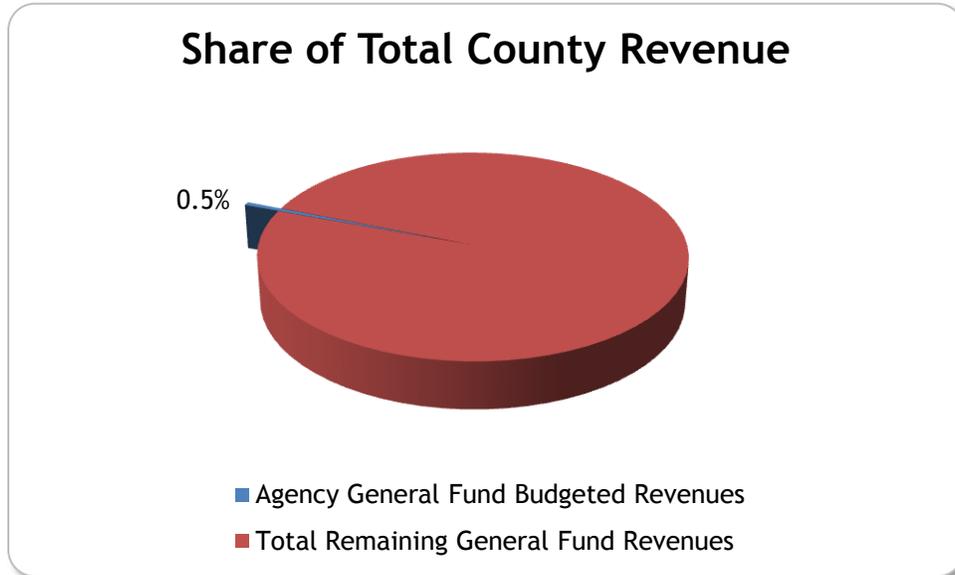
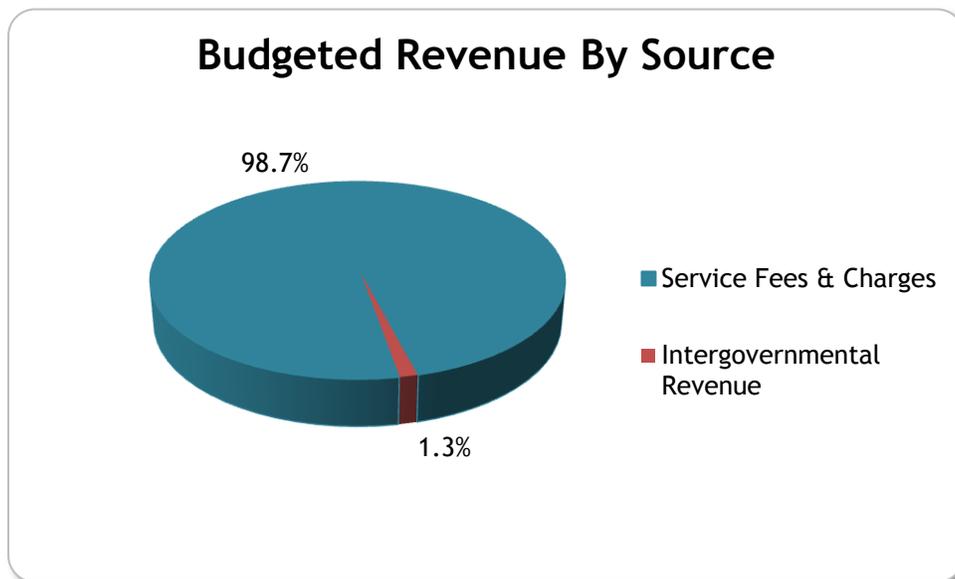


