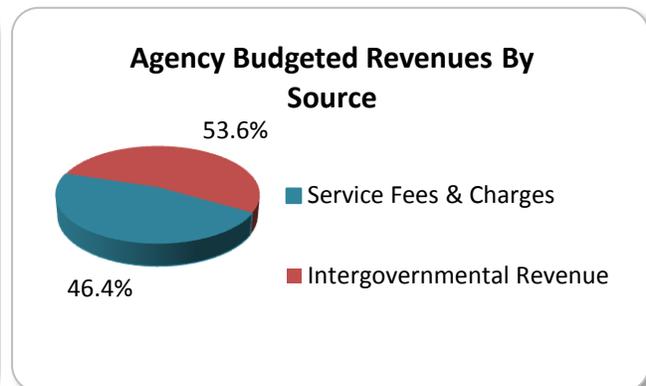
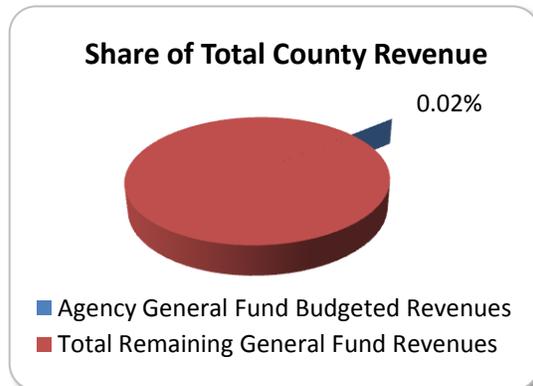
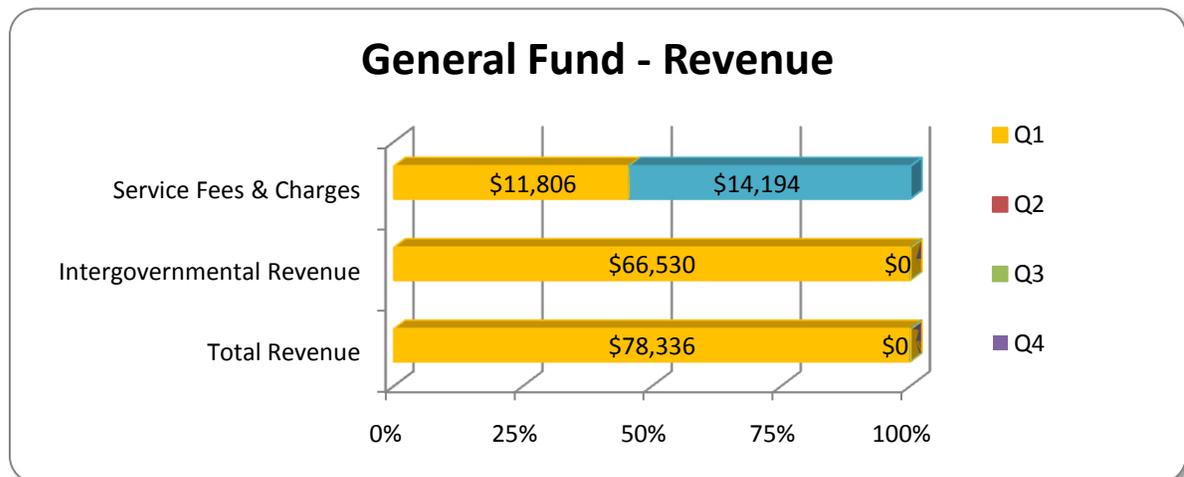


General Fund Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$56,000** for 2011, which is **0.0%** 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 election and reimbursement from the state for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,515,445	\$85,568	\$1,466,792	\$19,500	\$1,515,445	\$3,087,305
Current Year Actuals	\$78,336				\$78,336	\$56,000

* Current year total represents revised budget.

- First quarter revenues of **\$78,336** represent **139.9%** of the budgeted amount for the year.
- The significant decrease in revenues from 2010 to 2011 is due to the fees charged to local governments to reimburse the agency for expenses related to the prior year's election. This revenue source is generally received in even numbered years, with \$2.9 million received in 2010 and only \$20,000 budgeted for 2011.

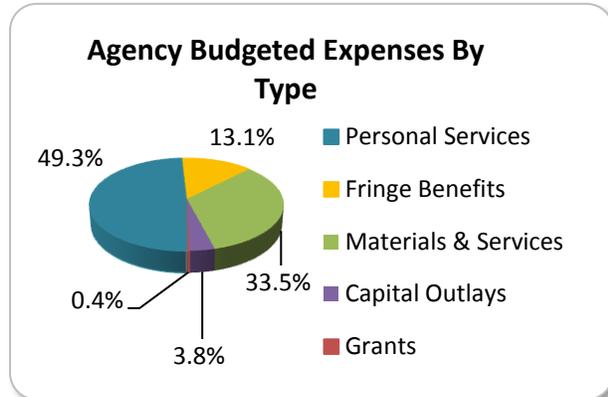
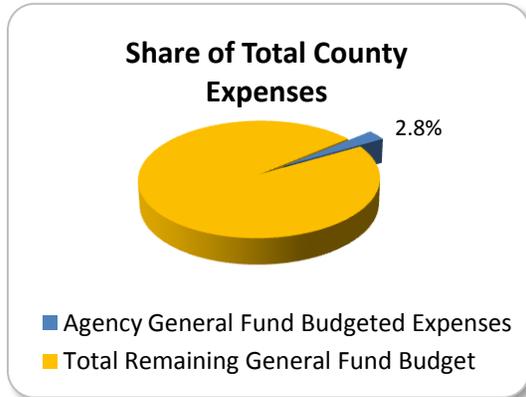


