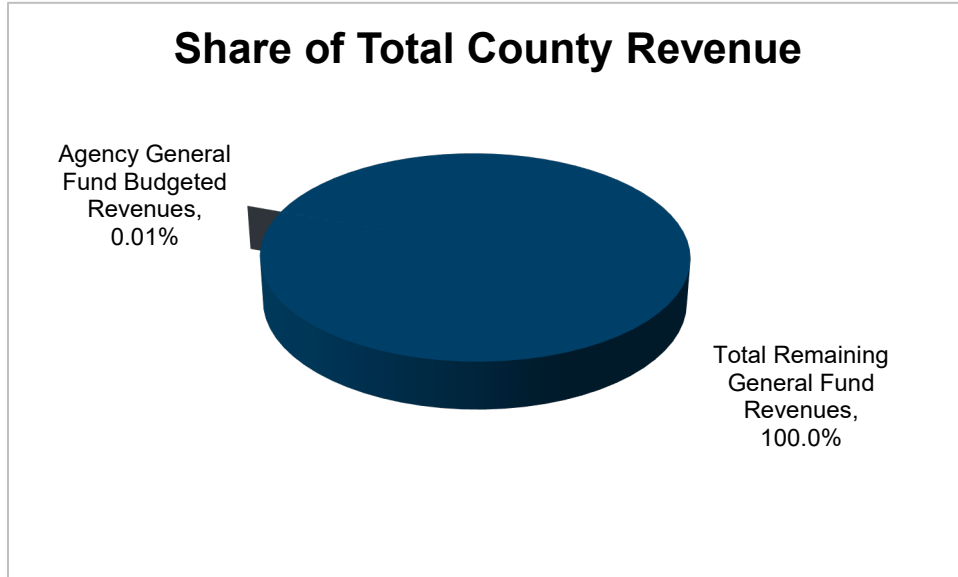
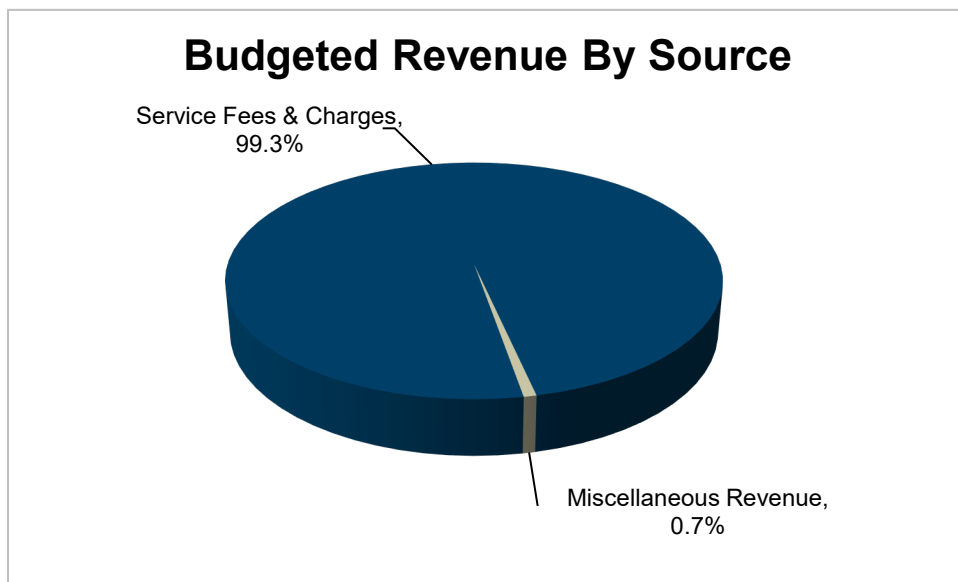


