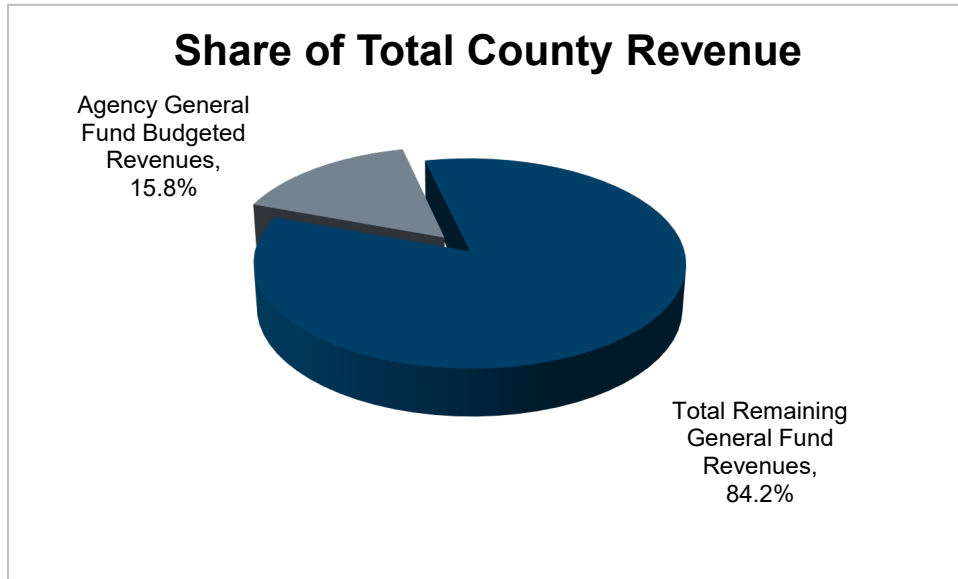
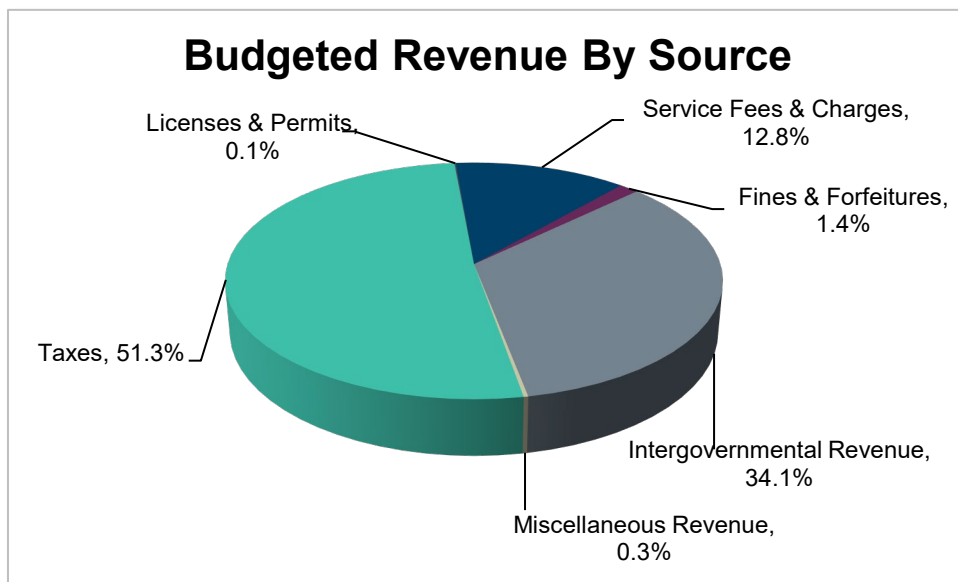


