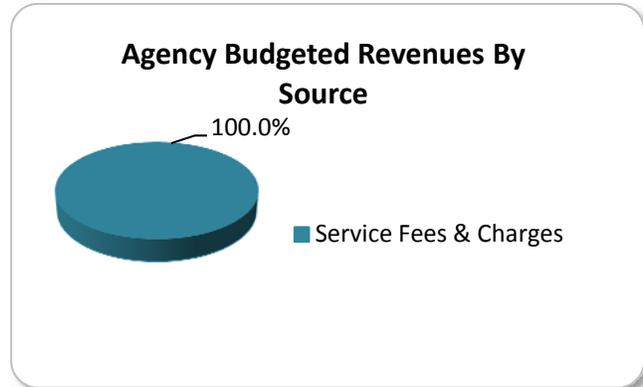
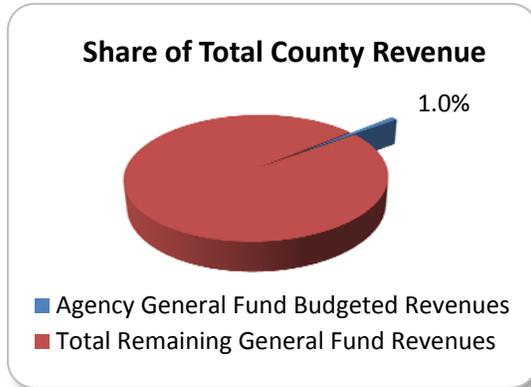
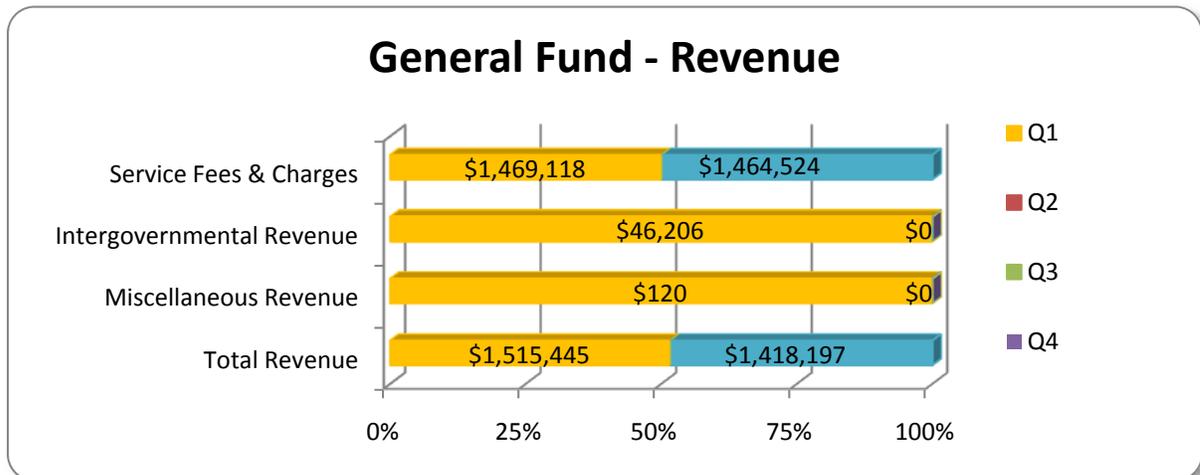


### General Fund Analysis



- The General Fund revenue for the Board of Elections is estimated to be \$2,933,642 for 2010, which is 1.0% 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 to reimburse the agency for expenses related to the prior year's elections and reimbursement from the state for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results.



