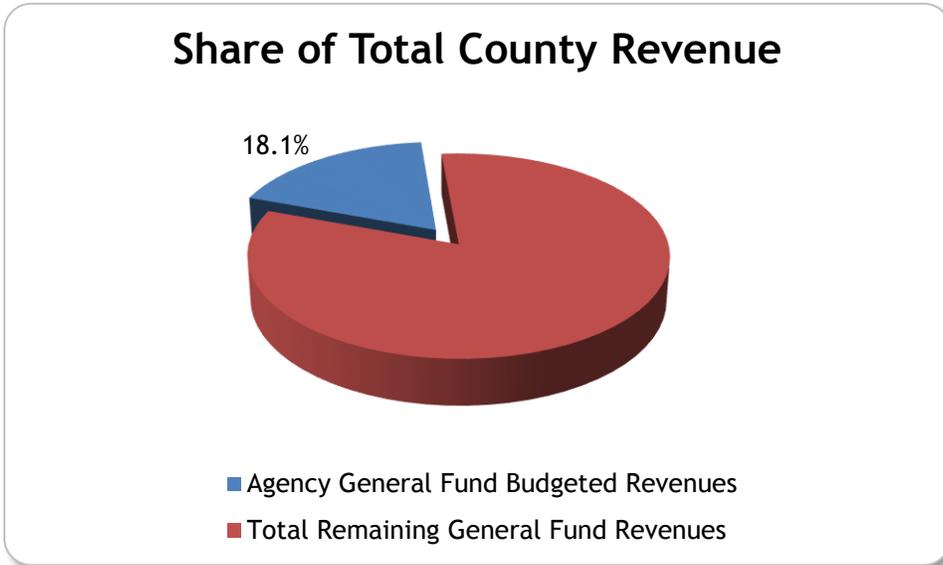
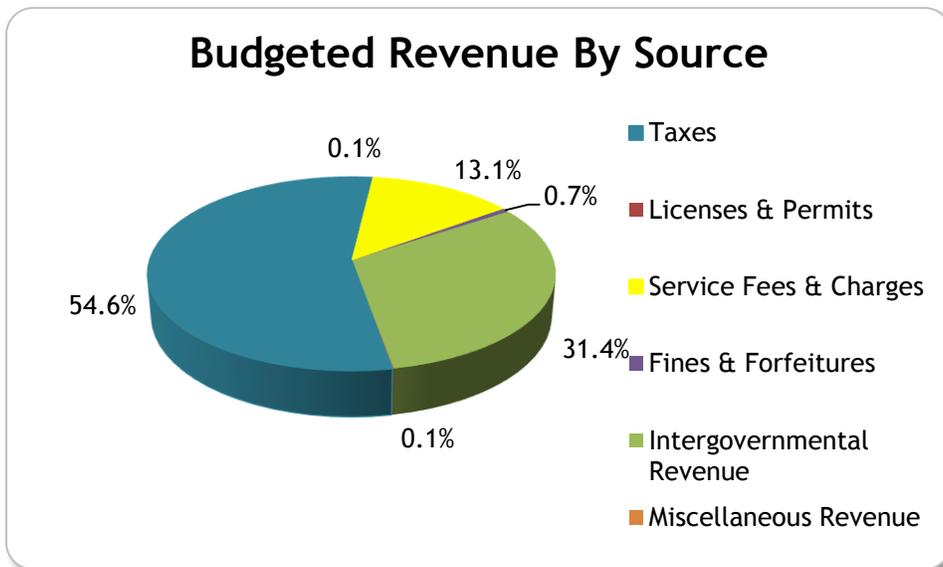


