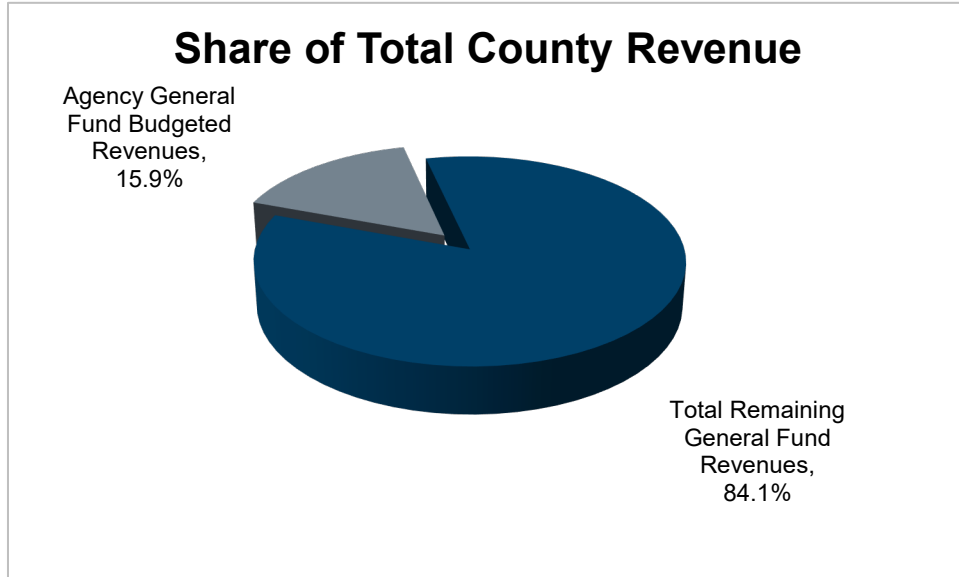
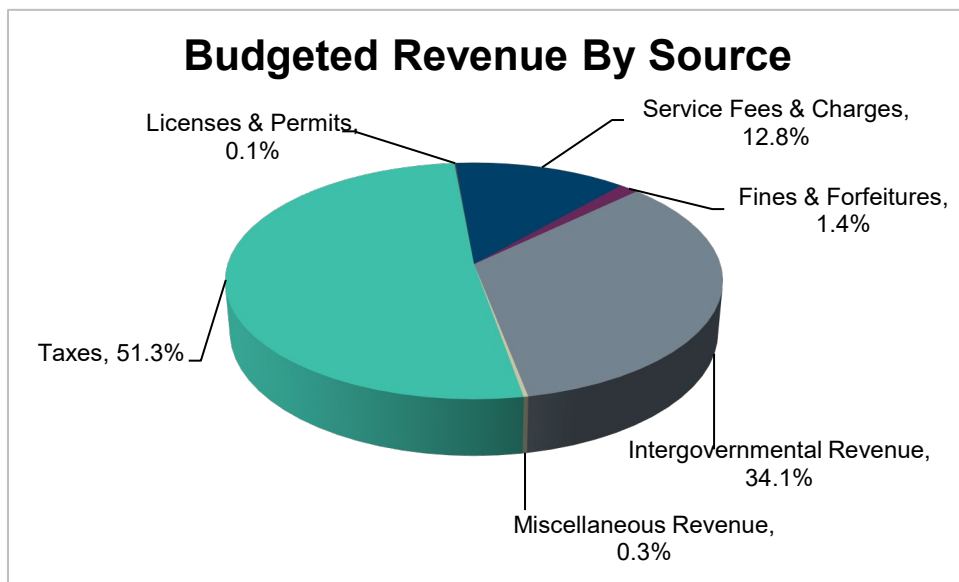


