



April 9, 2026

MEMORANDUM

TO: Edward P. Burroughs III, Chair
 Government Operations and Fiscal Policy (GOFP) Committee

THRU: Sylvia King *CK*
 Senior Legislative Budget Officer

FROM: David Noto *DN*
 Legislative Budget and Policy Analyst

RE: Board of Elections
 Fiscal Year 2027 Budget Review

Budget Overview

The FY 2027 Proposed Budget for the Board of Elections (the Board) is \$11,436,500 and is 100% general funded. This represents an increase of \$630,700, or 5.8%, above the FY 2026 approved budget. Much of this increase is attributable to additional contractual services to improve safety and service at polling sites and to support temporary staffing for the gubernatorial election, as well as the annualization of costs related to planned salary adjustments.

Approved Fiscal Year 2025 to Proposed Fiscal Year 2027

Category	FY 2025 Actual	FY 2026 Approved	FY 2026 Estimated	FY 2027 Proposed	\$ Change	% Change
Compensation	\$10,060,744	\$7,678,900	\$7,367,000	\$8,162,900	\$484,000	6.3%
Fringe Benefits	1,248,752	1,141,700	980,900	1,135,000	-6,700	-0.6%
Operating Expenses	2,975,323	1,985,200	1,900,500	2,138,600	153,400	7.7%
Total	\$14,284,819	\$10,805,800	\$10,248,400	\$11,436,500	\$630,700	5.8%

Staffing Changes and Compensation

Authorized Staffing Count - General Fund				
	FY 2026 Approved	FY 2027 Proposed	Change Amount	% Change
Full-Time	34	34	0	0.0%
Total	34	34	0	0.0%

- The FY 2026 Proposed Budget includes authorization for 34 full-time General Fund positions.
- Compensation is proposed to increase by \$484,000, or 6.3%, above the FY 2026 approved level. This increase is driven primarily by funding for 3,500 election judges, 520 chief judges, and 700 other temporary staff to help support the gubernatorial election.

- The Board had one (1) employee retire in March 2026, resulting in the vacancy for a Citizens Services Specialist, and is currently recruiting for the position. See details below:

#	Position Title	Position Number	Grade	Salary			Date Vacated or Created	Organizational Assignment	Status of Recruitment Efforts	Funding Source
				Budgeted	Expended (Est.)	Lapse (Est.)				
1	Citizens Services Specialist 2G	30002187	G18	\$73,500	\$50,900	\$22,600	3/1/2026	IT	Recruiting	GF
YTD as of: 03/23/2026										

- The following table compares FY 2026 estimated and the FY 2027 projected number of Election Day temporary employees anticipated:

Election Temporary Employees		
Descriptions	FY 2026 Estimated	FY 2027 Projected
Election Day Election Judges	3,000	3,500
Chief Judges	480	520
Closing Judges	240	240
Election Day Technicians	150	150
General Clerks, Voter Registration, Absentee Ballot Data Entry, Data Coordinators, Voting Unit Programmers	65	65
Canvass workers	60	60
Department of Environment Staff Drivers	30	30
Early Voting Election Judges (eight days)	25	25
Election Day Telephone Operators	20	20
Board of Canvass	9	9
Election Day Recruiters	4	4
Deputy Sheriffs	2	2
Police Department	2	2
Total	4,087	4,627

Overtime

- The Board projects overtime expenses will total \$254,600 for FY 2026, which is \$61,200, or -19.4%, below the budgeted amount of \$315,800.
- The proposed overtime amount for FY 2027 is \$300,000, which is a \$15,800 decrease from the FY 2026 approved amount.
- Personnel-related costs, including overtime, may exceed FY 2026 levels due to increased operational demands associated with election cycles, including early voting, election day activities, and post-election processing. These costs are driven by the timing and scale of election events.

Fringe Benefits

- FY 2027 Fringe Benefits are proposed at \$1,135,000, a decrease of \$6,700, or -0.6%, below the FY 2026 approved level. This is due to the decrease in the fringe benefit rate from 14.9% to 13.9% to align with projected costs.