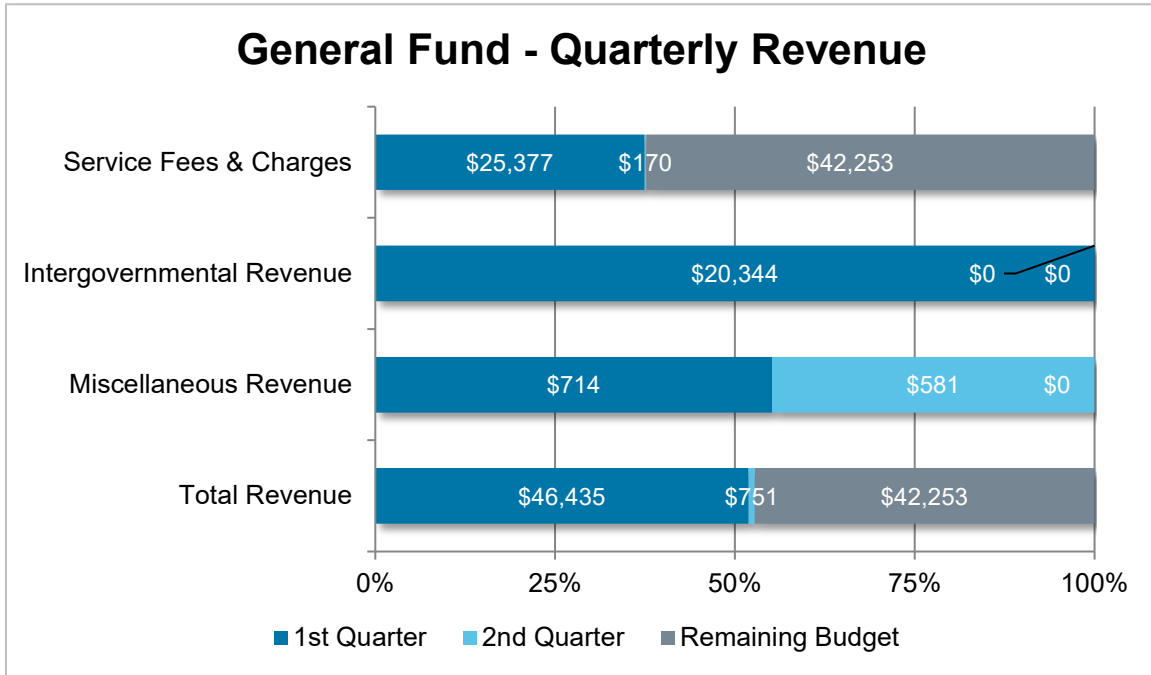
General Fund – Revenue Analysis



- 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.



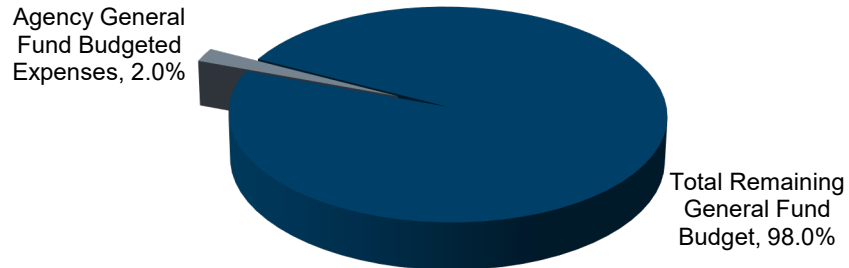
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,873,068	\$304	\$2,724,479	\$86,205	\$1,873,372	\$4,684,056
Current Year	\$46,435	\$751			\$47,186	\$68,300

\*Current year total represents revised budget.

- Second quarter revenue of **\$751** represents **1.1%** of the budgeted amount for the year. YTD revenue of **\$47,186** represents **69.1%** 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 through the end of the 2<sup>nd</sup> quarter is from an unanticipated reimbursement from the Secretary of State’s Office for the 2022 August Primary Election.
- Miscellaneous Revenue received through the end of the 2<sup>nd</sup> quarter is from vendor refunds and jury duty reimbursements.