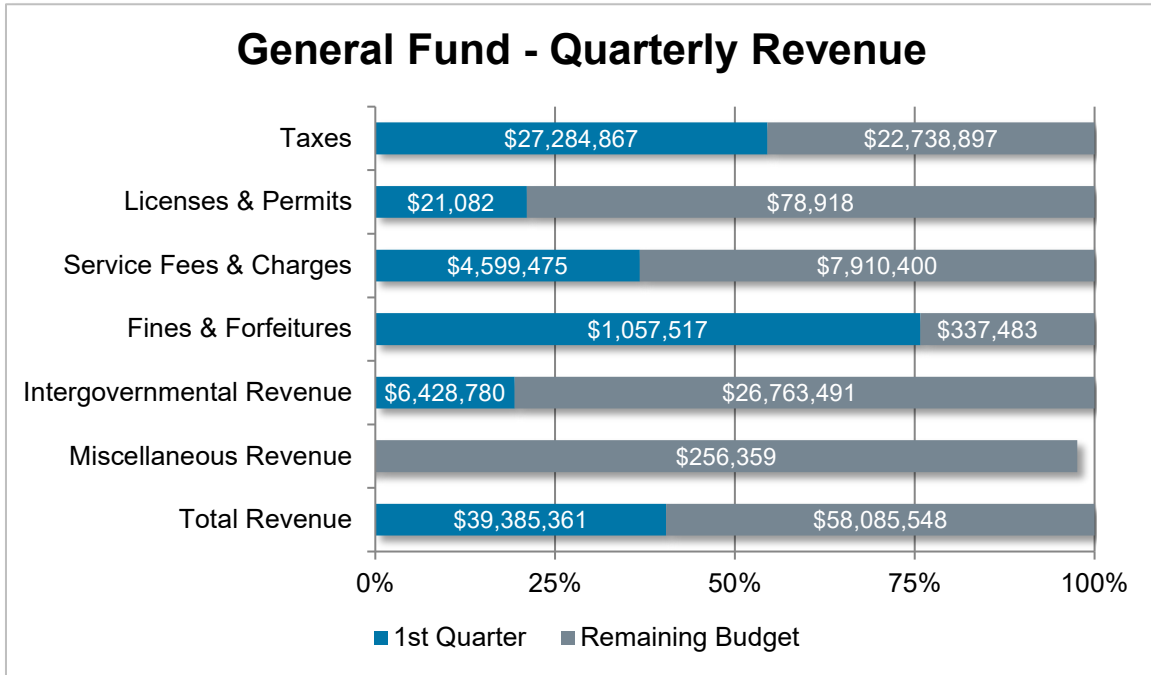
General Fund – Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$97,470,909** for 2023, which is **15.9%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Auditor's Office are real estate taxes (including state reimbursements), the local government fund allocation, casino tax revenue, assessment fees, and mandatory conveyance fees.

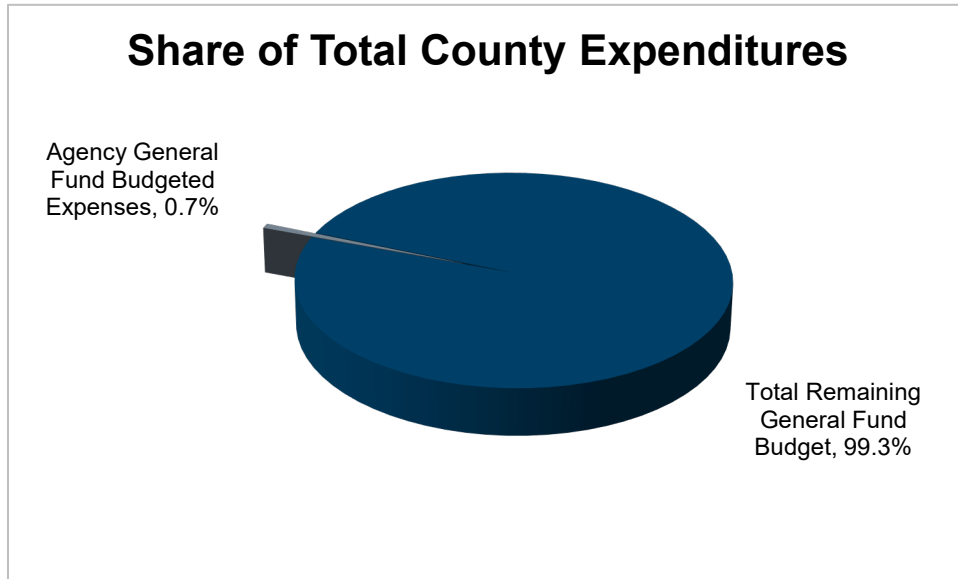


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$39,090,646	\$12,974,284	\$37,815,198	\$9,214,790	\$39,090,646	\$99,094,918
Current Year	\$39,385,361				\$39,385,361	\$97,470,909

