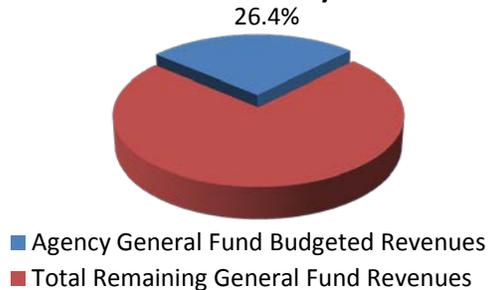
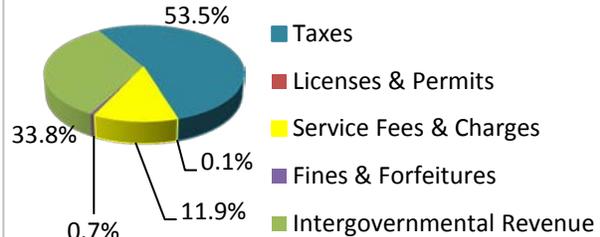


## General Fund Analysis

**Share of Total County Revenue**

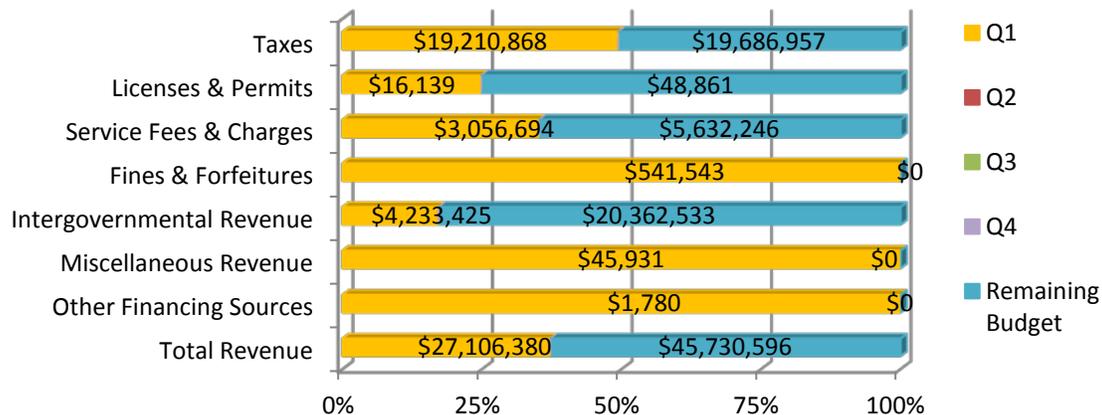


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Auditor's Office is estimated to be \$72,755,138 for 2013, which is 26.4% 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 Conveyance Fees (mandatory and permissive).

## 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	\$26,810,694	\$10,300,940	\$25,122,196	\$6,919,075	\$26,810,694	\$69,152,905
Current Year Actuals	\$27,106,380				\$27,106,380	\$72,755,138

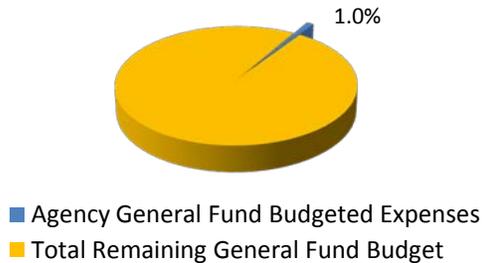
\* Current year total represents revised budget.

- First quarter revenues of \$27,106,380 represent 37.3% of the budgeted amount for the year.
- Fifty-two percent (52%) of Real Estate Taxes have been collected when compared to the revised budget of \$35,014,992. \$18,260,591 was collected during the 1<sup>st</sup> quarter of 2013, as compared to \$18,140,184 for the same period in 2012, a 0.6% increase.

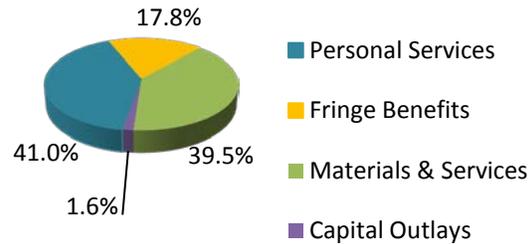
- Service Fees and Charges include Conveyance fees, Real Estate assessment fees and several other revenue sources. This category has collected 35.2% of the budget during the 1<sup>st</sup> quarter and will collect the remaining revenues during the 3<sup>rd</sup> quarter of the current year. Real Estate assessment fees collected were \$2,030,343 during the 1<sup>st</sup> quarter of 2012 as compared to \$2,085,481 in fees realized in the 1<sup>st</sup> quarter of the current year which translates into 54.6% of the budget.
- Fines and Forfeitures include penalties assessed for failure to register owner occupied rental properties. Currently, \$541,543 in penalties has been collected; however, property owners have the right to appeal and have the fee reversed. For 2012, a total of \$518,077 in penalties was collected.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$4,233,425 or 17.2% of the 2013 budget. Revenue collected within this category for 1<sup>st</sup> quarter periods in prior fiscal years are listed as \$4,784,361 for 1<sup>st</sup> quarter 2012 and \$5,714,581 in 1st quarter 2011.

