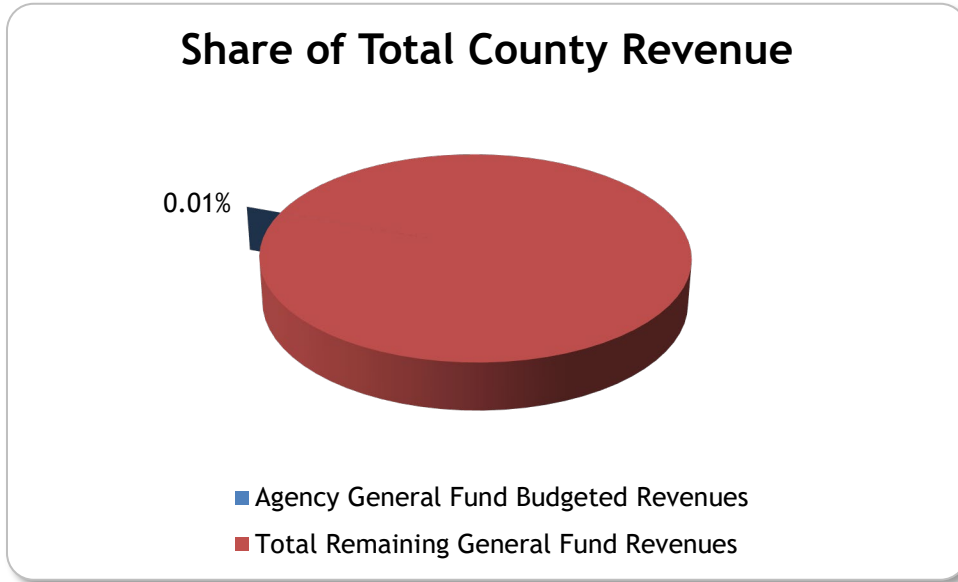
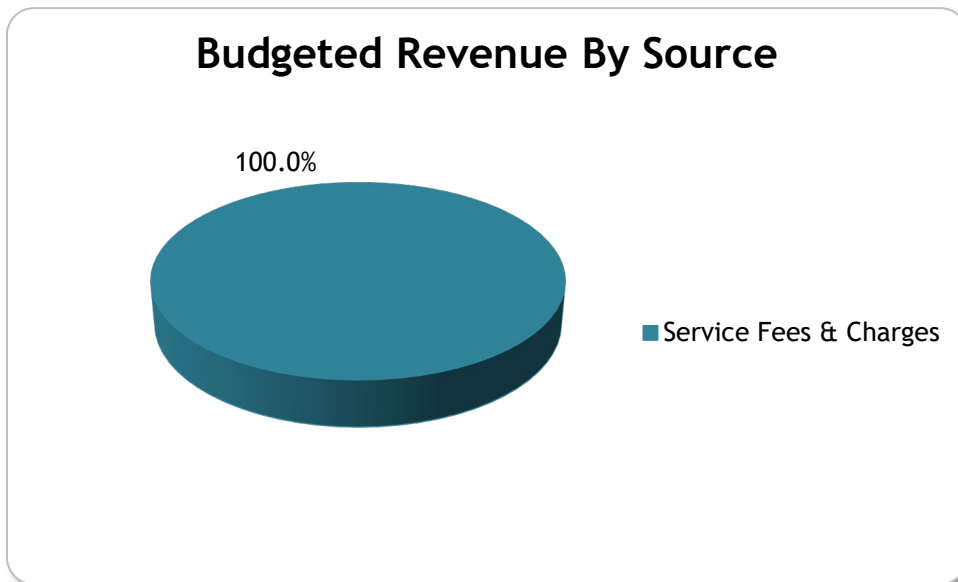