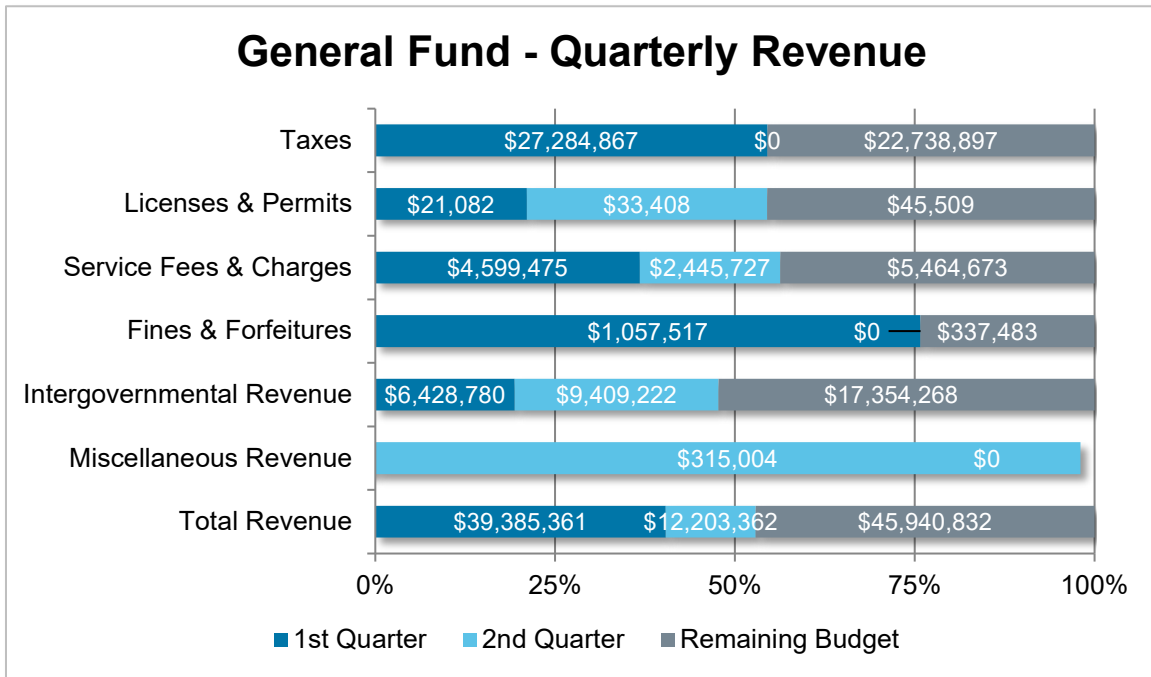
General Fund – Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$97,470,909** for 2023, which is **15.8%** 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.

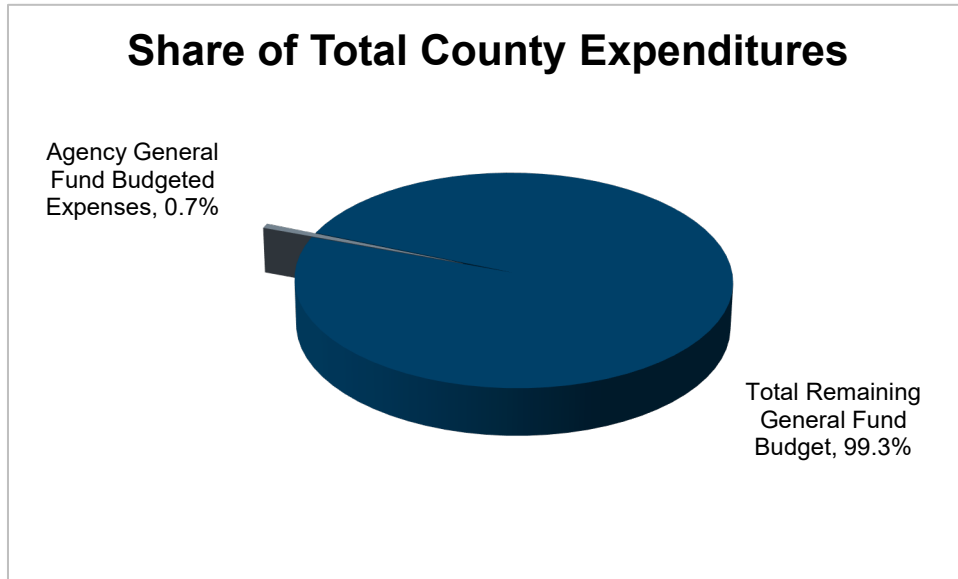


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$39,090,646	\$12,974,284	\$37,815,198	\$9,214,790	\$52,064,930	\$99,094,918
Current Year	\$39,385,361	\$12,203,362			\$51,588,723	\$97,470,909

