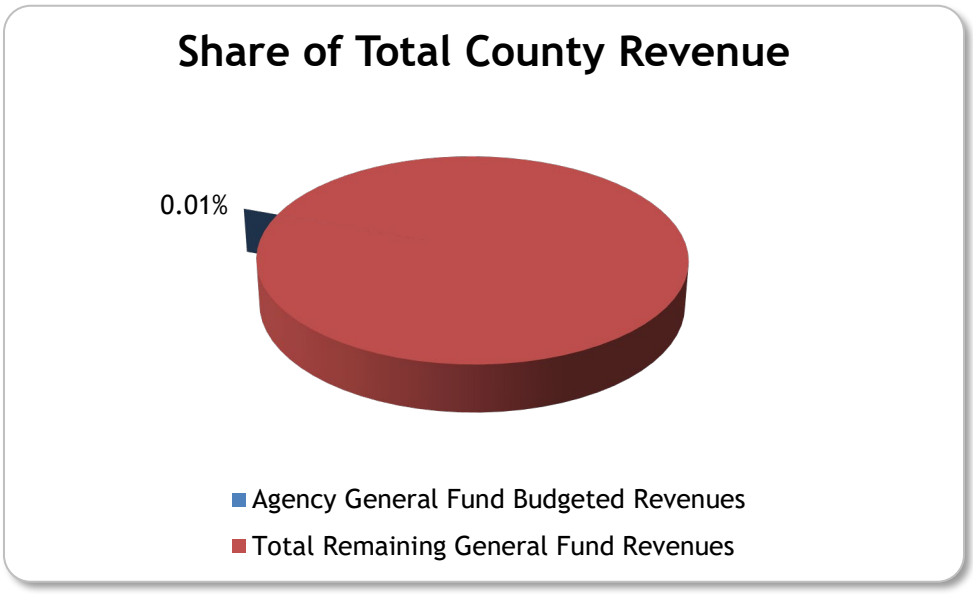
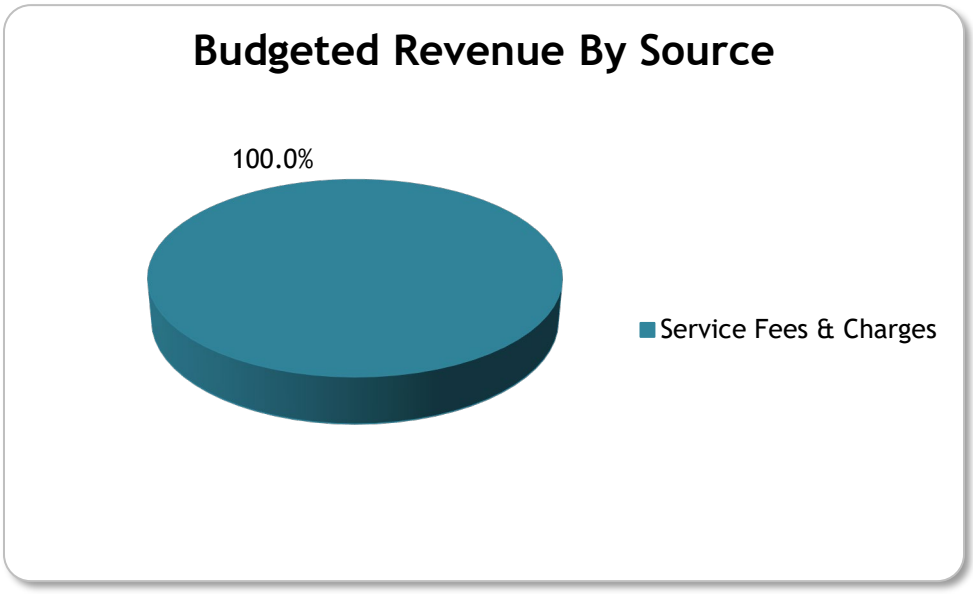
General Fund – Revenue Analysis

