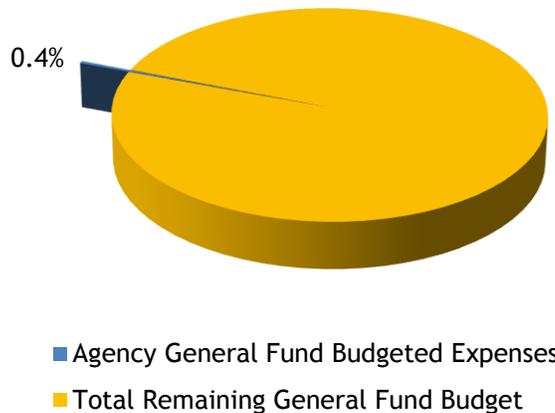


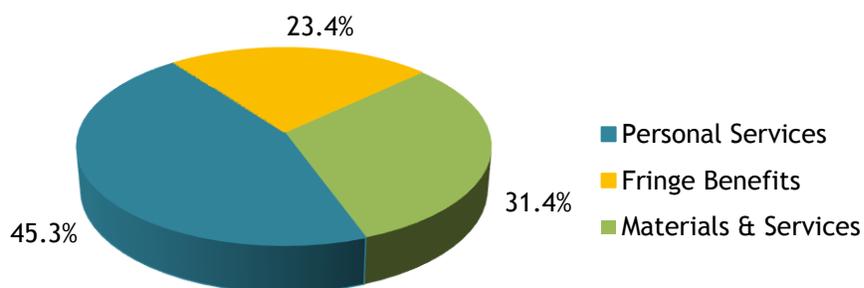
General Fund - Expenditure Analysis

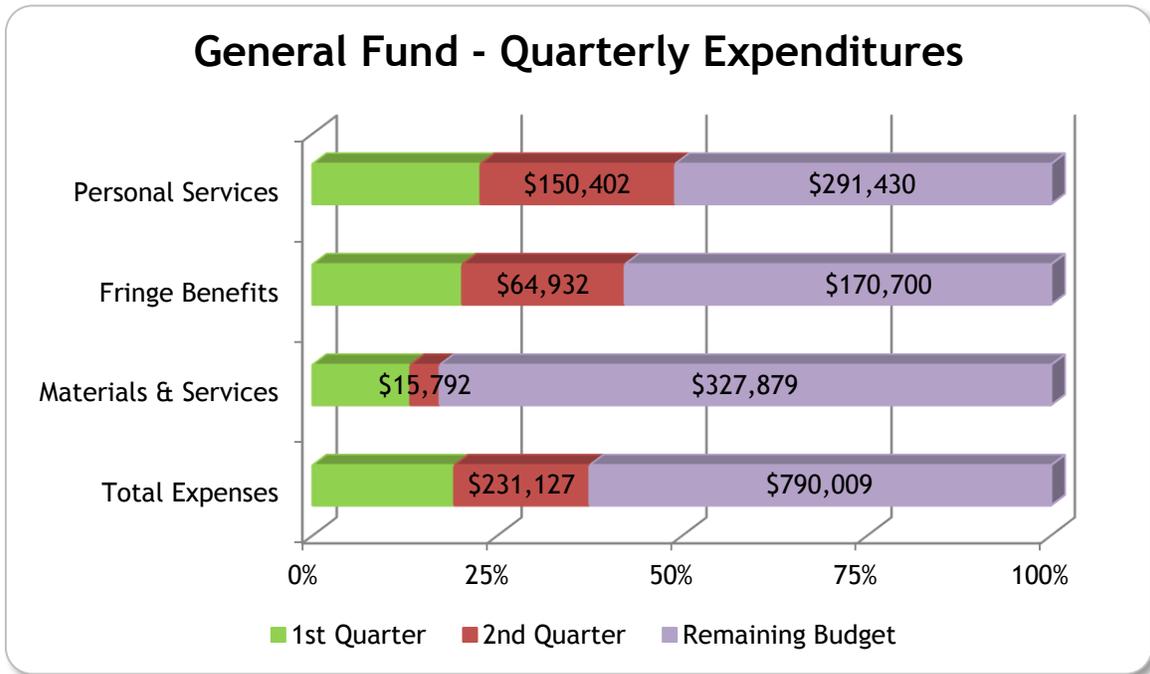
### Share of Total County Expenditures



- 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.

