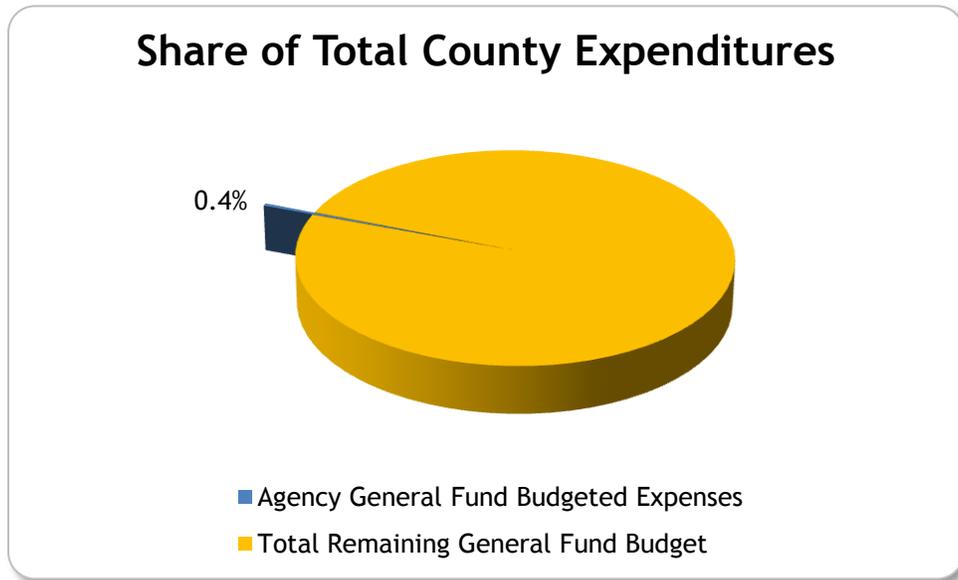
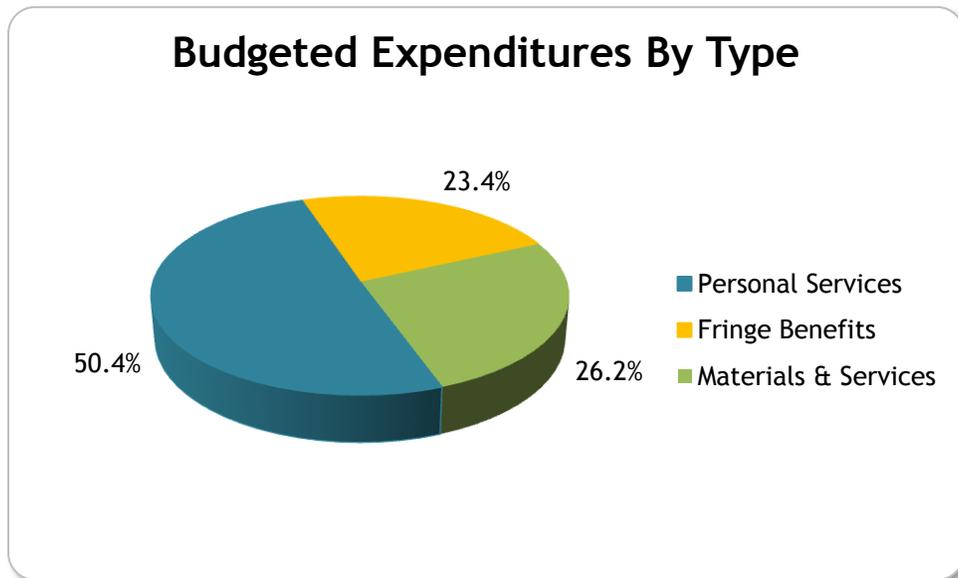
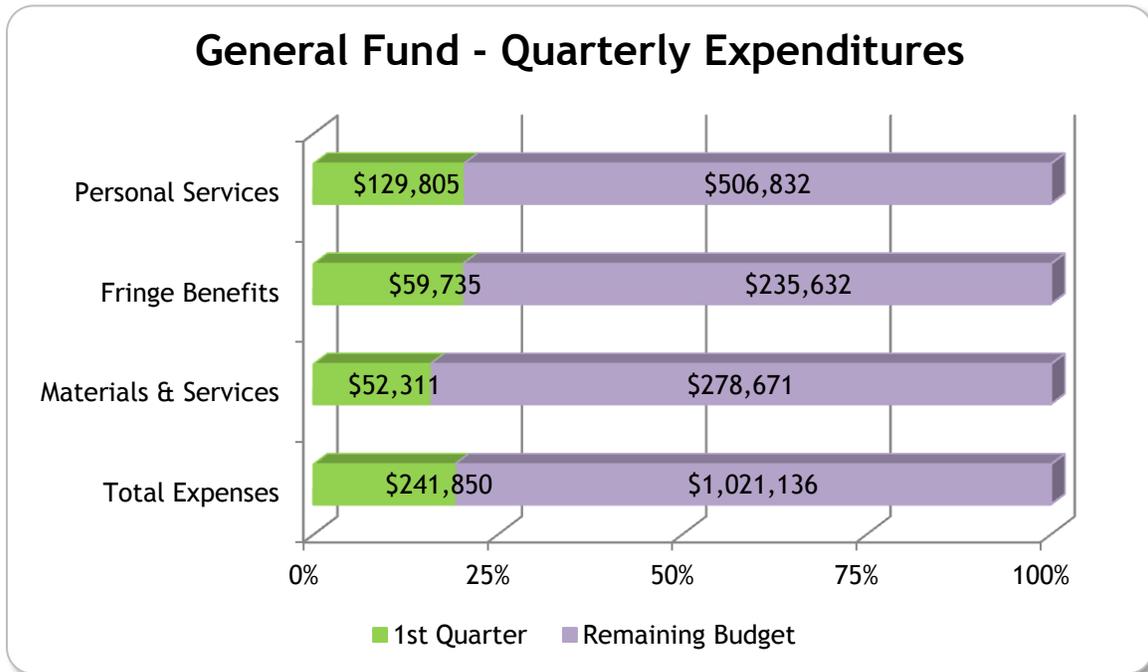


