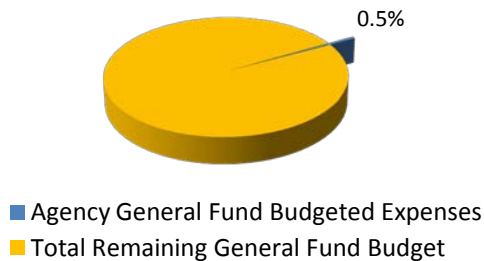
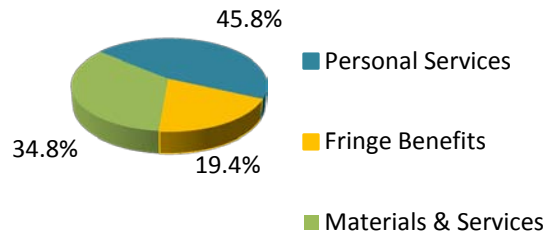


### General Fund Analysis

**Share of Total County Expenses**

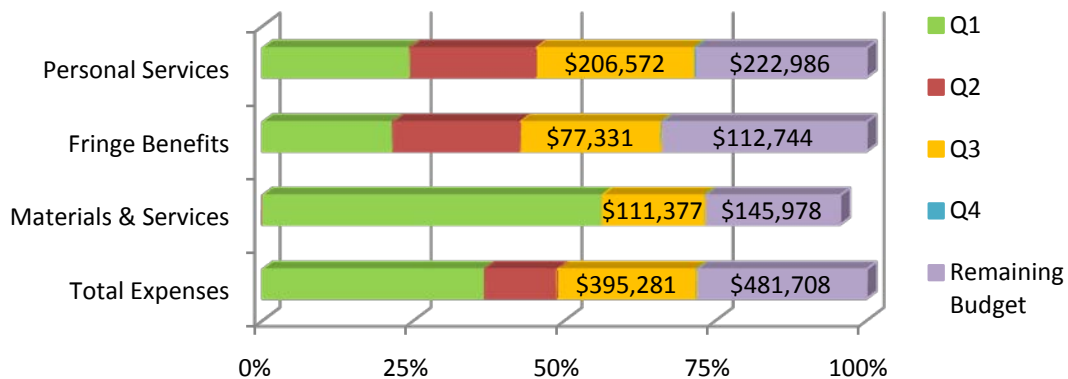


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for Human Resources are estimated to be \$1,712,768 for 2009, which is 0.5% of the total budgeted expenditures for the General Fund.

### General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$609,435	\$350,983	\$340,530	\$134,376	\$1,300,948	\$1,435,324
Current Year Actuals	\$629,162	\$206,617	\$395,281		\$1,231,060	\$1,712,768

\* Current year total represents revised budget.

- Third quarter expenditures of \$395,281 represent 23.1% of the budgeted amount for the year. YTD expenditures of \$1,231,060 represent 71.9% of the budgeted amount for the year.
- The significant expenditures in Materials & Services during the 1<sup>st</sup> quarter were due to the way that the payment of property insurance and workers compensation third party administrator fees are handled. The Risk Management program paid the full amount for these two items in order to ensure payment in full, and then invoiced the non-general fund agencies their portion of the cost. When the non-general fund agencies process the invoices, the payment is credited to the expenditure account. As a result, the total expenditures in Materials & Services were significant during the 1<sup>st</sup> quarter and were negative during the 2<sup>nd</sup> quarter.

### General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>GF 27th Pay Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$211,403		\$190,718	90.2%
2nd Quarter	\$181,202		\$164,934	91.0%
3rd Quarter	\$211,403		\$206,572	97.7%
4th Quarter	\$181,202	\$33,990		
<b>Total</b>	<b>\$785,210</b>	<b>\$33,990</b>	<b>\$562,224</b>	<b>71.6%</b>

\* Agency Budget within the General Fund represents 26 pay periods. The 27th pay is budgeted in the Commissioner's Reserves Budget

- As of September 30, Human Resources had 20 full-time positions filled, with no vacancies for the positions whose home org is within the General Fund. However, please note that Human Resources allocates the costs of some of its positions to both the General Fund and the Benefits Fund (Fund 6063).
- As part of the 2009 Mid-Year Adjustments that were approved during the 3<sup>rd</sup> quarter, the Assistant Director position that had been vacant since January 1, 2007 was eliminated from the agency's table of organization.