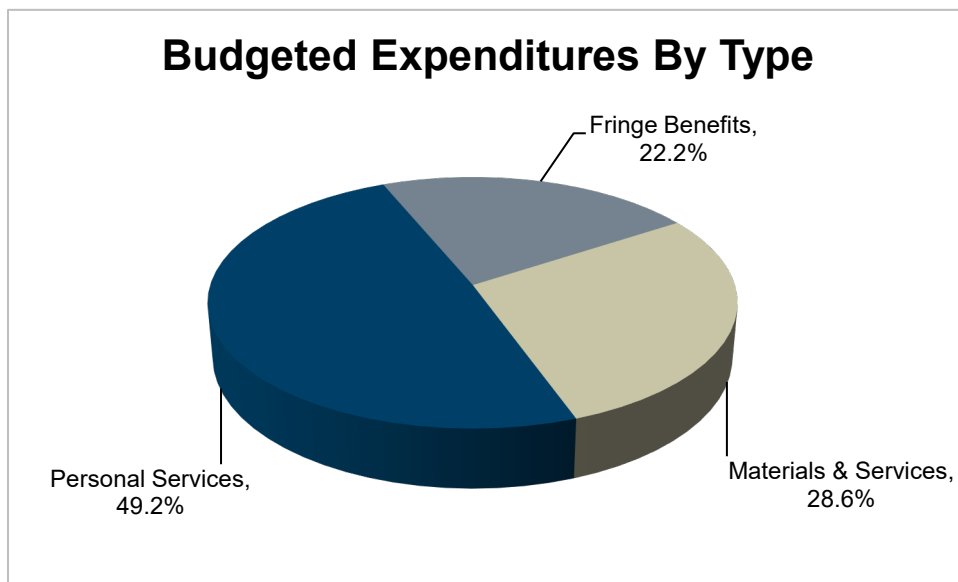
*Current year total represents revised budget.

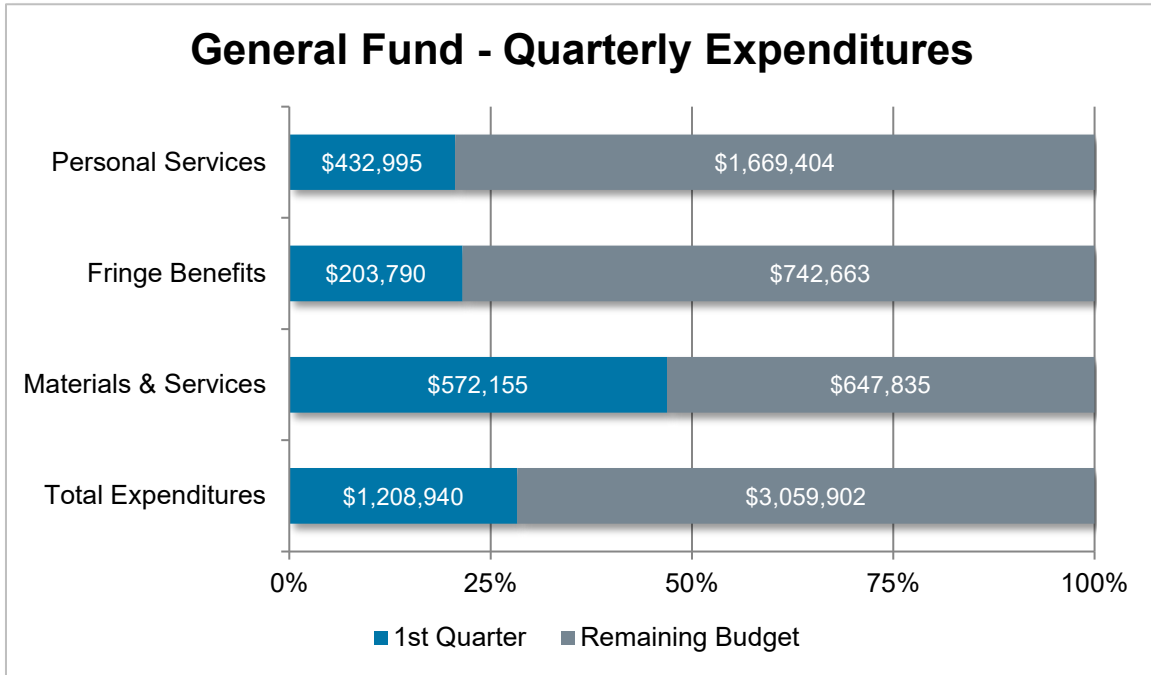
- First quarter revenue of **\$39,385,361** represents **40.4%** of the budgeted amount for the year.
- Taxes from property tax levy are received twice a year, in March and August. The amount collected was \$27,284,867 and represents 54.5% of the budgeted amount for the year. Of this amount, \$27,257,240 is related to the real estate taxes.
- The total amount collected within Service Fees & Charges was \$4,599,475 during the 1st quarter, which is a decrease of \$512,830 or 10.0% from the same period in 2022. This is due to the mandatory conveyance fee of \$1 per \$1,000 of value which declined by \$612,718 or 26.3%.
- Fines & Forfeitures include penalties assessed for failure to register owner occupied rental properties. The amount represents 75.8% of the budgeted amount for the year and is a \$242,880 or 29.8% increase from the same period in 2022.
- Intergovernmental Revenue of \$6,428,780 represents 19.4% of the budgeted amount for the year and consists of several revenues including the local government allocation. This is an increase of \$215,417 or 3.5% from the same period in 2022.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Auditor's Office are estimated to be **\$4,268,842** for 2023, which is **0.7%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,174,480	\$796,504	\$1,156,513	\$678,254	\$1,174,480	\$3,805,751
Current Year	\$1,208,940				\$1,208,940	\$4,268,842

