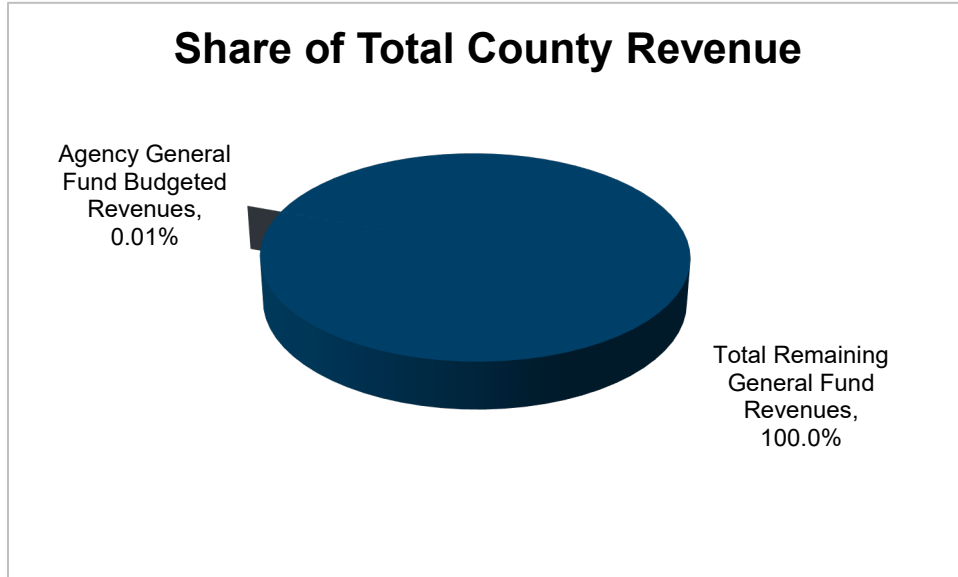
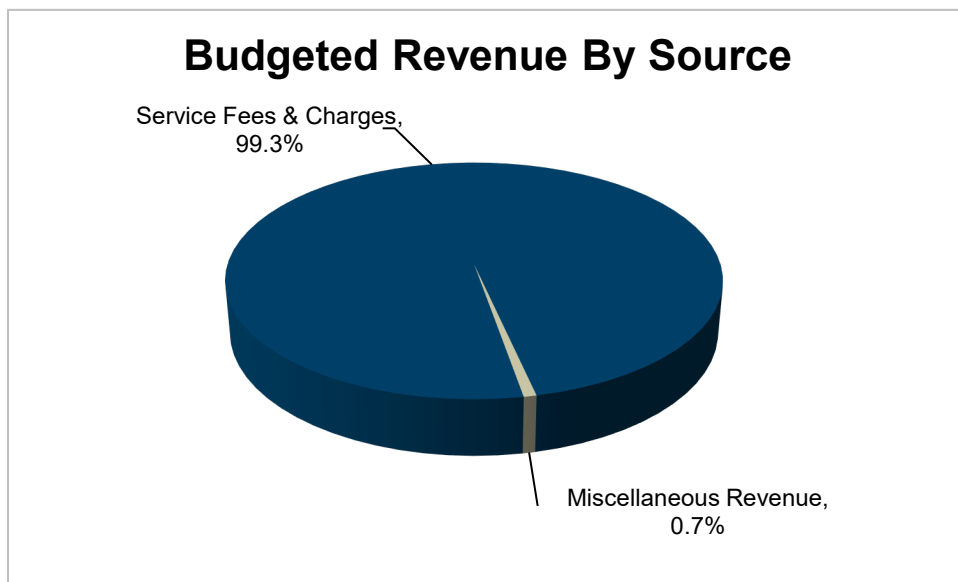


