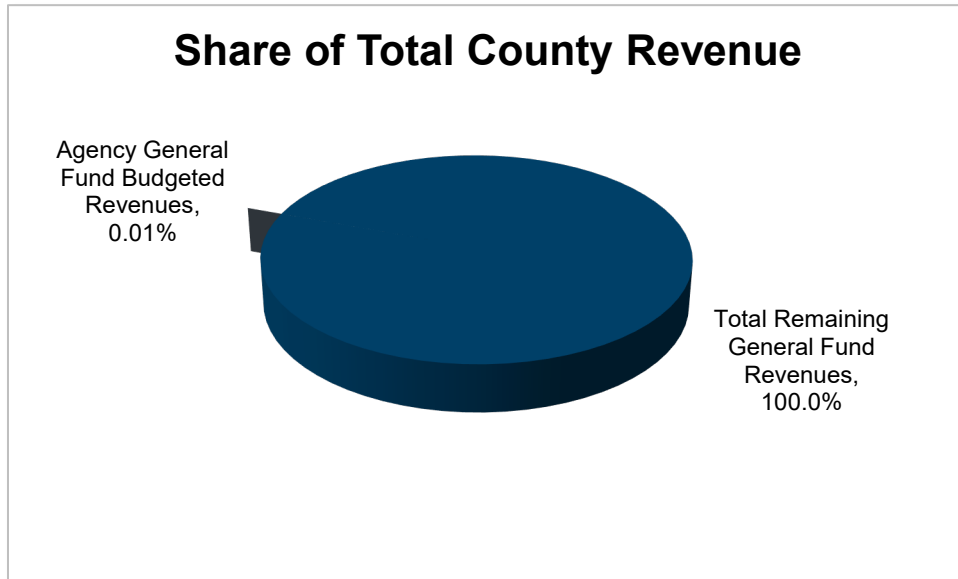
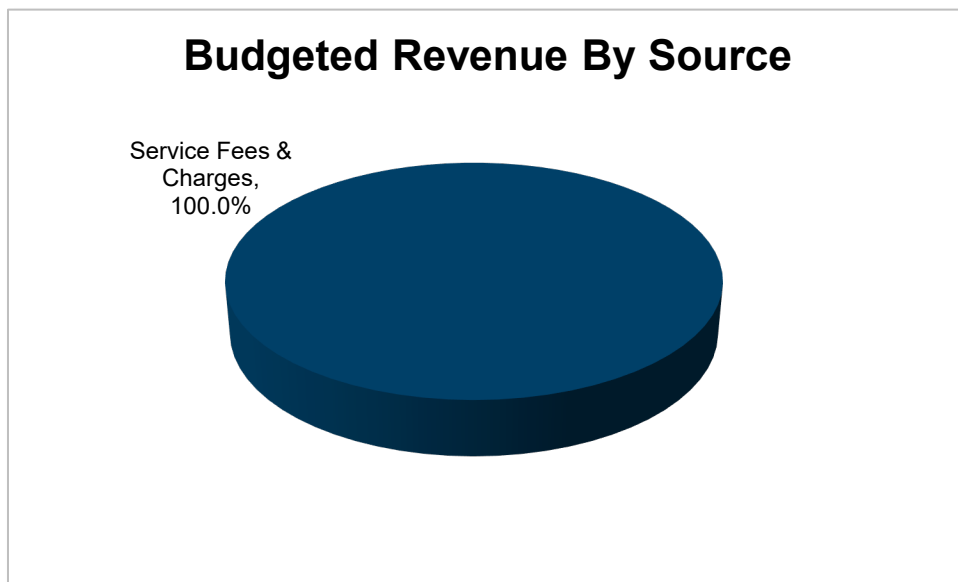