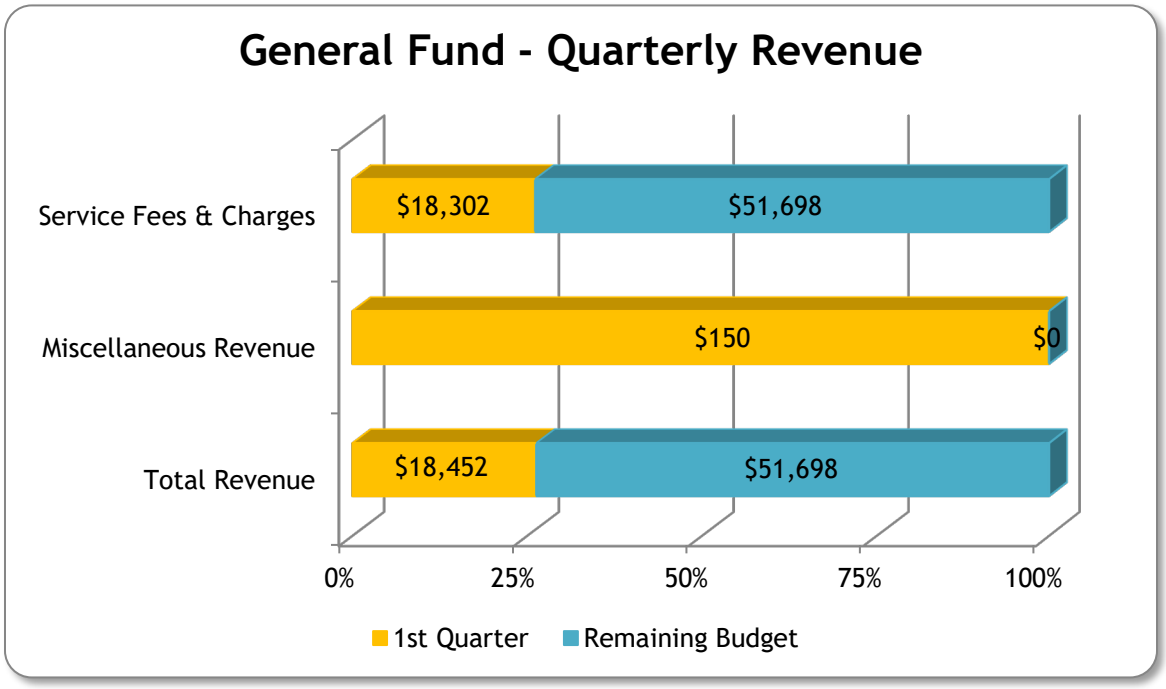


- The General Fund revenue for Human Resources is estimated to be **$70,000** for 2020, which is **0.01%** of the total budgeted revenue for the General Fund.



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

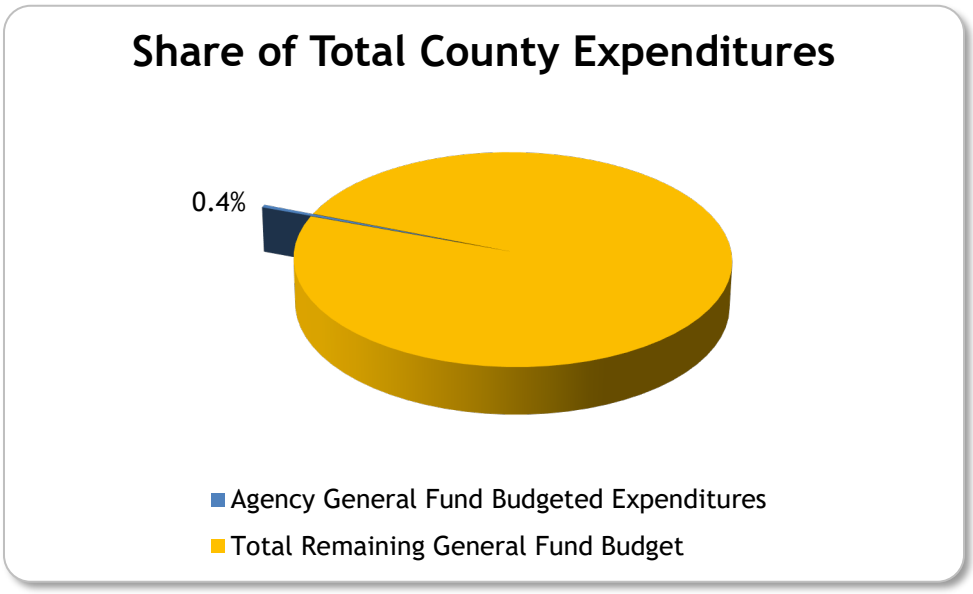
OMB Quarterly Report
1st Quarter 2020
Human Resources