## General Fund Analysis

**Share of Total County Expenses**

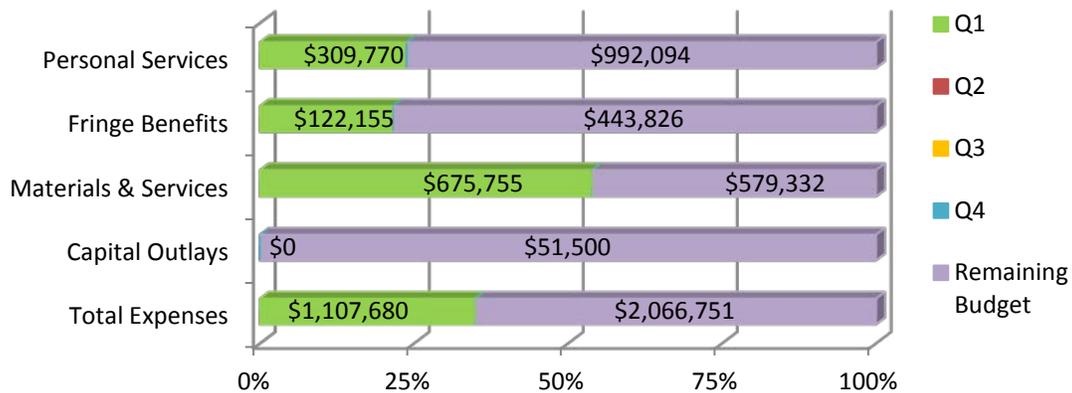


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Auditor's Office are estimated to be \$3,174,431 for 2013, which is 1.0% of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	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	\$1,120,092	\$575,321	\$759,378	\$570,291	\$1,120,092	\$3,025,082
Current Year Actuals	\$1,107,680				\$1,107,680	\$3,174,431

\* Current year total represents revised budget.

- First quarter expenditures of \$1,107,680 represent 34.9% of the budgeted amount for the year.
- The Auditor's Office expended \$675,755 from the Materials and Services budget category during the 1<sup>st</sup> quarter, which represents 53.8% of the 2013 budgeted amount. This includes one-time expenditures for software licensure (\$243,811) as well as Auditor/Treasurer/DRETC (\$372,652) fees during the 1<sup>st</sup> quarter.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$300,430	\$309,770	103.1%
2nd Quarter	\$350,502		
3rd Quarter	\$300,430		
4th Quarter	\$350,502		
<b>Total</b>	<b>\$1,301,863</b>	<b>\$309,770</b>	<b>23.8%</b>

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. Based on current spending in personal services and fringe benefits, additional appropriations for personal services and fringe benefits will be needed to accommodate total payroll spending in the current fiscal year. The overall variance is attributed to a lower employment vacancy rate for the agency in the 1<sup>st</sup> quarter. OMB will continue to monitor these expenses to determine if appropriations will need to be realigned through the Omnibus Termination and Wellness Resolution at the end of the year.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Auditor's Office was \$22,244.

#### Pending

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

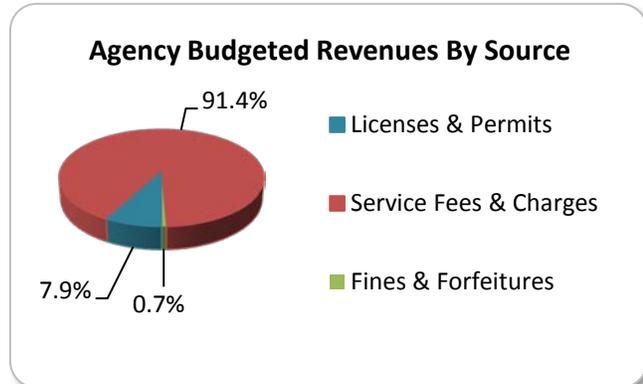
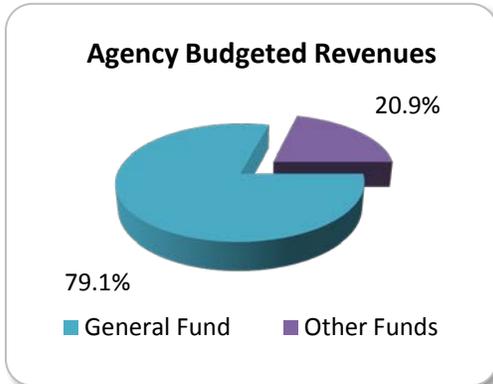
#### Not Recommended

