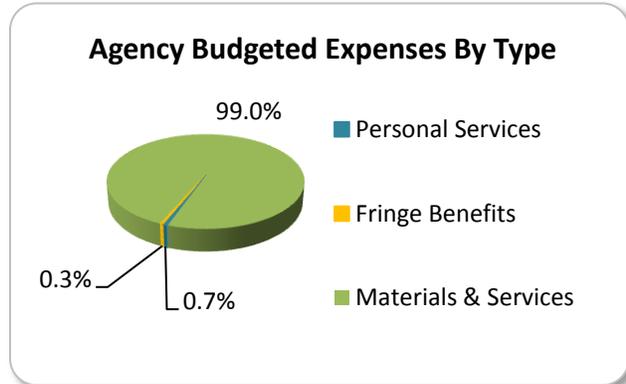
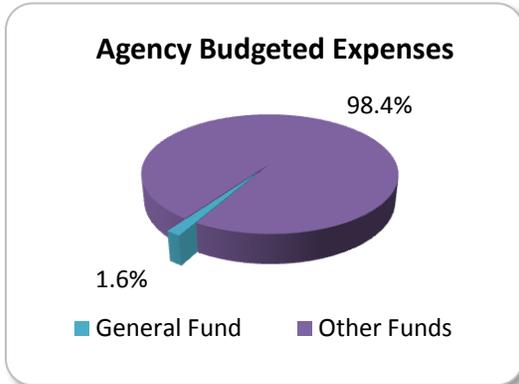


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$21,604,695	\$21,131,869	\$21,047,480	\$20,878,541	\$42,736,564	\$84,662,585
Current Year Actuals	\$20,713,618	\$22,276,377			\$42,989,995	\$94,389,701

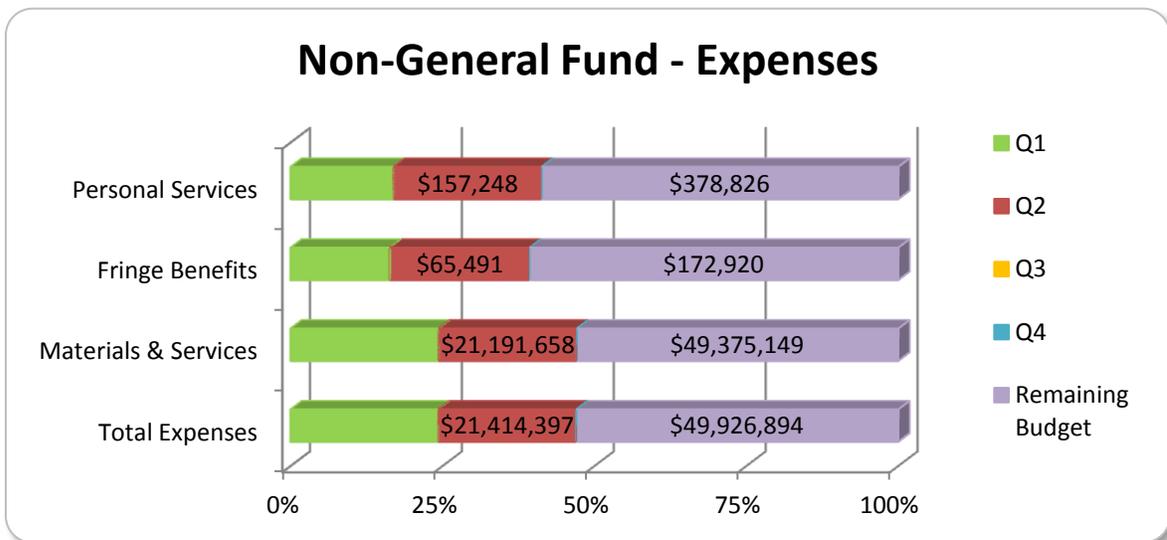
\* Current year total represents revised budget.

- Second quarter revenues of **\$22,276,377** represent **23.6%** of the budgeted amount for the year. YTD revenues of **\$42,989,995** represent **45.6%** of the budgeted amount for the year.
- The variance in Service Fees & Charges stems from changes in the health care plan. With the change of the start of the plan year for health care from January 1 to April 1, the new premiums did not take effect until April 1. As a result, revenue through the second quarter is 46.2% of the amount expected for the year.

### Non-General Fund Analysis



- The non-general fund expenditure budget for Human Resources is estimated to be **\$94,262,568** for 2012, which is **98.4%** of the total budgeted expenditures (**\$95,771,564**) 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	\$21,163,717	\$22,629,496	\$19,565,952	\$19,055,410	\$43,793,213	\$82,414,575
Current Year Actuals	\$22,921,277	\$21,414,397			\$44,335,674	\$94,262,568

\* Current year total represents revised budget.

- Second quarter expenditures of **\$21,414,397** represent **22.7%** of the budgeted amount for the year. YTD expenditures of **\$44,335,674** represent **47.0%** of the budgeted amount for the year.
- Of the total YTD expenditures, **\$42,612,511** or **98.0%** were for the self-insured expenses related to the County's healthcare plan. These expenses are recorded within Materials & Services.
- Expenditures exceed revenue through the first half of the year, primarily due to the plan year for healthcare beginning on April 1 rather than January 1. It is expected that revenue will align with expenditures with the increase in healthcare premiums that took effect with the new plan year.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$114,940	\$109,371	95.2%
2nd Quarter	\$175,033	\$157,248	89.8%
3rd Quarter	\$164,064		
4th Quarter	\$191,408		
<b>Total</b>	<b>\$645,445</b>	<b>\$266,619</b>	<b>41.3%</b>

- There were thirteen pay periods as of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. As part of the transition to self-insured status for workers' compensation, approximately four full-time positions within Benefits & Risk Management were transitioned to the Workers' Compensation Fund (Fund 6061). This change took place during the 2<sup>nd</sup> quarter, and the impact is incorporated in the table above.

### Budget Corrective Items

#### Approved

- Resolution No. 0231-12 authorized a non General Fund supplemental appropriation (\$2,107,647) for the payment of self-insured workers' compensation expenses, which includes \$1,900,000 for the payments of claims, assessments, and other associated costs and \$207,647 for personnel costs to administer the program.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Human Resources was \$6,355.

#### 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

- The transition to self-insured status for workers' compensation may require some County offices to require supplemental appropriations within Fringe Benefits prior to the end of the year. This is due to the acceleration of payments by shifting from the retrospective rating plan requiring payments in arrears (2011 costs paid in 2012) to the self-insured plan (2012 costs paid in 2012). However, some of these increased costs will be offset by changes to the healthcare rate which are budgeted in the same category of expense. OMB will continue to monitor these expenses throughout the year.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvement at this time.