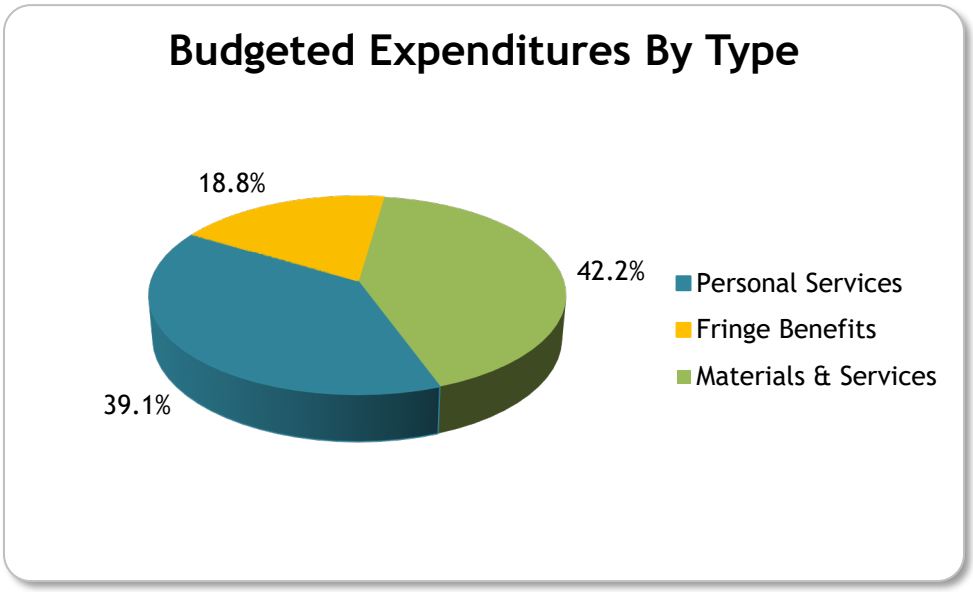
Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$22,411	$8,935	$19,610	$11,787	$22,411	$62,743
Current Year	$18,452				$18,452	$70,000
**Current year total represents revised budget.*						

- First quarter revenue of **$18,452** represents **26.4%** of the budgeted amount for the year.
- Service Fees & Charges collected during the 1st quarter are associated with Human Resource services provided to the Board of Elections ($9,113), MORPC ($7,115), and Emergency Management Agency ($2,074).

