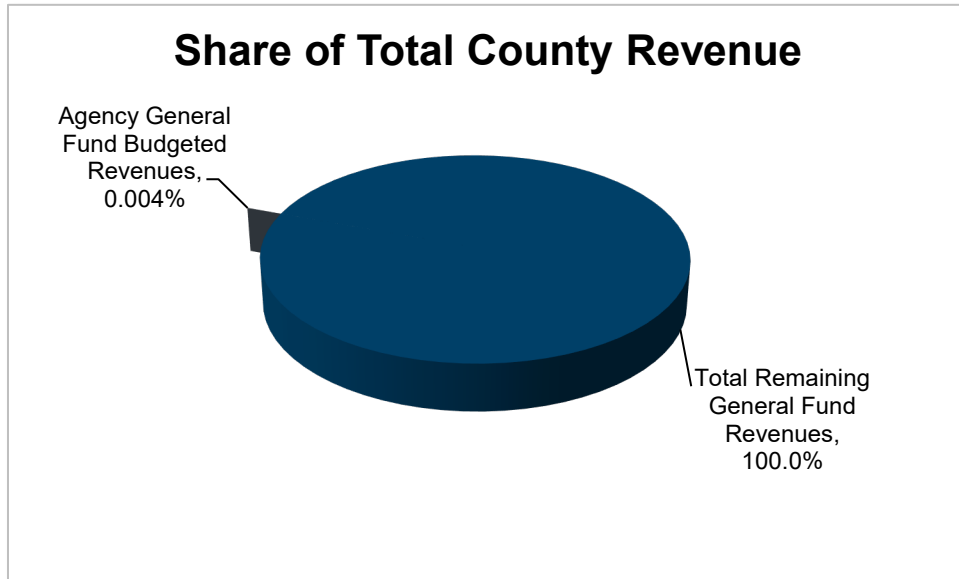
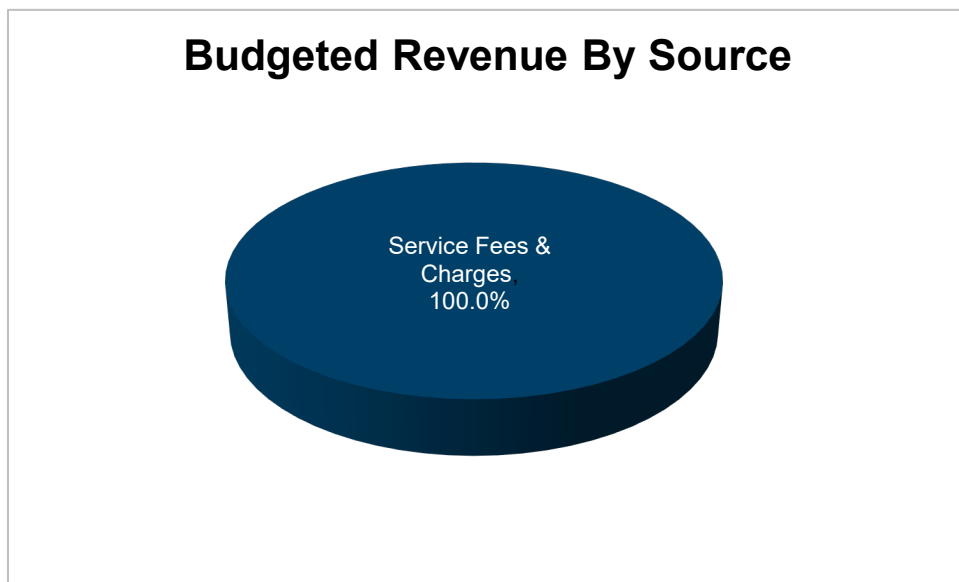