General Fund - Revenue Analysis

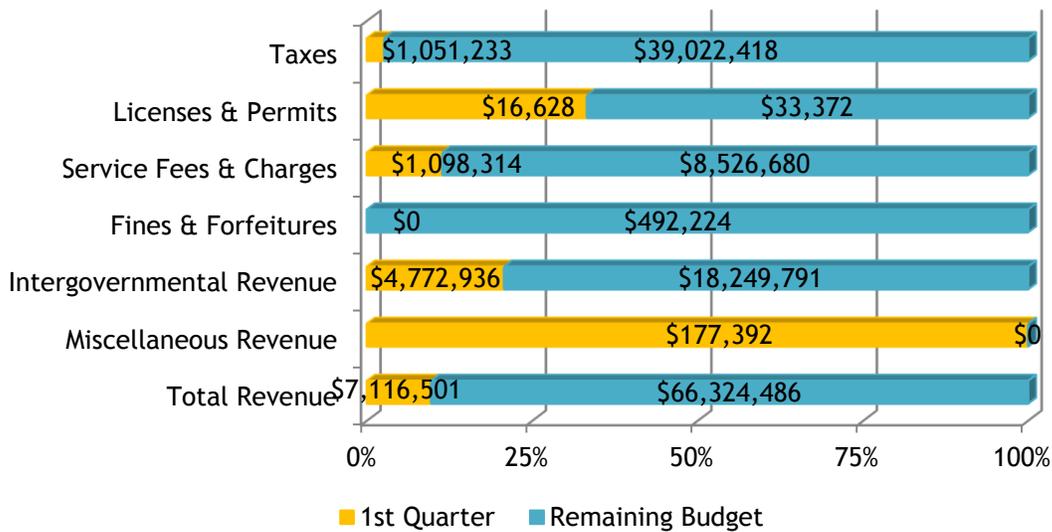


- The General Fund revenue for the Auditor's Office is estimated to be **\$73,354,595** for 2015, which is **18.1%** of the total budgeted revenue for the General Fund.



- 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 - Quarterly Revenue



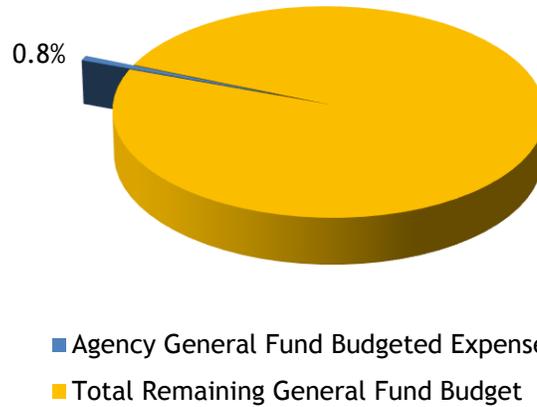
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$26,968,590	\$10,045,323	\$28,082,272	\$8,565,318	\$26,968,590	\$73,661,503
Current Year	\$7,116,501				\$7,116,501	\$73,354,595

*Current year total represents revised budget.

- First quarter revenue of **\$7,116,501** represents **9.7%** of the budgeted amount for the year. YTD revenue of **\$7,116,501** represents **9.7%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2nd quarter, rather than the 1st quarter as in the prior year.
- Real Estate conveyance fees are received under Taxes (the mandatory fee of \$1 per \$1,000 of value) and Service Fees & Charges (the permissive fee of \$1 per \$1,000 of value). The total amount collected was \$2,165,413 during the 1st quarter, which is an increase of \$525,334 or 32.0% from the \$1,640,079 collected in the prior year. The increase collections in the 1st quarter are primarily attributed to rising sales prices of homes throughout Central Ohio.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$4,772,936 during the 1st quarter or 20.7% of budgeted amount. Revenue collected within this category for 1st quarter periods in prior fiscal years was \$4,703,710 in 2014 and \$4,233,424 in 2013.

