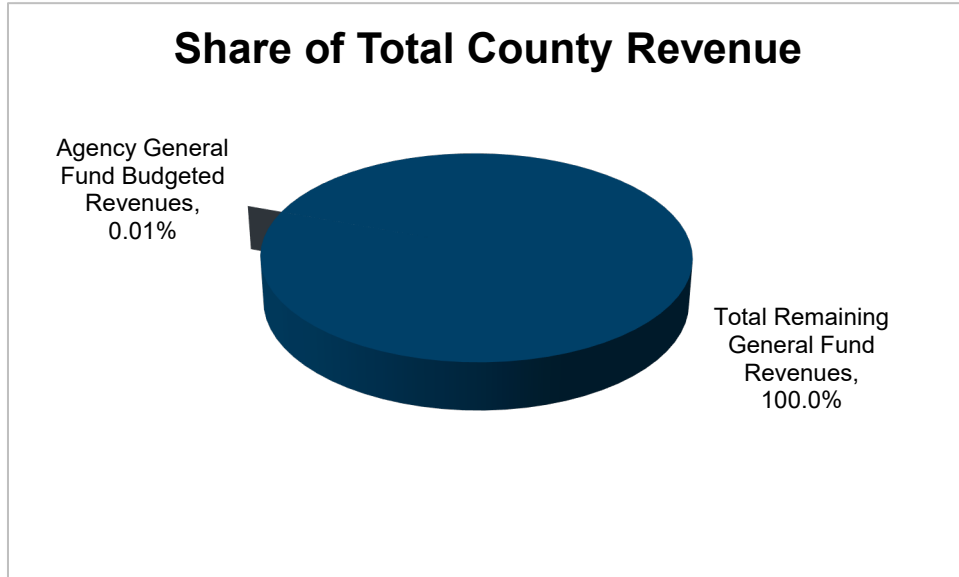
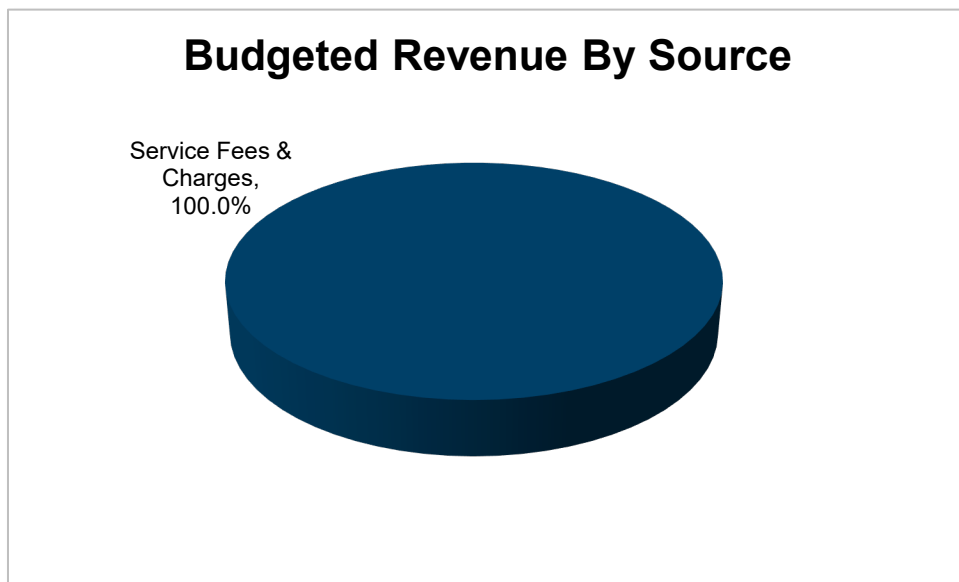


