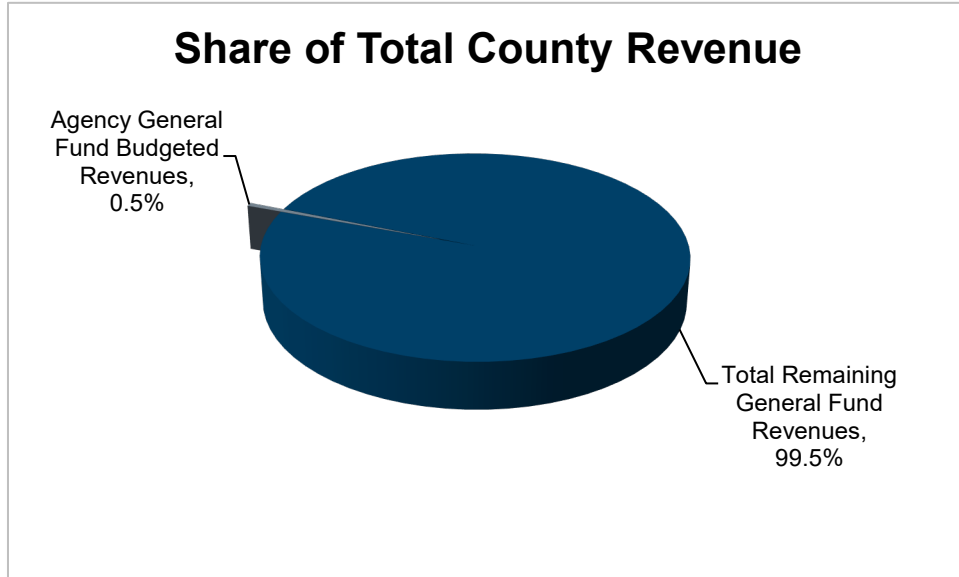
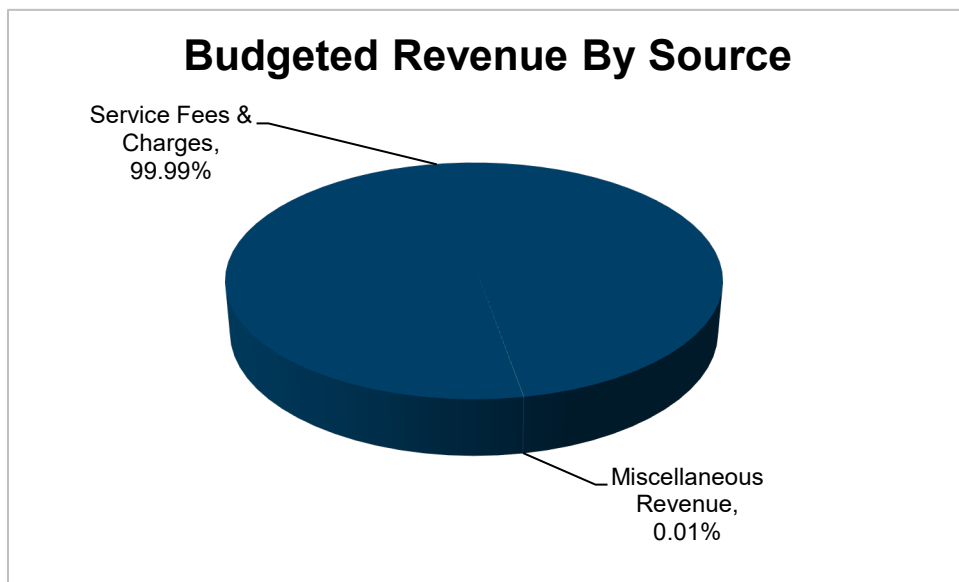


