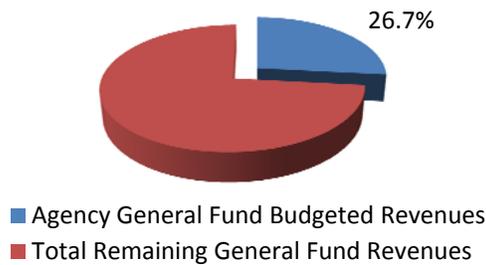
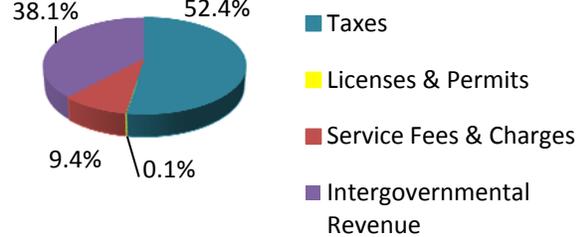


## General Fund Analysis

**Share of Total County Revenue**

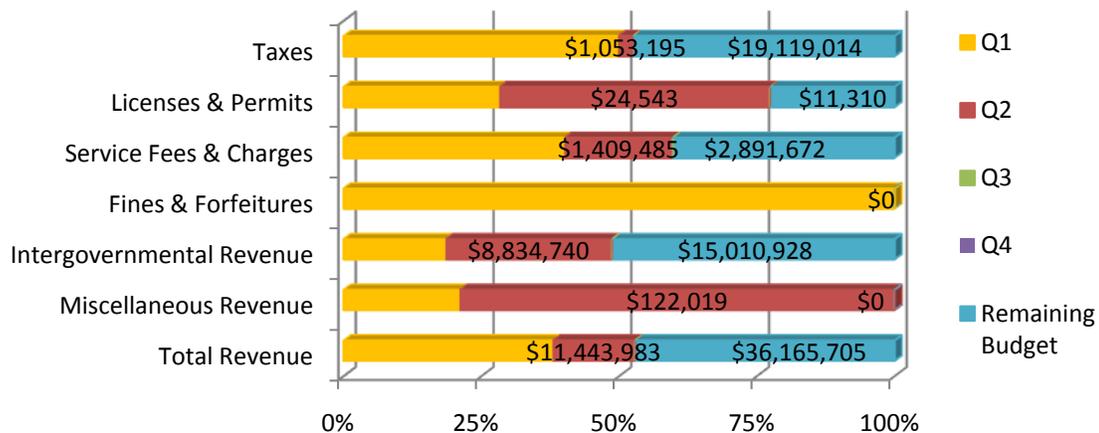


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Auditor is estimated to be \$76,734,037 for 2010, which is 26.7% 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



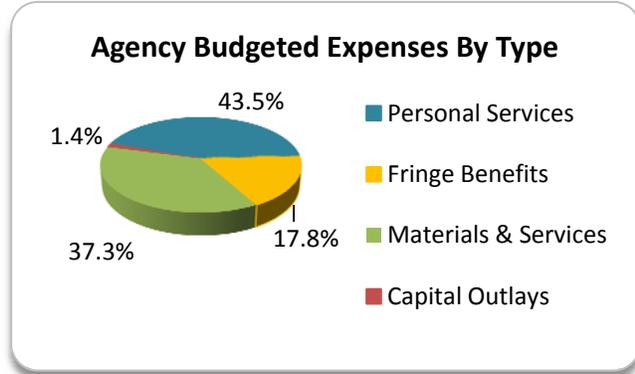
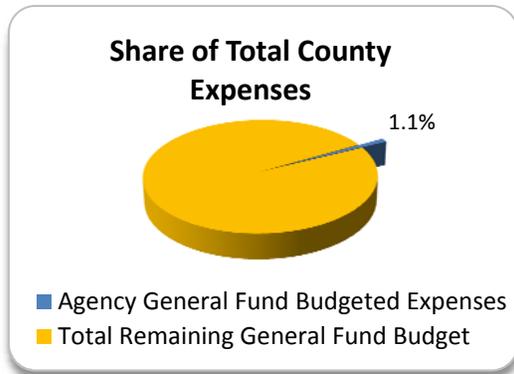
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$28,977,196	\$11,033,731	\$29,682,900	\$9,119,793	\$40,010,927	\$78,813,620
Current Year Actuals	\$29,124,349	\$11,443,983			\$40,568,332	\$76,734,037

\* Current year total represents revised budget.