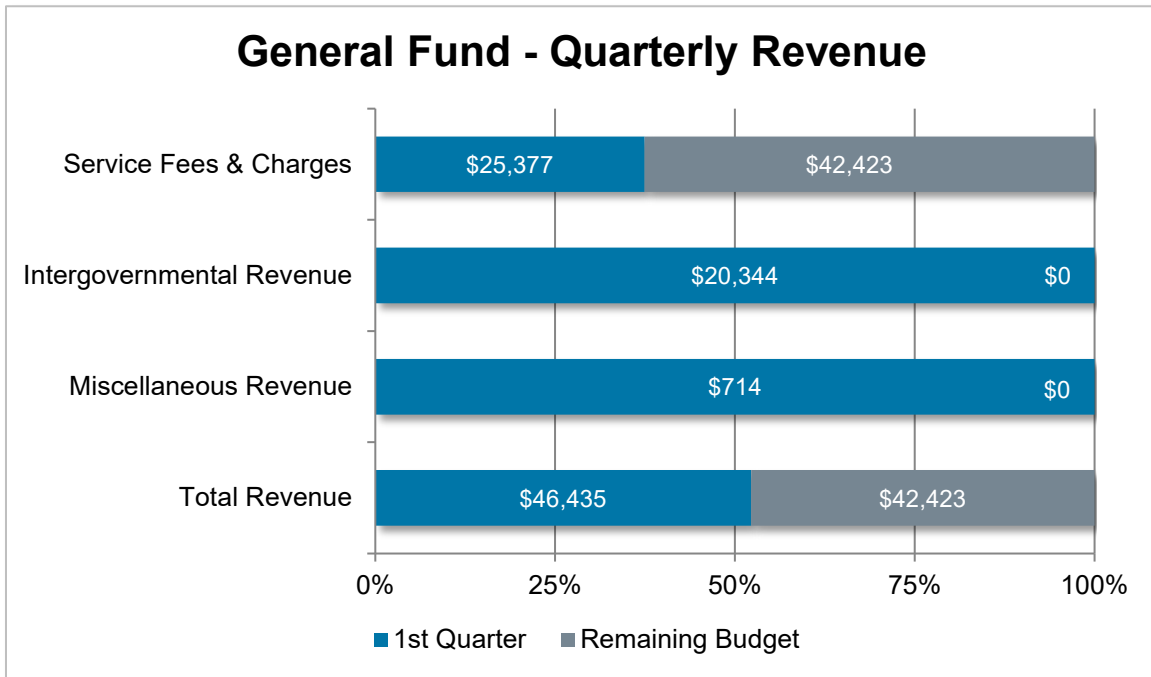
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$68,300** for 2023, which is **0.01%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Board of Elections are fees charged to local governments in even numbered years to reimburse the agency for expenses related to the prior year's election and reimbursement from the state for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results.

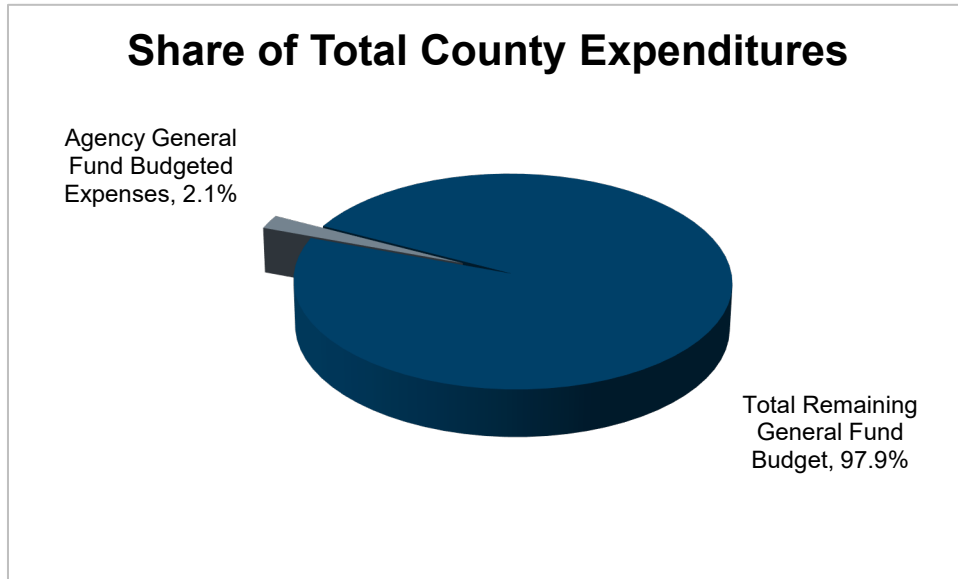


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,873,068	\$304	\$2,724,479	\$86,205	\$1,873,068	\$4,684,056
Current Year	\$46,435				\$46,435	\$68,300