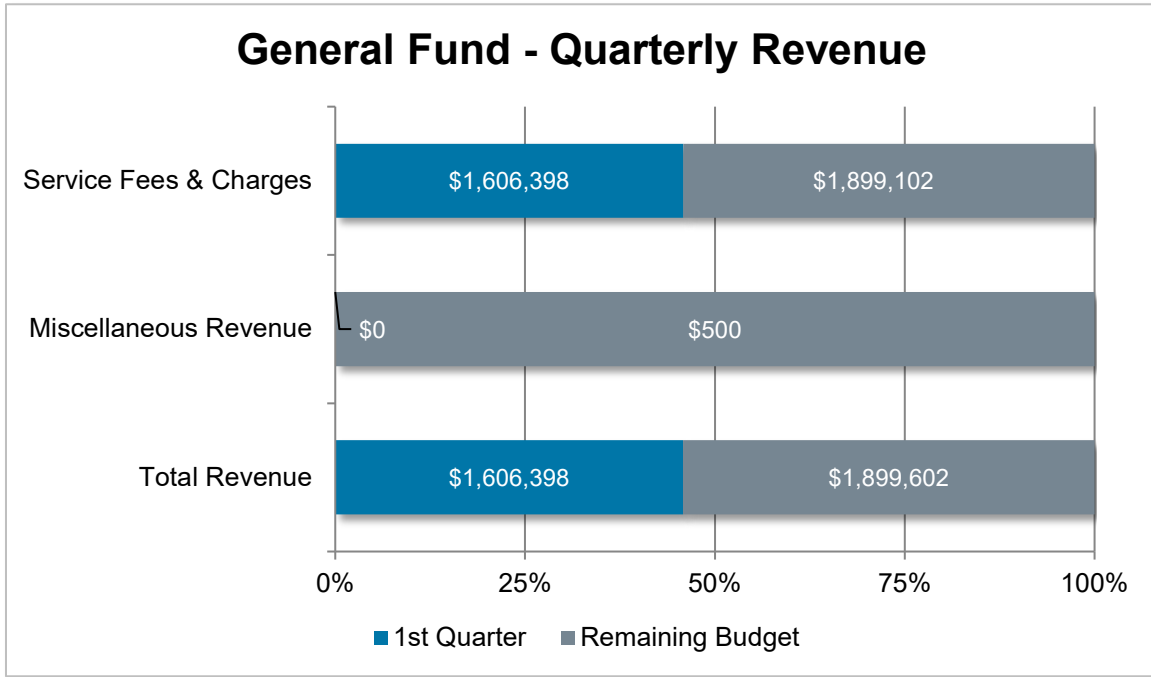
General Fund – Revenue Analysis



- The General Fund revenue for the Board of Elections is estimated to be **\$3,506,000** for 2024, 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$46,435	\$751	\$1,851,558	\$740,622	\$46,435	\$2,639,366
Current Year	\$1,606,398				\$1,606,398	\$3,506,000

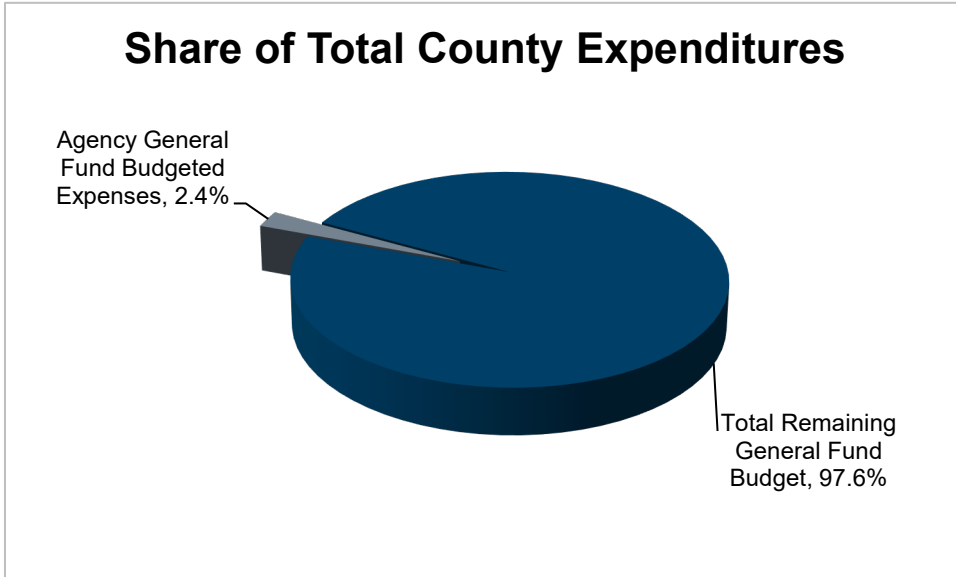
*\*Current year total represents revised budget.*

- YTD revenue of **\$1,606,398** represents **45.8%** of the budgeted amount for the year. The change from the prior year is primarily due to the fees charged to local governments in even numbered years.

