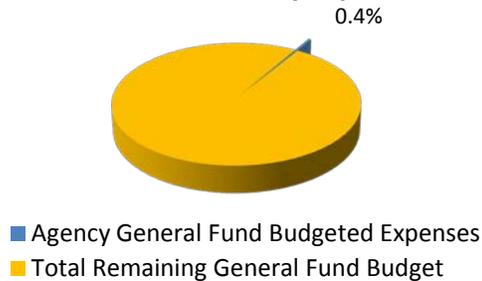
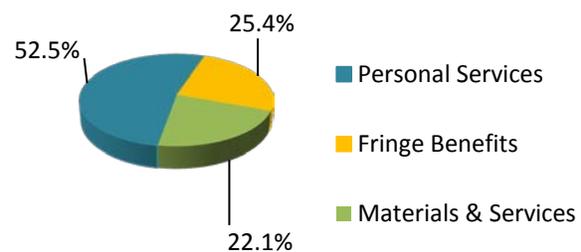


General Fund Analysis

Share of Total County Expenses

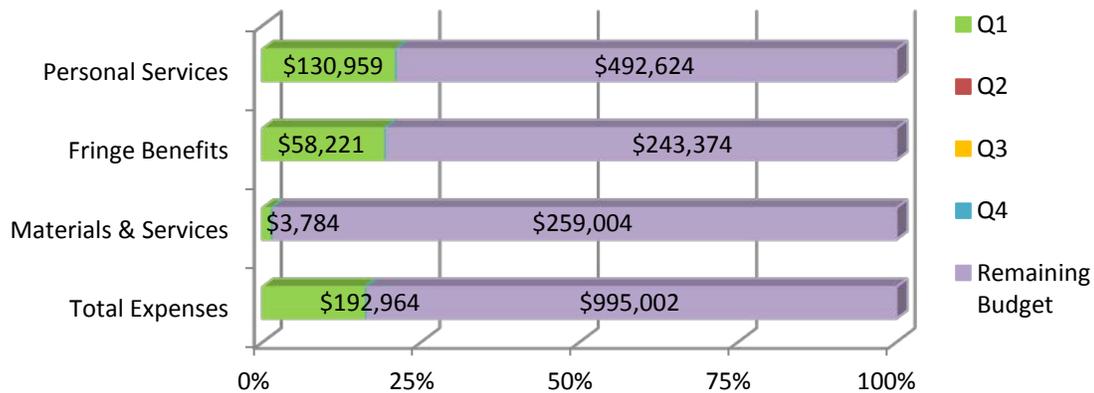


Agency Budgeted Expenses By Type



- The General Fund expenditures for Human Resources / Benefits & Risk Management are estimated to be \$1,187,966 for 2013, which is 0.4% 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	\$304,506	\$485,589	\$243,047	\$196,922	\$304,506	\$1,230,064
Current Year Actuals	\$192,964				\$192,964	\$1,187,966

* Current year total represents revised budget.

- First quarter expenditures of \$192,964 represent 16.2% of the budgeted amount for the year.
- Materials & Services expenditures during the 1st quarter were 1.4% of the 2013 budgeted amount. A one-time payment for the county's property insurance will be paid during the 2nd quarter. This payment will represent 84.3% of the total amount budgeted for Materials & Services for 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	\$143,904	\$130,959	91.0%
2nd Quarter	\$167,888		
3rd Quarter	\$143,904		
4th Quarter	\$167,888		
Total	\$623,583	\$130,959	21.0%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The variance in 1st quarter actual expenditures is due to a position that was budgeted for full-time, being filled only part-time through most of the quarter.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for Human Resources / Benefits & Risk Management was \$12,443.

