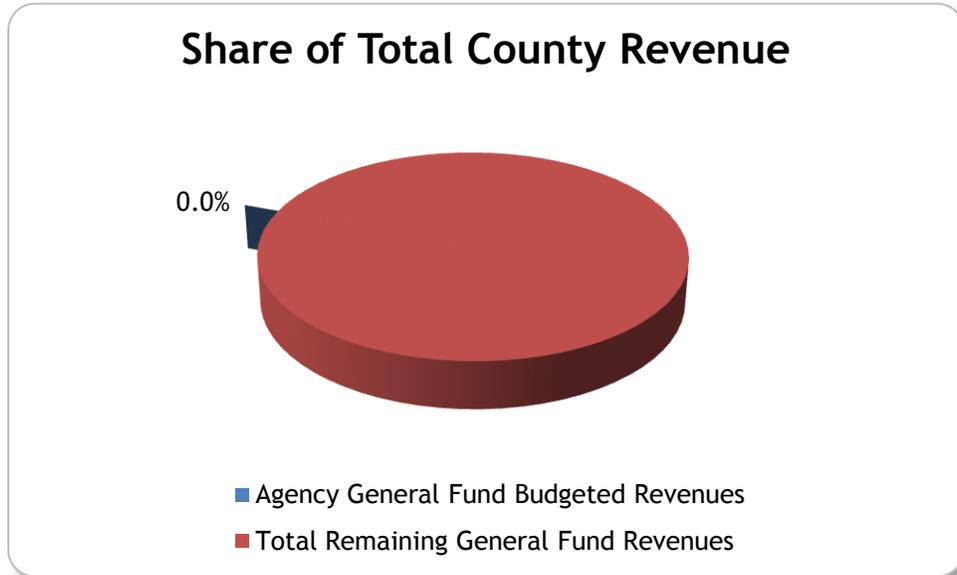
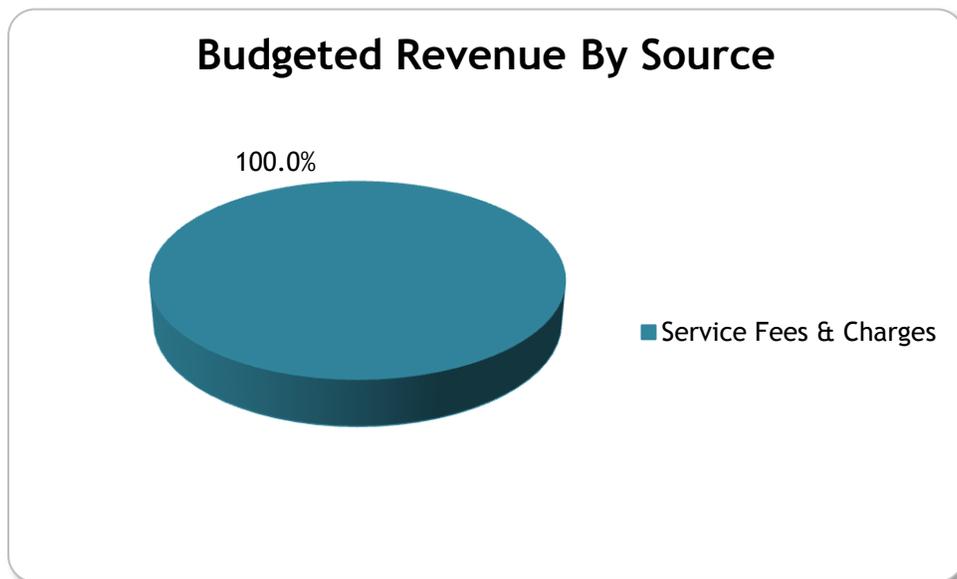