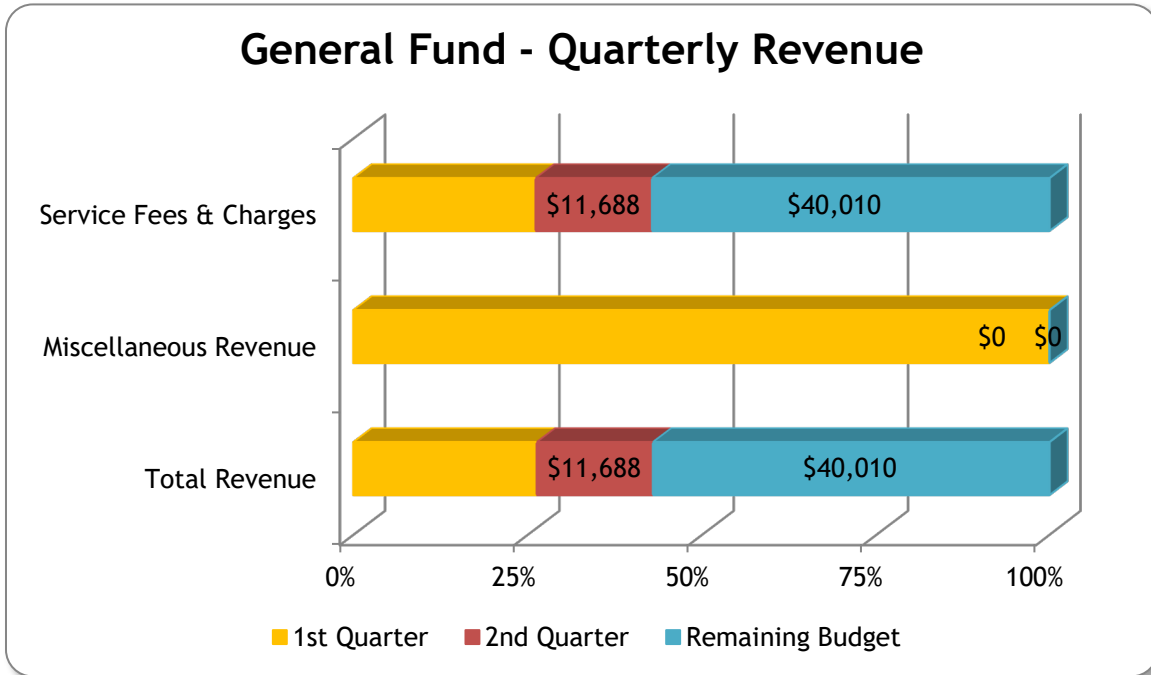
General Fund - Revenue Analysis



- 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.



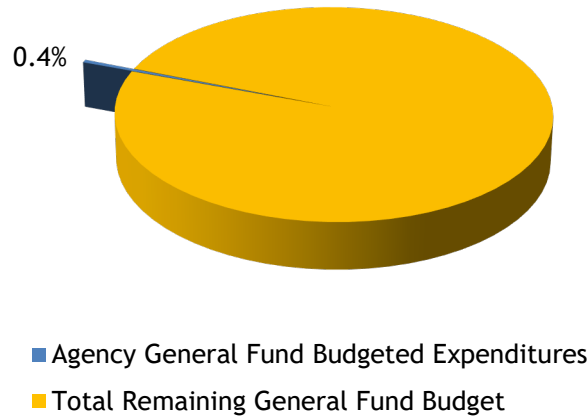
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$22,411	\$8,935	\$19,610	\$11,787	\$31,346	\$62,743
Current Year	\$18,452	\$11,688			\$30,140	\$70,000

\*Current year total represents revised budget.

- Second quarter revenue of **\$11,688** represents **16.7%** of the budgeted amount for the year. YTD revenue of **\$30,140** represents **43.1%** of the budgeted amount for the year.
- Service Fees & Charges collected during the 2<sup>nd</sup> quarter are associated with Human Resource services provided to MORPC (\$8,104), the Board of Elections (\$1,820), and Emergency Management & Homeland Security (\$1,764).

