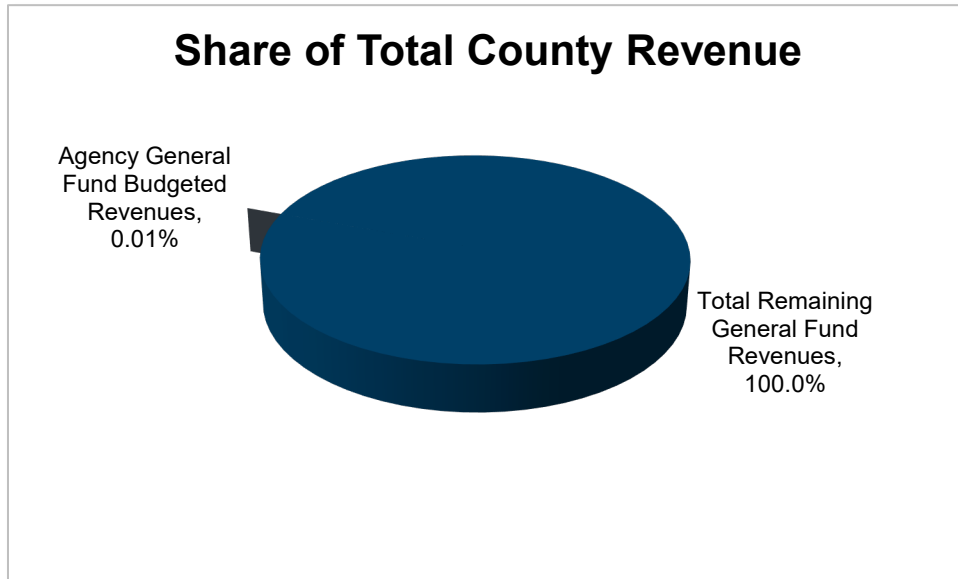
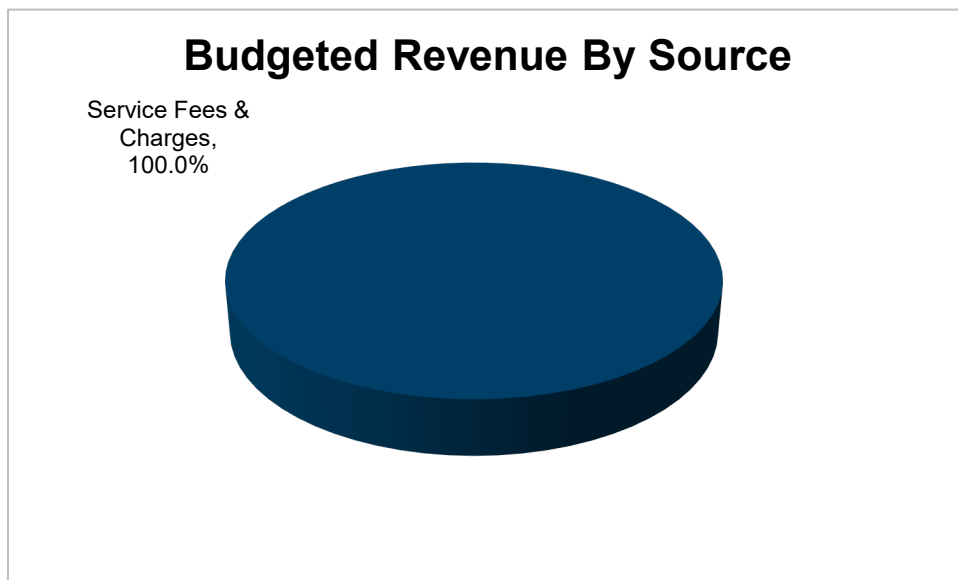


