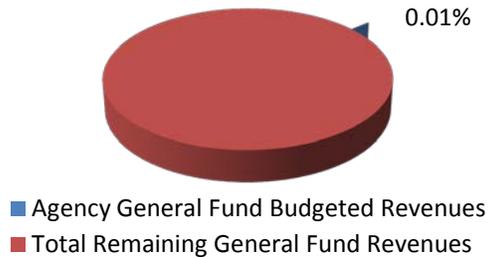
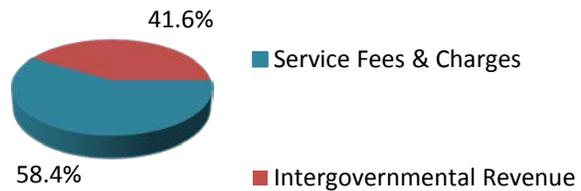


General Fund Analysis

Share of Total County Revenue

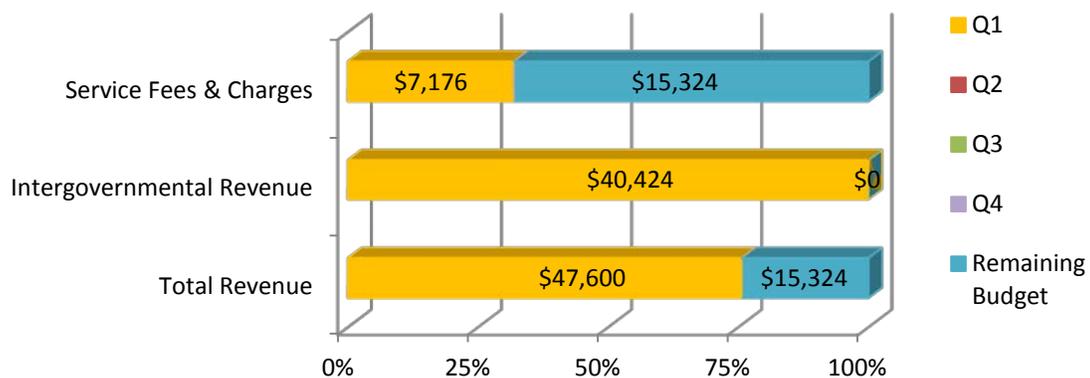


Agency Budgeted Revenues By Source



- The General Fund revenue for the Board of Elections is estimated to be \$38,500 for 2013, which is 0.01% 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 in even numbered years 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.

General Fund - Revenue



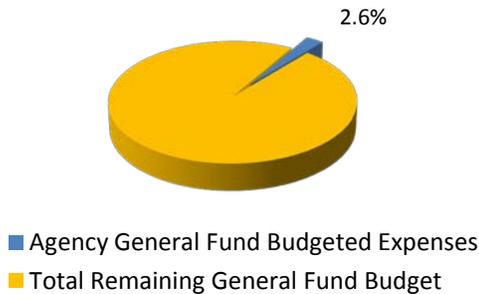
| | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year Actuals | \$1,300,307 | \$20,142 | \$1,093,764 | \$34,301 | \$1,300,307 | \$2,448,514 |
| Current Year Actuals | \$47,700 | | | | \$47,700 | \$38,500 |

* Current year total represents revised budget.

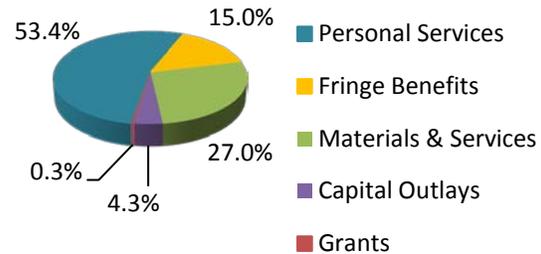
- First quarter revenues of \$47,700 represent 123.9% of the budgeted amount for the year.
- Intergovernmental revenue includes \$40,424 in state reimbursements that was collected in the 1st quarter for the 2012 General Election.

General Fund Analysis

Share of Total County Expenses

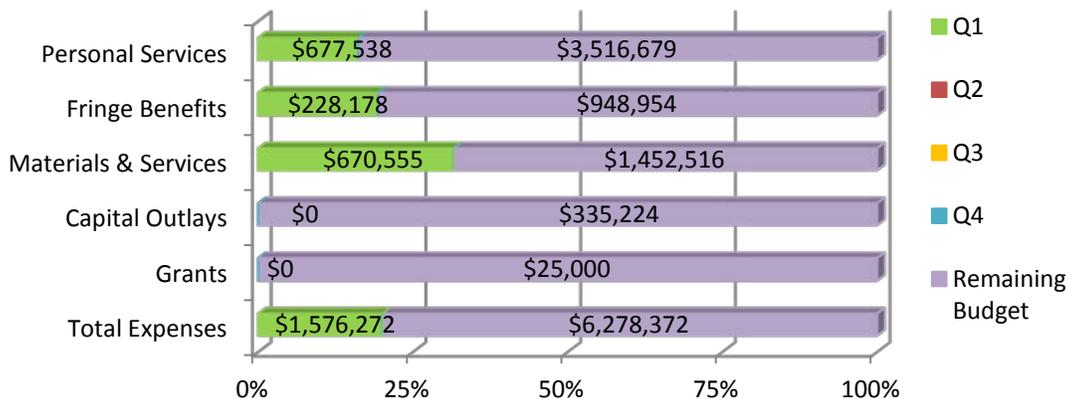


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Board of Elections are estimated to be \$7,854,644 for 2013, which is 2.6% 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 | \$2,770,475 | \$1,688,107 | \$2,529,901 | \$4,053,706 | \$2,770,475 | \$11,042,189 |
| Current Year Actuals | \$1,576,272 | | | | \$1,576,272 | \$7,854,644 |

* Current year total represents revised budget.

- First quarter expenditures of \$1,576,272 represent 20.1% of the budgeted amount for the year.
- The Board of Elections expended \$670,555 from Materials & Services during the 1st quarter, which represents 31.6% of the 2013 budgeted amount. This variance is due to expenses from the 2012 General Election carrying over into the 1st quarter of 2013. Most of the remaining expenditures from Materials & Services are expected to be made in the 4th quarter in support of the general election.
- The majority of 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. The invoice for the 1st quarter payment was not received until the 2nd quarter; therefore, Capital Outlays expenditures are lower than anticipated in the 1st quarter but should align with budget by year-end.
- The \$25,000 that is in the 2013 Budget for Grants is for the Kids Voting Program. This will be expended in the 2nd quarter.

General Fund Analysis

Personal Services

| <u>Quarter</u> | <u>Agency Budget</u> | <u>Actual Expenditures</u> | <u>% of Budget Expended</u> |
|----------------|----------------------|----------------------------|-----------------------------|
| 1st Quarter | \$653,602 | \$677,538 | 103.7% |
| 2nd Quarter | \$1,338,506 | | |
| 3rd Quarter | \$653,602 | | |
| 4th Quarter | \$1,548,507 | | |
| Total | \$4,194,217 | \$677,538 | 16.2% |

- 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 agency budget column also allocates the amounts for Seasonal Employees and Overtime/Comp Time as follows: 10% in the 1st quarter, 30% in the 2nd quarter, 10% in the 3rd quarter, and 50% in the 4th quarter.
- Personal Services expenditures for the Board of Elections exceeded the amount budgeted for the 1st quarter due to termination payouts of vacation and sick leave in the amount of \$104,642. Excluding these termination payouts, Personal Services expenditures would have been 87.7% of the budgeted amount.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Board of Elections was \$38,960.

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.