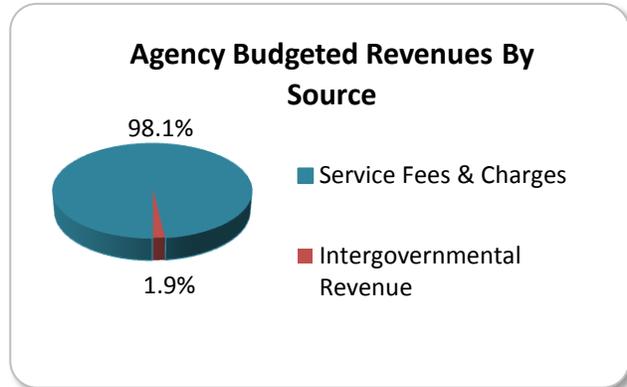
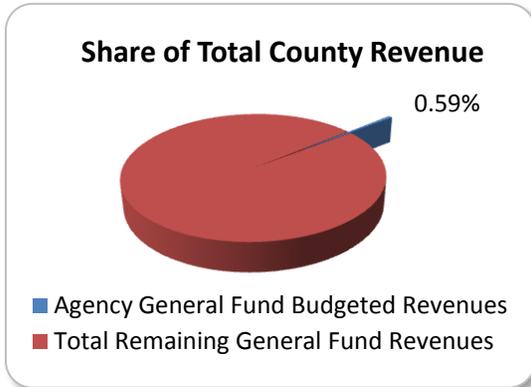
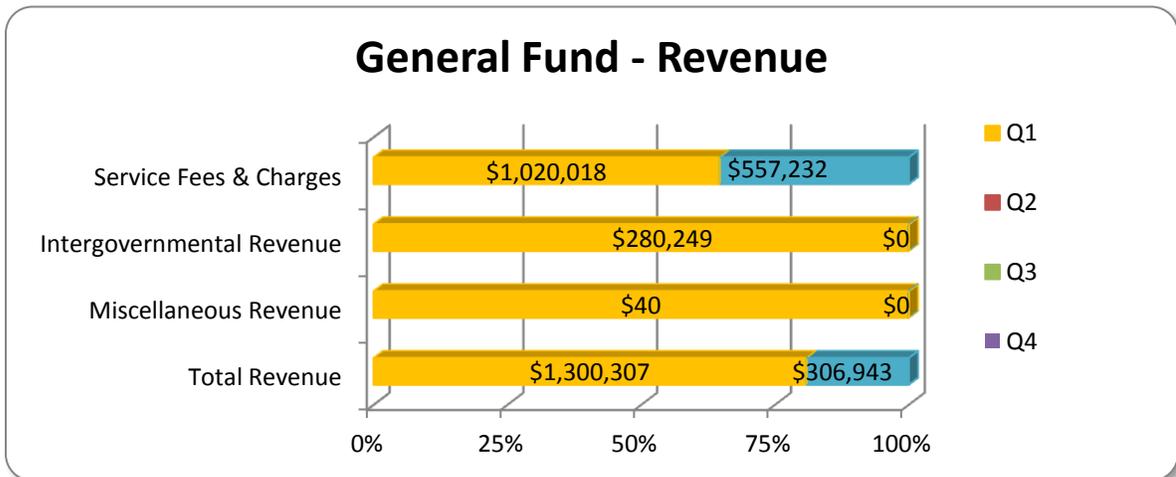


### General Fund Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$1,607,250** for 2012, which is **0.6%** 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 current year reimbursements from the state for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results.



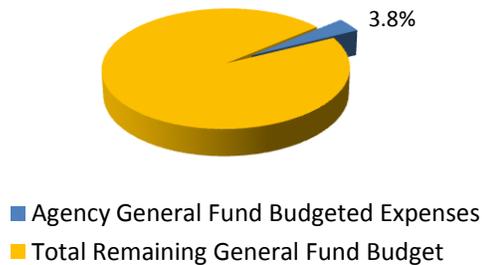
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$78,336	\$3,193	\$13,407	\$2,918	\$78,336	\$97,854
Current Year Actuals	\$1,300,307				\$1,300,307	\$1,607,250

\* Current year total represents revised budget.

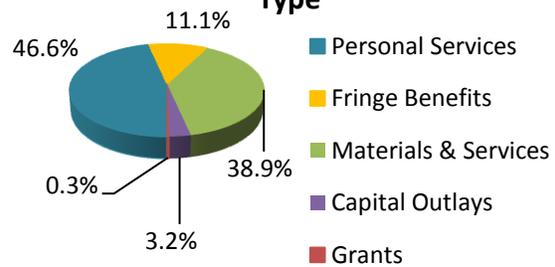
- First quarter revenues of **\$1,300,307** represent **80.9%** of the budgeted amount for the year.
- Service Fees & Charges includes the amount collected from local governments to reimburse the agency for expenses related to the prior year's election. In the 1<sup>st</sup> quarter, these fees were collected from the first half property tax settlement totaling \$1,018,503. The fees from the 2<sup>nd</sup> half property tax settlement payment will occur in the 3<sup>rd</sup> quarter.
- First quarter Intergovernmental revenue for state reimbursements for the 2012 Primary Election totaled \$267,689.

