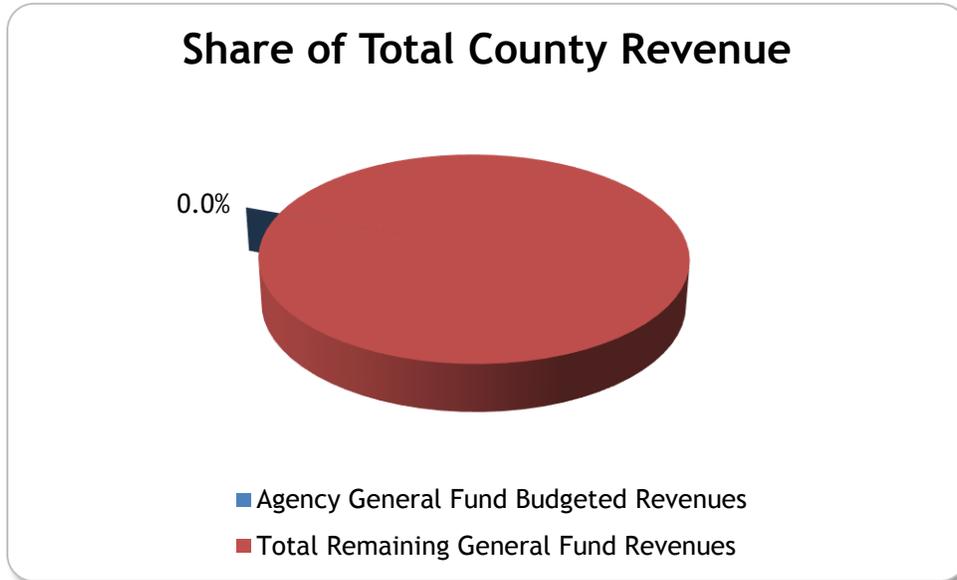
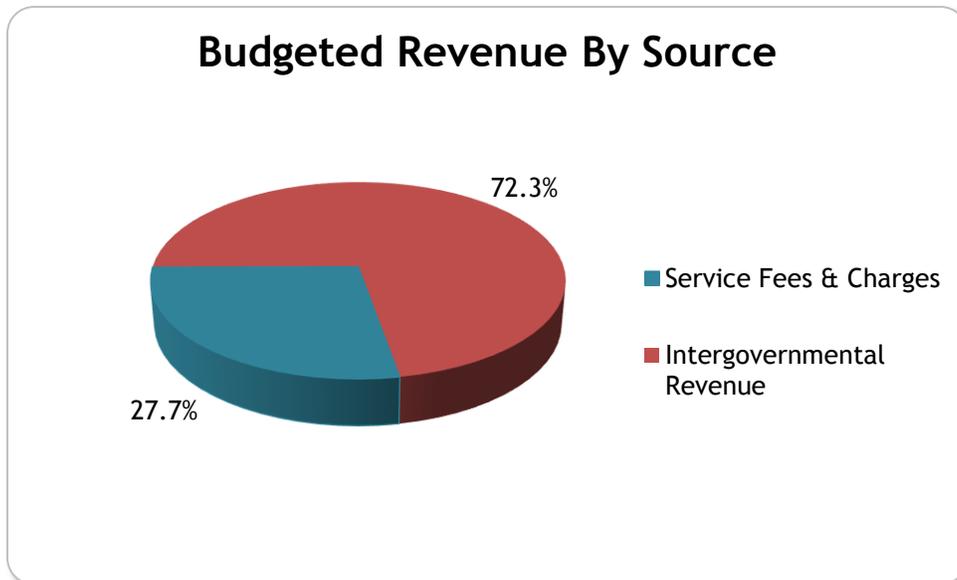