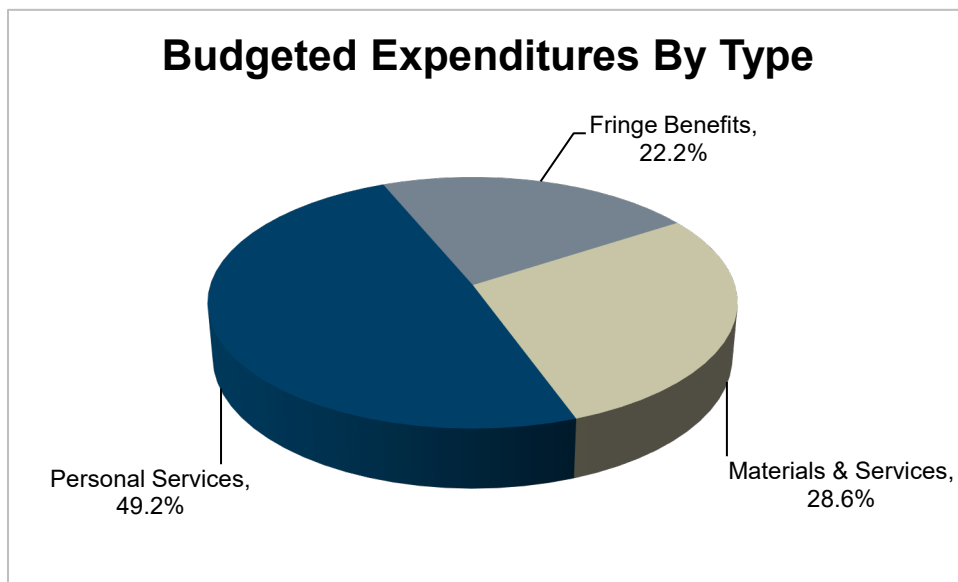
*Current year total represents revised budget.

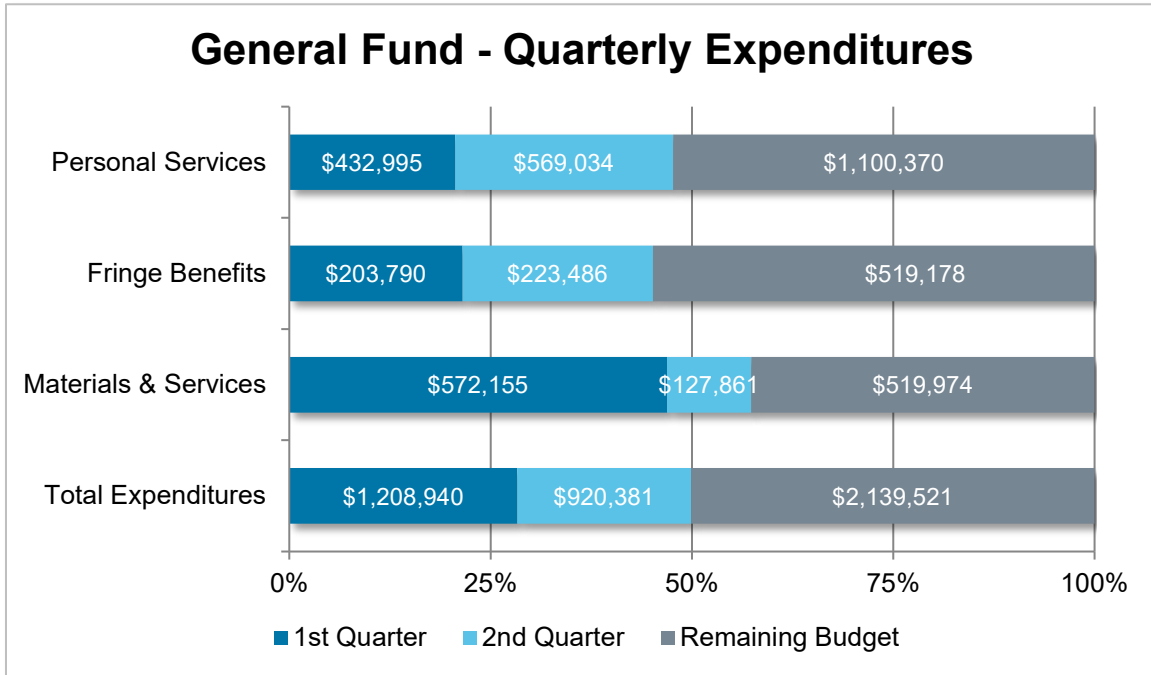
- Second quarter revenue of **\$12,203,362** represents **12.5%** of the budgeted amount for the year. YTD revenue of **\$51,588,723** represents **52.9%** of the budgeted amount for the year.
- Taxes from property tax levy are received twice a year, in March and August. The amount collected was \$27,284,867 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 \$7,045,202 through the end of the 2nd quarter, which is a decrease of \$1,626,101 or 18.8% from the same period in 2022. This is due to the mandatory conveyance fee of \$1 per \$1,000 of value which declined by \$1,711,796 or 31.2%.
- 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 \$15,838,002 represents 47.7% of the budgeted amount for the year and consists of several revenues including the local government allocation. This is an increase of \$245,765 or 1.6% 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	\$1,970,984	\$3,805,751
Current Year	\$1,208,940	\$920,381			\$2,129,321	\$4,268,842