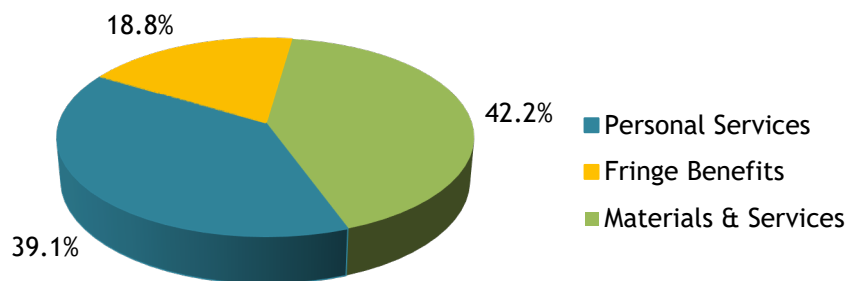
General Fund - Expenditure Analysis

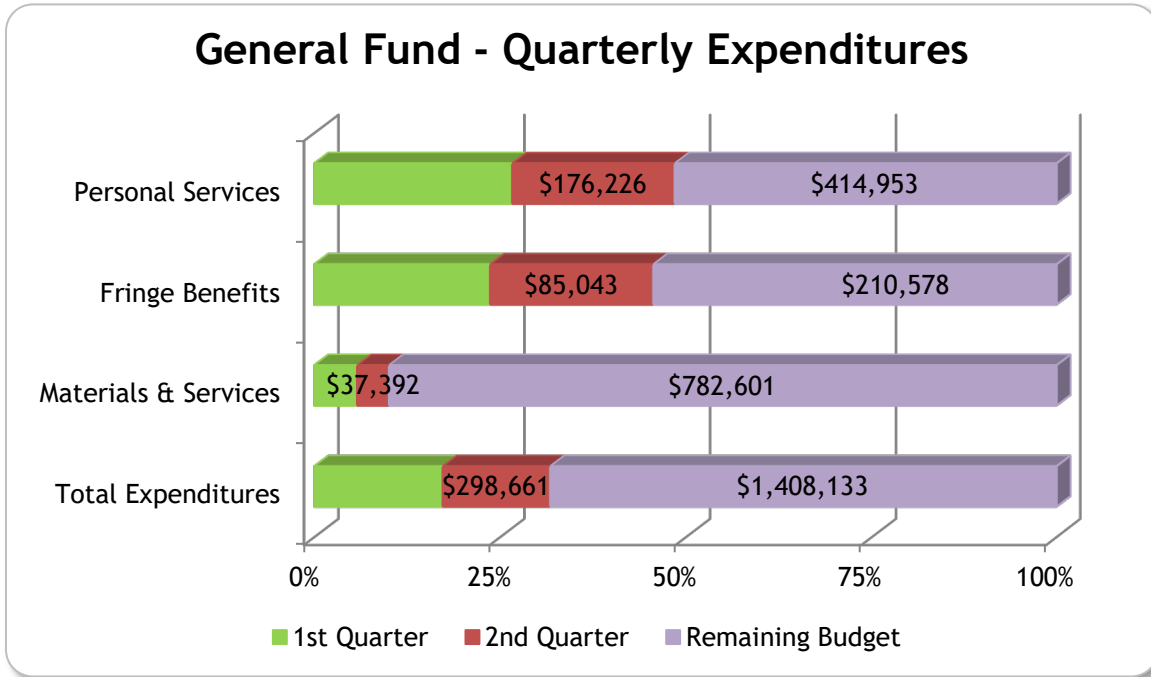
**Share of Total County Expenditures**



- 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.

**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	\$312,840	\$269,571	\$442,266	\$759,221	\$582,411	\$1,783,898
Current Year	\$356,434	\$298,661			\$655,094	\$2,063,227

\*Current year total represents revised budget.