### General Fund Analysis

**Share of Total County Expenses**

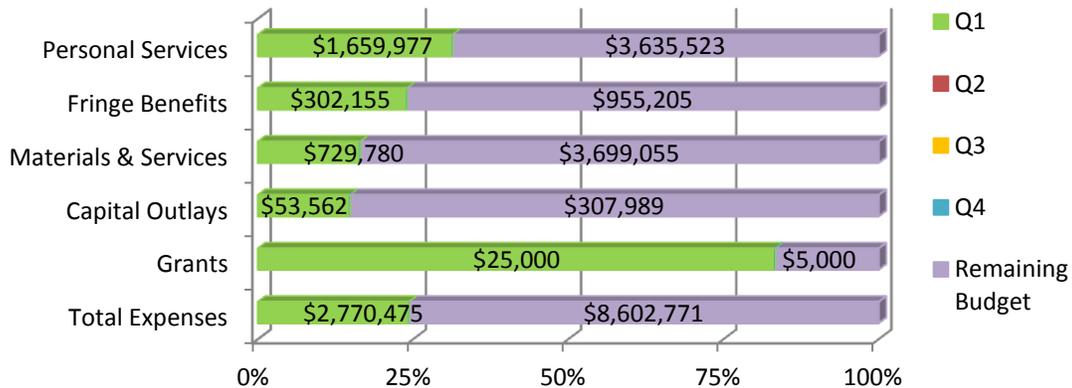


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Board of Elections are estimated to be \$11,373,246 for 2012, which is 3.8% of the total budgeted expenditures for the General Fund.

### General Fund - Expenses



	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	\$1,058,157	\$1,419,136	\$1,174,499	\$3,780,323	\$1,058,157	\$7,432,115
Current Year Actuals	\$2,770,475				\$2,770,475	\$11,373,246

\* Current year total represents revised budget.

- First quarter expenditures of \$2,770,475 represent 24.4% of the budgeted amount for the year.
- The Board of Elections expended \$1,659,977 from Personal Services during the 1<sup>st</sup> quarter, which represents 31.3% of the 2012 budgeted amount. However, a significant amount of the Board's Personal Services budget is associated with Poll Worker Pay (\$1,541,712), Seasonal Employees (\$1,050,000), and Overtime/Comp Time (\$370,000) which will be expended during the 1<sup>st</sup> and 4<sup>th</sup> quarters.

- The Board of Elections expended \$729,780 from Materials & Services during the 1st quarter, which represents 16.4% of the 2012 budgeted amount. However, most of the expenditures from Materials & Services are expected to be made in the 4<sup>th</sup> quarter in support of the general election.
- The majority of Capital Outlays are related to the lease of the Reala-Vote absentee ballot system, the lease payments of about \$74,000 are typically paid quarterly. The invoice for the 1<sup>st</sup> quarter payment was not received until the 2<sup>nd</sup> quarter; therefore, Capital Outlay expenditures are lower than anticipated in the 1<sup>st</sup> quarter but should align with budget by year-end.
- 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	\$1,737,686	\$1,659,977	95.5%
2nd Quarter	\$765,564		
3rd Quarter	\$677,830		
4th Quarter	\$2,114,420		
<b>Total</b>	<b>\$5,295,500</b>	<b>\$1,659,977</b>	<b>31.3%</b>

- The Board of Elections expended \$1,659,977 from Personal Services during the 1<sup>st</sup> quarter, which represents 31.3% of the 2012 budgeted amount.
- The agency budget column assumes 50% of the budgeted amount for Poll Worker Pay will be expended in both the 1<sup>st</sup> and 4<sup>th</sup> quarters. The budgeted amount for Seasonal Employees and Overtime/Comp Time is allocated as follows: 30% in the 1<sup>st</sup> quarter, 10% 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 \$280,537 compared to an allocation of \$315,000; total expenditures for Overtime/Comp Time were \$46,362 compared to an allocation of \$111,000; and total expenditures for Poll Worker Pay were \$589,050 compared to an allocation of \$770,856.

#### Budget Corrective Items

##### Approved

- There have been no approved budget adjustments to date.

##### Pending

- The revenue estimate for the amount collected from local governments will be increased from \$1,569,750 to \$2,037,006 in the 2<sup>nd</sup> quarter. The increase is related to election-related expenses that were previously not eligible for reimbursement during odd-year elections and are now eligible for reimbursement.

##### 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 recommendations for budget savings or organizational performance improvements at this time.