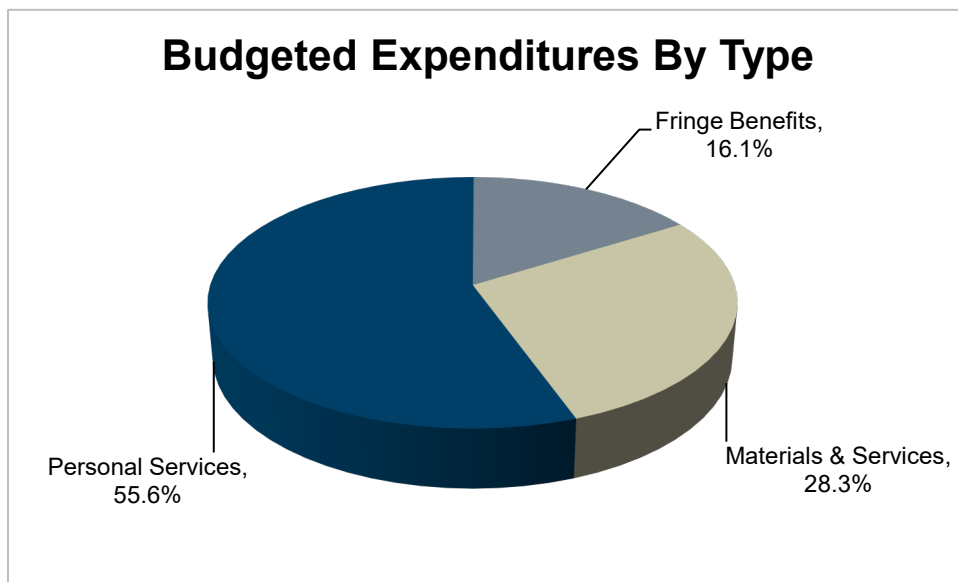
\*Current year total represents revised budget.

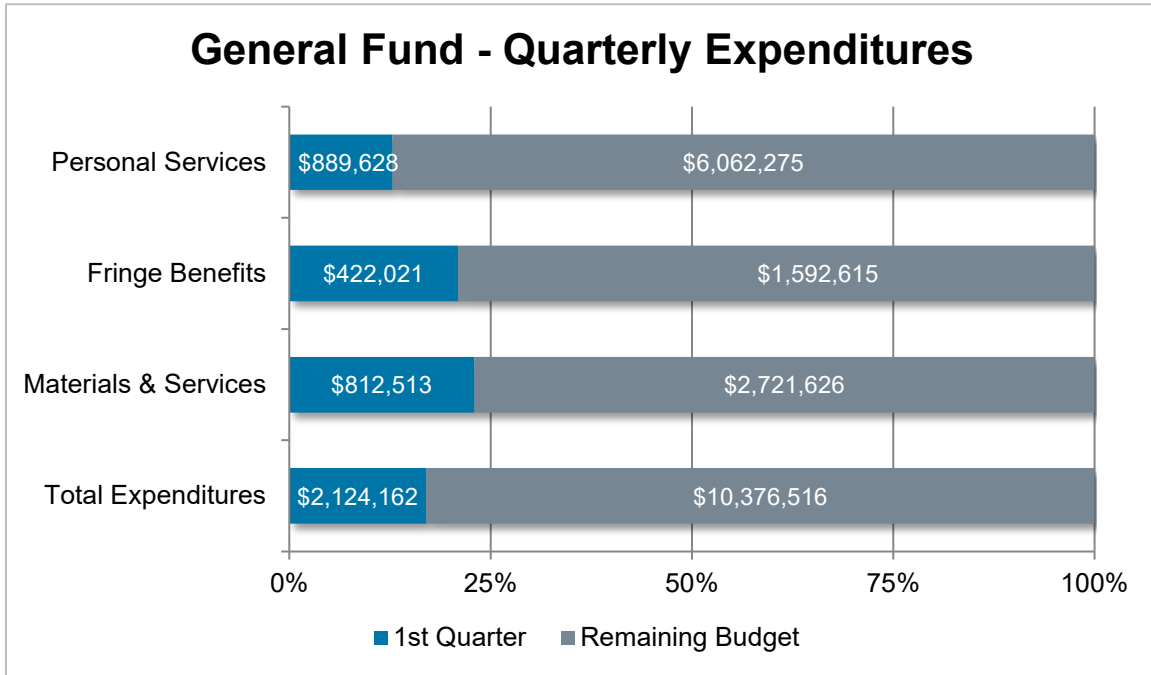
- First quarter revenue of **\$46,435** represents **68.0%** of the budgeted amount for the year.
- Service Fees & Charges includes the amount collected from local governments to reimburse the agency for expenses related to the prior year’s election. The variance in revenue from the prior year is due to the revenue only being collected in even numbered years.
- Intergovernmental Revenue received in the 1<sup>st</sup> quarter is from an unanticipated reimbursement from the Secretary of State’s Office for the 2022 August Primary Election.
- Miscellaneous Revenue received in the 1<sup>st</sup> quarter is from vendor refunds and jury duty reimbursements.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Board of Elections are estimated to be **\$12,500,678** for 2023, which is **2.1%** 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	\$2,252,619	\$3,222,174	\$3,117,216	\$4,611,538	\$2,252,619	\$13,203,547
Current Year	\$2,124,162				\$2,124,162	\$12,500,678

