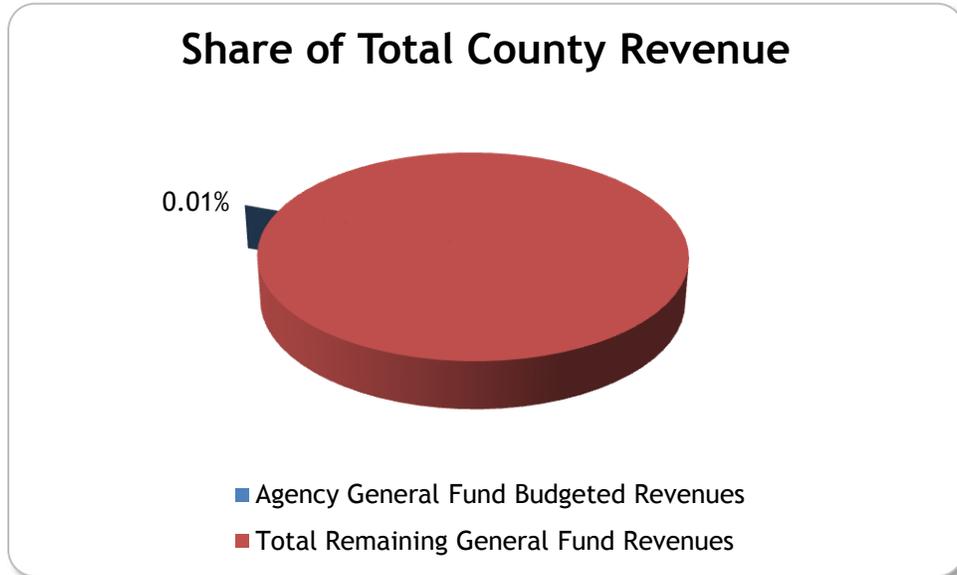
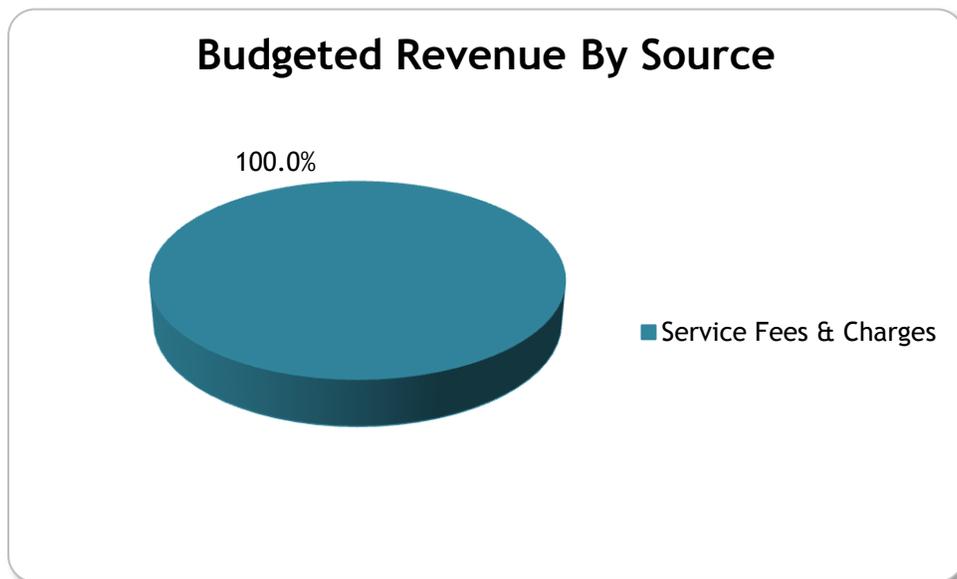


