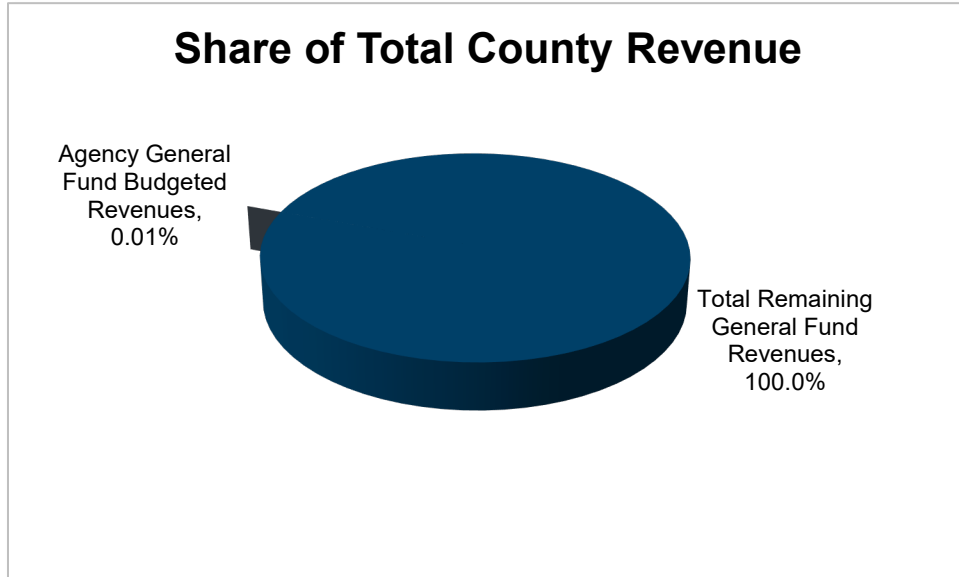
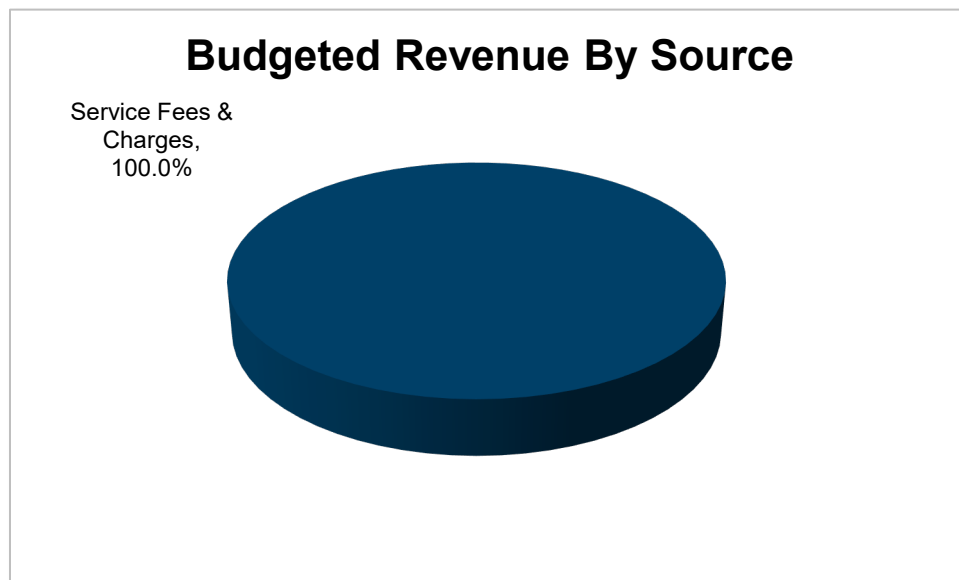