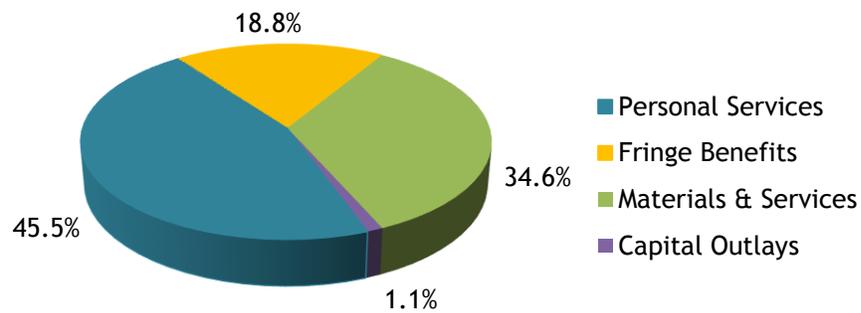
General Fund - Expenditure Analysis

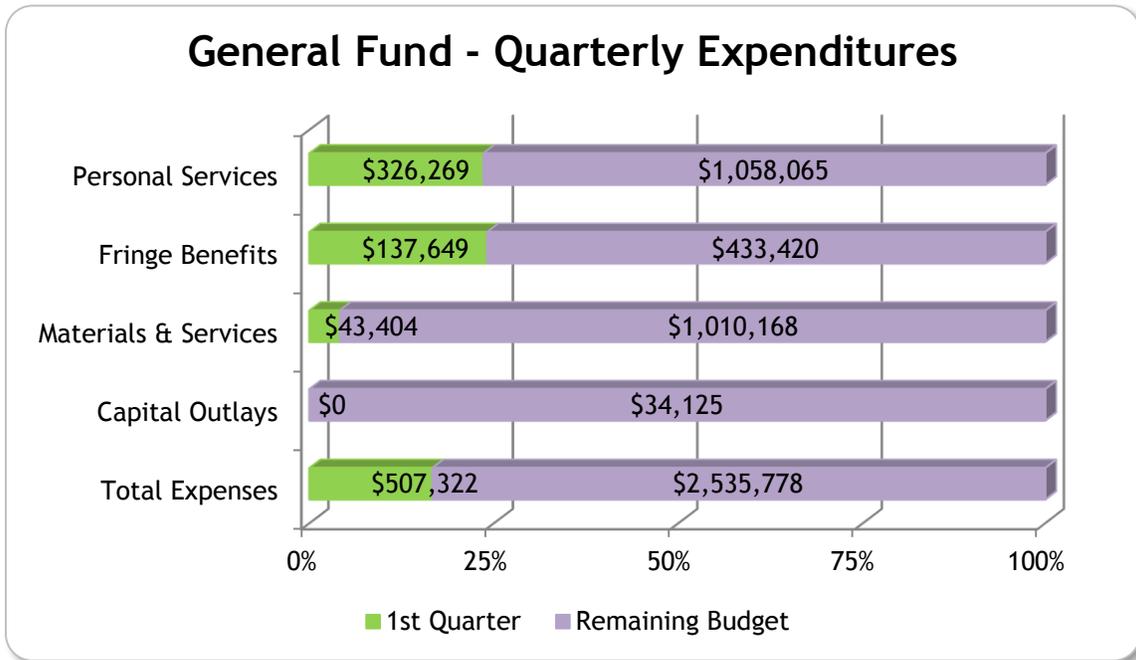
Share of Total County Expenditures



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,043,100** for 2015, which is **0.8%** of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$863,054	\$913,004	\$655,903	\$563,423	\$863,054	\$2,995,384
Current Year	\$507,322				\$507,322	\$3,043,100

**Current year total represents revised budget.*

- First quarter expenditures of **\$507,322** represent **16.7%** of the budgeted amount for the year. YTD expenditures of **\$507,322** represent **16.7%** of the budgeted amount for the year.
- The Auditor's Office expended \$43,404 from the Materials & Services budget category during the 1st quarter, which represents 4.1% of the 2015 budgeted amount.
- Overall expenditures in the 1st quarter were lower by \$355,732 as compared to the 1st quarter of 2014, which is primarily due to the timing of the settlement for the first half real estate collections. Once the settlement process has been completed in the 2nd quarter, expenditures relating to the collection process will be posted to the Materials & Services budget category for the Auditor's Office.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$319,462	\$326,269	102.1%
2 nd Quarter	\$372,705		
3 rd Quarter	\$319,462		
4 th Quarter	\$372,705		
Total	\$1,384,334	\$326,269	23.6%

- There were six pay periods through the end of the 1st 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 1st quarter as well as retro pay and term payouts of \$1,892. 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.