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,208,940** represent **28.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 20.6% of the budgeted amount for the year, while Fringe Benefits represent 21.5%. This is an increase of \$6,394 and \$2,351, respectively from the amounts expended in 2022.
- Materials & Services expenditures of \$572,155 represent 46.9% of the budgeted amount for the year. Of the amount, \$486,333 or 85.0% was for fees associated with the first half real estate collection.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$485,169	\$432,995	89.2%
2 nd Quarter	\$566,031		
3 rd Quarter	\$485,169		
4 th Quarter	\$566,031		
Total	\$2,102,399	\$432,995	20.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

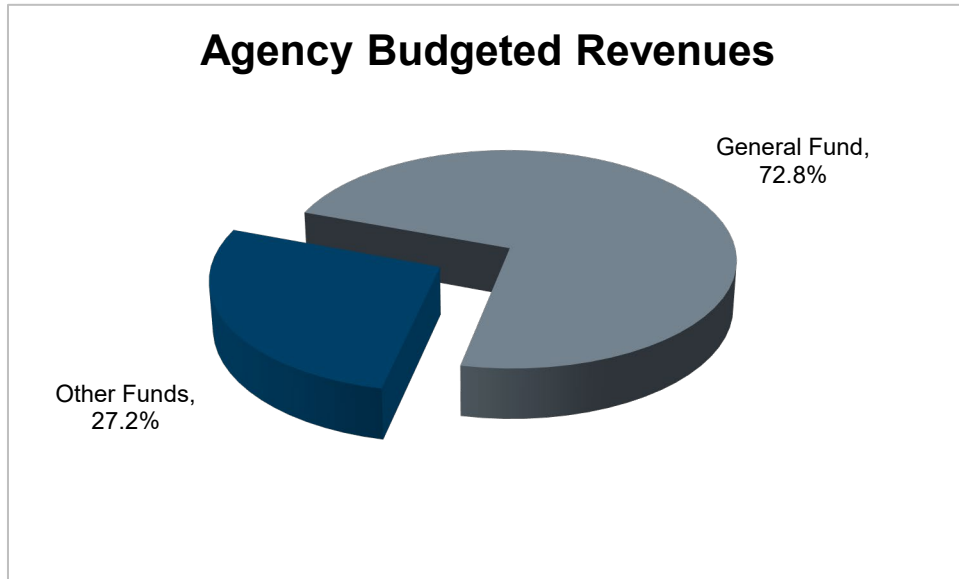
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$39,347	Transfer from Reserves	Non-Bargaining Increase
0053-23	(\$4,400,000)	Revenue Adjustment	Revised Conveyance Fee Estimate
0229-23	\$262,848	Revenue Adjustment	Revised Property Tax Estimate