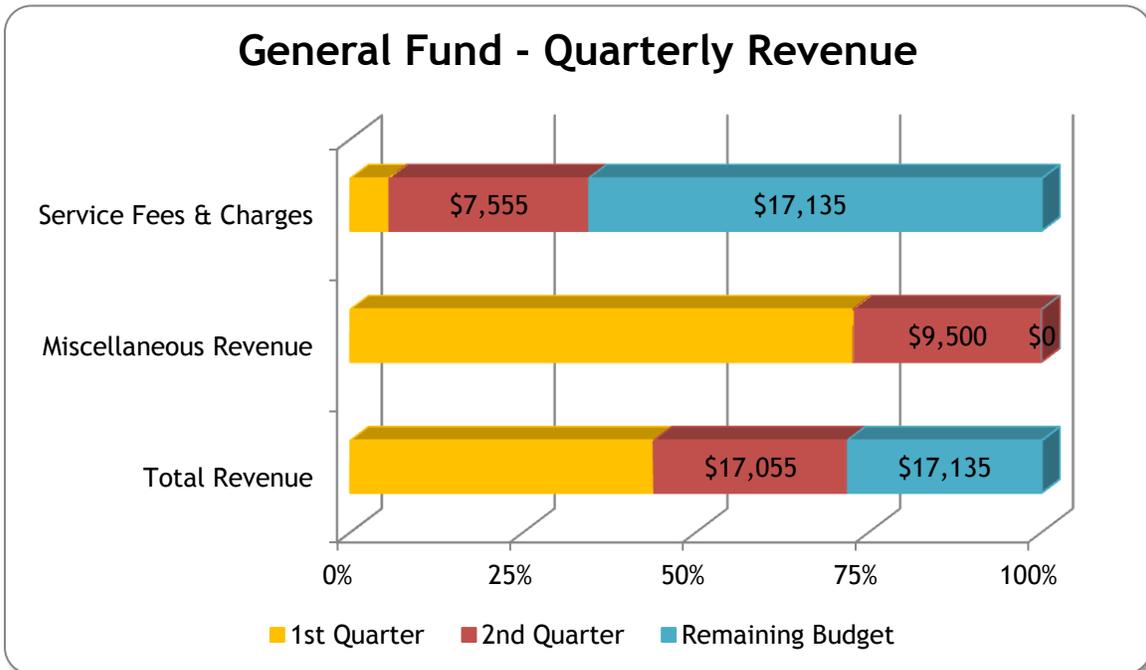
General Fund - Revenue Analysis



- The General Fund revenue for Human Resources/Benefits & Risk Management is estimated to be \$26,139 for 2016, which is 0.0% 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.

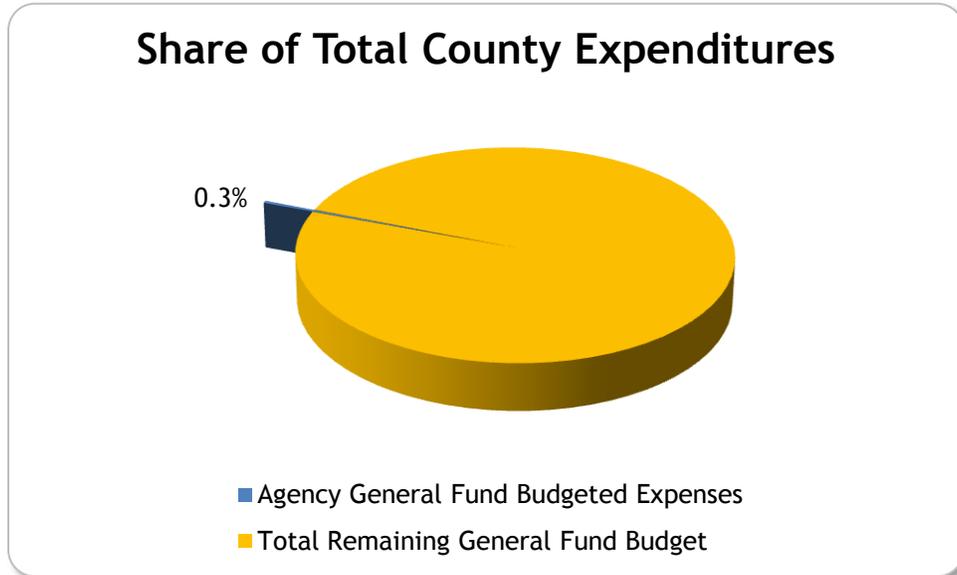


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$135	\$315	\$310	\$315	\$450	\$1,075
Current Year	\$26,718	\$17,055			\$43,773	\$26,139