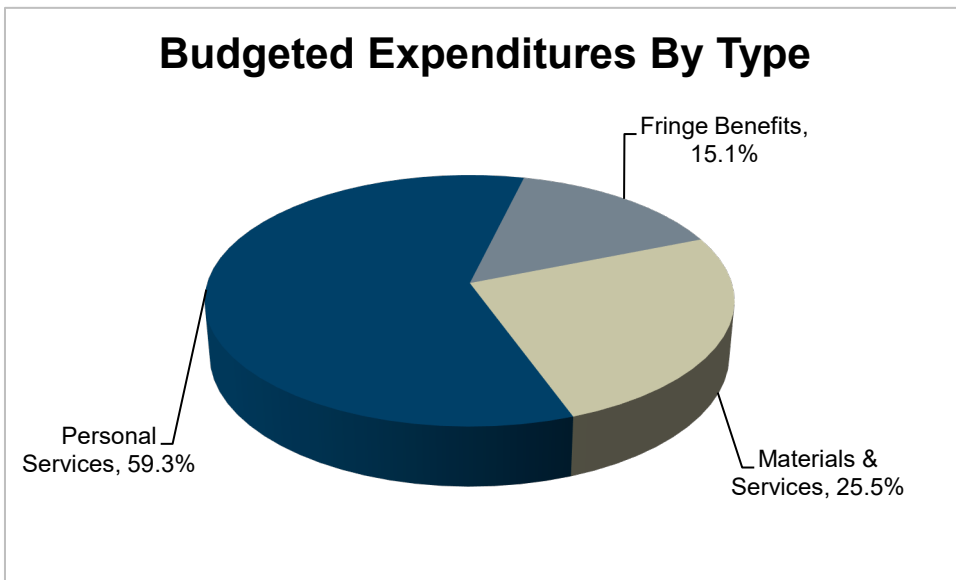
### General Fund – Significant Revenue Sources

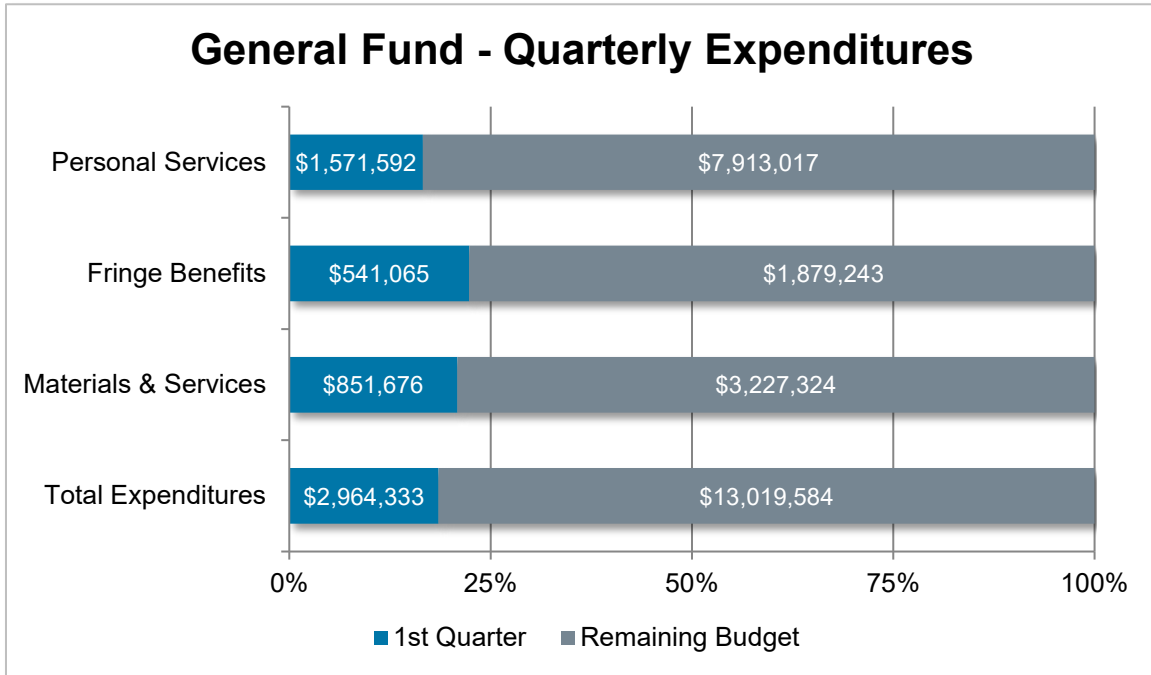
Description	Budget Category	YTD Amount	% of YTD Revenue
Election Fees	Service Fees & Charges	\$1,606,097	100%
Application Fees	Service Fees & Charges	\$200	0.0%
General Sales Income	Service Fees & Charges	\$102	0.0%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Board of Elections are estimated to be **\$15,983,917** for 2024, which is **2.4%** of the total budgeted expenditures for the General Fund.