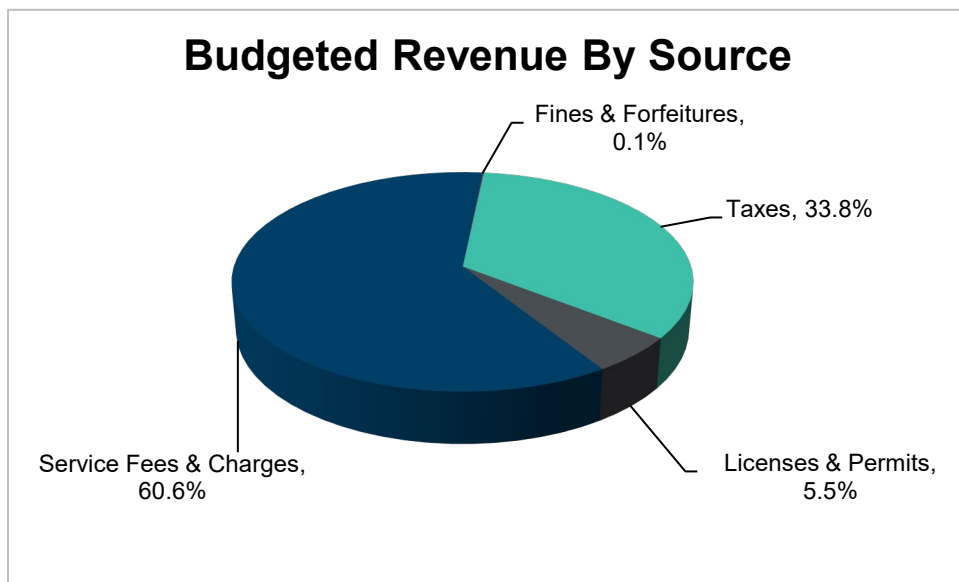
General Fund – Budget Corrective Items - Pending

- There are no request currently pending that may impact the budget.

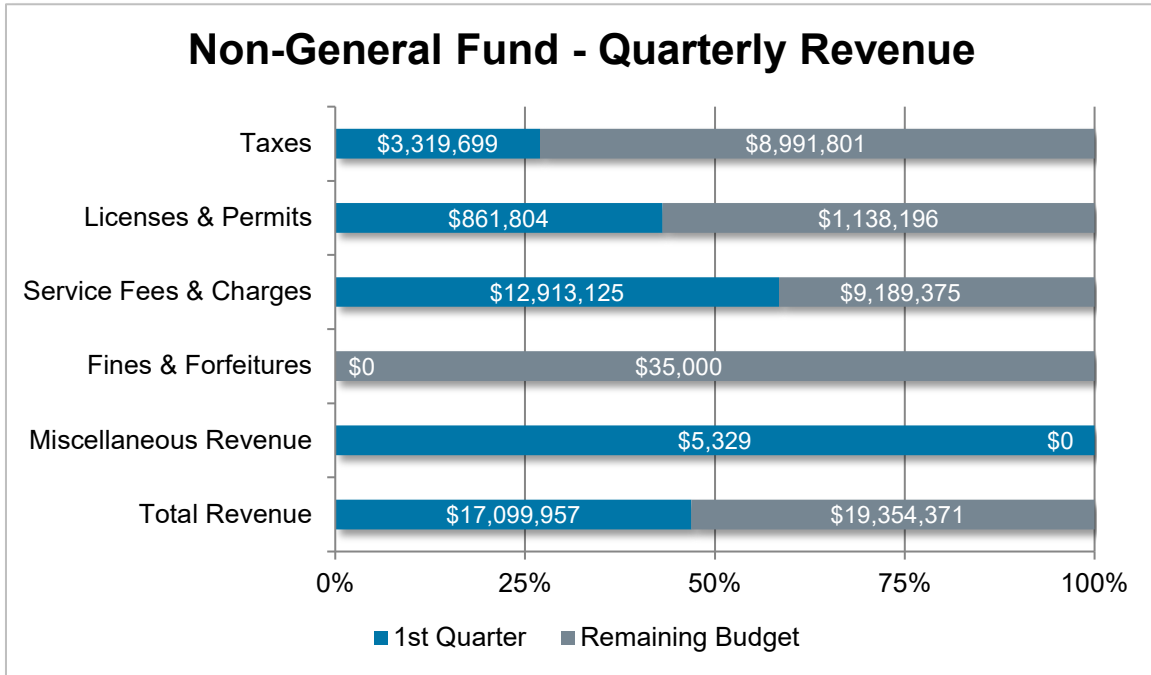
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$36,449,000** for 2023, which is **27.2%** of the total budgeted revenue for the Auditor's Office.



- The main sources of non-general fund revenue for the Auditor's Office are assessment fees in the Real Estate Assessment Fund, permissive conveyance fees in the Affordable & Emergency Housing Fund, and dog licenses in the Dog and Kennel Fund.

