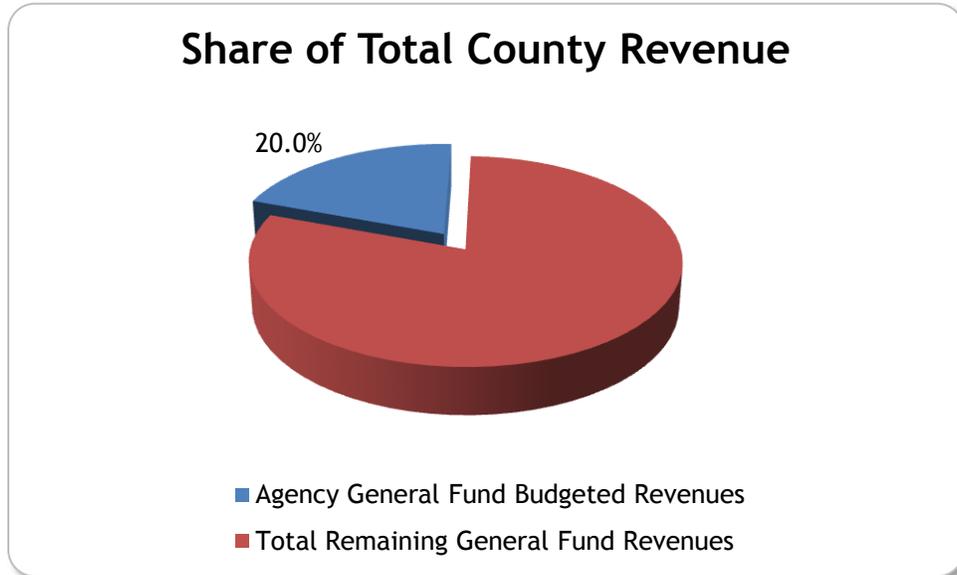
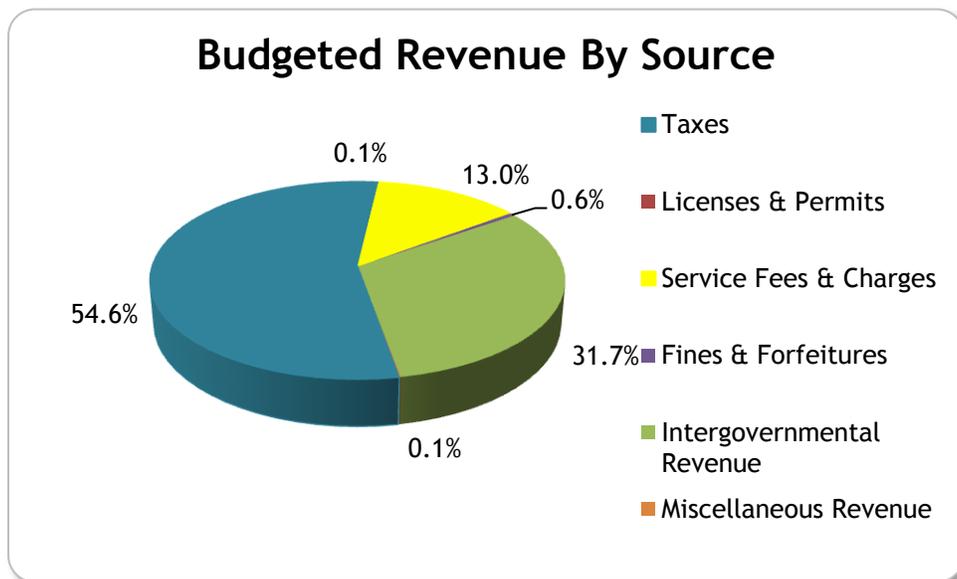


