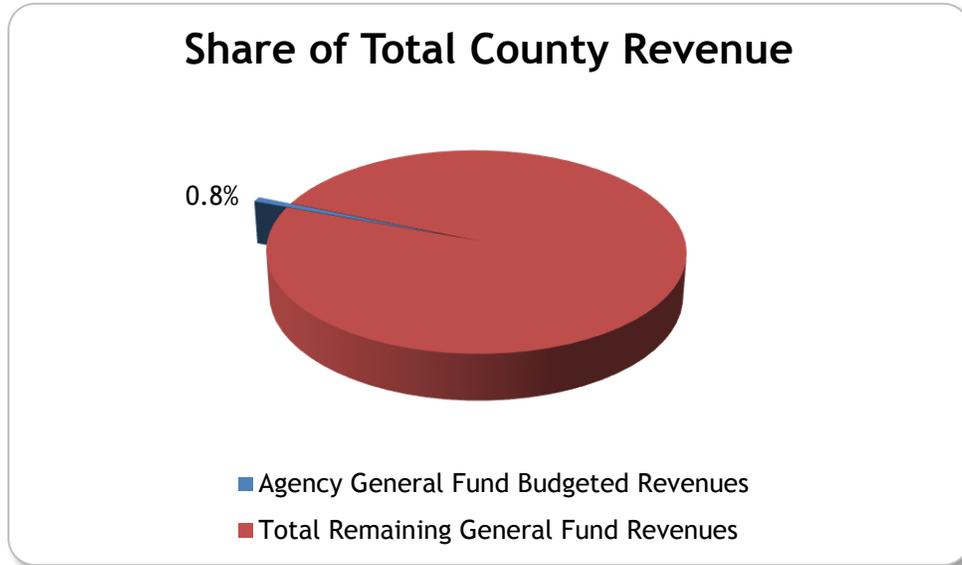
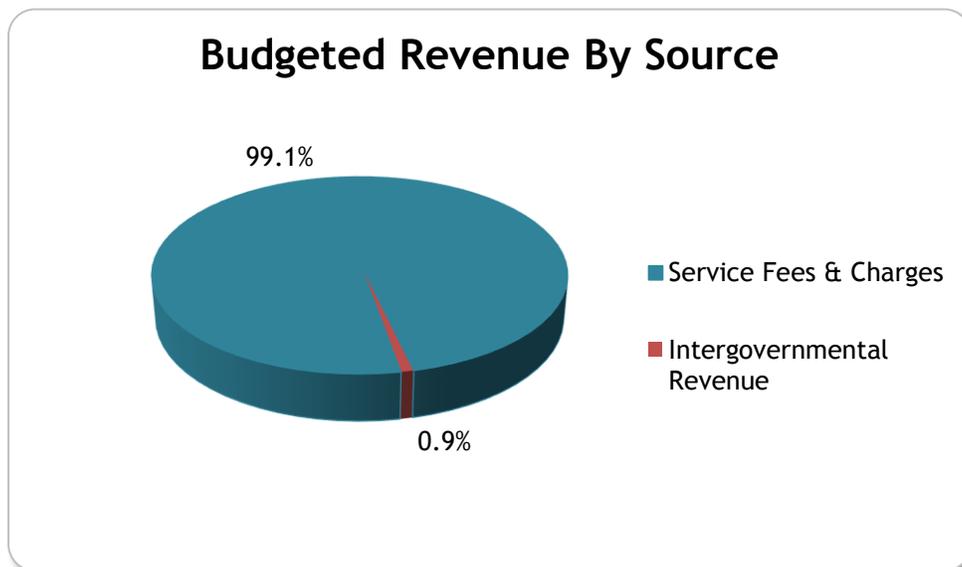