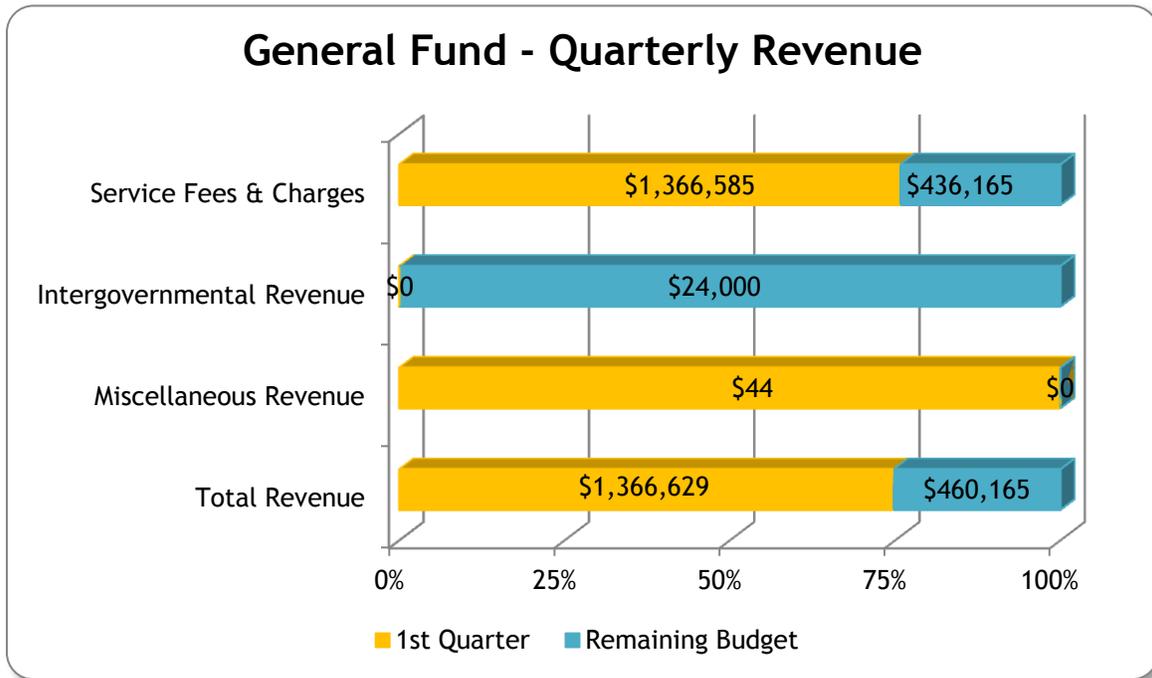
General Fund - Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$1,826,750** for 2014, which is **0.5%** 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.



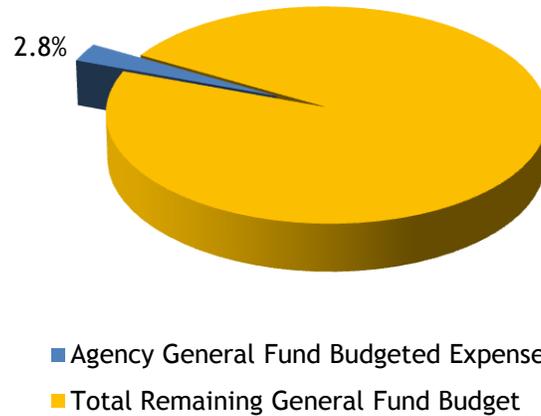
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$47,700	\$31,629	\$9,384	\$42,103	\$47,700	\$130,816
Current Year	\$1,366,629				\$1,366,629	\$1,826,750

**Current year total represents revised budget.*

- First quarter revenue of **\$1,366,629** represents **74.8%** of the budgeted amount for the year. YTD revenue of **\$1,366,629** represents **74.8%** 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 1st quarter, these fees were collected from the first half property tax settlement totaling \$1,366,585. The fees from the second half property tax settlement payment will occur in the 3rd quarter.
- Intergovernmental revenue is for state reimbursements for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results that will be collected in the 2nd and 4th quarters of 2014.