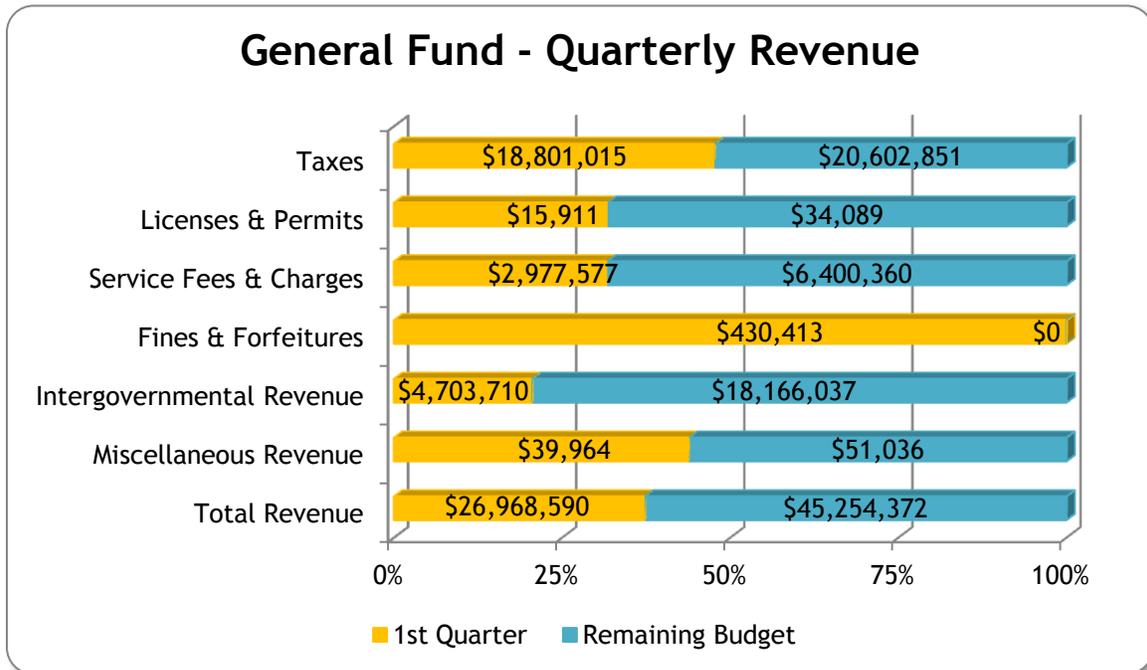
General Fund - Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$72,192,548** for 2014, which is **20.0%** 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).



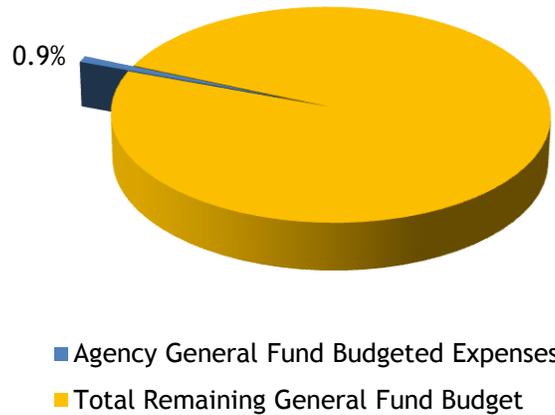
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$27,106,379	\$10,119,696	\$27,612,724	\$7,423,724	\$27,106,379	\$72,262,523
Current Year	\$26,968,590				\$26,968,590	\$72,192,548

*\*Current year total represents revised budget.*

- First quarter revenue of **\$26,968,590** represents **37.4%** of the budgeted amount for the year. YTD revenue of **\$26,968,590** represents **37.4%** of the budgeted amount for the year.
- During the 1<sup>st</sup> quarter, 51.4% of Real Estate Taxes have been collected when compared to the revised budget of \$34,970,524. \$17,970,524 was collected during the 1<sup>st</sup> quarter, as compared to \$18,260,590 for the same period in 2013, a 1.5% decrease.
- Real Estate conveyance fees collected were \$1,640,079 during the 1<sup>st</sup> quarter, which was a decrease of \$246,835 or 13.1% from the \$1,886,914 collected in the prior year. The reduced collections in the 1<sup>st</sup> quarter are attributed to lower home sales as a result of the harsh winter weather and a deflated inventory of homes available for sale throughout Central Ohio.
- Fines and Forfeitures include penalties assessed for failure to register owner occupied rental properties. Currently, \$430,413 in penalties has been collected compared to \$541,543 in the prior year; however, property owners have the right to appeal and have the fee reversed.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$4,703,710 during the 1<sup>st</sup> quarter or 20.5% of the 2014 budget. Revenue collected within this category for 1<sup>st</sup> quarter periods in prior fiscal years was \$4,233,424 in 2013 and \$4,796,743 in 2012.