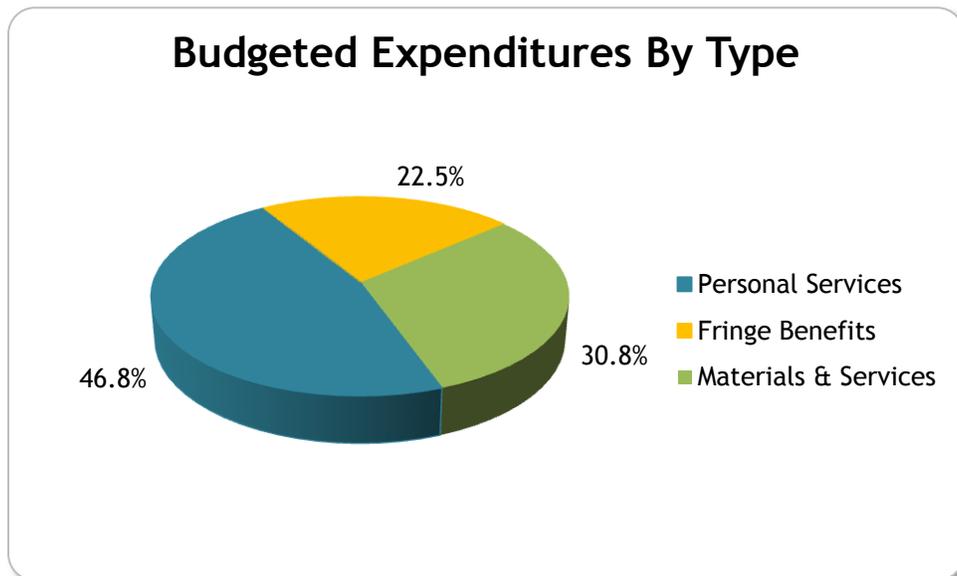
**Current year total represents revised budget.*

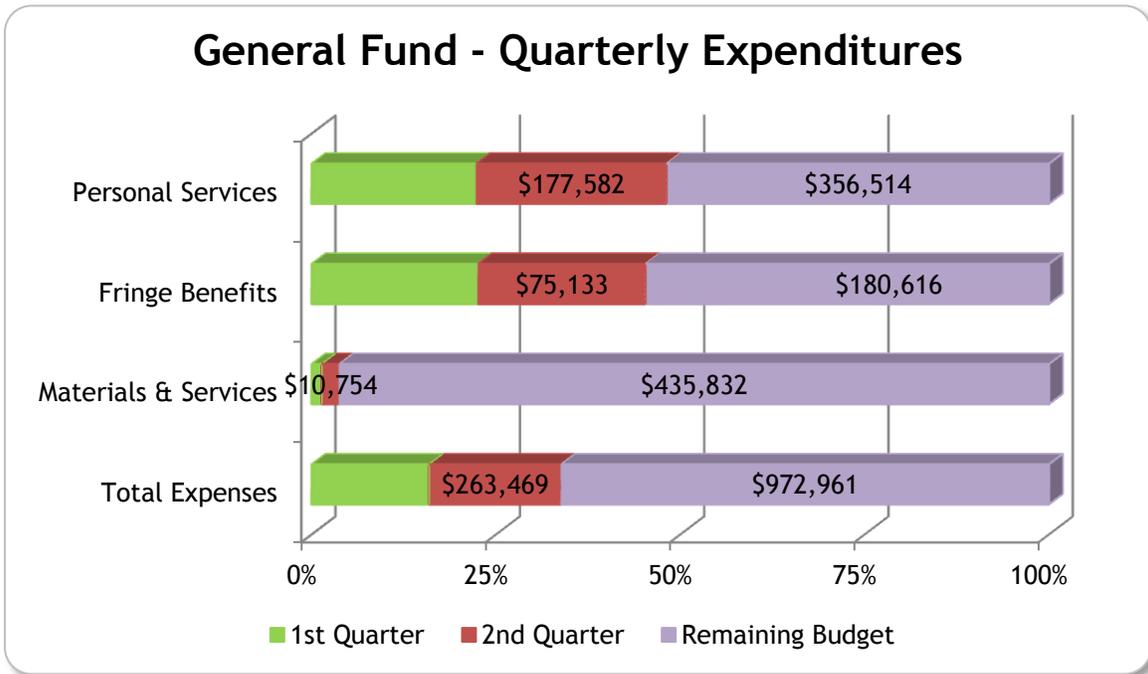
- Second quarter revenue of **\$17,055** represents **65.3%** of the budgeted amount for the year. YTD revenue of **\$43,773** represents **167.5%** of the budgeted amount for the year.
- Service Fees & Charges represent 34.4% of the budgeted amount for the year. This revenue is from intra County payments to Emergency Management & Homeland Security and Mid-Ohio Regional Planning Commission (MORPC).
- The Miscellaneous Revenue received through 2nd quarter is related to a flood insurance reimbursement, of which \$25,269 was collected during the 1st quarter and \$9,500 was collected during the 2nd quarter.