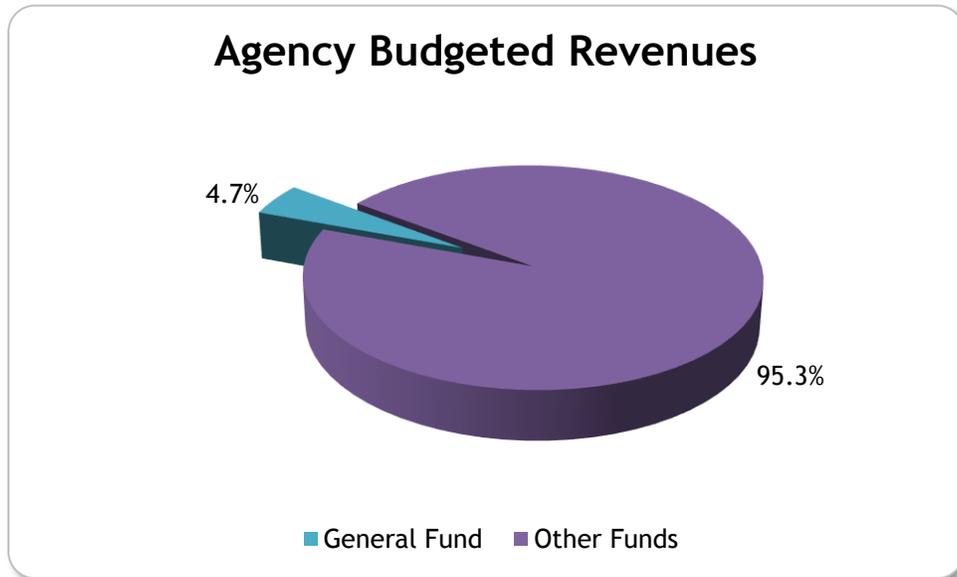
General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 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 \$28,744.
- Resolution No. 0040-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves for the implementation of a classification and compensation study. The total amount transferred to Personal Services and Fringe Benefits for the Auditor's Office was \$59,649.

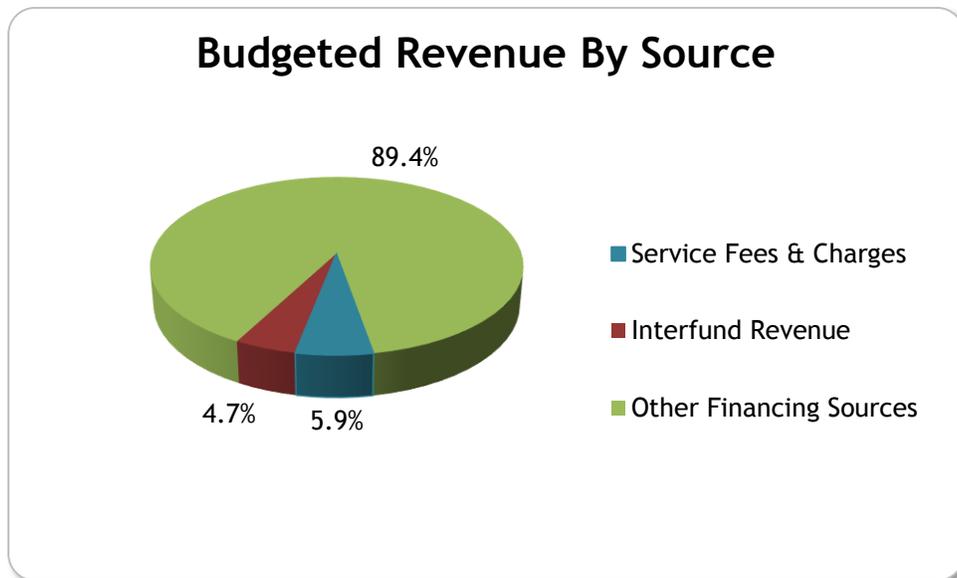
General Fund - Budget Corrective Items - Pending

