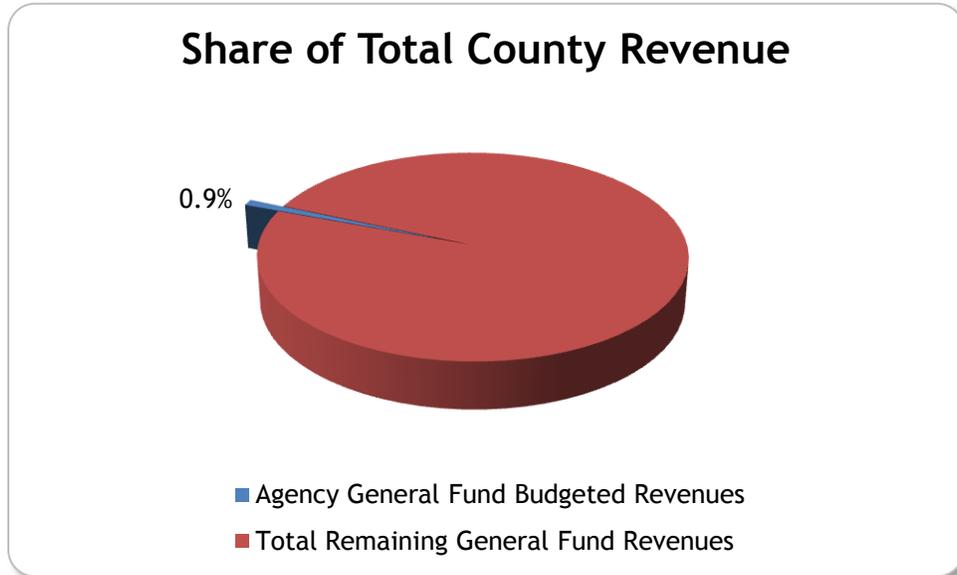
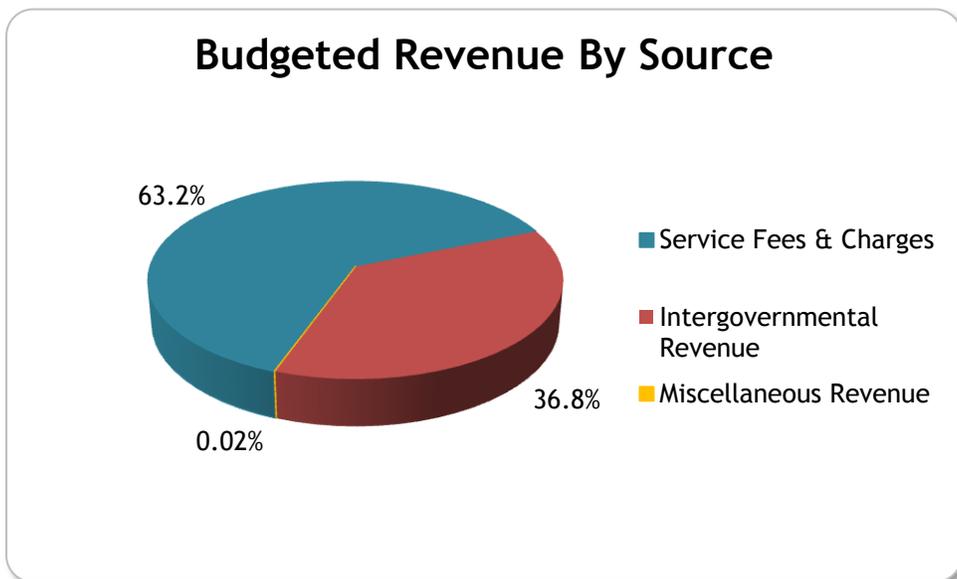