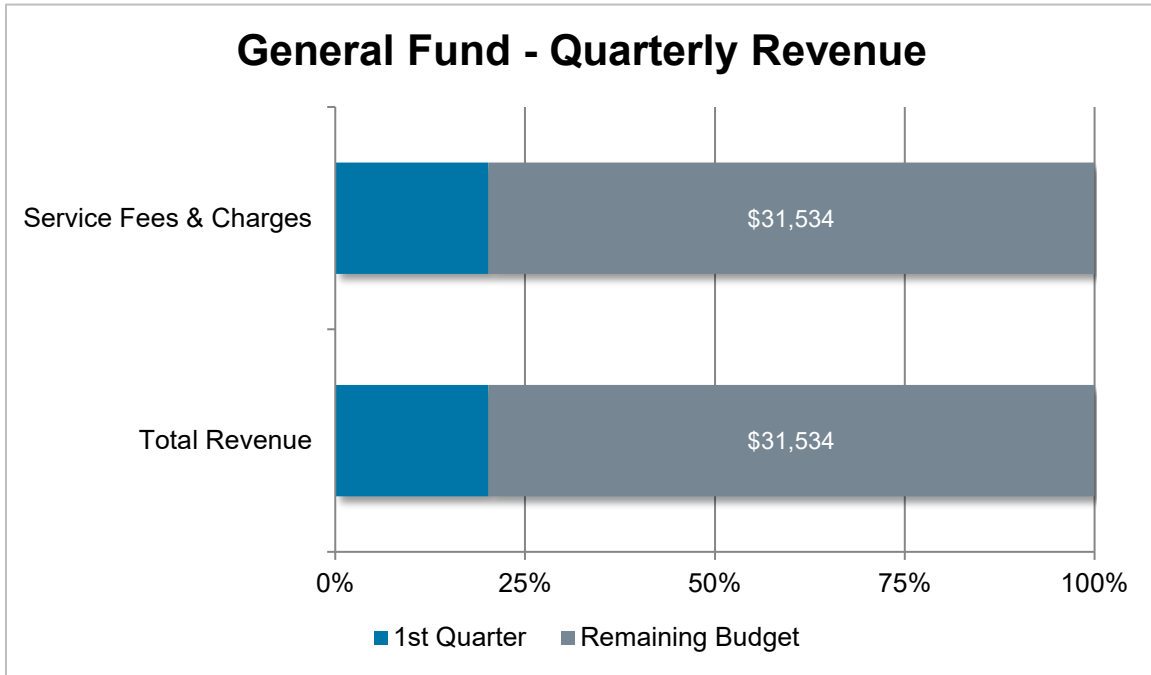
General Fund – Revenue Analysis



- 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.

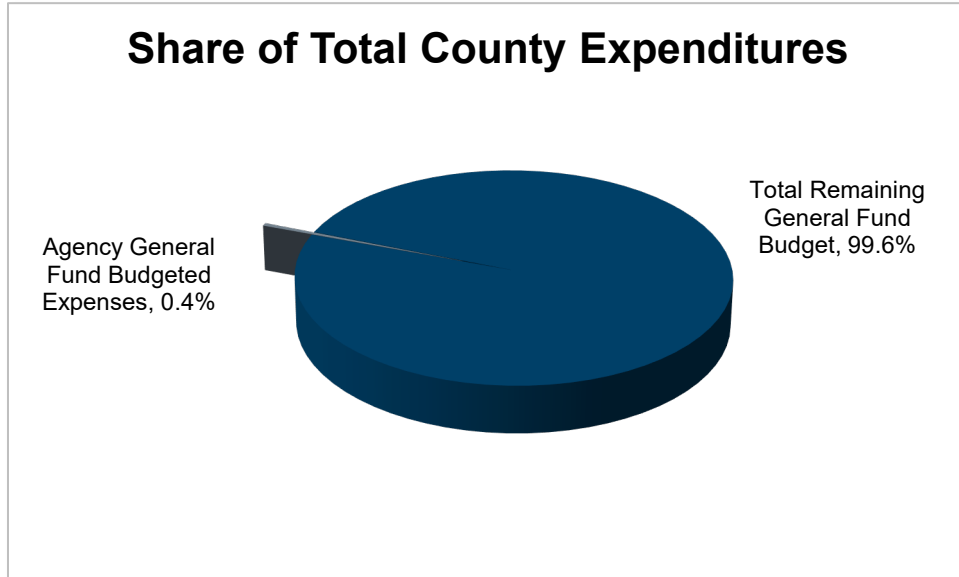


| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD      | Total*   |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|----------|
| Prior Year   | \$18,452                | \$11,688                | \$9,663                 | \$9,331                 | \$30,140 | \$49,134 |
| Current Year | \$7,966                 | \$0                     |                         |                         | \$7,966  | \$39,500 |