General Fund - Expenditure Analysis



- The General Fund expenditures for Human Resources/Benefits & Risk Management are estimated to be \$1,470,545 for 2016, which is 0.3% 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	\$708,573	\$1,257,113
Current Year	\$234,114	\$263,469			\$497,583	\$1,470,545

*Current year total represents revised budget.

- Second quarter expenditures of **\$263,469** represent **17.9%** of the budgeted amount for the year. YTD expenditures of **\$497,583** represent **33.8%** of the budgeted amount for the year.
- Personal Services expenditures represent 48.2% of the budgeted amount for the year while Fringe Benefits represent 45.3%. This is an increase of \$27,861 and \$11,359, 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.
- Second quarter Materials and Services expenditures represent 3.7% of the budgeted amount for the year. A one-time payment for the county's property insurance will be paid during the 3rd quarter. This payment will represent 74.2% of the total amount budgeted for Materials & Services for the year. In the prior year, the property insurance payment was made in the 2nd quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$158,675	\$153,494	96.7%
2 nd Quarter	\$185,120	\$177,582	95.9%
3 rd Quarter	\$185,120		
4 th Quarter	\$158,675		
Total	\$687,590	\$331,076	48.2%

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

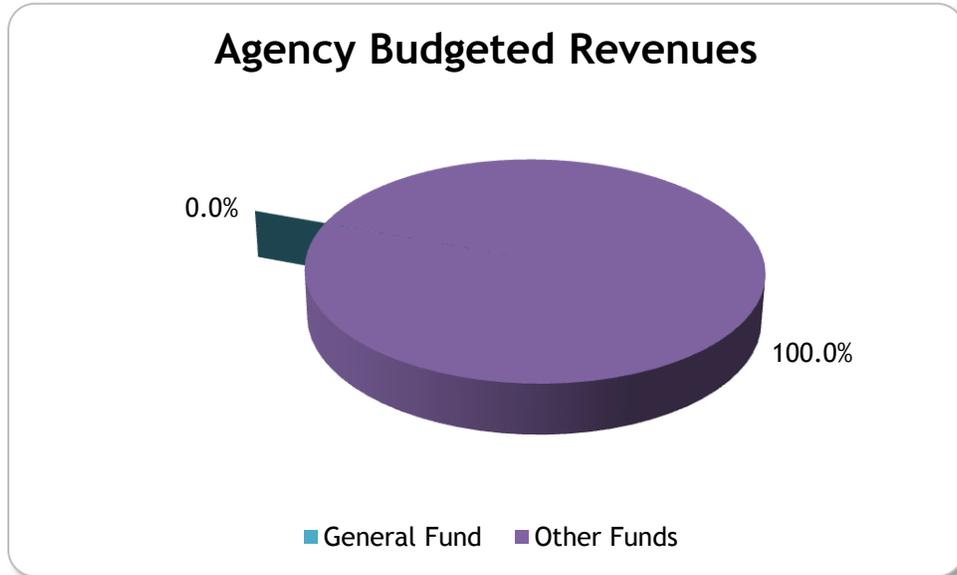
General Fund - Budget Corrective Items - Approved

- 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.
- Resolution No. 0435-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$42,141 to various Board of Commissioner agencies for the implementation of a classification and compensation study for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for Human Resources was \$7,595.