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

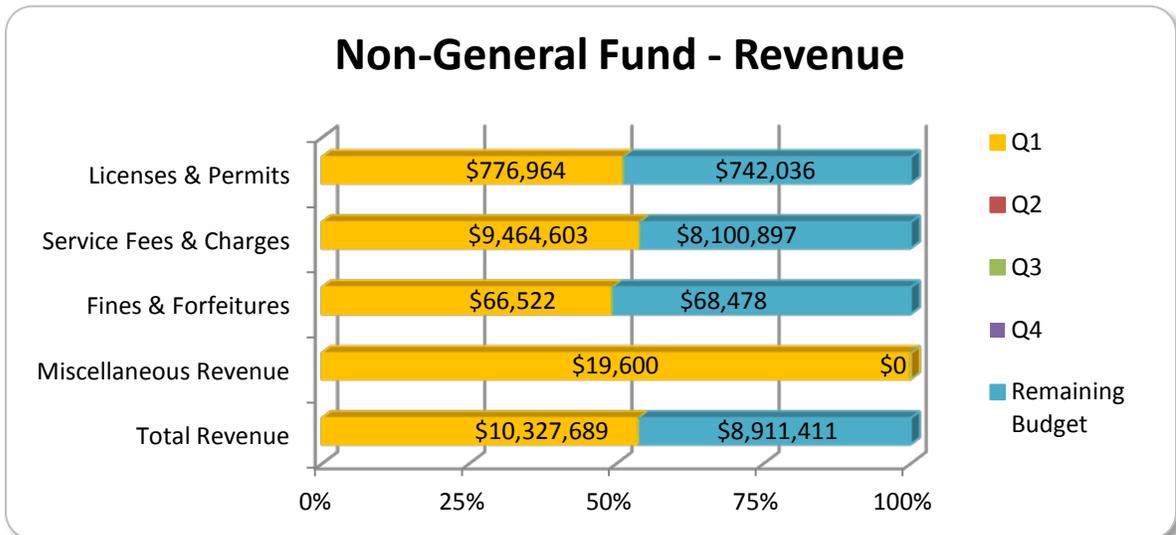
### Additional Budget Analysis and Budget Recommendations

- 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's Office is estimated to be **\$19,219,500** for 2013, which is **20.9%** of the total budgeted revenue (**\$91,974,638**) for the Auditor's Office.
- The main sources of non-general fund revenue for the Auditor's Office are: assessment fees and dog licenses.



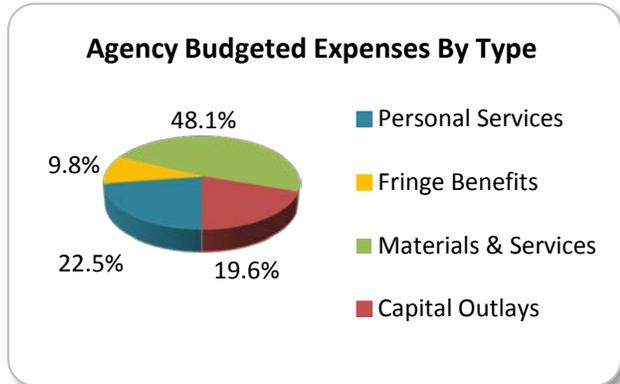
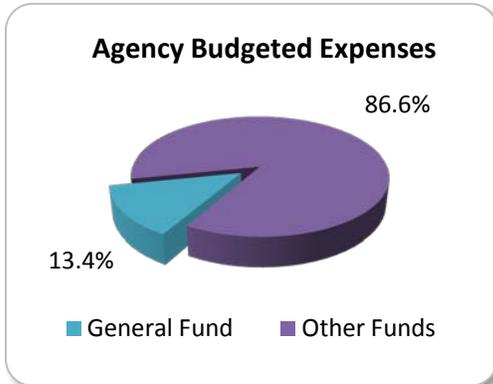
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$10,070,350	(\$6,834,928)	\$8,196,031	\$499,236	\$10,070,350	\$11,930,689
Current Year Actuals	\$10,327,689				\$10,327,689	\$19,219,500

\* Current year total represents revised budget.