### Budgeted Expenditures By Type





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$192,964	\$290,999	\$399,559	\$249,524	\$483,963	\$1,133,046
Current Year	\$241,850	\$231,127			\$472,976	\$1,262,986

\*Current year total represents revised budget.

- Second quarter expenditures of **\$231,127** represent **18.3%** of the budgeted amount for the year. YTD expenditures of **\$472,976** represent **37.5%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent 49.0% of the budgeted amount for the year; second quarter expenditures alone represented 26.3% of budget. Year-to-date Fringe Benefits expenditures represent 42.2% of the budgeted amount for the year with second quarter expenditures alone representing 21.9%.
- Materials and Services expenditures through the 2<sup>nd</sup> quarter represent 17.2% of the budgeted amount for the year. The primary year-to-date expenditure was the payment of the consultation fees for the procurement of the County's property insurance. The property insurance premium, which represents over 60.0% of expenditures in this category, will be paid in the 3<sup>rd</sup> quarter.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$131,916	\$129,804	98.4%
2 <sup>nd</sup> Quarter	\$153,902	\$150,402	97.7%
3 <sup>rd</sup> Quarter	\$131,916		
4 <sup>th</sup> Quarter	\$153,902		
<b>Total</b>	<b>\$571,637</b>	<b>\$280,206</b>	<b>49.0%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

### General Fund - Budget Corrective Items - Approved

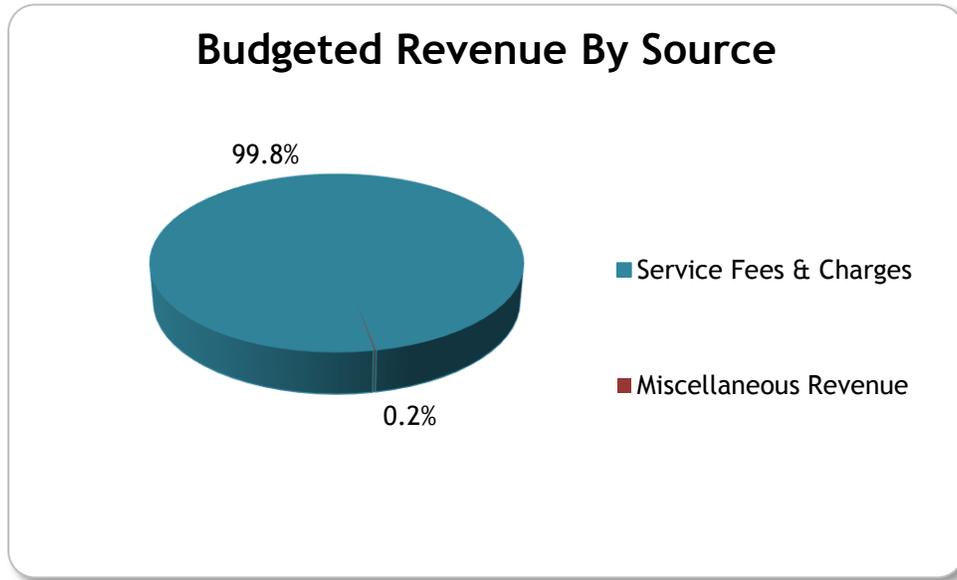
- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Departments of Human Resources/Benefits & Risk Management was \$16,803.
- Resolution No. 0403-14 authorized a transfer of appropriations in the amount of \$65,000 from Personal Services to Materials and Services to support expenditures related to the recruitment of applicants for County positions, temporary staffing, and the General Fund portion of the County's property insurance. The funds were available from Personal Services due to vacancies in the Employee Development Administrator, Administrative Secretary, and Personnel Officer positions.