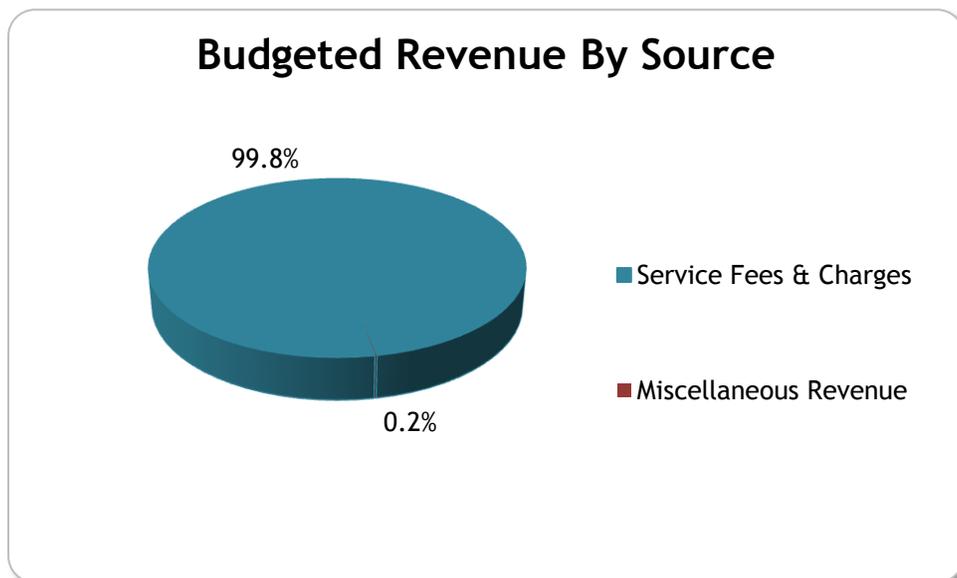
General Fund - Budget Corrective Items - Pending

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

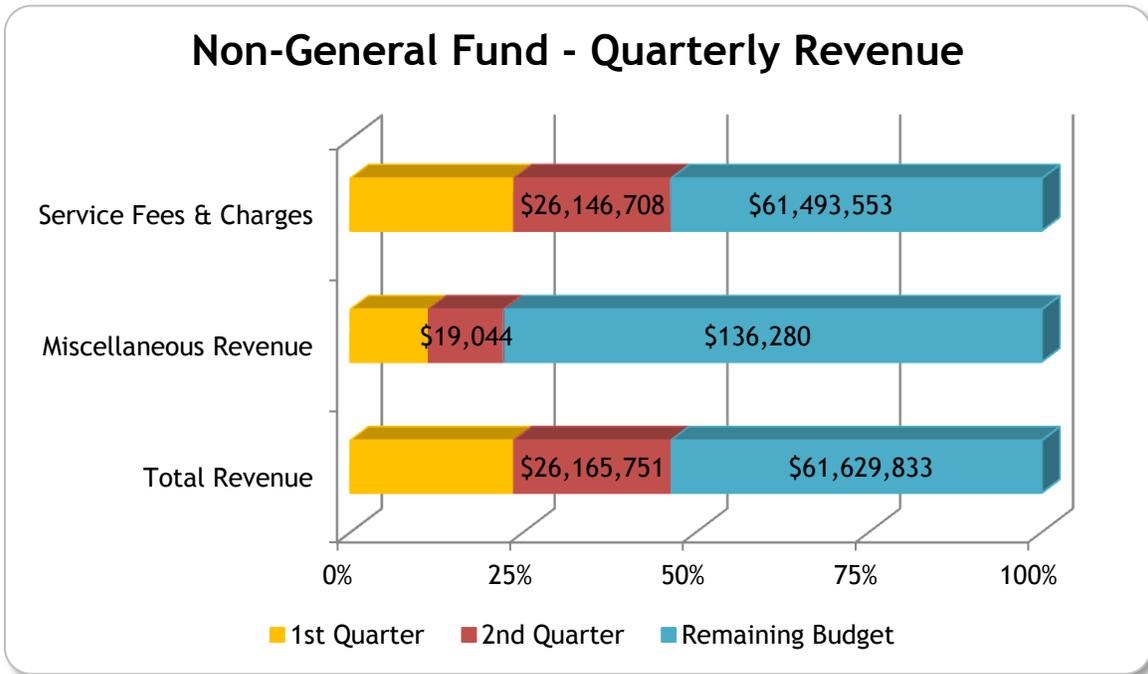
Non-General Fund - Revenue Analysis



- 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.