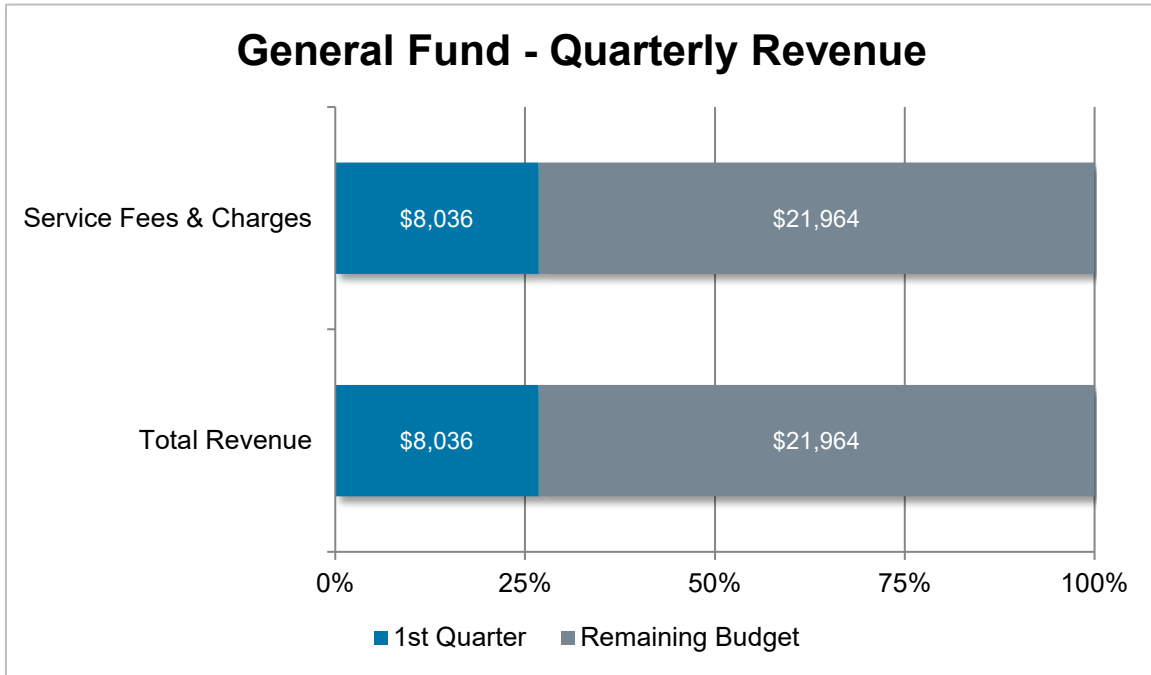
General Fund – Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be **\$30,000** for 2022, 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.

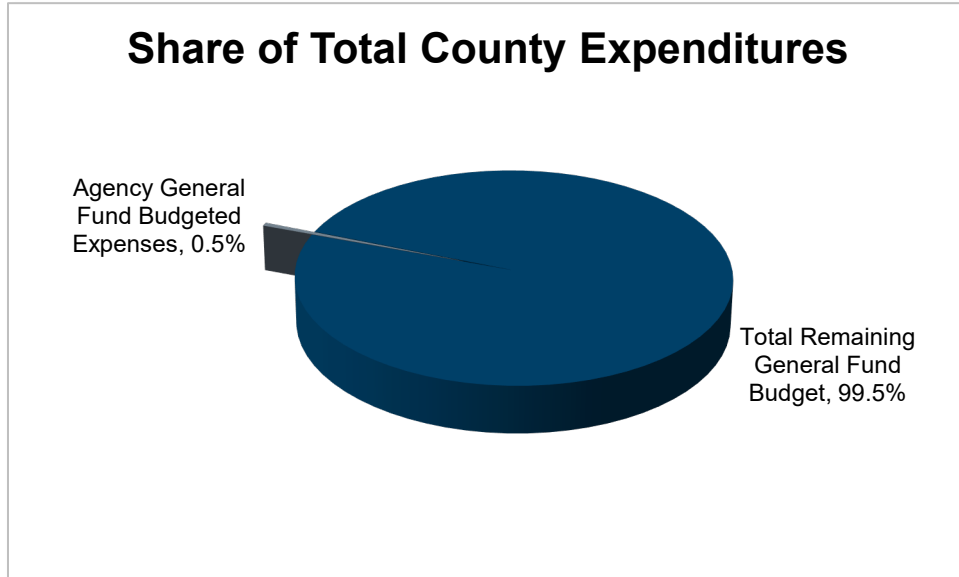


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$7,966	\$0	\$33,678	\$8,035	\$7,966	\$49,679
Current Year	\$8,036				\$8,036	\$30,000

