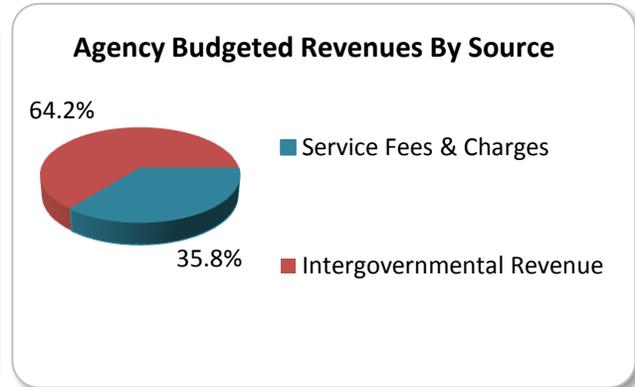
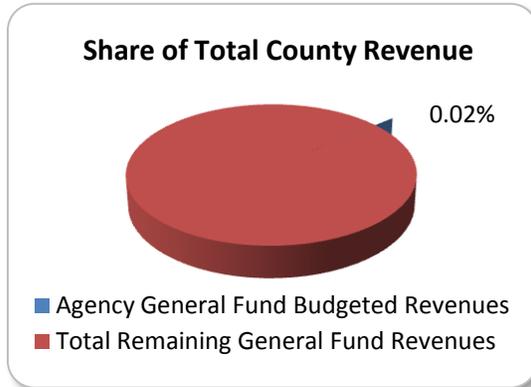
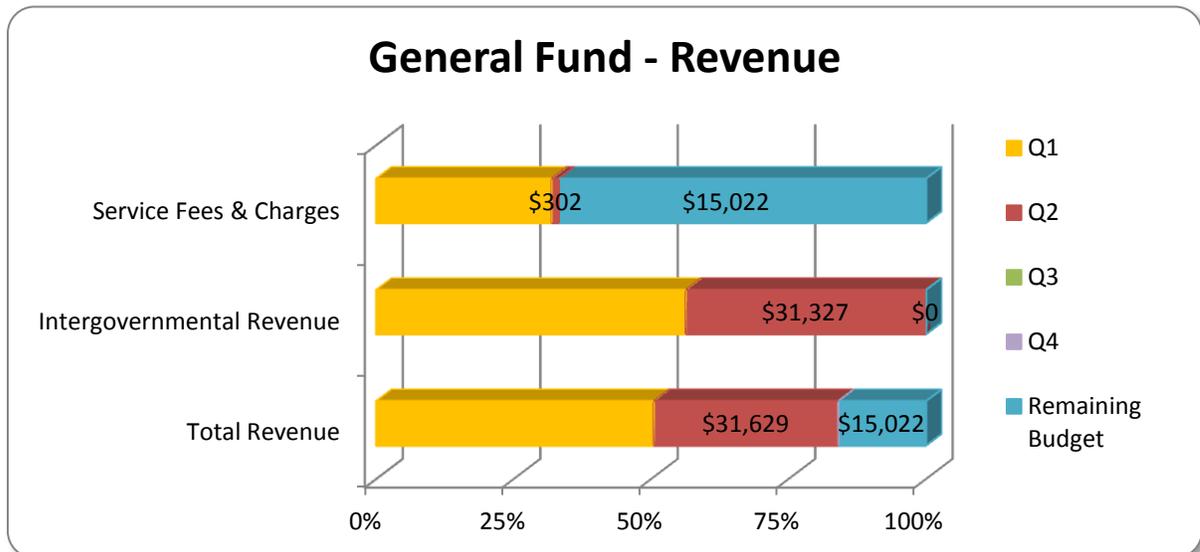


### General Fund Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$62,924** for 2013, 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 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.



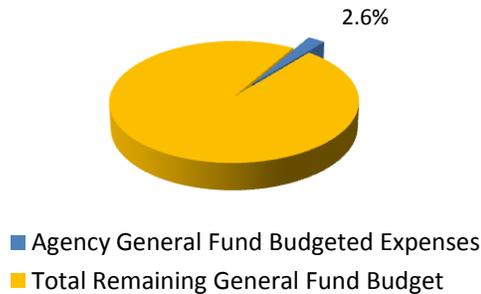
|                      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*      |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year Actuals   | \$1,300,307             | \$20,142                | \$1,093,764             | \$34,301                | \$1,320,449 | \$2,448,514 |
| Current Year Actuals | \$47,700                | \$31,629                |                         |                         | \$79,329    | \$62,924    |

\* Current year total represents revised budget.