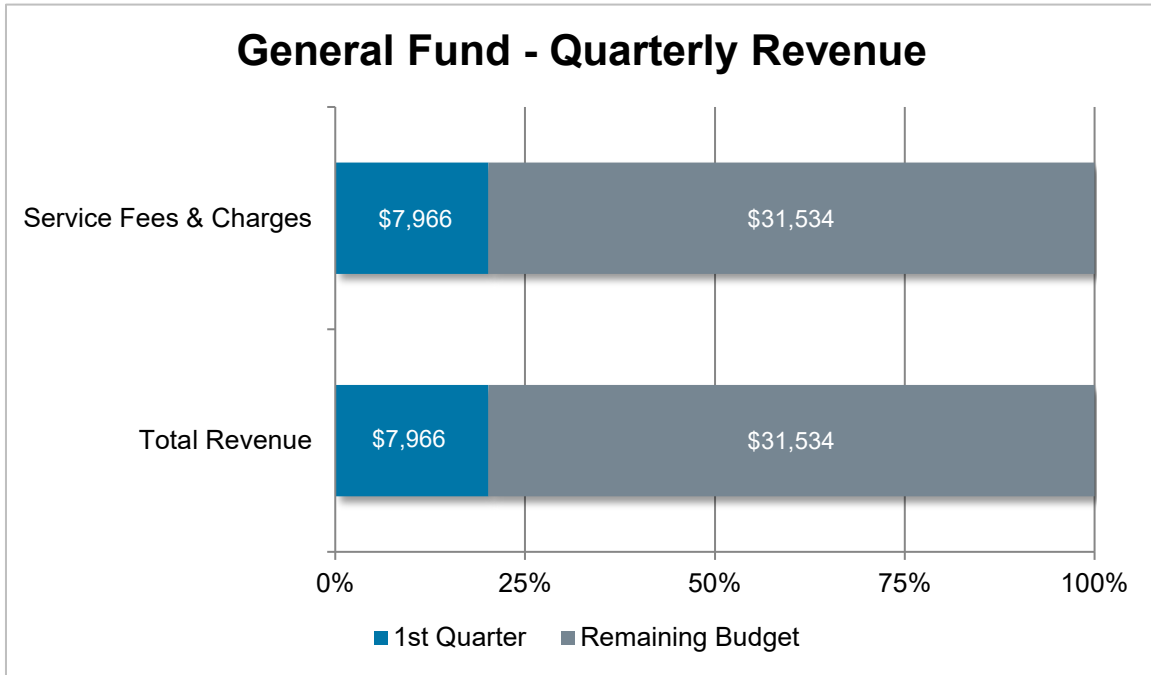
General Fund – Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be **\$39,500** for 2021, 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.

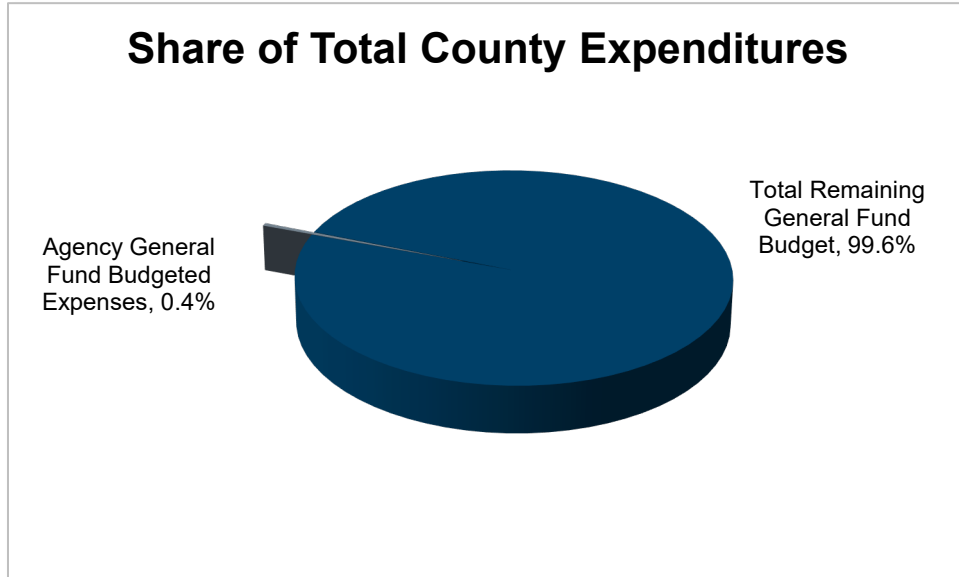


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$18,452	\$11,688	\$9,663	\$9,331	\$18,452	\$49,134
Current Year	\$7,966				\$7,966	\$39,500