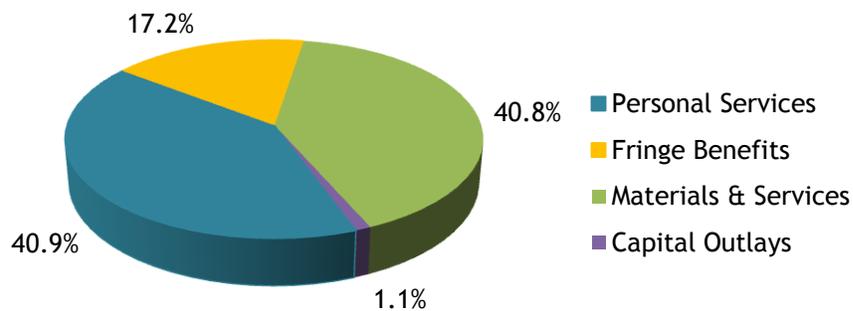
General Fund - Expenditure Analysis

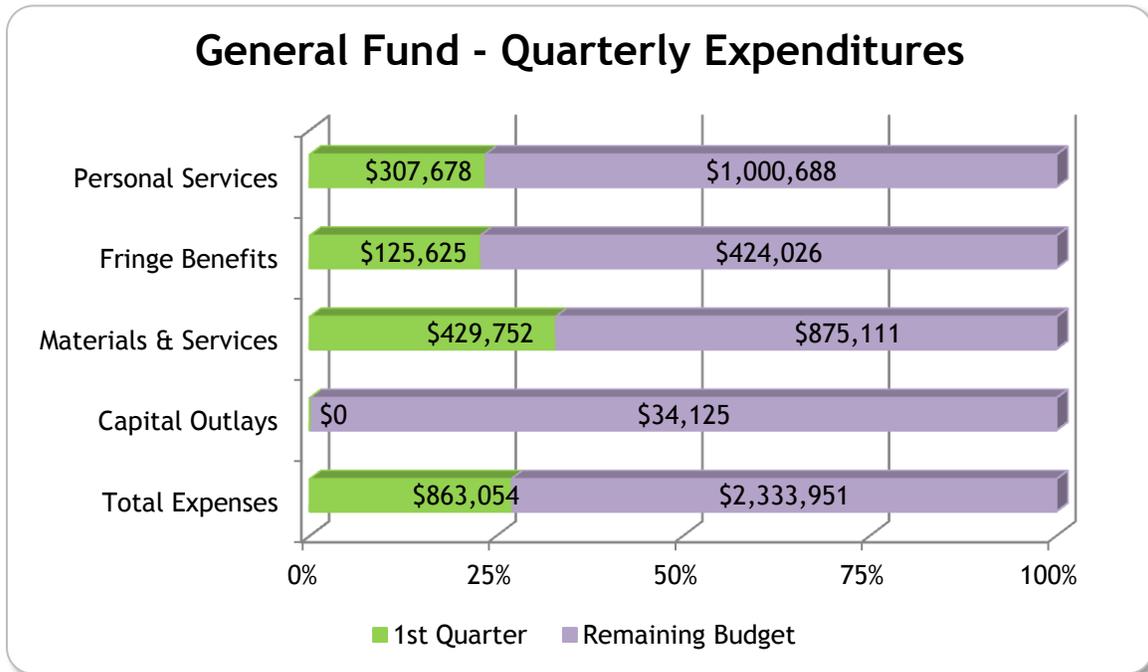
### Share of Total County Expenditures



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,197,005** for 2014, which is **1.0%** of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,107,679	\$663,418	\$860,444	\$565,151	\$1,107,679	\$3,196,692
Current Year	\$863,054				\$863,054	\$3,197,005

\*Current year total represents revised budget.

