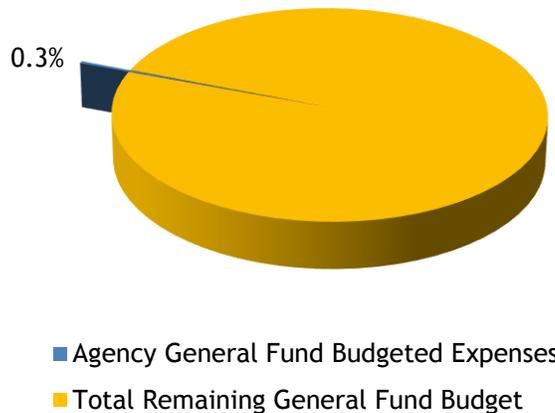


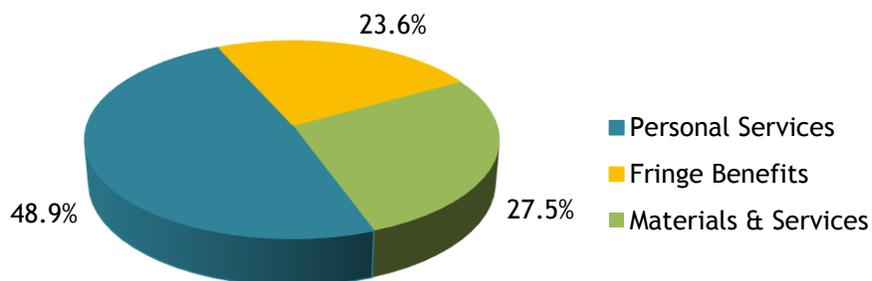
General Fund - Expenditure Analysis

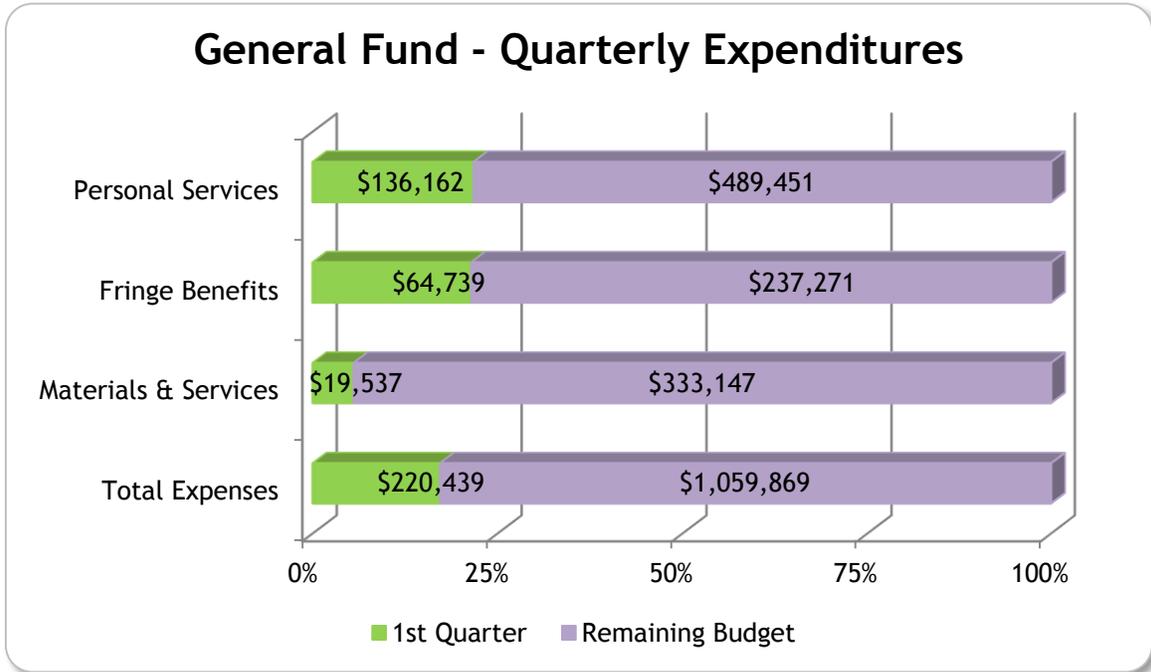
Share of Total County Expenditures



- The General Fund expenditures for Human Resources/Benefits & Risk Management are estimated to be \$1,280,307 for 2015, which is 0.3% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$241,850	\$231,126	\$404,841	\$320,659	\$241,850	\$1,198,476
Current Year	\$220,439				\$220,439	\$1,280,307