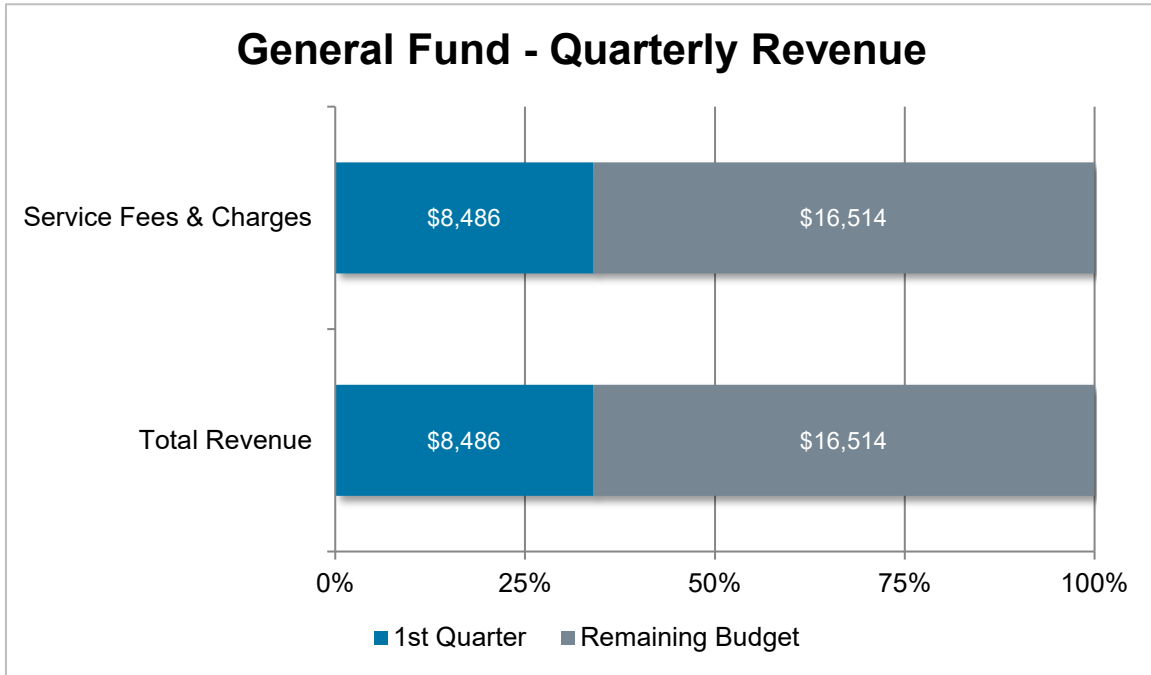
General Fund – Revenue Analysis



- The General Fund revenue for Human Resources is estimated to be **\$25,000** for 2024, 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	\$0	\$0	\$252	\$0	\$0	\$252
Current Year	\$8,486				\$8,486	\$25,000

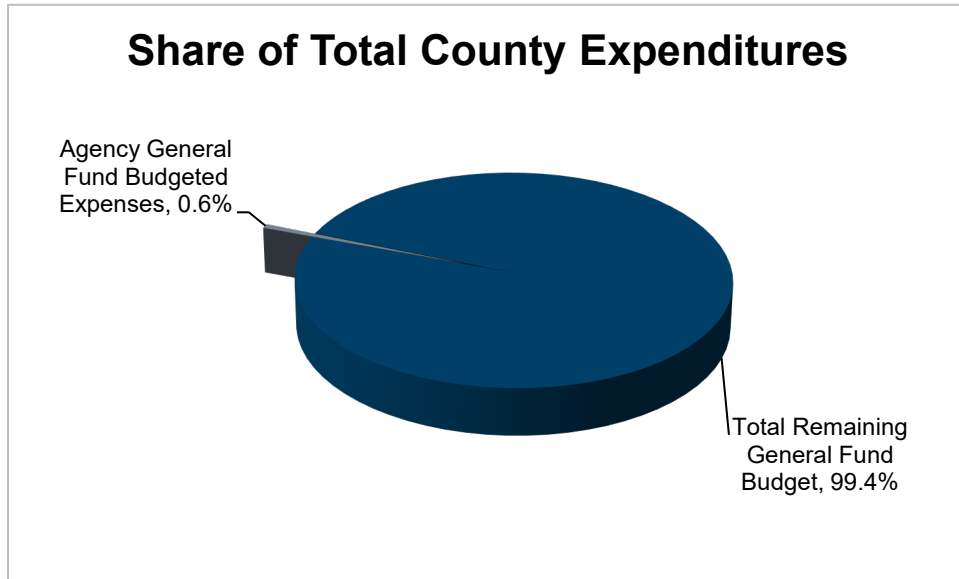
**Current year total represents revised budget.*

- YTD revenue of **\$8,486** represents **34.0%** of the budgeted amount for the year. The change from the prior year is primarily due to timing related to Human Resources services provided to MORPC.