**Current year total represents revised budget.*

- Second quarter expenditures of **\$920,381** represent **21.6%** of the budgeted amount for the year. YTD expenditures of **\$2,129,321** represent **49.9%** of the budgeted amount for the year.
- Personal Services expenditures represent 47.7% of the budgeted amount for the year, while Fringe Benefits represent 45.1%. This is an increase of \$164,174 and \$36,868, respectively from the amounts expended in 2022, which is primarily due to the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Materials & Services expenditures were \$700,016 through the end of the 2nd quarter, which represents 57.4% of the budgeted amount for the year. This is a decrease of \$42,706 or 5.7% from the amount expended in 2022. Of the amount, \$490,871 or 70.1% 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	\$569,034	100.5%
3 rd Quarter	\$485,169		
4 th Quarter	\$566,031		
Total	\$2,102,399	\$1,002,029	47.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures during the 2nd quarter is primarily due to termination payouts..

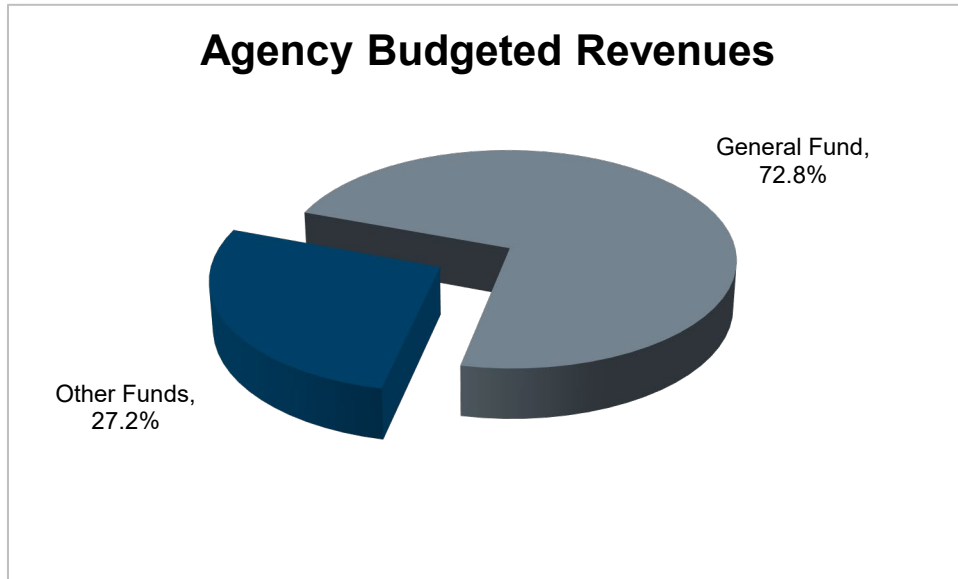
General Fund – Budget Corrective Items - Approved