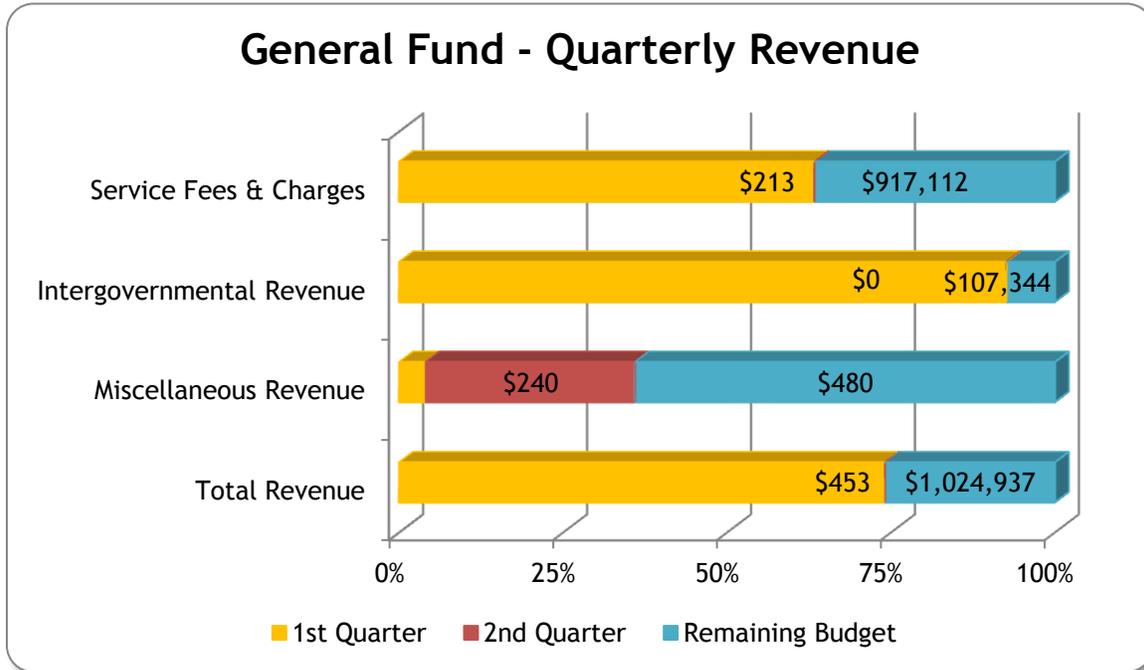
General Fund - Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$3,958,401** for 2016, which is **0.9%** 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.



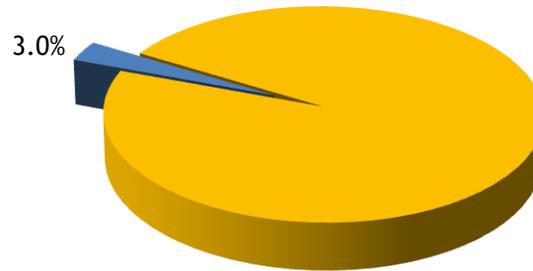
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$31,472	\$17,450	\$20,270	\$4,517	\$48,922	\$73,709
Current Year	\$2,933,011	\$453			\$2,933,464	\$3,958,401

*Current year total represents revised budget.

- Second quarter revenue of **\$453** represents **0.0%** of the budgeted amount for the year. YTD revenue of **\$2,933,464** represents **74.1%** 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 \$1,584,711. The fees from the second half property tax settlement payment will occur in the 3rd quarter.
- No Intergovernmental Revenue was received during the 2nd quarter. Intergovernmental Revenue is for state reimbursements and federal grants for such items as poll worker training, advertisement of state issues, electronic pollbooks and the mandatory recount of election results. The Commissioner's approved Resolution No. 0030-16 authorizing a Memorandum of Understanding with the State of Ohio and the Board of Elections for the reimbursement of electronic pollbooks (\$1,347,907), which was received in the 1st quarter. The remaining state and federal reimbursements will be collected in the 4th quarter of 2016.