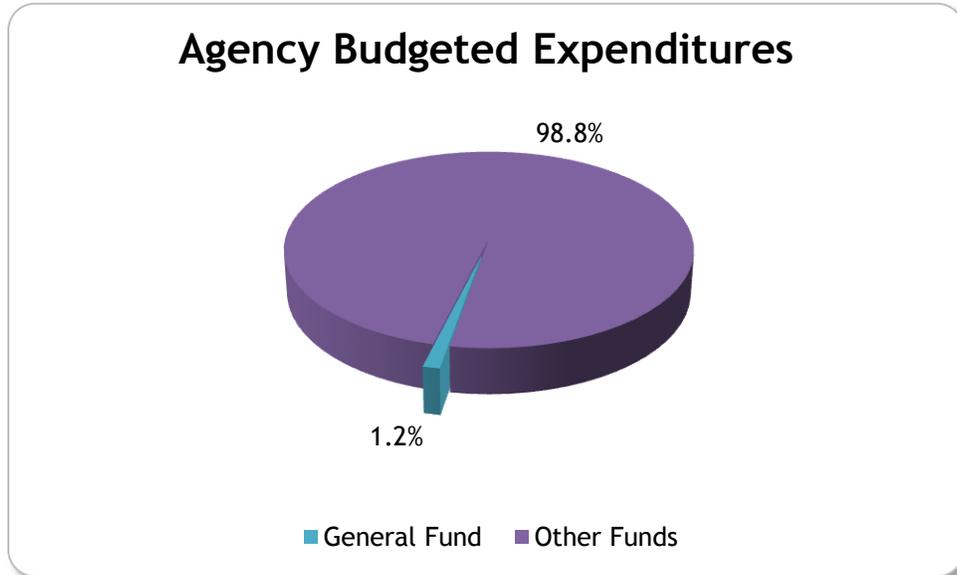


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,174,674	\$27,187,365	\$26,990,702	\$26,909,718	\$53,362,039	\$107,262,459
Current Year	\$27,086,515	\$26,165,751			\$53,252,267	\$114,882,100

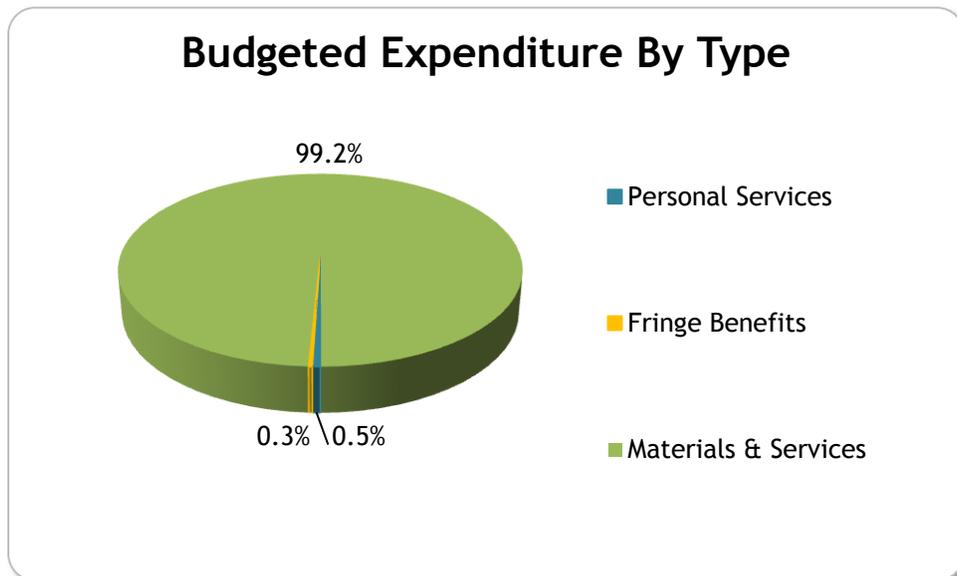
**Current year total represents revised budget.*

