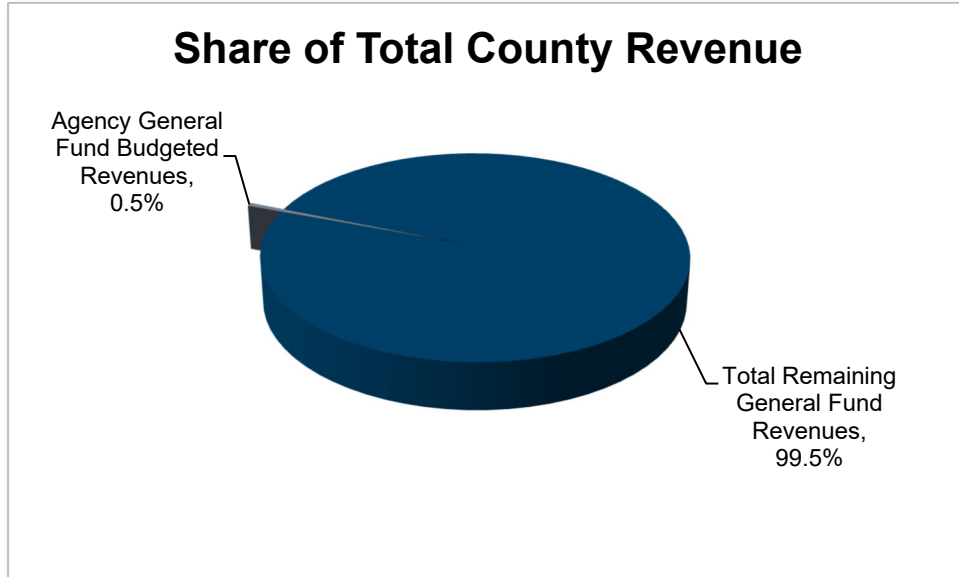
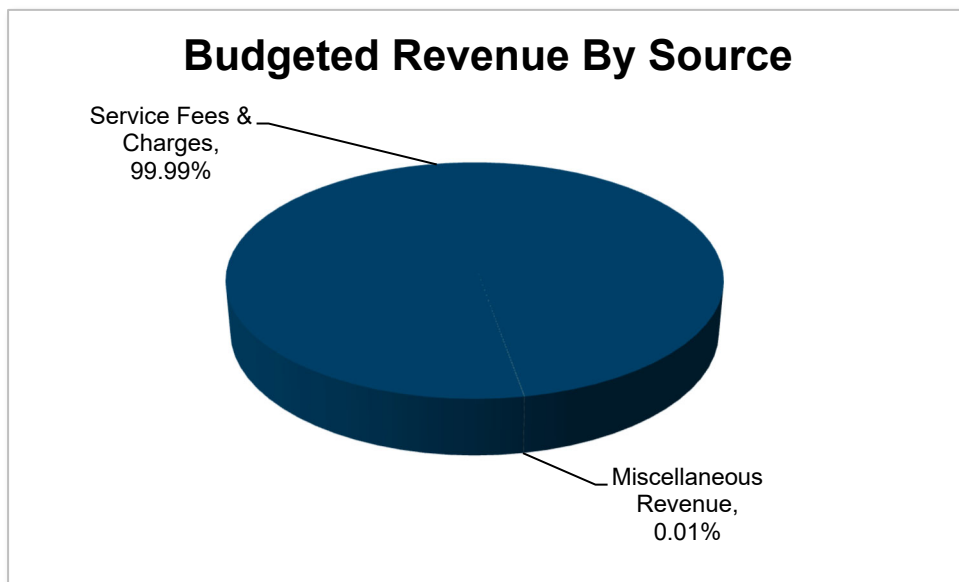