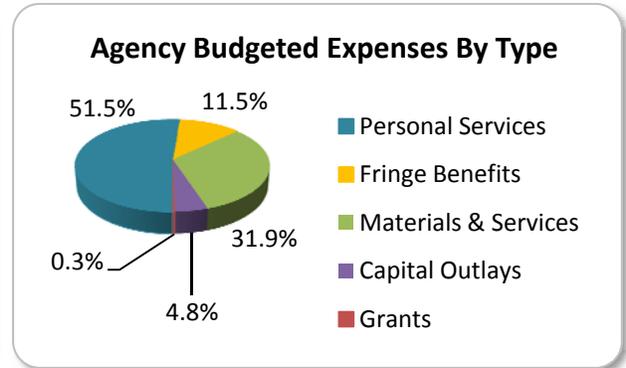
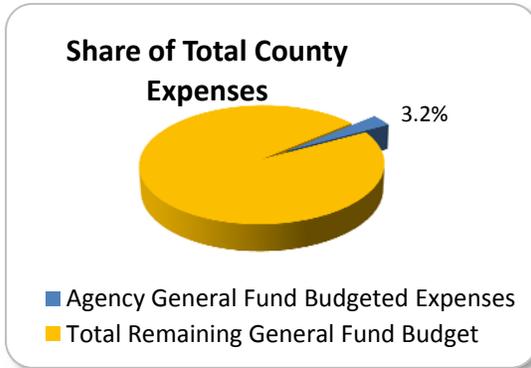
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$230,935	\$109,223	\$98,503	\$21,841	\$230,935	\$460,502
Current Year Actuals	\$1,515,445				\$1,515,445	\$2,933,642

\* Current year total represents revised budget.

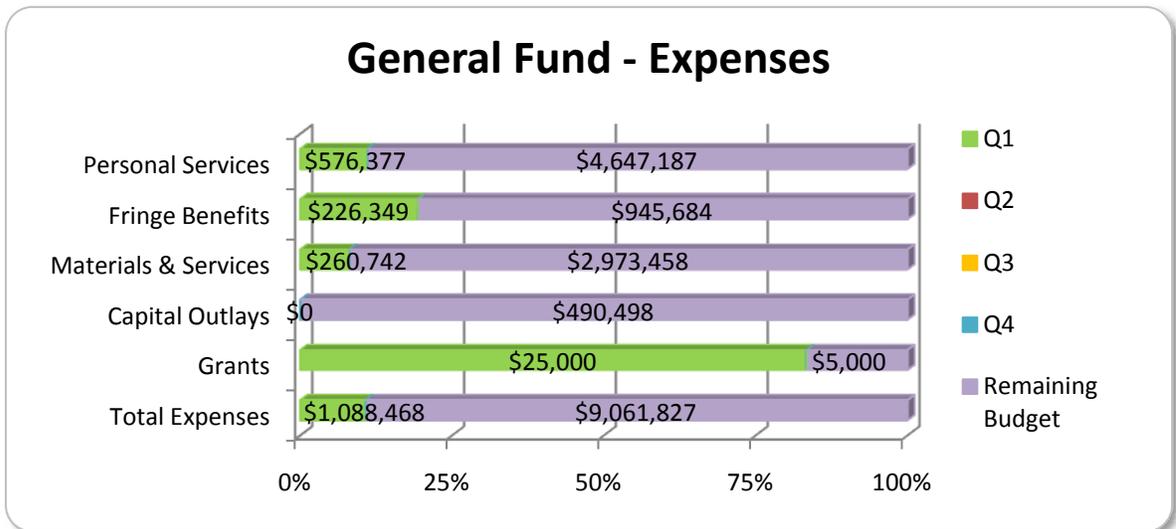
- First quarter revenues of \$1,515,445 represent 51.7% of the budgeted amount for the year. YTD revenues of \$1,515,445 represent 51.7% of the budgeted amount for the year.

- Within Service Fees & Charges, the amount collected from local governments in the 1<sup>st</sup> quarter from the first half property tax settlement totaled \$1,469,118. As a result, the revenue estimate was increased in the 1<sup>st</sup> quarter from \$1,600,000 to \$2,929,442. The increase was due to the August 4, 2009 Special Election, as well as the ability to include additional election-related expenses that were not eligible for reimbursement from previous odd-year elections.
- The \$46,206 within Intergovernmental Revenue is related to a Voting Access for Individuals with Disabilities (VOTE) grant from the U.S. Department of Health and Human Services. The grant was applied for in 2009, but the moneys were not received until January of this year.
- The \$120 within Miscellaneous Revenue that was unbudgeted and received was related to the reimbursement received from an employee serving on jury duty.

### General Fund Analysis



- The General Fund expenditures for the Board of Elections are estimated to be \$10,150,295 for 2010, which is 3.2% of the total budgeted expenditures for the General Fund.