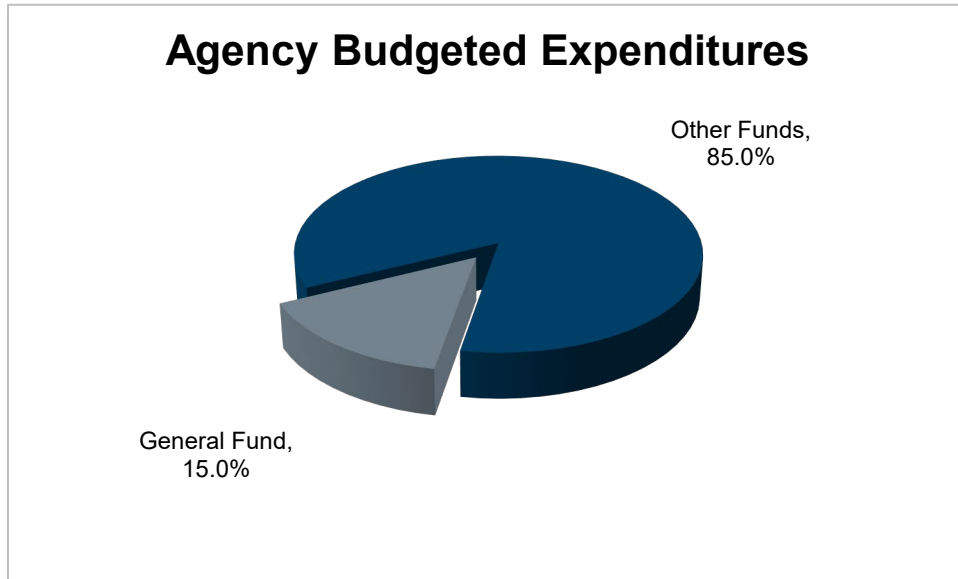


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$18,111,031	\$6,435,083	\$15,779,793	(\$417,717)	\$18,111,031	\$39,908,190
Current Year	\$17,099,957				\$17,099,957	\$36,449,000

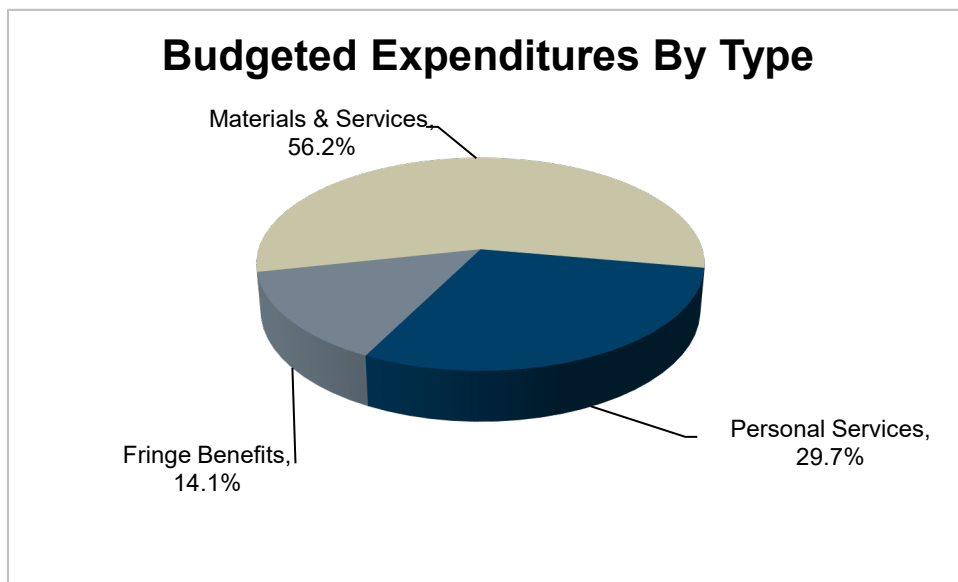
*Current year total represents revised budget.

