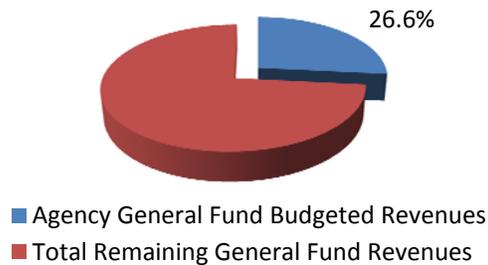
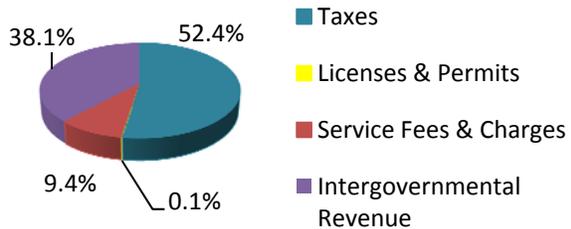


General Fund Analysis

Share of Total County Revenue

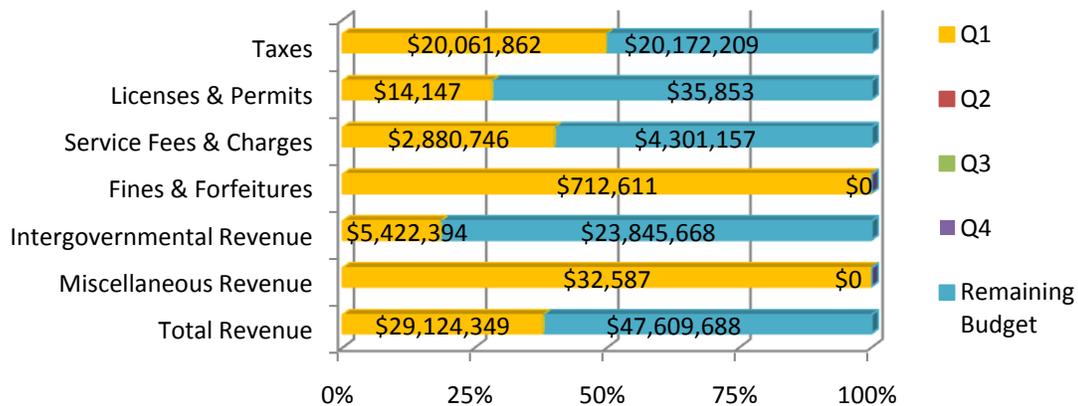


Agency Budgeted Revenues By Source



- The General Fund revenue for the Auditor is estimated to be \$76,734,037 for 2010, which is 26.6% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Auditor are: Real Estate taxes (\$37,435,567); Local Government Fund Allocation (\$22,087,777); Assessment Fees Real Estate (RE) (\$3,624,007); Real Property Permissive Transfers (\$2,716,447); Real Property Conveyance (\$2,665,924); State Reimbursement-Real Estate tax (\$4,012,246); and State Reimbursement-Personal Property (PP) replacement (\$3,173,794).

General Fund - Revenue



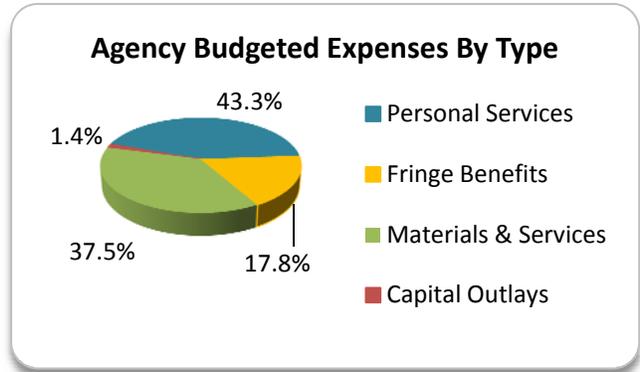
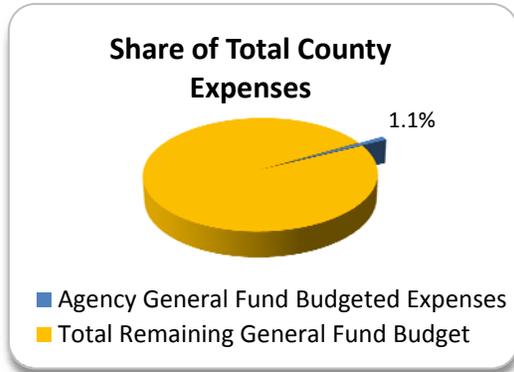
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$28,977,196	\$11,033,731	\$29,682,900	\$9,119,793	\$28,977,196	\$78,813,620
Current Year Actuals	\$29,124,349				\$29,124,349	\$76,734,037