Pending

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

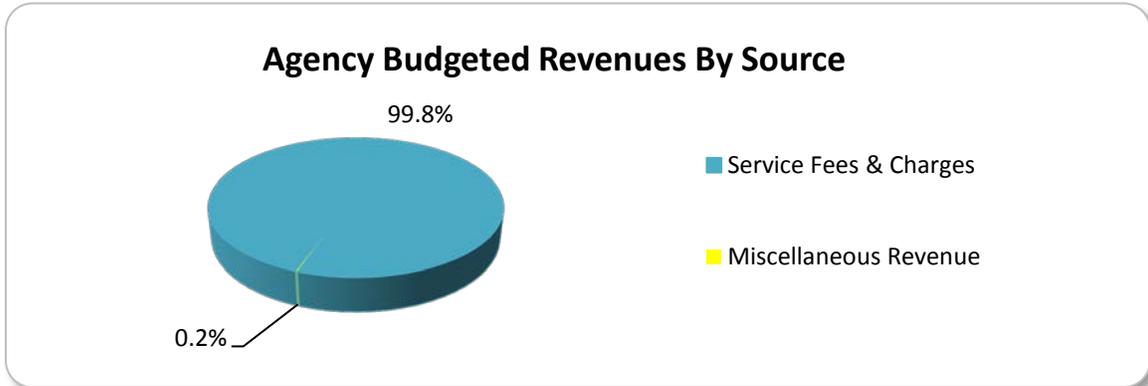
Not Recommended

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

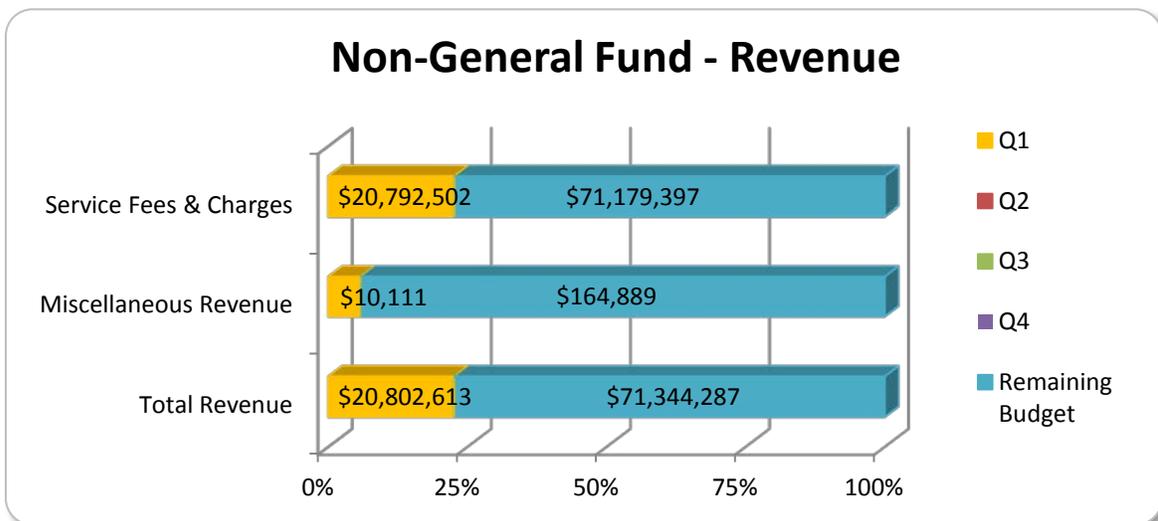
Additional Budget Analysis and Budget Recommendations

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

Non-General Fund Analysis



- The main sources of non-general fund revenue for Benefits & Risk Management 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.
- Benefits & Risk Management has two non-general funds: the Workers' Compensation Fund (Fund 6061), and the Employee Benefits Self-Insurance Fund (Fund 6063).

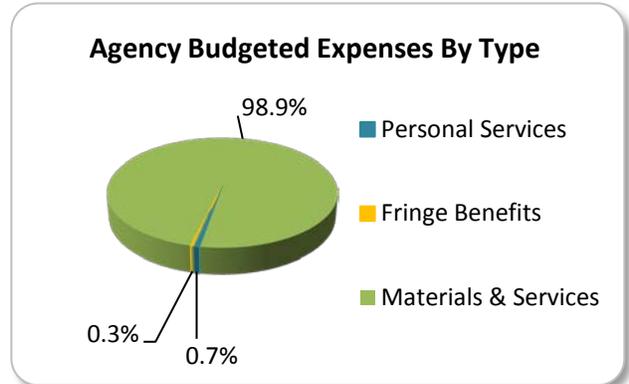
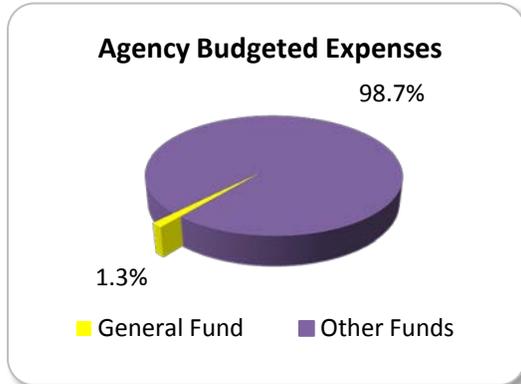