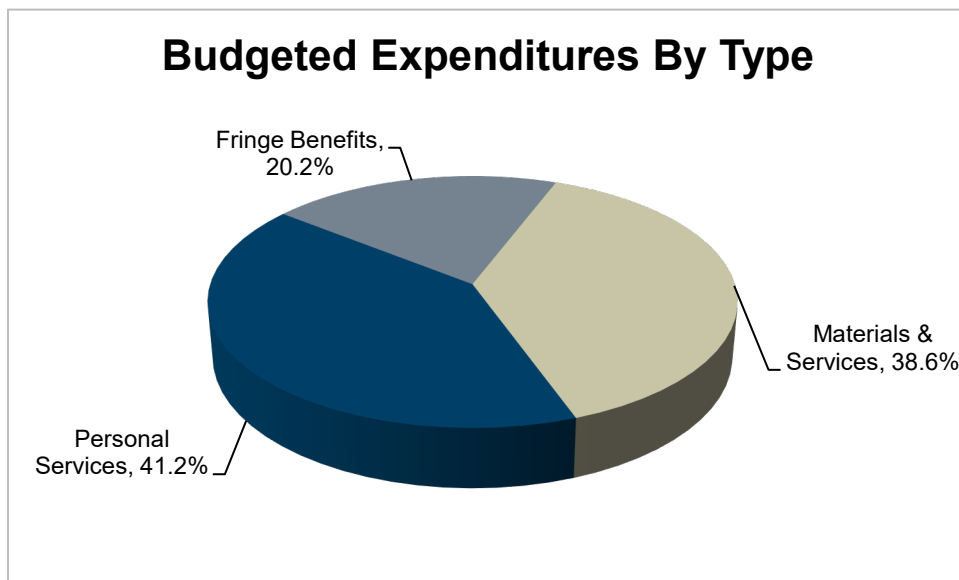
\*Current year total represents revised budget.

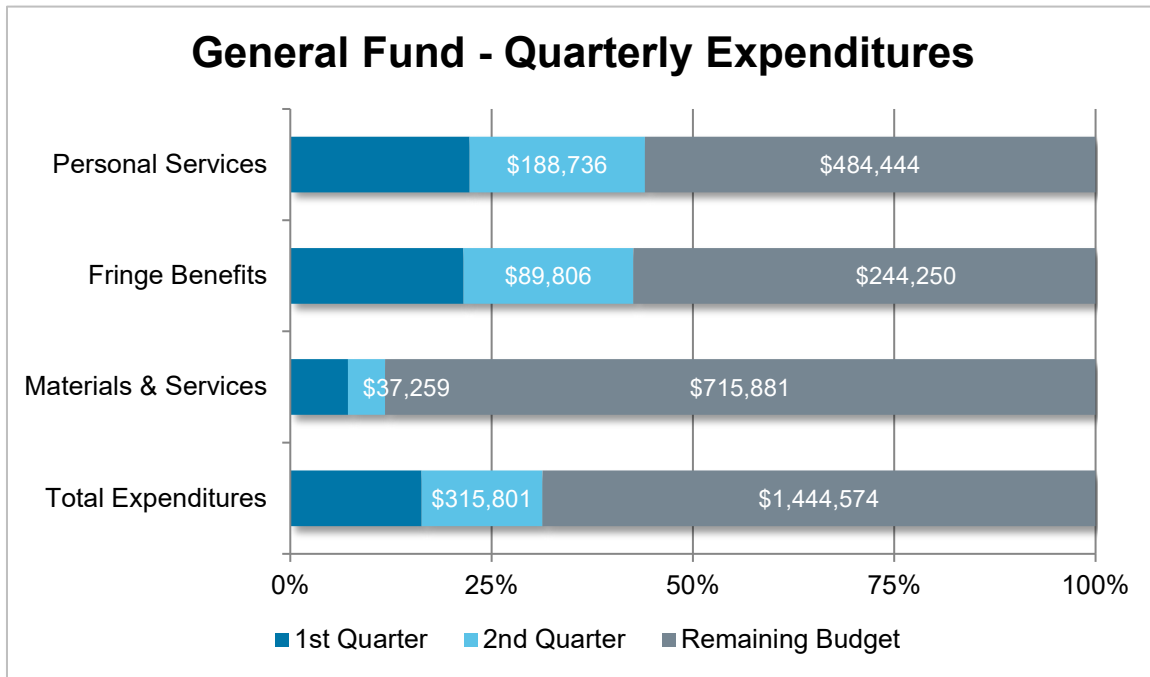
- Second quarter revenue of **\$0** represents **0.0%** of the budgeted amount for the year. YTD revenue of **\$7,966** represents **20.2%** of the budgeted amount for the year.
- Year-to-date Service Fees & Charges represent 20.2% of the budgeted amount for the year. Due to a timing variance, the revenue that should have been received in the 2<sup>nd</sup> quarter (\$5,297) was not received until the 3<sup>rd</sup> quarter.