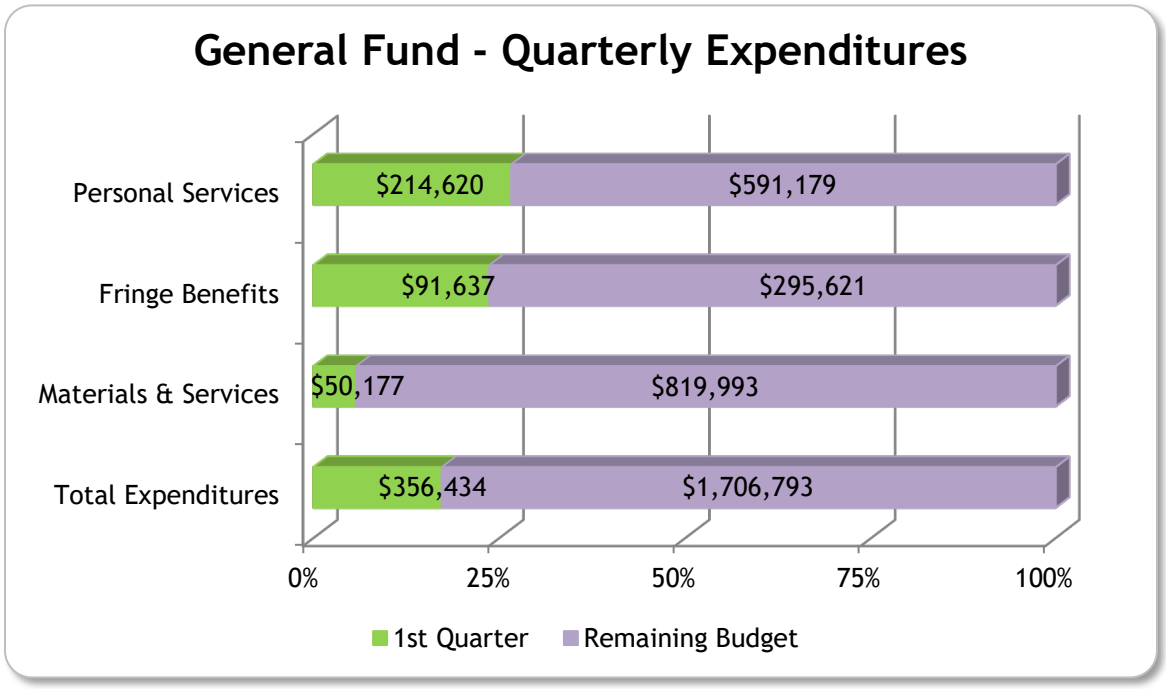
General Fund – Expenditure Analysis



- The General Fund expenditures for Human Resources are estimated to be **$2,063,227** for 2020, which is **0.4%** of the total budgeted expenditures for the General Fund.



OMB Quarterly Report
1st Quarter 2020
Human Resources



Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$312,840	$269,571	$442,266	$759,221	$312,840	$1,783,898
Current Year	$356,434				$356,434	$2,063,227
**Current year total represents revised budget.*						

- First quarter expenditures of **$356,434** represent **17.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 26.6% of the budgeted amount for the year while Fringe Benefits represent 23.7%. This is an increase of $31,831 and $6,158, respectively, from the amounts expended in 2019.
- Materials & Services expenditures are $50,177 and represent 5.8% of the budgeted amount for the year. However, this is an increase of $19,105 or 61.5% from the amount expended in 2019. These expenditures are primarily associated with payments made to the contracted vendor for training classes and for employee background checks.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1st Quarter	$208,911	$214,620	102.7%
2nd Quarter	$179,066		
3rd Quarter	$208,911		
4th Quarter	$208,911		
Total	**$805,799**	**$214,620**	**26.6%**

- There were seven pay periods through the end of the 1st quarter, which would equate to 25.9% of the budgeted amount. The variance in Personal Services expenditures is due to lower than anticipated vacancies.

