

Office of the County Auditor
Auditor's Analysis

Supplementary Budget & Appropriation Ordinance No. 2 – Fiscal Year 2023

Introduced: May 15, 2023

Auditor: Owen Clark

Fiscal Impact:

This legislation is to transfer \$773,000 of Fiscal Year 2023 appropriation authority from Contingency Funds to the Board of Elections to cover unplanned expenditures resulting from delayed 2022 election payments and unanticipated pay increases provided by the State. The fiscal impact is a \$773,000 increase in the Board of Election's FY 2023 Operating Budget appropriations.

As of end of May 10, 2023, the Board of Elections General Fund had approximately \$101,000 in available FY 2023 appropriations. Based upon our review of spending trends to date and anticipated May and June expenditures in prior years, our Office believes the available appropriations in the fund may not be sufficient to cover the remaining FY 2023 obligations without this transfer.

The Budget Office advised that the additional spending authority request would be used to cover the County's remaining share of personnel costs for State employees, pay the vendor for sample ballots, and replenish the deficit caused by paying the election judges for two elections in a single fiscal year (caused by the change in the primary election date).

Purpose:

The purpose of this legislation is to transfer \$773,000 of appropriation authority from the General Fund Contingency Reserve to the Board of Elections.

Other Comments:

None.