General Fund - Expenditure Analysis



- The General Fund expenditures for the Departments of Human Resources/Benefits & Risk Management are estimated to be **\$1,262,986** for 2014, which is **0.4%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$192,964	\$290,999	\$399,559	\$249,524	\$192,964	\$1,133,046
Current Year	\$241,850				\$241,850	\$1,262,986

**Current year total represents revised budget.*

- First quarter expenditures of **\$241,850** represent **19.2%** of the budgeted amount for the year. YTD expenditures of **\$241,850** represent **19.2%** of the budgeted amount for the year.
- First quarter Personal Services expenditures represent 20.3% of the budgeted amount for the year. The variance is due to vacancies in the Employee Development Administrator, Administrative Secretary and Personnel Officer positions offset by termination payouts of \$1,767.
- First quarter Fringe Benefits expenditures represent 20.2% of the budgeted amount for the year. The variance is due to the staffing vacancies referenced above.
- First quarter Materials and Services represent 15.8% of the budgeted amount for the year and 128.2% increase from 2013. The primary expense (89.8% of the total) in the 1st quarter was the payment of Wells Fargo Insurance Consultation Fees which were paid in April of last year. The property insurance premium, which represents over 60.0% of expenditures in this category, will be paid in the 3rd quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$146,916	\$129,804	88.4%
2 nd Quarter	\$171,402		
3 rd Quarter	\$146,916		
4 th Quarter	\$171,402		
Total	\$636,637	\$129,804	20.4%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance is due to several staffing vacancies in the Employee Development Administrator, Administrative Secretary and Personnel Officer positions.