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

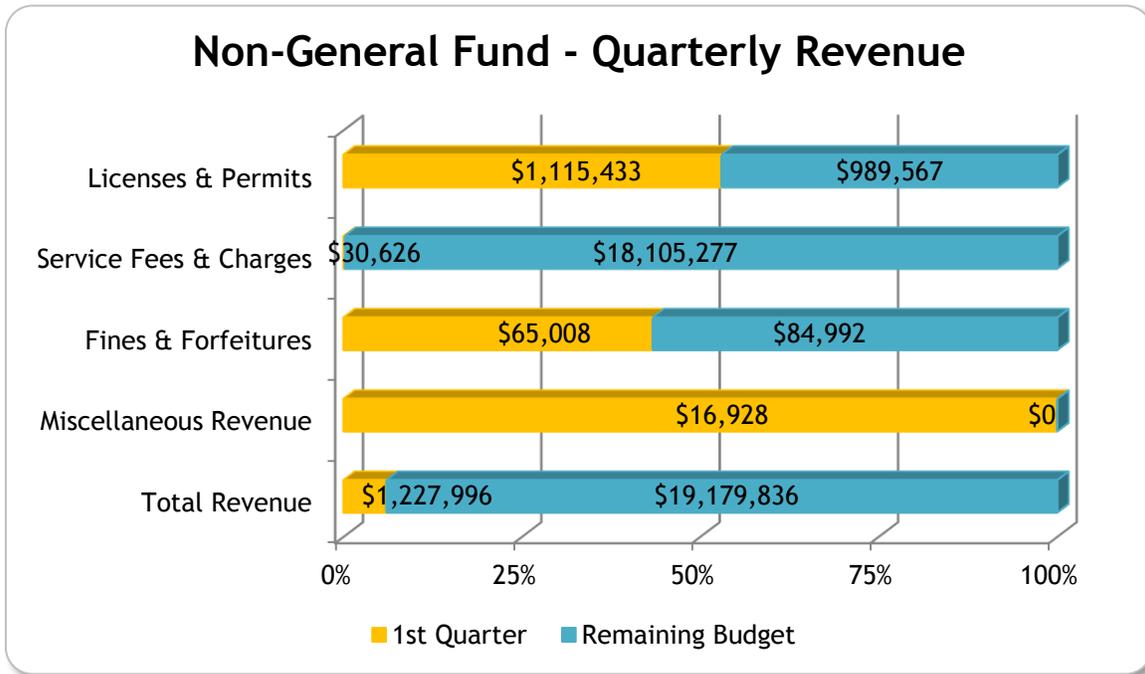
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$20,398,403** for 2015, 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.