**Current year total represents revised budget.*

- First quarter expenditures of **\$220,439** represent **17.2%** of the budgeted amount for the year.
- First quarter Personal Services expenditures represent 21.8% of the budgeted amount for the year, and Fringe Benefits expenditures represent 21.4% of the budgeted amount for the year. The variances are due to a vacant File Clerk position.
- First quarter Materials and Services expenditures represent 5.5% of the budgeted amount for the year. A one-time payment for the county’s property insurance will be paid during the 2nd quarter. This payment will represent 69.0% of the total amount budgeted for Materials & Services for the year.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$144,372	\$136,162	94.3%
2 nd Quarter	\$168,434		
3 rd Quarter	\$144,372		
4 th Quarter	\$168,434		
Total	\$625,613	\$136,162	21.8%

- 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 a vacant File Clerk position.

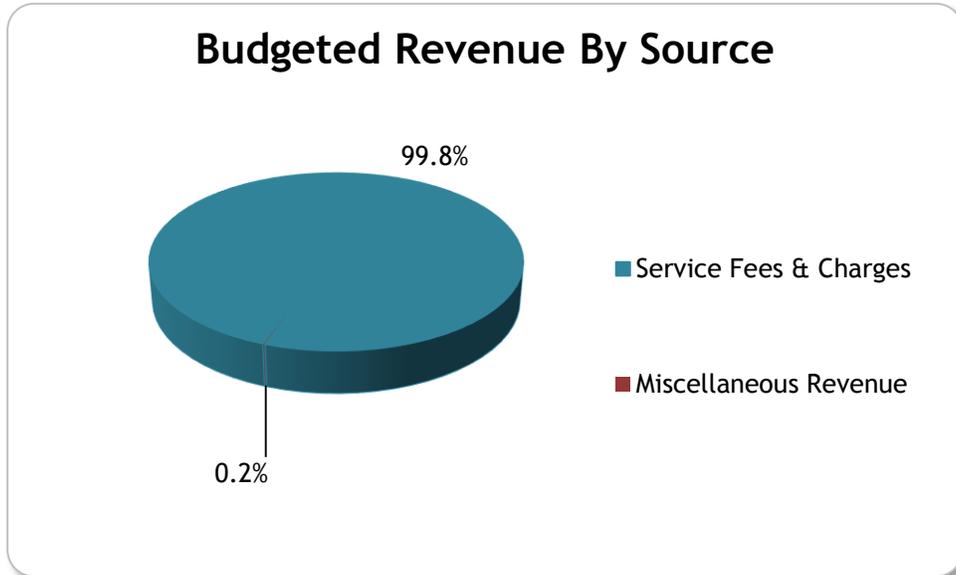
General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 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 Human Resources/Benefits & Risk Management was \$23,312.

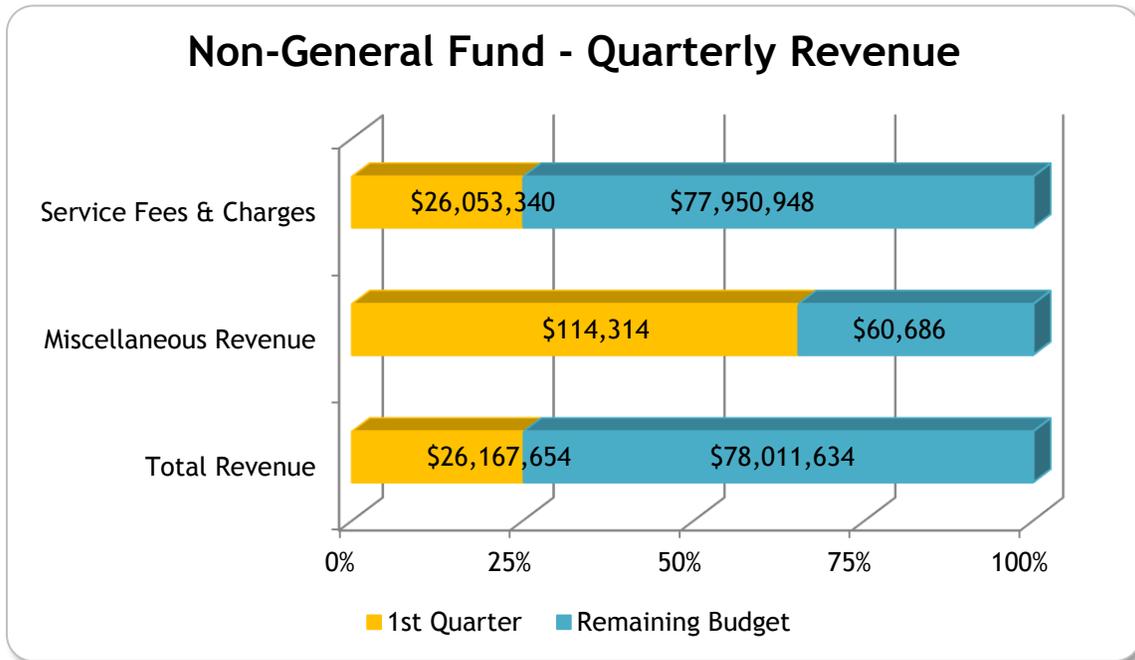
General Fund - Budget Corrective Items - Pending