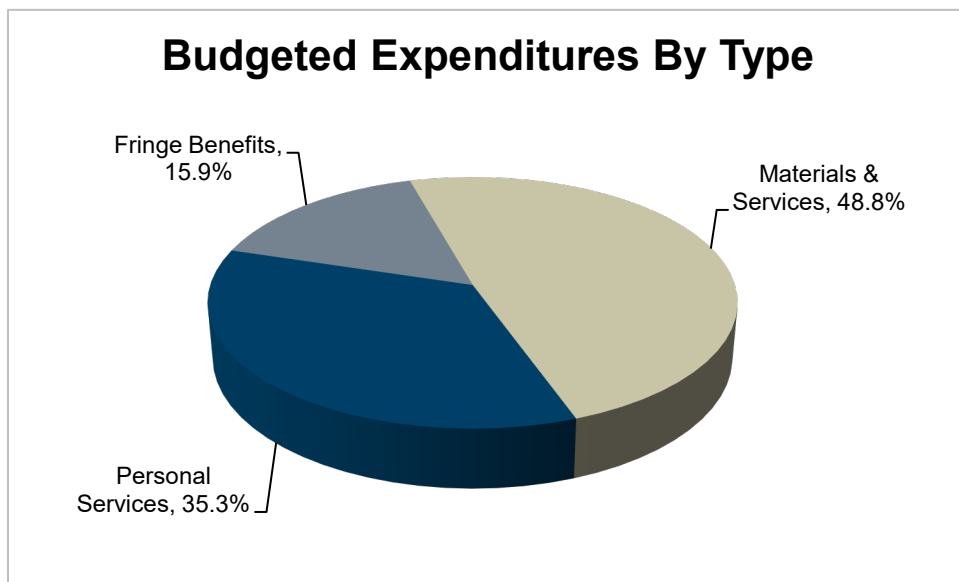
General Fund – Significant Revenue Sources

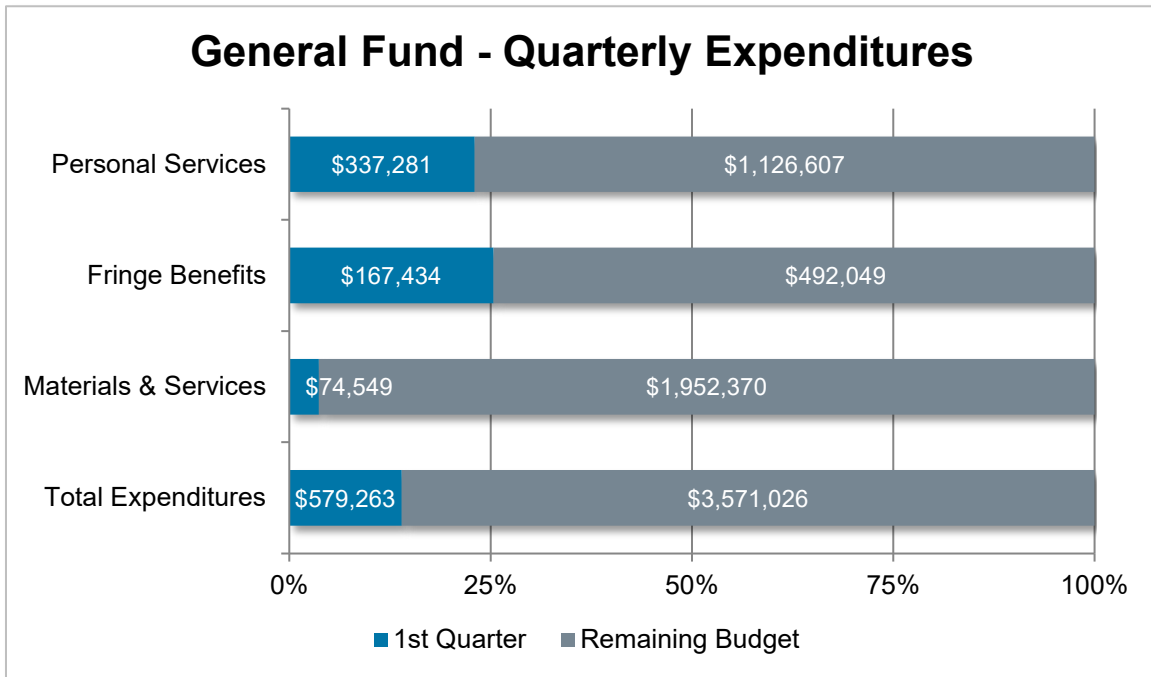
Description	Budget Category	YTD Amount	% of YTD Revenue
Interfund Services & Charges	Service Fees & Charges	\$8,486	100.0%