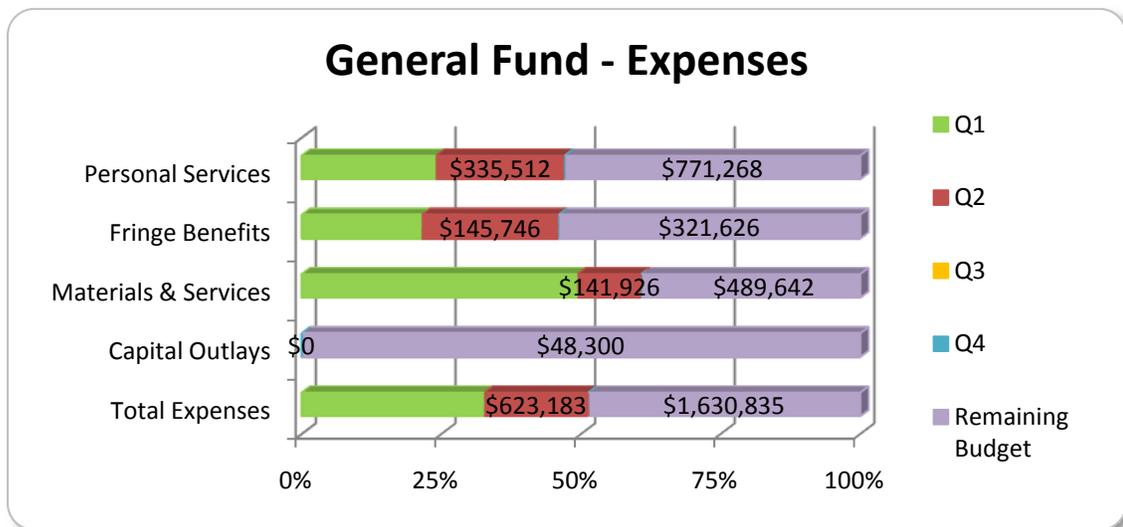
- Second quarter revenues of \$11,443,983 represent 14.9% of the budgeted amount for the year. YTD revenues of \$40,568,332 represent 52.9% of the budgeted amount for the year.

- 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 2010 approved budget of \$35,749,954. \$19,273,484 was collected during 1<sup>st</sup> half 2010, compared to \$18,862,792 in 2009, which is 2% higher. \$46,967 was collected for personal property taxes this quarter.
- Licenses and Permits includes vendor and cigarette licenses, of which 77% of the 2010 budget has been collected (\$38,691). \$35,486 was collected during 2<sup>nd</sup> quarter 2009 compared to \$38,691 in 2010.
- Service Fees & Charges includes Conveyance fees, Real Estate assessment fees and several other revenue sources. This category has collected over 60% of the budget during the 2<sup>nd</sup> quarter and will collect the remaining during the 3<sup>rd</sup> quarter. Real Estate assessment fees collected \$1,893,106 during the 1<sup>st</sup> half 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, \$950,095 was collected in the 1<sup>st</sup> half and \$1,068,100 at year-end.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$14,257,134 or 49% of the 2010 budget. The 2010 budget was established at a reduced amount of \$22,087,777. \$12,208,122 was collected during 2<sup>nd</sup> quarter 2009 compared to \$11,654,292 in 2010, a \$553,830 or 4.6% reduction. The local government fund allocation will continue to be monitored.

## General Fund Analysis



- The General Fund expenditures for the Auditor are estimated to be \$3,349,998 for 2010, which is 1.1% of the total budgeted expenditures for the General Fund.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,146,573	\$599,383	\$889,641	\$687,723	\$1,745,956	\$3,323,320
Current Year Actuals	\$1,095,980	\$623,183			\$1,719,163	\$3,349,998

\* Current year total represents revised budget.

- Second quarter expenditures of \$623,183 represent 18.6% of the budgeted amount for the year. YTD expenditures of \$1,719,163 represent 51.3% of the budgeted amount for the year.
- Materials & Services includes software license (\$193,781) and audit/DRETAC fees (\$368,035) expenditures in the 1<sup>st</sup> half. 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 by the end of the year.
- 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	\$335,512	100.7%
3rd Quarter	\$398,845		
4th Quarter	\$392,340		
<b>Total</b>	<b>\$1,457,264</b>	<b>\$685,996</b>	<b>47.1%</b>

- There are 30.53 FTEs budgeted; 30.50 are currently active.
- This agency is over budget due to term payouts in the amount of \$16,548 during the 1<sup>st</sup> half of the year. The agency plans to delay filling vacant positions in order to absorb some of the cost. Based on 2<sup>nd</sup> quarter staffing levels, this agency may need to request supplemental appropriations as a return of vacancy credits during the 4<sup>th</sup> quarter. As of the 2<sup>nd</sup> quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