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

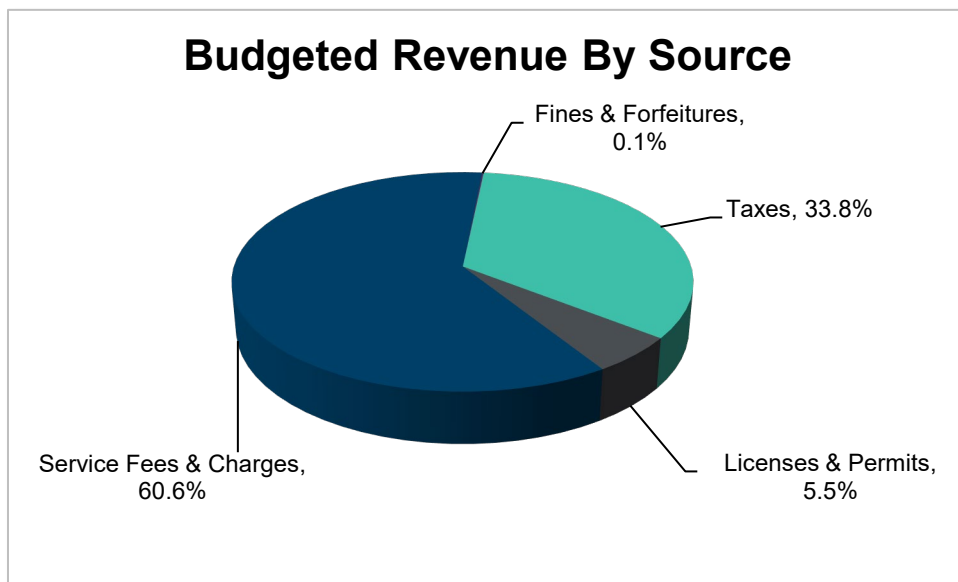
General Fund – Budget Corrective Items - Pending

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

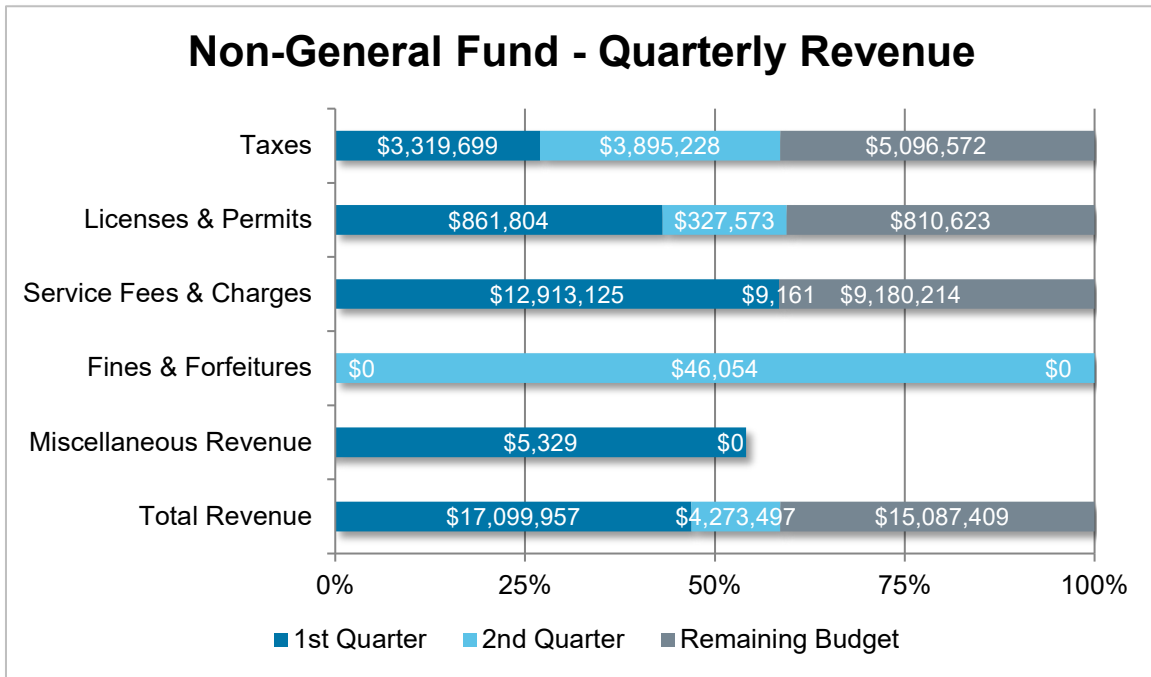
Non-General Fund – Revenue Analysis



- 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.