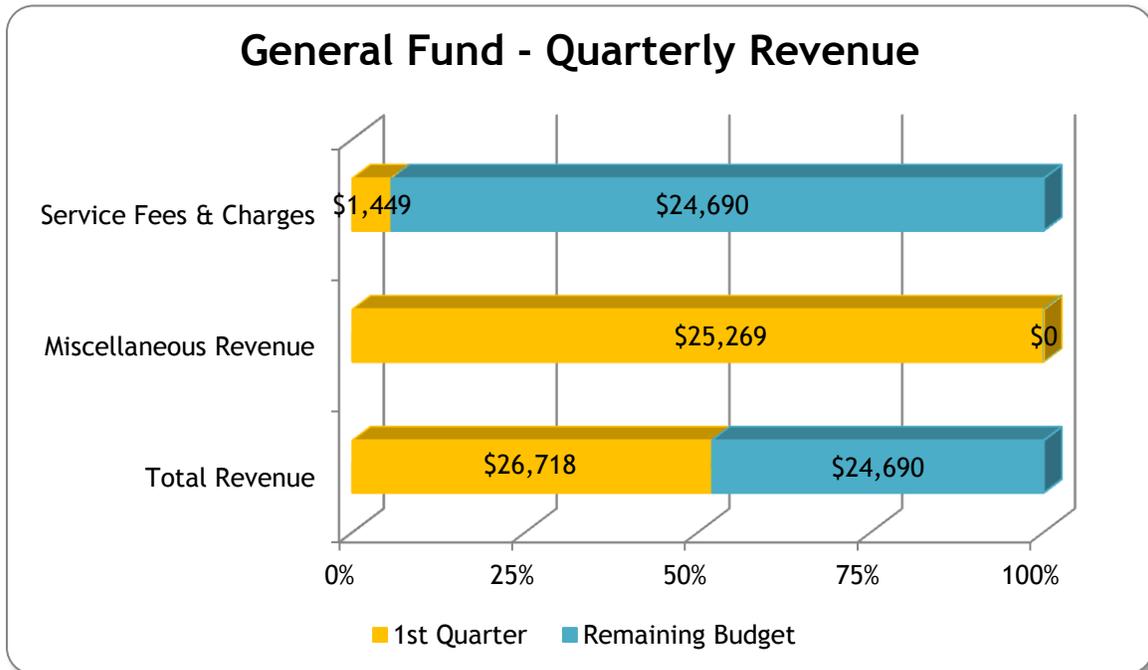
General Fund - Revenue Analysis



- The General Fund revenue for Human Resources/Benefits & Risk Management is estimated to be \$26,139 for 2016, which is 0.01% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for Human Resources/Benefits & Risk Management are chargebacks associated with shared human resources positions.

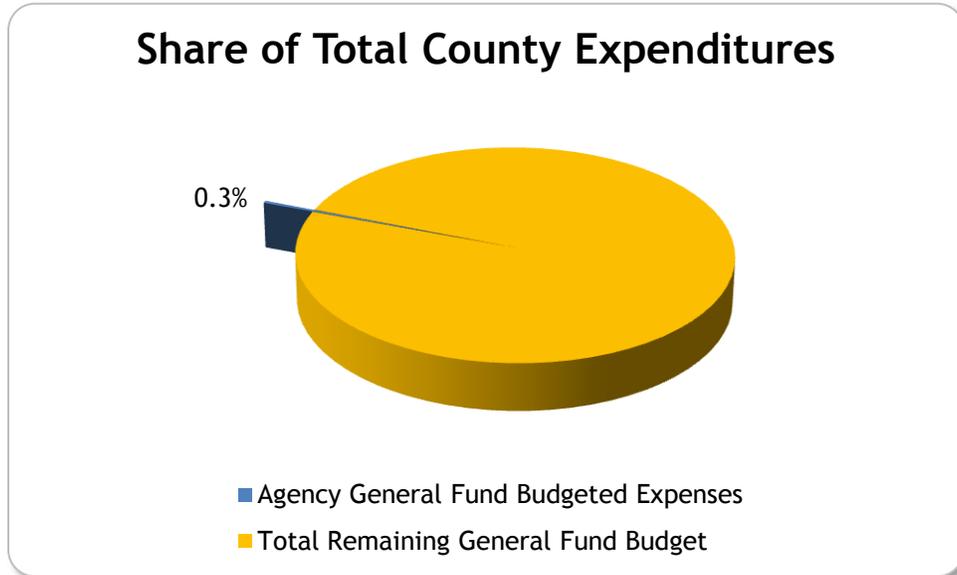


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$135	\$315	\$310	\$315	\$135	\$1,075
Current Year	\$26,718				\$26,718	\$26,139