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

Non-General Fund - Revenue Analysis



- The non-general fund revenue for Human Resources/Benefits & Risk Management is estimated to be **\$104,179,288** for 2015, which is **100.0%** of the total budgeted revenue for the Human Resources/Benefits & Risk Management.
- The main sources of non-general fund revenue for 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.

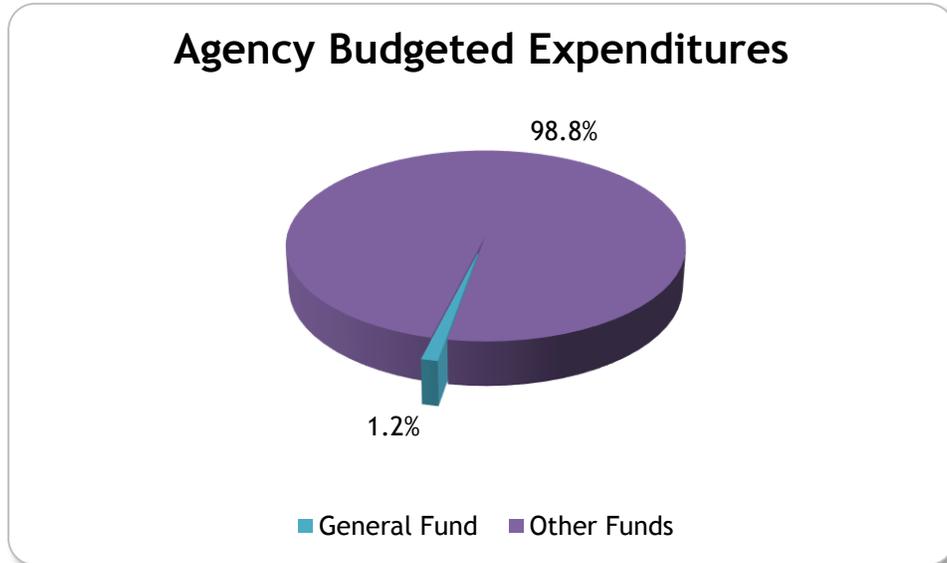


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$23,196,418	\$26,051,897	\$25,702,968	\$25,714,610	\$23,196,418	\$100,665,893
Current Year	\$26,167,654				\$26,167,654	\$104,179,288

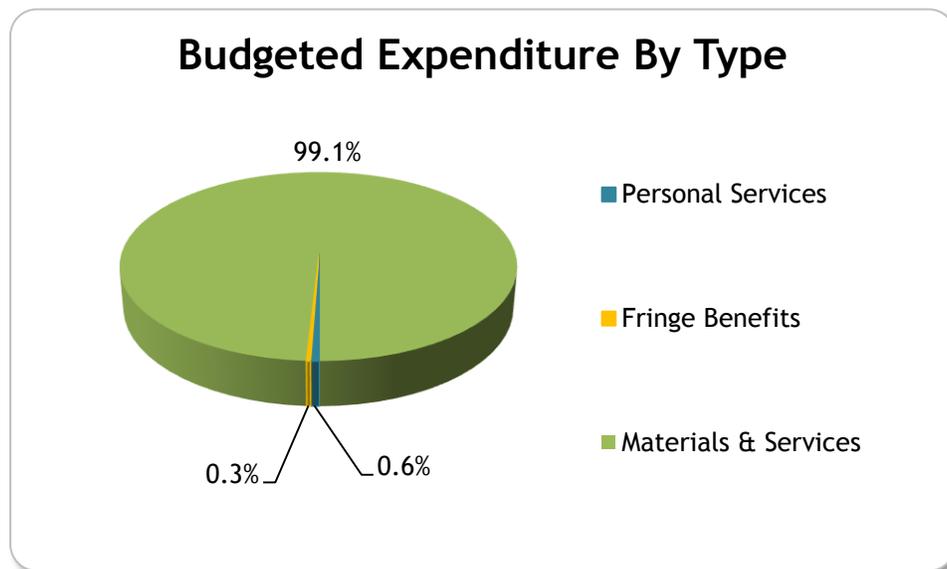
**Current year total represents revised budget.*