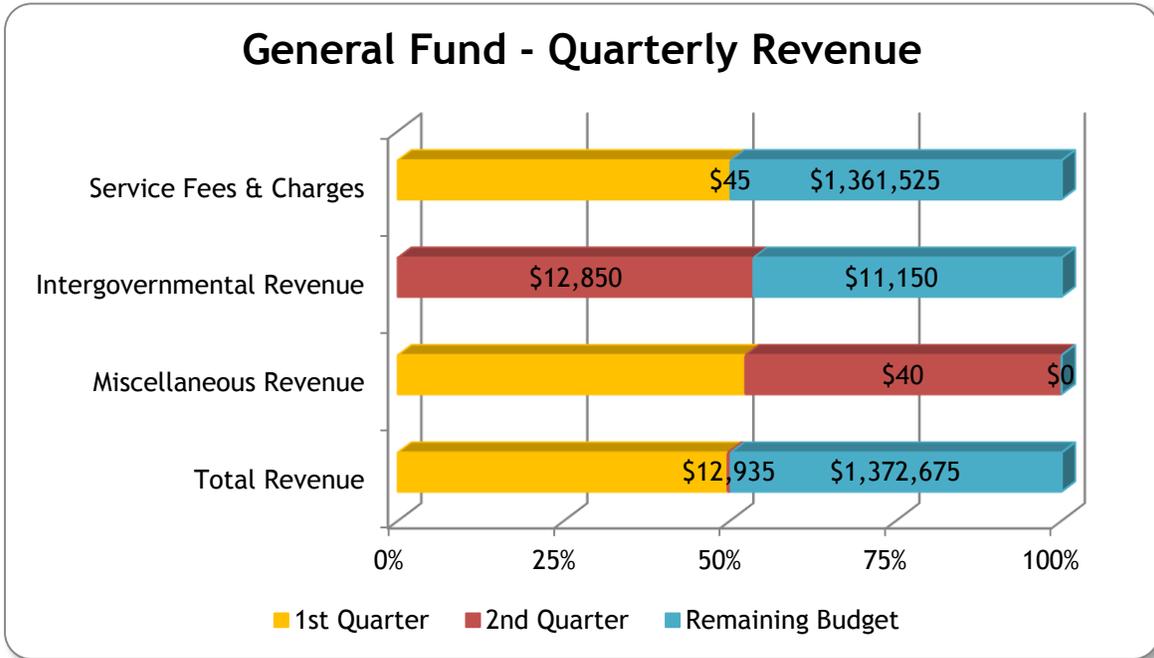
General Fund - Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$2,752,155** for 2014, which is **0.8%** 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.



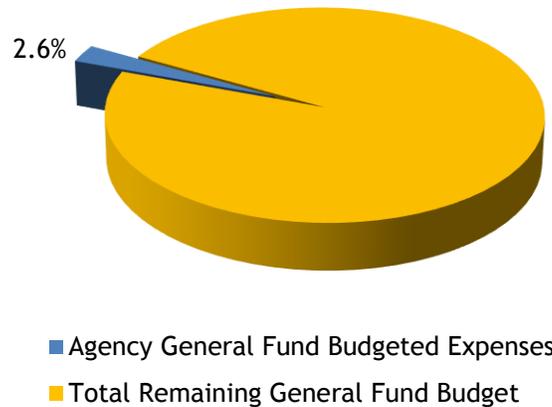
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$47,700	\$31,629	\$9,384	\$42,103	\$79,329	\$130,816
Current Year	\$1,366,629	\$12,935			\$1,379,564	\$2,752,155

**Current year total represents revised budget.*

- Second quarter revenue of **\$12,935** represents **0.5%** of the budgeted amount for the year. YTD revenue of **\$1,379,564** represents **50.1%** 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, \$12,850 was collected in the 2nd quarter and the remaining revenue will be collected in the 4th quarter of 2014.

