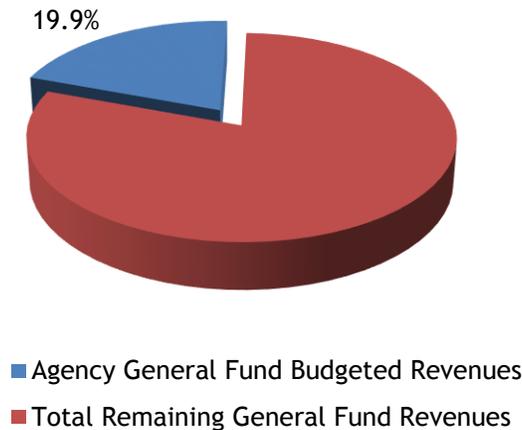


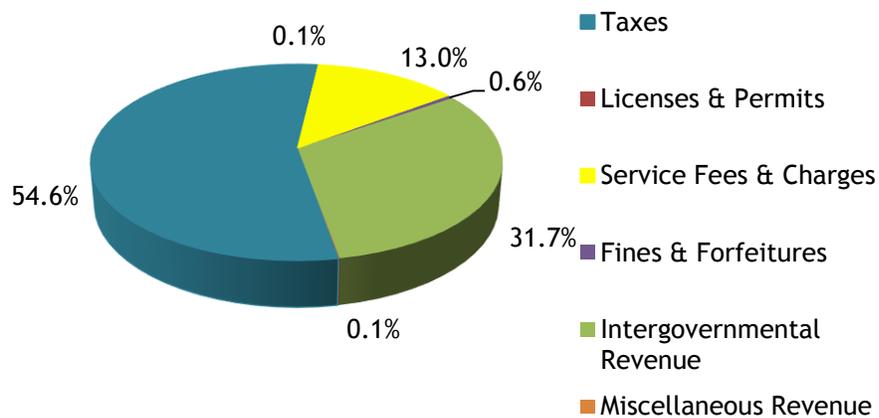
General Fund - Revenue Analysis

### Share of Total County Revenue



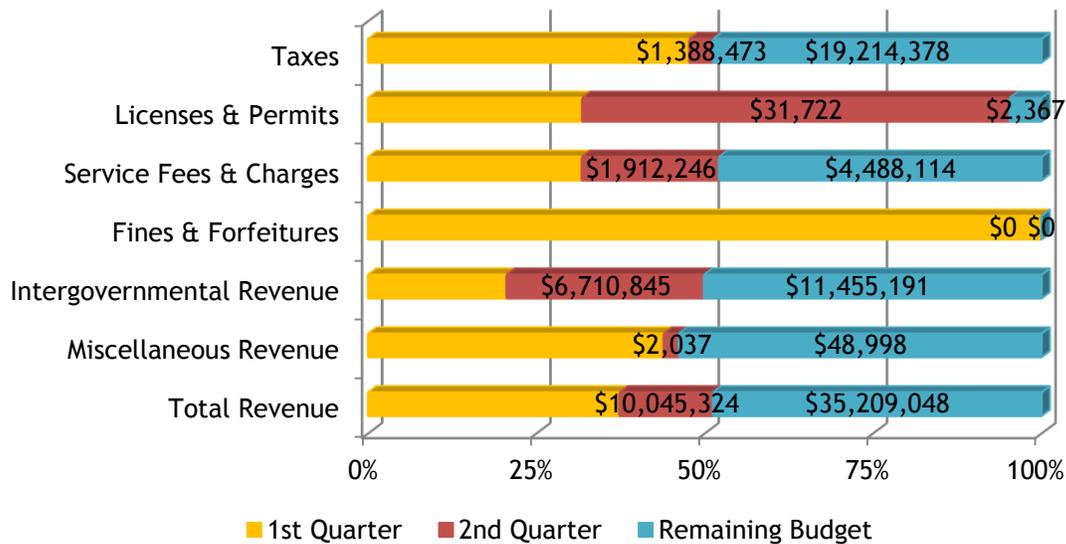
- The General Fund revenue for the Auditor's Office is estimated to be **\$72,192,548** for 2014, which is **19.9%** of the total budgeted revenue for the General Fund.