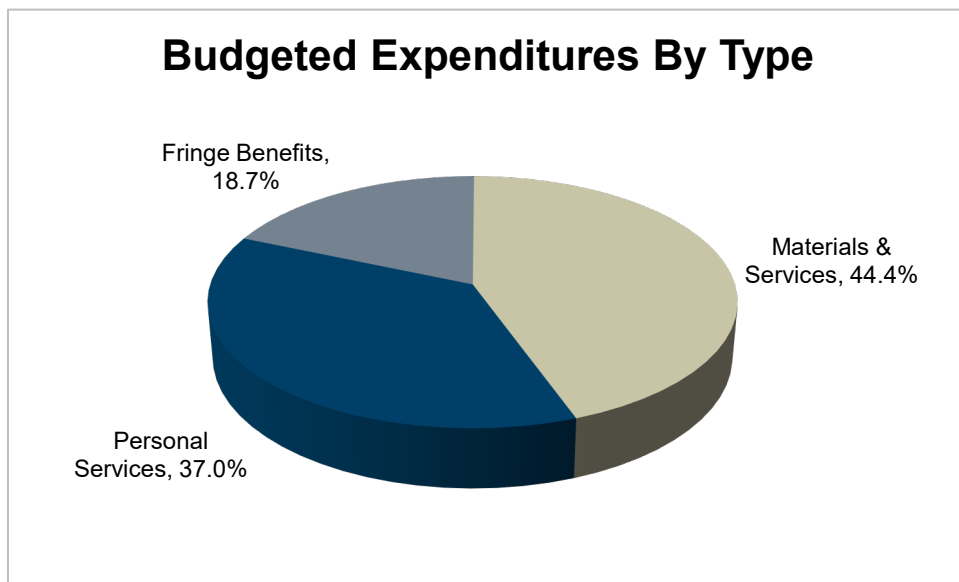
*\*Current year total represents revised budget.*

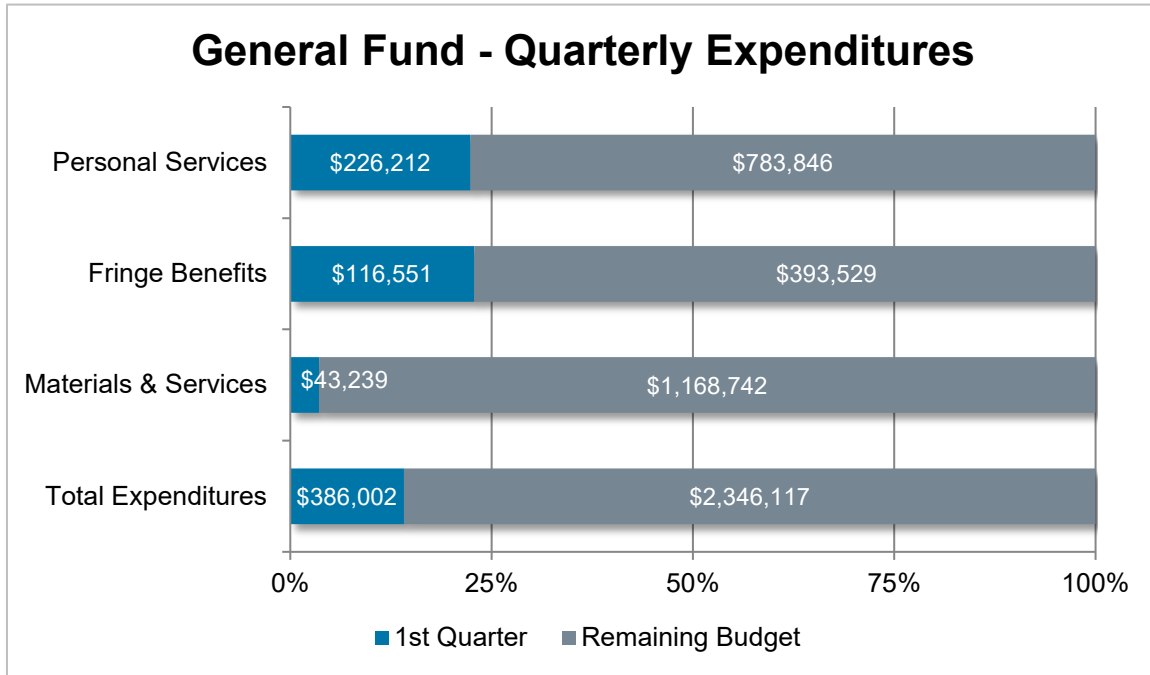
- First quarter revenue of **\$8,036** represents **26.8%** of the budgeted amount for the year.
- Service Fees & Charges collected during the 1<sup>st</sup> quarter are associated with Human Resources services provided to MORPC.