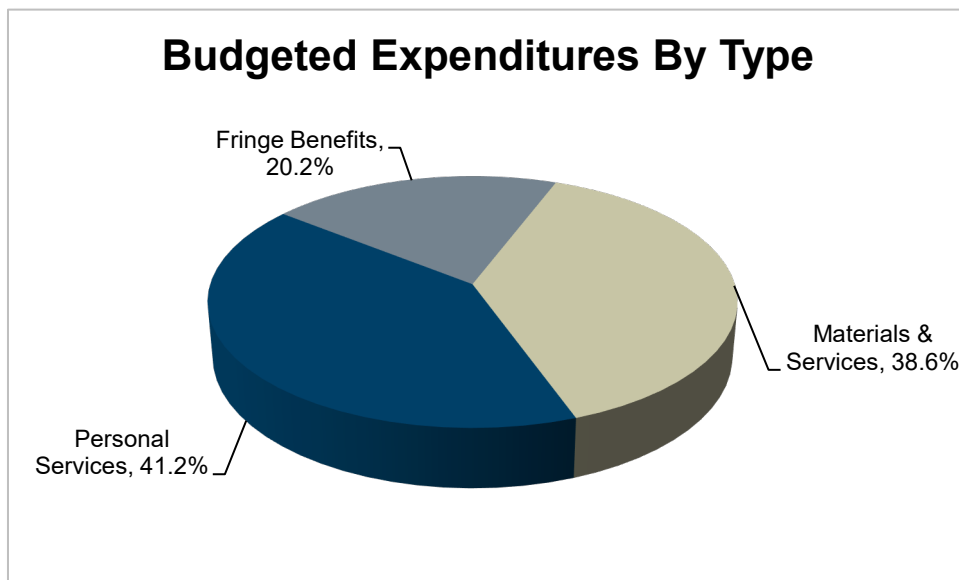
*\*Current year total represents revised budget.*

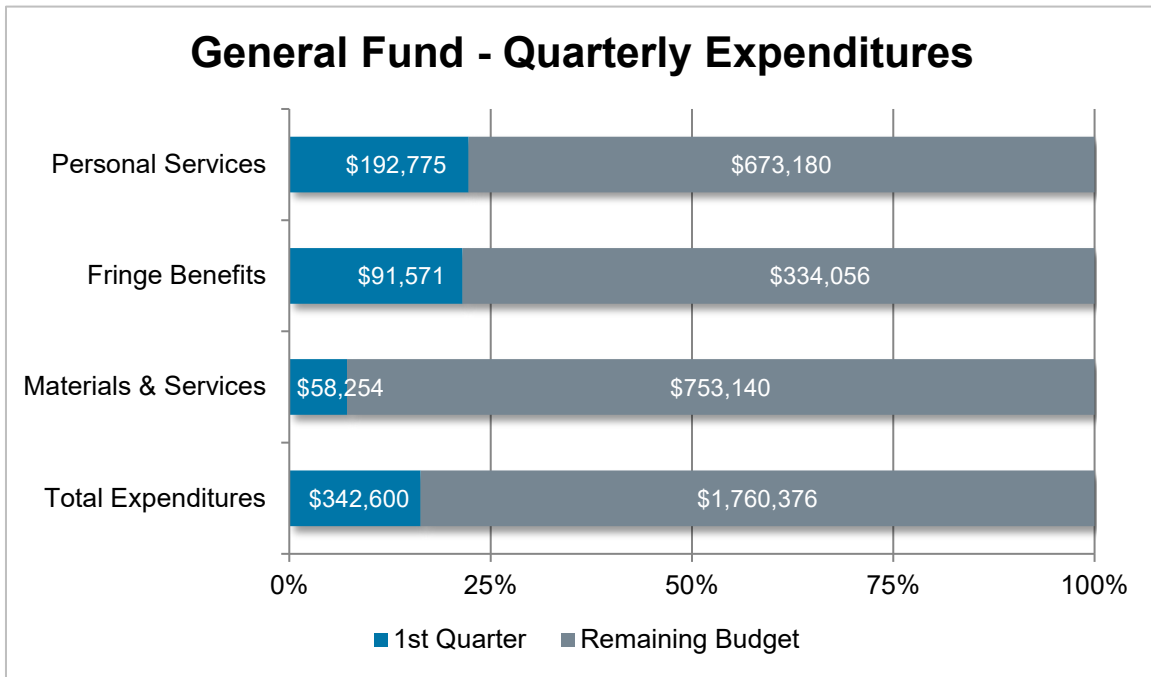
- First quarter revenue of **\$7,966** represents **20.2%** of the budgeted amount for the year.
- Service Fees & Charges collected during the 1<sup>st</sup> quarter are associated with Human Resource services provided to MORPC.