### General Fund - Budget Corrective Items - Pending

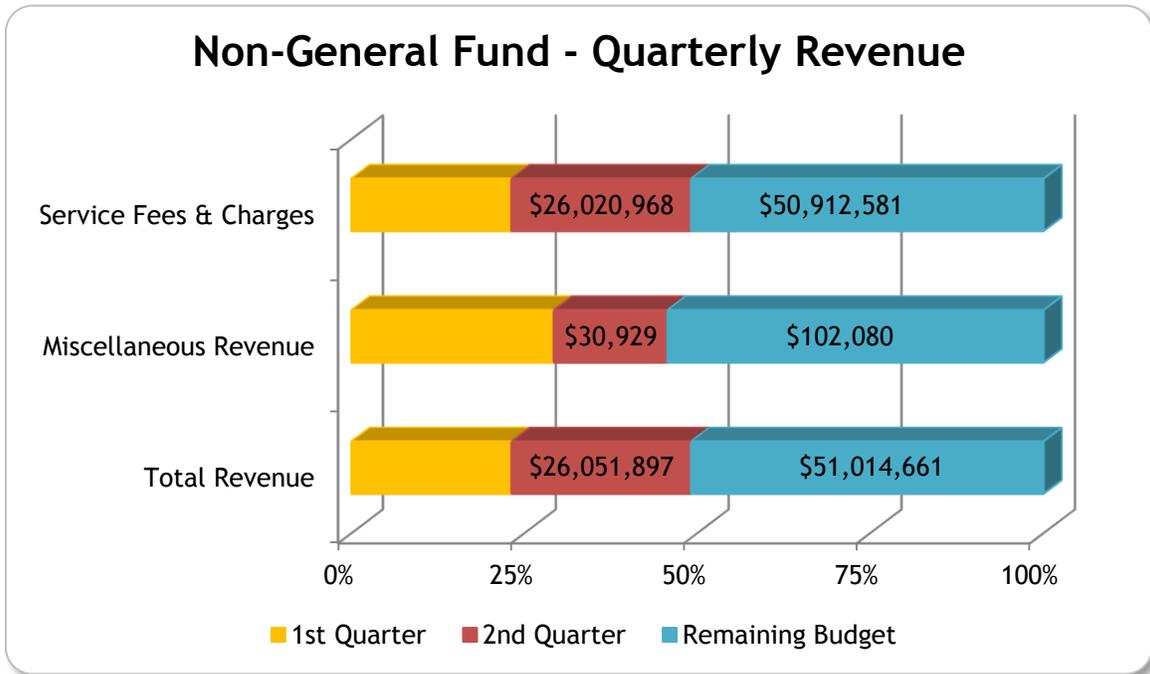
- There are no requests currently pending that may impact the budget.