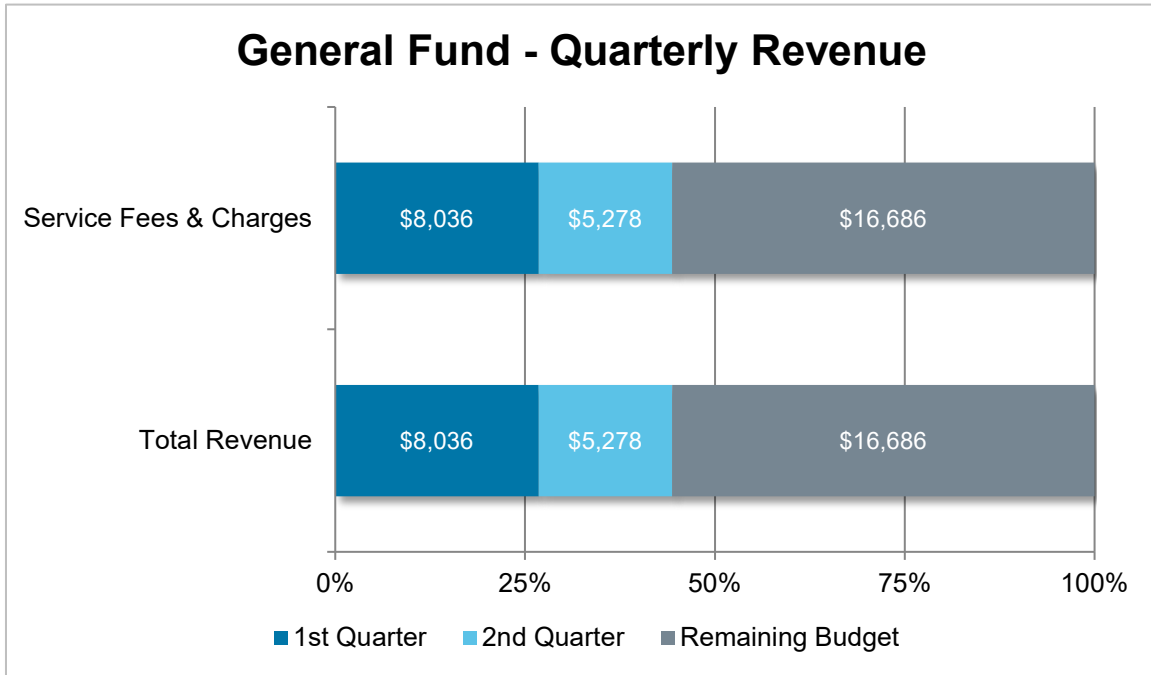
General Fund – Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be **\$30,000** for 2022, which is **0.0%** 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.

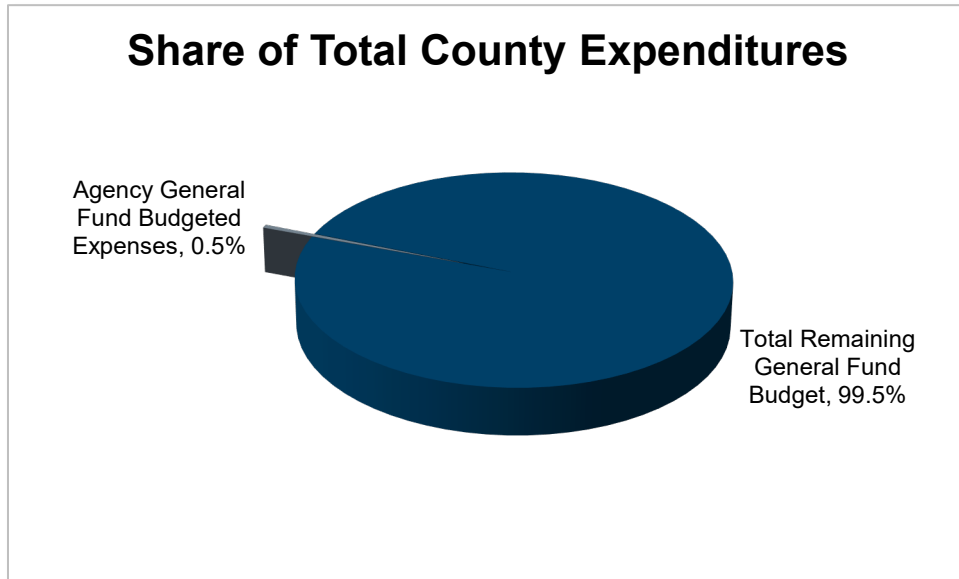


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|----------|
| Prior Year | \$7,966 | \$0 | \$33,678 | \$8,035 | \$7,966 | \$49,679 |
| Current Year | \$8,036 | \$5,278 | | | \$13,314 | \$30,000 |