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	\$2,124,162	\$2,096,719	\$4,230,386	\$5,728,355	\$2,124,162	\$14,179,622
Current Year	\$2,964,333				\$2,964,333	\$15,983,917

\*Current year total represents revised budget.

- YTD expenditures of **\$2,964,333** represent **18.6%** of the budgeted amount for the year. The change from the prior year is primarily due to increased personnel cost associated with the March Primary.

### General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Election Supplies	Materials & Service	\$343,043	11.6%
IT Maintenance	Materials & Service	\$163,848	5.5%
IT Leases	Materials & Service	\$74,364	2.5%
Professional Services	Materials & Service	\$70,806	2.4%
Safety & Security Services	Materials & Service	\$65,508	2.2%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,733,689	\$1,571,592	90.7%
2 <sup>nd</sup> Quarter	\$2,696,624		
3 <sup>rd</sup> Quarter	\$1,265,700		
4 <sup>th</sup> Quarter	\$3,788,597		
<b>Total</b>	<b>\$9,484,609</b>	<b>\$1,571,592</b>	<b>16.6%</b>

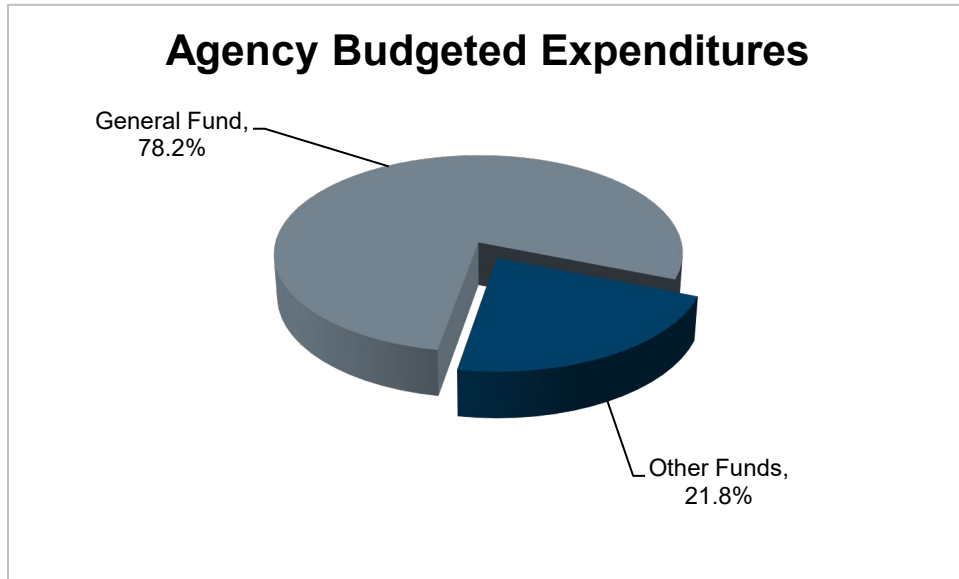
- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures in the 1<sup>st</sup> quarter are due to lower than anticipated Overtime and Supplemental pay.
- The agency budget column assumes 50% of the budgeted amount for Poll Worker Pay will be expended in both the 2<sup>nd</sup> and 4<sup>th</sup> quarters. The agency budget column also allocates the amounts for Seasonal Employees and Overtime/Supplemental pay as follows: 25% in the 1<sup>st</sup> quarter, 15% in the 2<sup>nd</sup> quarter, 10% in the 3<sup>rd</sup> quarter, and 50% in the 4<sup>th</sup> quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$847,966	54.0%
Termination Payouts	\$0	0.0%
Overtime	\$175,221	11.1%
Other Personal Services	\$548,404	34.9%

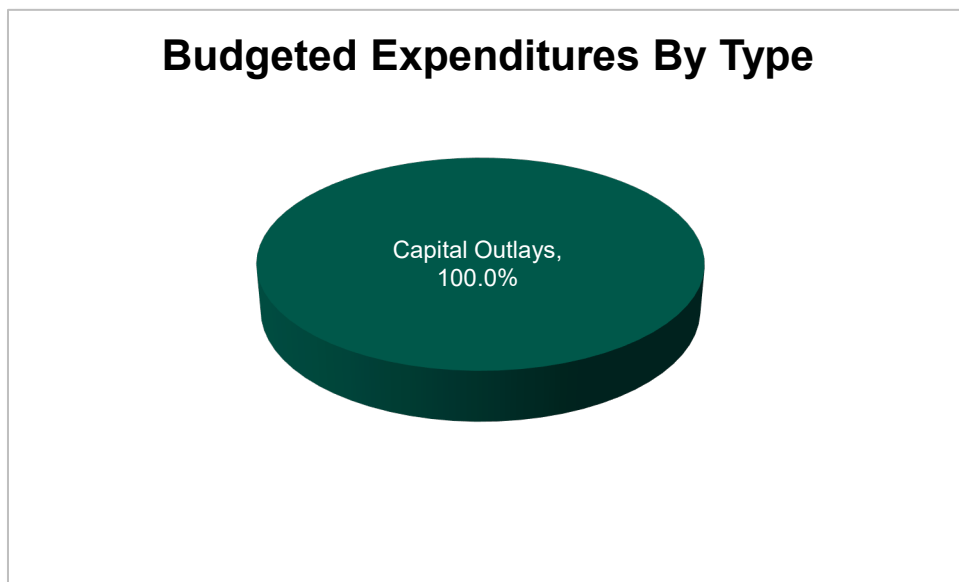
General Fund – Budget Corrective Items - Approved