#### Budget Corrective Items

##### Approved

- Resolution #644-09 authorized a decrease in appropriations in the amount of \$119,232, of which \$97,236 was related to the elimination of the Assistant Director position from the agency's table of organization, \$6,996 for the deletion of the 1% salary increase that was budgeted in 2009 but not distributed, and \$15,000 for a reduction in Materials & Services.

##### Pending

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

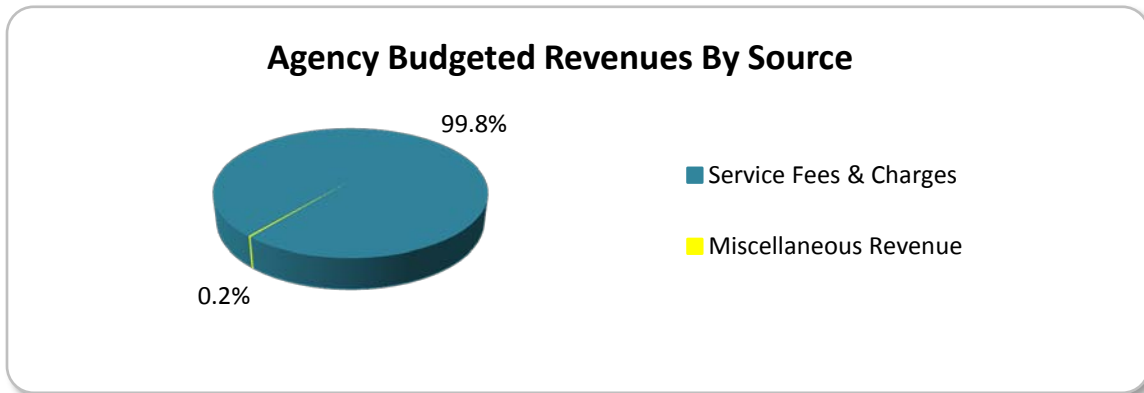
##### Not Recommended

- There are no requests that were not approved or submitted for approval in the 1<sup>st</sup>, 2<sup>nd</sup>, or 3<sup>rd</sup> quarters.

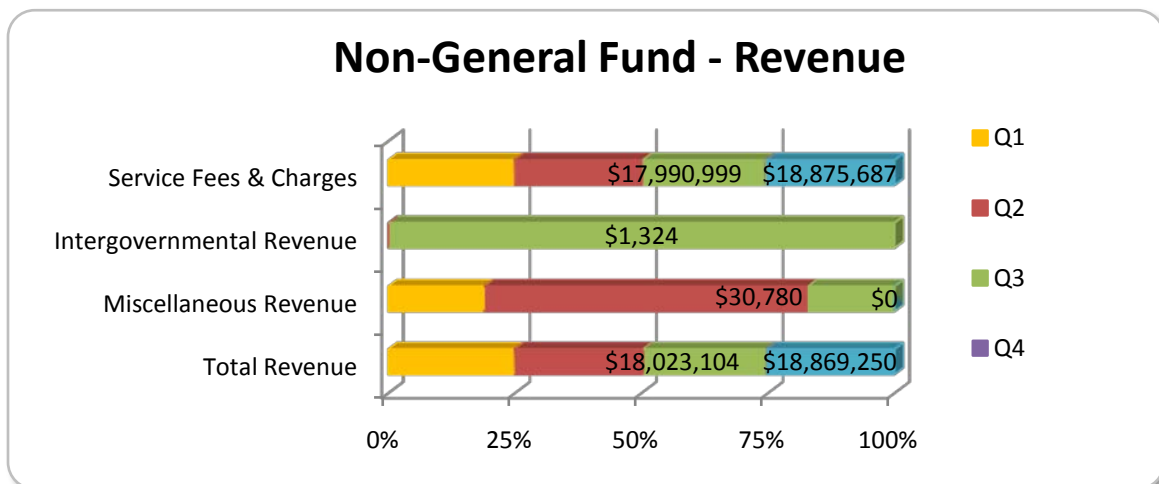
#### Budget Recommendations

- Due to the number of vacancies during the 1<sup>st</sup> and 2<sup>nd</sup> quarters, Human Resources experienced temporary personnel expenses that were not budgeted in 2009. As a result, a transfer of appropriations from Personal Services to Materials & Services may be required later in the year if these expenses cannot be absorbed within the current appropriation level. OMB will continue to work with Human Resources to monitor this situation.