- Second quarter expenditures of **\$298,661** represent **14.5%** of the budgeted amount for the year. YTD expenditures of **\$655,094** represent **31.8%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent 48.5% of the budgeted amount for the year while Fringe Benefits represent 45.6%. This is an increase of \$52,906 and \$11,223, respectively, from the amounts expended in 2019.
- Materials & Services expenditures are \$87,569 through the end of the 2<sup>nd</sup> quarter, which represent 10.1% of the budgeted amount for the year. Expenditures during the first half of the year are associated with payments made to the contracted vendor for training classes and for employee background checks. These expenditures are expected to align with budget during the second half of the year due to timing of payments for the County’s property insurance payments.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$208,911	\$214,620	102.7%
2 <sup>nd</sup> Quarter	\$179,066	\$176,226	98.4%
3 <sup>rd</sup> Quarter	\$208,911		
4 <sup>th</sup> Quarter	\$208,911		
<b>Total</b>	<b>\$805,799</b>	<b>\$390,846</b>	<b>48.5%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures is due to lower than anticipated vacancies during the 1<sup>st</sup> quarter. There were no significant variances in Personal Service expenditures during the 2<sup>nd</sup> quarter.

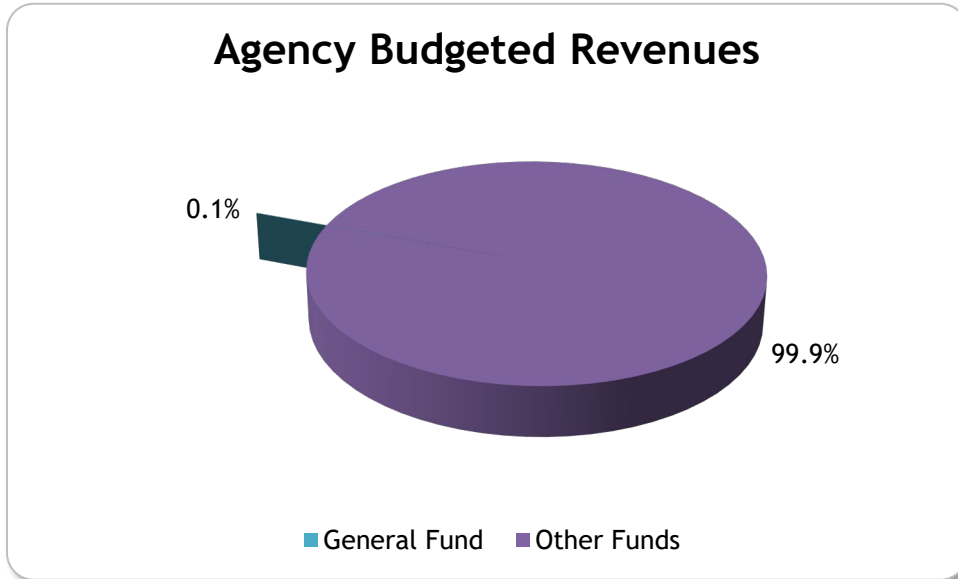
### General Fund - Budget Corrective Items - Approved

- 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.

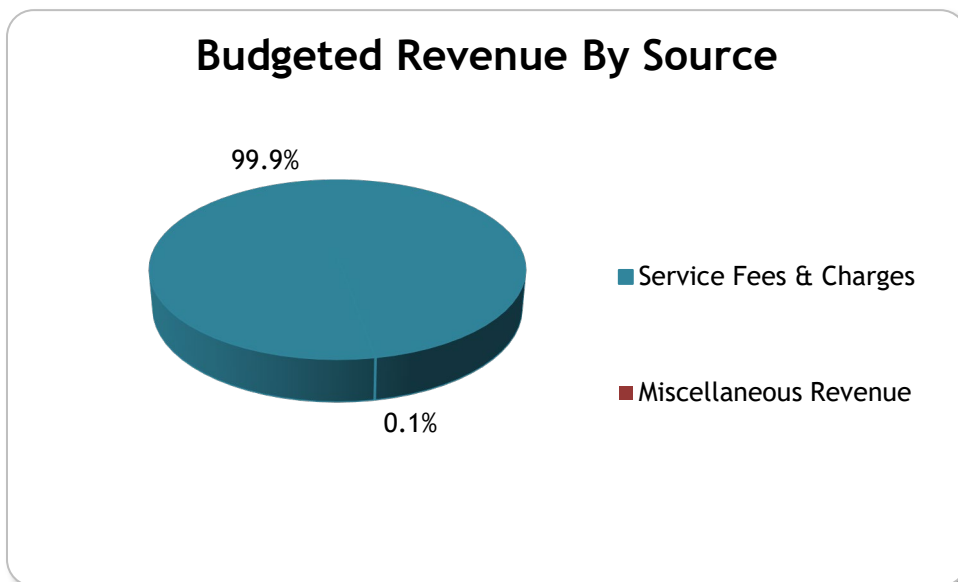
### General Fund - Budget Corrective Items - Pending