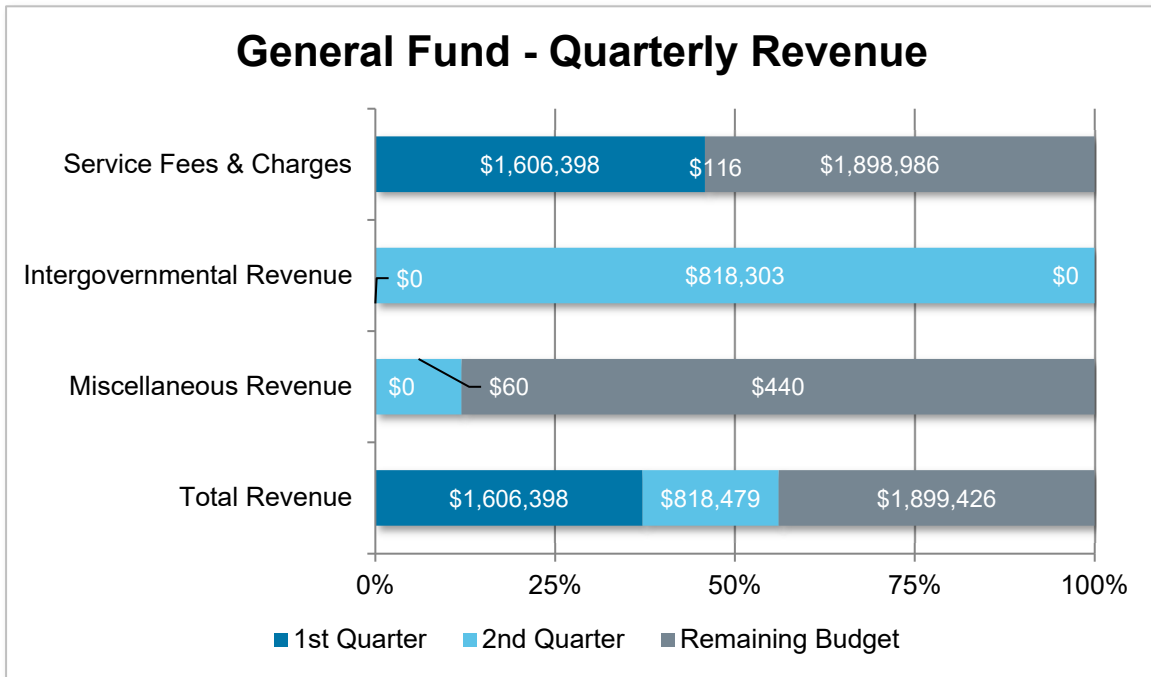
General Fund – Revenue Analysis



- 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               | \$47,186    | \$2,639,366 |
| Current Year | \$1,606,398             | \$818,479               |                         |                         | \$2,424,877 | \$3,506,000 |

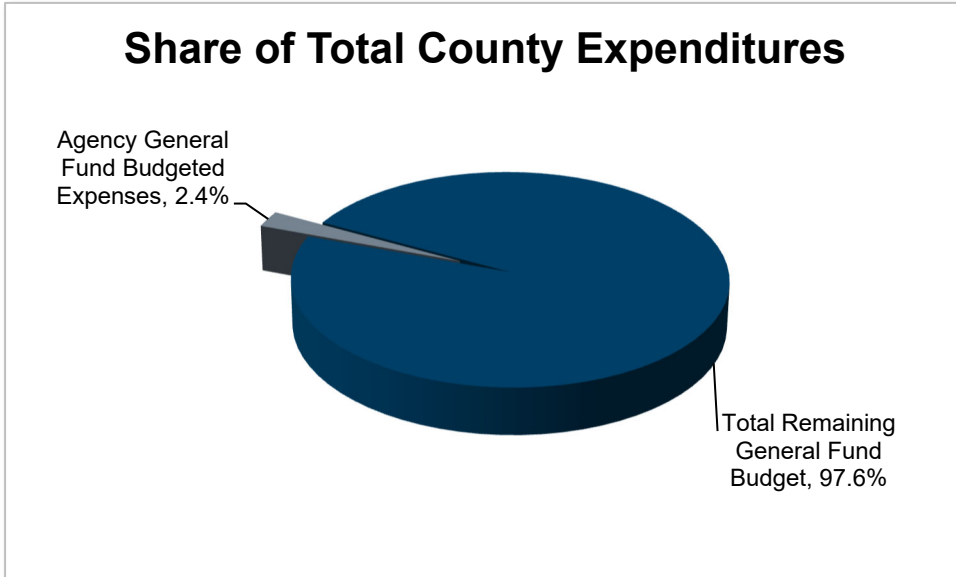
\*Current year total represents revised budget.

- YTD revenue of **\$2,424,877** represents **69.2%** 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.