\*Current year total represents revised budget.

- First quarter expenditures of **\$2,124,162** represent **17.0%** of the budgeted amount for the year.
- Personal Services expenditures during the 1<sup>st</sup> quarter were \$889,628 or 12.8% of the budgeted amount for the year, while Fringe Benefits expenditures during the 1<sup>st</sup> quarter were \$422,021 or 20.9% of the budgeted amount for the year.
- Of the \$812,513 expended within Materials & Services in the 1<sup>st</sup> quarter, \$540,803 or 66.6% was related to the maintenance of the voting machines and electronic poll pads and \$85,697 or 10.5% was related to IT Leases and Software Subscriptions primarily related to the ReliaVote System.

**General Fund – Personal Services Analysis**

<b>Quarter</b>	<b>Agency Budget</b>	<b>Actual Expenditures</b>	<b>% of Budget</b>
1 <sup>st</sup> Quarter	\$1,029,862	\$889,628	86.4%
2 <sup>nd</sup> Quarter	\$2,133,052		
3 <sup>rd</sup> Quarter	\$950,862		
4 <sup>th</sup> Quarter	\$2,528,054		
<b>Total</b>	<b>\$6,951,903</b>	<b>\$889,628</b>	<b>12.8%</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 in the 1<sup>st</sup> quarter are due to four vacant positions and lower than anticipated Overtime/Supplemental pay.
- The agency budget column assumes 50% of the budgeted amount for Poll Worker Pay will be expended in both the 2<sup>nd</sup> and 4<sup>th</sup> quarters. The agency budget column also allocates the amounts for Seasonal Employees and Overtime/Supplemental pay as follows: 15% in the 1<sup>st</sup> quarter, 25% in the 2<sup>nd</sup> quarter, 10% in the 3<sup>rd</sup> quarter, and 50% in the 4<sup>th</sup> quarter.

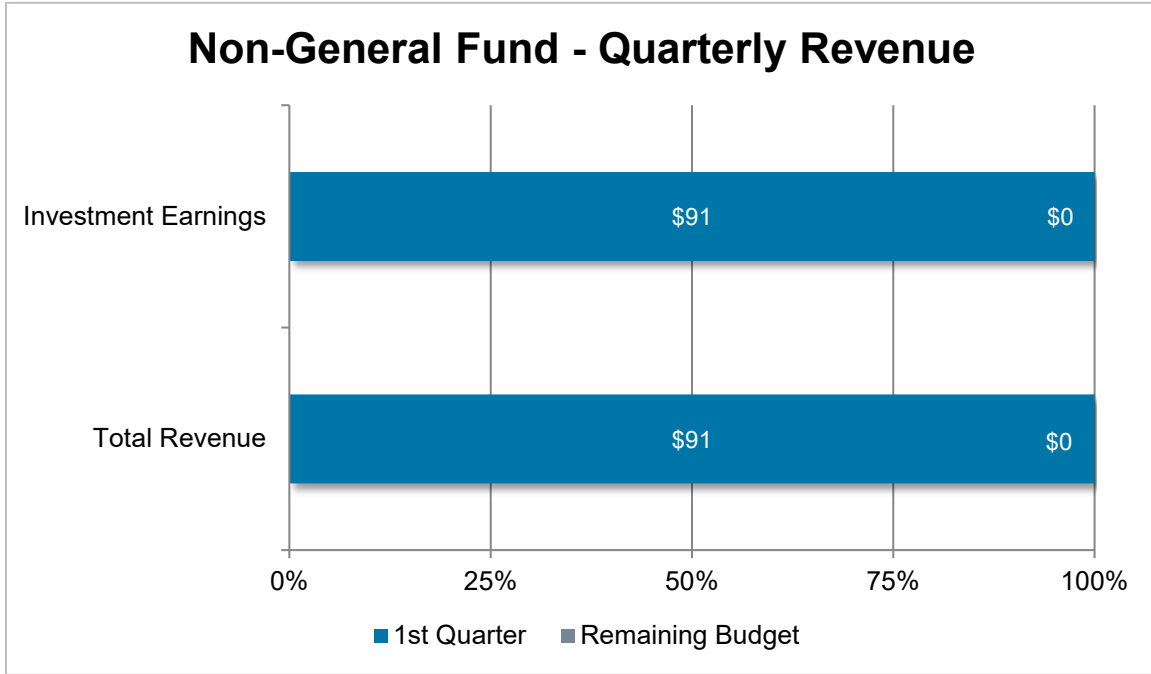
**General Fund – Budget Corrective Items - Approved**