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

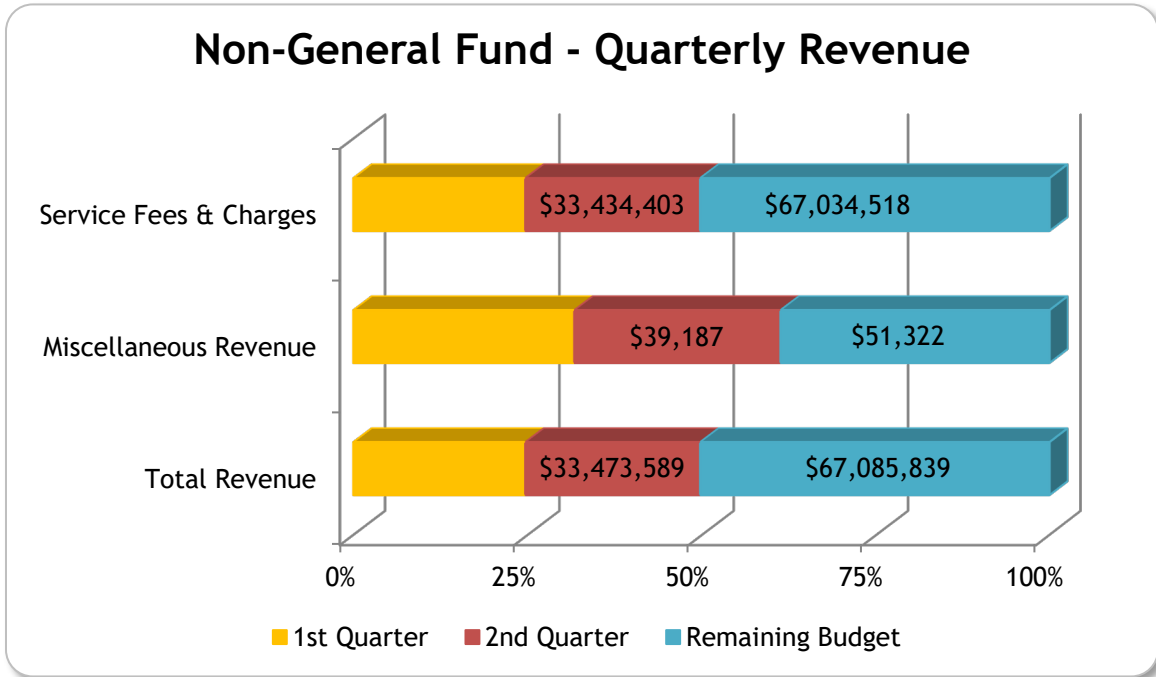
Non-General Fund - Revenue Analysis



- 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.