General Fund – Expenditure Analysis



- The General Fund expenditures for Human Resources are estimated to be **\$4,150,289** for 2024, which is **0.6%** 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	\$453,850	\$538,886	\$1,035,246	\$861,295	\$453,850	\$2,889,277
Current Year	\$579,263				\$579,263	\$4,150,289

*Current year total represents revised budget.

- YTD expenditures of **\$579,263** represent **14.0%** of the budgeted amount for the year. The change from the prior year is primarily due to a decrease in the number of vacancies when compared to the prior year.

General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Professional Services - Other	Materials & Services	\$39,693	6.9%
Advertising & Promotion	Materials & Services	\$18,495	3.2%
IT Software Subscriptions	Materials & Services	\$4,758	0.8%
Training	Materials & Services	\$4,636	0.8%
Furniture/Appliances/Fixtures	Materials & Services	\$3,195	0.6%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$337,820	\$337,281	99.8%
2 nd Quarter	\$394,124		
3 rd Quarter	\$337,820		
4 th Quarter	\$394,124		
Total	\$1,463,888	\$337,281	23.0%

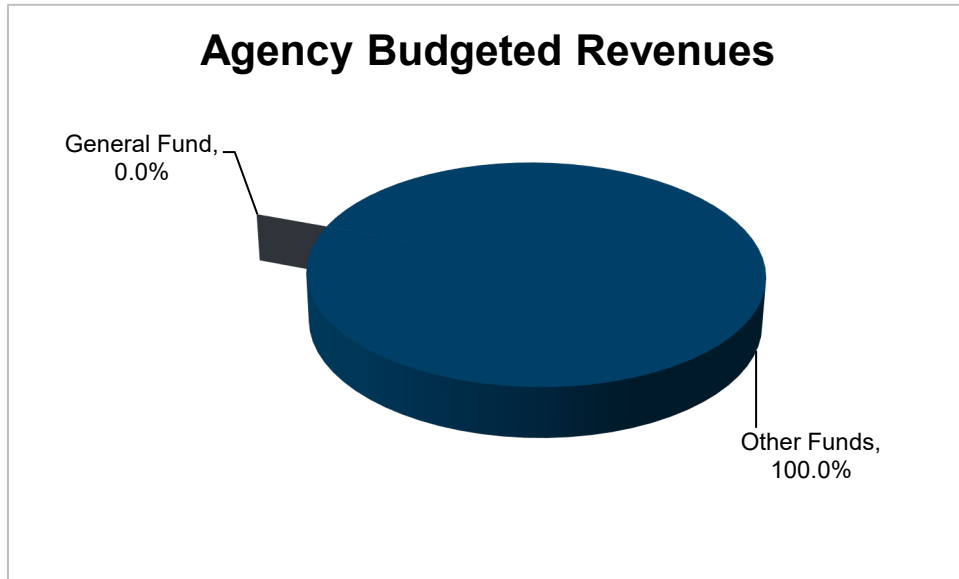
- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$335,490	99.5%
Termination Payouts	\$323	0.1%
Overtime	\$1,467	0.4%
Other Personal Services	\$0	0.0%