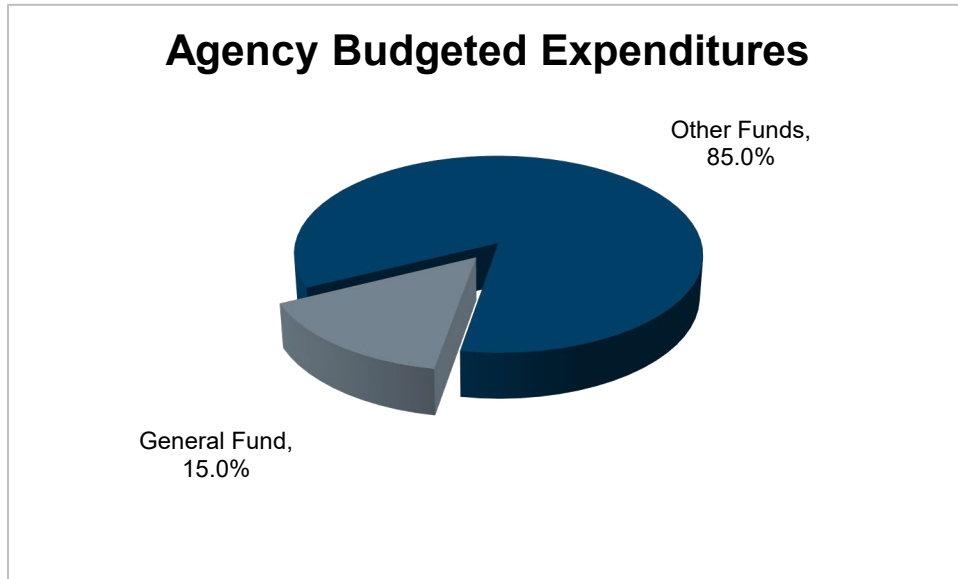


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$18,111,031	\$6,435,083	\$15,779,793	(\$417,717)	\$24,546,114	\$39,908,190
Current Year	\$17,099,957	\$4,273,497			\$21,373,454	\$36,449,000

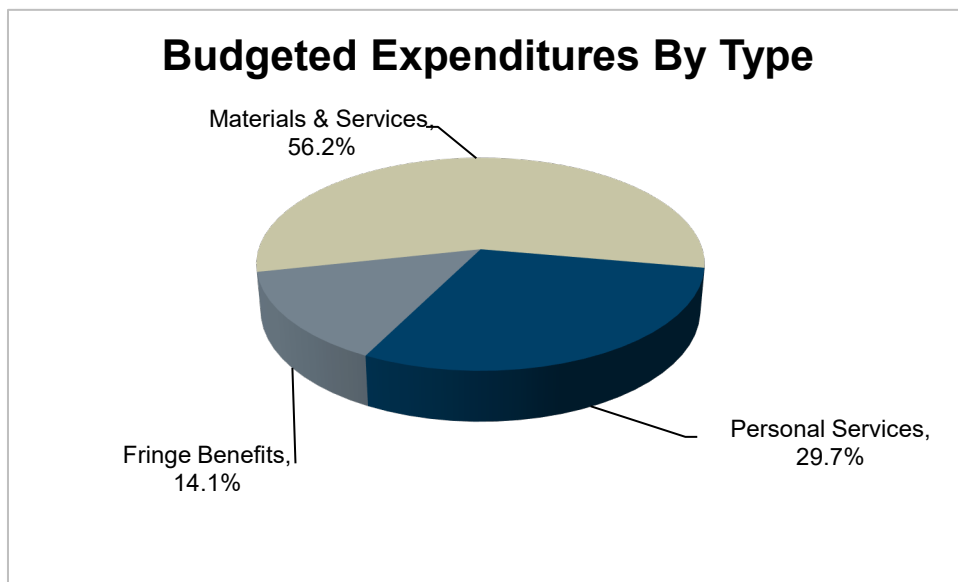
**Current year total represents revised budget.*