### Budgeted Revenue By Source



- 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 - Quarterly Revenue



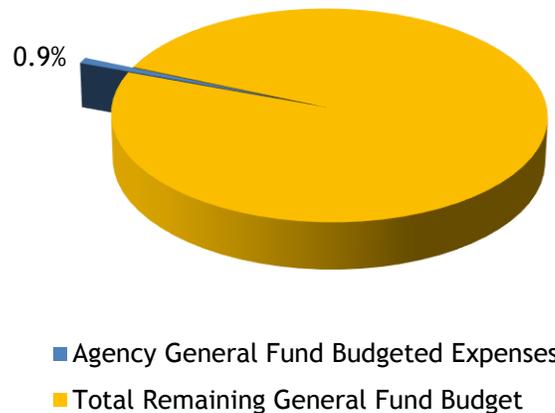
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$27,106,379	\$10,119,696	\$27,612,724	\$7,423,724	\$37,226,075	\$72,262,523
Current Year	\$26,968,590	\$10,045,323			\$37,013,913	\$72,192,548

\*Current year total represents revised budget.

- Second quarter revenue of **\$10,045,323** represents **13.9%** of the budgeted amount for the year. YTD revenue of **\$37,013,913** represents **51.3%** of the budgeted amount for the year.
- During the first half, 51.2% of Real Estate Taxes have been collected when compared to the revised budget of \$34,970,524. \$20,189,487 was collected during the first half, as compared to \$20,505,161 for the same period in 2013, a 1.5% decrease.
- Real Estate conveyance fees collected were \$1,422,032 during the 2<sup>nd</sup> quarter, which was an increase of \$107,715 or 8.2% from the \$1,314,318 collected in the prior year. The marginal increase in revenue is attributed to a rebound in home sales in the month of June after a general sales decline in the first half from the harsh winter and a low level of available homes for sale in Central Ohio.
- Intergovernmental revenue includes the state reimbursement of real estate taxes, casino tax revenue, and the local government fund allocation. This category has collected \$6,710,845 during the 2<sup>nd</sup> quarter or 29.3% of the 2014 budget. Revenue collected within this category for the 2<sup>nd</sup> quarter of 2013 was \$6,957,338 and \$7,469,136 in the 2<sup>nd</sup> quarter of 2012.