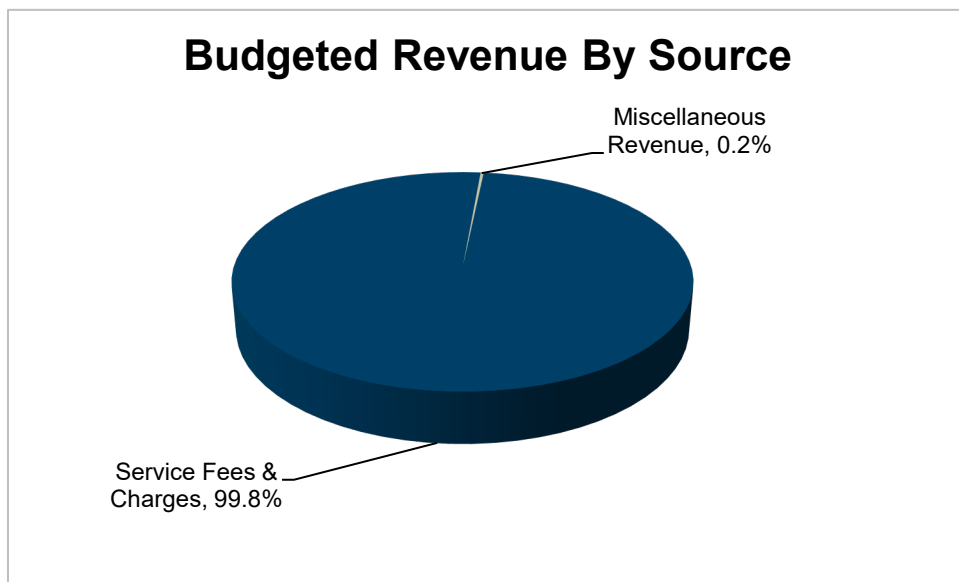
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$70,167	Transfer from Reserves	Non-Bargaining Increase

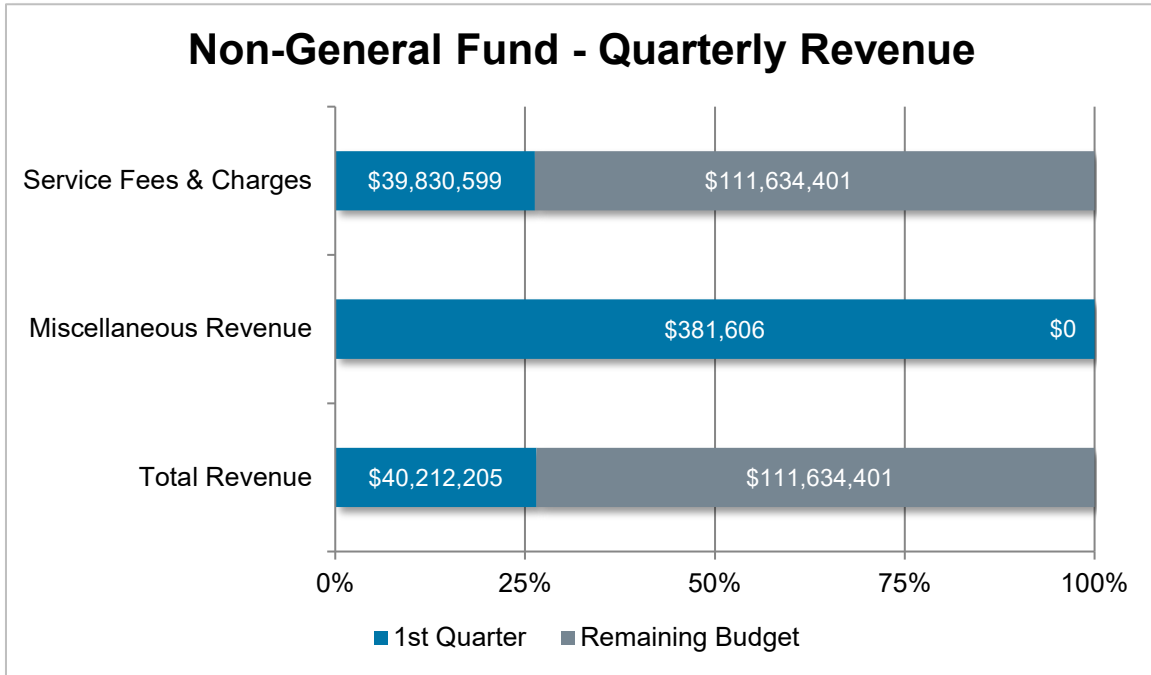
Non-General Fund – Revenue Analysis



- The non-general fund revenue for Human Resources is estimated to be **\$151,838,000** for 2024, 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	\$39,375,655	\$41,286,082	\$37,367,310	\$38,419,994	\$39,375,655	\$156,449,041
Current Year	\$40,212,204				\$40,212,204	\$151,838,000