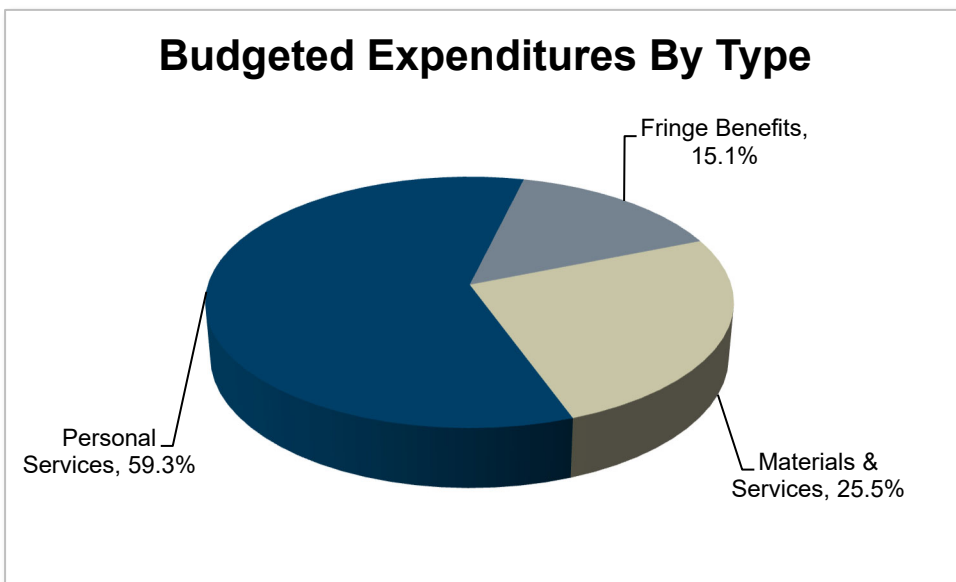
### General Fund – Significant Revenue Sources

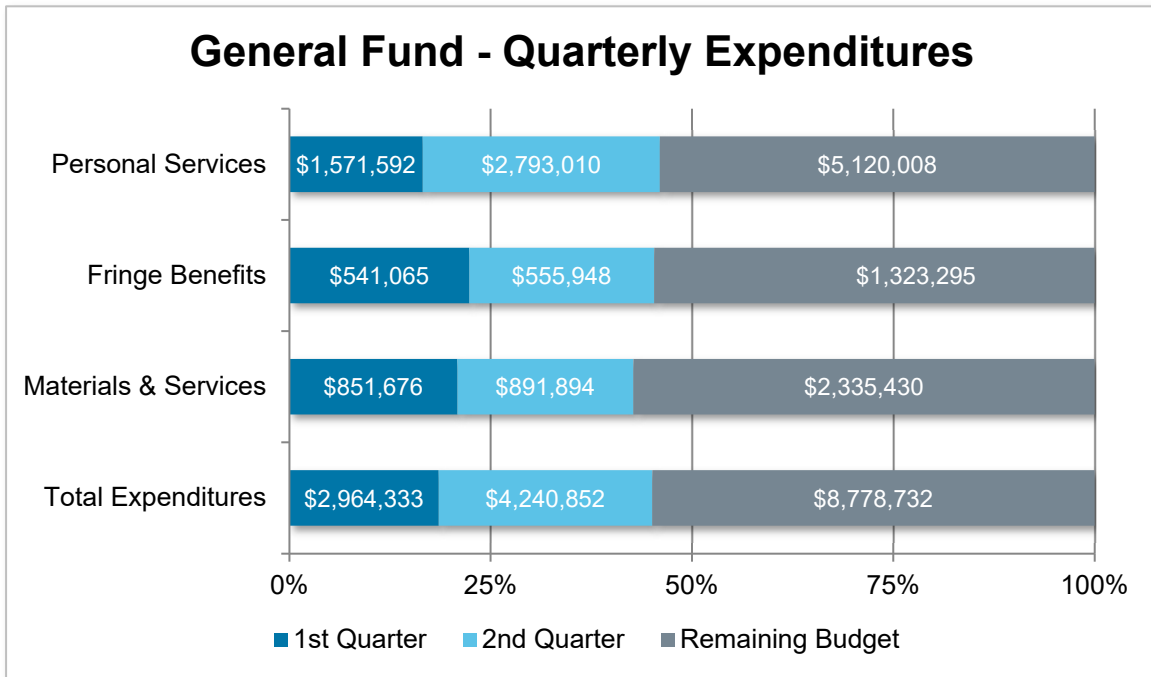
| Description          | Budget Category        | YTD Amount  | % of YTD Revenue |
|----------------------|------------------------|-------------|------------------|
| Election Fees        | Service Fees & Charges | \$1,606,097 | 66.2%            |
| State Reimbursements | Intergovernmental      | \$818,303   | 33.7%            |
| Application Fees     | Service Fees & Charges | \$270       | 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             | \$4,220,881 | \$14,179,622 |
| Current Year | \$2,964,333             | \$4,240,852             |                         |                         | \$7,205,185 | \$15,983,917 |

\*Current year total represents revised budget.