### 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.

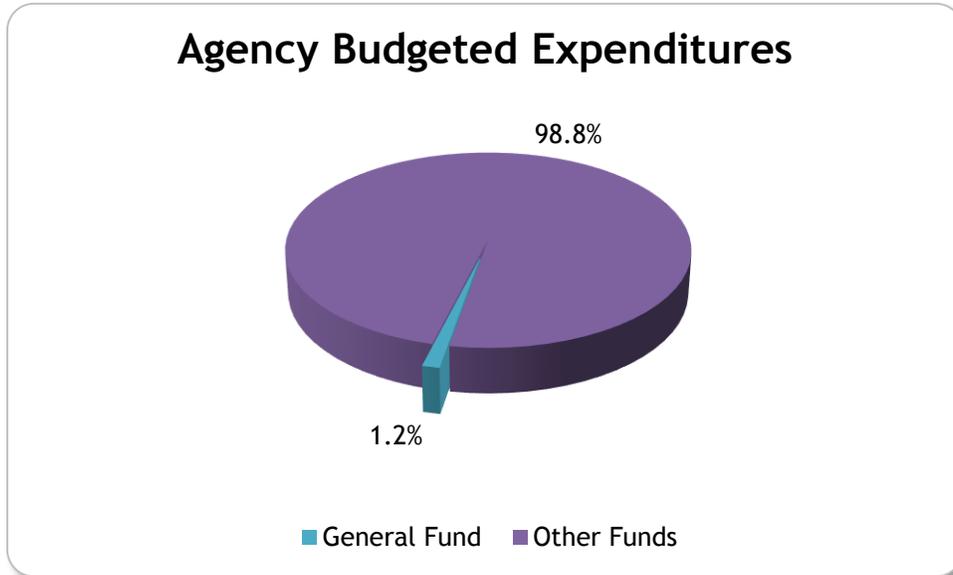


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$20,802,612	\$24,593,142	\$24,028,901	\$23,916,307	\$45,395,754	\$93,340,962
Current Year	\$23,196,418	\$26,051,897			\$49,248,315	\$100,262,976

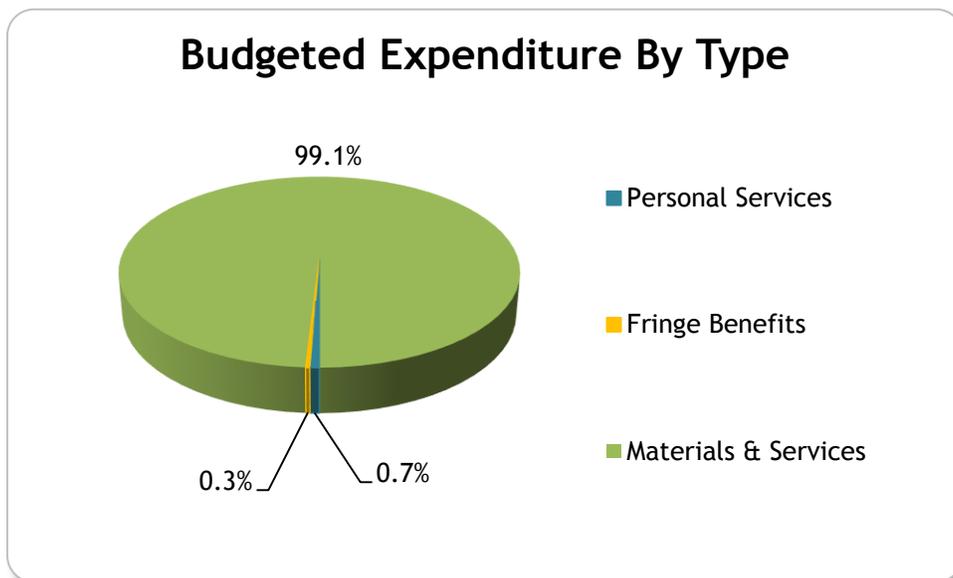
\*Current year total represents revised budget.