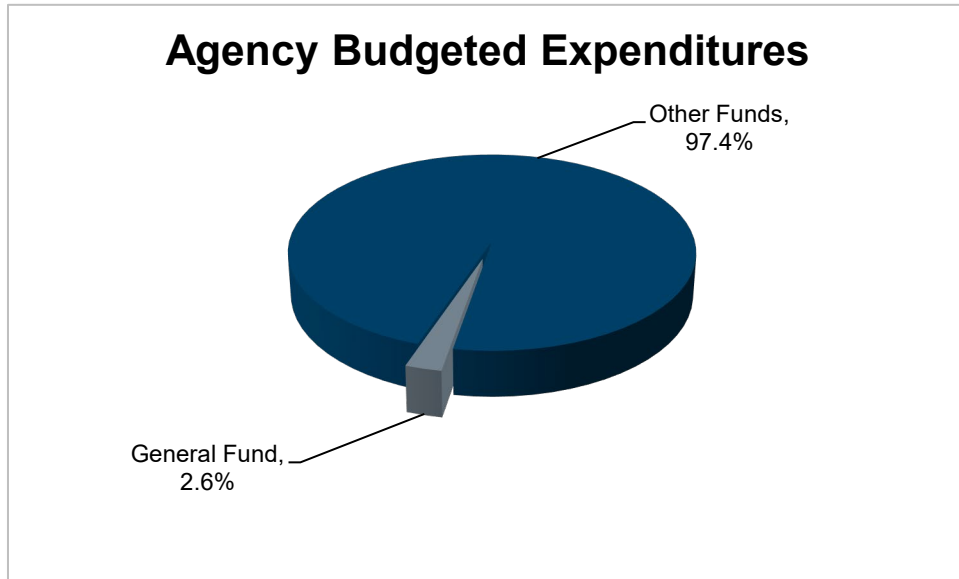
*Current year total represents revised budget.

- YTD revenue of **\$40,212,204** represents **26.5%** of the budgeted amount for the year. The change from the prior year is primarily due to increased premiums paid by Cooperative members.

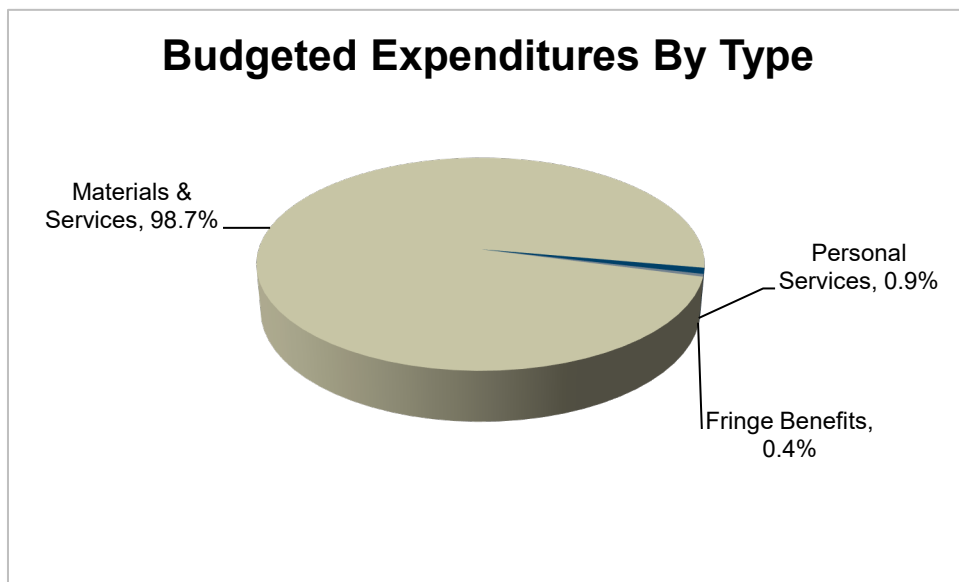
Non-General Fund – Significant Revenue Sources