- First quarter expenditures of **\$863,054** represent **27.0%** of the budgeted amount for the year. YTD expenditures of **\$863,054** represent **27.0%** of the budgeted amount for the year.
- The Auditor's Office expended \$429,752 from the Materials and Services budget category during the 1<sup>st</sup> quarter, which represents 32.9% of the 2014 budgeted amount. Of the total quarterly spending, \$348,726 was allocated for real estate settlement associated with the 1<sup>st</sup> half collection effort which was finalized in January.
- Overall expenditures in the 1<sup>st</sup> quarter were lower by \$244,625 as compared to the 1<sup>st</sup> quarter of 2013, which is primarily due to the timing of an expenditure for the licensure and maintenance costs associated with the County's main accounting system MUNIS. For 2013, the software expenditure was process in March 2013 in the amount \$213,811 whereas no payment was made for this expenditure in the 1<sup>st</sup> quarter of the current year. The expenditure is expected to be processed by the Auditor's Office in the 2<sup>nd</sup> quarter of 2014.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$301,931	\$307,677	101.9%
2 <sup>nd</sup> Quarter	\$352,252		
3 <sup>rd</sup> Quarter	\$301,931		
4 <sup>th</sup> Quarter	\$352,252		
<b>Total</b>	<b>\$1,308,366</b>	<b>\$307,677</b>	<b>23.5%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The overall variance is attributed to a lower than anticipated vacancy rate for the agency in the 1<sup>st</sup> quarter. OMB will continue to monitor these expenses and appropriations will be realigned through the Omnibus Termination and Wellness Resolution at the end of the year to accommodate these non-recurring costs for the Auditor's Office.

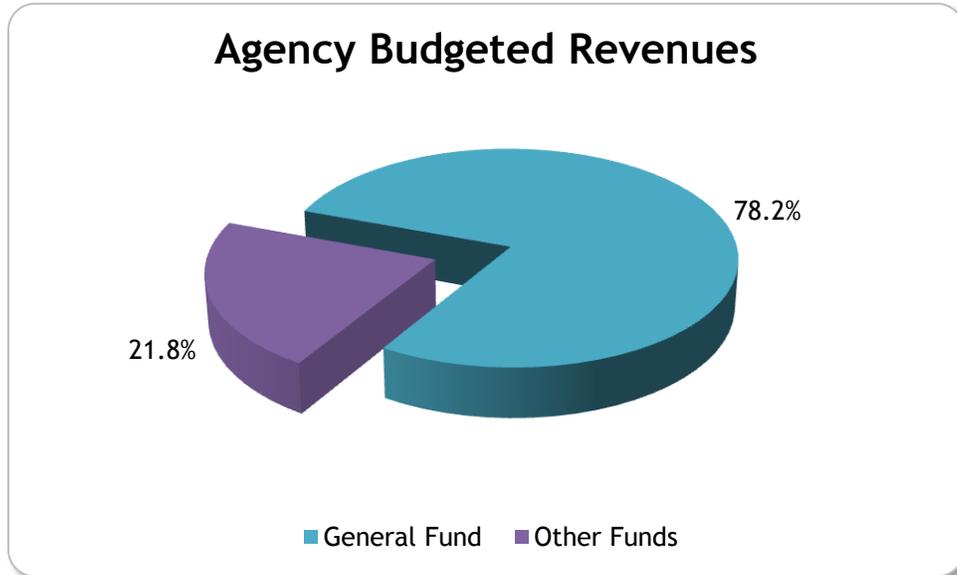
### General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Auditor's Office was \$29,340.

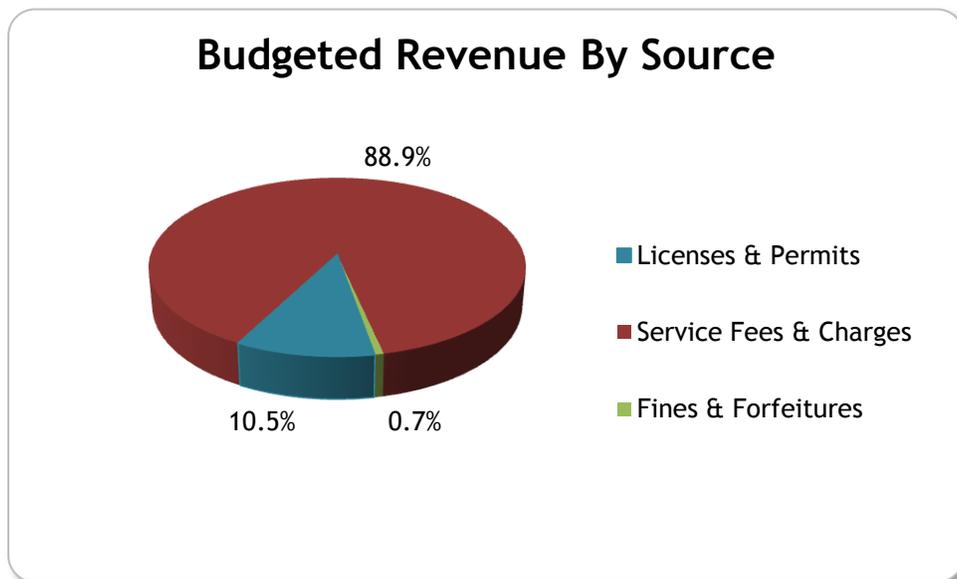
### General Fund - Budget Corrective Items - Pending

