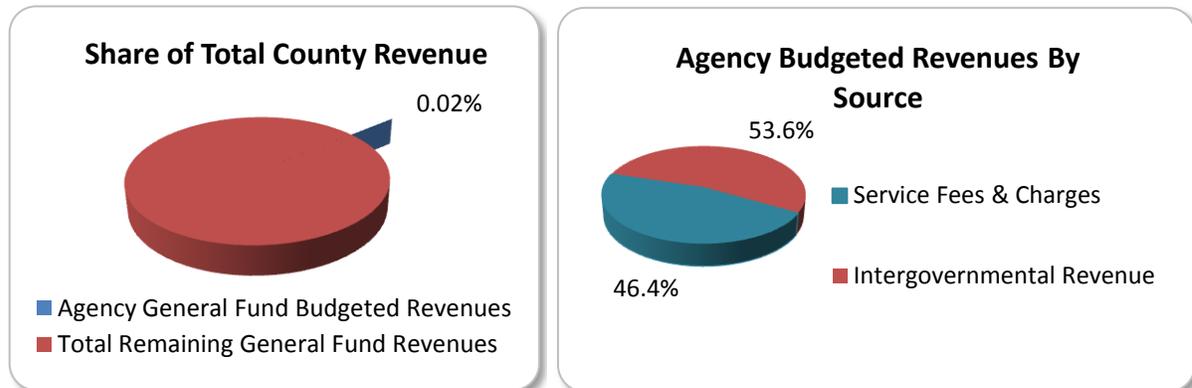
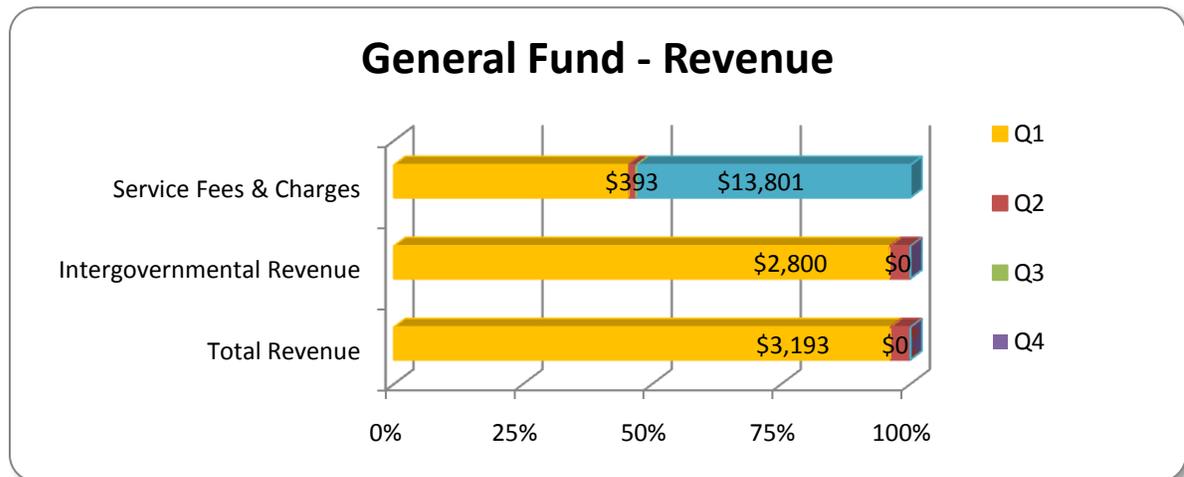


General Fund Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$56,000** for 2011, which is **0.02%** 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 generally received in even numbered years), and reimbursement from the state for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results.

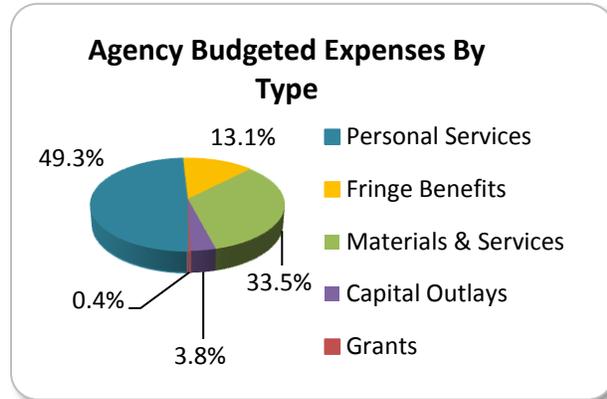
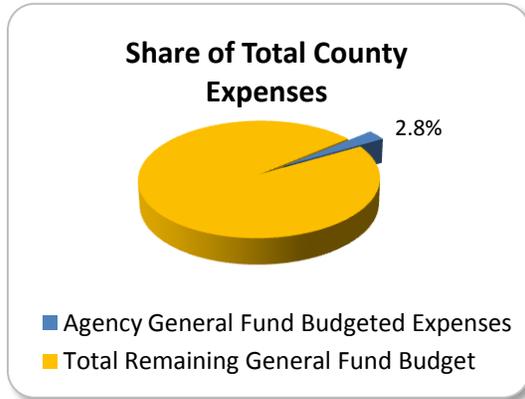