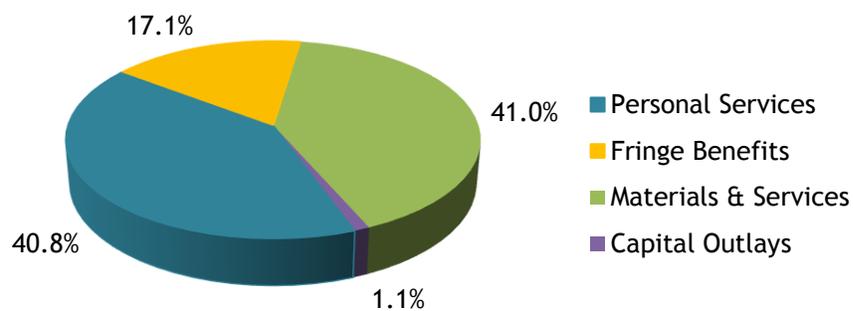
General Fund - Expenditure Analysis

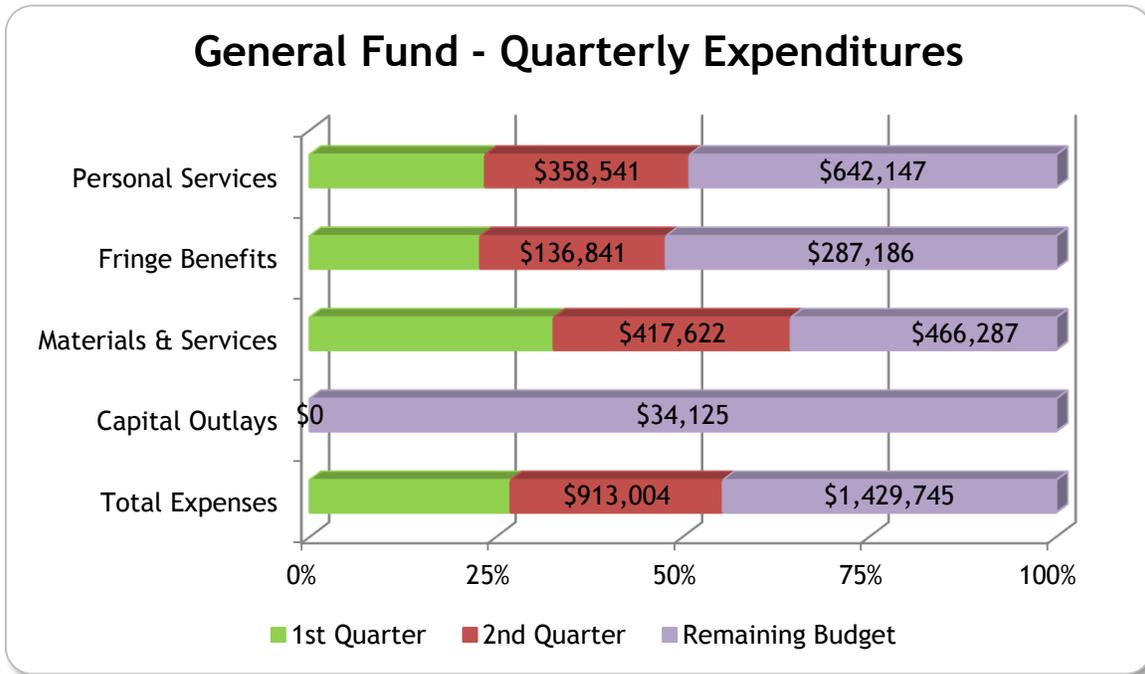
### Share of Total County Expenditures



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,205,803** for 2014, which is **0.9%** 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	\$1,771,097	\$3,196,692
Current Year	\$863,054	\$913,004			\$1,776,058	\$3,205,803

\*Current year total represents revised budget.

- Second quarter expenditures of **\$913,004** represent **28.5%** of the budgeted amount for the year. YTD expenditures of **\$1,776,058** represent **55.4%** of the budgeted amount for the year.
- The Auditor's Office expended \$417,622 from the Materials and Services budget category during the 2<sup>nd</sup> quarter, which represents 31.8% of the 2014 budgeted amount. Of the total quarterly spending, \$224,052 was allocated for licensure and maintenance to support the County's main accounting system MUNIS as well as \$142,454 in expenditures paid to the Auditor of State for the 2013 audit.
- The variances in overall expenditures during the 1<sup>st</sup> and 2<sup>nd</sup> quarters are primarily due to the timing of expenditures for the licensure and maintenance costs associated with the County's main accounting system MUNIS. For 2013, the software expenditure was processed in March 2013 in the amount \$213,811. The 2014 expenditure in the amount of \$224,052 was processed by the Auditor's Office in the 2<sup>nd</sup> quarter.

### 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	\$358,541	101.8%
3 <sup>rd</sup> Quarter	\$301,931		
4 <sup>th</sup> Quarter	\$352,252		
<b>Total</b>	<b>\$1,308,366</b>	<b>\$666,218</b>	<b>50.9%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The overall variance is attributed to a lower than anticipated vacancy rate for the agency during the first half of the year. 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.

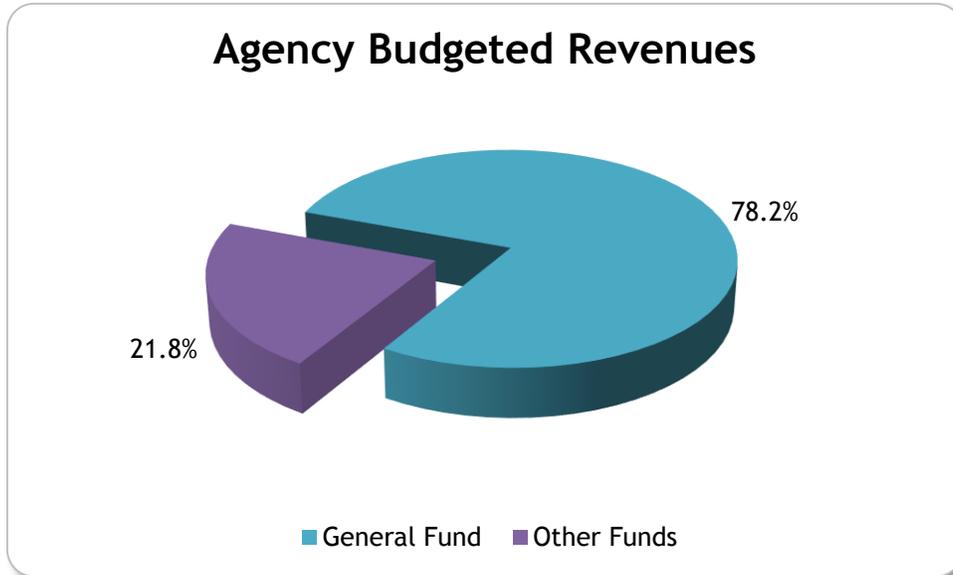
### General Fund - Budget Corrective Items - Approved