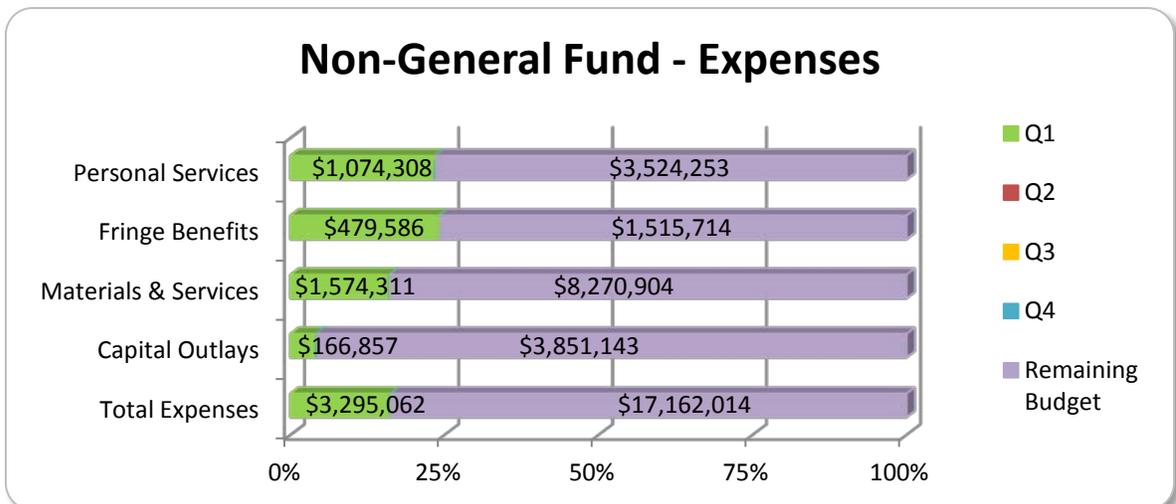
- First quarter revenues of **\$10,327,689** represent **53.7%** of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which **\$776,964** or **51.1%** of budget (**\$1,519,000**) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. **\$788,425** in dog licensing fees was collected during the 1<sup>st</sup> quarter of 2012.

- Service Fees and Charges include assessments for real estate, of which \$9,431,932 or 53.7% of the budget (\$17,565,500) was collected in the 1<sup>st</sup> quarter. Assessment fees are based on a percent of the total amount of fees collected. First quarter 2013 collections are \$248,318 or 2.7% higher than the \$9,183,614 in fees for the same period in 2012. Revenue for this category is generally collected during the 1<sup>st</sup> and 3<sup>rd</sup> quarters of each fiscal year.

## Non-General Fund Analysis



- The non-general fund expenditure budget for the Auditor's Office is estimated to be \$20,457,076 for 2013, which is 86.6% of the total budgeted expenditures (\$23,631,507) for the Auditor's Office.



	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	\$4,966,819	\$3,446,328	\$2,296,594	\$4,080,351	\$4,966,819	\$14,790,092
Current Year Actuals	\$3,295,062				\$3,295,062	\$20,457,076

\* Current year total represents revised budget.

- First quarter expenditures of \$3,295,062 represent 16.1% of the budgeted amount for the year.
- Materials and Services include appraisal services for new construction (\$636,429), software maintenance for the current real estate system (\$691,897) as well as document imaging (\$52,078) for Board of Revision and property tax records. The decline in year-over-year spending from the 1<sup>st</sup> quarter of 2012 to the 1<sup>st</sup> quarter of 2013 is attributed to reappraisal services that were realized for existing properties in 2012 which will not transpire for 2013.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,061,206	\$1,074,308	101.2%
2nd Quarter	\$1,238,074		
3rd Quarter	\$1,061,206		
4th Quarter	\$1,238,074		
<b>Total</b>	<b>\$4,598,561</b>	<b>\$1,074,308</b>	<b>23.4%</b>

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. . The overall variance is attributed to a lower employment vacancy rate for the agency in the 1<sup>st</sup> quarter. However, the Auditor's Office expects to remain within budget for payroll related costs through the end of 2013. OMB will continue to monitor these expenses to determine if appropriations will need to be realigned through the Omnibus Termination and Wellness Resolution at the end of the year.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Auditor's Office in the Real Estate Assessment Fund was \$81,770.
- Resolution No. 0196-13 authorized non-general fund supplemental appropriations for the Real Estate Assessment Fund in the amount of \$695,185 for the creation of the Board of Revision Mediation Program.

#### 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.

### Additional Budget Analysis and Budget Recommendations

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