General Fund – Expenditure Analysis



- The General Fund expenditures for Human Resources are estimated to be **\$2,732,119** for 2022, which is **0.5%** 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	\$342,600	\$315,801	\$327,817	\$864,445	\$342,600	\$1,850,663
Current Year	\$386,002				\$386,002	\$2,732,119

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$386,002** represent **14.1%** of the budgeted amount for the year.
- Personal Services expenditures represent 22.4% of the budgeted amount for the year while Fringe Benefits represent 22.8%. This is an increase of \$33,437 and \$24,980, respectively from the amounts expended in 2020.
- Materials & Services expenditures are \$43,239 and represent 3.6% of the budgeted amount for the year. A significant amount of the budget is related to property insurance and the purchase of software subscriptions and maintenance, which will be made later in the year.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$233,090	\$226,212	97.0%
2 <sup>nd</sup> Quarter	\$233,090		
3 <sup>rd</sup> Quarter	\$271,939		
4 <sup>th</sup> Quarter	\$271,939		
<b>Total</b>	<b>\$1,010,058</b>	<b>\$226,212</b>	<b>22.4%</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.

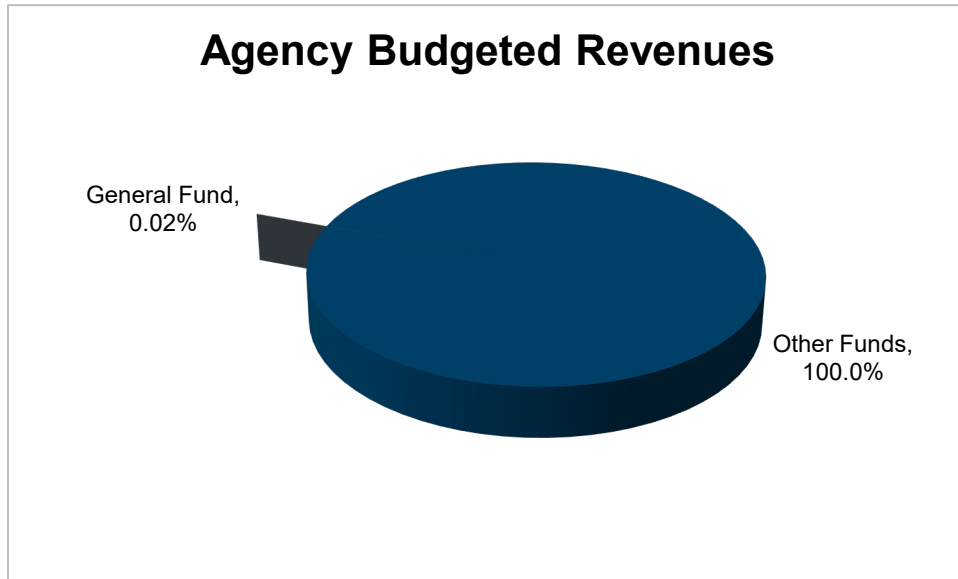
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$42,440	Transfer from Reserves	Non-Bargaining Increase