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               | \$655,095 | \$1,794,825 |
| Current Year | \$342,600               | \$315,801               |                         |                         | \$658,402 | \$2,102,976 |

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$315,801** represent **15.0%** of the budgeted amount for the year. YTD expenditures of **\$658,402** represent **31.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 44.1% of the budgeted amount for the year while Fringe Benefits represent 42.6%. Although this reflects a decrease of \$9,335 for Personal Services, this is an increase of \$4,698 for Fringe Benefits from the amounts expended in 2020.
- Materials & Services expenditures were \$95,513 through the end of the 2<sup>nd</sup> quarter, which represent 11.8% of the budgeted amount for the year. This is an increase of \$7,945 or 9.1%. 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        | \$188,736           | 94.4%        |
| 3 <sup>rd</sup> Quarter | \$233,142        |                     |              |
| 4 <sup>th</sup> Quarter | \$233,142        |                     |              |
| <b>Total</b>            | <b>\$865,955</b> | <b>\$381,511</b>    | <b>44.1%</b> |

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

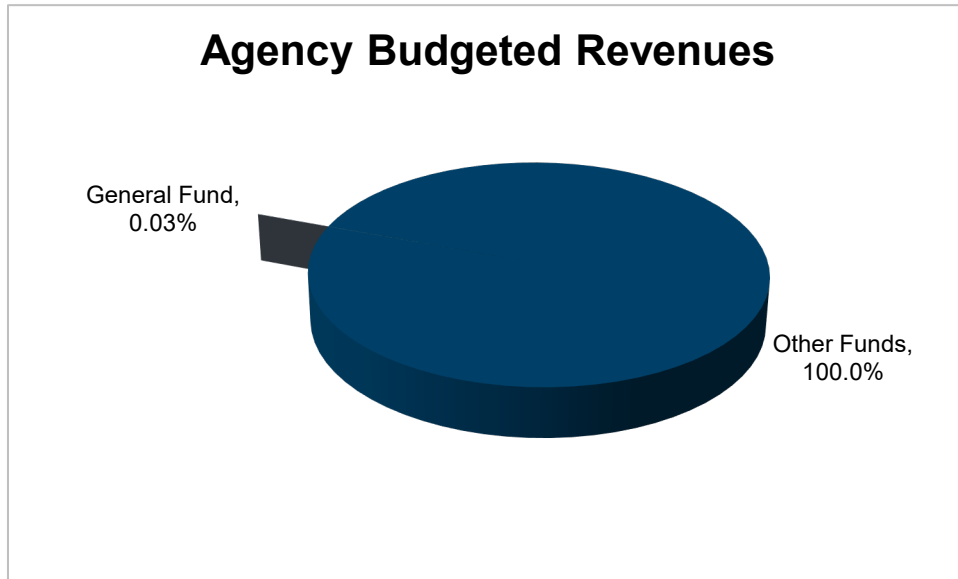
General Fund – Budget Corrective Items - Approved