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,515,445	\$85,568	\$1,466,792	\$19,500	\$1,601,013	\$3,087,305
Current Year Actuals	\$78,336	\$3,193			\$81,529	\$56,000

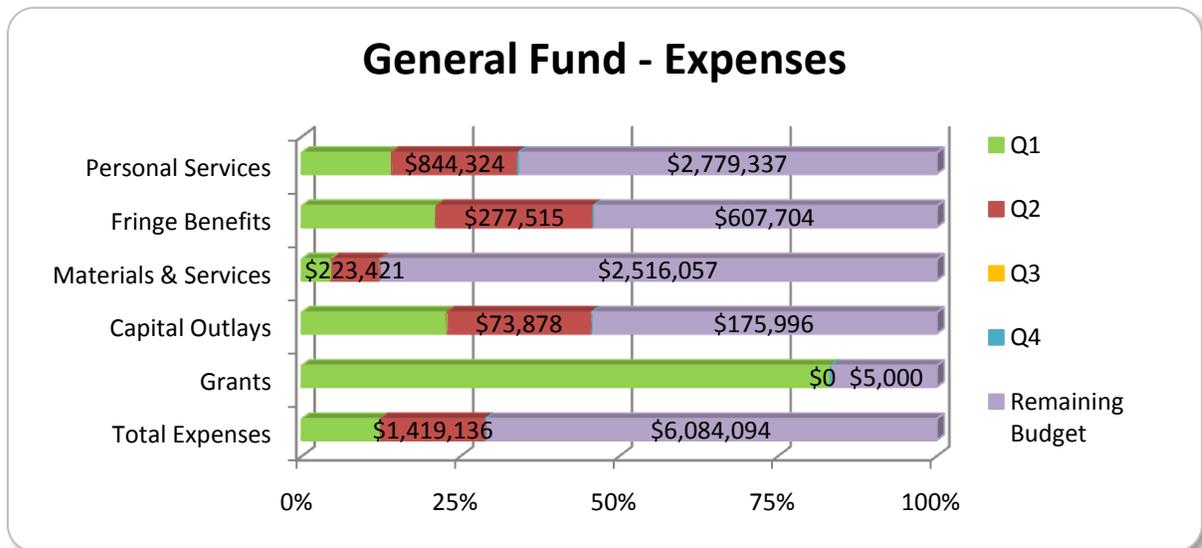
* Current year total represents revised budget.

- Second quarter revenues of **\$3,193** represent **5.7%** of the budgeted amount for the year. YTD revenues of **\$81,529** represent **145.6%** 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, with \$2.9 million received in 2010 and only \$20,000 budgeted for 2011.
- Intergovernmental Revenue has exceeded budget due to 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	\$3,650,373	\$9,223,910
Current Year Actuals	\$1,058,157	\$1,419,136			\$2,477,293	\$8,561,387

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,419,136** represent **16.6%** of the budgeted amount for the year. YTD expenditures of **\$2,477,293** represent **28.9%** of the budgeted amount for the year.
- The Board of Elections expended \$844,324 from Personal Services during the 2nd quarter, which represents 20.0% of the 2011 budgeted amount. Included in this amount was \$162,440 for Seasonal Employees, \$112,091 for Poll Worker Pay, and \$19,738 for Overtime/Comp Time.

- The Board of Elections expended \$223,421 from Materials & Services during the 2nd quarter, which represents 7.8% of the 2011 budgeted amount. This is due primarily to only 192 of the County's 800 precincts conducting an election during the May primary. The number of precincts conducting an election also impacted the decision not to utilize the \$204,100 in appropriations for the mailing of absentee ballot applications for the primary election. However, expenditures from Materials & Services will increase during the 4th quarter in order to support the operations of the 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	\$844,324	63.7%
3rd Quarter	\$694,355		
4th Quarter	\$1,589,519		
Total	\$4,217,218	\$1,437,881	34.1%

- The Board of Elections expended \$844,324 from Personal Services during the 2nd quarter or 63.7% of the expected amount for the quarter. The variance is due primarily to only 192 of the County's 800 precincts conducting an election during the May primary.
- 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

- As a result of only 192 of the County's 800 precincts conducting an election during the May primary, there will likely be savings available within Personal Services, Fringe Benefits, and Materials & Services. However, some of these savings will be offset by various unbudgeted expenses, such as additional voting machine maintenance and the review of petition signatures. OMB will work with the Board of Elections to determine the amount of available savings during the 3rd quarter.