- The Auditor's Office has one item pending related to the support of various IT upgrades in the amount of \$8,798. This item was recommended in the 2014 budget, but is pending approval until after the 1st quarter review.

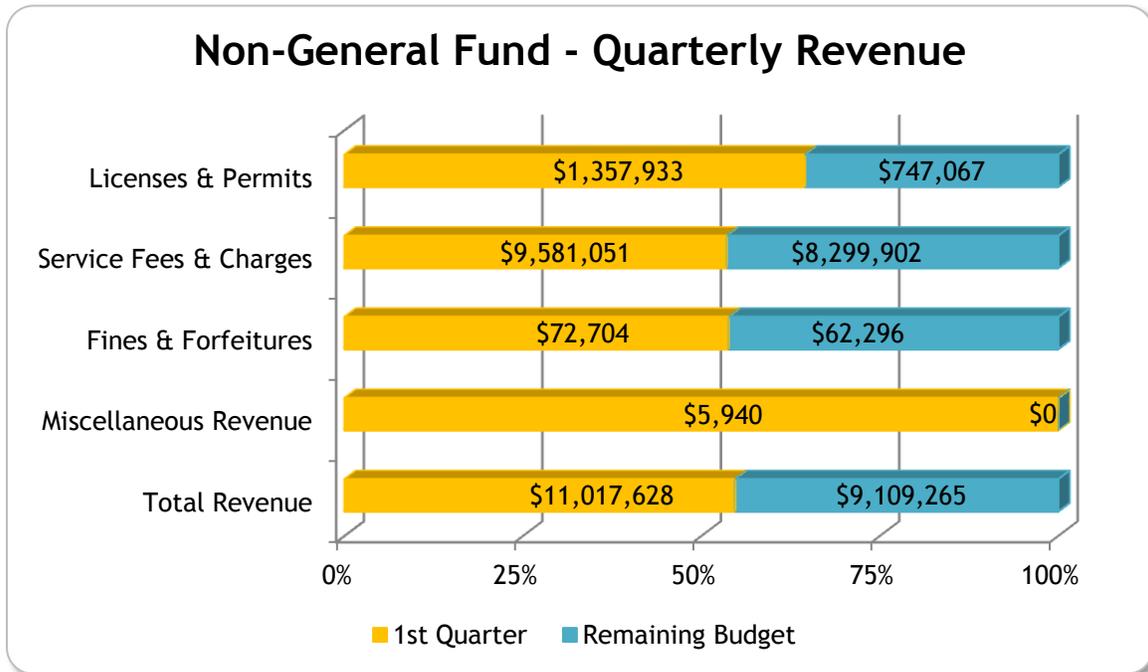
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$20,120,953** for 2014, which is **21.8%** 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 and dog licenses.