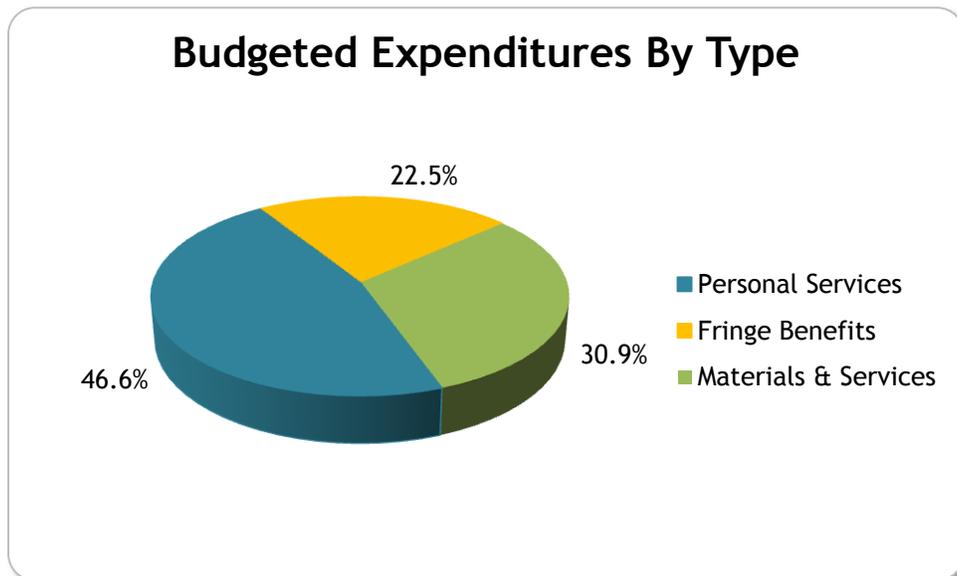
**Current year total represents revised budget.*

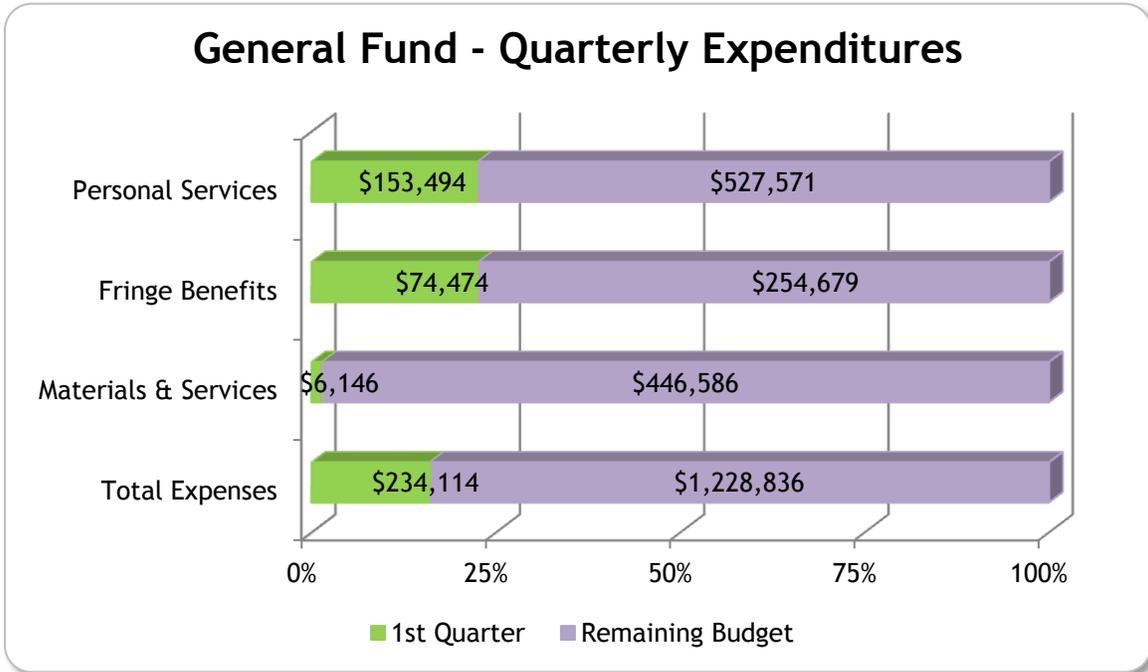
- First quarter revenue of **\$26,718** represents **102.2%** of the budgeted amount for the year.
- The Miscellaneous Revenue received during the 1st quarter is related a one-time flood insurance reimbursement.