- A five-year trend of fringe benefit expenditures is included below:

Fringe Benefits Historical Trend					
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Proposed
Compensation	\$ 7,098,057	\$ 8,491,944	\$ 10,060,744	\$ 7,367,000	\$ 8,162,900
Fringe Benefit Expenditures	\$ 830,185	\$ 738,458	\$ 1,248,752	\$ 980,900	\$ 1,135,000
As a % of Compensation	11.7%	8.7%	12.4%	13.3%	13.9%

Operating Expenses

- The FY 2027 operating expenses are proposed at \$2,138,600, an increase of \$153,400, or 7.7%, above the FY 2026 approved level, primarily due to the renegotiation of the security and legal contracts. Funding is also provided to acquire new contracts that will enhance productivity during future elections, specifically the 2026 gubernatorial election.

*(See details for all expenditures in **Appendix A** of this report.*

- Major line items in the operating budget include:
 - Contract Services/Operating \$955,000
 - Office Automation \$504,000
 - Telephone \$192,900
 - Office/ Building Rental/ Lease \$150,000
 - Office Supplies \$119,500
- Facility needs include warehouse flooring repairs and upgraded video surveillance for the Board’s four (4) existing locations to improve safety and security.
 - While security enhancements were incorporated into the FY 2027 budget request, flooring repairs were not included and may be assessed for potential inclusion in a future budget cycle.
 - The current lease ends in 2029. Since the Board has outgrown its current facilities and requires a unified space for operational consolidation, the Board is actively seeking a much larger space.
- The County’s share for the electronic poll book system is approximately \$542,604 per quarter (~\$2.2 million annually), as provided by the State Board of Elections.

Appendix A
FY 2026 Approved/Estimated & FY 2027 Proposed
Sorted by \$ Change from FY 2026 Budget (Largest to Smallest)

Commitment Items	FY 2026 Approved	FY 2026 Estimated	FY 2027 Proposed	\$ Change from FY26 Budget	% Change	Explain reason for budgetary change for each commitment item
Contract Services Operating	\$609,200	\$609,200	\$ 955,000	\$ 345,800	57%	Increase reflects the renegotiation of service contracts
Office Automation	\$446,800	\$446,800	\$ 504,000	\$ 57,200	13%	Countywide OIT charge
Telephone	\$140,000	\$185,200	\$ 192,900	\$ 52,900	38%	Increase reflects additional phone lines required to support temp. staffing levels
Food	\$0	\$7,400	\$ 10,000	\$ 10,000		Funded to align with actual spending during election periods
General Office Supplies	\$115,000	\$134,700	\$ 119,500	\$ 4,500	4%	Increase aligns with projected spending for FY 2027
Advertising	\$8,000	\$19,300	\$ 10,000	\$ 2,000	25%	Reduction aligns with historical spending and actual spending
Membership Fees	\$1,400	\$900	\$ 2,500	\$ 1,100	79%	Renewal fees and dues
Mileage Reimbursement	\$38,500	\$35,100	\$ 38,500	\$ -	0%	
Training	\$5,000	\$5,000	\$ 5,000	\$ -	0%	
Grants/Contributions			\$ -	\$ -		
Interagency Charges			\$ -	\$ -		
Misc	\$0.00	\$2,000	\$ -	\$ -	-	Cost absorbed within general office supplies
Periodicals	\$1,200	\$1,800	\$ 700	\$ (500)	-42%	Reduction aligns with actual usage
Other Operating Equipment Repair/Maintenance	\$40,000	\$26,600	\$ 38,000	\$ (2,000)	-5%	Reduced to meet actual need
Data-Voice	\$8,100	\$25,100	\$ 4,000	\$ (4,100)	-51%	Reduced to align with corrected historical spending
Office and Operating Equipment Non-Capital	\$18,000	\$7,000	\$ 12,000	\$ (6,000)	-33%	Reduction supports routine equipment matenance based on historical costs
Travel: Non-Training	\$24,000	\$19,000	\$ 5,000	\$ (19,000)	-79%	Reduced to align with projected spending for FY 2027
Office/Building Rental/Lease	\$205,000	\$150,600	\$ 150,000	\$ (55,000)	-27%	Polling site expenses; reduced to meet actual need.
Printing	\$175,000	\$74,800	\$ 76,500	\$ (98,500)	-56%	Contracted Service
General & Administrative Contracts	\$150,000.00	\$150,000.00	\$ 15,000	\$ (135,000)	-90%	Reduction aligns with the Board's current plan for legal services
TOTAL	\$1,985,200	\$1,900,500	\$ 2,138,600			