General Fund – Expenditure Analysis



- The General Fund expenditures for Human Resources are estimated to be **\$2,102,976** for 2021, which is **0.4%** of the total budgeted expenditures for the General Fund.





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	\$356,434	\$298,661	\$347,572	\$792,158	\$356,434	\$1,794,825
Current Year	\$342,600				\$342,600	\$2,102,976

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$342,600** represent **16.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 22.3% of the budgeted amount for the year while Fringe Benefits represent 21.5%. This is a decrease of \$21,845 and \$66, respectively from the amounts expended in 2020.
- Materials & Services expenditures are \$58,254 and represent 7.2% of the budgeted amount for the year. However, this is an increase of \$8,077 or 16.1% from the amount expended in 2020. 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
1 <sup>st</sup> Quarter	\$199,836	\$192,775	96.5%
2 <sup>nd</sup> Quarter	\$199,836		
3 <sup>rd</sup> Quarter	\$233,142		
4 <sup>th</sup> Quarter	\$233,142		
<b>Total</b>	<b>\$865,955</b>	<b>\$192,775</b>	<b>22.3%</b>

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

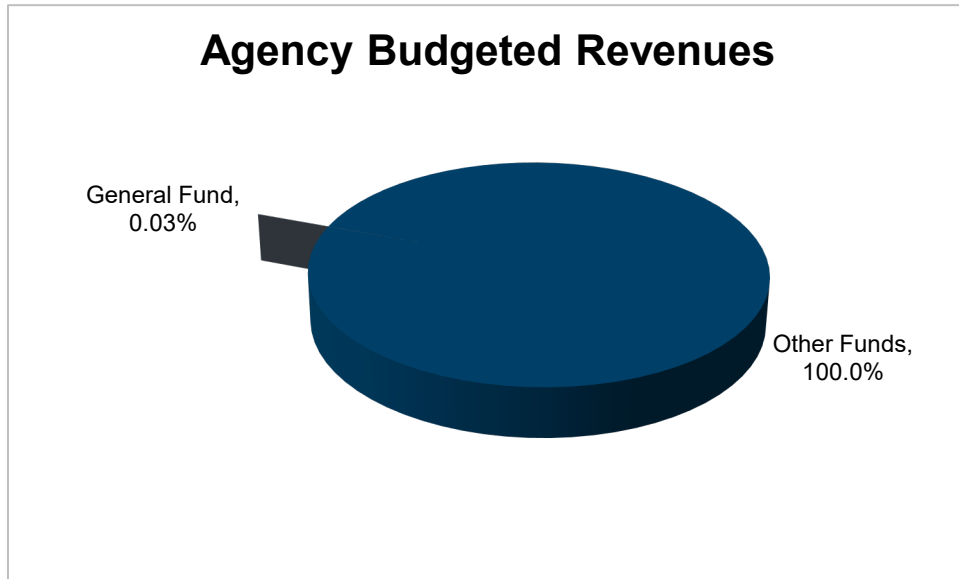
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$19,738	Transfer from Reserves	Non-Bargaining Increase