* Current year total represents revised budget.

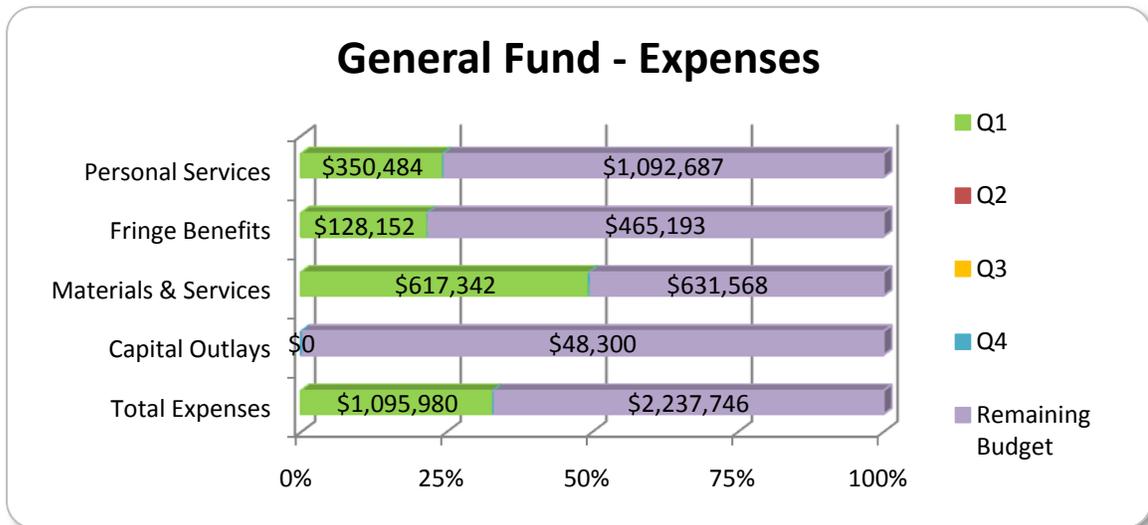
- First quarter revenues of \$29,124,349 represent 38.0% of the budgeted amount for the year. YTD revenues of \$29,124,349 represent 38.0% of the budgeted amount for the year.

- Fifty-one percent (51%) of Real Estate taxes have been collected when compared to the revised budget of \$37,435,567. The Revised Budget for Real Estate taxes of \$37,435,567 is 5% higher than the original 2010 budget of \$35,749,954. \$19,273,484 was collected during 1st quarter 2010, compared to \$18,862,792 in 2009, which is 2% higher. Personal property taxes will not be collected until 2nd quarter.
- Licenses and Permits includes vendor and cigarette licenses, of which 28% of the 2010 budget has been collected (\$14,147). \$12,425 was collected during 1st quarter 2009 compared to \$14,147 in 2010.
- Service Fees & Charges includes Conveyance fees, Real Estate assessment fees and several other revenue sources. This category has collected over 40% of the budget during the 1st quarter and will collect the remaining during the 3rd quarter. Real Estate assessment fees collected \$1,893,106 during the 1st quarter of 2009 compared to \$2,007,335 in 2010, 55% of the budget.
- Fines and Forfeitures includes, penalties assessed for failure to register owner occupied rental properties (2.5% of properties are owner occupied). Currently, \$712,611 has been collected; however, the property owners have the right to appeal and have the fees reversed. It is uncertain as to what the final balance will be at this time. In 2009, \$1,068,098 was collected in the 1st quarter.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$5,422,394 or 19% of the 2010 budget. During 2009, the local government allocation was reduced. The 2010 budget was established at this reduced level. \$5,748,859 was collected during 1st quarter 2009 compared to \$5,291,682 in 2010. The local government fund allocation will continue to be monitored.