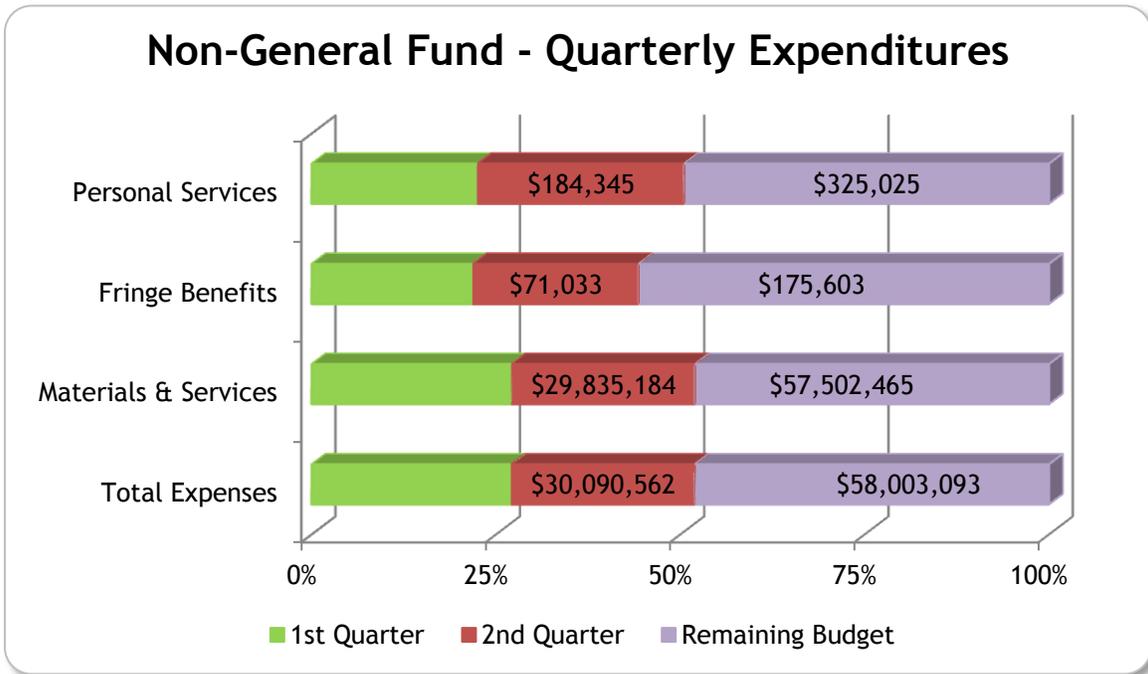
- Second quarter revenue of **\$26,165,751** represents **22.8%** of the budgeted amount for the year. YTD revenue of **\$53,252,266** represents **46.4%** of the budgeted amount for the year.
- Service Fees & Charges through 2nd quarter represent 46.4% of the budgeted amount for the year. Premiums paid by Cooperative members increased in April, due to the difference between the plan year and budget year, which accounts for the variance in this revenue. Revenue was also impacted during the 2nd quarter due to the rate holiday that was authorized for the first pay of April.
- Miscellaneous Revenue through 2nd quarter represents 22.1% of the budgeted amount for the year and a 75.1% 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 \$120,794,299 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	\$27,801,603	\$25,814,353	\$54,661,712	\$108,277,668
Current Year	\$32,700,644	\$30,090,562			\$62,791,206	\$120,794,299

**Current year total represents revised budget.*

- Second quarter expenditures of **\$30,090,562** represent **24.9%** of the budgeted amount for the year. YTD expenditures of **\$62,791,206** represent **52.0%** of the budgeted amount for the year.
- Materials and Services through 2nd quarter represent 52.0% of the budgeted amount for the year. Of this amount, \$61,843,749 or 98.5% were related to the County's healthcare plan. This is a 15.2% increase from the same period in 2015. OMB will work with the agency to continue monitoring these expenditures during the remainder of the year
- Expenditures exceeded revenue during the 1st quarter primarily due to the start of the health care plan year beginning April 1. Expenditures exceeded revenue during the 2nd quarter due to the rate holiday that was authorized for the first pay in April.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$151,647	\$147,769	97.4%
2 nd Quarter	\$176,922	\$184,345	104.2%
3 rd Quarter	\$176,922		
4 th Quarter	\$151,647		
Total	\$657,139	\$332,114	50.5%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2nd quarter is related to termination payouts of unused sick and vacation leave, which totaled \$8,518.

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).
- Resolution No. 0435-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 to various Board of Commissioner agencies for the implementation of a classification and compensation study for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for [Agency Name] were:
 - \$1,989 in the [Name of Fund] Fund (Fund 6061)
 - \$4,019 in the [Name of Fund] Fund (Fund 6063)

Non-General Fund - Budget Corrective Items - Pending

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