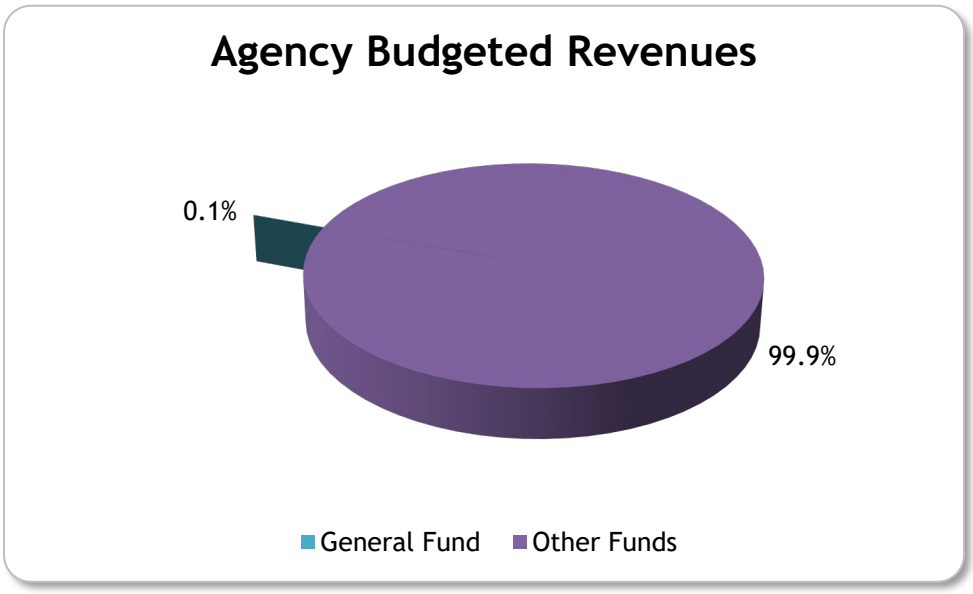
General Fund – Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of $3,941,136 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for Human Resources was $32,360.

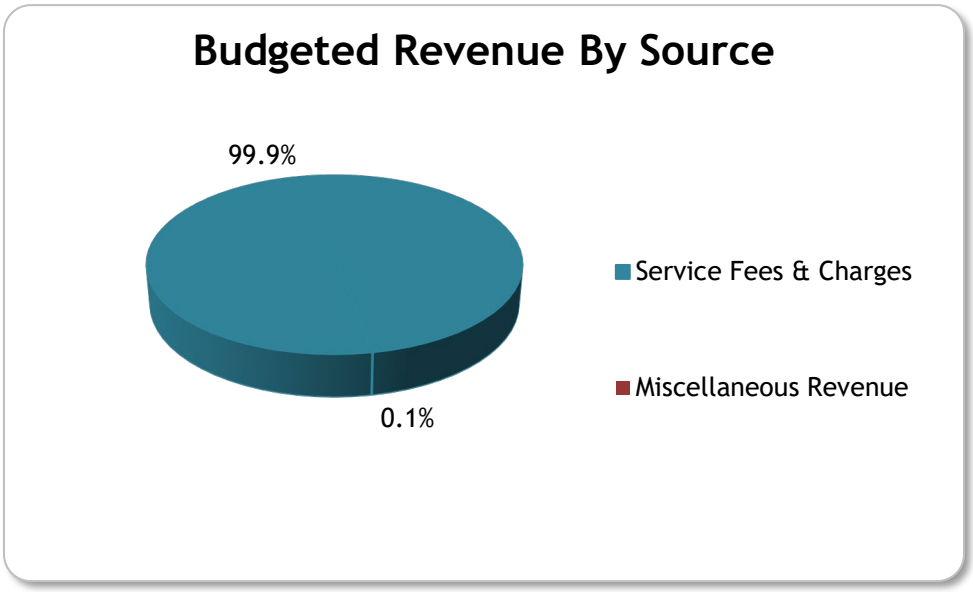
General Fund – Budget Corrective Items - Pending