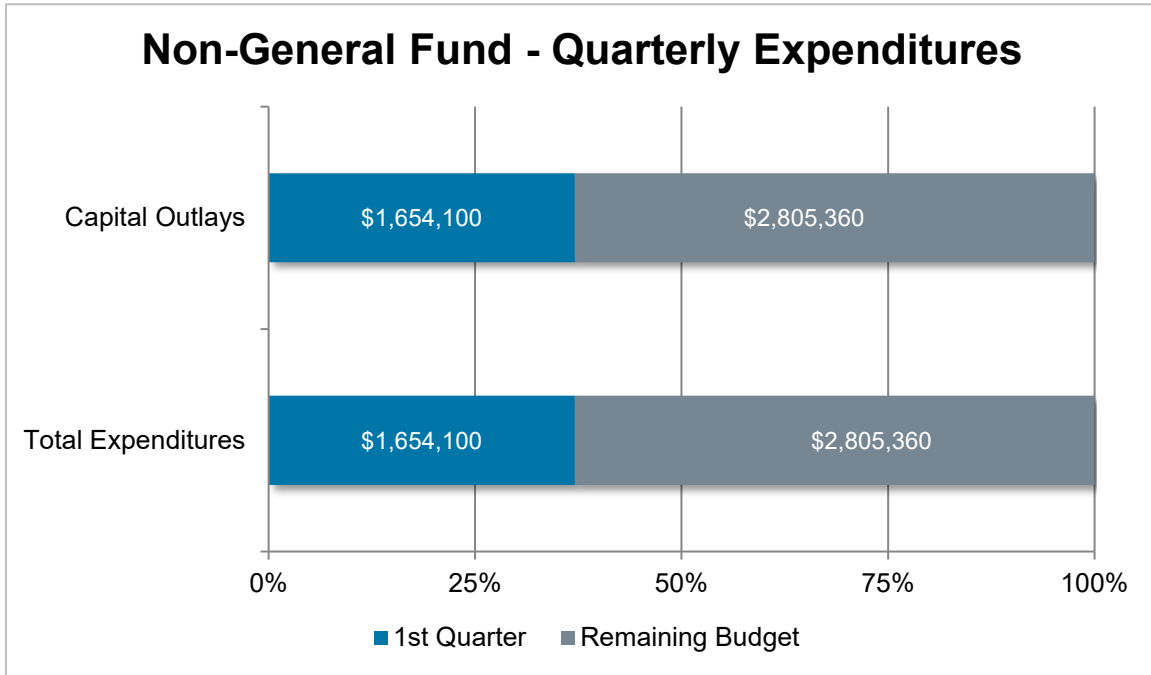
Resolution No.	Amount	Type	Explanation
0029-24	\$136,483	Transfer from Reserves	Non-Bargaining Increase

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Elections are estimated to be **\$4,459,460** for 2024, which is **21.8%** of the total budgeted expenditures for the Board of Elections.





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	\$623,000	\$10,000	\$0	\$0	\$623,000	\$633,000
Current Year	\$1,654,100				\$1,654,100	\$4,459,460

*\*Current year total represents revised budget.*

- YTD expenditures of **\$1,654,100** represent **37.1%** of the budgeted amount for the year. The change from the prior year is primarily due to the purchase of additional voting machines.

### Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Voting Machines	Capital Outlays	\$1,031,100	62.3%
IT SaaS – Voter Registration System	Capital Outlays	\$623,000	37.7%

Non-General Fund – Personal Services Analysis

- All of the Personal Services expenditures for the Board of Elections are within the General Fund.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0063-24	\$3,836,460	Supplemental	Carryover of Prior Year Expenditures