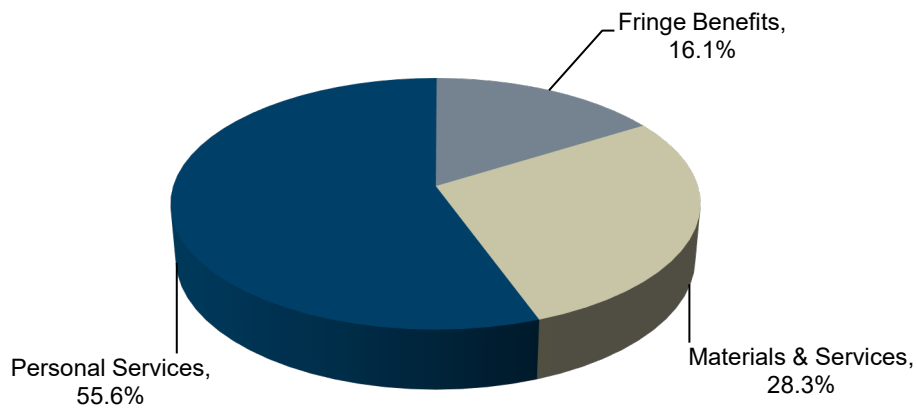
General Fund – Expenditure Analysis

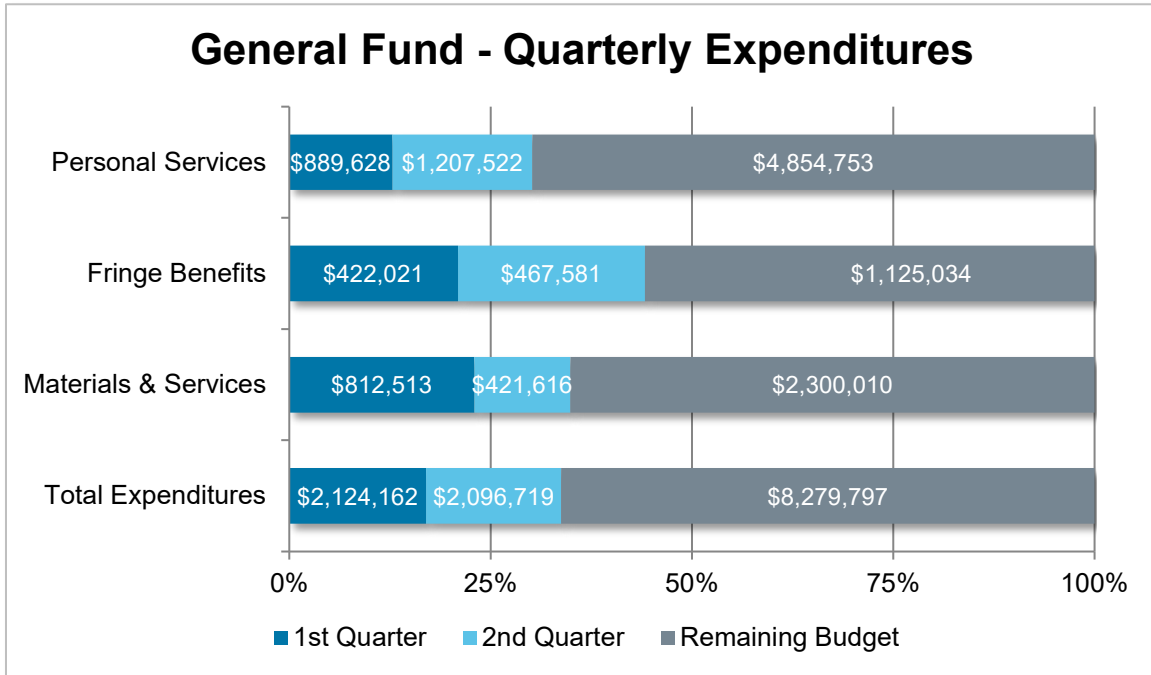
### Share of Total County Expenditures



- The General Fund expenditures for the Board of Elections are estimated to be **\$12,500,678** for 2023, which is **2.0%** of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