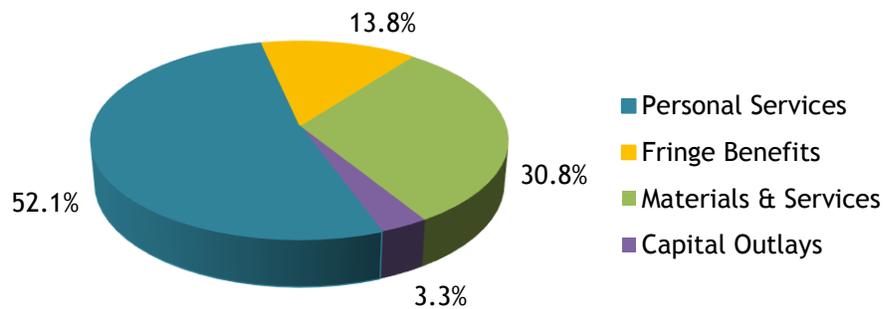
General Fund - Expenditure Analysis

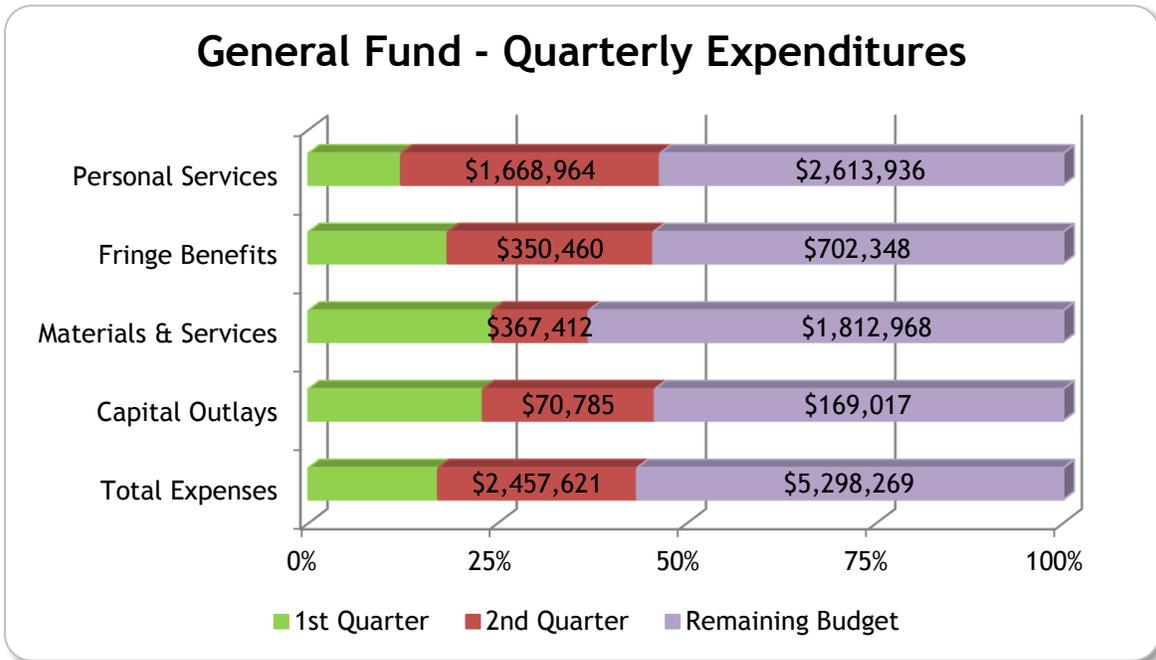
Share of Total County Expenditures



- The General Fund expenditures for the Board of Elections are estimated to be **\$9,358,700** for 2014, which is **2.6%** 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	\$4,029,885	\$7,904,966
Current Year	\$1,602,809	\$2,457,621			\$4,060,430	\$9,358,700

**Current year total represents revised budget.*

- Second quarter expenditures of **\$2,457,621** represent **26.3%** of the budgeted amount for the year. YTD expenditures of **\$4,060,430** represent **43.4%** of the budgeted amount for the year.
- The Board of Elections expended \$1,064,985 from Materials & Services through the first half of 2014, which represents 37.0% of the 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	\$1,668,965	101.1%
3 rd Quarter	\$661,216		
4 th Quarter	\$1,906,025		
Total	\$4,879,481	\$2,265,545	46.4%

- 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.
- The variance in Personal Services in the 2nd quarter is largely due to Seasonal Employee expenditures being higher 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

- There are no requests currently pending that may impact the budget.