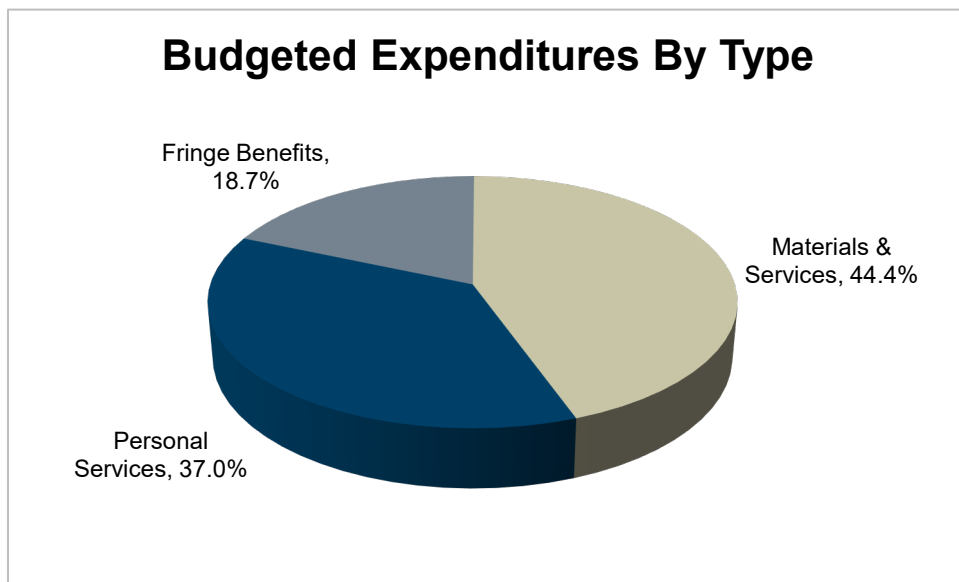
**Current year total represents revised budget.*

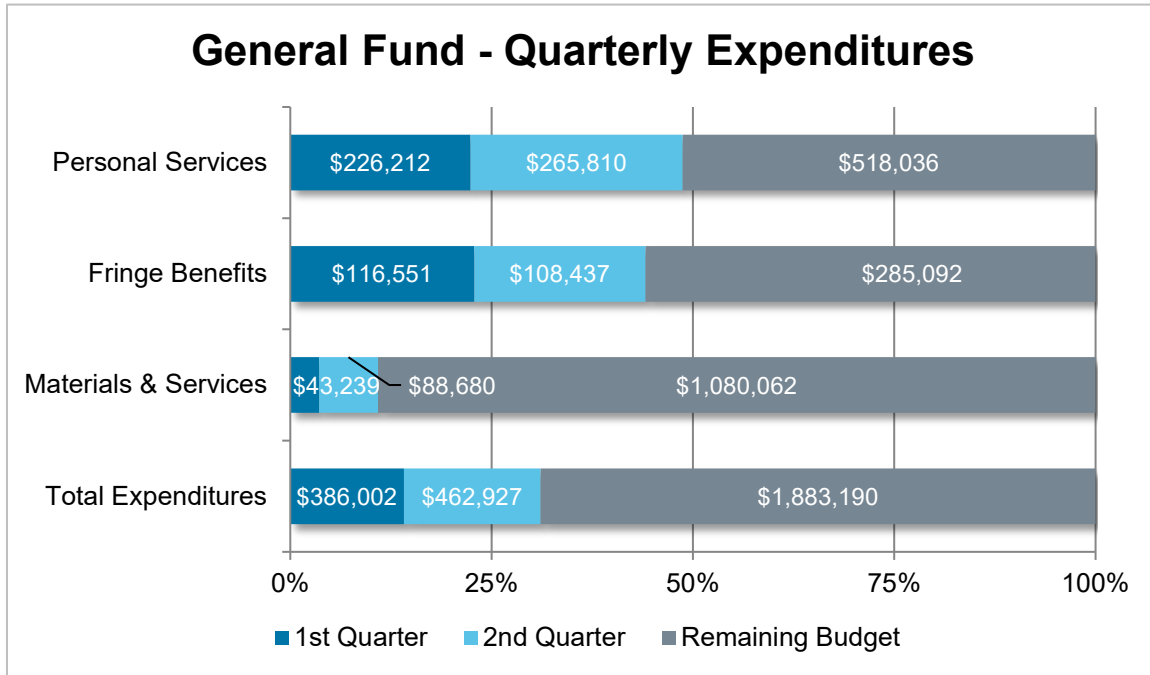
- Second quarter revenue of **\$5,278** represents **17.6%** of the budgeted amount for the year. YTD revenue of **\$13,314** represents **44.4%** of the budgeted amount for the year.
- Service Fees & Charges collected during the 2nd quarter are associated with Human Resources services provided to MORPC.