### Budget Corrective Items

#### Approved

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

#### Pending

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

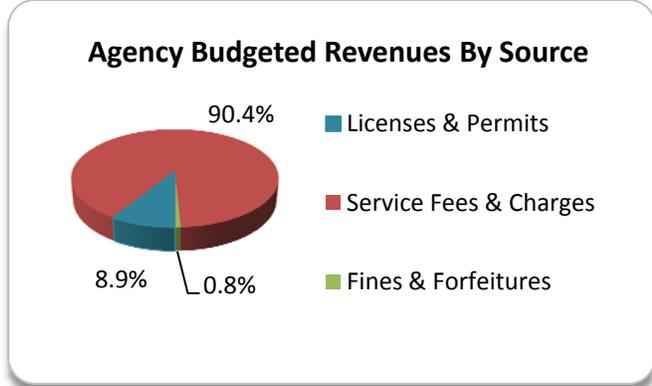
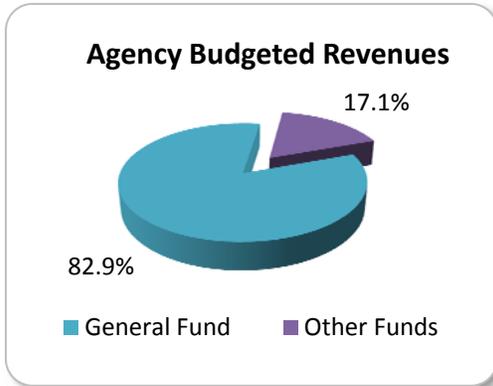
#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

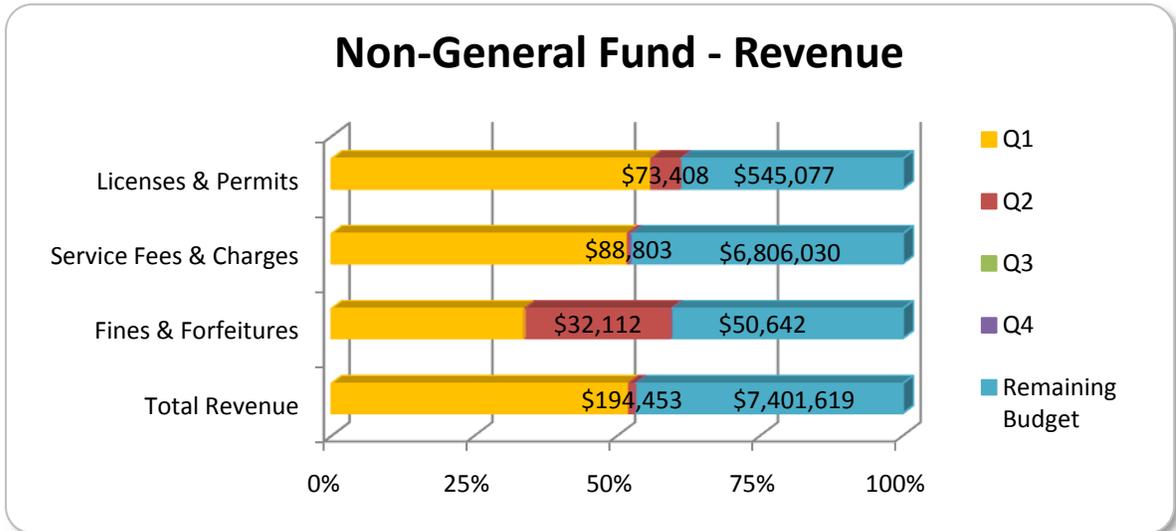
### Budget Recommendations

- Based upon this 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).



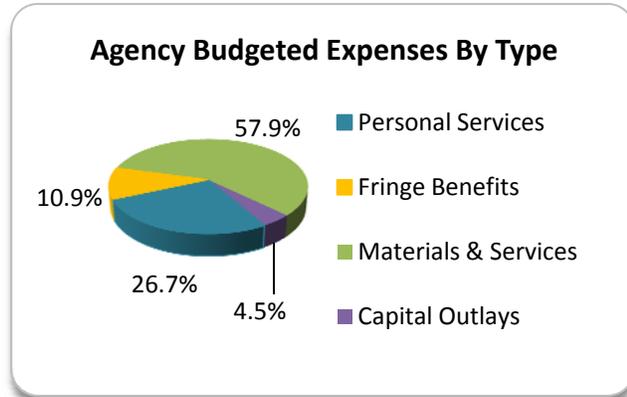
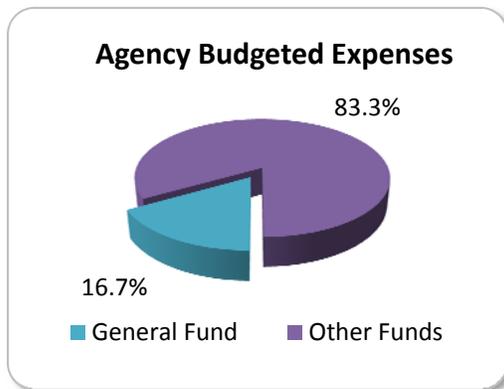
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$7,803,734	\$282,427	\$6,497,302	\$683,385	\$8,086,161	\$15,266,848
Current Year Actuals	\$8,213,428	\$194,453			\$8,407,881	\$15,809,500

\* Current year total represents revised budget.