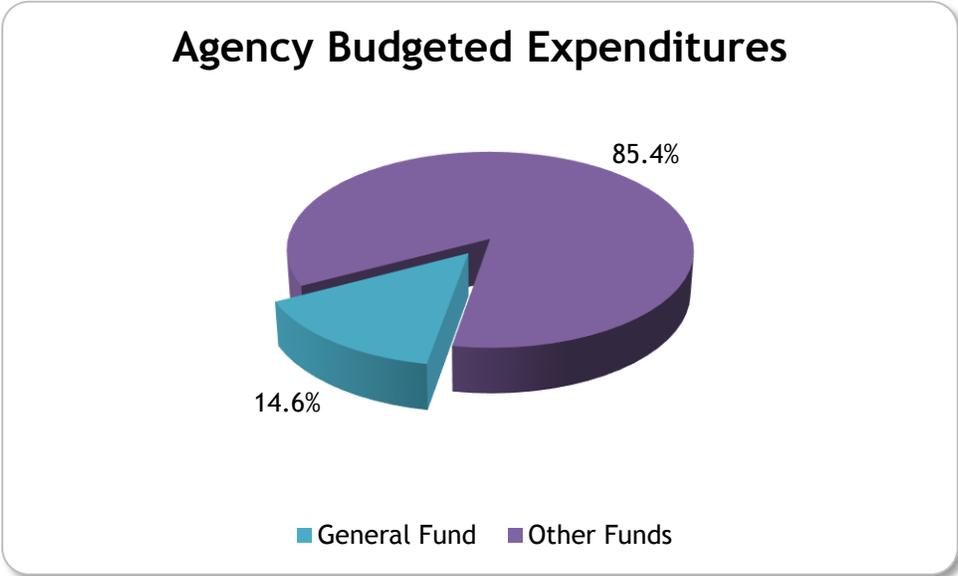


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$11,017,627	\$249,514	(\$1,903,423)	\$712,594	\$11,017,627	\$10,076,312
Current Year	\$1,227,995				\$1,227,995	\$20,398,403

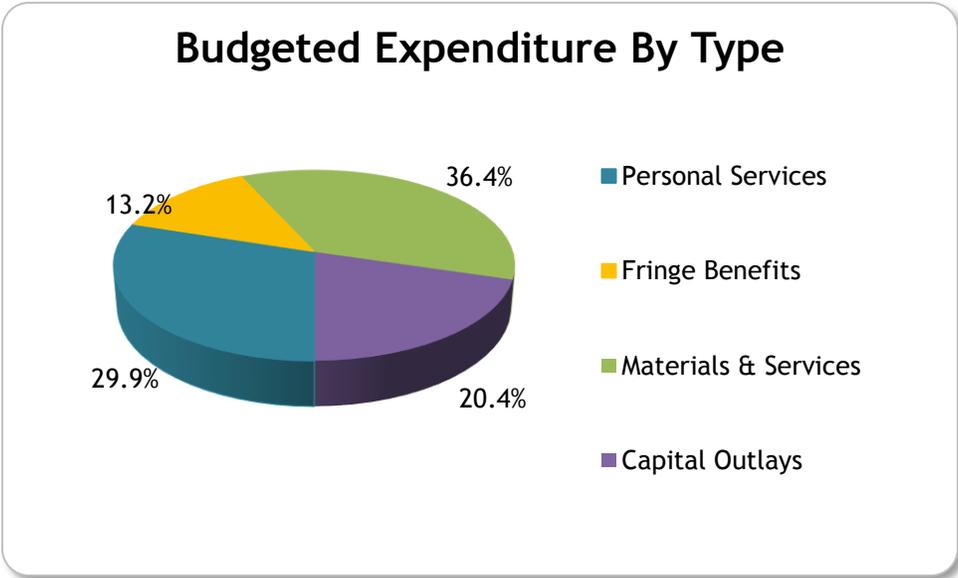
*Current year total represents revised budget.

