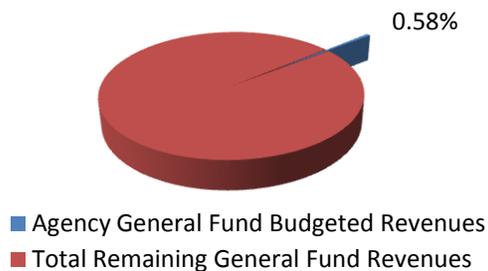
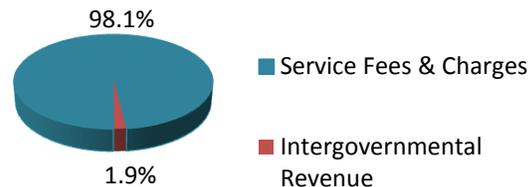


General Fund Analysis

Share of Total County Revenue

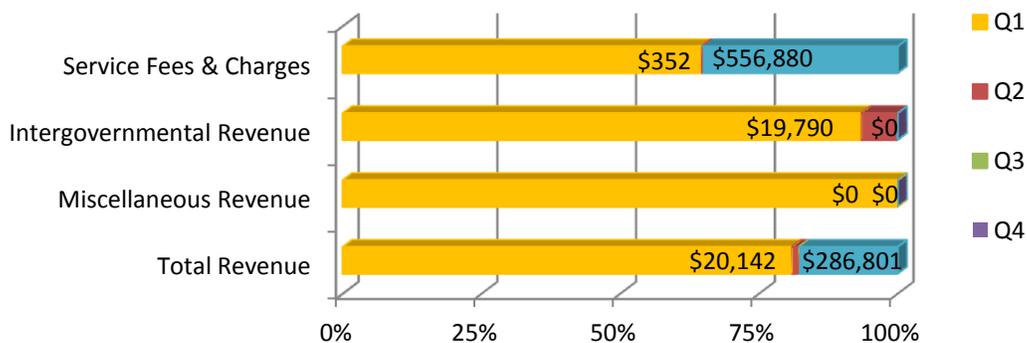


Agency Budgeted Revenues By Source



- 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.

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$78,336	\$3,193	\$13,407	\$2,918	\$81,529	\$97,854
Current Year Actuals	\$1,300,307	\$20,142			\$1,320,449	\$1,607,250

* Current year total represents revised budget.

- Second quarter revenues of **\$20,142** represent **1.3%** of the budgeted amount for the year. YTD revenues of **\$1,320,449** represent **82.2%** of the budgeted amount for the year.
- Service Fees & Charges include the amount collected from local governments to reimburse the agency for expenses related to the prior year's election. In the 1st quarter, local government reimbursements collected from the first half property tax settlement fees totaled \$1,018,503. The fees to be collected in the second half property tax settlement payment, received during the 3rd quarter, will be approximately \$1.0 million. Based on current estimates, reimbursements will exceed budget by approximately \$500,000 by year end.



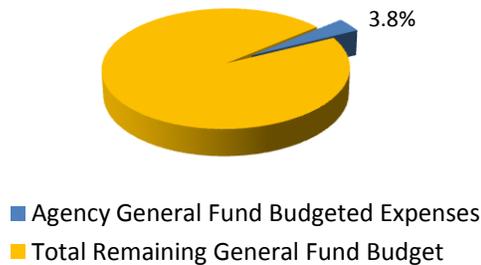
OMB Quarterly Report

2nd Quarter 2012 - Board of Elections

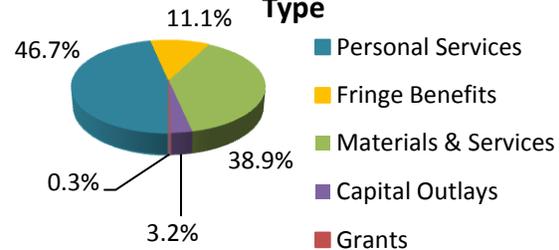
- First quarter Intergovernmental revenue included state reimbursements for the 2012 Primary Election totaling \$267,689. In the second quarter \$19,790 was reimbursed to the Board of Elections for online training and paper ballots for the 2012 primary.

General Fund Analysis

Share of Total County Expenses

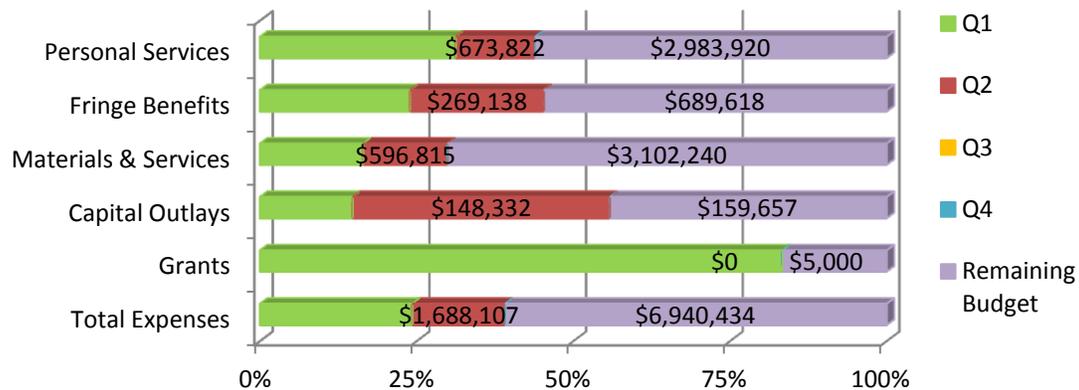


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Board of Elections are estimated to be **\$11,399,016** for 2012, which is **3.8%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,058,157	\$1,419,136	\$1,174,499	\$3,780,323	\$2,477,293	\$7,432,115
Current Year Actuals	\$2,770,475	\$1,688,107			\$4,458,582	\$11,399,016

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,688,107** represent **14.8%** of the budgeted amount for the year. YTD expenditures of **\$4,458,582** represent **39.1%** of the budgeted amount for the year.
- The Board of Elections expended \$673,822 from Personal Services during the 2nd quarter, which represents 12.7% 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 are expended for the primary and general elections during the 1st and 4th quarters.

- The Board of Elections expended \$596,815 from Materials & Services during the 2nd quarter, which represents 13.5% of the 2012 budgeted amount. However, most of the expenditures from Materials & Services are expected to be made in the 4th quarter in support of the general election.
- Most of the appropriations for Capital Outlays are related to the lease of the Relia-Vote absentee ballot system. The lease payments of about \$74,000 are typically paid quarterly. However, the invoice for the 1st quarter payment was not received until the 2nd quarter; therefore, the expenditures for the 2nd quarter include two quarterly lease payments. Expenditures for Capital Outlays are expected to align with budget by year-end.
- 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	\$1,742,281	\$1,659,977	95.3%
2nd Quarter	\$772,079	\$673,822	87.3%
3rd Quarter	\$682,425		
4th Quarter	\$2,120,934		
Total	\$5,317,719	\$2,333,799	43.9%

- The Board of Elections expended \$673,822 from Personal Services during the 2nd quarter, which represents 12.7% 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 1st and 4th quarters. The budgeted amount for Seasonal Employees and Overtime/Comp Time is allocated as follows: 30% in the 1st quarter, 10% in the 2nd quarter, 10% in the 3rd quarter, and 50% in the 4th quarter.
- The actual expenditures for the 2nd quarter fell below the budgeted amount as a result of expenditures within Seasonal Employees and Overtime/Comp Time coming in below the allocated amounts.

Budget Corrective Items

Approved

- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Board of Elections was \$25,770.

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