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

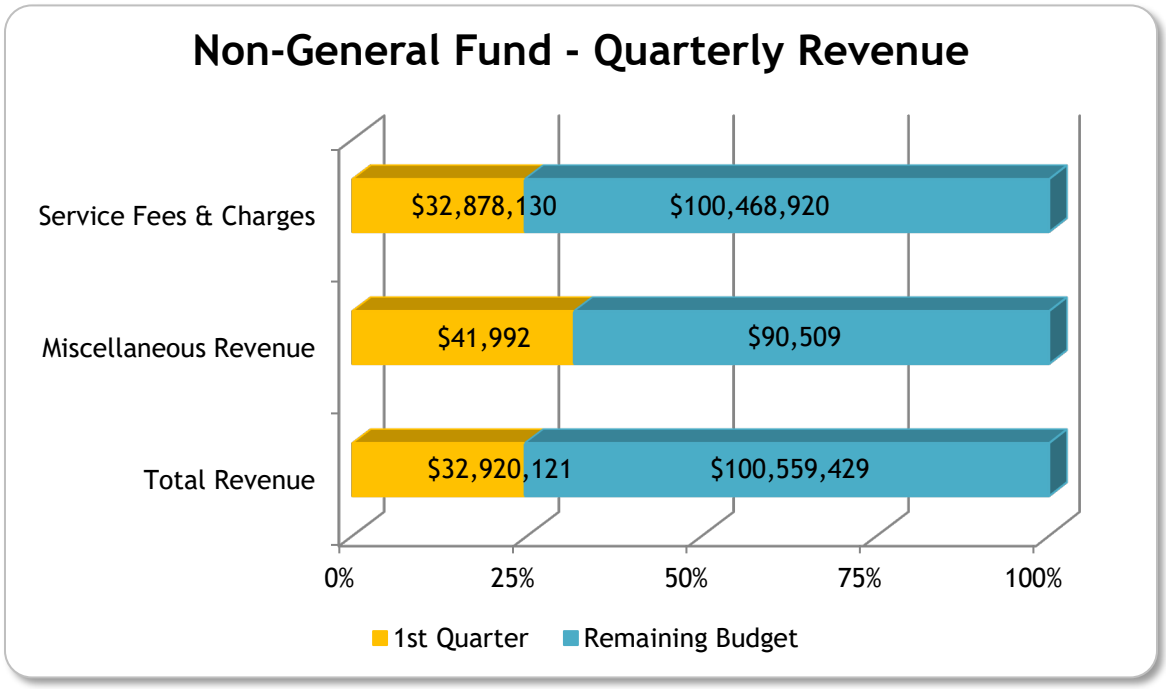
Non-General Fund – Revenue Analysis



- The non-general fund revenue for Human Resources is estimated to be **$133,479,550** for 2020, which is **99.9%** of the total budgeted revenue for Human Resources.



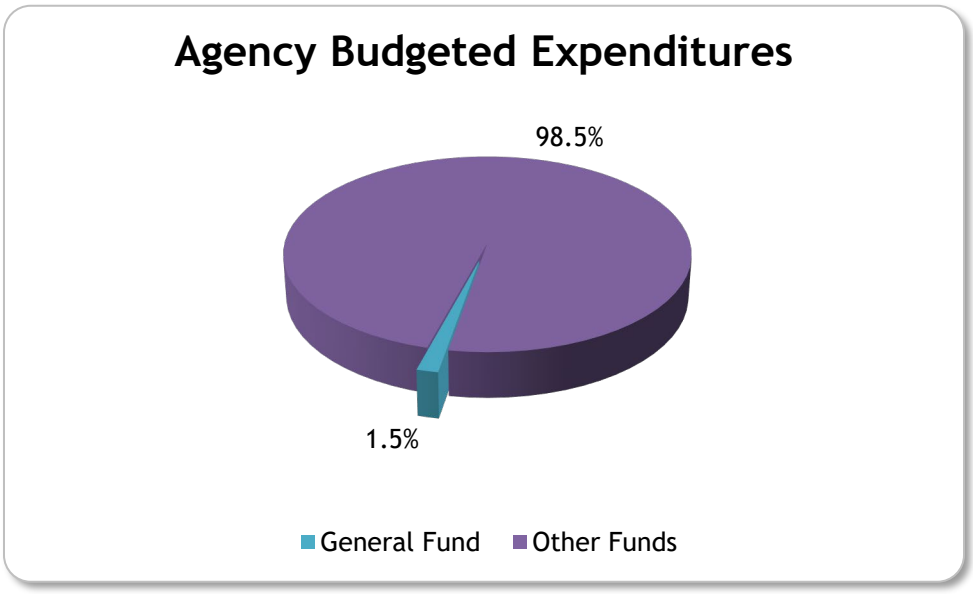
- The main sources of non-general fund revenue for Human Resources are premiums paid by County agencies and Franklin County Cooperative partners for their employees' participation in the health improvement plan premiums paid for Workers' Compensation coverage.