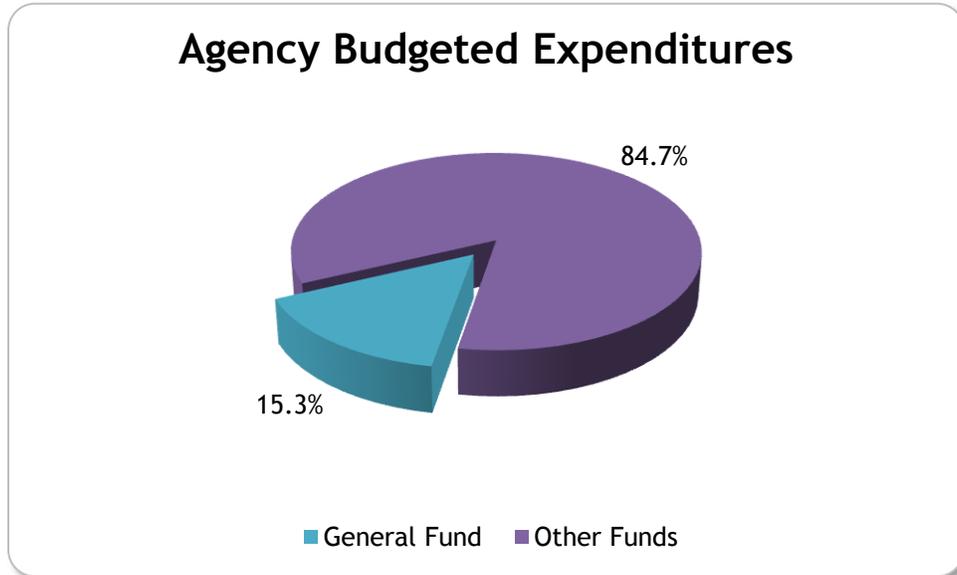


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$10,327,688	\$181,719	\$8,446,869	\$726,960	\$10,327,688	\$19,683,236
Current Year	\$11,017,627				\$11,017,627	\$20,120,953

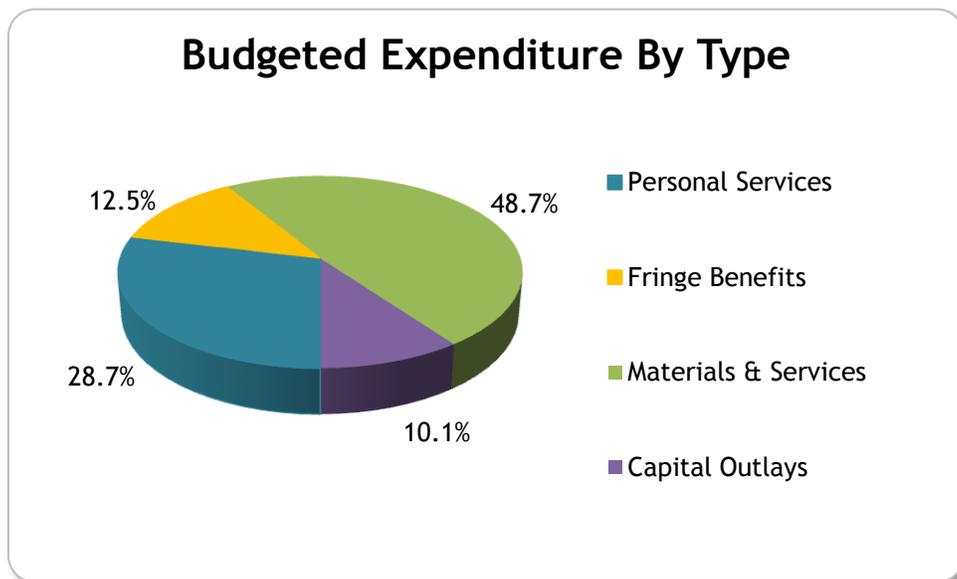
\*Current year total represents revised budget.

- First quarter revenue of **\$11,017,627** represents **54.8%** of the budgeted amount for the year. YTD revenue of **\$11,017,627** represents **54.8%** of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which \$1,357,933 or 64.5% of budget (\$2,105,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$1,001,473 in dog licensing fees was collected through the 1<sup>st</sup> quarter of 2013. The increased revenue received from dog licenses is attributed to the rise in licensure fees that was approved in June 2013 through Resolution No. 0473-13.
- Service Fees and Charges include assessments for real estate, of which \$9,550,230 or 53.3% of the budget (\$17,824,953) was collected through the end of the 1<sup>st</sup> quarter. Assessment fees are based on a percent of the total amount of fees collected. Current year collections are \$116,996 or 1.2% higher than the \$9,431,932 in fees collected through the same period in 2013. Revenue for this category is generally received during the 1<sup>st</sup> and 3<sup>rd</sup> quarters of each fiscal year.