General Fund - Budget Corrective Items - Approved

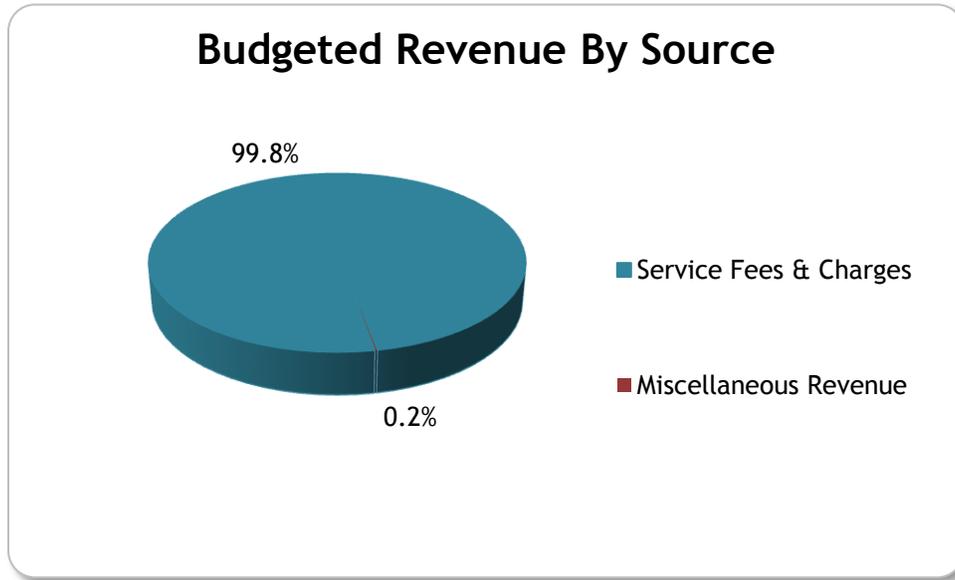
- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Departments of Human Resources/Benefits & Risk Management was \$16,803.

General Fund - Budget Corrective Items - Pending

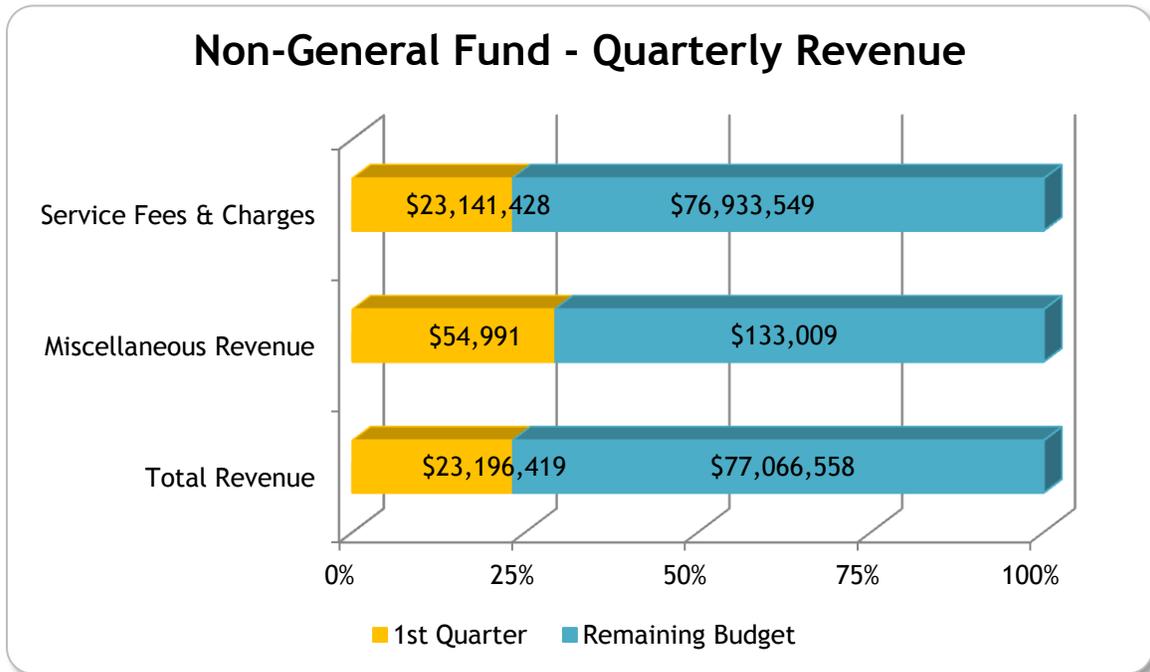
- There are no requests currently pending that may impact the budget.

Non-General Fund - Revenue Analysis

- The non-general fund revenue for the Departments of Human Resources/Benefits & Risk Management is estimated to be **\$100,262,976** for 2014.



- The main sources of non-general fund revenue for the Departments of Human Resources/Benefits & Risk Management are: premiums paid by county agencies and Franklin County Cooperative partners for their employees' health benefits and premiums paid for Workers' Compensation coverage.