General Fund - Expenditure Analysis



- The General Fund expenditures for Human Resources/Benefits & Risk Management are estimated to be \$1,462,950 for 2016, 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	\$220,439	\$488,134	\$237,575	\$310,965	\$220,439	\$1,257,113
Current Year	\$234,114				\$234,114	\$1,462,950

*Current year total represents revised budget.

- First quarter expenditures of **\$234,114** represent **16.0%** of the budgeted amount for the year.
- Personal Services expenditures represent 22.5% of the budgeted amount for the year while Fringe Benefits represent 22.6%. This is an increase of \$17,332 and \$9,734, respectively from the amounts expended in 2015, and is related primarily to the additional Human Resources Officer position authorized by Resolution No. 0686-15 that is shared with Franklin County Emergency Management & Homeland Security.
- First quarter Materials and Services expenditures represent 1.4% 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 74.2% 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	\$157,169	\$153,494	97.7%
2 nd Quarter	\$183,364		
3 rd Quarter	\$183,364		
4 th Quarter	\$157,169		
Total	\$681,065	\$153,494	22.5%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

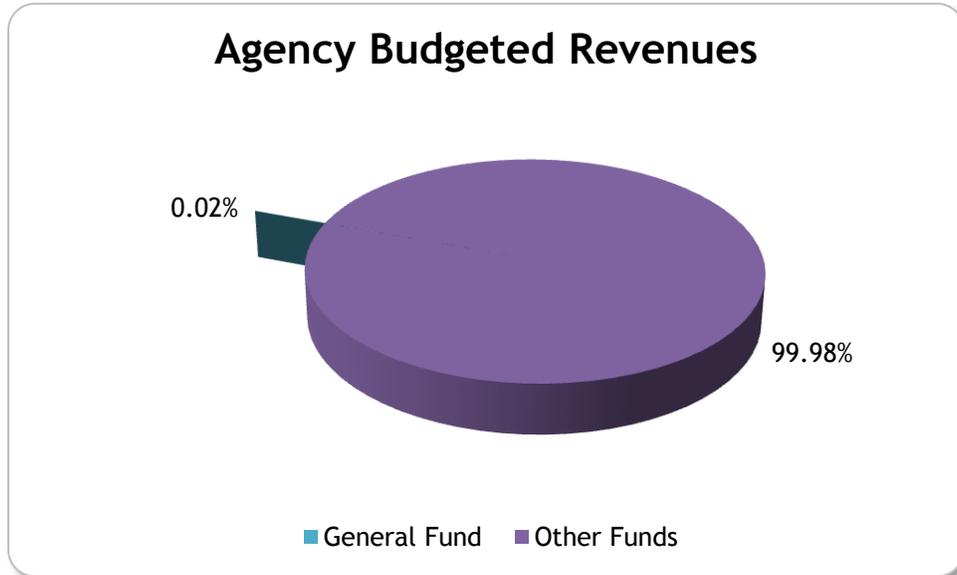
General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 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 Human Resources/Benefits & Risk Management was \$15,463.