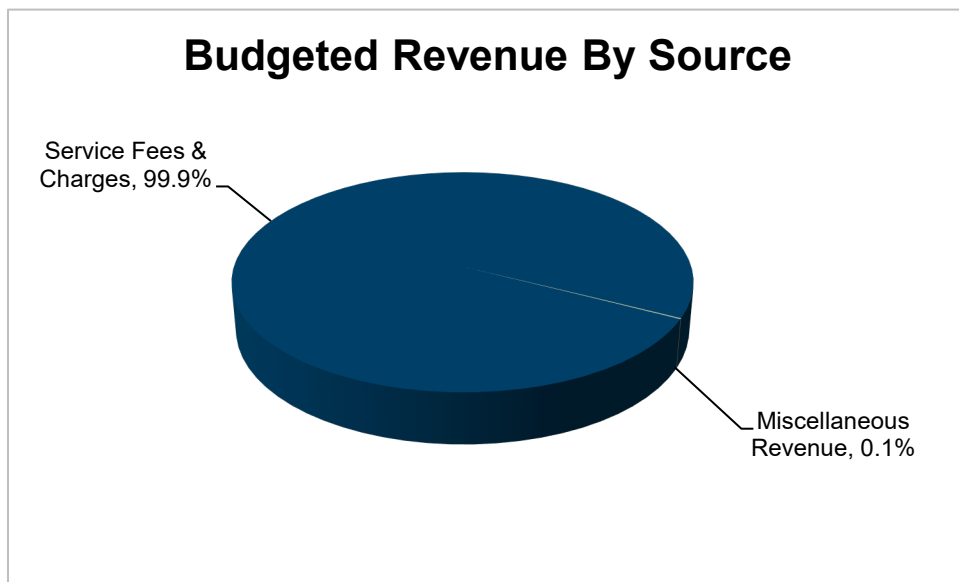
General Fund – Budget Corrective Items - Pending

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

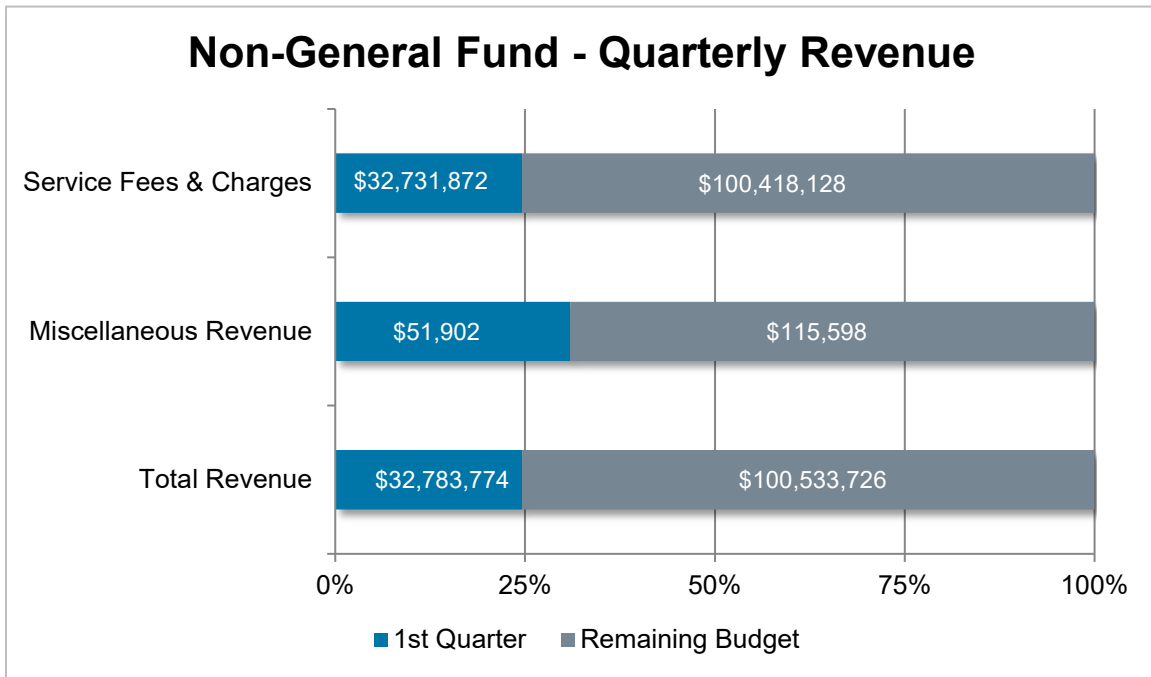
Non-General Fund – Revenue Analysis



- The non-general fund revenue for Human Resources is estimated to be **\$133,317,500** for 2021, which is **100.0%** of the total budgeted revenue for the Human Resources.