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 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|-------------|
| Prior Year | \$342,600 | \$315,801 | \$327,817 | \$864,445 | \$658,401 | \$1,850,663 |
| Current Year | \$386,002 | \$462,927 | | | \$848,929 | \$2,732,119 |

**Current year total represents revised budget.*

- Second quarter expenditures of **\$462,927** represent **16.9%** of the budgeted amount for the year. YTD expenditures of **\$848,929** represent **31.1%** of the budgeted amount for the year.
- Personal Services expenditures represent 48.7% of the budgeted amount for the year while Fringe Benefits represent 44.1%. This is an increase of \$110,511 and \$43,611, respectively from the amounts expended in 2021.
- Materials & Services expenditures were \$131,919 through the end of the 2nd quarter, which represent 10.9% of the budgeted amount for the year. This is an increase of \$36,406 or 38.1% from the amount expended in 2021. These expenditures are primarily associated with payments made to the contracted vendor for training classes, background checks, and consulting services for the classification and salary study.

General Fund – Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|--------------------|---------------------|--------------|
| 1 st Quarter | \$233,090 | \$226,212 | 97.0% |
| 2 nd Quarter | \$233,090 | \$265,810 | 114.0% |
| 3 rd Quarter | \$271,939 | | |
| 4 th Quarter | \$271,939 | | |
| Total | \$1,010,058 | \$492,022 | 48.7% |

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

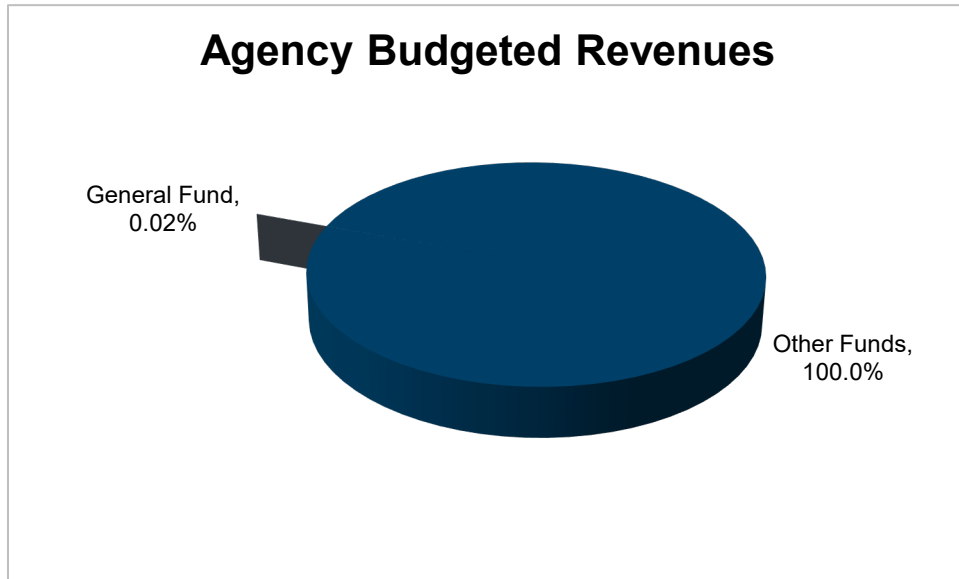
General Fund – Budget Corrective Items - Approved