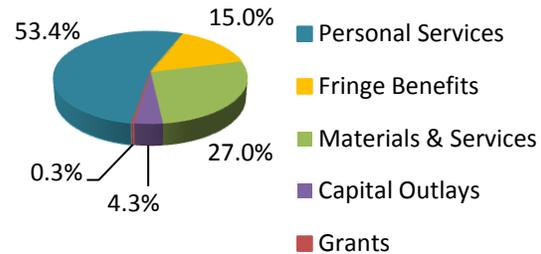
- Second quarter revenues of **\$31,629** represent **50.3%** of the budgeted amount for the year. YTD revenues of **\$79,329** represent **126.1%** of the budgeted amount for the year.
- Intergovernmental revenue includes \$40,424 in state reimbursements that was collected in the 1<sup>st</sup> quarter for the 2012 General Election and \$31,327 in the 2<sup>nd</sup> quarter for the 2013 Primary Election.

### General Fund Analysis

**Share of Total County Expenses**

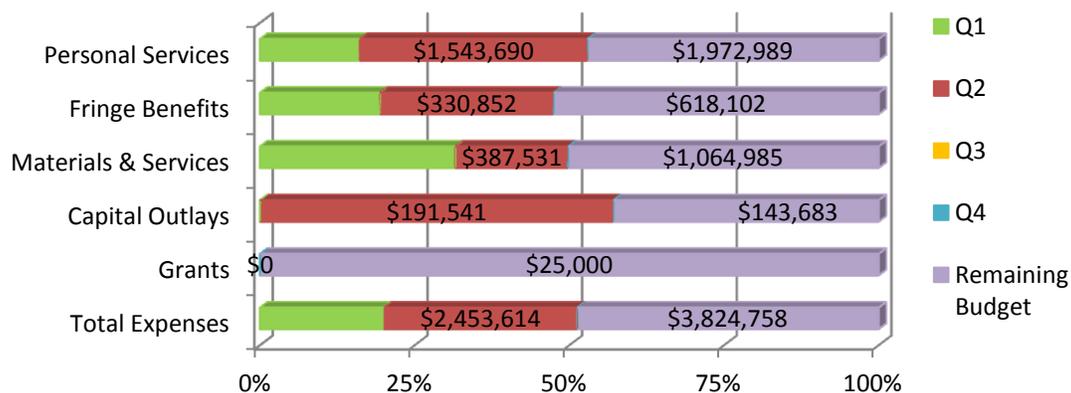


**Agency Budgeted Expenses By Type**



- 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 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*       |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--------------|
| Prior Year Actuals   | \$2,770,475             | \$1,688,107             | \$2,529,901             | \$4,053,706             | \$4,458,582 | \$11,042,189 |
| Current Year Actuals | \$1,576,272             | \$2,453,614             |                         |                         | \$4,029,886 | \$7,854,644  |

\* Current year total represents revised budget.

- Second quarter expenditures of **\$2,453,614** represent **31.2%** of the budgeted amount for the year. YTD expenditures of **\$4,029,886** represent **51.3%** of the budgeted amount for the year.
- The Board of Elections expended \$1,058,086 from Materials & Services YTD, which represents 49.8% of the 2013 budgeted amount. The remaining 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 Relia-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 Outlays expenditures higher than anticipated in the 2<sup>nd</sup> quarter but should align with budget by year-end.
- The \$25,000 within Grants is for the Kids Voting Program, and should be expended in the 4<sup>th</sup> 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                  | 103.6%                      |
| 2nd Quarter    | \$1,338,506          | \$1,543,690                | 136.7%                      |
| 3rd Quarter    | \$653,602            |                            |                             |
| 4th Quarter    | \$1,548,507          |                            |                             |
| <b>Total</b>   | <b>\$4,194,217</b>   | <b>\$2,221,228</b>         | <b>53.0%</b>                |

- 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 1<sup>st</sup> quarter, 30% in the 2<sup>nd</sup> quarter, 10% in the 3<sup>rd</sup> quarter, and 50% in the 4<sup>th</sup> quarter.
- Personal Services expenditures for the Board of Elections exceeded the amount budgeted for the 2<sup>nd</sup> quarter due to 62% of cost for Seasonal Employees being expended for the primary election. The Board of Elections expects to be able to cover any variance from within its current appropriation levels.

#### 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.