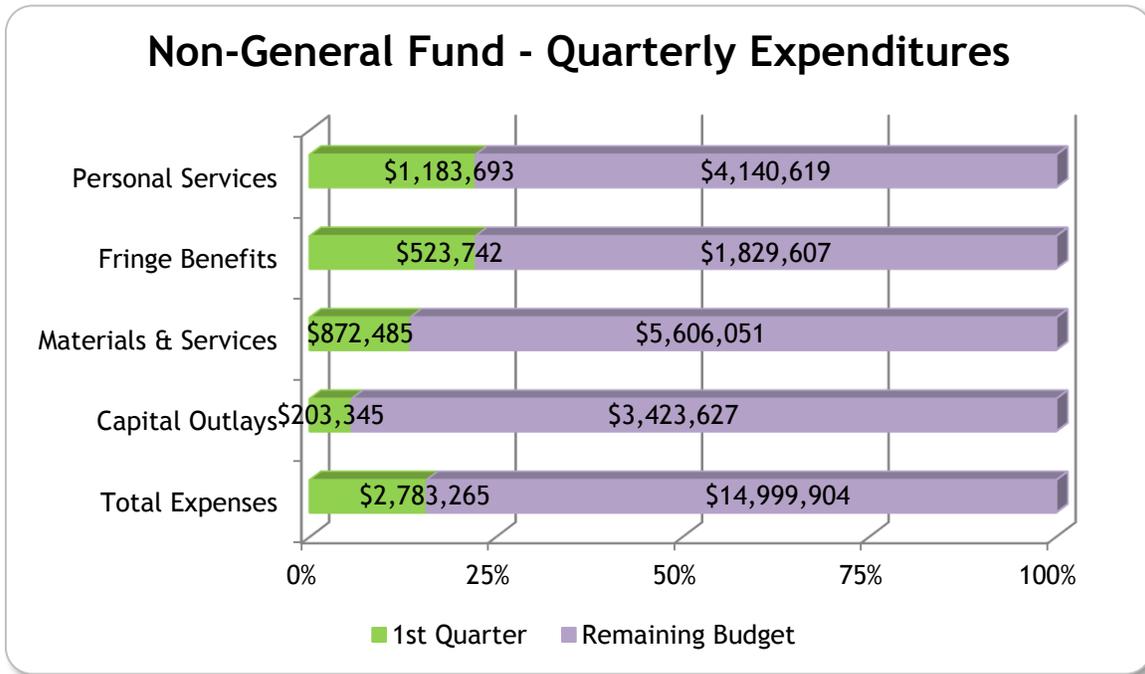
- First quarter revenue of **\$1,227,995** represents **6.0%** of the budgeted amount for the year. YTD revenue of **\$1,227,995** represents **6.0%** of the budgeted amount for the year.
- Licenses and Permits include dog licenses, of which \$1,121,087 or 53.3% of budget (\$2,105,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$1,357,933 in dog licensing fees was collected through the 1st quarter of 2014. Although collected revenue through the Auditor's Office declined \$244,402 or 16.7% in the 1st quarter as compared to the same period from 2014, the reduction was offset by increased collections during the 4th quarter of 2014 in the amount of \$186,721.
- Service Fees and Charges include assessments for real estate, of which \$30,626 or 0.2% of the budget (\$18,135,903) was collected through the end of the 1st quarter. Assessment fees are based on a percent of the total amount of fees collected. The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2nd quarter, rather than the 1st quarter as in the prior year.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Auditor's Office are estimated to be **\$17,783,169** for 2015, which is **85.4%** of the total budgeted expenditures for the Auditor's Office.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$3,776,230	\$3,379,418	\$3,835,994	\$4,098,206	\$3,776,230	\$15,089,848
Current Year	\$2,783,264				\$2,783,264	\$17,783,169

*Current year total represents revised budget.

- First quarter expenditures of **\$2,783,264** represent **15.7%** of the budgeted amount for the year. YTD expenditures of **\$2,783,264** represent **15.7%** of the budgeted amount for the year.
- Materials and Services expenditures in the 1st quarter were \$872,485 or 13.5% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services for new construction (\$574,563) and purchased professional services (\$155,915), which include support/maintenance for the existing real estate tax accounting system, mediation services, and project management/business analysis services.
- Expenditures in the amount of \$203,345 were also incurred within the Capital Outlays budget category in the 1st 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 decreased in the 1st quarter as compared to the same period in 2014 primarily due to the reduction in expenditures on purchased professional services from \$1,019,554 in the 1st quarter of 2014 to \$155,915 in the 1st quarter of 2015 reflecting a net decline of \$863,640. This decline in expenditures pertains to the triennial appraisal update that occurred in 2014.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,228,687	\$1,183,693	96.3%
2 nd Quarter	\$1,433,469		
3 rd Quarter	\$1,228,687		
4 th Quarter	\$1,433,469		
Total	\$5,324,312	\$1,183,693	22.2%

- There were six pay periods through the end of the 1st 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. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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 \$118,514.
- Resolution No. 0040-15 authorized non-general fund supplemental appropriations to the Real Estate Assessment Fund (Fund 2013) for the implementation of a classification and compensation study. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Auditor's Office was \$129,751.

Non-General Fund - Budget Corrective Items - Pending

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