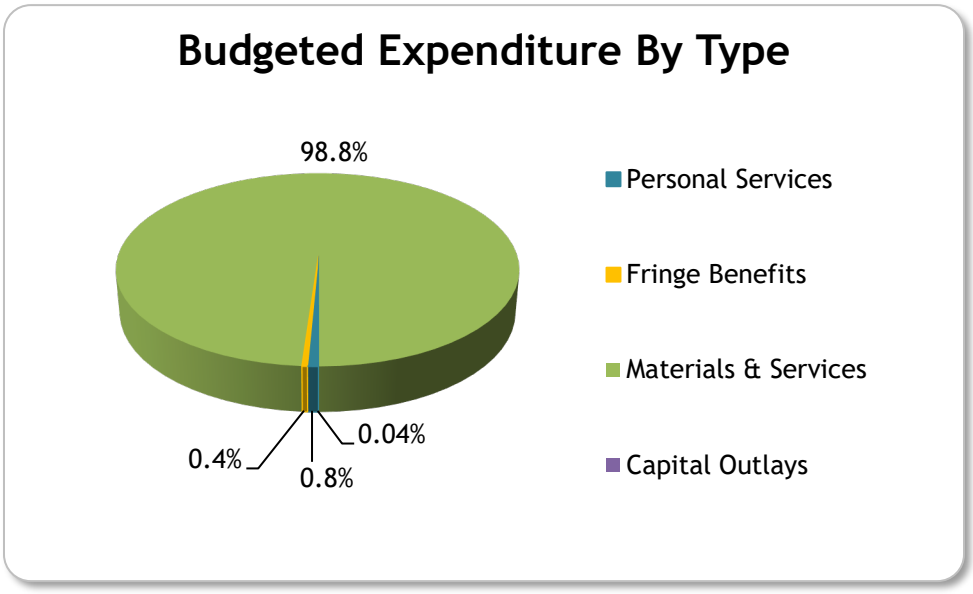
Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$32,696,207	$32,829,094	$32,800,238	$33,027,012	$32,696,207	$131,352,551
Current Year	$32,920,121				$32,920,121	$133,479,550
**Current year total represents revised budget.*						