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	\$5,474,793	\$13,203,547
Current Year	\$2,124,162	\$2,096,719			\$4,220,881	\$12,500,678

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$2,096,719** represent **16.8%** of the budgeted amount for the year. YTD expenditures of **\$4,220,881** represent **33.8%** of the budgeted amount for the year.
- Personal Services expenditures through the end of the 2<sup>nd</sup> quarter were \$2,097,150 or 30.2% of the budgeted amount for the year, while Fringe Benefits expenditures through the end of the 2<sup>nd</sup> quarter were \$889,602 or 44.2% of the budgeted amount for the year.
- Of the \$1,234,129 expended within Materials & Services through the end of the 2<sup>nd</sup> quarter, \$540,803 or 43.5% was related to the maintenance of the voting machines and electronic poll pads and \$139,741 or 11.2% was related to IT Leases and Software Subscriptions primarily related to the ReliaVote System.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,029,862	\$889,628	55.5%
2 <sup>nd</sup> Quarter	\$2,133,052	\$1,207,522	56.6%
3 <sup>rd</sup> Quarter	\$950,862		
4 <sup>th</sup> Quarter	\$2,528,054		
<b>Total</b>	<b>\$6,951,903</b>	<b>\$2,097,150</b>	<b>30.2%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2<sup>nd</sup> quarter is primarily due to no City of Columbus primary election which required fewer than anticipated poll workers being needed to support the primary elections in other political subdivisions 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.

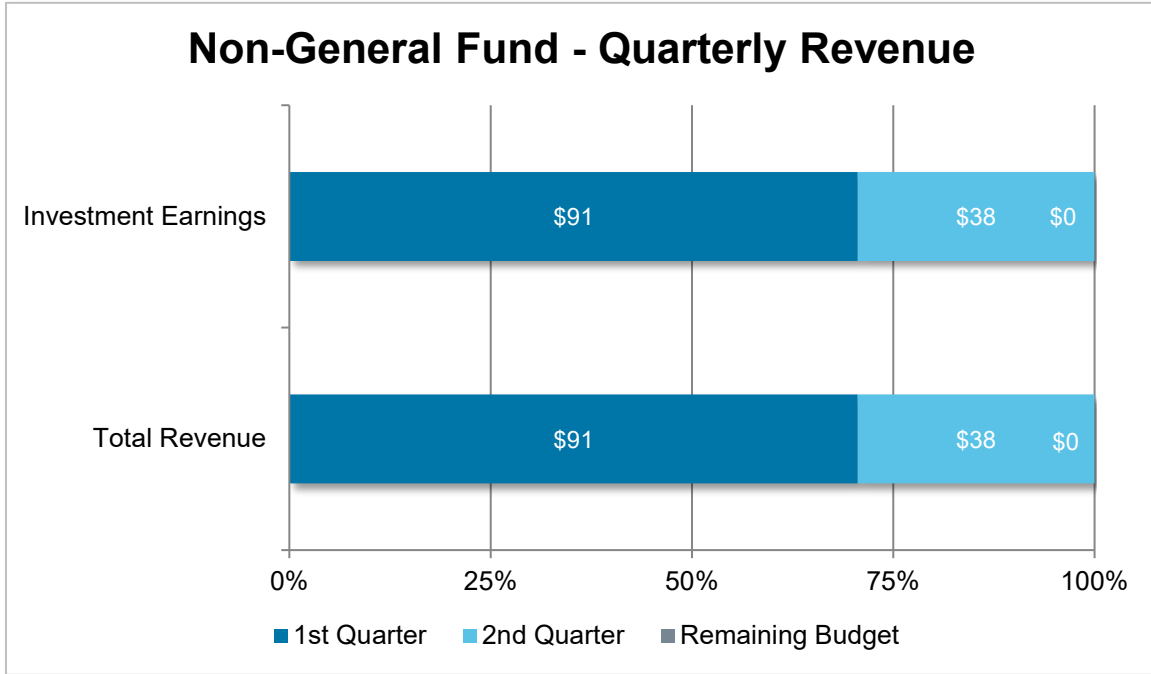
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$161,639	Transfer from Reserves	Non-Bargaining Increase