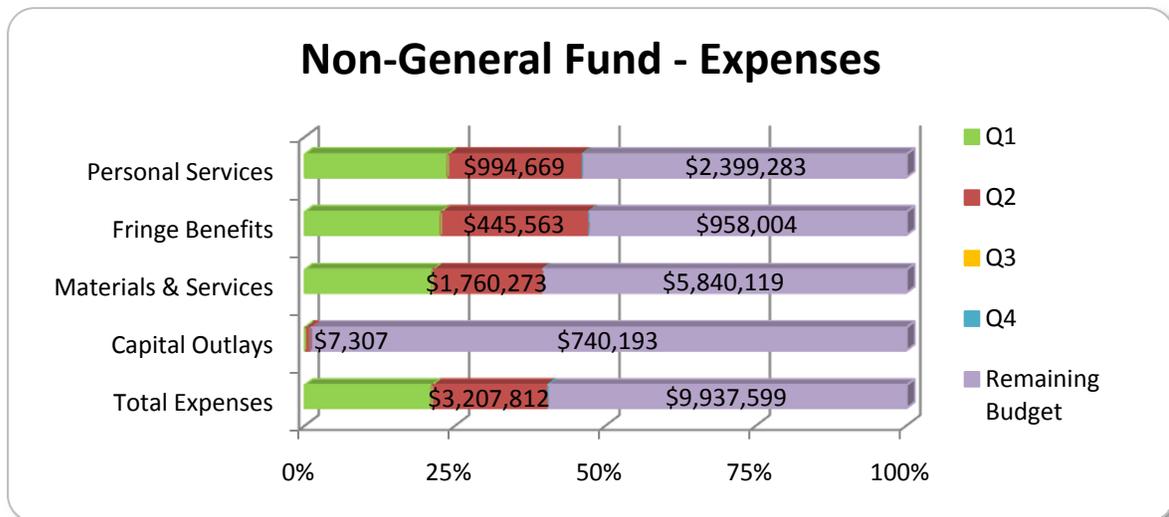
- Second quarter revenues of \$194,453 represent 1.2% of the budgeted amount for the year. YTD revenues of \$8,407,881 represent 53.2% of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which \$854,923 or 61% of budget (\$1,400,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$821,323 was collected through the 2<sup>nd</sup> quarter of 2009.

- Service Fees & Charges include assessments for real estate, of which \$7,446,572 or 52% of budget (13,294,000) was collected as of the 2<sup>nd</sup> quarter. Four percent (4%) more was collected in 2010 compared to \$7,154,130 collected as of the 2<sup>nd</sup> quarter of 2009. This revenue is typically collected during the 1<sup>st</sup> and 3<sup>rd</sup> 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 \$16,659,914 for 2010, which is 83.3% of the total budgeted expenditures (\$20,009,912) for the Auditor.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$2,708,779	\$2,733,187	\$2,630,131	\$4,201,185	\$5,441,966	\$12,273,282
Current Year Actuals	\$3,514,503	\$3,207,812			\$6,722,315	\$16,659,914

\* Current year total represents revised budget.

- Second quarter expenditures of \$3,207,812 represent 19.3% of the budgeted amount for the year. YTD expenditures of \$6,722,315 represent 40.4% of the budgeted amount for the year.
- Materials and Services include expenses for the sexennial reappraisal (\$2,921,638) and professional services (\$507,056) as of the 2<sup>nd</sup> quarter.
- Capital Outlays includes software license fees for the accounting systems and the initial cost to replace the CAMA appraisal system (\$500,000). The appraisal system project has been delayed and will be re-allocated in the 2011 budget.

## 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	\$994,669	97.8%
3rd Quarter	\$1,218,969		
4th Quarter	\$1,198,623		
<b>Total</b>	<b>\$4,452,030</b>	<b>\$2,052,747</b>	<b>46.1%</b>

- There are 91.47 FTEs budgeted; 89.5 are currently active.
- During the 1<sup>st</sup> quarter, the agency was over budget due to termination payouts in the amount of \$56,414.
- The 2<sup>nd</sup> quarter vacancy savings will help the agency stay within budget. As of the 2<sup>nd</sup> quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

### Budget Corrective Items

#### Approved

- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

#### Pending

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

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Budget Recommendations

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