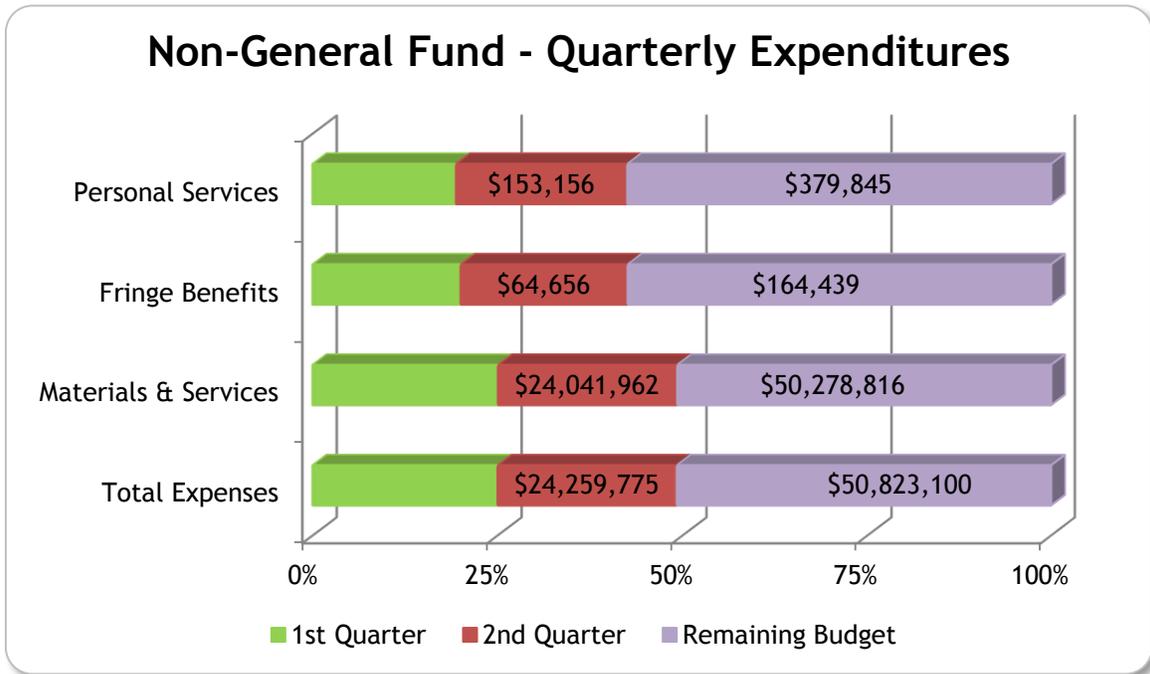
- Second quarter revenue of **\$26,051,897** represents **26.0%** of the budgeted amount for the year. YTD revenue of **\$49,248,315** represents **49.1%** of the budgeted amount for the year.
- Second quarter Service Fees & Charges represent 26.0% of the budgeted amount for the year, while year-to-date Service Fees & Charges represent 49.1%. Premiums paid by Cooperative members increased by 6% on April 1, due to the difference between the plan year and budget year. In addition to the change in premiums, the year-over-year revenue increase is associated with Grandview Heights joining the Benefits Cooperative on January 1, 2014 and the transition to self-insured status for Workers' Compensation.

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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$21,752,654	\$21,439,097	\$22,939,851	\$22,588,156	\$43,191,751	\$88,719,758
Current Year	\$25,044,039	\$24,259,775			\$49,303,814	\$100,126,914

\*Current year total represents revised budget.

- Second quarter expenditures of **\$24,259,775** represent **24.2%** of the budgeted amount for the year. YTD expenditures of **\$49,303,814** represent **49.2%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent **42.5%** of the budgeted amount for the year; second quarter expenditures alone represent **23.2%** of budget. The variance is due to a vacant Safety and Health Specialist position.
- Year-to-date Fringe Benefits expenditures represent **42.6%** of the budgeted amount for the year; second quarter expenditures alone represent **22.6%** of budget. The variance is due to the staffing vacancy referenced above.
- Year-to-date Materials and Services represent **49.3%** of the budgeted amount for the year. Of this amount, **\$46.6 million** or **95.3%** was related to the County's healthcare plan. Self-insured expenses were **14.3%** higher than they were through the 2<sup>nd</sup> quarter of 2013 due primarily to the addition of Grandview Heights to the Cooperative.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$152,574	\$128,154	84.0%
2 <sup>nd</sup> Quarter	\$178,004	\$153,157	86.0%
3 <sup>rd</sup> Quarter	\$152,574		
4 <sup>th</sup> Quarter	\$178,004		
<b>Total</b>	<b>\$661,156</b>	<b>\$281,311</b>	<b>42.5%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services is due to a vacant 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.