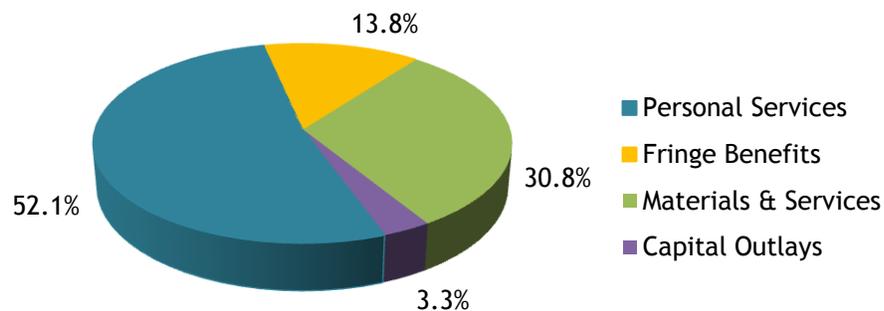
General Fund - Expenditure Analysis

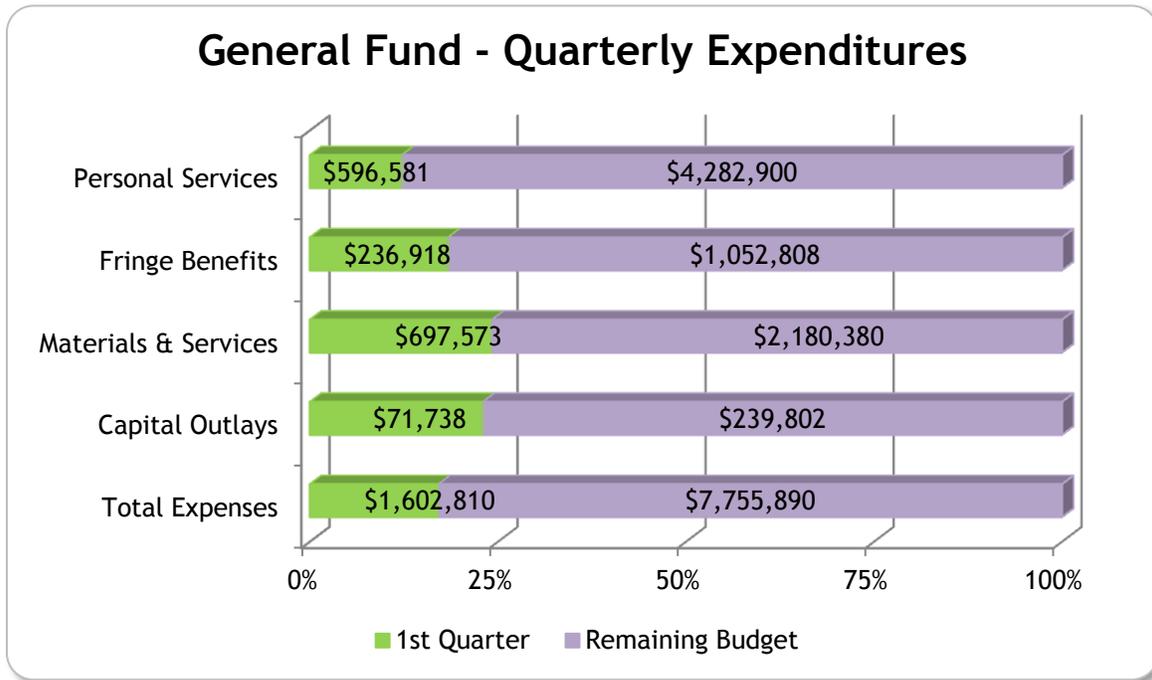
Share of Total County Expenditures



- The General Fund expenditures for the Board of Elections are estimated to be \$9,358,700 for 2014, which is 2.8% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,576,272	\$2,453,613	\$1,113,142	\$2,761,939	\$1,576,272	\$7,904,966
Current Year	\$1,602,809				\$1,602,809	\$9,358,700

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,602,809** represent **17.1%** of the budgeted amount for the year. YTD expenditures of **\$1,602,809** represent **17.1%** of the budgeted amount for the year.
- The Board of Elections expended \$697,573 from Materials & Services during the 1st quarter, which represents 24.2% of the 2014 budgeted amount.
- The majority of Capital Outlays are related to the lease of the Relia-Vote absentee ballot system, which are typically paid quarterly.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$661,215	\$596,580	90.2%
2 nd Quarter	\$1,651,025		
3 rd Quarter	\$661,216		
4 th Quarter	\$1,906,025		
Total	\$4,879,481	\$596,580	12.2%

- 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.
- The variance in Personal Services in the 1st quarter is largely due to two positions that were vacant during the 1st quarter and Seasonal Employee expenditures were lower than anticipated.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Board of Elections was \$52,168.

General Fund - Budget Corrective Items - Pending

- A revenue adjustment of \$925,405 will be requested in the 2nd quarter to account for the higher than anticipated chargeback revenue from the 2013 General Election.