- 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.
- Resolution No. 0362-14 authorized supplemental General Fund appropriations to various County offices relating to various projects and initiatives that were recommended in the 2014 budget, but approval was delayed until after the 1<sup>st</sup> quarter review. The Auditor's Office received a supplemental appropriation in the amount of \$8,798 to support various IT upgrades.

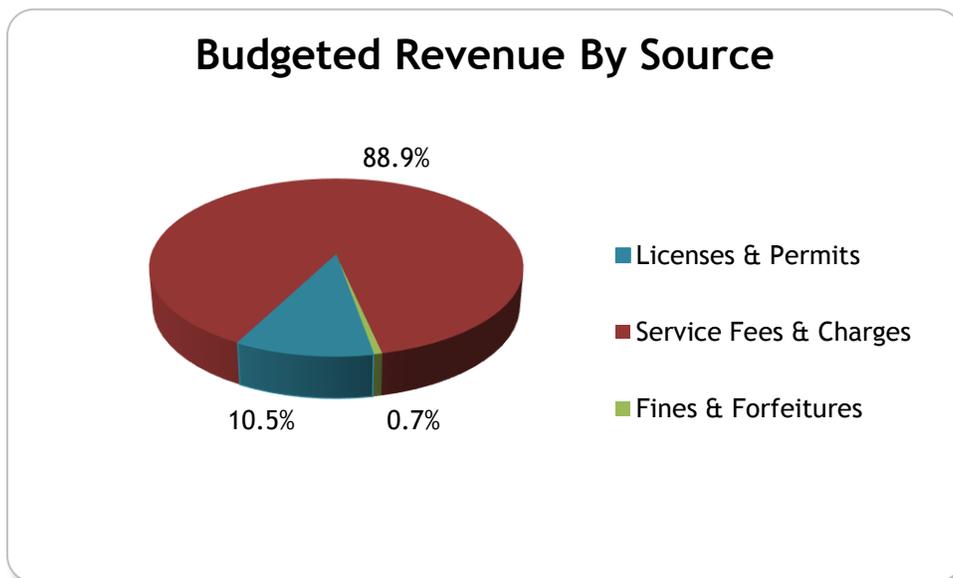
### General Fund - Budget Corrective Items - Pending

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

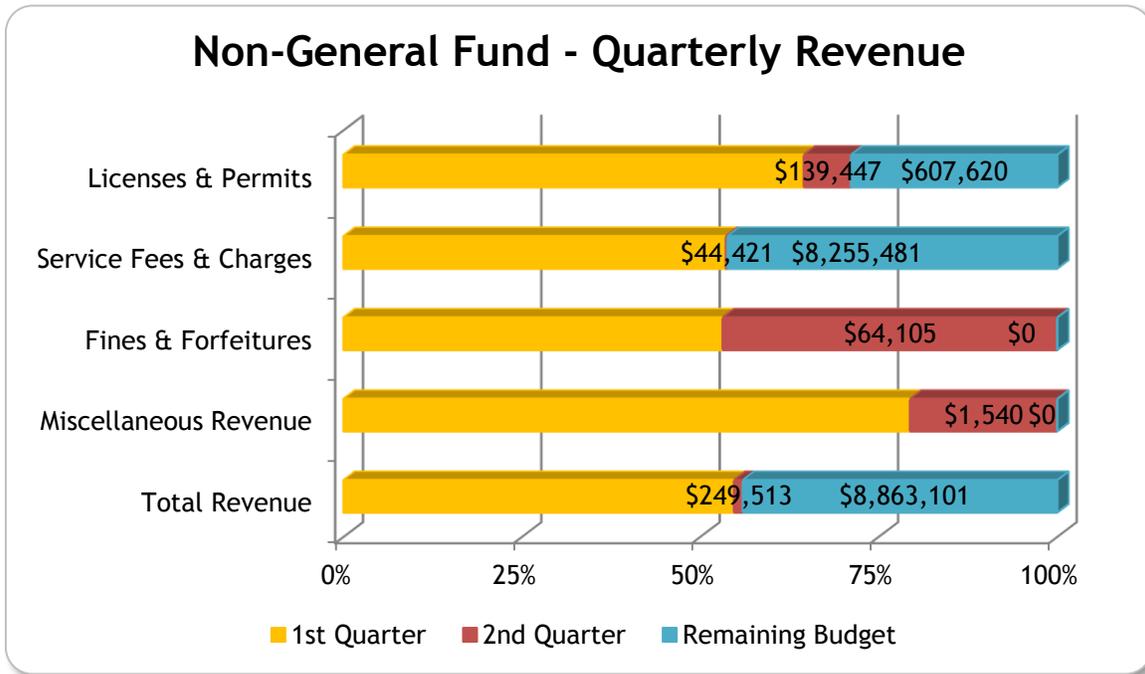
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$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.