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

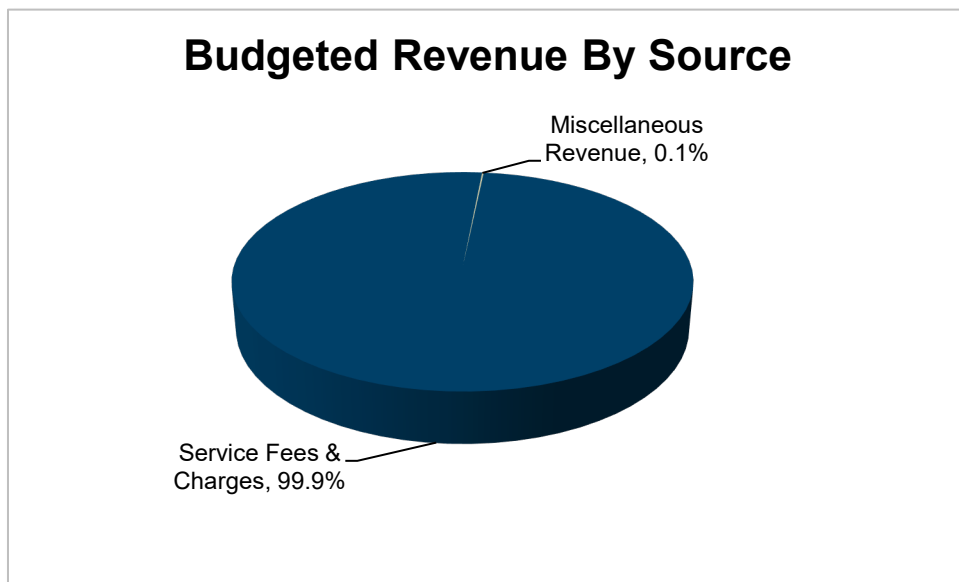
General Fund – Budget Corrective Items - Pending

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

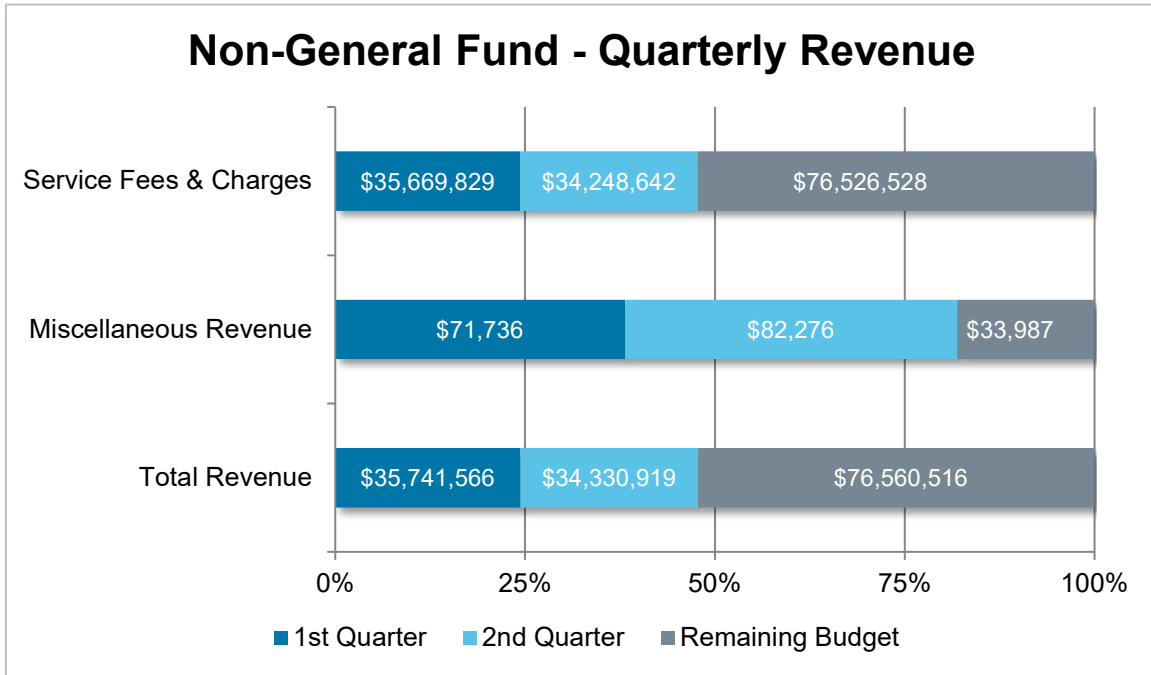
Non-General Fund – Revenue Analysis



- 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 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.