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Description</b>
0021-23	\$161,639	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

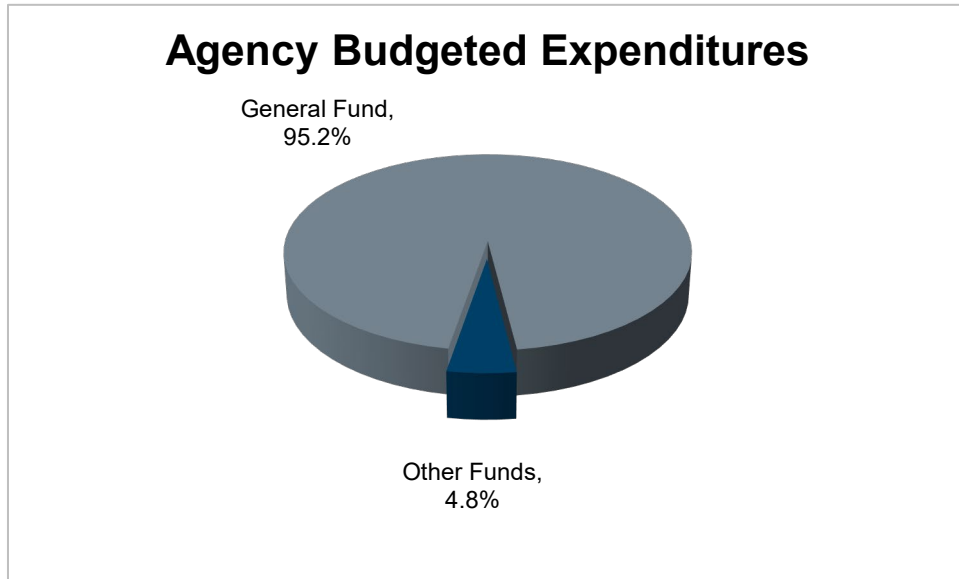


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$0	\$0	\$10,001	\$1,000,067	\$0	\$1,010,068
Current Year	\$91				\$91	\$0

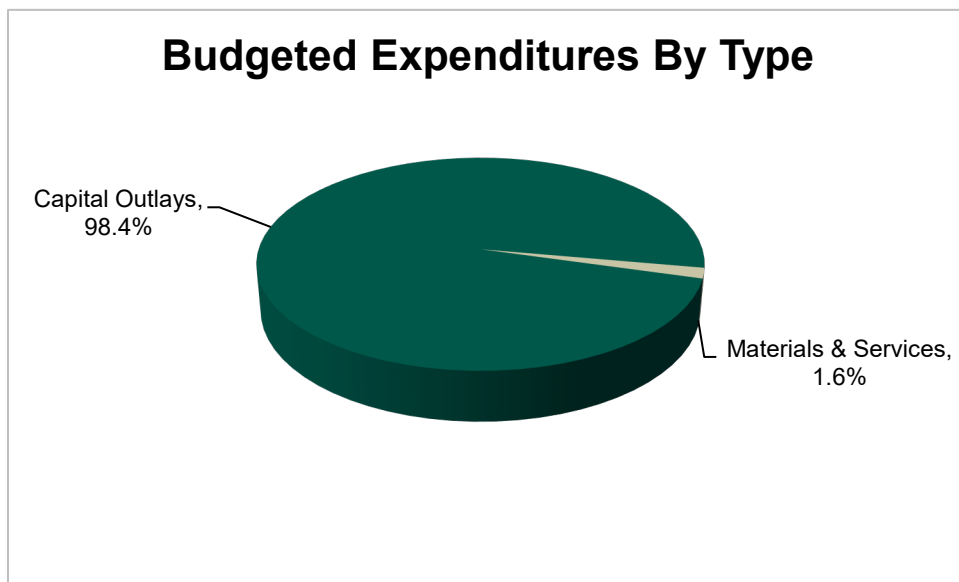
\*Current year total represents revised budget.