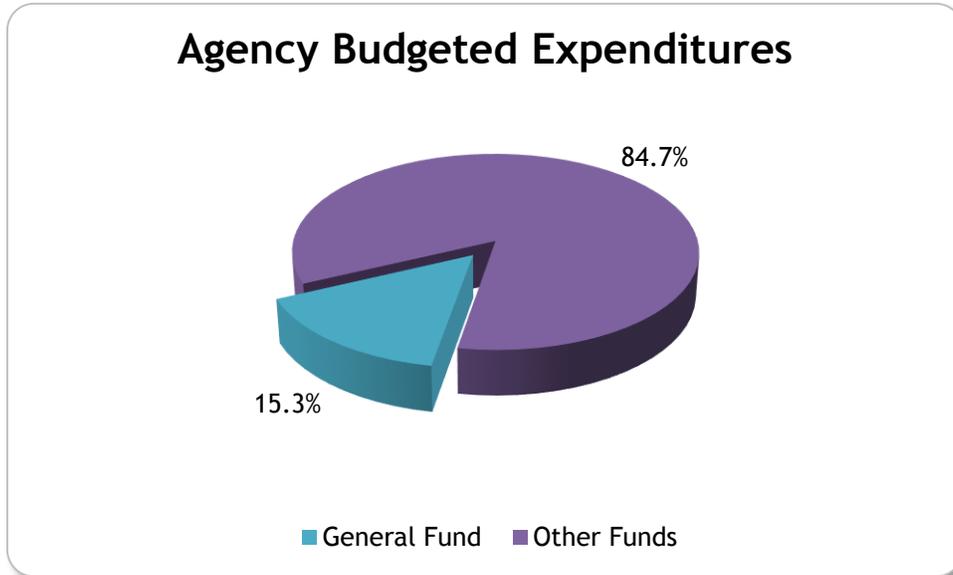


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$10,327,688	\$181,719	\$8,446,869	\$726,960	\$10,509,407	\$19,683,236
Current Year	\$11,017,627	\$249,514			\$11,267,141	\$20,120,953

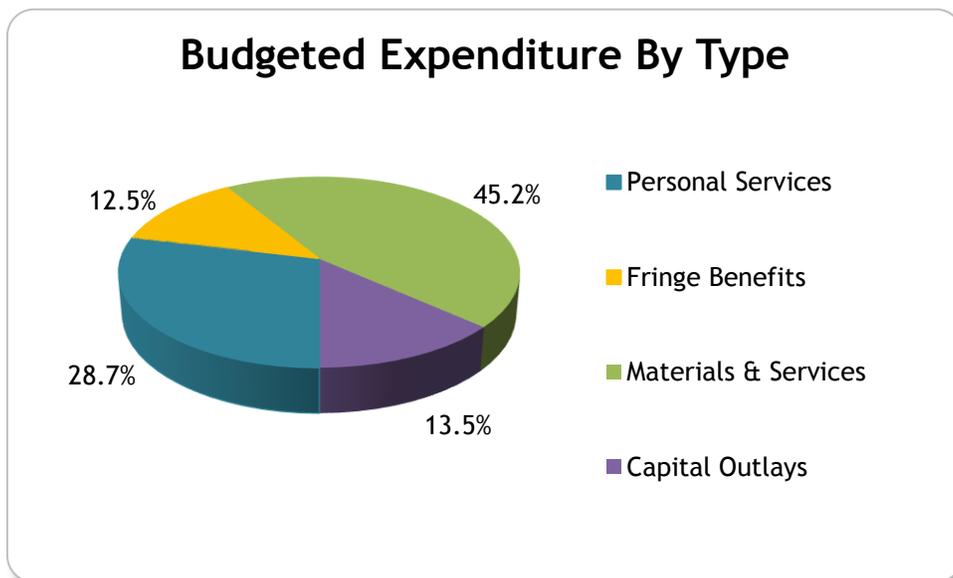
\*Current year total represents revised budget.