General Fund – Budget Corrective Items - Pending

Resolution No.	Amount	Type	Description
TBD	\$1,824,733	Revenue Adjustment	August Special Election State Reimbursement

Non-General Fund – Revenue Analysis

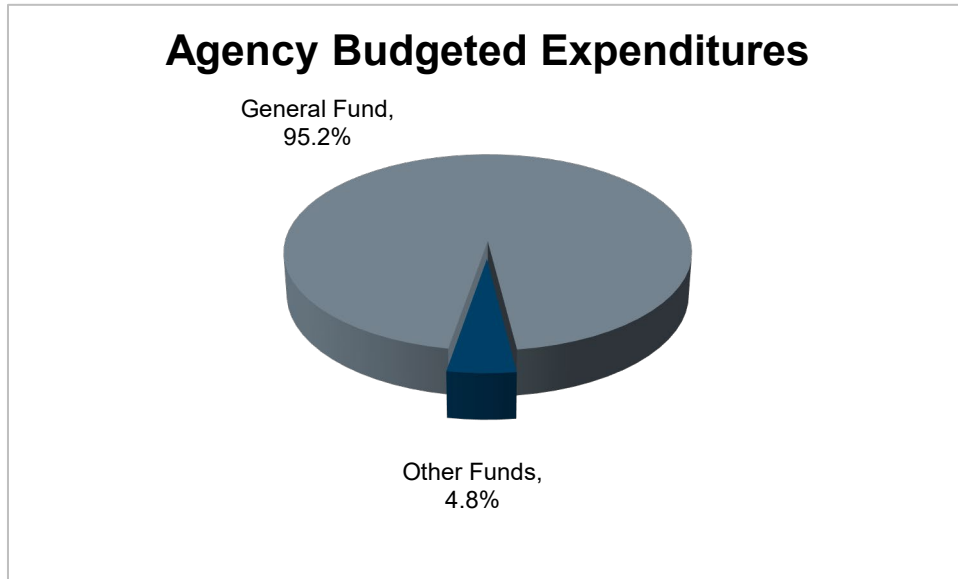


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$0	\$0	\$10,001	\$1,000,067	\$0	\$1,010,068
Current Year	\$91	\$38			\$129	\$0

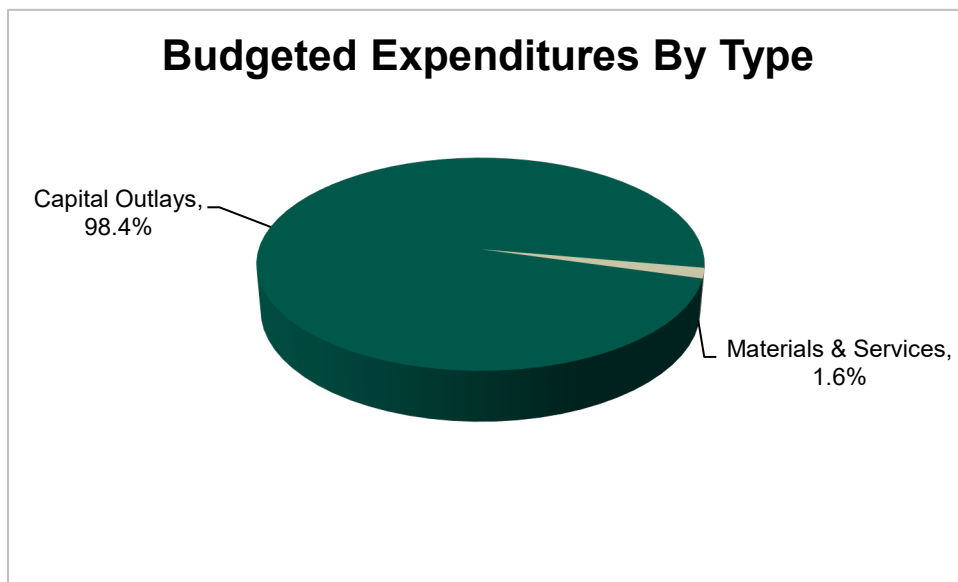
\*Current year total represents revised budget.