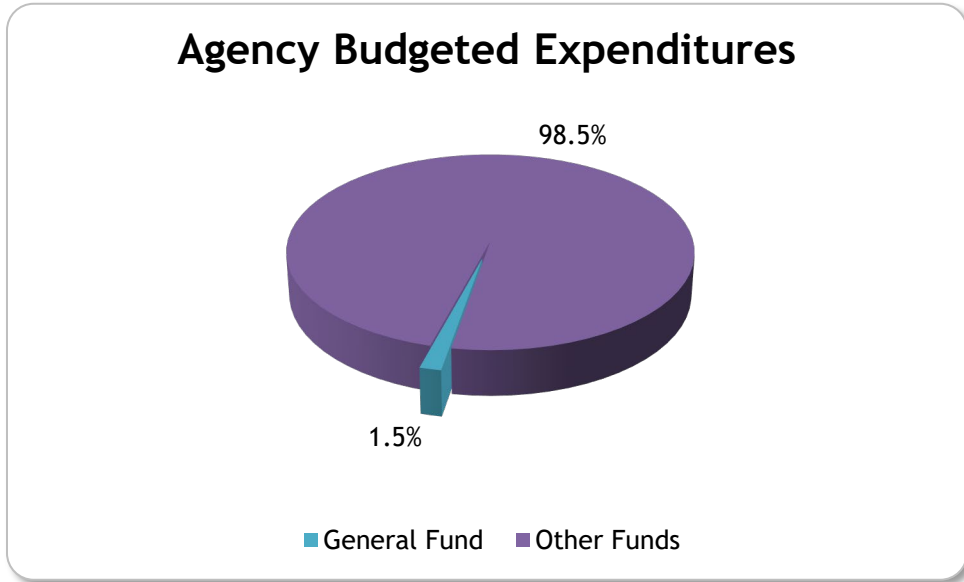


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$32,696,207	\$32,829,094	\$32,800,238	\$33,027,012	\$65,525,301	\$131,352,551
Current Year	\$32,920,121	\$33,473,589			\$66,393,711	\$133,479,550

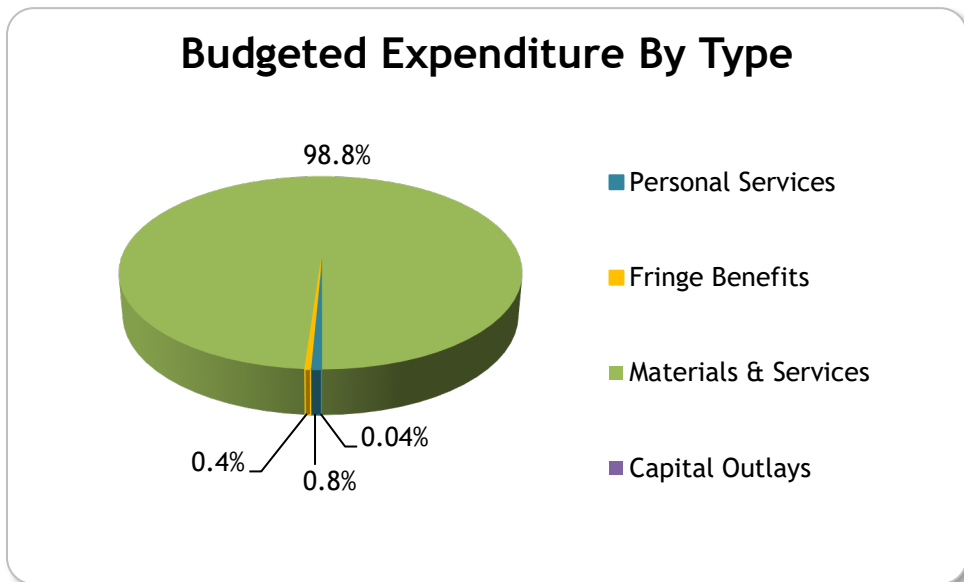
\*Current year total represents revised budget.

- Second quarter revenue of **\$33,473,589** represents **25.1%** of the budgeted amount for the year. YTD revenue of **\$66,393,711** represents **49.7%** of the budgeted amount for the year.
- Service Fees & Charges of \$66,312,532 through the end of the 2<sup>nd</sup> quarter represent 49.7% of the budgeted amount for the year and are primarily associated with premiums paid by Cooperative members. This is \$852,412 or 1.3% more than the same period in 2019.
- Miscellaneous Revenue of \$81,178 through the end of the 2<sup>nd</sup> quarter represents 61.3% of the budgeted amount for the year and is a \$15,997 or 24.5% 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.