	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	\$1,151,359	\$1,988,283	\$1,950,666	\$3,225,249	\$1,151,359	\$8,315,557
Current Year Actuals	\$1,088,468				\$1,088,468	\$10,150,295

\* Current year total represents revised budget.

- First quarter expenditures of \$1,088,468 represent 10.7% of the budgeted amount for the year. YTD expenditures of \$1,088,468 represent 10.7% of the budgeted amount for the year.
- The Board of Elections expended \$576,377 from Personal Services during the 1<sup>st</sup> quarter, which represents 11.0% of the 2010 budgeted amount. However, a significant amount of the Board's Personal Services budget is associated with Poll Worker Pay (\$1,701,624), Seasonal Employees (\$918,000), and Overtime/Comp Time (\$285,000) which will be expended during the 2<sup>nd</sup> and 4<sup>th</sup> quarters.

- The Board of Elections expended \$260,742 from Materials & Services during the 1st quarter, which represents 8.1% of the 2010 budgeted amount. However, most of the expenditures from Materials & Services are expected to be made in the 2<sup>nd</sup> and 4<sup>th</sup> quarters in support of the primary and general elections.
- The Board of Elections made no expenditures from Capital Outlays during the 1<sup>st</sup> quarter, though the expenditures are expected to be made during the remainder of the year. Of the budgeted amount, \$295,511 or 60.2% is related to the ReliaVote System, \$94,987 or 19.4% is related to the purchase of a ballot counting and retrieval system, and \$90,000 or 18.3% is related to the lease of a high-volume printing device and a folder-accumulator for the ReliaVote System. The latter two items are related to new initiatives that were included in the 2010 approved budget.
- The \$25,000 that was expended from Grants in the 1<sup>st</sup> quarter represents the one-time payment made by the Board of Elections for Kids Voting.

### General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$655,440	\$576,377	87.9%
2nd Quarter	\$1,746,852		
3rd Quarter	\$744,630		
4th Quarter	\$2,076,642		
<b>Total</b>	<b>\$5,223,564</b>	<b>\$576,377</b>	<b>11.0%</b>

- The Board of Elections expended \$576,377 from Personal Services during the 1<sup>st</sup> quarter, which represents 11.0% of the 2010 budgeted amount. Expenditures for Personal Services are expected to be greater in the 2<sup>nd</sup> quarter and 4<sup>th</sup> quarter due to the costs for Poll Worker Pay, Seasonal Employees, and Overtime/Comp Time associated with the primary and general elections.
- 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 budgeted amount for Seasonal Employees and Overtime/Comp Time is allocated as follows: 10% in the 1<sup>st</sup> quarter, 30% in the 2<sup>nd</sup> quarter, 10% in the 3<sup>rd</sup> quarter, and 50% in the 4<sup>th</sup> quarter.
- The actual expenditures for the 1<sup>st</sup> quarter fell below the budgeted amount as a result of expenditures within Seasonal Employees and Overtime/Comp Time coming in below the allocated amounts. For the 1<sup>st</sup> quarter, total expenditures for Seasonal Employees were \$35,373, compared to an allocation of \$91,800; while the total expenditures for Overtime/Comp Time were \$3,751 compared to an allocation of \$28,500.

#### Budget Corrective Items

##### Approved

- Resolution No. 168-10 authorized a transfer of appropriations in the amount of \$427,650 from the Commissioners Contingency for the costs associated with the mailing and distribution of absentee ballot applications to all active Franklin County registered voters for the May 4, 2010 Primary Election.

##### Pending

- The 2010 approved budget included a request from the Board of Elections for a fuel efficient delivery truck that was reserved in the Commissioners' Contingency. The Fleet Management Division of General Services has been working with the Board of Elections, Public Facilities Management, and the Franklin County Sheriff's Office to find a suitable truck for these agencies to collectively utilize. Once a suitable vehicle has been identified and ready for purchase, appropriations will be transferred to Fleet Management for the purchase of the truck.

##### Not Recommended

- There were no budget adjustments not recommended in the 1<sup>st</sup> quarter.

#### Budget Recommendations

- Based upon the 1<sup>st</sup> quarter analysis, there are no additional recommendations for budget savings or organizational performance improvements at this time.