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

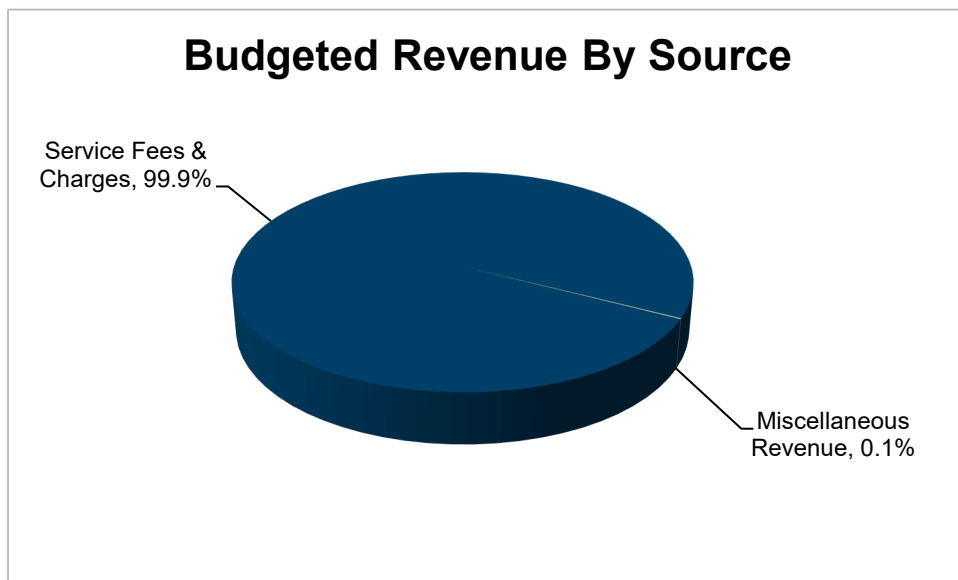
General Fund – Budget Corrective Items - Pending

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

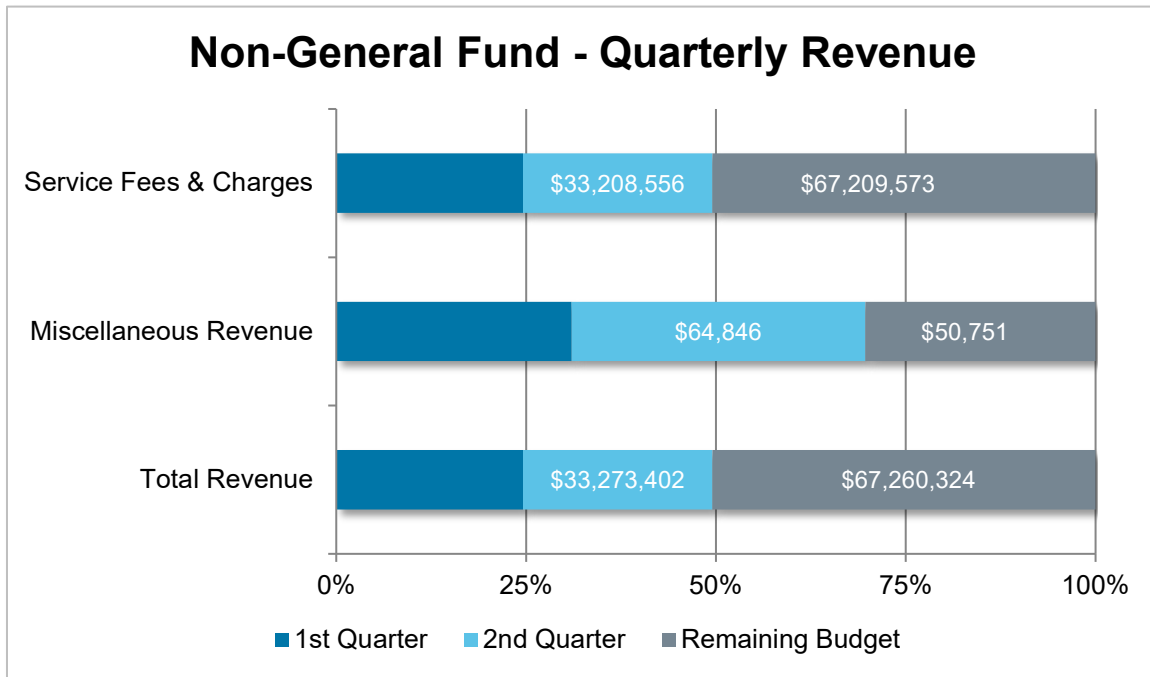
Non-General Fund – Revenue Analysis



- 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 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.