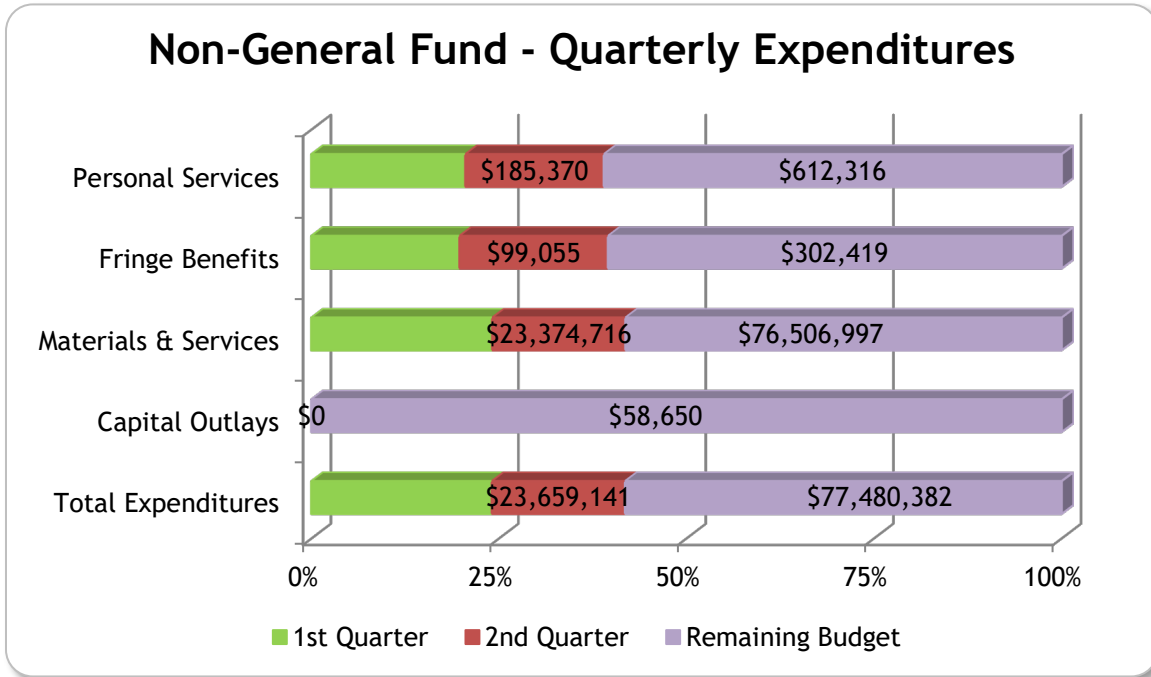
Non-General Fund - Expenditure Analysis



- 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	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$29,320,186	\$31,254,158	\$31,854,547	\$29,600,417	\$60,574,344	\$122,029,308
Current Year	\$32,062,735	\$23,659,141			\$55,721,875	\$133,202,257

\*Current year total represents revised budget.

- Second quarter expenditures of **\$23,659,141** represent **17.8%** of the budgeted amount for the year. YTD expenditures of **\$55,721,875** represent **41.8%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent 39.0% of the budgeted amount for the year while Fringe Benefits represent 39.5%. This is a decrease of \$9,293 and \$7,376, respectively, from the amounts expended in 2019.
- Materials & Services expenditures through the 2<sup>nd</sup> quarter are \$55,132,976 and represent 41.9% of the budgeted amount for the year. This is a \$4,835,800 or 8.1% decrease from the same period in 2019, which is primarily due to lower than expected health claims as a result of the COVID-19 pandemic. Of the amount expended in the current year, \$54,218,521 or 98.3% 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
1 <sup>st</sup> Quarter	\$260,251	\$206,138	79.2%
2 <sup>nd</sup> Quarter	\$223,072	\$185,370	83.1%
3 <sup>rd</sup> Quarter	\$260,251		
4 <sup>th</sup> Quarter	\$260,251		
<b>Total</b>	<b>\$1,003,824</b>	<b>\$391,508</b>	<b>39.0%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies during the 1<sup>st</sup> and 2<sup>nd</sup> quarters.

**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