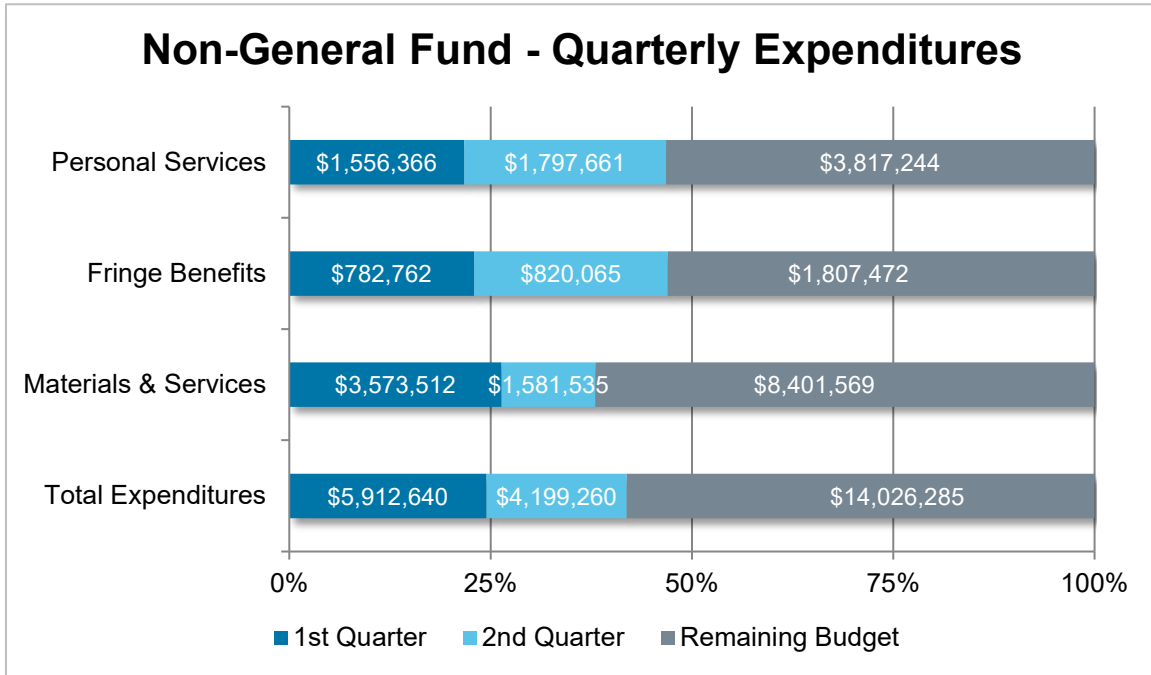
- Second quarter revenue of **\$4,273,497** represents **11.7%** of the budgeted amount for the year. YTD revenue of **\$21,373,454** represents **58.6%** of the budgeted amount for the year.
- Taxes include the permissive conveyance fees, of which 58.6% of the budgeted amount was collected through the end of the 2nd quarter. This is a decrease of \$3,321,140 or 31.5% from the same period in 2022.
- Licenses & Permits include dog licenses, of which 59.5% of the budgeted amount was collected through the end of the 2nd quarter. This is a decrease of \$204,224 or 14.7% 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 \$12,922,286 or 58.5% of the budgeted amount was collected through the end of the 2nd quarter. This is an increase of \$366,213 or 2.9% 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	\$9,275,609	\$20,220,057
Current Year	\$5,912,640	\$4,199,260			\$10,111,900	\$24,138,184

**Current year total represents revised budget.*

- Second quarter expenditures of **\$4,199,260** represent **17.4%** of the budgeted amount for the year. YTD expenditures of **\$10,111,900** represent **41.9%** of the budgeted amount for the year.
- Personal Services expenditures represent 46.8% of the budgeted amount for the year while Fringe Benefits represent 47.0%. This is an increase of \$375,555 and \$195,488, respectively, from the amounts expended in 2022 due to the difference in the number of pay periods through the first half of the year (thirteen in 2023 compared to twelve in 2022).
- Materials & Services expenditures through the end of the 2nd quarter were \$5,155,047 or 38.0% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services (\$2,600,118), IT software subscription and maintenance (\$1,058,989), and professional services (\$541,289).

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	\$1,797,661	93.1%
3 rd Quarter	\$1,654,908		
4 th Quarter	\$1,930,727		
Total	\$7,171,270	\$3,354,026	46.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies in the 1st and 2nd quarters.

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.