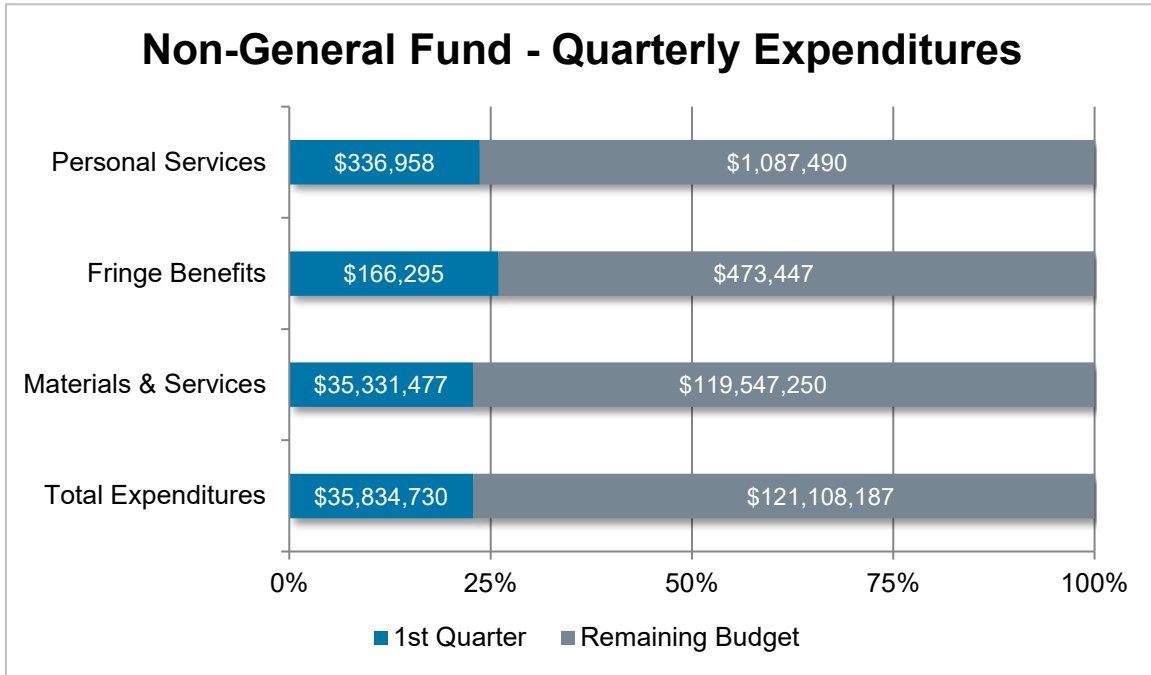
Description	Budget Category	YTD Amount	% of YTD Revenue
Interfund Services & Charges	Service Fees & Charges	\$33,885,492	84.3%
Employee Contribution	Service Fees & Charges	\$4,063,468	10.1%
Program Income	Service Fees & Charges	\$1,528,884	3.8%
Fringe Benefit Admin fee	Service Fees & Charges	\$352,754	0.9%
Other Miscellaneous Revenue	Miscellaneous Revenue	\$308,158	0.8%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Human Resources are estimated to be **\$156,942,917** for 2024, which is **97.4%** 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	\$35,569,927	\$39,619,055	\$32,534,367	\$36,250,542	\$35,569,927	\$143,973,891
Current Year	\$35,834,730				\$35,834,730	\$156,942,917

*Current year total represents revised budget.

- YTD expenditures of **\$35,834,730** represent **22.8%** of the budgeted amount for the year. The change from the prior year is primarily due to increases in Property Insurance and decreases in the number of vacancies when compared to the same period in 2023.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Self-Insured Expenses	Materials & Services	\$33,967,003	94.8%
Property Insurance	Materials & Services	\$1,072,679	3.0%
Cost Allocation Plan	Materials & Services	\$267,664	0.7%
IT Data Processing Services	Materials & Services	\$19,058	0.1%
IT Microsoft Licenses	Materials & Services	\$11,880	0.0%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$328,719	\$336,958	102.5%
2 nd Quarter	\$383,505		
3 rd Quarter	\$328,719		
4 th Quarter	\$383,505		
Total	\$1,424,448	\$336,958	23.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance is due to lower than anticipated vacancies during the 1st quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$336,451	99.8%
Termination Payouts	\$0	0.0%
Overtime	\$507	0.2%
Other Personal Services	\$0	0.0%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$69,083	Supplemental	Non-Bargaining Increase