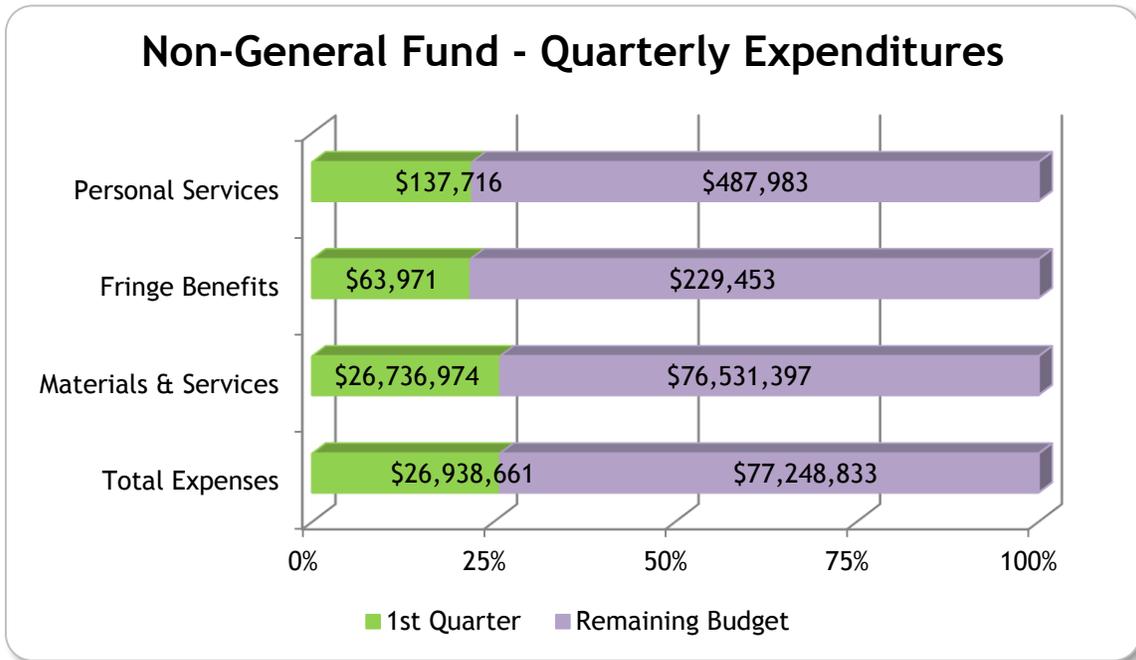
- First quarter revenue of **\$26,167,654** represents **25.1%** of the budgeted amount for the year.
- First quarter Service Fees & Charges represent 25.1% of the budgeted amount for the year. Premiums paid by Cooperative members will increase on April 1, due to the difference between the plan year and budget year, which accounts for the variance in this revenue. This amount is an 11.2% increase from the same period in 2014, which is primarily due to the timing of collecting Fairfield County premiums and the transition to self-insured status for Workers' Compensation.
- First quarter Miscellaneous Revenue represents 65.4% of the budgeted amount for the year and a 52.0% increase from 2014. 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 Human Resources/Benefits & Risk Management are estimated to be **\$104,187,494** for 2015, which is **98.8%** of the total budgeted expenditures for the Human Resources/Benefits & Risk Management.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$25,044,039	\$24,259,775	\$24,529,506	\$23,951,906	\$25,044,039	\$97,785,226
Current Year	\$26,938,659				\$26,938,659	\$104,187,494

**Current year total represents revised budget.*

- First quarter expenditures of **\$26,938,659** represent **25.9%** of the budgeted amount for the year.
- First quarter Personal Services expenditures represent 22.0% of the budgeted amount for the year, and Fringe Benefits expenditures represent 21.8% of the budgeted amount for the year. The variance is due to a vacant Wellness Coordinator position.
- First quarter Materials and Services represent 25.9% of the budgeted amount for the year. Of this amount, \$26,195,291 or 98.0% were related to the County’s healthcare plan. This is a 7.0% increase from the same period in 2014.
- 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	\$144,392	\$137,715	95.4%
2 nd Quarter	\$168,457		
3 rd Quarter	\$144,392		
4 th Quarter	\$168,457		
Total	\$625,699	\$137,715	22.0%

- 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 a vacant Wellness Coordinator position.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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 Human Resources/Benefits & Risk Management were:
 - \$5,012 in the Workers Compensation Fund (Fund 6061)
 - \$10,385 in the Benefits Fund (Fund 6063).

Non-General Fund - Budget Corrective Items - Pending

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