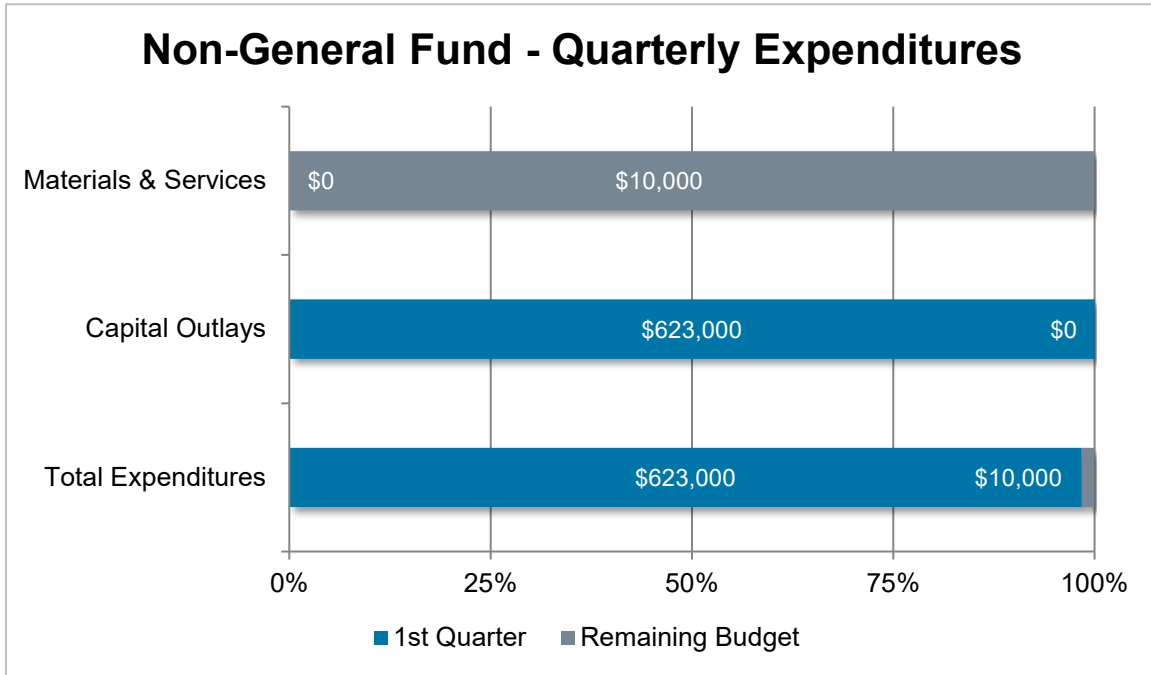
- First quarter revenue of **\$91** represents **0.0%** of the budgeted amount for the year.
- Investment Earnings Revenue is interest accrued from the \$10,000 Secretary of State Grant for security upgrades.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Elections are estimated to be **\$633,000** for 2023, which is **4.8%** of the total budgeted expenditures for the Board of Elections.





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	\$1,280,840	\$0	\$0	\$0	\$1,280,840	\$1,280,840
Current Year	\$623,000				\$623,000	\$633,000

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$623,000** represent **98.4%** of the budgeted amount for the year.
- Materials & Services expenditures are related to the Secretary of State security grant and will be expended in the 2<sup>nd</sup> quarter.
- Capital Outlays expenditures in 2023 are related to IT costs associated with the voter registration system, all of which were expended in the 1<sup>st</sup> quarter.



Non-General Fund – Personal Services Analysis

- All of the Personal Services expenditures for the Board of Elections are within the General Fund.

Non-General Fund – Budget Corrective Items - Approved

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Description</b>
0053-23	\$10,000	Supplemental	Carryover of Prior Year Expenditures

Non-General Fund – Budget Corrective Items - Pending

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