General Fund - Expenditure Analysis

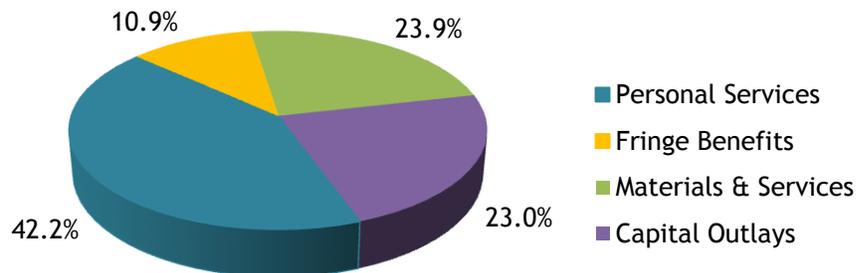
Share of Total County Expenditures



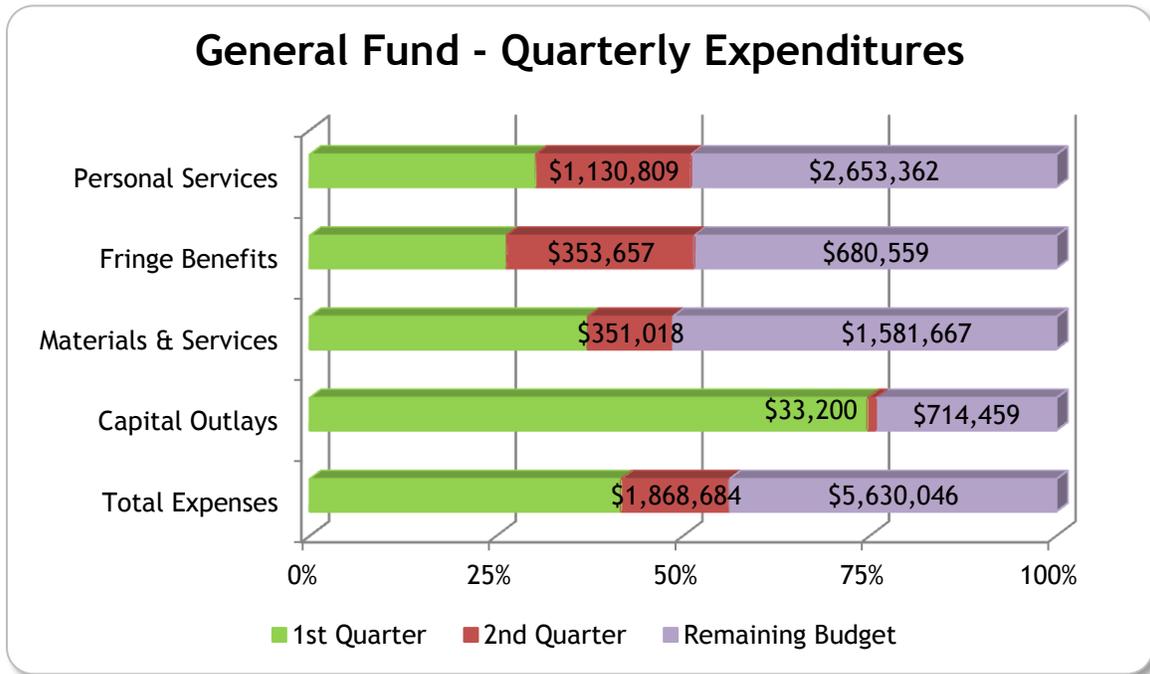
- Agency General Fund Budgeted Expenses
- Total Remaining General Fund Budget

- The General Fund expenditures for the Board of Elections are estimated to be **\$12,861,310** for 2016, which is **3.0%** of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type



- Personal Services
- Fringe Benefits
- Materials & Services
- Capital Outlays



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,691,573	\$2,482,854	\$1,513,779	\$3,015,410	\$4,174,427	\$8,703,616
Current Year	\$5,362,580	\$1,868,684			\$7,231,264	\$12,861,310

**Current year total represents revised budget.*

- Second quarter expenditures of **\$1,868,684** represent **14.5%** of the budgeted amount for the year YTD expenditures of **\$7,231,264** represent **56.2%** of the budgeted amount for the year.
- The Board of Elections expended \$1,495,138 from Materials & Services through the 2nd quarter, which represents 48.6% of the 2016 budgeted.
- The majority of Capital Outlays are related to the purchase of the electronic pollbooks (\$2,138,430), which occurred during the 1st quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,251,723	\$1,639,965	131.0%
2 nd Quarter	\$1,460,344	\$1,130,809	77.4%
3 rd Quarter	\$1,460,344		
4 th Quarter	\$1,251,723		
Total	\$5,424,135	\$2,770,774	51.1%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50% of the budgeted amount. The increase in Personal Services expenditures during the 2nd quarter is due to an increase in seasonal employees due to the post-election audit for the primary and the review of multiple ballot initiative signatures.
- The agency budget column assumes 50% of the budgeted amount for Poll Worker Pay will be expended in both the 1st and 4th quarters. The agency budget column also allocates the amounts for Seasonal Employees and Overtime/Comp Time as follows: 25% in the 1st quarter, 15% in the 2nd quarter, 10% in the 3rd quarter, and 50% in the 4th quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 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 \$53,981.

General Fund - Budget Corrective Items - Pending

- The Board of Elections will require supplemental appropriations for conducting special elections in the City of Columbus and Upper Arlington. The estimated cost of conducting the elections is \$1.1 million, which will be reimbursed by the respective subdivisions.
- The Board of Election will be hiring a Human Resources specialist to help with the increased number of personnel issues that are currently being handled by the Director and Deputy Director. The Board of Elections will be utilizing a position that was created to oversee the Relia-vote system but never filled. This position will also allow them to review their current staffing levels and organizational structure to make sure that the Board of Elections is operating in an efficient manner.