### Non-General Fund Analysis



- The main sources of non-general fund revenue for Human Resources are: the premiums paid by County offices for their employees' health benefits, as well as the premiums paid by outside entities (MORPC, SWACO, etc.), Fairfield County, and Pickaway County for their participation in the benefits cooperative.

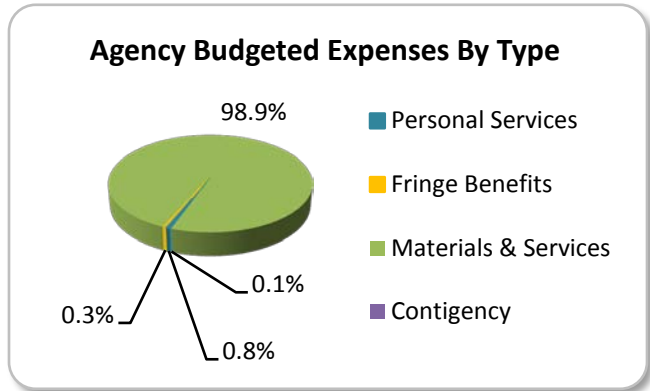
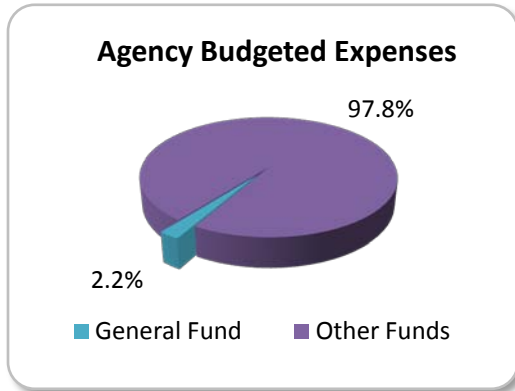


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$16,663,797	\$16,247,506	\$18,117,413	\$16,173,321	\$51,028,716	\$67,202,037
Current Year Actuals	\$18,450,723	\$18,959,785	\$18,023,104		\$55,433,612	\$74,302,862

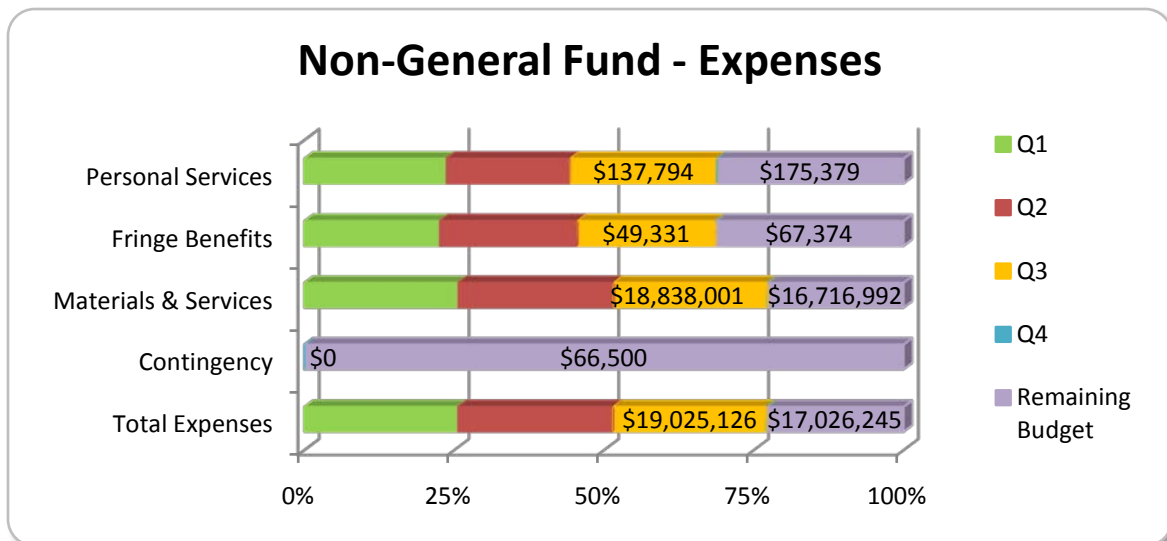
\* Current year total represents revised budget.