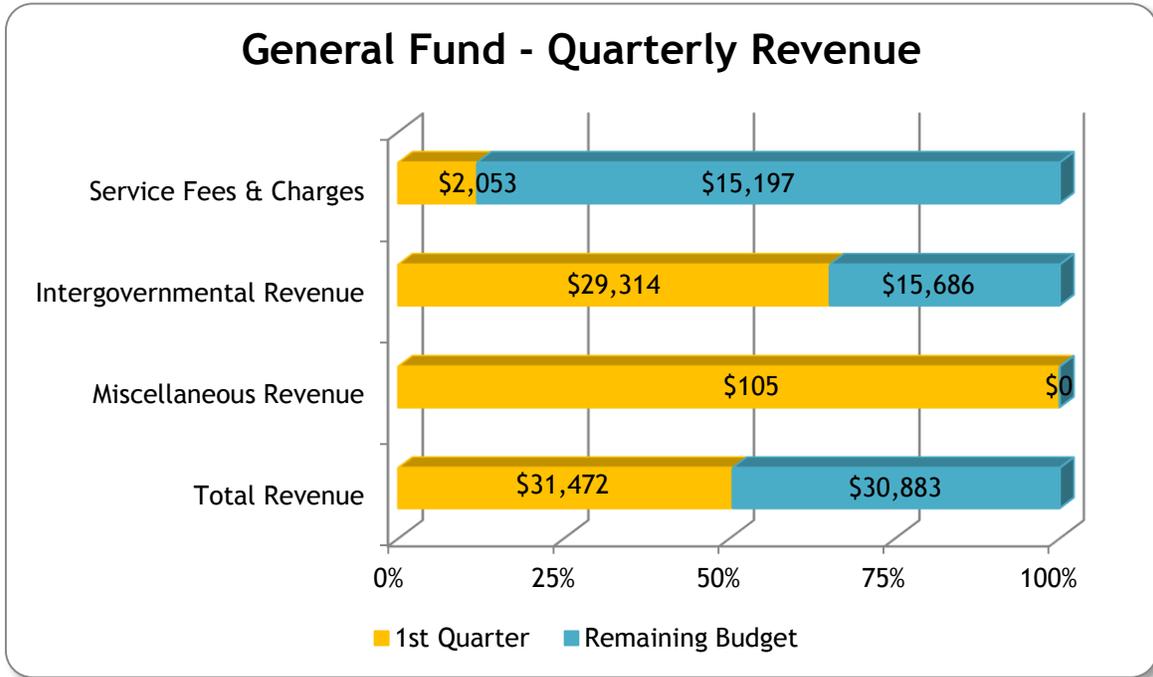
General Fund - Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$62,250** for 2015, 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.



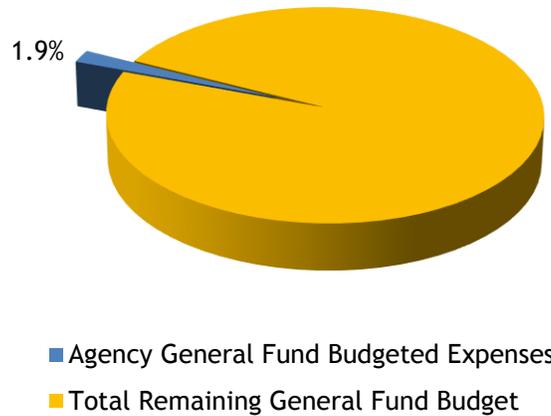
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,366,629	\$12,935	\$1,464,458	\$15,693	\$1,366,629	\$2,859,715
Current Year	\$31,471				\$31,471	\$62,250

*\*Current year total represents revised budget.*

- First quarter revenue of **\$31,471** represents **50.6%** 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. The variance in revenue from the prior year is due to the revenue only being collected in even numbered years.
- Intergovernmental revenue is for state reimbursements and federal grants for such items as poll worker training, advertisement of state issues, and the mandatory recount of election results. The state reimbursement and federal grant payments in the 1<sup>st</sup> quarter were larger than anticipated, the remaining amount will be collected in the 4<sup>th</sup> quarter of 2015.