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$20,713,618	\$22,276,378	\$22,014,250	\$22,217,104	\$20,713,618	\$87,221,350
Current Year Actuals	\$20,802,613				\$20,802,613	\$92,146,899

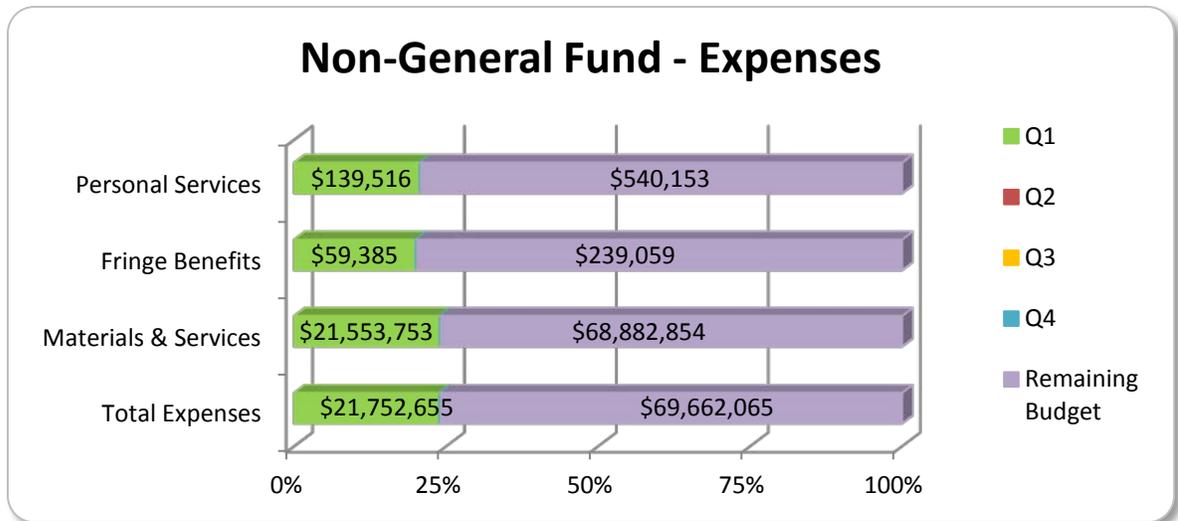
* Current year total represents revised budget.

- First quarter revenues of \$20,802,613 represent 22.6% of the budgeted amount for the year.
- With the plan year for health care starting on April 1, the new premiums did not take effect until April 1. As a result, 1st quarter revenue reflects a smaller percentage of the total for the year.

Non-General Fund Analysis



- The non-general fund expenditure budget for Benefits & Risk Management is estimated to be \$91,414,720 for 2013, which is 98.7% of the total budgeted expenditures (\$92,602,686) for Human Resources.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$22,921,278	\$21,414,398	\$21,137,319	\$21,170,261	\$22,921,278	\$86,643,256
Current Year Actuals	\$21,752,655				\$21,752,655	\$91,414,720

* Current year total represents revised budget.

- First quarter expenditures of \$21,752,655 represent 23.8% of the budgeted amount for the year.
- Of the total expenditures in the 1st quarter, \$21,358,425 or 98.2% were for the self-insured expenses related to the County's healthcare plan and to self-insured expenses for workers' compensation. These expenses are recorded within Materials & Services.
- First quarter expenditures exceed 1st quarter revenue primarily due to the start of the plan year for health care beginning April 1. It is expected that expenditures will align with revenue as the new, higher premium for health care coverage takes effect on April 1.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$156,847	\$139,516	89.0%
2nd Quarter	\$182,988		
3rd Quarter	\$156,847		
4th Quarter	\$182,988		
Total	\$679,669	\$139,516	20.5%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The variance in 1st quarter actual expenditures is due to two positions remaining unfilled throughout the quarter.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Benefits & Risk Management were:
 - \$4,235 in the Workers' Compensation Fund (Fund 6061).
 - \$6,921 in the Employee Benefits Self-Insurance Fund (Fund 6063).

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 improvements at this time.