General Fund Analysis



- The General Fund expenditures for the Auditor are estimated to be \$3,333,726 for 2010, which is 1.1% of the total budgeted expenditures for the General Fund.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,146,573	\$599,383	\$889,641	\$687,723	\$1,146,573	\$3,323,320
Current Year Actuals	\$1,095,980				\$1,095,980	\$3,333,726

* Current year total represents revised budget.

- First quarter expenditures of \$1,095,980 represent 32.9% of the budgeted amount for the year. YTD expenditures of \$1,095,980 represent 32.9% of the budgeted amount for the year.
- Materials & Services includes software license (\$193,781) and audit/DRETAC fees (\$368,035) expenditures in the 1st quarter. Expenditures are projected to align with budget by year-end.
- The Capital Outlays budget is for a weight and measure truck, which is scheduled to be purchased in the 2nd quarter.
- There are no other significant one-time expenses in the current quarter or YTD.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$333,039	\$350,484	105.2%
2nd Quarter	\$333,039		
3rd Quarter	\$388,546		
4th Quarter	\$388,546		
Total	\$1,443,171	\$350,484	24.3%

- There are 30.53 FTEs budgeted; 30.50 are currently active. This agency is over budget, due to term payoffs in the amount of \$16,548 during the 1st quarter. The agency plans to delay filling vacant positions in order to absorb some of the cost. Based on 1st quarter staffing levels, this agency may need to request supplemental appropriations as a return of vacancy credits during the 4th quarter.

Budget Corrective Items

Approved

- There were no approved budget adjustments in this quarter.

Pending

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

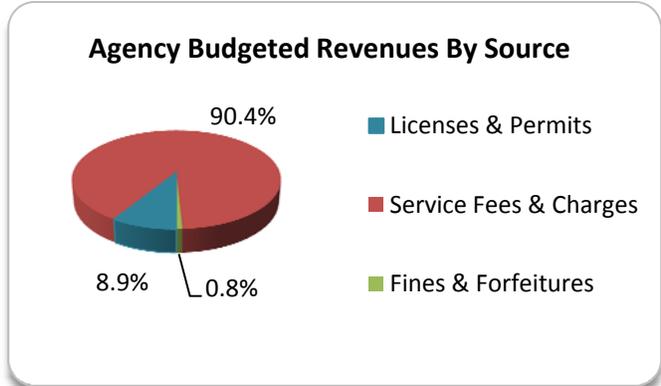
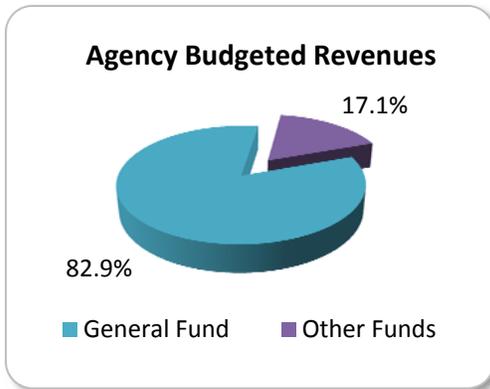
Not Recommended

- There were no budget adjustments requested in this quarter that were not recommended.