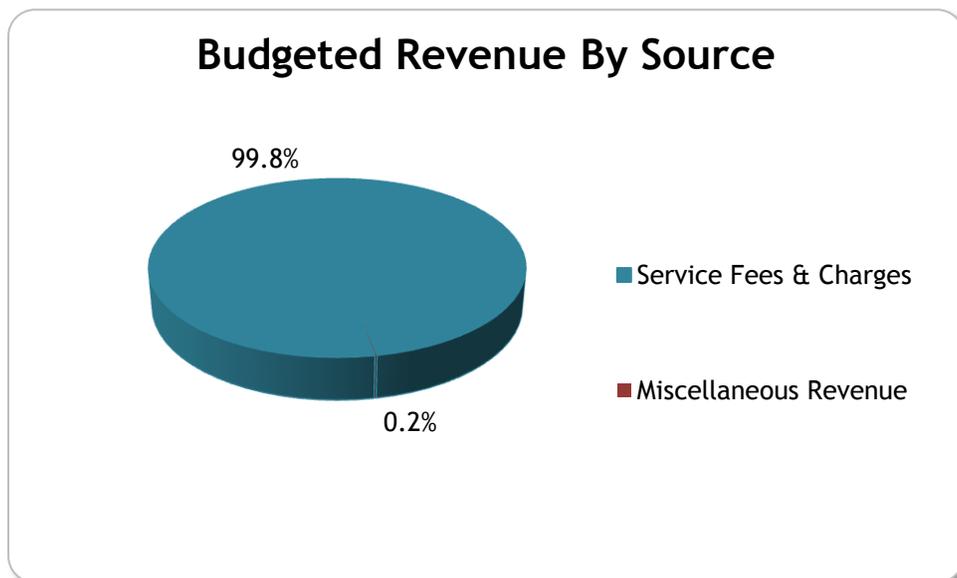
General Fund - Budget Corrective Items - Pending

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

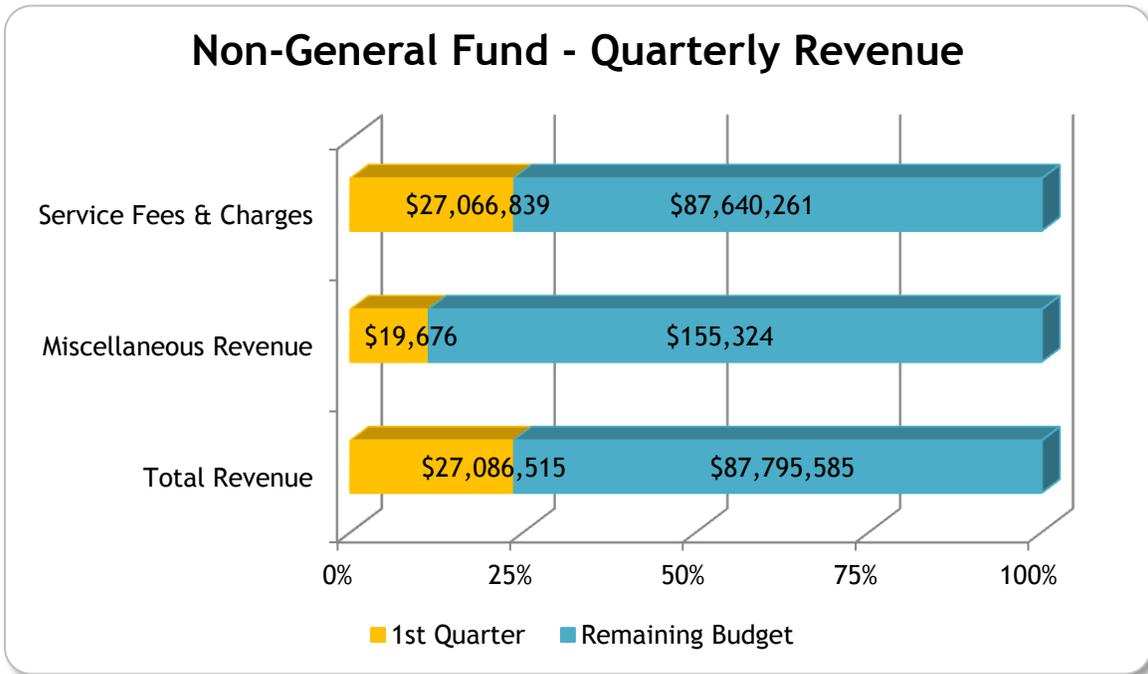
Non-General Fund - Revenue Analysis



- The non-general fund revenue for Human Resources/Benefits & Risk Management is estimated to be \$114,882,100 for 2016, 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.