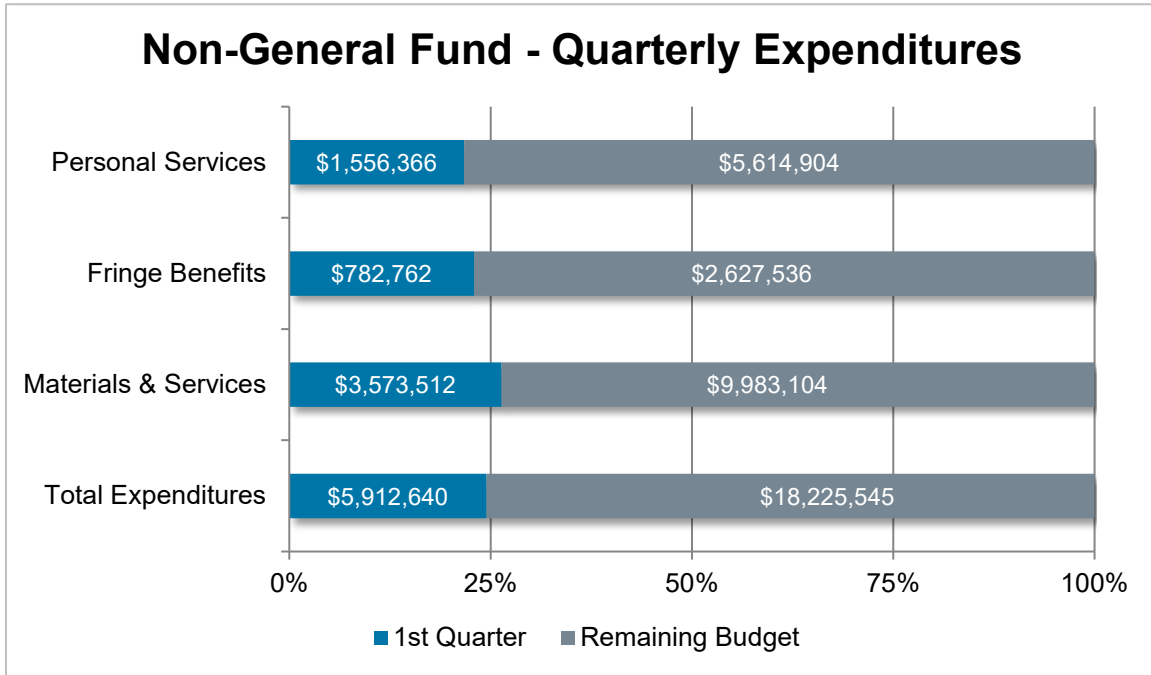
- First quarter revenue of **\$17,099,957** represents **46.9%** of the budgeted amount for the year.
- Taxes include the permissive conveyance fees, of which 27.0% of the budgeted amount was collected during the 1st quarter. This is a decrease of \$1,152,344 or 25.8% from the same period in 2022.
- Licenses & Permits include dog licenses, of which 43.1% of the budgeted amount was collected through the end of the 1st quarter. This is a decrease of \$239,668 or 21.8% from the prior year due to an increase in the number of permanent licenses sold in prior years. Dog licenses are sold throughout the year, but renewals primarily occur between December and March of each year.
- Service Fees & Charges include assessments for real estate, of which \$12,913,125 or 58.4% of the budgeted amount was collected through the end of the 1st quarter. This is an increase of \$387,663 or 3.1% from the prior year. Assessment fees are based on a percent of the total amount of real estate taxes collected.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Auditor's Office are estimated to be **\$24,138,184** for 2023, which is **85.0%** of the total budgeted expenditures for the Auditor's Office.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$5,187,328	\$4,088,281	\$5,139,826	\$5,804,622	\$5,187,328	\$20,220,057
Current Year	\$5,912,640				\$5,912,640	\$24,138,184

**Current year total represents revised budget.*

- First quarter expenditures of **\$5,912,640** represent **24.5%** of the budgeted amount for the year.
- Personal Services expenditures represent 21.7% of the budgeted amount for the year while Fringe Benefits represent 23.0%. This is an increase of \$74,498 and \$87,258, respectively, from the amounts expended in 2022.
- Materials & Services expenditures in the 1st quarter were \$3,573,512 or 26.4% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services (\$1,720,316), IT software subscription and maintenance (\$794,529), and professional services (\$502,792).

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,654,908	\$1,556,366	94.0%
2 nd Quarter	\$1,930,727		
3 rd Quarter	\$1,654,908		
4 th Quarter	\$1,930,727		
Total	\$7,171,270	\$1,556,366	21.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$127,119	Supplemental	Non-Bargaining Increase
0053-23	(\$8,200,000)	Revenue Adjustment	Revised Conveyance Fee Estimate

Non-General Fund – Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.