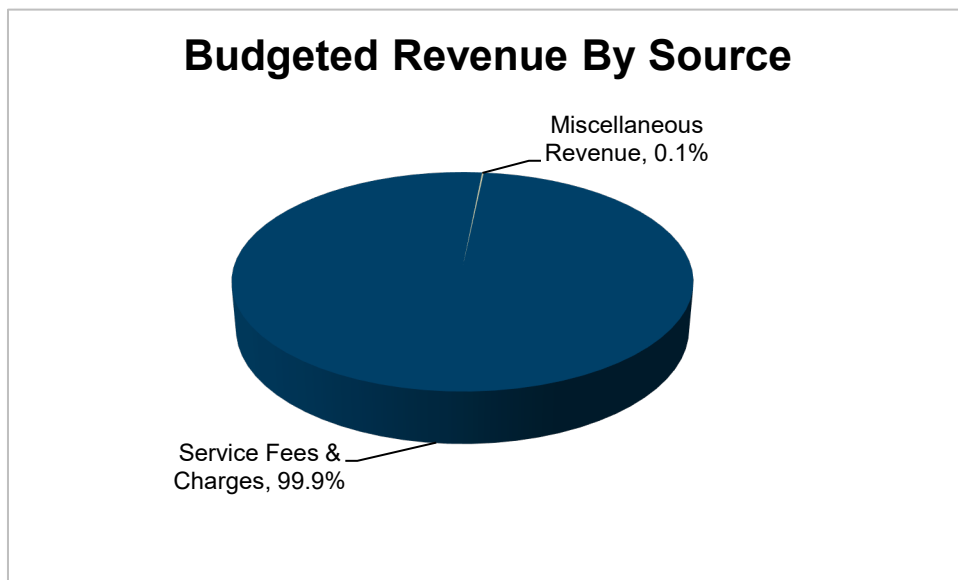
General Fund – Budget Corrective Items - Pending

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

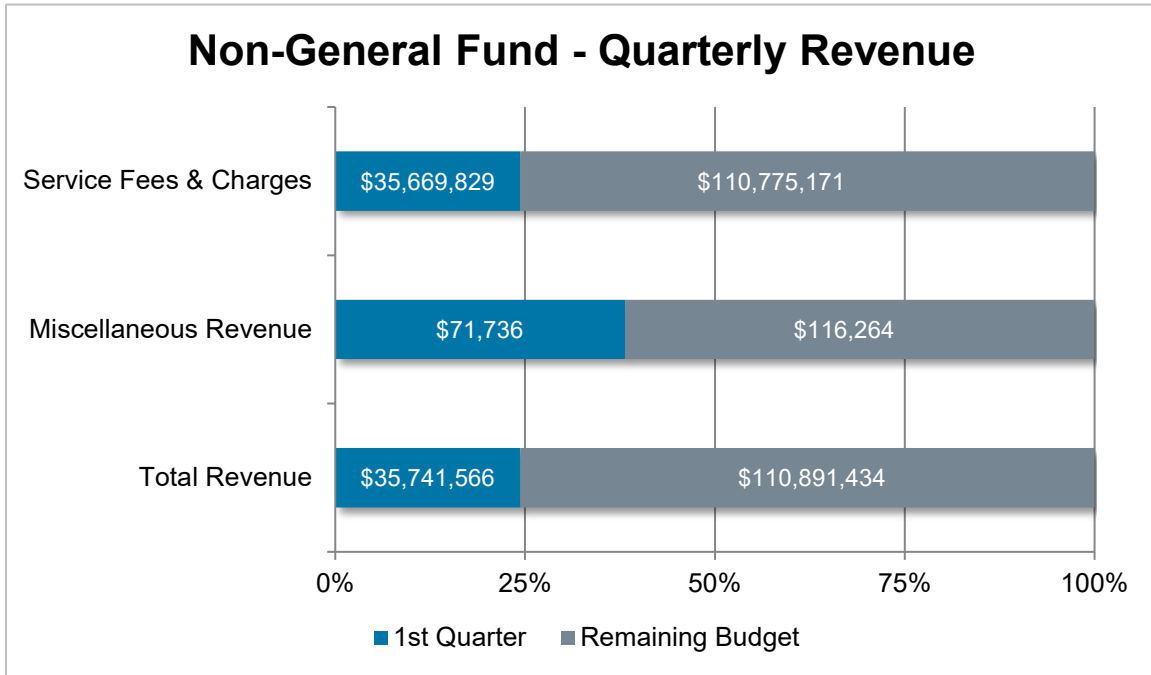
Non-General Fund – Revenue Analysis



- The non-general fund revenue for Human Resources is estimated to be **\$146,633,000** for 2022, which is **100.0%** of the total budgeted revenue for the 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, and premiums paid for Workers' Compensation coverage.