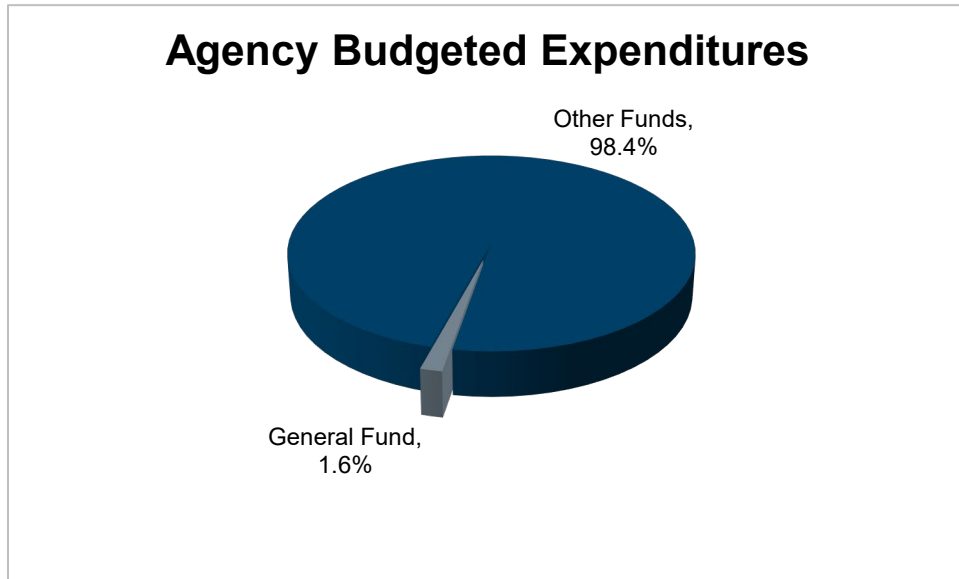


| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD          | Total*        |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year   | \$32,920,121            | \$33,473,589            | \$28,165,541            | \$33,926,230            | \$66,393,710 | \$128,485,481 |
| Current Year | \$32,783,774            | \$33,273,402            |                         |                         | \$66,057,176 | \$133,317,500 |

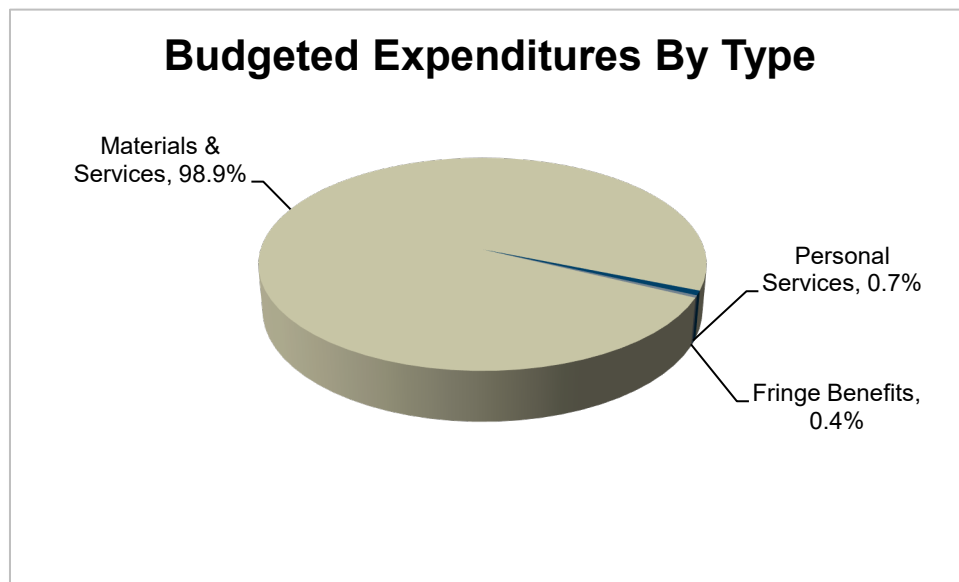
\*Current year total represents revised budget.

- Second quarter revenue of **\$33,273,402** represents **25.0%** of the budgeted amount for the year. YTD revenue of **\$66,057,176** represents **49.6%** of the budgeted amount for the year.
- Service Fees & Charges of \$65,940,427 represent 49.5% of the budgeted amount for the year and are primarily associated with premiums paid by Cooperative members. This is \$372,105 or 0.6% less than the same period in 2020.
- Miscellaneous Revenue of \$116,749 represents 69.7% of the budgeted amount for the year and is a \$35,570 or 43.8% 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.

