

2022
GENERAL FUND
HUMAN RESOURCES - ADMINISTRATION
KATHY NELSON
970-870-5314

Fund	10 - GENERAL FUND			ORIGINAL BUDGET	ORIGINAL BUDGET	FINAL BUDGET	FINAL BUDGET	BUDGET CHANGE
	Original Budget	Actual	Revised Budget	\$ VARIANCE FAVORABLE (UNFAVORABLE)	% VARIANCE FAVORABLE (UNFAVORABLE)	\$ VARIANCE FAVORABLE (UNFAVORABLE)	% VARIANCE FAVORABLE (UNFAVORABLE)	\$ VARIANCE INCREASE (DECREASE)
2016								
REVENUE	(\$12,000.00)	(\$3,854.14)	(\$12,000.00)	(8,145.86)	-68%	(8,145.86)	-68%	0.00
10118000 - GF HR	(\$12,000.00)	(\$3,854.14)	(\$12,000.00)					
HRES6 - HUMAN RESOURCE PERSONNEL	\$340,710.00	\$339,632.93	\$340,710.00	1,077.07	0%	1,077.07	0%	0.00
10118000 - GF HR	\$340,710.00	\$339,632.93	\$340,710.00					
HRES7 - HUMAN RESOURCE OPERATIONS	\$62,960.00	\$33,105.05	\$62,960.00	29,854.95	47%	29,854.95	47%	0.00
10118000 - GF HR	\$62,960.00	\$33,105.05	\$62,960.00					
2016 Total	\$391,670.00	\$368,883.84	\$391,670.00	22,786.16	6%	22,786.16	6%	0.00
2017								
REVENUE	(\$25,175.00)	(\$25,178.89)	(\$25,175.00)	3.89	0%	3.89	0%	0.00
10118000 - GF HR	(\$25,175.00)	(\$25,178.89)	(\$25,175.00)					
HRES6 - HUMAN RESOURCE PERSONNEL	\$425,740.00	\$393,922.72	\$425,740.00	31,817.28	7%	31,817.28	7%	0.00
10118000 - GF HR	\$425,740.00	\$393,922.72	\$425,740.00					
HRES7 - HUMAN RESOURCE OPERATIONS	\$57,745.00	\$52,965.34	\$57,745.00	4,779.66	8%	4,779.66	8%	0.00
10118000 - GF HR	\$57,745.00	\$52,965.34	\$57,745.00					
2017 Total	\$458,310.00	\$421,709.17	\$458,310.00	36,600.83	8%	36,600.83	8%	0.00
2018								
REVENUE	(\$4,500.00)	(\$27,341.24)	(\$11,500.00)	22,841.24	508%	15,841.24	138%	7,000.00
10118000 - GF HR	(\$4,500.00)	(\$27,341.24)	(\$11,500.00)					
HRES6 - HUMAN RESOURCE PERSONNEL	\$472,090.00	\$478,803.35	\$479,090.00	(6,713.35)	-1%	286.65	0%	7,000.00
10118000 - GF HR	\$472,090.00	\$478,803.35	\$479,090.00					
HRES7 - HUMAN RESOURCE OPERATIONS	\$63,345.00	\$47,340.60	\$63,345.00	16,004.40	25%	16,004.40	25%	0.00
10118000 - GF HR	\$63,345.00	\$47,340.60	\$63,345.00					
2018 Total	\$530,935.00	\$498,802.71	\$530,935.00	32,132.29	6%	32,132.29	6%	0.00
2019								
REVENUE	(\$4,500.00)	\$0.00	(\$4,500.00)	(4,500.00)	-100%	(4,500.00)	-100%	0.00
10118000 - GF HR	(\$4,500.00)	\$0.00	(\$4,500.00)					
HRES6 - HUMAN RESOURCE PERSONNEL	\$368,700.00	\$350,322.24	\$368,700.00	18,377.76	5%	18,377.76	5%	0.00
10118000 - GF HR	\$368,700.00	\$350,322.24	\$368,700.00					
HRES7 - HUMAN RESOURCE OPERATIONS	\$138,075.00	\$120,362.07	\$138,075.00	17,712.93	13%	17,712.93	13%	0.00
10118000 - GF HR	\$138,075.00	\$120,362.07	\$138,075.00					
2019 Total	\$502,275.00	\$470,684.31	\$502,275.00	31,590.69	6%	31,590.69	6%	0.00
2020								
REVENUE	(\$25,000.00)	(\$40,082.83)	(\$37,235.00)	15,082.83	60%	2,847.83	8%	12,235.00
10118000 - GF HR	(\$25,000.00)	(\$40,082.83)	(\$37,235.00)					
HRES6 - HUMAN RESOURCE PERSONNEL	\$418,740.00	\$365,915.63	\$397,165.00	52,824.37	13%	31,249.37	8%	(21,575.00)
10118000 - GF HR	\$418,740.00	\$365,915.63	\$397,165.00					
HRES7 - HUMAN RESOURCE OPERATIONS	\$109,590.00	\$86,169.49	\$90,790.00	23,420.51	21%	4,620.51	5%	(18,800.00)
10118000 - GF HR	\$109,590.00	\$86,169.49	\$90,790.00					
2020 Total	\$503,330.00	\$412,002.29	\$450,720.00	91,327.71	18%	38,717.71	9%	(52,610.00)
Grand Total	\$2,386,520.00	\$2,172,082.32	\$2,333,910.00					
AVERAGE OF ABOVE YEARS								
REVENUE	-14,235.00	-19,291.42	-18,082.00	5,056.42	36%	1,209.42	7%	3,847.00
HRES6 - HUMAN RESOURCE PERSONNEL	405,196.00	385,719.37	402,281.00	19,476.63	5%	16,561.63	4%	(2,915.00)
HRES7 - HUMAN RESOURCE OPERATIONS	86,343.00	67,988.51	82,583.00	18,354.49	21%	14,594.49	18%	(3,760.00)
AVERAGE TOTALS	477,304.00	434,416.46	466,782.00	42,887.54	9%	32,365.54	7%	(10,522.00)

5-Year Trend Analysis Budget to Actual - Describe the 5-year variance with a short description.

REVENUE Favorable budget variances result from actual retirement plan forfeitures received compared to budget. Starting in the 2020 budget retirement plan forfeiture budget was increased to \$15,000 from \$4,500.

PERSONNEL: Favorable to original and final budgets have been low and average 4% - 5% . Variances prior to 2017 are 0% . Variances in 2017 - 2020 are primarily due to employee turnover from vacancy savings and different salaries for new employees compared to departing employees and termination payouts.

OPERATIONS: Favorable original and final budget variances are due to the following: The most consistent and significant variance has been favorable variances between budget and actual for the tuition reimbursement program. In-house training budgeted at \$10,000 annually has also been a line item showing consistently favorable variances, actual in-house training, except for annual discrimination training, varies from year to year based on development programs. Continuing education and related travel expenses have also been lower than budgeted. Unemployment expense has shown unfavorable budget to actual variances, until 2020, unemployment expense had been budgeted at \$5,000 but averaged \$17,000 so starting in 2020 the budget was adjusted to \$15,000. Professional Consulting Services has also varied over the last 3 years due to additional resource requirements for project work.