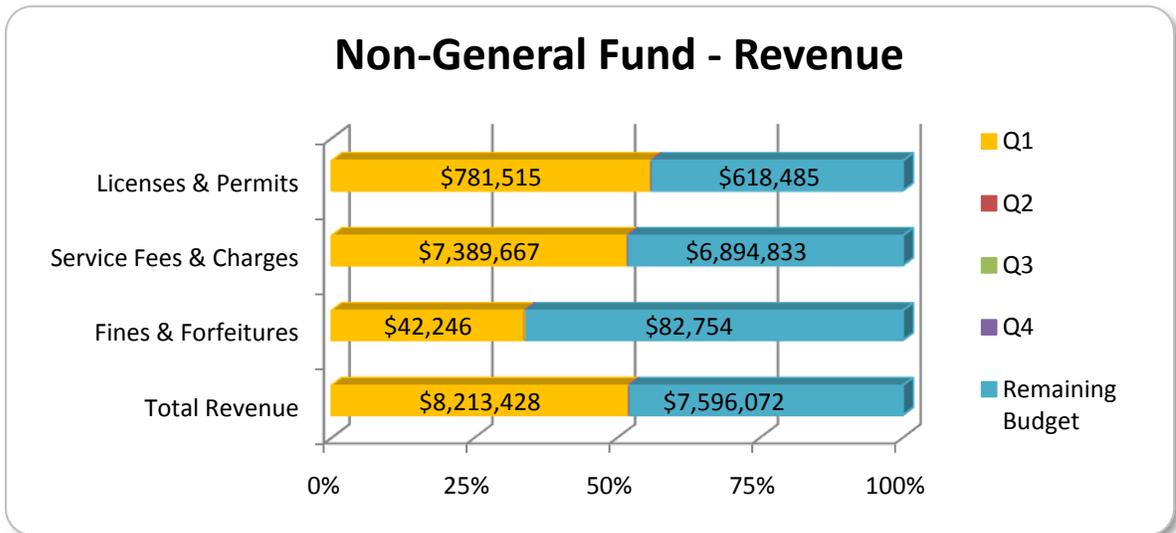
Budget Recommendations

- Based upon the 1st quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis



- The Non-General Fund revenue for the Auditor is estimated to be \$15,809,500 for 2010, which is 17.1% of the total budgeted revenue (\$92,543,537) for the Auditor.
- The main sources of Non-General Fund revenue for the Auditor are: Assessment Fees - Real Estate (\$13,294,000), Assessment Fees - Personal Property (\$900,000) and dog licenses (\$1,400,000).



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$7,803,734	\$282,427	\$6,497,302	\$683,385	\$7,803,734	\$15,266,848
Current Year Actuals	\$8,213,428				\$8,213,428	\$15,809,500

* Current year total represents revised budget.

- First quarter revenues of \$8,213,428 represent 52.0% of the budgeted amount for the year. YTD revenues of \$8,213,428 represent 52.0% of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which \$781,515 or 56% of budget (\$1,400,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$750,061 was collected during 1st quarter of 2009.

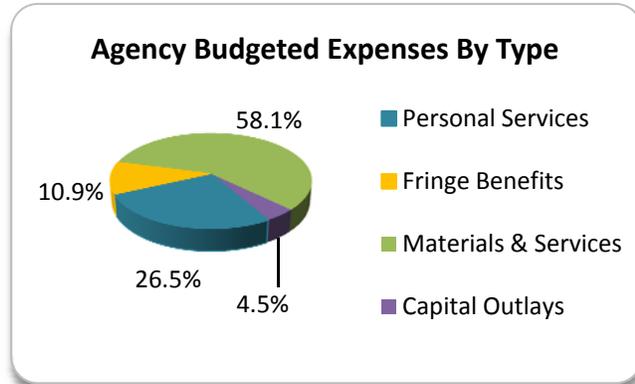
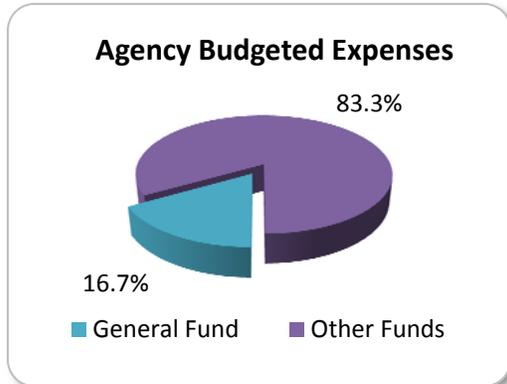