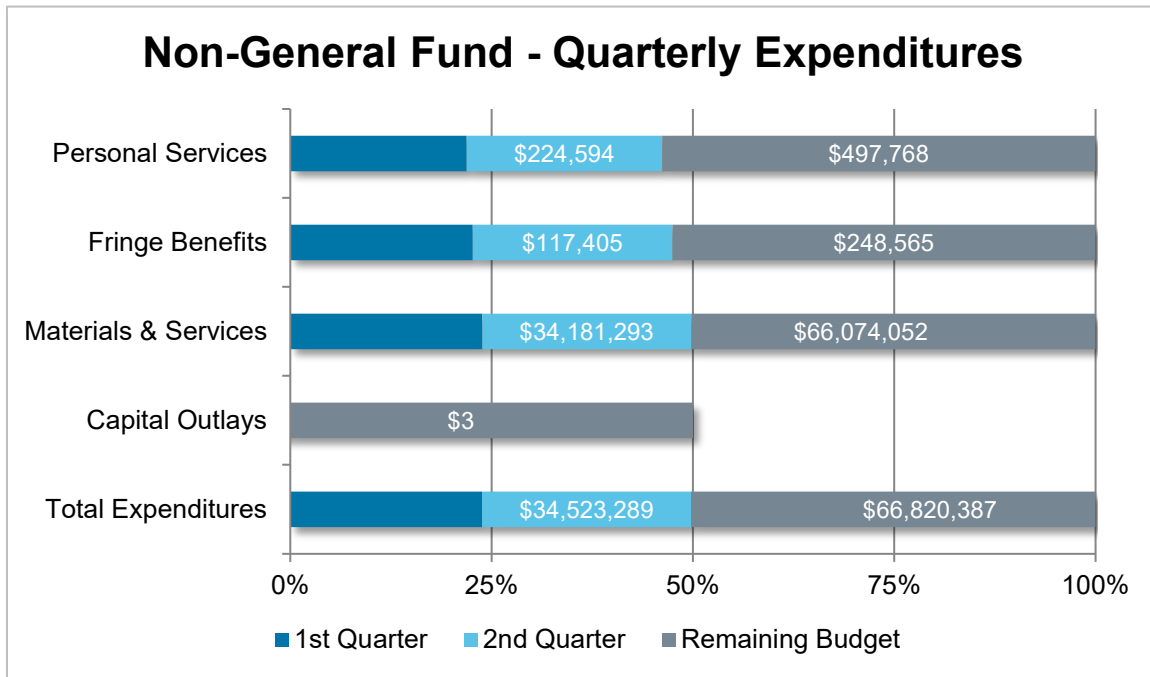
Non-General Fund – Expenditure Analysis



- 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 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            | \$55,721,876 | \$121,700,324 |
| Current Year | \$31,693,535            | \$34,523,289            |                         |                         | \$66,216,825 | \$133,037,212 |

\*Current year total represents revised budget.

- Second quarter expenditures of **\$34,523,289** represent **26.0%** of the budgeted amount for the year. YTD expenditures of **\$66,216,825** represent **49.8%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent 46.2% of the budgeted amount for the year while Fringe Benefits represent 47.5%. This is an increase of \$35,856 and \$27,212, respectively from the amounts expended in 2020.
- Materials & Services expenditures are \$65,564,861 and represent 49.8% of the budgeted amount for the year. This is a \$10,431,885 or 18.9% increase from the same period in 2020, which is primarily due to lower claims during the prior year as a result of the COVID-19 pandemic. Of the amount expended in the current year, \$64,687,357 or 98.7% 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  |
|-------------------------|------------------|---------------------|--------------|
| 1 <sup>st</sup> Quarter | \$213,492        | \$202,770           | 95.0%        |
| 2 <sup>nd</sup> Quarter | \$213,492        | \$224,594           | 105.2%       |
| 3 <sup>rd</sup> Quarter | \$249,074        |                     |              |
| 4 <sup>th</sup> Quarter | \$249,074        |                     |              |
| <b>Total</b>            | <b>\$925,131</b> | <b>\$427,363</b>    | <b>46.2%</b> |

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services expenditures during the 2<sup>nd</sup> quarter is due to lower 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.