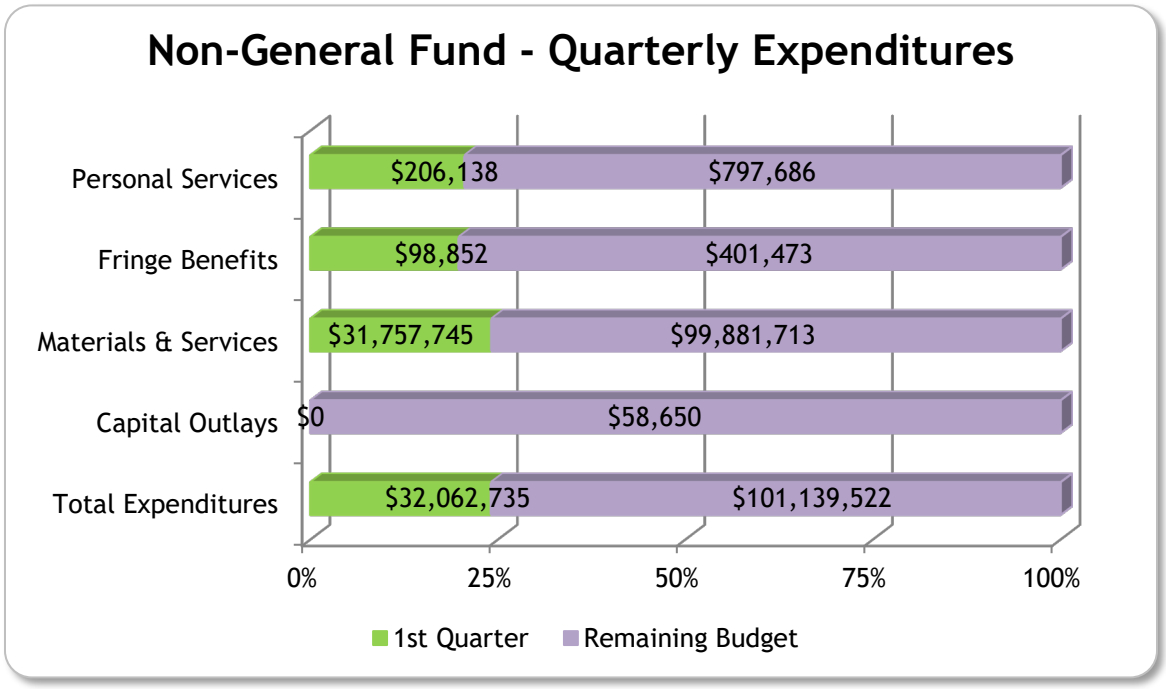
- First quarter revenue of **$32,920,121** represents **24.7%** of the budgeted amount for the year.
- Service Fees & Charges of $32,878,130 represent 24.7% of the budgeted amount for the year and are primarily associated with premiums paid by Cooperative members. This is $207,476 or 0.6% more than the same period in 2019.
- Miscellaneous Revenue of $41,992 represents 31.7% of the budgeted amount for the year, and is a $16,439 or 64.3% increase from the same period in 2019. This revenue is primarily related to COBRA reimbursements which may vary based on the number of former employees who elected COBRA coverage.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Human Resources are estimated to be **$133,202,257** for 2020, which is **98.5%** of the total budgeted expenditures for Human Resources.





Actuals	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year	$29,320,186	$31,254,158	$31,854,547	$29,600,417	$29,320,186	$122,029,308
Current Year	$32,062,735				$32,062,735	$133,202,257
**Current year total represents revised budget.*						

- First quarter expenditures of **$32,062,735** represent **24.1%** of the budgeted amount for the year.

- Personal Services expenditures represent 20.5% of the budgeted amount for the year while Fringe Benefits represent 19.8%. This is a decrease of $9,074 and $4,472, respectively, from the amounts expended in 2019.

- Materials & Services expenditures are $31,757,745 and represent 24.1% of the budgeted amount for the year. This is a $2,756,095 or 9.5% increase from the same period in 2019. Of the amount expended in the current year, $30,382,415 or 95.7% was related to self-insured expenses for the County's healthcare plan.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1st Quarter	$260,251	$206,138	79.2%
2nd Quarter	$223,072		
3rd Quarter	$260,251		
4th Quarter	$260,251		
Total	**$1,003,824**	**$206,138**	**20.5%**

- There were seven pay periods through the end of the 1st quarter, which would equate to 25.9% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of $4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Human Resources were:
    - $10,653 in the Workers Compensation Fund (Fund 6061)
    - $24,547 in the Employee Benefits Self Insurance Fund (Fund 6063).

Non-General Fund – Budget Corrective Items - Pending

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