- Second quarter revenue of **\$249,514** represents **1.2%** of the budgeted amount for the year. YTD revenue of **\$11,267,141** represents **56.0%** of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which \$139,447 or 6.6% of budget (\$2,105,000) was collected during the 2<sup>nd</sup> quarter. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year.
- Service Fees and Charges include assessments for real estate, of which \$44,421 or 0.2% of the budget (\$17,824,953) was collected during the 2<sup>nd</sup> quarter. Assessment fees are based on a percent of the total amount of fees collected. Revenue for this category is primarily received during the 1<sup>st</sup> and 3<sup>rd</sup> quarters of each year.

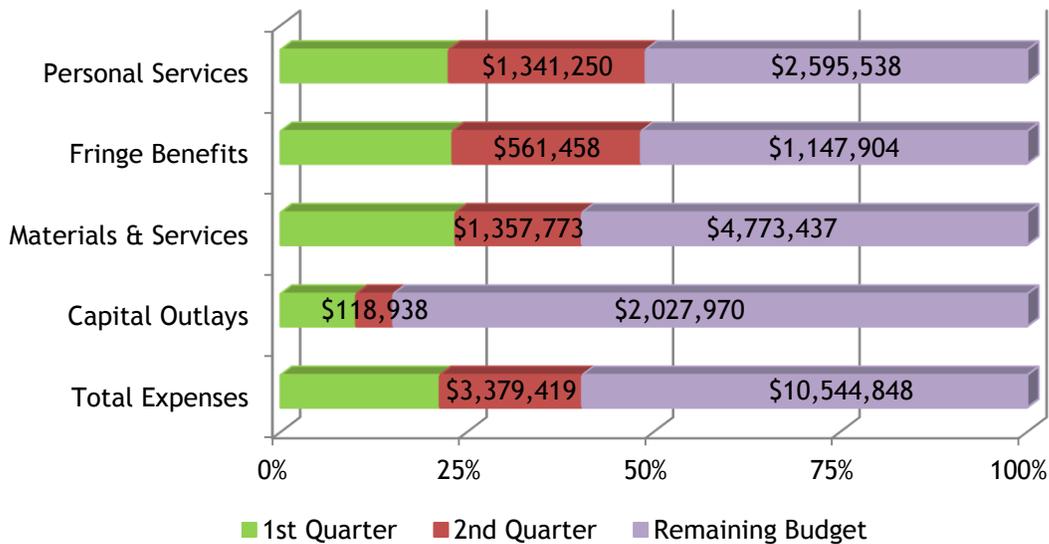
Non-General Fund - Expenditure Analysis



- 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	\$5,990,478	\$13,666,772
Current Year	\$3,776,230	\$3,379,418			\$7,155,648	\$17,700,497

\*Current year total represents revised budget.

- Second quarter expenditures of **\$3,379,418** represent **19.1%** of the budgeted amount for the year. YTD expenditures of **\$7,155,648** represent **40.4%** of the budgeted amount for the year.
- Materials and Services expenditures in the 2<sup>nd</sup> quarter were \$1,357,773 or 17.0% of the budgeted amount for the year. The expenditures during the quarter were primarily attributed to appraisal services for new construction (\$790,355), cost allocation plan expenditures (\$306,270) and purchased professional services (\$114,886) 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 \$118,938 were made within the Capital Outlays budget category in the 2<sup>nd</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 2<sup>nd</sup> quarter as compared to the same period in 2013 due to the Board of Revision Mediation program which did not commence until the latter part of 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	\$1,341,250	98.0%
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>\$2,487,295</b>	<b>48.9%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

### 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.
- Resolution No. 0269-14 authorized 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.
- Resolution No. 0457-14 authorized a transfer of non-general fund appropriations in the amount of \$263,850 within the Real Estate Assessment Fund (Fund 2013) to support remaining expenditures associated with the Integrated Real Estate Tax Accounting Software project.

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

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