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

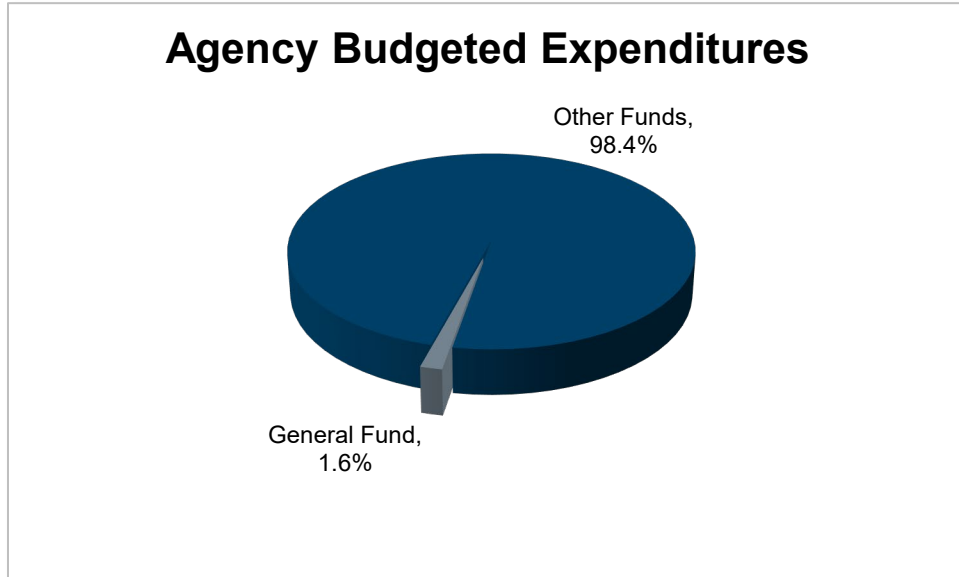


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$32,920,121	\$33,473,589	\$28,165,541	\$33,926,230	\$32,920,121	\$128,485,481
Current Year	\$32,783,774				\$32,783,774	\$133,317,500

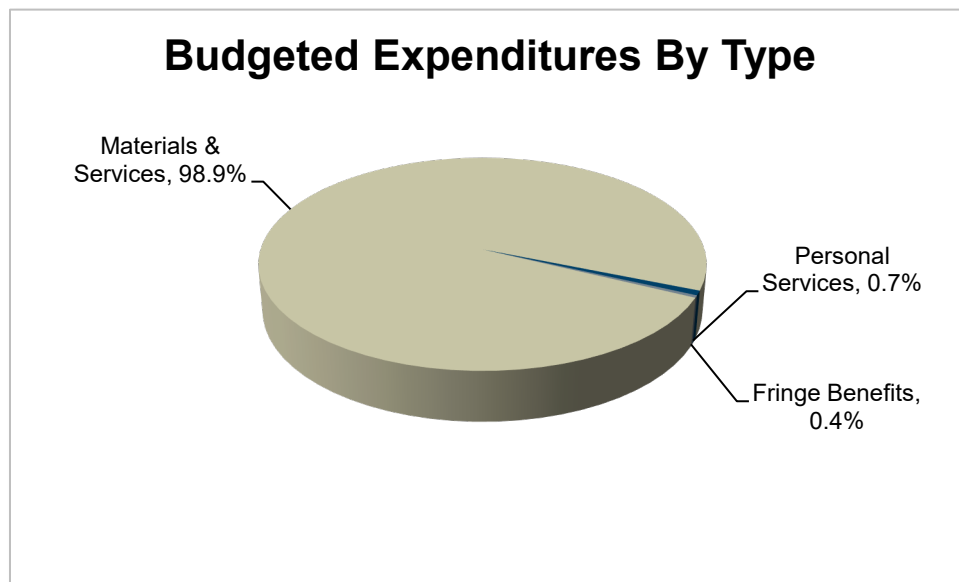
*\*Current year total represents revised budget.*

- First quarter revenue of **\$32,783,774** represents **24.6%** of the budgeted amount for the year.
- Service Fees & Charges of \$32,731,872 represent 24.6% of the budgeted amount for the year and are primarily associated with premiums paid by Cooperative members. This is \$146,258 or 0.4% less than the same period in 2020.
- Miscellaneous Revenue of \$51,902 represents 31.0% of the budgeted amount for the year and is a \$9,911 or 23.6% increase from the same period in 2020. This revenue is primarily related to COBRA reimbursements which may vary based on the number of former employees who elected COBRA coverage.