- YTD expenditures of **\$7,205,185** represent **45.1%** 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 |
|----------------------------|---------------------|------------|-----------------------|
| IT Maintenance             | Materials & Service | \$444,710  | 6.2%                  |
| Election Supplies          | Materials & Service | \$401,209  | 5.6%                  |
| Building & Office Rent     | Materials & Service | \$145,607  | 2.0%                  |
| IT Leases                  | Materials & Service | \$122,153  | 1.7%                  |
| Safety & Security Services | Materials & Service | \$118,246  | 1.6%                  |

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        | \$2,793,010         | 103.6%       |
| 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>\$4,364,601</b>  | <b>46.0%</b> |

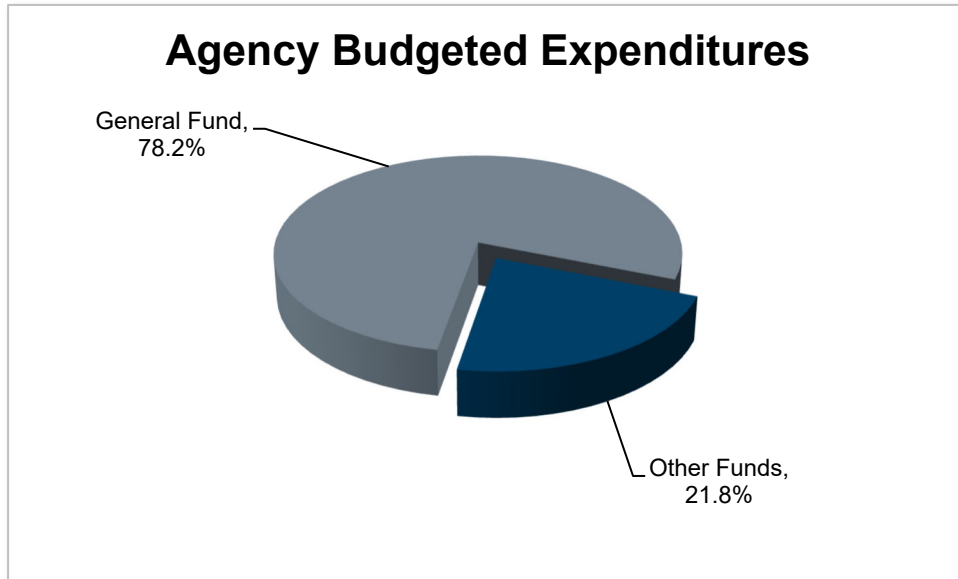
- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2<sup>nd</sup> quarter is due to higher than anticipated Overtime and Seasonal pay.
- The agency budget column assumes 50% of the budgeted amount for 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        | \$1,841,667         | 42.2%                  |
| Termination Payouts     | \$0                 | 0.0%                   |
| Overtime                | \$322,864           | 7.4%                   |
| Other Personal Services | \$2,200,070         | 50.4%                  |