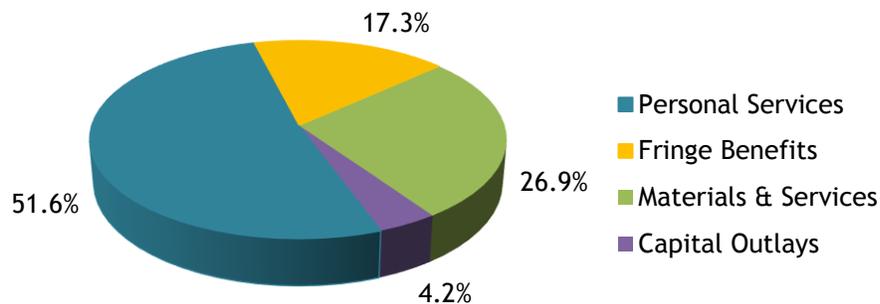
General Fund - Expenditure Analysis

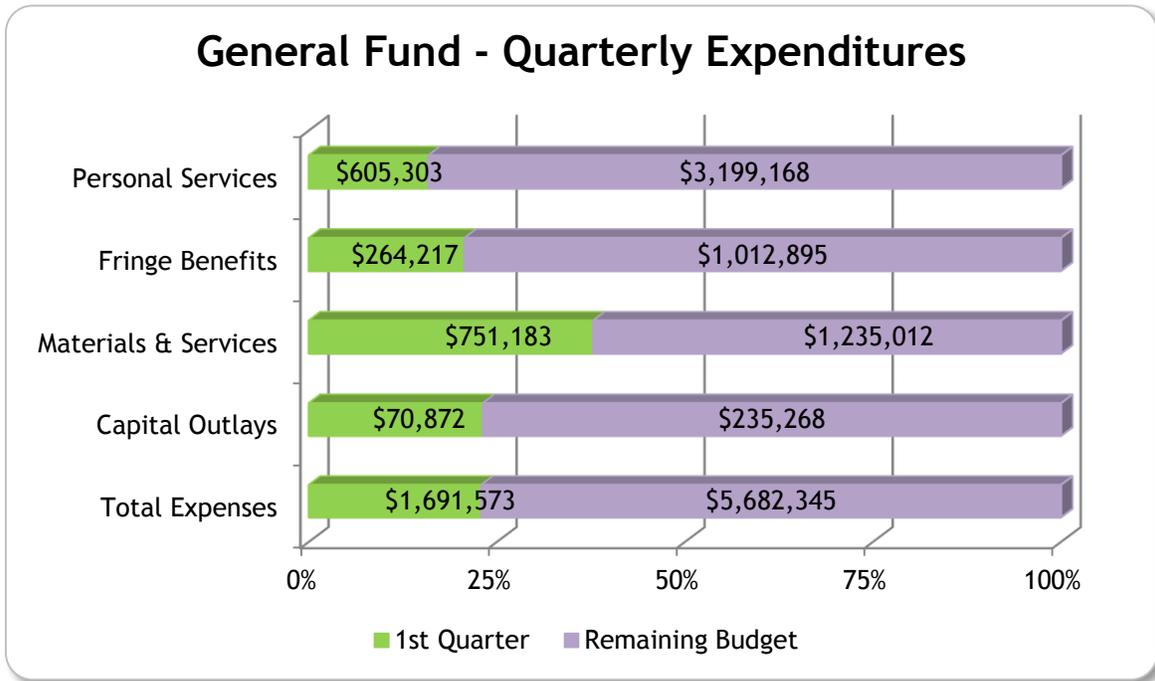
### Share of Total County Expenditures



- The General Fund expenditures for the Board of Elections are estimated to be **\$7,373,918** for 2014, which is 1.9% of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,602,809	\$2,457,621	\$1,926,224	\$3,210,363	\$1,602,809	\$9,197,017
Current Year	\$1,691,573				\$1,691,573	\$7,373,918

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$1,691,573** represent **22.9%** of the budgeted amount for the year.
- The Board of Elections expended \$751,183 from Materials & Services during the 1<sup>st</sup> quarter, which represents 37.8% of the 2015 budgeted amount, in order to prepare for the May primary.
- 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 <sup>st</sup> Quarter	\$616,898	\$605,302	98.1%
2 <sup>nd</sup> Quarter	\$866,381		
3 <sup>rd</sup> Quarter	\$616,898		
4 <sup>th</sup> Quarter	\$1,704,294		
<b>Total</b>	<b>\$3,804,471</b>	<b>\$605,302</b>	<b>15.9%</b>

- The agency budget column includes the budgeted amount for Poll Worker Pay in the 4<sup>th</sup> quarter only. 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 in the 1<sup>st</sup> quarter were lower than anticipated due to one position being vacant, that has now been filled.

### General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 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 \$50,403.

### General Fund - Budget Corrective Items - Pending

- The 2015 Approved Budget did not include appropriations for Poll Worker Pay during the primary since there had not been a countywide primary in three of the last four odd-year elections. Since a primary will be held in the City of Columbus in May, appropriations will need to be transferred from the Commissioners' Contingency during the 2<sup>nd</sup> quarter based on the actual expenditures required.