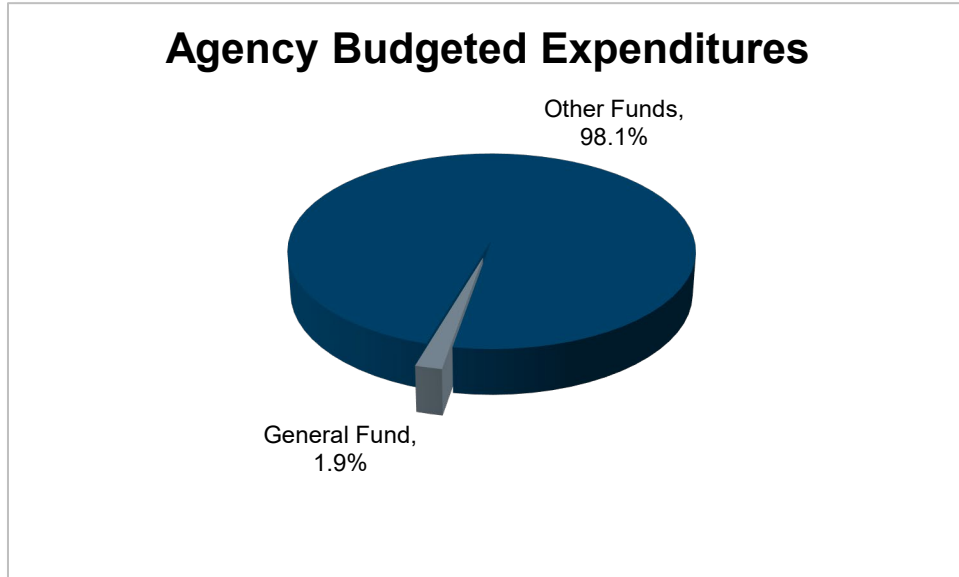


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$32,783,774 | \$33,273,402 | \$33,385,170 | \$33,155,294 | \$66,057,176 | \$132,597,640 |
| Current Year | \$35,741,566 | \$34,330,919 | | | \$70,072,484 | \$146,633,000 |

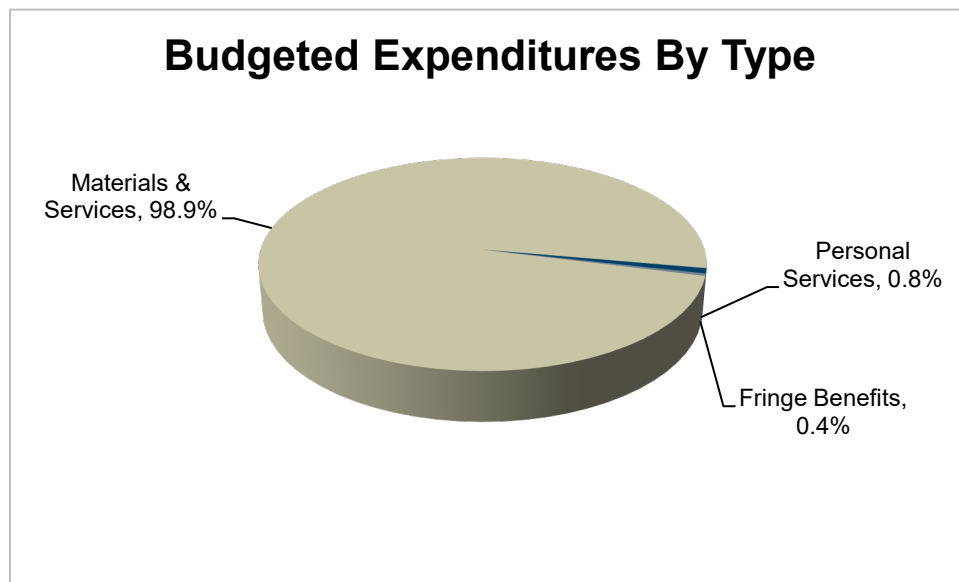
*Current year total represents revised budget.