OMB Quarterly Report

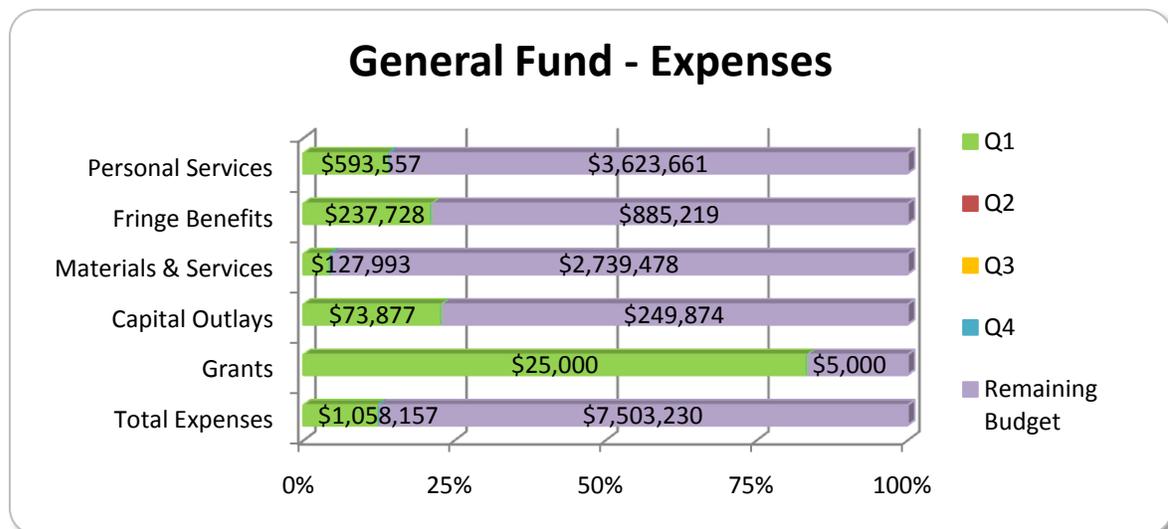
1st Quarter 2011 - Board of Elections

- Intergovernmental Revenue has exceeded the budgeted amount as a result of higher than expected reimbursement from the state for poll worker training (\$53,881) and the printing of paper ballots (\$12,650).

General Fund Analysis



- The General Fund expenditures for the Board of Elections are estimated to be **\$8,561,387** for 2011, which is **2.8%** of the total budgeted expenditures for the General Fund.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,088,468	\$2,561,905	\$2,113,927	\$3,459,610	\$1,088,468	\$9,223,910
Current Year Actuals	\$1,058,157				\$1,058,157	\$8,561,387

* Current year total represents revised budget.

- First quarter expenditures of **\$1,058,157** represent **12.4%** of the budgeted amount for the year.
- The Board of Elections expended \$593,557 from Personal Services during the 1st quarter, which represents 14.1% of the 2011 budgeted amount. However, a significant amount of the Board's Personal Services budget is associated with Poll Worker Pay (\$1,080,327), Seasonal Employees (\$772,500), and Overtime/Comp Time (\$115,000) which will be expended during the 2nd and 4th quarters.
- The Board of Elections expended \$127,993 from Materials & Services during the 1st quarter, which represents 4.5% of the 2011 budgeted amount. Part of this is due to the decision not to utilize the

\$204,100 in appropriations for the mailing of absentee ballot applications for the primary election since only 192 of the County's 800 precincts will conduct an election during the primary. However, expenditures from Materials & Services will increase during the 2nd and 4th quarters in order to support the operations of the primary and general elections.

- The \$25,000 that was expended from Grants in the 1st 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	\$607,840	\$593,557	97.7%
2nd Quarter	\$1,325,504		
3rd Quarter	\$694,355		
4th Quarter	\$1,589,519		
Total	\$4,217,218	\$593,557	14.1%

- The Board of Elections expended \$593,668 from Personal Services during the 1st quarter, which represents 14.1% of the 2011 budgeted amount. Expenditures for Personal Services are expected to be greater in the 2nd quarter and 4th 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 2nd and 4th quarters. The budgeted amount for Seasonal Employees and Overtime/Comp Time is allocated as follows: 10% in the 1st quarter, 30% in the 2nd quarter, 10% in the 3rd quarter, and 50% in the 4th quarter.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no additional recommendations for budget savings or organizational performance improvements at this time.