OMB Quarterly Report

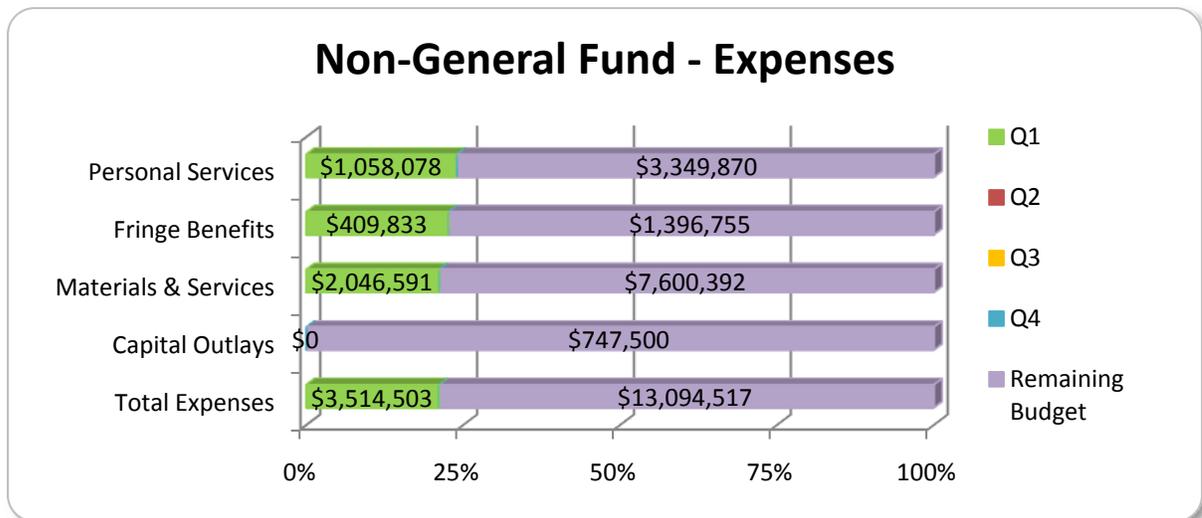
1st Quarter 2010 - Auditor

- Service Fees & Charges include assessments for real estate, of which \$7,332,155 or 55% of budget (13,294,000) was collected in the 1st quarter. \$6,931,186 was collected during 1st quarter 2009. This revenue is typically collected during the 1st and 3rd quarters.
- There are no significant one-time revenues in the current quarter or YTD.

Non-General Fund Analysis



- The Non-General Fund expenditure budget for the Auditor is estimated to be \$16,609,020 for 2010, which is 83.3% of the total budgeted expenditures (\$19,942,746) for the Auditor.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$2,708,779	\$2,733,187	\$2,630,131	\$4,201,185	\$2,708,779	\$12,273,282
Current Year Actuals	\$3,514,503				\$3,514,503	\$16,609,020

* Current year total represents revised budget.

- First quarter expenditures of \$3,514,503 represent 21.2% of the budgeted amount for the year. YTD expenditures of \$3,514,503 represent 21.2% of the budgeted amount for the year.
- Materials and Services include the sexennial reappraisal budget (\$1,395,668) and professional services (\$483,896) expensed in the 1st quarter.
- Capital Outlays is for software license fees for the accounting systems.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,017,219	\$1,058,078	104.0%
2nd Quarter	\$1,017,219		
3rd Quarter	\$1,186,755		
4th Quarter	\$1,186,755		
Total	\$4,407,948	\$1,058,078	24.0%

- There are 91.47 FTEs budgeted; 89.5 are currently active. This agency is over budget, due to term payoffs in the amount of \$56,414 during the 1st quarter.

Budget Corrective Items

Approved

- There were no approved budget adjustments in this quarter.

Pending

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

Not Recommended

- There were no budget adjustments requested in this quarter that were not recommended.

Budget Recommendations

- Based upon the 1st quarter analysis, there are no recommendations for budget savings or organizational performance improvements at this time.