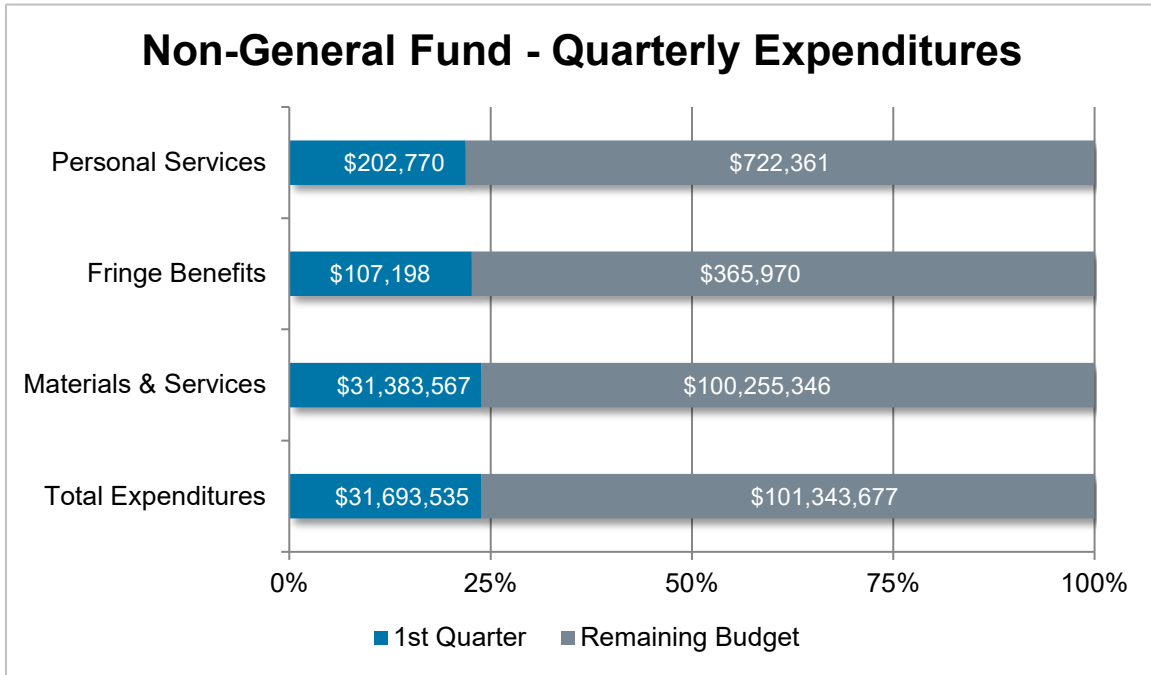
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Human Resources are estimated to be **\$133,037,212** for 2021, which is **98.4%** of the total budgeted expenditures for the 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	\$32,062,735	\$23,659,141	\$31,719,569	\$34,258,879	\$32,062,735	\$121,700,324
Current Year	\$31,693,535				\$31,693,535	\$133,037,212

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$31,693,535** represent **23.8%** of the budgeted amount for the year.
- Personal Services expenditures represent 21.9% of the budgeted amount for the year while Fringe Benefits represent 22.7%. This is a decrease of \$3,368 for Personal Services and an increase of \$8,346 for Fringe Benefits from the amounts expended in 2020.
- Materials & Services expenditures are \$31,383,567 and represent 23.8% of the budgeted amount for the year. This is a \$374,178 or 1.2% decrease from the same period in 2020. Of the amount expended in the current year, \$30,275,680 or 96.5% 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	\$213,492	\$202,770	95.0%
2 <sup>nd</sup> Quarter	\$213,492		
3 <sup>rd</sup> Quarter	\$249,074		
4 <sup>th</sup> Quarter	\$249,074		
<b>Total</b>	<b>\$925,131</b>	<b>\$202,770</b>	<b>21.9%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% 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.	Amount	Type	Description
0022-21	\$21,964	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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