- Third quarter revenues of \$18,023,104 represent 24.3% of the budgeted amount for the year. YTD revenues of \$55,433,612 represent 74.6% of the budgeted amount for the year.
- The premiums paid by County offices, County employees, and outside entities account for 99.7% of the revenue received in the Benefits Fund (Fund 6063).

### Non-General Fund Analysis



- The non-general fund expenditure budget for Human Resources is estimated to be \$74,434,991 for 2009, which is 97.8% of the total budgeted expenditures (\$76,147,759) for Human Resources.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$17,890,710	\$16,935,894	\$16,771,494	\$14,700,560	\$51,598,098	\$66,298,658
Current Year Actuals	\$19,052,583	\$19,331,037	\$19,025,126		\$57,408,746	\$74,434,991

\* Current year total represents revised budget.

- Third quarter expenditures of \$19,025,126 represent 25.6% of the budgeted amount for the year. YTD expenditures of \$57,408,746 represent 77.1% of the budgeted amount for the year.
- Of the total YTD expenses, \$56,670,587 or 98.7% were for the self-insured expenses related to the County's healthcare plan.
- Expenses in the Benefits Fund (Fund 6063) exceeded revenue by \$1,975,135 through the end of the 3<sup>rd</sup> quarter. This is a result of the carryover of 2008 expenses into 2009 due to the year-end close of the County's accounting system, as well as significant claims costs that occurred during the 3<sup>rd</sup> quarter.



# OMB Quarterly Report

## 3rd Quarter 2009 - Human Resources

- The \$66,500 included in Contingency was reserved in the event that additional appropriations were required for the expenses related to the bidding of the online enrollment vendor and vision benefits provider. It is expected that these bidding expenses will be absorbed within current appropriation levels, therefore no transfer is expected to occur.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$146,095	\$133,293	91.2%
2nd Quarter	\$125,224	\$117,042	93.5%
3rd Quarter	\$146,095	\$137,794	94.3%
4th Quarter	\$146,095		
<b>Total</b>	<b>\$563,508</b>	<b>\$388,129</b>	<b>68.9%</b>

\* Agency Budget within non-general funds represents 27 pay periods.

- As of September 30, Human Resources had nine full-time positions filled, and no vacancies for the positions whose home org is within the Benefits Fund (Fund 6063). However, please note that Human Resources allocates the costs of some of its positions to both the Benefits Fund and the General Fund.

#### Budget Corrective Items

##### Approved

- There were no budget adjustments requested in the 1<sup>st</sup>, 2<sup>nd</sup>, or 3<sup>rd</sup> quarters.

##### Pending

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

##### Not Recommended

- There are no requests that were not approved or submitted for approval in the 1<sup>st</sup>, 2<sup>nd</sup>, or 3<sup>rd</sup> quarters.

#### Budget Recommendations

- OMB is working with Human Resources to develop a database to compare the payroll deductions with the benefits eligibility information. The goal of the database is to ensure that agencies and their employees are paying the correct amounts for healthcare coverage, as well as confirm the benefits eligibility information received from the County's online enrollment vendor. OMB has developed the database, and the procedures have been drafted for updating the database. During the 4<sup>th</sup> quarter, OMB will work with Human Resources to finalize the procedures for updating the database, as well as procedures for notifying County offices of any corrections that are required.
- While expenses have exceeded revenue by \$1,975,135 through the 3<sup>rd</sup> quarter in the Benefits Fund, no supplemental appropriations are expected to be required before the end of the year. However, OMB will continue to work with Human Resources to monitor the status of the Benefits Fund during the 4<sup>th</sup> quarter to ensure that sufficient appropriations are available to make all necessary expenditures.