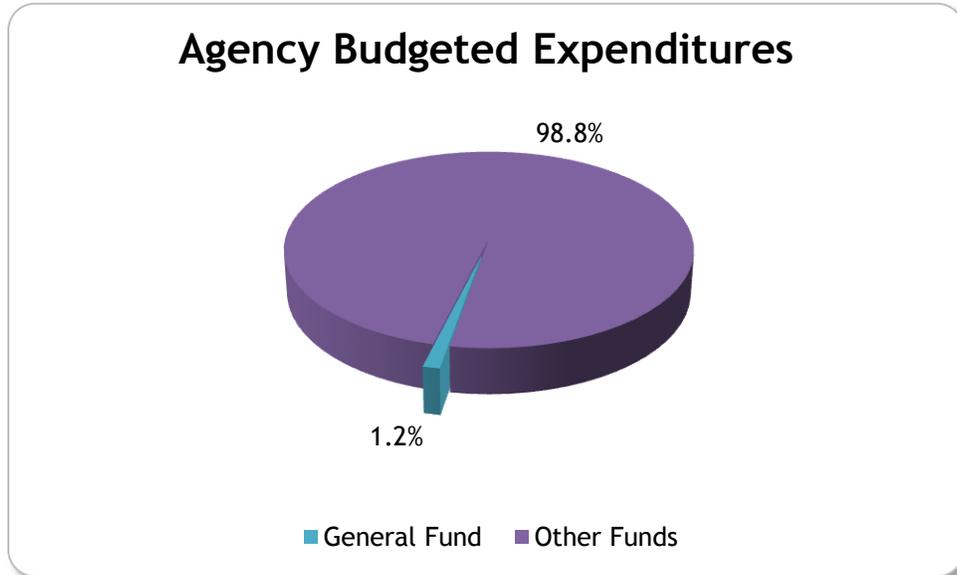


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,174,674	\$27,187,365	\$26,990,702	\$26,909,719	\$26,174,674	\$107,262,460
Current Year	\$27,086,516				\$27,086,516	\$114,882,100

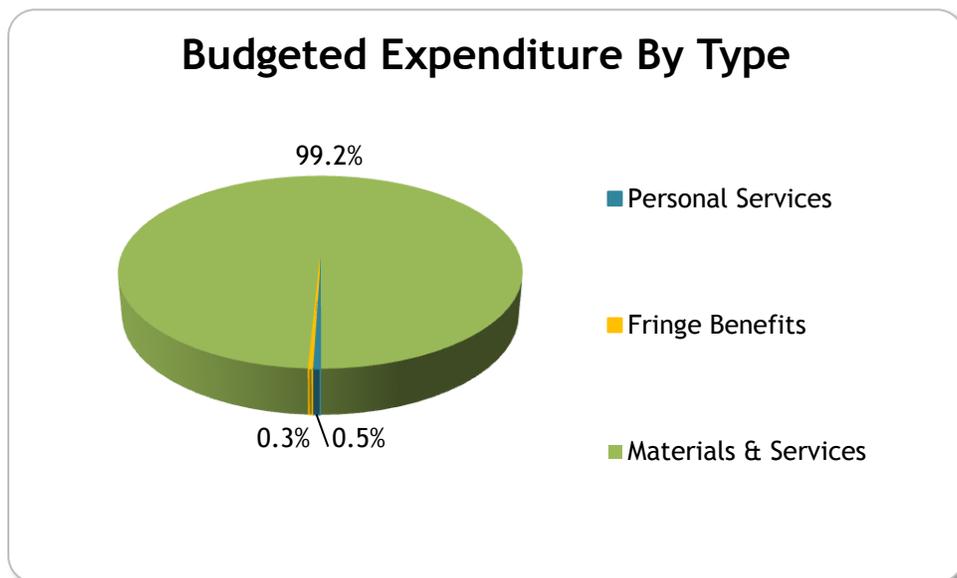
**Current year total represents revised budget.*