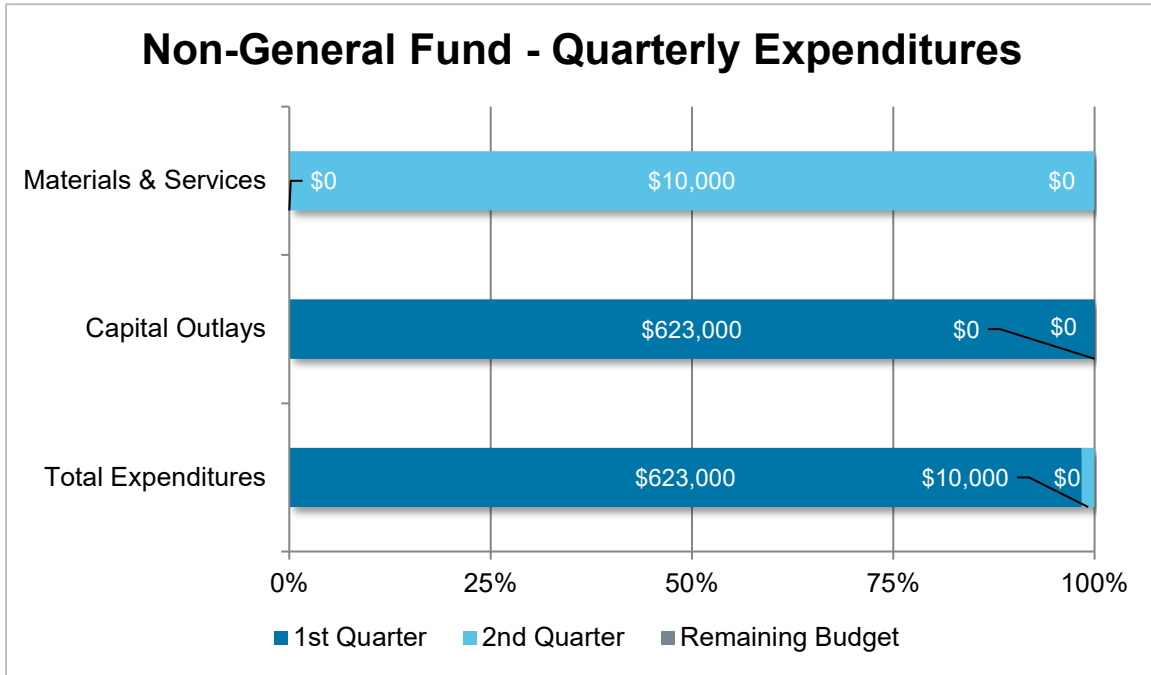
- Second quarter revenue of **\$38** represents **0.0%** of the budgeted amount for the year. YTD revenue of **\$129** represents **0.0%** of the budgeted amount for the year.
- Investment Earnings Revenue is interest accrued from the \$10,000 Secretary of State Grant for security upgrades.

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	\$10,000			\$633,000	\$633,000

\*Current year total represents revised budget.

- Second quarter expenditures of **\$10,000** represent **1.6%** of the budgeted amount for the year. YTD expenditures of **\$633,000** represent **100.0%** of the budgeted amount for the year.
- Materials & Services expenditures are related to the Secretary of State security grant, which was expended during 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

Resolution No.	Amount	Type	Description
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.