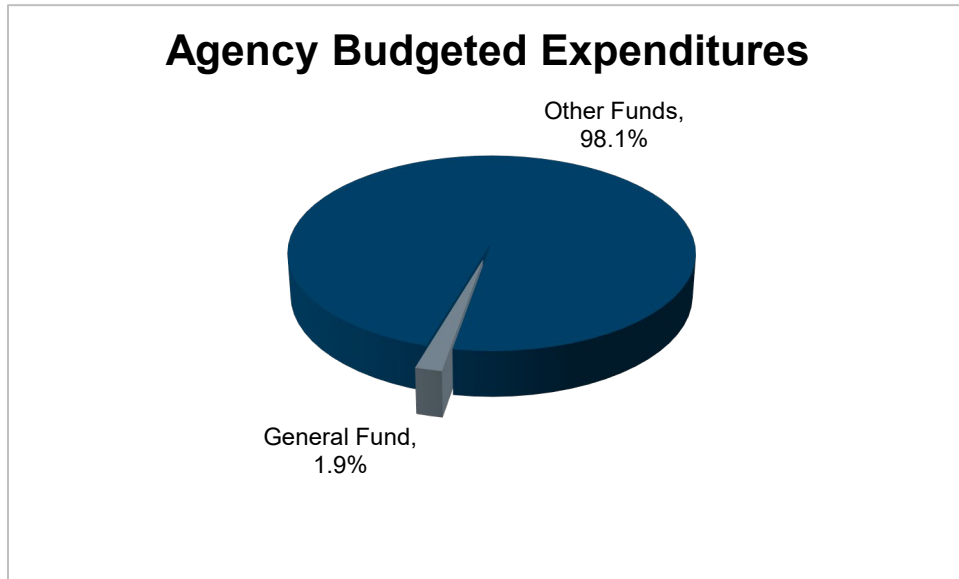


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$32,783,774	\$33,273,402	\$33,385,170	\$33,155,294	\$32,783,774	\$132,597,640
Current Year	\$35,741,566				\$35,741,566	\$146,633,000

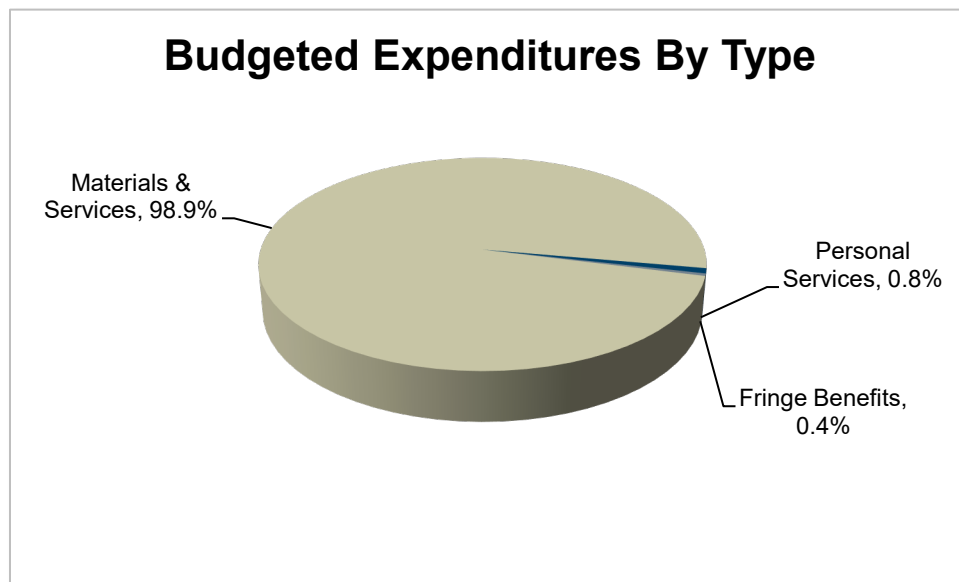
*\*Current year total represents revised budget.*

- First quarter revenue of **\$35,741,566** represents **24.4%** of the budgeted amount for the year.
- Service Fees & Charges of \$35,669,829 represent 24.4% of the budgeted amount for the year and are primarily associated with the premiums paid by Cooperative members. This is \$2,937,958 or 9.0% greater than the same period in 2021, which is primarily related to the change in the healthcare rate (7.0%).
- Miscellaneous Revenue of \$71,736 represents 38.2% of the budgeted amount for the year and is a \$19,834 or 38.2% increase from the same period in 2021. This revenue is primarily related to COBRA reimbursements which may vary based on the number of former employees who elected COBRA coverage.