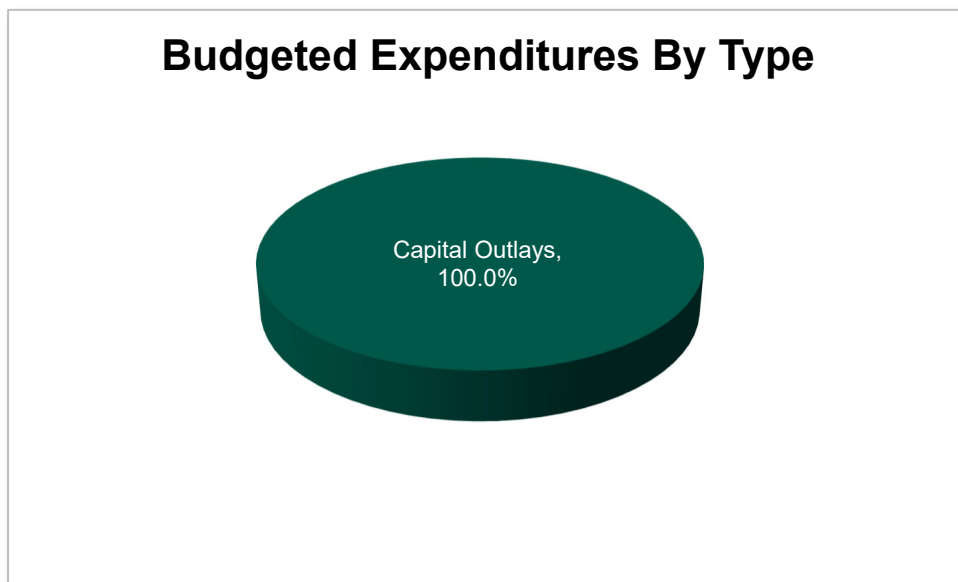
General Fund – Budget Corrective Items - Approved

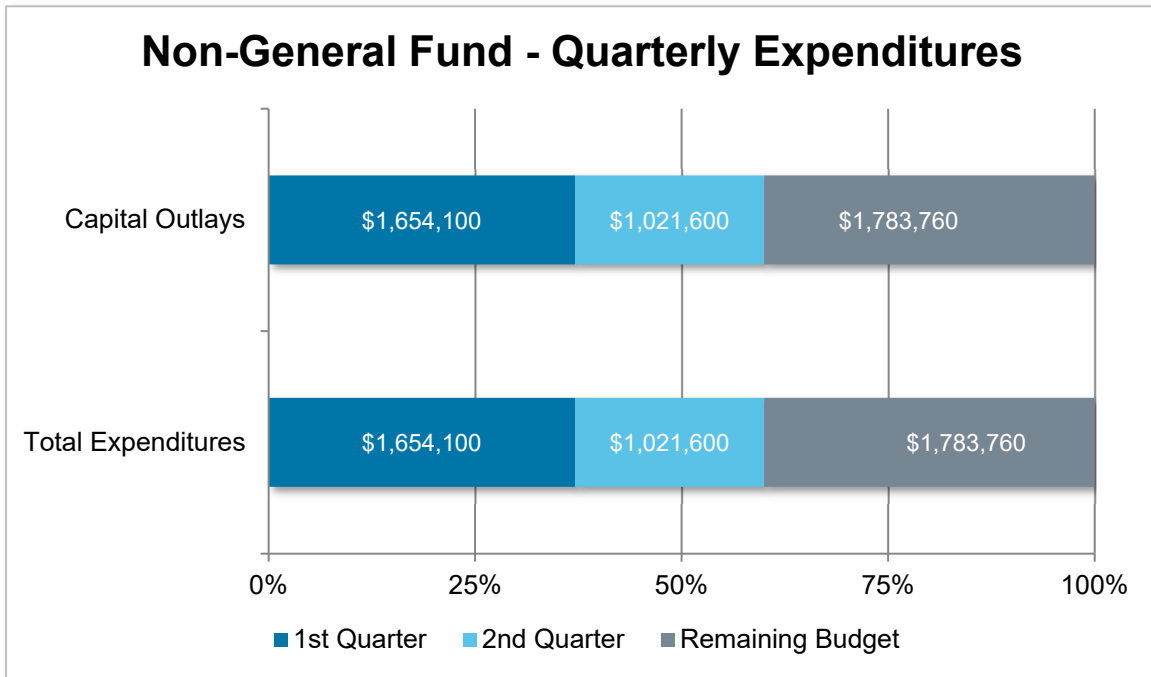
| Resolution No. | Amount    | Type                   | Explanation             |
|----------------|-----------|------------------------|-------------------------|
| 0029-24        | \$136,483 | Transfer from Reserves | Non-Bargaining Increase |

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                     | \$633,000   | \$633,000   |
| Current Year | \$1,654,100             | \$1,021,600             |                         |                         | \$2,675,700 | \$4,459,460 |

*\*Current year total represents revised budget.*

- YTD expenditures of **\$2,675,700** represent **60.0%** 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 | \$2,052,700 | 76.7%                 |
| Voter Registration System | Capital Outlays | \$623,000   | 23.3%                 |

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 |