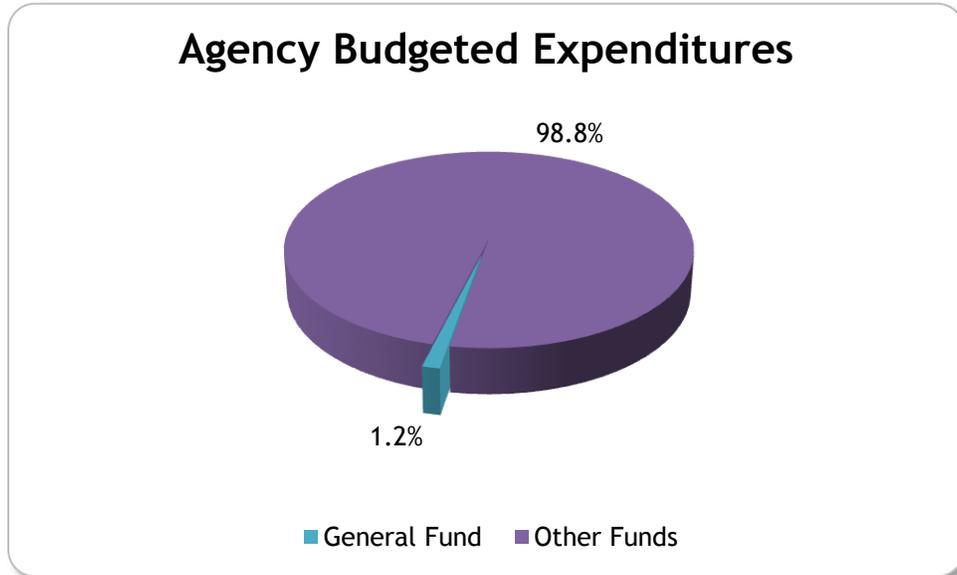


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$20,802,612	\$24,593,142	\$24,028,901	\$23,916,307	\$20,802,612	\$93,340,962
Current Year	\$23,196,418				\$23,196,418	\$100,262,976

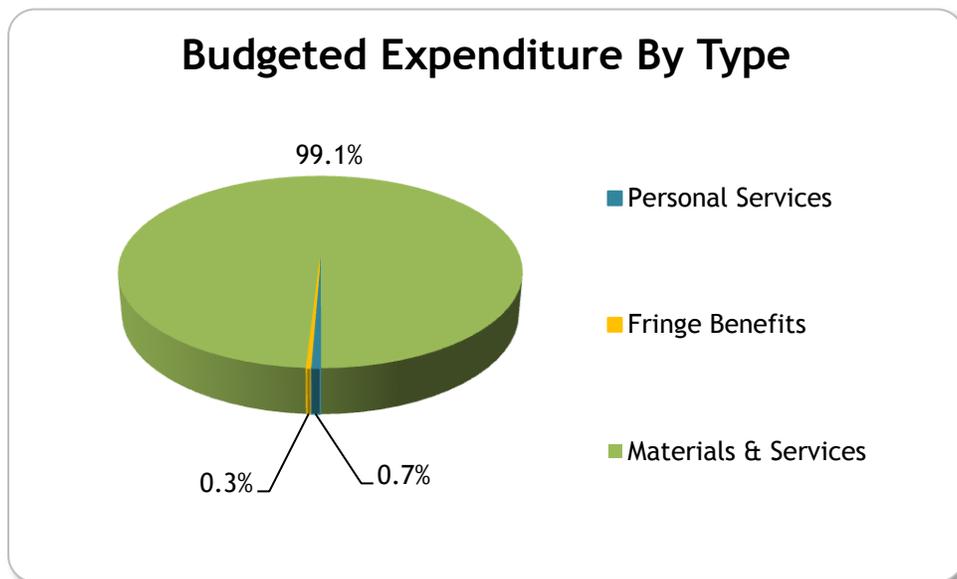
**Current year total represents revised budget.*