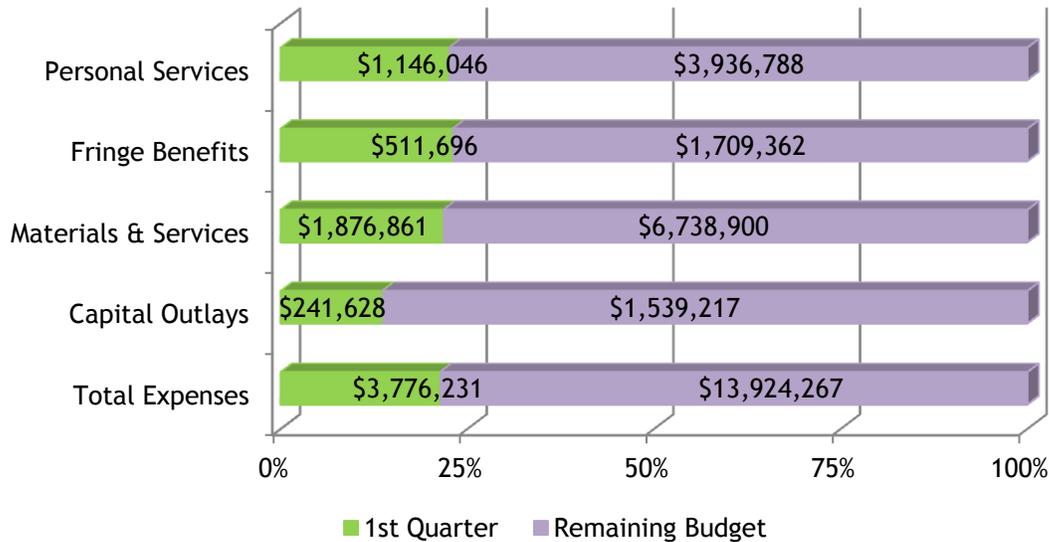
Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Auditor's Office are estimated to be **\$17,700,497** for 2014, which is **84.7%** of the total budgeted expenditures for the Auditor's Office.



### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$3,295,061	\$2,695,417	\$3,572,261	\$4,104,033	\$3,295,061	\$13,666,772
Current Year	\$3,776,230				\$3,776,230	\$17,700,497

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$3,776,230** represent **21.3%** of the budgeted amount for the year. YTD expenditures of **\$3,776,230** represent **21.3%** of the budgeted amount for the year.
- Materials and Services expenditures in the 1<sup>st</sup> quarter were situated at \$1,876,861 or 21.8% of the budget amount for the year are primarily attributed to appraisal services for new construction (\$576,267) and purchased professional services (\$1,019,555) including support/maintenance for the existing real estate tax accounting system, mediation services as well as project management/business analysis services.
- Expenditures in the amount of \$241,628 were also incurred within the Capital Outlays budget category in the 1<sup>st</sup> quarter relating to the projects for the replacement/upgrades to the Real Estate Tax Accounting and the Computer Assisted Mass Appraisal (CAMA) systems.
- Overall expenditures increased in the 1<sup>st</sup> quarter as compared to the same period in 2013 due to the Board of Revision Mediation program which did not commence until the 2<sup>nd</sup> quarter of 2013.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,172,962	\$1,146,045	97.7%
2 <sup>nd</sup> Quarter	\$1,368,455		
3 <sup>rd</sup> Quarter	\$1,172,962		
4 <sup>th</sup> Quarter	\$1,368,455		
<b>Total</b>	<b>\$5,082,834</b>	<b>\$1,146,045</b>	<b>22.5%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% 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 (Fund 2013) was \$120,318.
- Resolution No. 0088-14 authorized a transfer of non-general fund appropriations in the amount of \$164,217 within the Real Estate Assessment Fund (Fund 2013) to support remaining expenditures associated with the Integrated Real Estate Tax Accounting Software project through Nikish Software Corporation.

### Non-General Fund - Budget Corrective Items - Pending

- A resolution will be approved in the 2<sup>nd</sup> quarter (Resolution No. 0269-14 on April 15) authorizing a transfer of non-general fund appropriations in the amount of \$343,843 within the Real Estate Assessment Fund (Fund 2013) to support remaining expenditures associated with the Computer Assisted Mass Appraisal (CAMA) project.