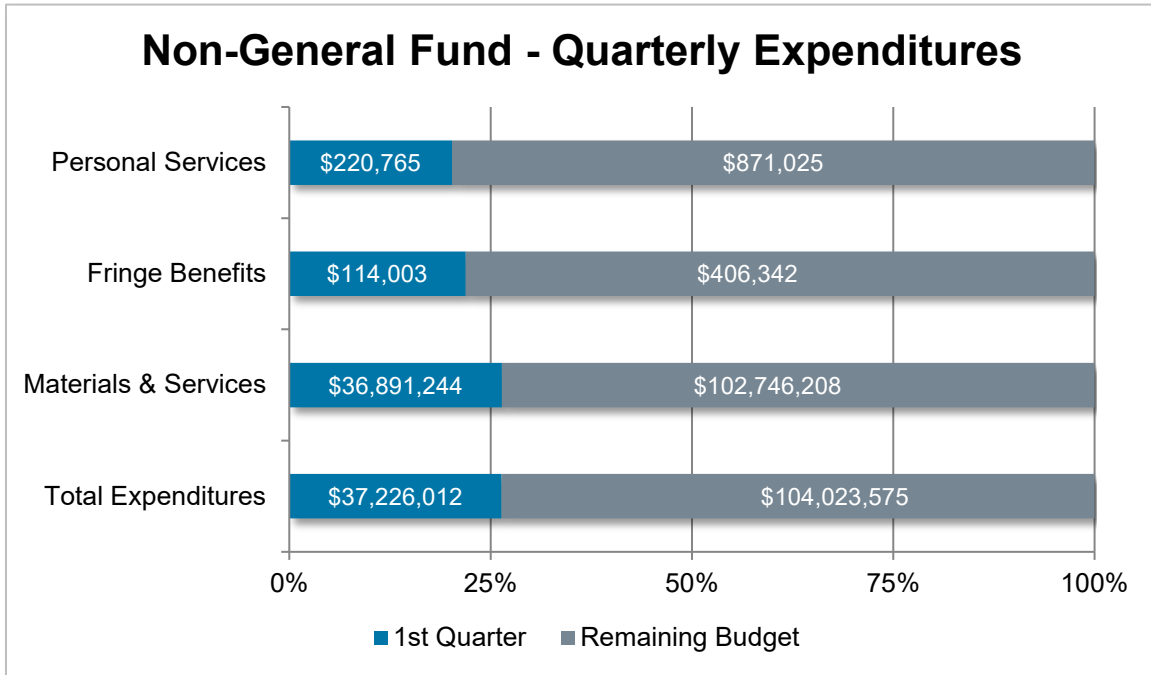
Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Human Resources are estimated to be **\$141,249,587** for 2022, which is **98.1%** 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	\$31,693,535	\$34,523,289	\$37,838,131	\$38,167,953	\$31,693,535	\$142,222,908
Current Year	\$37,226,012				\$37,226,012	\$141,249,587

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$37,226,012** represent **26.4%** of the budgeted amount for the year.
- Personal Services expenditures represent 20.2% of the budgeted amount for the year while Fringe Benefits represent 21.9%. This is an increase of \$17,995 and \$6,805, respectively from the amounts expended in 2021.
- Materials & Services are \$36,891,244 and represent 26.4% of the budgeted amount for the year. This is a \$5,507,677 increase from the same period in 2021. Of the amount expended in the current year, \$35,616,640 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	\$251,952	\$220,765	87.6%
2 <sup>nd</sup> Quarter	\$251,952		
3 <sup>rd</sup> Quarter	\$293,943		
4 <sup>th</sup> Quarter	\$293,943		
<b>Total</b>	<b>\$1,091,790</b>	<b>\$220,765</b>	<b>20.2%</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
0017-22	\$53,769	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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