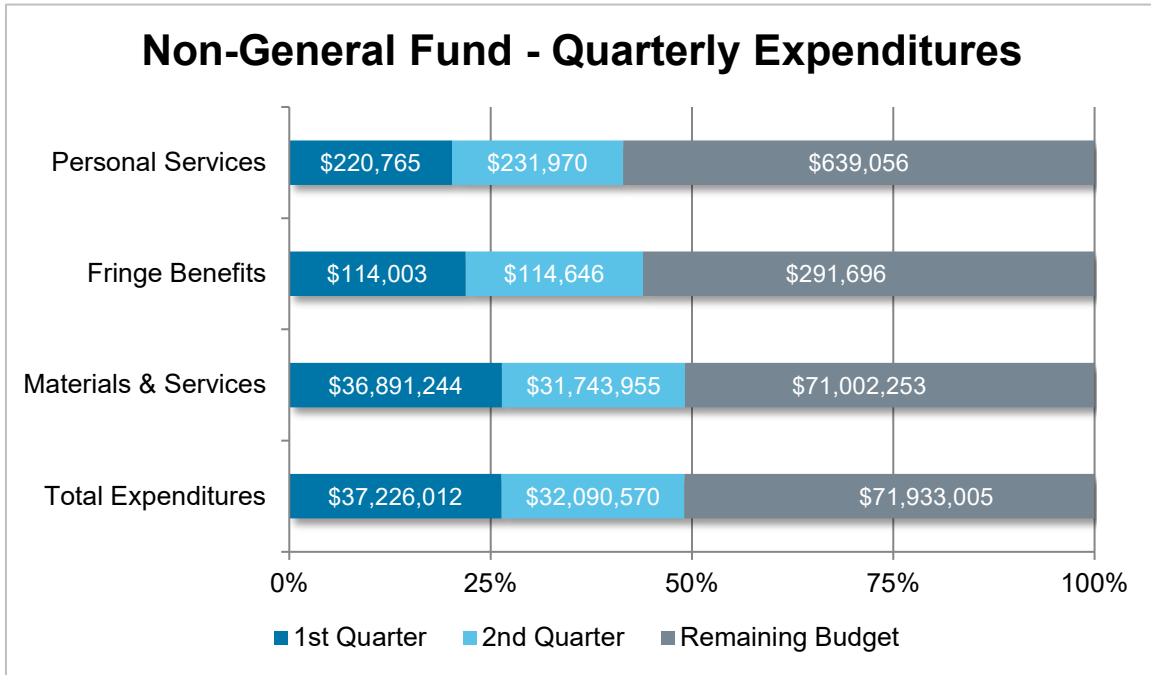
- Second quarter revenue of **\$34,330,919** represents **23.4%** of the budgeted amount for the year. YTD revenue of **\$70,072,484** represents **47.8%** of the budgeted amount for the year.
- Service Fees & Charges of \$69,918,472 represent 47.7% of the budgeted amount for the year and are primarily associated with the premiums paid by Cooperative members. This is \$3,978,044 or 6.0% greater than the same period in 2021, which is primarily related to the change in healthcare rate.
- Miscellaneous Revenue of \$154,013 represents 81.9% of the budgeted amount for the year and is a \$37,264 or 31.9% 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 Human Resources.





| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|
| Prior Year | \$31,693,535 | \$34,523,289 | \$37,838,131 | \$38,167,953 | \$66,216,824 | \$142,222,908 |
| Current Year | \$37,226,012 | \$32,090,570 | | | \$69,316,582 | \$141,249,587 |

**Current year total represents revised budget.*

- Second quarter expenditures of **\$32,090,570** represent **22.7%** of the budgeted amount for the year. YTD expenditures of **\$69,316,582** represent **49.1%** of the budgeted amount for the year.
- Year-to-date Personal Services expenditures represent 41.5% of the budgeted amount for the year while Fringe Benefits represent 43.9%. This is an increase of \$25,371 and \$4,049, respectively from the amounts expended in 2021.
- Materials & Services are \$68,635,199 and represent 49.2% of the budgeted amount for the year. This is a \$3,070,338 increase from the same period in 2021. Of the amount expended in the current year, \$65,920,282 or 96.0% 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 st Quarter | \$251,952 | \$220,765 | 87.6% |
| 2 nd Quarter | \$251,952 | \$231,970 | 92.1% |
| 3 rd Quarter | \$293,943 | | |
| 4 th Quarter | \$293,943 | | |
| Total | \$1,091,790 | \$452,734 | 41.5% |

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services expenditures during the 1st and 2nd quarter 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.