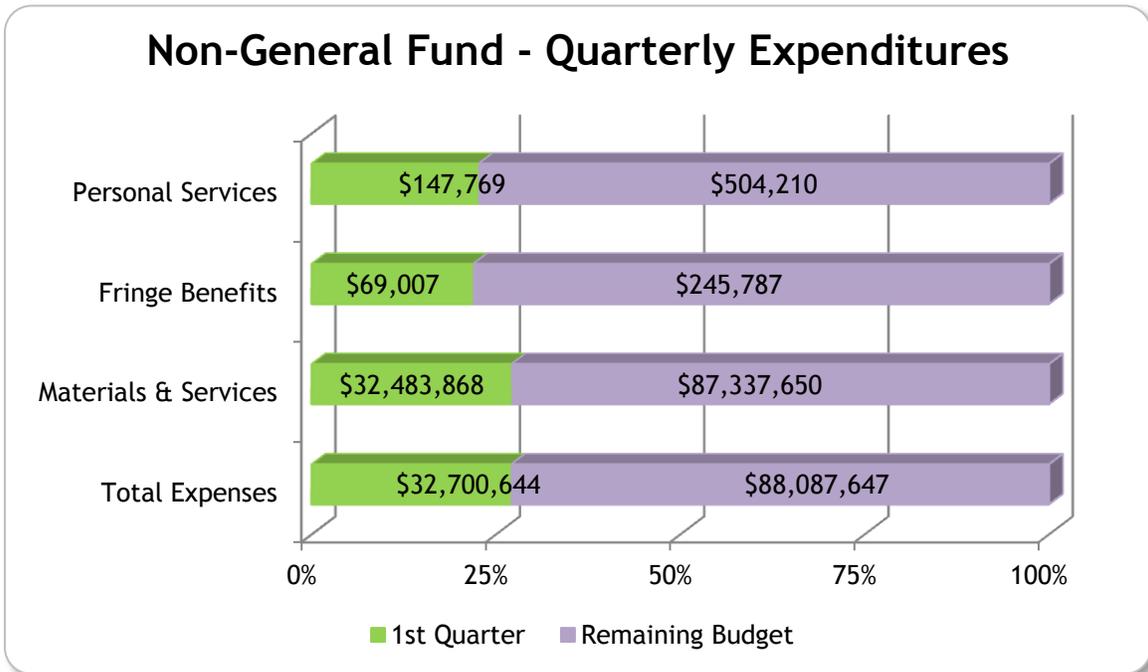
- First quarter revenue of **\$27,086,516** represents **23.6%** of the budgeted amount for the year.
- First quarter Service Fees & Charges represent 23.6% of the budgeted amount for the year. Premiums paid by Cooperative members will increase on April 1, due to the difference between the plan year and budget year, which accounts for the variance in this revenue. This amount is a 3.9% increase from the same period in 2015, 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 11.2% of the budgeted amount for the year and an 82.8% decrease from 2015. 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 \$120,788,291 for 2016, 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	\$26,923,249	\$27,738,463	\$27,801,602	\$25,814,354	\$26,923,249	\$108,277,668
Current Year	\$32,700,644				\$32,700,644	\$120,788,291

**Current year total represents revised budget.*

- First quarter expenditures of **\$32,700,644** represent **27.1%** of the budgeted amount for the year.
- First quarter Materials and Services represent **27.0%** of the budgeted amount for the year. Of this amount, **\$32,056,272** or **98.7%** were related to the County’s healthcare plan. This is a **22.4%** increase from the same period in 2015.
- 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	\$150,457	\$147,769	98.2%
2 nd Quarter	\$175,533		
3 rd Quarter	\$175,533		
4 th Quarter	\$150,457		
Total	\$651,979	\$147,769	22.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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 Human Resources/Benefits & Risk Management were:
 - \$4,943 in the Workers Compensation Fund (Fund 6061)
 - \$10,831 in the Benefits Fund (Fund 6063).

Non-General Fund - Budget Corrective Items - Pending

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