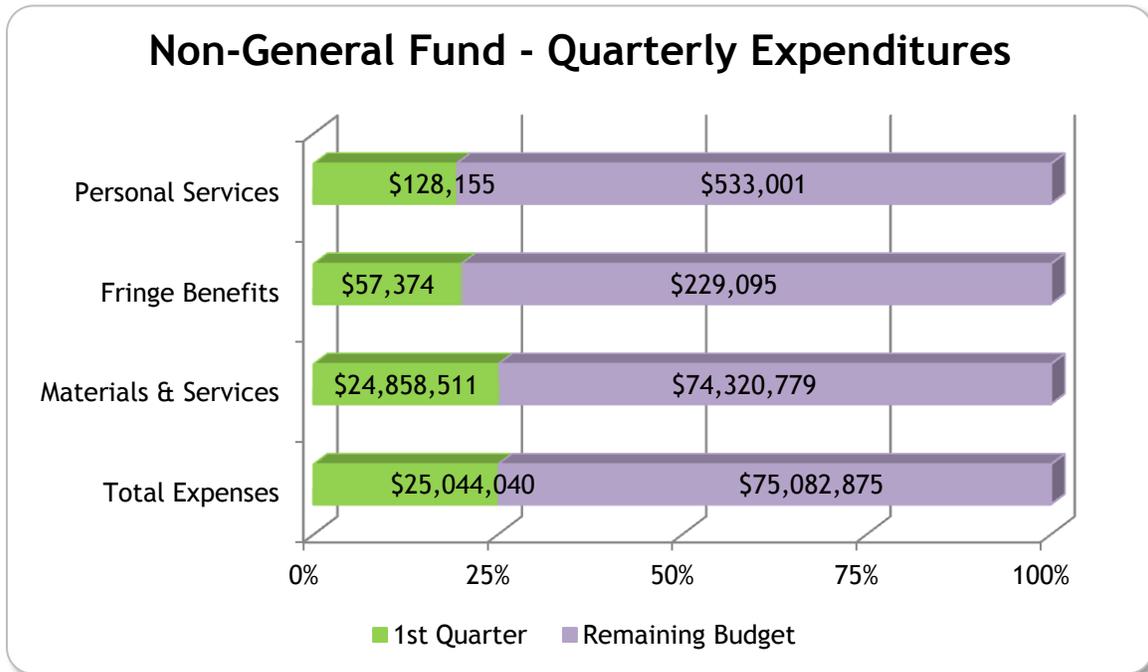
- First quarter revenue of **\$23,196,418** represents **23.1%** of the budgeted amount for the year. YTD revenue of **\$23,196,418** represents **23.1%** of the budgeted amount for the year.
- First quarter Service Fees & Charges represent 23.1% of the budgeted amount for the year. Premiums paid by Cooperative members will increase on April 1, due to the difference between the plan year and budget year, which accounts for the variance in this revenue. This amount is an 11.2% increase from the same period in 2013; the increase is primarily due to the addition of Grandview Heights to the Benefits Cooperative on January 1, 2014 and the transition to self-insured status for Workers' Compensation.
- First quarter Miscellaneous Revenue represents 29.3% of the budgeted amount for the year and a 443% increase from 2013. This revenue is related to COBRA reimbursements which vary based on the number of former employees who elect COBRA coverage.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Departments of Human Resources/Benefits & Risk Management are estimated to be \$100,126,914 for 2014.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$21,752,654	\$21,439,097	\$22,939,851	\$22,588,156	\$21,752,654	\$88,719,758
Current Year	\$25,044,039				\$25,044,039	\$100,126,914

**Current year total represents revised budget.*

- First quarter expenditures of **\$25,044,039** represent **25.0%** of the budgeted amount for the year. YTD expenditures of **\$25,044,039** represent **25.0%** of the budgeted amount for the year.
- First quarter Personal Services expenditures represent 19.4% of the budgeted amount for the year. The variance is due to vacancies in the Business Service Officer position, which has since been filled, and the Safety and Health Specialist position.
- First quarter Fringe Benefits expenditures represent 20.0% of the budgeted amount for the year. The variance is due to the staffing vacancies referenced above.
- First quarter Materials and Services represent 25.1% of the budgeted amount for the year. Of this amount, \$23,675,731 or 95.2% were related to the County's healthcare plan. This is a 15.1% increase from the same period in 2013, due in part to the addition of Grandview Heights.
- First quarter expenditures exceed 1st quarter revenue primarily due to the start of the health care plan year beginning April 1. It is expected that expenditures will align with revenue as the new, higher premium for health care coverage takes effect in the 2nd quarter.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$152,574	\$128,154	84.0%
2 nd Quarter	\$178,004		
3 rd Quarter	\$152,574		
4 th Quarter	\$178,004		
Total	\$661,156	\$128,154	19.4%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance is due to staffing vacancies in the Business Service Officer position, which has since been filled, and the Safety and Health Specialist position.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Departments of Human Resources/Benefits & Risk Management were:
 - \$5,351 in the Workers Compensation Fund (Fund 6061)
 - \$9,679 in the Benefits Fund (Fund 6063).

Non-General Fund - Budget Corrective Items - Pending

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